



Monthly Budget Statement Report Section 71 for September 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 excess of R10 million in comparison to the prior month figure of R10 million.

The monthly billing was also done as scheduled and during this process 19 617 accounts amounting to R 43.8 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 5.7 million in comparison to a cost of R4.9 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 R1.7 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 81% in comparison to a rate of 82% for the same month in the previous year.

The municipality issued orders to the value of R 12.8 million of which R 332 thousand was in terms of deviations.

The municipality currently has R 67 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 R76 million.

The calculated cost coverage ratio of the municipality as at the end of September 2021 is 2.86 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of September 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 R10.8miljoen in vergelyking met die vorige maand syfer van R10 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 617 rekeninge ten bedrae van R 43.8 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 5.7 miljoen en was R4.9 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 R1.7 miljoen.

Die opgehoopte debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 81% in vergelyking met 82% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 12.8 miljoen uitgereik, waarvan R 332 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 67 miljoen in die primêre bankrekening en beleggings ter waarde van R80 miljoen. Die bankbalans aan die einde van die vorige maand was R76 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van September 2021 is 2.86 maande.

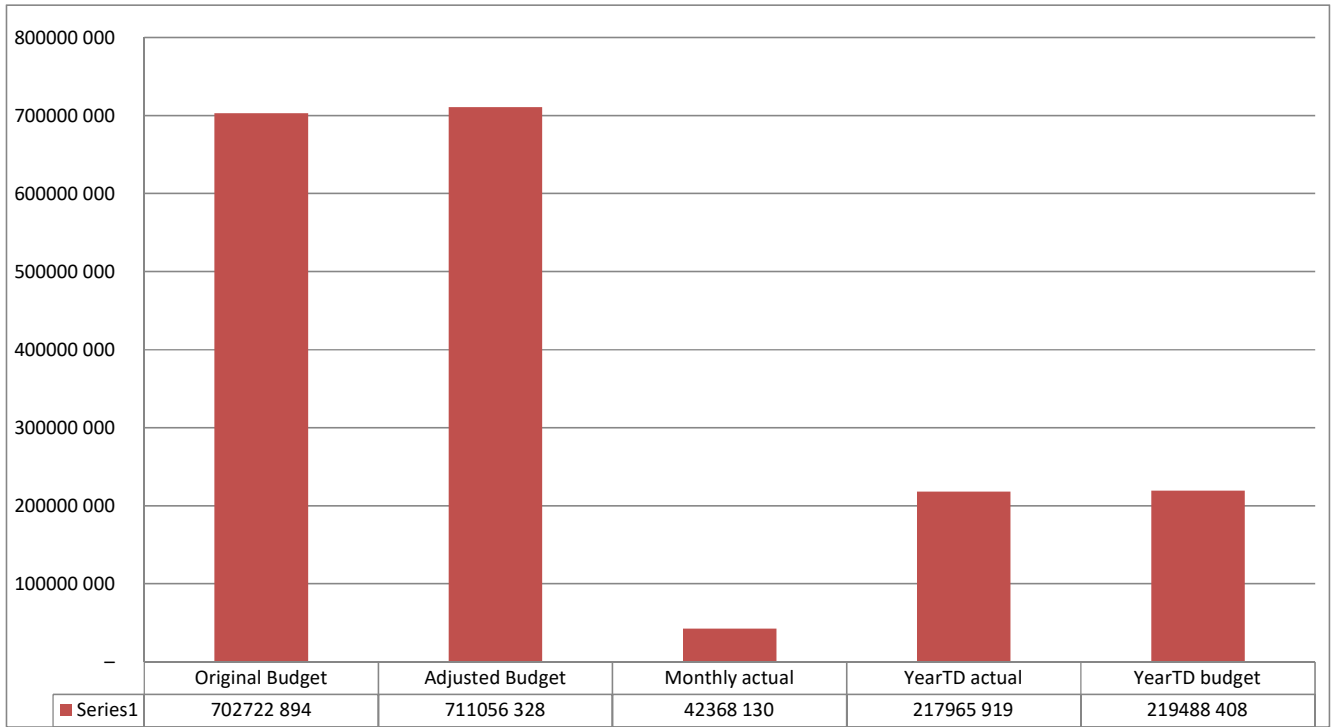
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

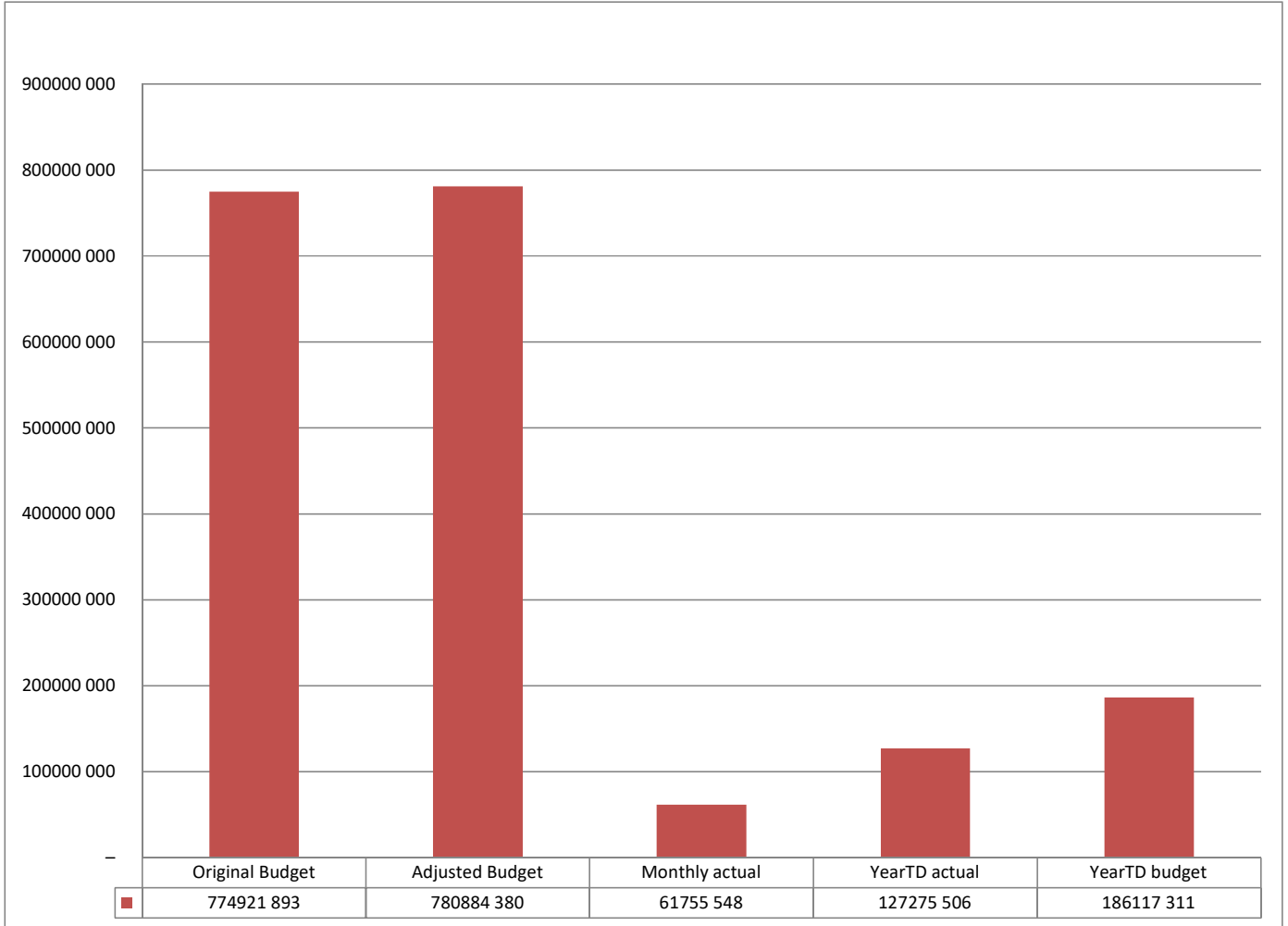
TOTAL OPERATIONAL REVENUE



For the period 1 September 2021 to 30 June 2022, 30.65% of the budgeted operational revenue was raised.

Vir die periode 1 September 2021 tot 30 Junie 2022, is 30.65% van die begrote operasionele inkomste gehêf.

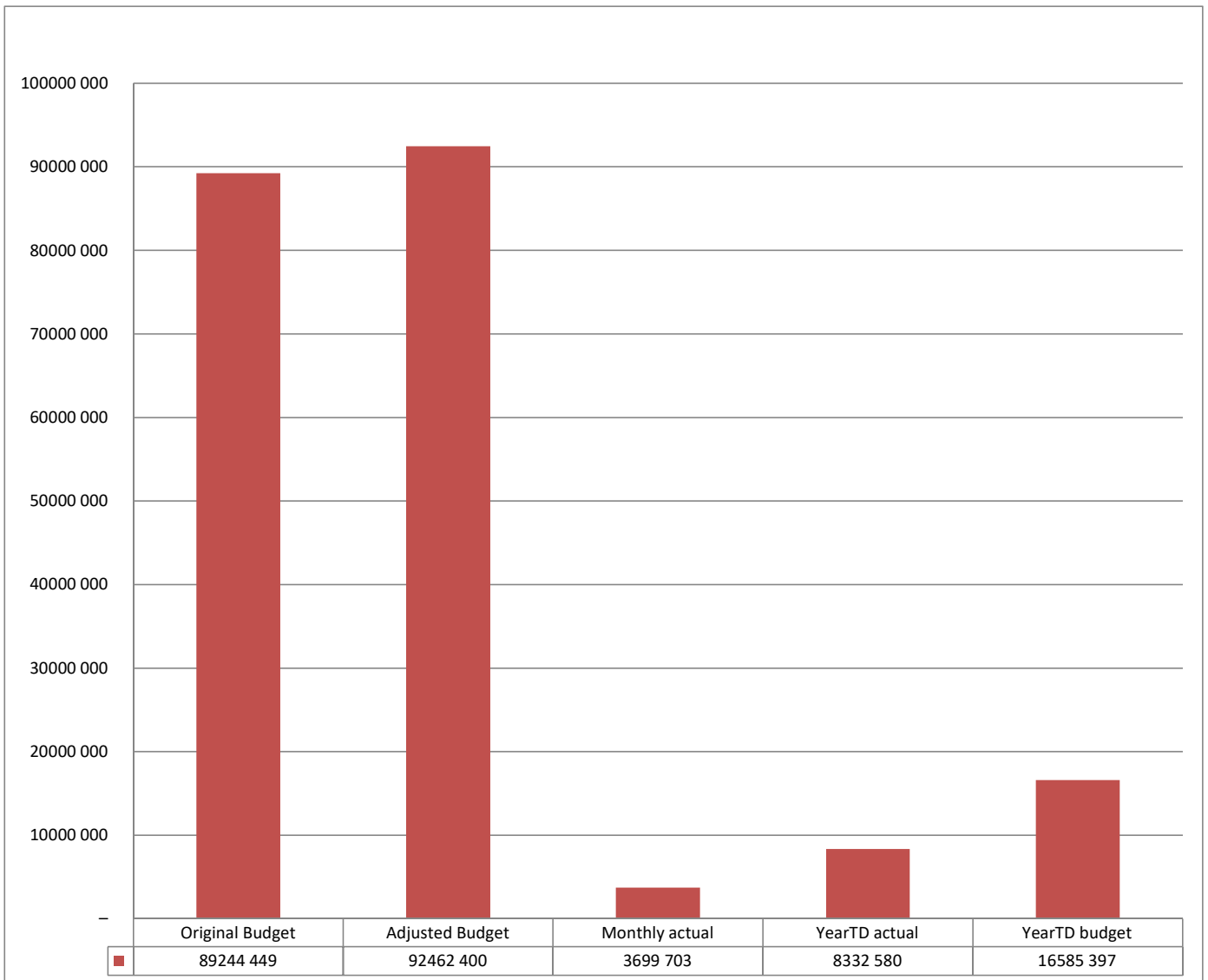
TOTAL OPERATIONAL EXPENDITURE



For the period 1 September 2021 to 30 June 2022, 16.3% of the budgeted operational expenditure was incurred.

Vir die periode 1 September 2021 tot 30 Junie 2022, is 16.3% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 September 2021 to 30 June 2022, 9.01% of the budgeted capital expenditure was incurred.

Vir die periode 1 September 2021 tot 30 Junie 2022, is 9.01% 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 September 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

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	4 231	47 138	48 862	(1 724)	-4%	83 290
Service charges	376 205	413 772	413 772	34 398	117 554	100 245	17 309	17%	413 772
Investment revenue	3 079	6 990	6 990	164	622	1 747	(1 125)	-64%	6 990
Transfers recognised - operational	131 244	145 903	154 127	620	45 533	55 420	(9 887)	-18%	154 127
Other own revenue	31 880	52 768	52 877	2 954	7 118	13 214	(6 096)	-46%	52 877
transfers and contributions)	623 082	702 723	711 056	42 368	217 966	219 488	(1 522)	-1%	711 056
Employee costs	201 538	237 025	237 091	17 036	50 109	59 249	(9 140)	-15%	237 091
Remuneration of Councillors	9 897	12 007	12 007	828	2 499	3 001	(501)	-17%	12 007
Depreciation & asset impairment	32 472	39 729	39 729	-	-	9 928	(9 928)	-100%	39 729
Finance charges	4 522	8 696	8 696	1	1	2 173	(2 172)	-100%	8 696
Materials and bulk purchases	252 216	300 766	300 979	30 962	65 983	68 410	(2 427)	-4%	300 979
Transfers and grants	6 534	25 603	30 386	336	443	7 596	(7 154)	-94%	30 386
Other expenditure	139 236	151 096	151 997	12 593	8 240	35 760	(27 520)	-77%	151 997
Total Expenditure	646 415	774 922	780 884	61 756	127 276	186 117	(58 842)	-32%	780 884
Surplus/(Deficit)	(23 333)	(72 199)	(69 828)	(19 387)	90 690	33 371	57 319	172%	(69 828)
Transfers recognised - capital	52 267	74 937	75 965	-	-	30 127	(30 127)	-100%	75 965
Contributions & Contributed assets	898	170	170	24	74	42	32	75%	170
& contributions	29 831	2 908	6 307	(19 363)	90 765	63 541	27 224	43%	6 307
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	29 831	2 908	6 307	(19 363)	90 765	63 541	27 224	43%	6 307
Capital expenditure & funds sources									
Capital expenditure	117 064	89 244	92 462	3 700	8 333	16 585	(8 253)	-50%	92 462
Capital transfers recognised	52 768	74 937	76 533	3 645	8 204	12 668	(4 464)	-35%	76 533
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	15 930	55	129	3 917	(3 789)	-97%	15 930
Total sources of capital funds	66 944	89 244	92 462	3 700	8 333	16 585	(8 253)	-50%	92 462
Financial position									
Total current assets	216 785	181 281	199 130		295 368				199 130
Total non current assets	1 030 339	1 041 921	1 083 975		1 038 672				1 083 975
Total current liabilities	124 441	201 668	146 339		121 199				146 339
Total non current liabilities	175 032	131 189	174 032		174 435				174 032
Community wealth/Equity	947 651	890 345	962 733		1 038 406				962 733
Cash flows									
Net cash from (used) operating	-	85 636	97 574	(8 391)	35 579	25 049	10 530	42%	97 574
Net cash from (used) investing	-	(89 094)	(96 927)	(3 912)	(90 330)	(14 453)	(75 876)	525%	(96 927)
Net cash from (used) financing	-	(1 000)	(1 000)	(11)	2	-	2		2
end	-	133 360	114 952	-	60 546	125 901	(65 354)	-52%	114 943
Debtors Age Analysis									
Creditors Age Analysis									

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) - M03 September

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 - Functional									
<i>Governance and administration</i>	94 586	110 918	112 721	5 398	49 870	56 559	(6 689)	-12%	112 721
Executive and council	13	–	–	2	2	–	2	#DIV/0!	–
Finance and administration	94 573	110 918	112 721	5 397	49 868	56 559	(6 691)	-12%	112 721
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	155 398	171 710	178 075	1 384	47 170	60 985	(13 815)	-23%	178 075
Community and social services	128 957	120 006	120 731	522	45 376	46 615	(1 239)	-3%	120 731
Sport and recreation	9 235	1 661	1 661	559	815	415	399	96%	1 661
Public safety	16 928	26 158	26 473	294	953	6 616	(5 663)	-86%	26 473
Housing	278	23 884	29 210	9	26	7 339	(7 313)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	209	486	10 036	(9 550)	-95%	26 480
Planning and development	4 244	2 365	2 846	209	485	810	(326)	-40%	2 846
Road transport	12 634	22 907	23 620	–	1	9 222	(9 220)	-100%	23 620
Environmental protection	–	14	14	–	–	4	(4)	-100%	14
<i>Trading services</i>	409 308	469 795	469 795	35 396	120 417	122 048	(1 631)	-1%	469 795
Energy sources	274 358	334 664	334 664	26 067	87 649	82 345	5 303	6%	334 664
Water management	52 476	72 201	72 201	4 054	12 449	21 546	(9 097)	-42%	72 201
Waste water management	49 259	27 843	27 843	2 495	11 994	8 377	3 616	43%	27 843
Waste management	33 216	35 087	35 087	2 780	8 326	9 780	(1 454)	-15%	35 087
Total Revenue - Functional	676 246	777 830	787 191	42 393	218 040	249 658	(31 618)	-13%	787 191
Expenditure - Functional									
<i>Governance and administration</i>	122 967	145 004	146 738	9 329	24 627	36 000	(11 373)	-32%	146 738
Executive and council	23 838	29 621	29 673	1 885	5 545	7 377	(1 832)	-25%	29 673
Finance and administration	96 620	112 849	114 531	7 289	18 566	28 004	(9 439)	-34%	114 531
Internal audit	2 508	2 534	2 534	155	516	619	(102)	-17%	2 534
<i>Community and public safety</i>	97 728	133 059	138 433	7 083	19 385	34 005	(14 620)	-43%	138 433
Community and social services	23 943	28 680	29 294	2 287	6 036	7 289	(1 253)	-17%	29 294
Sport and recreation	27 313	32 356	32 351	2 061	5 403	7 712	(2 309)	-30%	32 351
Public safety	42 003	43 012	43 019	2 331	6 857	10 649	(3 793)	-36%	43 019
Housing	4 469	29 011	33 769	404	1 090	8 355	(7 265)	-87%	33 769
<i>Economic and environmental services</i>	34 813	36 288	36 282	2 272	5 580	8 926	(3 347)	-37%	36 282
Planning and development	10 129	11 280	11 753	829	2 543	2 917	(373)	-13%	11 753
Road transport	24 205	22 910	22 431	1 366	2 883	5 490	(2 606)	-47%	22 431
Environmental protection	479	2 098	2 098	78	153	520	(367)	-71%	2 098
<i>Trading services</i>	390 006	459 620	458 481	42 846	77 454	106 949	(29 495)	-28%	458 481
Energy sources	271 784	327 833	327 366	32 382	69 533	74 702	(5 169)	-7%	327 366
Water management	41 092	36 559	36 523	4 576	1 637	8 844	(7 207)	-81%	36 523
Waste water management	36 519	43 400	42 777	2 446	2 787	10 535	(7 749)	-74%	42 777
Waste management	40 611	51 829	51 814	3 443	3 497	12 867	(9 370)	-73%	51 814
<i>Other</i>	902	951	951	225	229	238	(8)	-3%	951
Surplus/ (Deficit) for the year	29 831	2 908	6 307	(19 363)	90 765	63 541	27 224		6 307

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) - M03 September

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									
Municipal governance and administration	94 586	110 918	112 721	5 398	49 870	56 559	(6 689)	-12%	112 721
Executive and council	13	-	-	2	2	-	2		-
Mayor and Council	13	-	-	2	2	-	2		-
Municipal Manager, Town Secretary and Chief	-	-	-	-	-	-	-		-
Finance and administration	94 573	110 918	112 721	5 397	49 868	56 559	(6 691)	-12%	112 721
Administrative and Corporate Support	0	9	9	-	-	2	(2)	-100%	9
Finance	94 239	110 250	112 053	5 389	49 773	56 392	(6 619)	-12%	112 053
Human Resources	254	580	580	-	82	145	(63)	-43%	580
Marketing, Customer Relations, Publicity and Media	0	5	5	-	-	1	(1)	-100%	5
Property Services	-	-	-	-	-	-	-		-
Supply Chain Management	80	74	74	7	13	19	(5)	-29%	74
Community and public safety	155 398	171 710	178 075	1 384	47 170	60 985	(13 815)	-23%	178 075
Community and social services	128 957	120 006	120 731	522	45 376	46 615	(1 239)	-3%	120 731
Aged Care	118 121	109 415	109 415	491	45 299	43 766	1 533	4%	109 415
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	25	70	112	(42)	-38%	367
Community Halls and Facilities	31	485	485	2	2	121	(119)	-98%	485
Libraries and Archives	10 475	9 739	10 463	3	5	2 616	(2 611)	-100%	10 463
Sports Grounds and Stadiums	7 257	50	50	2	2	13	(10)	-83%	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	16 928	26 158	26 473	294	953	6 616	(5 663)	-86%	26 473
<i>Fire Fighting and Protection</i>	2	6	6	0	2	2	0	0	6
Housing	278	23 884	29 210	9	26	7 339	(7 313)	-100%	29 210
<i>Housing</i>	278	23 884	29 210	9	26	7 339	(7 313)	-100%	29 210
Economic and environmental services	16 878	25 287	26 480	209	486	10 036	(9 550)	-95%	26 480
Planning and development	4 244	2 365	2 846	209	485	810	(326)	-40%	2 846
<i>Economic Development/Planning</i>	1 892	279	760	-	-	190	(190)	-100%	760
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 721	1 426	1 426	209	485	356	128	36%	1 426
Road transport	12 634	22 907	23 620	-	1	9 222	(9 220)	-100%	23 620
<i>Roads</i>	12 634	22 907	23 620	-	1	9 222	(9 220)	-100%	23 620
Environmental protection	-	14	14	-	-	4	(4)	-100%	14
<i>Biodiversity and Landscape</i>	-	14	14	-	-	4	(4)	-100%	14
Trading services	409 308	469 795	469 795	35 396	120 417	122 048	(1 631)	-1%	469 795
Energy sources	274 358	334 664	334 664	26 067	87 649	82 345	5 303	6%	334 664
<i>Electricity</i>	274 136	333 099	333 099	26 067	87 649	81 719	5 929	7%	333 099
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	-	-	626	(626)	-100%	1 565
Water management	52 476	72 201	72 201	4 054	12 449	21 546	(9 097)	-42%	72 201
<i>Water Distribution</i>	52 476	60 921	60 921	4 054	12 449	17 034	(4 585)	-27%	60 921
Waste water management	49 259	27 843	27 843	2 495	11 994	8 377	3 616	43%	27 843
<i>Sewerage</i>	38 651	26 954	26 954	2 495	11 994	8 022	3 972	50%	26 954
<i>Storm Water Management</i>	10 607	889	889	-	-	356	(356)	-100%	889
Waste management	33 216	35 087	35 087	2 780	8 326	9 780	(1 454)	-15%	35 087
<i>Solid Waste Removal</i>	30 130	35 087	35 087	2 780	8 326	9 780	(1 454)	-15%	35 087
Other	77	120	120	6	97	30	67	223%	120
Licensing and Regulation	77	120	120	6	97	30	67	223%	120
Total Revenue - Functional	676 246	777 830	787 191	42 393	218 040	249 658	(31 618)	-13%	787 191

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

Description	2020/21	Budget Year 2020/21							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Expenditure - Functional									
Municipal governance and administration	122 967	145 004	146 738	9 329	24 627	36 000	(11 373)	-32%	146 738
Executive and council	23 838	29 621	29 673	1 885	5 545	7 377	(1 832)	-25%	29 673
<i>Mayor and Council</i>	15 898	18 723	18 701	1 077	3 232	4 666	(1 434)	-31%	18 701
<i>Municipal Manager, Town Secretary and Chief</i>	7 941	10 897	10 972	808	2 314	2 711	(397)	-15%	10 972
Finance and administration	96 620	112 849	114 531	7 289	18 566	28 004	(9 439)	-34%	114 531
<i>Administrative and Corporate Support</i>	17 899	11 560	11 572	1 657	3 567	2 560	1 007	39%	11 572
<i>Asset Management</i>	31	5 167	5 167	0	0	1 291	(1 291)	-100%	5 167
<i>Finance</i>	30 327	37 107	38 807	2 452	5 680	9 642	(3 962)	-41%	38 807
<i>Fleet Management</i>	3 406	2 806	2 806	247	734	699	35	5%	2 806
<i>Human Resources</i>	22 223	36 284	36 244	1 664	5 031	8 974	(3 943)	-44%	36 244
<i>Information Technology</i>	4 454	3 372	3 372	200	458	843	(385)	-46%	3 372
<i>Legal Services</i>	5 416	2 279	2 279	111	297	474	(177)	-37%	2 279
<i>Marketing, Customer Relations, Publicity and Media</i>	3 904	3 900	3 900	316	909	972	(64)	-7%	3 900
<i>Property Services</i>	1 783	1 268	1 268	63	188	317	(129)	-41%	1 268
<i>Risk Management</i>	-	497	497	-	-	124	(124)	-100%	497
<i>Supply Chain Management</i>	6 778	7 052	7 062	554	1 626	1 731	(104)	-6%	7 062
<i>Valuation Service</i>	400	1 557	1 557	25	75	377	(303)	-80%	1 557
Internal audit	2 508	2 534	2 534	155	516	619	(102)	-17%	2 534
<i>Governance Function</i>	2 508	2 534	2 534	155	516	619	(102)	-17%	2 534
Community and public safety	97 728	133 059	138 433	7 083	19 385	34 005	(10 882)	-32%	138 433
Community and social services	23 943	28 680	29 294	2 287	6 036	7 289	(1 253)	-17%	29 294
<i>Aged Care</i>	4 658	4 347	4 294	705	1 480	1 067	413	39%	4 294
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 189	3 600	3 590	270	763	895	(131)	-15%	3 590
<i>Child Care Facilities</i>	8	972	972	0	0	243	(242)	-100%	972
<i>Community Halls and Facilities</i>	5 400	6 608	6 564	416	1 206	1 629	(423)	-26%	6 564
<i>Disaster Management</i>	95	236	236	-	-	59	(59)	-100%	236
<i>Education</i>	1	831	828	-	1	207	(206)	-100%	828
<i>Libraries and Archives</i>	10 591	12 086	12 810	896	2 586	3 189	(603)	-19%	12 810
Sport and recreation	27 313	32 356	32 351	2 061	5 403	7 712	(2 309)	-30%	32 351
<i>Community Parks (including Nurseries)</i>	8 229	7 228	7 248	586	1 594	1 773	(178)	-10%	7 248
<i>Recreational Facilities</i>	13 054	18 999	18 984	1 095	2 721	4 447	(1 727)	-39%	18 984
<i>Sports Grounds and Stadiums</i>	6 031	6 129	6 119	380	1 088	1 492	(404)	-27%	6 119
Public safety	42 003	43 012	43 019	2 331	6 857	10 649	(55)	-1%	43 019
<i>Fire Fighting and Protection</i>	8 395	8 118	8 118	632	1 940	1 995	(55)	-3%	8 118
Housing	4 469	29 011	33 769	404	1 090	8 355	(7 265)	-87%	33 769
<i>Housing</i>	4 463	27 003	31 761	396	1 071	7 853	(6 782)	-86%	31 761
<i>Informal Settlements</i>	6	2 009	2 009	8	20	502	(482)	-96%	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	34 813	36 288	36 282	2 272	5 580	8 926	(3 347)	-37%	36 282
Planning and development	10 129	11 280	11 753	829	2 543	2 917	(373)	-13%	11 753
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 686	1 982	1 982	151	478	492	(14)	-3%	1 982
<i>Economic Development/Planning</i>	1 400	2 115	2 556	107	320	632	(311)	-49%	2 556
<i>Town Planning, Building Regulations and Enforcement</i>	4 745	4 473	4 505	370	1 147	1 115	32	3%	4 505
<i>Project Management Unit</i>	2 298	2 710	2 710	200	598	677	(80)	-12%	2 710
Road transport	24 205	22 910	22 431	1 366	2 883	5 490	(2 606)	-47%	22 431
Roads	24 205	22 910	22 431	1 366	2 883	5 490	(2 606)	-47%	22 431
Environmental protection	479	2 098	2 098	78	153	520	(367)	-71%	2 098
<i>Biodiversity and Landscape</i>	479	2 098	2 098	78	153	520	(367)	-71%	2 098
Trading services	390 006	459 620	458 481	42 846	77 454	106 949	(29 495)	-28%	458 481
Energy sources	271 784	327 833	327 366	32 382	69 533	74 702	(5 169)	-7%	327 366
Electricity	269 197	324 461	323 995	32 230	69 028	73 896	(4 867)	-7%	323 995
<i>Street Lighting and Signal Systems</i>	2 587	3 371	3 371	151	505	807	(302)	-37%	3 371
Water management	41 092	36 559	36 523	4 576	1 637	8 844	(7 207)	-81%	36 523
Water Treatment	154	1 838	1 838	15	50	459	(410)	-89%	1 838
Water Distribution	37 997	30 463	29 877	3 054	63	7 220	(7 157)	-99%	29 877
Water Storage	2 941	4 258	4 808	1 507	1 524	1 164	360	31%	4 808
Waste water management	36 519	43 400	42 777	2 446	2 787	10 535	(7 749)	-74%	42 777
Public Toilets	1 566	1 984	1 984	128	361	493	(132)	-27%	1 984
Sewerage	27 631	30 347	29 724	1 811	1 004	7 321	(6 318)	-86%	29 724
Storm Water Management	7 321	8 141	8 141	507	1 422	1 989	(568)	-29%	8 141
Waste Water Treatment	0	2 928	2 928	-	-	732	(732)	-100%	2 928
Waste management	40 611	51 829	51 814	3 443	3 497	12 867	(9 370)	-73%	51 814
Solid Waste Disposal (Landfill Sites)	7 599	16 403	16 245	414	817	4 039	(3 223)	-80%	16 245
Solid Waste Removal	31 594	33 991	34 134	3 006	2 630	8 469	(5 839)	-69%	34 134
Street Cleaning	1 418	1 436	1 436	22	50	359	(308)	-86%	1 436
Other	902	951	951	225	229	238	(8)	-3%	951
Licensing and Regulation	10	51	51	-	4	13	(8)	-65%	51
Tourism	892	900	900	225	225	225	0	0%	900
Total Expenditure - Functional	646 415	774 922	780 884	61 756	127 276	186 117	(55 104)	-30%	780 884
Surplus/ (Deficit) for the year	29 831	2 908	6 307	(19 363)	90 765	63 541	27 224	43%	6 307

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

**WC022 Witzberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03
September**

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	92 562	107 712	109 515	5 201	49 186	55 752	(6 566)	-11,8%	109 515
Vote 2 - Community Services	13 275	35 720	41 770	608	965	10 501	(9 535)	-90,8%	41 770
Vote 3 - Community Services	130 855	131 976	132 291	792	46 348	49 483	(3 135)	-6,3%	132 291
Vote 4 - Community Services	13 503	4 581	5 061	4	4	1 265	(1 261)	-99,7%	5 061
Vote 5 - Corporate Services	267	594	594	2	84	148	(65)	-43,5%	594
Vote 6 - Technical Services	339 017	388 952	389 664	28 907	100 520	100 833	(312)	-0,3%	389 664
Vote 7 - Technical Services	85 638	107 224	107 224	6 834	20 775	31 310	(10 535)	-33,6%	107 224
Vote 8 - Muncipal Manager	1 129	1 072	1 072	46	158	367	(209)	-57,0%	1 072
Total Revenue by Vote	676 246	777 830	787 191	42 393	218 040	249 658	(31 618)	-12,7%	787 191
Expenditure by Vote									
Vote 1 - Financial Services	38 586	52 465	54 174	3 186	7 845	13 436	(5 592)	-41,6%	54 174
Vote 2 - Community Services	36 204	41 879	42 593	2 944	8 157	10 284	(2 127)	-20,7%	42 593
Vote 3 - Community Services	48 069	54 069	53 917	3 076	8 184	13 356	(5 172)	-38,7%	53 917
Vote 4 - Community Services	16 305	43 719	48 972	1 335	3 788	12 115	(8 328)	-68,7%	48 972
Vote 5 - Corporate Services	67 204	77 479	77 439	5 292	13 882	18 926	(5 044)	-26,7%	77 439
Vote 6 - Technical Services	337 830	401 057	399 520	36 667	76 641	92 460	(15 819)	-17,1%	399 520
Vote 7 - Technical Services	86 066	90 791	90 788	8 321	6 041	22 315	(16 274)	-72,9%	90 788
Vote 8 - Muncipal Manager	14 779	13 462	13 480	935	2 738	3 225	(487)	-15,1%	13 480
Total Expenditure by Vote	645 042	774 922	780 884	61 756	127 276	186 117	(58 842)	-31,6%	780 884
Surplus/ (Deficit) for the year	31 204	2 908	6 307	(19 363)	90 765	63 541	27 224	42,8%	6 307

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) - M03 September

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	4 231	47 138	48 862	(1 724)	-4%	83 290
Service charges - electricity revenue	274 184	323 478	323 478	26 080	87 683	77 635	10 048	13%	323 478
Service charges - water revenue	43 137	39 677	39 677	3 566	11 010	8 981	2 029	23%	39 677
Service charges - sanitation revenue	30 920	25 043	25 043	2 261	11 400	7 426	3 974	54%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 491	7 461	6 203	1 258	20%	25 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 526	1 470	1 470	427	812	367	445	121%	1 470
Interest earned - external investments	3 079	6 990	6 990	164	622	1 747	(1 125)	-64%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 282	3 777	2 168	1 609	74%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 592	21 479	21 479	7	10	5 368	(5 358)	-100%	21 479
Licences and permits	1 065	2 111	2 111	294	1 037	527	510	97%	2 111
Agency services	4 354	4 046	4 046	-	-	1 011	(1 011)	-100%	4 046
Transfers recognised - operational	131 244	145 903	154 127	620	45 533	55 420	(9 887)	-18%	154 127
Other revenue	7 774	14 985	15 094	944	1 481	3 773	(2 291)	-61%	15 094
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 082	702 723	711 056	42 368	217 966	219 488	(1 522)	-1%	711 056
Expenditure By Type									
Employee related costs	201 538	237 025	237 091	17 036	50 109	59 249	(9 140)	-15%	237 091
Remuneration of councillors	9 897	12 007	12 007	828	2 499	3 001	(501)	-17%	12 007
Debt impairment	50 015	63 750	63 750	3 756	(11 166)	15 931	(27 097)	-170%	63 750
Depreciation & asset impairment	32 472	39 729	39 729	-	-	9 928	(9 928)	-100%	39 729
Finance charges	4 522	8 696	8 696	1	1	2 173	(2 172)	-100%	8 696
Bulk purchases	239 632	285 789	285 789	29 332	62 931	64 613	(1 683)	-3%	285 789
Other materials	12 584	14 977	15 191	1 631	3 052	3 797	(744)	-20%	15 191
Contracted services	51 748	48 390	48 749	4 445	9 082	9 958	(876)	-9%	48 749
Transfers and grants	6 534	25 603	30 386	336	443	7 596	(7 154)	-94%	30 386
Other expenditure	37 407	38 955	39 497	4 392	10 324	9 871	453	5%	39 497
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 415	774 922	780 884	61 756	127 276	186 117	(58 842)	-32%	780 884
Surplus/(Deficit)	(23 333)	(72 199)	(69 828)	(19 387)	90 690	33 371	57 319	0	(69 828)
Transfers recognised - capital	52 267	74 937	75 965	-	-	30 127	(30 127)	(0)	75 965
Contributions recognised - capital	898	170	170	24	74	42	32	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 831	2 908	6 307	(19 363)	90 765	63 541			6 307
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	29 831	2 908	6 307	(19 363)	90 765	63 541			6 307
Surplus/ (Deficit) for the year	29 831	2 908	6 307	(19 363)	90 765	63 541			6 307

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) - M03 September

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	50 121	–	–	–	–	–	–	–	–
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	82	82	4 145	(4 063)	-98%	27 523
Vote 7 - Technical Services	3 913	34 373	36 893	2 711	3 771	6 962	(3 192)	-46%	36 893
Vote 8 - Municipal Manager	–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	66 665	62 004	64 416	2 792	3 852	11 107	(7 254)	-65%	64 416
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	677	–	15	169	(154)	-91%	677
Vote 2 - Community Services	1 971	–	–	–	–	–	–	–	–
Vote 3 - Community Services	1 126	–	240	–	–	60	(60)	-100%	240
Vote 4 - Community Services	9 507	6 151	3 739	2	2	844	(843)	-100%	3 739
Vote 5 - Corporate Services	3 630	900	900	–	–	225	(225)	-100%	900
Vote 6 - Technical Services	25 539	16 266	18 747	906	3 574	3 244	330	10%	18 747
Vote 7 - Technical Services	8 462	3 744	3 744	–	889	936	(47)	-5%	3 744
Vote 8 - Municipal Manager	–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	50 399	27 241	28 047	907	4 480	5 479	(998)	-18%	28 047
Total Capital Expenditure	117 064	89 244	92 462	3 700	8 333	16 585	(8 253)	-50%	92 462

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

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	53 283	2 080	3 778	-	15	944	(929)	-98%	3 778
Executive and council	(1)	600	600	-	-	150	(150)	-100%	600
Community and social services	1 613	-	-	-	-	-	-	-	-
Public safety	1 481	-	240	-	-	60	(60)	-100%	240
Housing	-	-	-	-	-	-	-	-	-
Economic and environmental service	17 177	27 042	28 323	569	1 459	4 319	(2 860)	-66%	28 323
Planning and development	1 934	696	696	2	2	83	(82)	-98%	696
Road transport	15 243	26 347	27 627	568	1 457	4 236	(2 779)	-66%	27 627
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	35 728	54 666	57 079	3 130	6 858	10 501	(3 643)	-35%	57 079
Energy sources	4 054	13 163	13 163	420	420	1 783	(1 363)	-76%	13 163
Water management	7 954	21 135	21 135	-	889	3 023	(2 134)	-71%	21 135
Waste water management	18 448	3 386	3 279	-	1 779	820	959	117%	3 279
Waste management	5 272	16 982	19 501	2 711	3 771	4 875	(1 105)	-23%	19 501
Total Capital Expenditure - Standard Classification	117 064	89 244	92 462	3 700	8 333	16 585	(8 253)	-50%	92 462
Funded by:									
National Government	18 276	49 637	49 637	3 075	4 077	8 706	(4 629)	-53%	49 637
Provincial Government	33 326	24 801	26 081	569	4 127	3 759	368	10%	26 081
District Municipality	665	500	815	-	-	204	(204)	-100%	815
Transfers recognised - capital	52 768	74 937	76 533	3 645	8 204	12 668	(4 464)	-35%	76 533
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	15 930	55	129	3 917	(3 789)	-97%	15 930
Total Capital Funding	66 944	89 244	92 462	3 700	8 333	16 585	(8 253)	-50%	92 462

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

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	114 952	140 546	114 952
Consumer debtors	82 140	28 353	55 673	123 382	55 673
Other debtors	9 377	7 966	18 542	22 237	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	9 203	9 963
Total current assets	216 785	181 281	199 130	295 368	199 130
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	43 430	43 765	43 430	43 430	43 430
Investments in Associate	–	–	–	–	–
Property, plant and equipment	985 237	996 031	1 038 873	993 570	1 038 873
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 122	1 576	1 122	1 122	1 122
Other non-current assets	550	550	550	550	550
Total non current assets	1 030 339	1 041 921	1 083 975	1 038 672	1 083 975
TOTAL ASSETS	1 247 124	1 223 203	1 283 105	1 334 040	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	1 566	1 587
Consumer deposits	8 732	7 976	8 732	8 879	8 732
Trade and other payables	58 125	115 836	110 393	52 124	110 393
Provisions	55 997	77 857	25 627	58 630	25 627
Total current liabilities	124 441	201 668	146 339	121 199	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	173 247	173 844
Total non current liabilities	175 032	131 189	174 032	174 435	174 032
TOTAL LIABILITIES	299 473	332 857	320 371	295 634	320 371
NET ASSETS	947 651	890 345	962 733	1 038 406	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	937 209	879 728	952 291	1 027 964	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	947 651	890 345	962 733	1 038 406	962 733

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

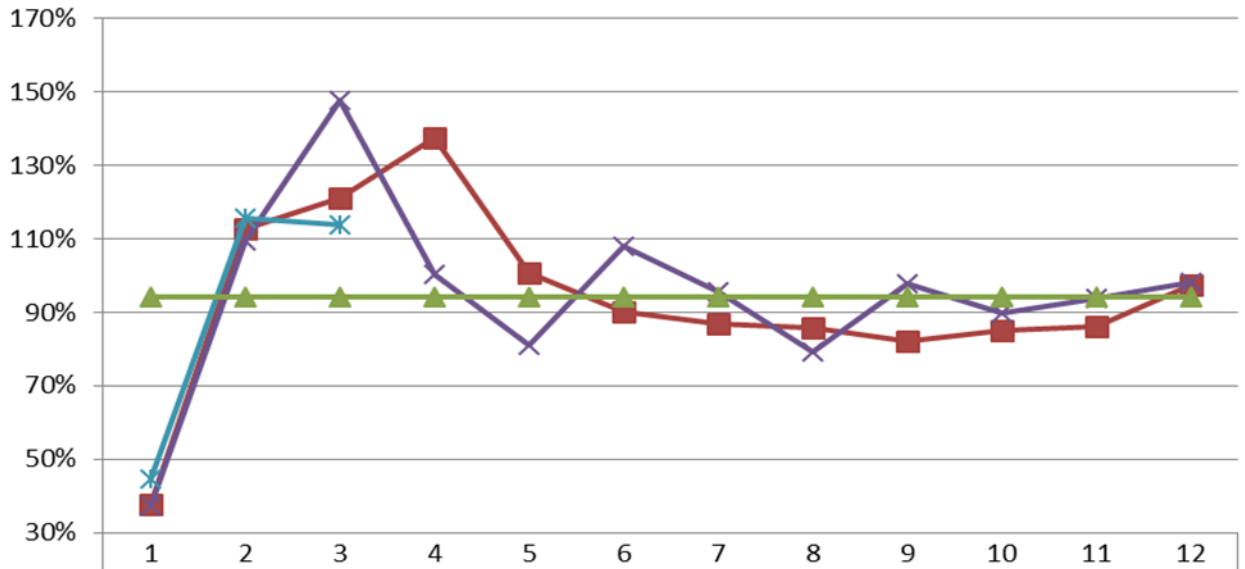
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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	–	79 126	79 126	11 710	33 072	21 887	11 185	51%	79 126
Service charges	–	379 151	437 751	40 972	122 669	89 010	33 659	38%	437 751
Other revenue	–	27 756	19 373	1 035	2 121	4 180	(2 059)	-49%	19 373
Government - operating	–	145 903	154 127	169	50 492	59 079	(8 587)	-15%	154 127
Government - capital	–	75 107	86 842	–	9 333	19 736	(10 403)	-53%	86 842
Interest	–	9 593	9 593	164	623	1 331	(708)	-53%	9 593
Dividends									
Payments									
Suppliers and employees	–	(604 934)	(658 415)	(61 880)	(182 062)	(167 875)	14 187	-8%	(658 415)
Finance charges	–	(461)	(462)	(1)	(1)	–	1		(462)
Transfers and Grants	–	(25 603)	(30 361)	(561)	(668)	(2 299)	(1 632)	71%	(30 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES	–	85 636	97 574	(8 391)	35 579	25 049	35 643	142%	97 574
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	–	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors	–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments	–	–	10 442	–	(80 000)	–	(80 000)		10 442
Payments									
Capital assets	–	(89 094)	(107 369)	(3 912)	(10 330)	(14 453)	(4 124)	29%	(107 369)
NET CASH FROM/(USED) INVESTING ACTIVITIES	–	(89 094)	(96 927)	(3 912)	(90 330)	(14 453)	75 876	-525%	(96 927)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	–	–	–	–	–	–		–
Borrowing long term/refinancing	–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits	–	–	–	10	21	–	21		–
Payments									
Repayment of borrowing	–	(1 000)	(1 000)	(21)	(19)	–	19		(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	–	(1 000)	(1 000)	(11)	2	–	(2)		2
NET INCREASE/ (DECREASE) IN CASH HELD	–	(4 459)	(353)	(12 315)	(54 749)	10 596			(353)
Cash/cash equivalents at beginning:	–	137 819	115 305		115 296	115 305			115 296
Cash/cash equivalents at month/year end:	–	133 360	114 952		60 546	125 901			114 943

WC022 Witzberg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	(1 724)	Immaterial variance.
	Service charges - electricity revenue	10 048	Increased electricity usage during winter months.
	Service charges - water revenue	2 029	Immaterial variance.
	Service charges - sanitation revenue	3 974	Usage higher than expected.
	Service charges - refuse revenue	1 258	Immaterial variance.
	Service charges - other	-	
	Rental of facilities and equipment	445	Immaterial variance.
	Interest earned - external investments	(1 125)	Immaterial variance.
	Interest earned - outstanding debtors	1 609	Immaterial variance.
	Dividends received	-	
	Fines, penalties and forfeits	(5 358)	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	510	Immaterial variance.
	Agency services	(1 011)	Immaterial variance.
	Transfers and subsidies	(9 887)	Delay in receipt of transfers and subsidies - information only relates to first quarter of financial year.
	Other revenue	(2 291)	Immaterial variance.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(9 140)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(501)	Immaterial variance.
	Debt impairment	(27 097)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(9 928)	Depreciation recognised on an annual basis.
	Finance charges	(2 172)	Immaterial variance.
	Bulk purchases	(1 683)	Immaterial variance.
	Other materials	(744)	Immaterial variance.
	Contracted services	(876)	Immaterial variance.
	Transfers and subsidies	(7 154)	Delay in expenditure with regards to Housing Top Structures
	Other expenditure	453	Immaterial variance.
	Loss on disposal of PPE	-	
3	Capital Expenditure		
	Total Capital Expenditure	(8 253)	Information only relates to first quarter of financial year - capital expenditure on bigger projects due to commence shortly.
		-	
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
		-	
	Receipts		
	Service charges	33 659	High collection mainly attributable to increased electricity usage during winter months.
	Government - operating	(8 587)	Delay in receipt of Operational Grants - information only relates to first quarter of financial year.
	Government - capital	(10 403)	Receipts with regards to Capital Grants outstanding of which the most material is Housing and MIG.
	Interest	(708)	Immaterial variance.
	Dividends	-	
	Payments		
	Suppliers and employees	14 187	Variance due to increased expenditure pertaining to Bulk Purchases as well as contracted services.
	Finance charges	1	Immaterial variance.
	Transfers and Grants	(1 632)	Immaterial variance.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

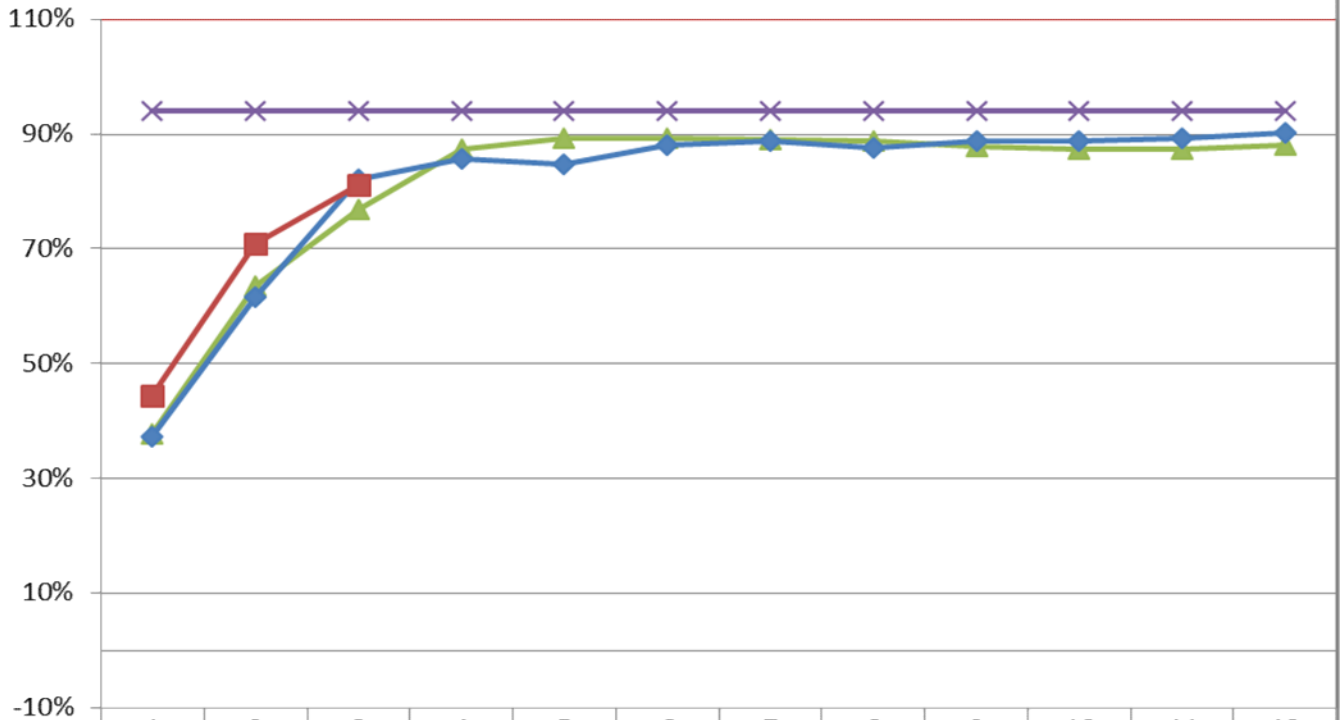


19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%									
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Sept 2021 amounts to 114% in comparison to the previous year 148%.

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 Sept 2021 114% behoel in vergelyking met die vorige jaar 148%.

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 81%.

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 81% bedra.

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

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

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	11 069	2 202	1 856	1 663	1 796	1 699	8 351	60 317	88 954	73 826	
Electricity	1300	22 534	717	459	291	254	228	860	4 651	29 993	6 284	
Property Rates	1400	16 020	896	444	264	261	237	1 231	18 204	37 556	20 197	
Waste Water Management	1500	13 458	1 112	970	929	915	899	4 887	31 227	54 398	38 858	
Waste Management	1600	8 810	1 300	1 112	1 040	993	998	5 287	32 490	52 029	40 808	
Property Rental Debtors	1700	190	13	13	12	13	13	101	1 055	1 410	1 194	
Interest on Arrear Accounts	1810	1 253	139	130	126	155	175	1 086	42 301	45 365	43 843	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(5 071)	40	33	29	38	26	214	1 205	(3 485)	1 512	
Total By Income Source	2000	68 263	6 419	5 017	4 355	4 427	4 275	22 017	191 450	306 220	226 522	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	2 861	964	334	159	136	123	614	5 608	10 797	6 639	
Commercial	2300	29 271	669	365	250	241	245	936	11 139	43 116	12 811	
Households	2400	35 124	4 602	4 128	3 795	3 871	3 719	19 572	169 055	243 867	200 012	
Other	2500	1 006	184	190	151	179	187	895	5 648	8 440	7 060	
Total By Customer Group	2600	68 263	6 419	5 017	4 355	4 427	4 275	22 017	191 450	306 220	226 522	

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 - M03 September

Description	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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 732	-	-	-	-	-	-	-	1 732
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 732	-	-	-	-	-	-	-	1 732

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 - M03 September

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
<u>Municipality</u>								
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 - M03 September

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	620	45 533	44 278	1 778	4,0%	110 696
Operational Revenue:General Revenue:Equitable S	106 666	106 666	-	44 444	42 666	1 778	4,2%	106 666
Expanded Public Works Programme Integrated Gran	2 617	2 617	491	855	1 047	(192)	-18,3%	2 617
Local Government Financial Management Grant [S	1 413	1 413	129	234	565	(331)	-58,5%	1 413
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-	-	-
Provincial Government:	34 268	40 318	-	-	10 264	(10 264)	-100,0%	43 706
Capacity Building	-	-	-	-	-	-	-	-
Capacity Building and Other	10 937	11 661	-	-	3 100	(3 100)	-100,0%	11 661
Infrastructure	23 331	28 656	-	-	7 164	(7 164)	-100,0%	28 656
								1 694
								1 694
								-
District Municipality:	-	1 694	-	-	424	(424)	-1	-
All Grants	-	1 694	-	-	424	(424)	-1	-
Total Operating Transfers and Grants	144 964	152 708	620	45 533	54 966	(9 433)	-17,2%	155 162
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	25 514	-	-	9 994	(9 994)	-100,0%	26 329
Capacity Building and Other	-	-	-	-	-	-	-	-
Infrastructure	24 801	25 514	-	-	9 994	(9 994)	-100,0%	25 514
								815
District Municipality:	500	815	-	-	279	(279)	-100,0%	815
All Grants	500	815	-	-	279	(279)	-100,0%	815
Other grant providers:	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	75 597	76 625	-	-	30 391	(30 391)	-100,0%	77 440
TOTAL RECEIPTS OF TRANSFERS & GRANTS	220 561	229 332	620	45 533	85 358	(39 824)	-46,7%	232 601

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 - M03 September

Description	Budget Year 2021/22							Full Year Forecast
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	61 657	61 262	3 744	9 887	14 976	-		61 262
Operational Revenue:General Revenue:Equitable	56 917	56 522	3 123	8 797	13 804	(5 007)	-36,3%	56 522
Expanded Public Works Programme Integrated Gr	2 617	2 617	491	855	654	201	30,7%	2 617
Local Government Financial Management Grant [1 463	1 463	129	234	352	(118)	-33,5%	1 463
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	165	(165)	-100,0%	660
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	34 306	39 788	824	2 470	9 924	(7 454)	-75,1%	39 788
Capacity Building and Other	10 975	11 700	824	2 470	2 902	(432)		11 700
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	23 331	28 089	-	-	7 022	(7 022)		28 089
District Municipality:	-	1 694	-	-	-	(424)	-100,0%	-
All Grants	-	1 694	-	-	424	(424)	-100,0%	-
Other grant providers:	829	1 287	151	366	322	44	13,7%	1 287
Foreign Government and International Organisatio	829	1 287	151	366	322	44	13,7%	1 287
Total operating expenditure of Transfers and Grants	96 792	104 032	4 720	12 723	25 222	(7 834)	-31,1%	102 338
National Government:	49 637	49 637	3 075	4 077	8 706	(4 629)	-53,2%	49 637
Municipal Infrastructure Grant [Schedule 5B]	21 148	21 148	2 737	3 739	5 287	(1 548)	-29,28%	21 148
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	-	-	2 087	(2 087)	-100,00%	17 391
Provincial Government:	25 801	27 711	569	4 127	4 166	(39)		26 081
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	24 801	26 081	569	4 127	3 759	368	9,8%	26 081
District Municipality:	500	815	-	-	204	(204)	-100,0%	815
All Grants	500	815	-	-	204	(204)	-100,0%	815
Other grant providers:	14 157	15 780	55	129	3 880	(3 751)	-96,7%	15 780
Foreign Government and International Organisatio	-	-	-	-	-	-		-
Transfer from Operational Revenue	14 157	15 780	55	129	3 880	(3 751)	-96,7%	15 780
Total capital expenditure of Transfers and Grants	90 094	93 942	3 700	8 333	16 955	(8 623)	-50,9%	92 312
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	186 886	197 974	8 419	21 055	42 177	(16 457)	-39,0%	194 650

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 - M03 September

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	1 909	1 994	(85)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	90	269	447	(178)	-40%	1 787
Medical Aid Contributions	335	335	17	51	84	(32)	-39%	335
Motor Vehicle Allowance	817	817	-	-	204	(204)	-100%	817
Cellphone Allowance	985	985	81	260	246	13	5%	985
Housing Allowances	43	43	3	10	11	(1)	-5%	43
Other benefits and allowances	59	59	-	-	15	(15)	-100%	59
Sub Total - Councillors	12 007	12 007	828	2 499	3 001	(501)	-17%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 497	324	973	1 124	(151)	-13%	4 497
Pension and UIF Contributions	925	925	29	87	231	(145)	-63%	925
Medical Aid Contributions	159	159	5	14	40	(25)	-64%	159
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 052	1 052	62	186	263	(77)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	248	310	(63)	-20%	1 242
Cellphone Allowance	84	84	2	6	21	(15)	-71%	84
Housing Allowances	182	182	24	71	45	26	56%	182
Other benefits and allowances	136	136	9	28	34	(6)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	8 276	8 276	538	1 613	2 068	(456)	-22%	8 276
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 602	9 875	28 624	34 137	(5 513)	-16%	136 602
Pension and UIF Contributions	20 659	20 660	1 606	4 750	5 163	(414)	-8%	20 660
Medical Aid Contributions	9 200	9 200	675	2 034	2 299	(265)	-12%	9 200
Overtime	10 906	10 906	1 513	4 424	2 725	1 698	62%	10 906
Performance Bonus	9 311	9 311	737	2 217	2 327	(110)	-5%	9 311
Motor Vehicle Allowance	5 309	5 309	488	1 462	1 327	135	10%	5 309
Cellphone Allowance	478	478	43	128	119	9	7%	478
Housing Allowances	1 947	1 947	95	284	486	(202)	-42%	1 947
Other benefits and allowances	5 175	5 175	431	1 315	1 293	22	2%	5 175
Payments in lieu of leave	1 050	1 050	170	661	262	399	152%	1 050
Long service awards	-	-	81	242	-	242	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	786	2 357	7 042	(4 684)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	228 815	16 499	48 497	57 181	(8 684)	-15%	228 815
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 098	17 864	52 609	62 250	(9 641)	-15%	249 098
TOTAL MANAGERS AND STAFF	237 025	237 091	17 036	50 109	59 249	(9 140)	-15%	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 - M03 September

Description	Ref	Budget Year 2021/22											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget
Cash Receipts By Source													
Property rates		5 769	15 593	11 710	-	-	-	-	-	-	-	-	45 404
Service charges - electricity revenue		30 337	36 936	33 947	-	-	-	-	-	-	-	-	215 976
Service charges - water revenue		2 880	3 342	2 987	-	-	-	-	-	-	-	-	19 673
Service charges - sanitation revenue		1 789	2 310	1 912	-	-	-	-	-	-	-	-	9 263
Service charges - refuse		2 013	2 089	2 126	-	-	-	-	-	-	-	-	11 746
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		91	77	334	-	-	-	-	-	-	-	-	(497)
Interest earned - external investments		221	237	164	-	-	-	-	-	-	-	-	1 296
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	(0)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	63	-	-	-	-	-	-	-	-	1 149
Licences and permits		487	50	325	-	-	-	-	-	-	-	-	1 348
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	-	-	-	-	-	111 506
Other revenue		44 521	6 061	483	-	-	-	-	-	-	-	-	(42 277)
Cash Receipts by Source		88 177	66 748	54 050	-	-	-	-	-	-	-	-	378 535
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)	21	10	-	-	-	-	-	-	-	-	(21)
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	66 769	54 060	-	-	-	-	-	-	-	-	512 093
Cash Payments by Type													-
Employee related costs		14 974	14 718	15 104	-	-	-	-	-	-	-	-	166 789
Remuneration of councillors		936	955	938	-	-	-	-	-	-	-	-	(2 828)
Interest paid		-	-	1	-	-	-	-	-	-	-	-	(1)
Bulk purchases - Electricity		32 051	38 254	33 727	-	-	-	-	-	-	-	-	156 793
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	451	1 001	-	-	-	-	-	-	-	-	-
Contracted services		2 677	5 053	4 894	-	-	-	-	-	-	-	-	(12 624)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	561	-	-	-	-	-	-	-	-	(668)
General expenses		8 745	2 054	7 801	-	-	-	-	-	-	-	-	53 140
Cash Payments by Type		60 910	61 539	64 024	-	-	-	-	-	-	-	-	360 602
Other Cash Flows/Payments by Type													-
Repayment of borrowing		(2)	-	21	-	-	-	-	-	-	-	-	(19)
Total Cash Payments by Type		62 307	64 397	66 375	-	-	-	-	-	-	-	-	443 240
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	-	-	-	-	-	-	-	-	68 853
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	60 546	60 546	60 546	60 546	60 546	60 546	60 546	60 546
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	60 546	60 546	60 546	60 546	60 546	60 546	60 546	60 546	129 399

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	3 851	1	1	3 851	3 850	100,0%	0%
August	970	5 053	5 358	4 632	4 633	9 209	4 576	49,7%	5%
September	2 309	7 122	7 377	3 700	8 333	16 585	8 253	49,8%	9%
October	3 822	10 136	10 381	–		26 967	–		
November	7 006	10 136	10 381	–		37 348	–		
December	3 969	8 647	8 884	–		46 231	–		
January	4 376	3 528	3 851	–		50 082	–		
February	4 502	5 053	5 358	–		55 440	–		
March	15 227	7 122	7 377	–		62 817	–		
April	2 003	10 136	10 381	–		73 198	–		
May	6 929	10 136	10 381	–		83 579	–		
June	65 951	8 647	8 884	–		92 462	–		
Total Capital expenditure	117 064	89 244	92 462	8 333					

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 Advertiseringsfase

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
08/2/19/03	Periodic Maintenance, General repairs and Provision of Spare parts for Sweeper (Re-advertisement)	14-Oct-2021
08/2/19/13	Supply and delivery of a Server as specified	07-Oct-2021
08/2/19/18	Lease of the Café building in Pine Forest holiday resort	15-Oct-2021
08/2/19/19	Lease of the Café building at PA Hamlet swimming pool	15-Oct-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
08/2/18/64	Appointment of contractors for maintenance, repair and replacement of general electrical infrastructure and wiring of premises for Witzenberg municipality	04-Nov-2021
08/2/19/12	Leasing of the Tolhuis together with the adjacent building on a portion of erf 1001, Ceres	14-Oct-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
08/2/18/62	Professional services for Witzenberg Municipality	08-Jul-2021	30-Aug-2021	D Greeff
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	20-Sep-2021	O Gatyene
08/2/18/72	Appointment of a Travel Agency	27-Sep-2021	Awaiting	R Hendricks
08/2/18/81	Electrical and Mechanical maintenance of water and sewer pump stations, treatment works and related infrastructure in Witzenberg area	30-Sep-2021	Awaiting	N Jacobs

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/18/82	Electrification of Informal Houses in Vredebes, Ceres – Phase H	06-Sep-2021	21-Sep-2021	D Greeff
08/2/19/01	Supply and delivery of Station Uniforms for Fire Department, Emergency Control Room and Disaster Management	19-Aug-2021	Awaiting	A Lamprecht-Vertue

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
08/2/18/66	Supply and delivery of Water Meters	23-Jul-2021	08-Sep-2021	M Frieslaar / N Jacobs
08/2/18/74	Supply and delivery of galvanised roof sheets, ridging and Self Drill screws	28-Jun-2021	Awaiting	N Jacobs
08/2/19/02	Appointment of a Service Provider for training of Operating Regulations High Voltage Systems (ORHVS)	06-Aug-2021	23-Aug-2021	I Barnard

3.2.1.3 Adjudication stage

3.2.1.3 Toekenningsfase:

The following competitives 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
08/2/18/05	Roads and Stormwater Maintenance (Re-advertisement)	30-Mar-2021	14-Jul-2021	26-Jul-2021 27-Sep-2021
08/2/18/73	Supply and delivery of copy paper	06-Jul-2021	22-Sep-2021 29-Sep-2021	-
08/2/18/78	Sport Field Masts For Lyell Street Sports Field	07-Sep-2021	30-Sep-2021	-
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-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

No bids were awarded by the Bid Adjudication Committee during the month of September 2021.

The following competitives bids were awarded by the Accounting Officer during the month of September 2021:

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

3.2.1.4 Tenders toegeken

Geen tender is toegeken deur die Tender Toekenningskomitee gedurende September 2021 nie.

Die volgende mededingende tenders is toegeken deur die Rekenpligtige Beampte gedurende September 2021:

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

Bid ref number	Date	Name of Supplier	Brief description of services	Reason why awarded made	Value (incl. VAT)
08/2/18/12	07-Sep-2021	Uhambo Procurement & Distribute CC	Supply and delivery of Protective Clothing	Bidder scored the highest points	Based on reates estimated at R4 803 345.00

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende September 2021:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
170127	01-September-2021	Chama General Service (Pty) Ltd	Removing of Vehicles from Onder Swaarmoed, Ceres	Lowest responsive quotation	R 7 200.00 (Incl. VAT)	Chief Financial Officer
170393	20-September-2021	Kaap Agri Bedryf Beperk	Supply and Delivery of Safety shoes and gloves	Lowest responsive quotation	R 25 629.35 (Incl. VAT)	Chief Financial Officer
170507	29-September-2021	Breerivier Training Development CC	Service Provider for Cherry Picker Operator Training	Lowest responsive quotation	R 9 432.20 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/04	21-Sep-2021	AAD Truck & Bus (PTY) Ltd	Supply, fit of parts and repairs of Nissan UD90 FE6T (2006)	Bidder scored the highest points	R 160 609.44 (Incl. VAT)	Director: Technical Services

3.2.1.8 Appeals

The following appeals were lodged and dealt with by the Accounting Officer during the month of September 2021:

3.2.1.8 Appèlle

Die volgende appèlle is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende September 2021:

Bid number	Bid title	Date of appeal	Appellant	Reason for appeal	Status	Dealt by
08/2/18/60	Shortterm Insurance (Re-sdvertisement)	09-Jul-2021	AON South Africa	Reason for non-compliance	Appeal was upheld on 15 Sep 2021	Accounting Officer

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of September 2021 which totals R 332 734:

3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van September 2021 wat beloop op die totaal van R 332 734:

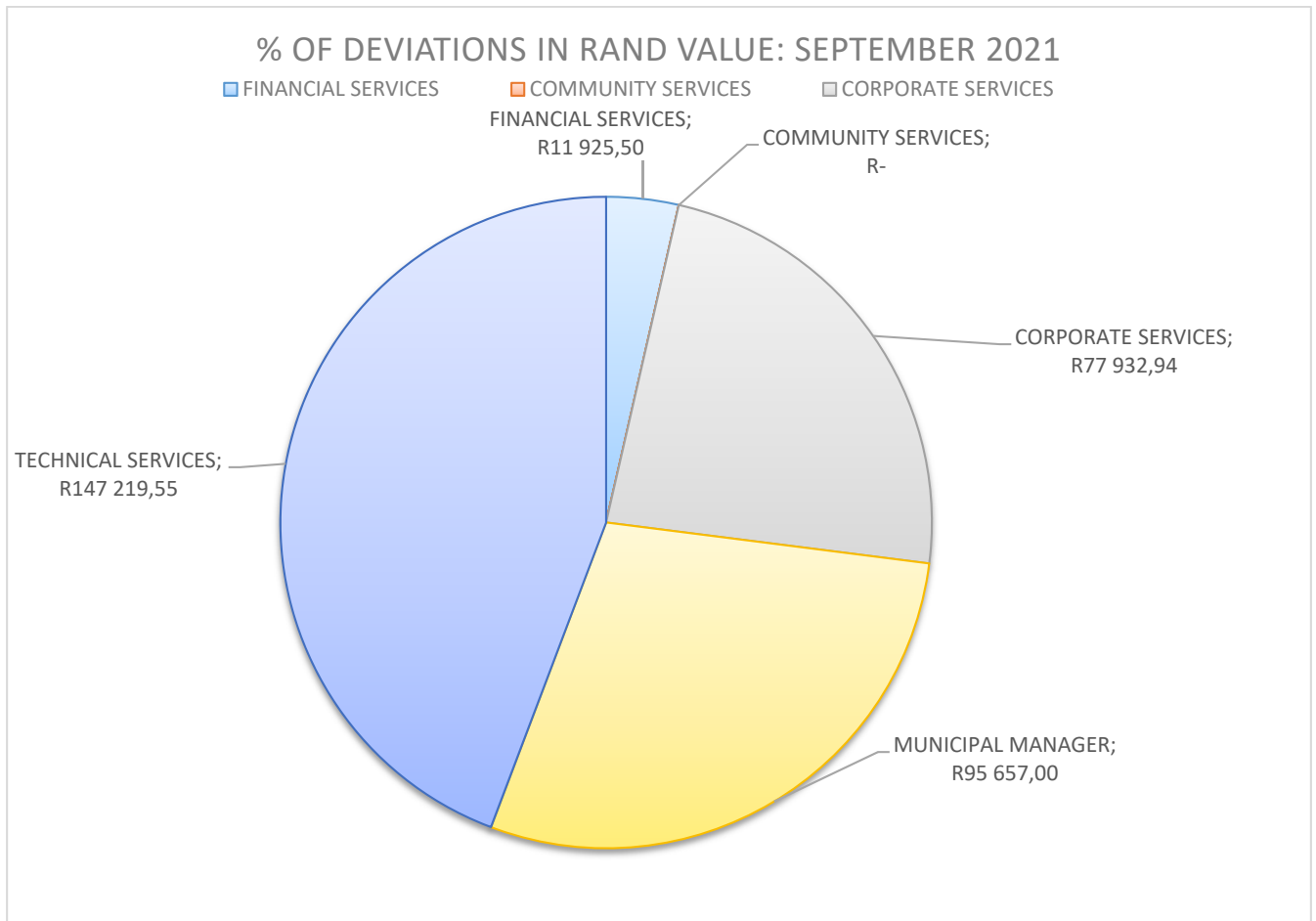
Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
1-Jul-21	Static Power	Supply spares for battery charger	Single supplier	203	4,748.35
8-Jul-21	Witzenberg Herald	Publish Notice Approved 2021/2022 SDBIP & Performance Agreements	Impractical	169471	3,825.00
8-Jul-21	Multichoice Support Services (PTY) Ltd	DSTV Subscriptions: Jul - Dec 2020	Single supplier	169472	6,930.00
1-Sep-21	Witzenberg Herald	Publish Notice: IDP & Budget Process Plan	Single supplier	170125	2,244.00
1-Sep-21	Witzenberg Herald	Publish Notice: Concept Ward Committee Policy	Single supplier	170126	2,040.00
2-Sep-21	Witzenberg Herald	Publish Notice: Sale of Erf 622, Wolseley for Public Comment	Single supplier	170133	3,876.00
7-Sep-21	Witzenberg Herald	Publish notice: Bid 08/2/19/12 Leasing of Tolhuis	Single supplier	170211	4,284.00

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Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
7-Sep-21	Witzenberg Herald	Publish notice: Adjustment Budget approved 25 Aug 2021	Single supplier	170212	2,754.00
15-Sep-21	Johan Bezuidenhout Attorneys	Legal Services	Impractical	170306	80,000.00
15-Sep-21	Witzenberg Herald	Publish Notice: Removal of wreckages on R46	Single supplier	170307	3,672.00
15-Sep-21	Ian Dickey & CO (PTY) Ltd	Supply of Sewer Rods & Accessories	Single supplier	170319	95,321.20
15-Sep-21	WC Communications	Repair of Telephone Lines & Emergency and Traffic services	Emergency	170322	4,392.71
15-Sep-21	Consolidated African Technologies (PTY) Ltd	Supply and delivery of batteries for meter reading devices	Single supplier	170325	4,887.50
20-Sep-21	Zelpy 2707 (PTY) Ltd T/A Boland Isuzu	Repair engine: CT 2490	Emergency	170374	50,277.23
20-Sep-21	Witzenberg Herald	Publish Notice: Council Meeting 29 Sep 2021	Single supplier	170378	2,448.00
21-Sep-21	Juno Corp (PTY) Ltd	Hiring of Combination Vacuum & Jetting Truck - 4 days	Emergency	170394	47,150.00
22-Sep-21	Witzenberg Herald	Publish Notice: Public Notice	Single supplier	170441	6,885.00
28-Sep-21	Chama General Services (PTY) Ltd	Towing of Impounded vehicles to Paarl	Emergency	170483	7,000.00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
July 2021	R 146 952	R37 556 146.40	0.39%
August 2021	R 242 767	R57 580 512.72	0.42%
September 2021	R 332 734	R12 829 976.36	2.59%

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	Jul 2021	Aug 2021	Sept 2021
Value of inventory at hand	R 8 134 716	R 8 148 002	R 7 838 531
Turnover rate of total value of inventory	0.84	0.85	1.02
Date of latest stores reconciliation	30 Sep 2021		
Date of last stock count	22 Sep 2021		
Date of next stock count	08 Dec 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 September 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: