



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report Section 71 for October 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 R8.56 million in comparison to the prior month figure of R10 million.

The monthly billing was also done as scheduled and during this process 19 477 accounts amounting to R 34.6 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 5.6 million in comparison to a cost of R5 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.7 million in comparison to the prior month figure of R1.6 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 90% in comparison to a rate of 87% for the same month in the previous year.

The municipality issued orders to the value of R 23.6 million of which R 713 thousand was in terms of deviations.

The municipality currently has R 99 million in its primary bank account and investments to the value of R60 million. The bank balance at the end of the previous month was R67 million.

The calculated cost coverage ratio of the municipality as at the end of October 2021 is 2.80 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of October 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 R8,56miljoen in vergelyking met die vorige maand syfer van R10 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 477 rekeninge ten bedrae van R 34.6 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 5.6 miljoen en was R5 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.7 miljoen in vergelyking met die vorige maand syfer van R1.6 miljoen.

Die opgehoopte debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 90% in vergelyking met 87% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 23.6 miljoen uitgereik, waarvan R 713 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 99 miljoen in die primêre bankrekening en beleggings ter waarde van R60 miljoen. Die bankbalans aan die einde van die vorige maand was R67 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Oktober 2021 is 2.80 maande.

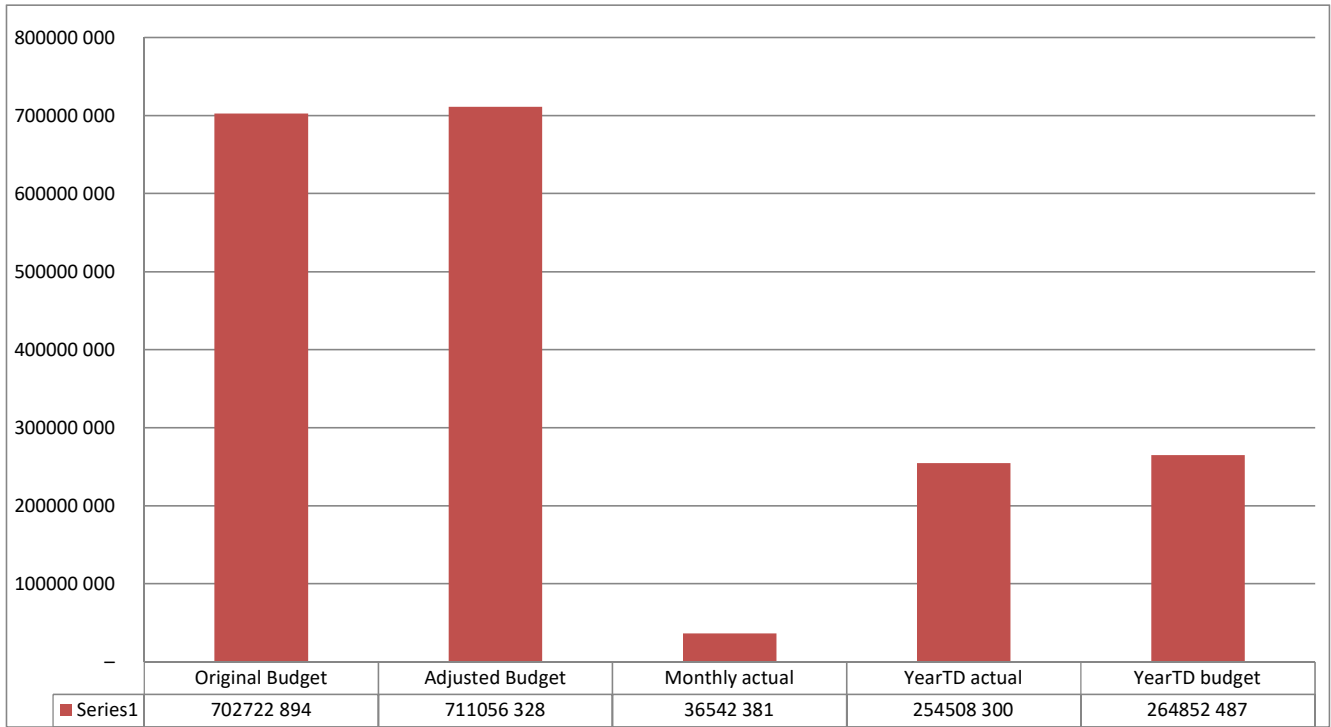
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

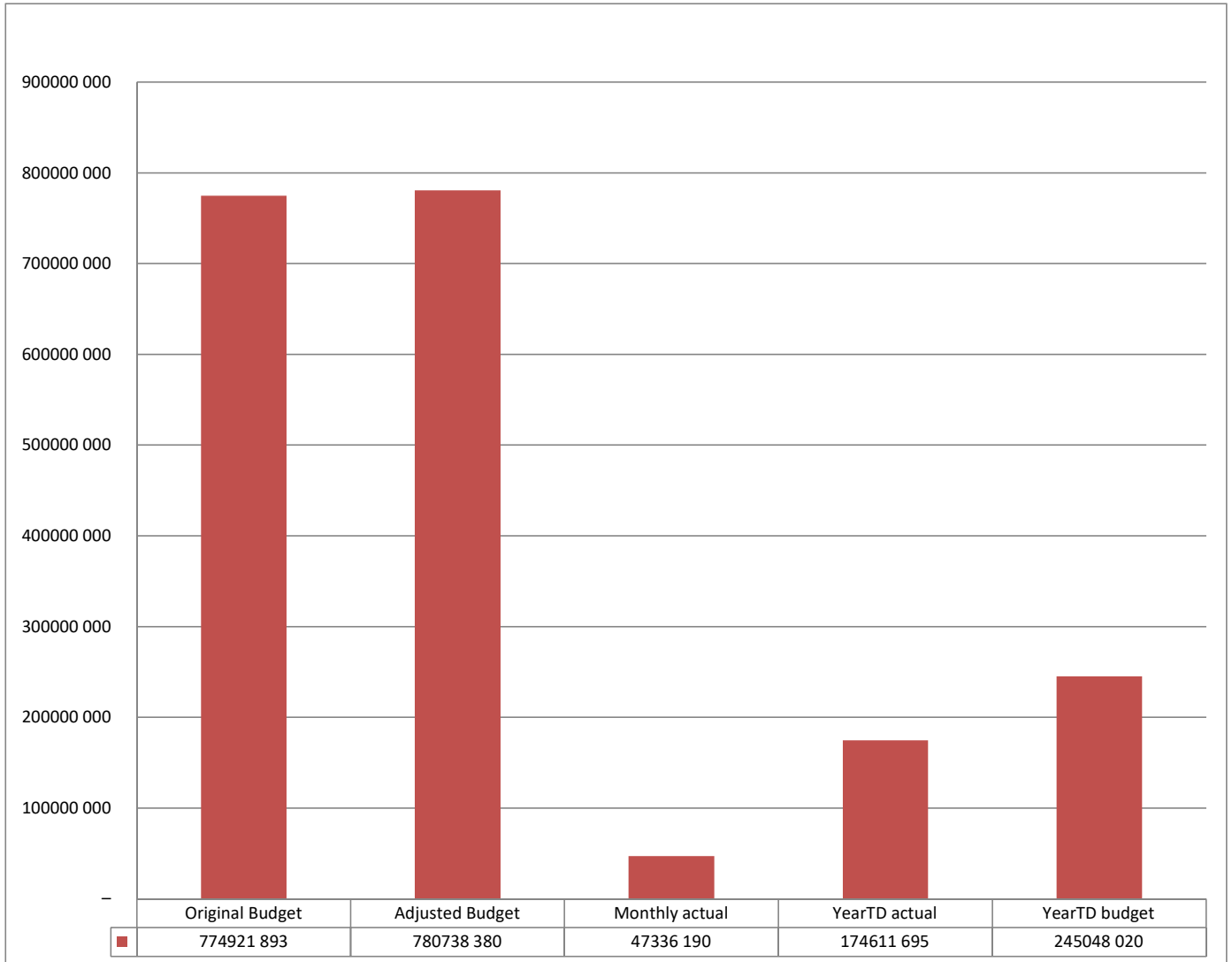
TOTAL OPERATIONAL REVENUE



For the period 1 October 2021 to 30 June 2022, 35,79% of the budgeted operational revenue was raised.

Vir die periode 1 Oktober 2021 tot 30 Junie 2022, is 35,79% van die begrote operasionele inkomste gehêf.

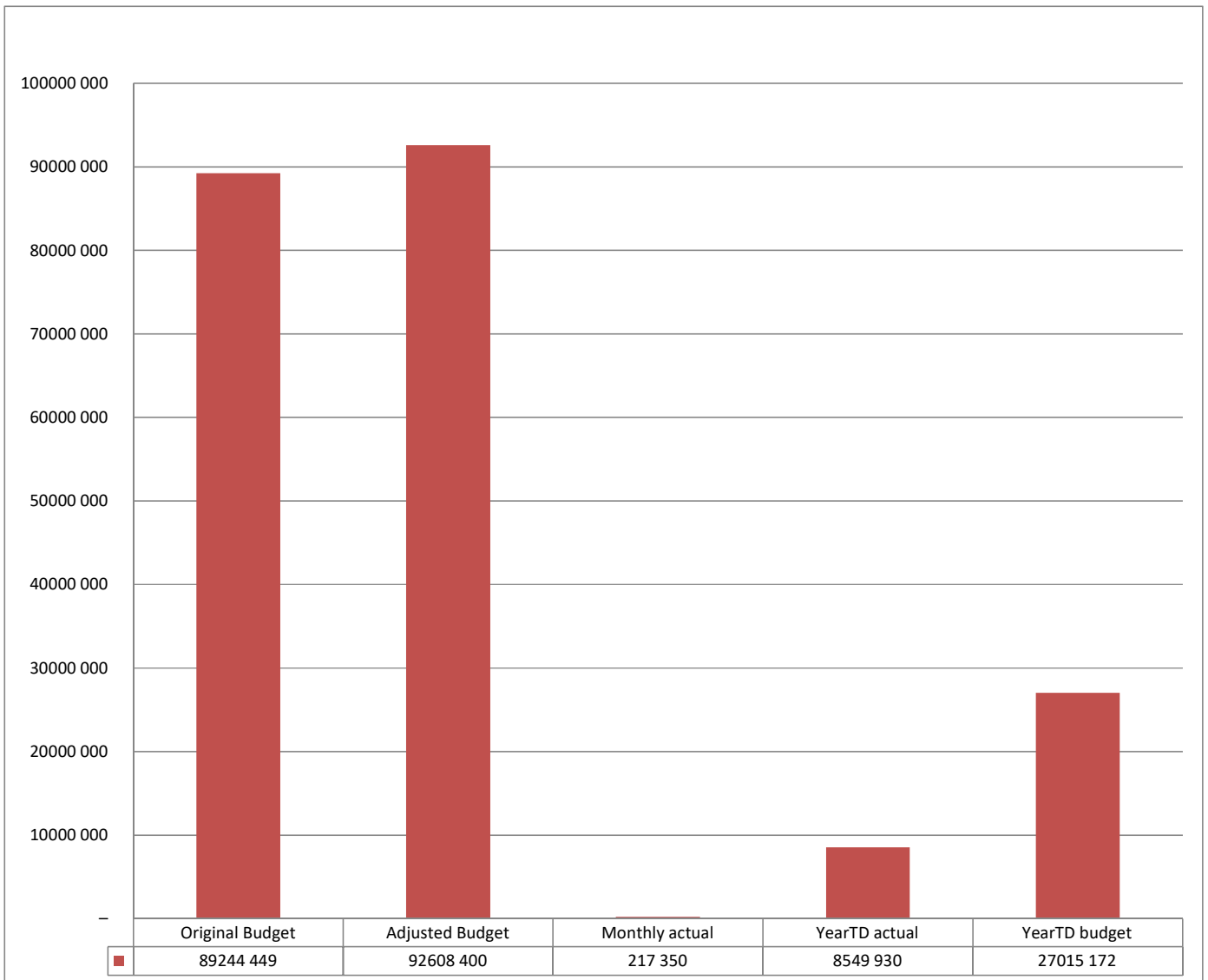
TOTAL OPERATIONAL EXPENDITURE



For the period 1 October 2021 to 30 June 2022, 22,36% of the budgeted operational expenditure was incurred.

Vir die periode 1 Oktober 2021 tot 30 Junie 2022, is 22,36% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 October 2021 to 30 June 2022, 9,23% of the budgeted capital expenditure was incurred.

Vir die periode 1 Oktober 2021 tot 30 Junie 2022, is 9,23% 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 October 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M04 October

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	4 549	51 688	52 745	(1 058)	-2%	83 290
Service charges	376 205	413 772	413 772	28 090	145 644	133 277	12 367	9%	413 772
Investment revenue	3 079	6 990	6 990	348	970	2 329	(1 359)	-58%	6 990
Transfers recognised - operational	131 244	145 903	154 127	452	45 985	58 882	(12 896)	-22%	154 127
Other own revenue	31 880	52 768	52 877	3 103	10 222	17 619	(7 398)	-42%	52 877
transfers and contributions)	623 082	702 723	711 056	36 542	254 508	264 852	(10 344)	-4%	711 056
Employee costs	201 538	237 025	237 091	19 636	69 745	78 999	(9 254)	-12%	237 091
Remuneration of Councillors	9 897	12 007	12 007	828	3 327	4 001	(674)	-17%	12 007
Depreciation & asset impairment	32 472	39 729	39 729	-	-	13 238	(13 238)	-100%	39 729
Finance charges	4 522	8 696	8 696	-	1	2 898	(2 897)	-100%	8 696
Materials and bulk purchases	252 216	300 766	300 061	19 355	85 338	86 512	(1 175)	-1%	300 061
Transfers and grants	6 534	25 603	30 439	279	721	10 146	(9 425)	-93%	30 439
Other expenditure	139 236	151 096	152 715	7 239	15 480	49 255	(33 775)	-69%	152 715
Total Expenditure	646 415	774 922	780 738	47 336	174 612	245 048	(70 436)	-29%	780 738
Surplus/(Deficit)	(23 333)	(72 199)	(69 682)	(10 794)	79 897	19 804	60 092	303%	(69 682)
Transfers recognised - capital	52 267	74 937	75 965	-	-	30 271	(30 271)	-100%	75 965
Contributions & Contributed assets	898	170	170	12	86	57	30	52%	170
& contributions	29 831	2 908	6 453	(10 782)	79 983	50 132	29 851	60%	6 453
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	29 831	2 908	6 453	(10 782)	79 983	50 132	29 851	60%	6 453
Capital expenditure & funds sources									
Capital expenditure	117 064	89 244	92 608	217	8 550	27 015	(18 465)	-68%	92 608
Capital transfers recognised	52 768	74 937	76 533	38	8 241	22 189	(13 948)	-63%	76 533
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 157	15 926	180	309	4 784	(4 476)	-94%	15 926
Total sources of capital funds	66 944	89 094	92 458	217	8 550	26 974	(18 424)	-68%	92 458
Financial position									
Total current assets	216 785	181 281	199 130		294 702				199 130
Total non current assets	1 030 339	1 041 921	1 083 975		1 038 851				1 083 975
Total current liabilities	124 441	201 668	146 339		131 617				146 339
Total non current liabilities	175 032	131 189	174 032		174 354				174 032
Community wealth/Equity	947 651	890 345	962 733		1 027 581				962 733
Cash flows									
Net cash from (used) operating	-	85 636	97 574	13 169	48 748	42 436	6 312	15%	97 574
Net cash from (used) investing	-	(89 094)	(96 927)	19 981	(70 349)	(20 730)	(49 619)	239%	(96 927)
Net cash from (used) financing	-	(1 000)	(1 000)	61	63	-	63		63
end	-	133 360	114 952	-	93 757	137 011	(43 253)	-32%	114 943
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	48 246	12 389	5 183	4 610	4 152	4 237	22 451	194 747	296 015
Creditors Age Analysis									
Total Creditors	1 126	-	-	-	-	-	-	-	1 126

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) - M04 October

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	5 405	55 275	62 698	(7 423)	-12%	112 721
Executive and council	13	-	-	-	2	-	2	#DIV/0!	-
Finance and administration	94 573	110 918	112 721	5 405	55 274	62 698	(7 425)	-12%	112 721
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	155 398	171 710	178 075	1 905	49 075	66 673	(17 598)	-26%	178 075
Community and social services	128 957	120 006	120 731	427	45 804	47 547	(1 743)	-4%	120 731
Sport and recreation	9 235	1 661	1 661	763	1 577	554	1 024	185%	1 661
Public safety	16 928	26 158	26 473	702	1 655	8 821	(7 166)	-81%	26 473
Housing	278	23 884	29 210	13	39	9 752	(9 712)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	142	628	10 345	(9 716)	-94%	26 480
Planning and development	4 244	2 365	2 846	142	627	992	(366)	-37%	2 846
Road transport	12 634	22 907	23 620	-	1	9 347	(9 346)	-100%	23 620
Environmental protection	-	14	14	0	0	5	(4)	-95%	14
<i>Trading services</i>	409 308	469 795	469 795	29 098	149 515	155 424	(5 909)	-4%	469 795
Energy sources	274 358	334 664	334 664	21 168	108 816	108 106	711	1%	334 664
Water management	52 476	72 201	72 201	4 109	16 557	25 000	(8 443)	-34%	72 201
Waste water management	49 259	27 843	27 843	1 064	13 058	10 324	2 734	26%	27 843
Waste management	33 216	35 087	35 087	2 758	11 084	11 995	(911)	-8%	35 087
Total Revenue - Functional	676 246	777 830	787 191	36 554	254 595	295 180	(40 585)	-14%	787 191
Expenditure - Functional									
<i>Governance and administration</i>	122 967	145 004	147 035	9 949	34 576	48 444	(13 868)	-29%	147 035
Executive and council	23 838	29 621	29 727	1 911	7 456	9 873	(2 417)	-24%	29 727
Finance and administration	96 620	112 849	114 774	7 895	26 460	37 739	(11 279)	-30%	114 774
Internal audit	2 508	2 534	2 534	144	660	832	(172)	-21%	2 534
<i>Community and public safety</i>	97 728	133 059	138 330	7 222	26 608	45 598	(18 990)	-42%	138 330
Community and social services	23 943	28 680	29 294	2 406	8 441	9 734	(1 293)	-13%	29 294
Sport and recreation	27 313	32 356	32 251	1 831	7 234	10 433	(3 199)	-31%	32 251
Public safety	42 003	43 012	43 016	2 573	9 429	14 248	(4 819)	-34%	43 016
Housing	4 469	29 011	33 769	413	1 503	11 183	(9 680)	-87%	33 769
<i>Economic and environmental services</i>	34 813	36 288	36 212	2 005	7 584	11 954	(4 369)	-37%	36 212
Planning and development	10 129	11 280	11 753	973	3 517	3 899	(382)	-10%	11 753
Road transport	24 205	22 910	22 361	966	3 849	7 360	(3 510)	-48%	22 361
Environmental protection	479	2 098	2 098	66	219	695	(477)	-69%	2 098
<i>Trading services</i>	390 006	459 620	458 211	27 935	105 389	138 736	(33 347)	-24%	458 211
Energy sources	271 784	327 833	327 226	19 797	89 330	95 496	(6 167)	-6%	327 226
Water management	41 092	36 559	36 493	2 597	4 235	11 953	(7 718)	-65%	36 493
Waste water management	36 519	43 400	42 877	2 382	5 169	14 157	(8 988)	-63%	42 877
Waste management	40 611	51 829	51 614	3 159	6 656	17 129	(10 474)	-61%	51 614
<i>Other</i>	902	951	951	225	454	317	138	43%	951
Total Expenditure - Functional	646 415	774 922	780 738	47 336	174 612	245 048	(70 436)	-29%	780 738
Surplus/ (Deficit) for the year	29 831	2 908	6 453	(10 782)	79 983	50 132	29 851		6 453

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) - M04 October

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									
Municipal governance and administration	94 586	110 918	112 721	5 405	55 275	62 698	(7 423)	-12%	112 721
Executive and council	13	-	-	-	2	-	2		-
Mayor and Council	13	-	-	-	2	-	2		-
Municipal Manager, Town Secretary and Chief	-	-	-	-	-	-	-		-
Finance and administration	94 573	110 918	112 721	5 405	55 274	62 698	(7 425)	-12%	112 721
Administrative and Corporate Support	0	9	9	-	-	3	(3)	-100%	9
Finance	94 239	110 250	112 053	5 400	55 173	62 476	(7 303)	-12%	112 053
Human Resources	254	580	580	-	82	193	(111)	-57%	580
Marketing, Customer Relations, Publicity and Media	0	5	5	-	-	2	(2)	-100%	5
Property Services	-	-	-	-	-	-	-		-
Supply Chain Management	80	74	74	5	18	25	(7)	-27%	74
Community and public safety	155 398	171 710	178 075	1 905	49 075	66 673	(17 598)	-26%	178 075
Community and social services	128 957	120 006	120 731	427	45 804	47 547	(1 743)	-4%	120 731
Aged Care	118 121	109 415	109 415	402	45 701	43 766	1 935	4%	109 415
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	16	86	132	(45)	-34%	367
Community Halls and Facilities	31	485	485	4	6	162	(155)	-96%	485
Libraries and Archives	10 475	9 739	10 463	5	10	3 488	(3 478)	-100%	10 463
Sport and recreation	9 235	1 661	1 661	763	1 577	554	1 024	185%	1 661
Recreational Facilities	1 978	1 611	1 611	762	1 574	537	1 037	193%	1 611
Sports Grounds and Stadiums	7 257	50	50	1	3	17	(14)	-82%	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	702	1 655	8 821	(7 166)	-81%	26 473
<i>Fire Fighting and Protection</i>	2	6	6	0	2	2	0	0	6
Housing	278	23 884	29 210	13	39	9 752	(9 712)	-100%	29 210
<i>Housing</i>	278	23 884	29 210	13	39	9 752	(9 712)	-100%	29 210
Economic and environmental services	16 878	25 287	26 480	142	628	10 345	(9 716)	-94%	26 480
Planning and development	4 244	2 365	2 846	142	627	992	(366)	-37%	2 846
<i>Economic Development/Planning</i>	1 892	279	760	-	-	253	(253)	-100%	760
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 721	1 426	1 426	142	627	475	152	32%	1 426
Road transport	12 634	22 907	23 620	-	1	9 347	(9 346)	-100%	23 620
<i>Roads</i>	12 634	22 907	23 620	-	1	9 347	(9 346)	-100%	23 620
Environmental protection	-	14	14	0	0	5	(4)	-95%	14
<i>Biodiversity and Landscape</i>	-	14	14	0	0	5	(4)	-95%	14
Trading services	409 308	469 795	469 795	29 098	149 515	155 424	(5 909)	-4%	469 795
Energy sources	274 358	334 664	334 664	21 168	108 816	108 106	711	1%	334 664
<i>Electricity</i>	274 136	333 099	333 099	21 168	108 816	107 479	1 337	1%	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	4 109	16 557	25 000	(8 443)	-34%	72 201
<i>Water Distribution</i>	52 476	60 921	60 921	4 109	16 557	20 489	(3 931)	-19%	60 921
Waste water management	49 259	27 843	27 843	1 064	13 058	10 324	2 734	26%	27 843
<i>Sewerage</i>	38 651	26 954	26 954	1 064	13 058	9 968	3 090	31%	26 954
<i>Storm Water Management</i>	10 607	889	889	-	-	356	(356)	-100%	889
Waste management	33 216	35 087	35 087	2 758	11 084	11 995	(911)	-8%	35 087
<i>Solid Waste Removal</i>	30 130	35 087	35 087	2 758	11 084	11 995	(911)	-8%	35 087
Other	77	120	120	4	101	40	61	151%	120
Licensing and Regulation	77	120	120	4	101	40	61	151%	120
Total Revenue - Functional	676 246	777 830	787 191	36 554	254 595	295 180	(40 585)	-14%	787 191

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

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	147 035	9 949	34 576	48 444	(13 868)	-29%	147 035
Executive and council	23 838	29 621	29 727	1 911	7 456	9 873	(2 417)	-24%	29 727
<i>Mayor and Council</i>	15 898	18 723	18 701	1 134	4 365	6 225	(1 860)	-30%	18 701
<i>Municipal Manager, Town Secretary and Chief</i>	7 941	10 897	11 025	777	3 090	3 648	(557)	-15%	11 025
Finance and administration	96 620	112 849	114 774	7 895	26 460	37 739	(11 279)	-30%	114 774
<i>Administrative and Corporate Support</i>	17 899	11 560	11 541	585	4 152	3 581	571	16%	11 541
<i>Asset Management</i>	31	5 167	5 167	(12)	(11)	1 722	(1 733)	-101%	5 167
<i>Finance</i>	30 327	37 107	38 654	2 805	8 485	12 832	(4 347)	-34%	38 654
<i>Fleet Management</i>	3 406	2 806	2 806	271	1 005	933	72	8%	2 806
<i>Human Resources</i>	22 223	36 284	36 206	2 841	7 871	11 994	(4 122)	-34%	36 206
<i>Information Technology</i>	4 454	3 372	3 868	230	688	1 289	(601)	-47%	3 868
<i>Legal Services</i>	5 416	2 279	2 279	130	428	679	(252)	-37%	2 279
<i>Marketing, Customer Relations, Publicity and Media</i>	3 904	3 900	3 870	345	1 253	1 287	(34)	-3%	3 870
<i>Property Services</i>	1 783	1 268	1 268	73	262	422	(161)	-38%	1 268
<i>Risk Management</i>	-	497	497	-	-	166	(166)	-100%	497
<i>Supply Chain Management</i>	6 778	7 052	7 062	604	2 231	2 325	(94)	-4%	7 062
<i>Valuation Service</i>	400	1 557	1 557	22	97	509	(412)	-81%	1 557
Internal audit	2 508	2 534	2 534	144	660	832	(172)	-21%	2 534
<i>Governance Function</i>	2 508	2 534	2 534	144	660	832	(172)	-21%	2 534
Community and public safety	97 728	133 059	138 330	7 222	26 608	45 598	(14 204)	-31%	138 330
Community and social services	23 943	28 680	29 294	2 406	8 441	9 734	(1 293)	-13%	29 294
<i>Aged Care</i>	4 658	4 347	4 294	649	2 129	1 426	703	49%	4 294
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 189	3 600	3 590	307	1 071	1 194	(124)	-10%	3 590
<i>Child Care Facilities</i>	8	972	972	-	0	324	(323)	-100%	972
<i>Community Halls and Facilities</i>	5 400	6 608	6 564	475	1 681	2 178	(497)	-23%	6 564
<i>Disaster Management</i>	95	236	236	3	3	79	(76)	-97%	236
<i>Education</i>	1	831	828	-	1	276	(275)	-100%	828
<i>Libraries and Archives</i>	10 591	12 086	12 810	972	3 557	4 258	(701)	-16%	12 810
Sport and recreation	27 313	32 356	32 251	1 831	7 234	10 433	(3 199)	-31%	32 251
<i>Community Parks (including Nurseries)</i>	8 229	7 228	7 248	592	2 187	2 383	(196)	-8%	7 248
<i>Recreational Facilities</i>	13 054	18 999	18 884	830	3 551	6 042	(2 492)	-41%	18 884
<i>Sports Grounds and Stadiums</i>	6 031	6 129	6 119	409	1 497	2 008	(510)	-25%	6 119
Public safety	42 003	43 012	43 016	2 573	9 429	14 248	(33)	0%	43 016
<i>Fire Fighting and Protection</i>	8 395	8 118	8 118	704	2 644	2 677	(33)	-1%	8 118
Housing	4 469	29 011	33 769	413	1 503	11 183	(9 680)	-87%	33 769
<i>Housing</i>	4 463	27 003	31 761	408	1 478	10 513	(9 035)	-86%	31 761
<i>Informal Settlements</i>	6	2 009	2 009	5	25	669	(645)	-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	36 212	2 005	7 584	11 954	(4 369)	-37%	36 212
Planning and development	10 129	11 280	11 753	973	3 517	3 899	(382)	-10%	11 753
Corporate Wide Strategic Planning (IDPs, LEDs)	1 686	1 982	1 982	165	643	658	(15)	-2%	1 982
Economic Development/Planning	1 400	2 115	2 556	116	436	846	(410)	-48%	2 556
Town Planning, Building Regulations and Enforcement	4 745	4 473	4 505	473	1 620	1 492	127	9%	4 505
Project Management Unit	2 298	2 710	2 710	220	818	903	(85)	-9%	2 710
Road transport	24 205	22 910	22 361	966	3 849	7 360	(3 510)	-48%	22 361
Roads	24 205	22 910	22 361	966	3 849	7 360	(3 510)	-48%	22 361
Environmental protection	479	2 098	2 098	66	219	695	(477)	-69%	2 098
Biodiversity and Landscape	479	2 098	2 098	66	219	695	(477)	-69%	2 098
Trading services	390 006	459 620	458 211	27 935	105 389	138 736	(33 347)	-24%	458 211
Energy sources	271 784	327 833	327 226	19 797	89 330	95 496	(6 167)	-6%	327 226
Electricity	269 197	324 461	324 555	19 680	88 709	94 607	(5 898)	-6%	324 555
Street Lighting and Signal Systems	2 587	3 371	2 671	116	621	890	(268)	-30%	2 671
Water management	41 092	36 559	36 493	2 597	4 235	11 953	(7 718)	-65%	36 493
Water Treatment	154	1 838	1 838	16	66	612	(546)	-89%	1 838
Water Distribution	37 997	30 463	30 097	2 575	2 639	9 822	(7 183)	-73%	30 097
Water Storage	2 941	4 258	4 558	5	1 530	1 519	10	1%	4 558
Waste water management	36 519	43 400	42 877	2 382	5 169	14 157	(8 988)	-63%	42 877
Public Toilets	1 566	1 984	1 984	150	512	659	(147)	-22%	1 984
Sewerage	27 631	30 347	29 824	1 741	2 745	9 848	(7 103)	-72%	29 824
Storm Water Management	7 321	8 141	8 141	491	1 912	2 675	(762)	-28%	8 141
Waste Water Treatment	0	2 928	2 928	-	-	976	(976)	-100%	2 928
Waste management	40 611	51 829	51 614	3 159	6 656	17 129	(10 474)	-61%	51 614
Solid Waste Disposal (Landfill Sites)	7 599	16 403	16 245	308	1 125	5 396	(4 271)	-79%	16 245
Solid Waste Removal	31 594	33 991	33 934	2 839	5 469	11 255	(5 786)	-51%	33 934
Street Cleaning	1 418	1 436	1 436	12	62	478	(416)	-87%	1 436
Other	902	951	951	225	454	317	138	43%	951
Licensing and Regulation	10	51	51	-	4	17	(12)	-74%	51
Tourism	892	900	900	225	450	300	150	50%	900
Total Expenditure - Functional	646 415	774 922	780 738	47 336	174 612	245 048	(65 650)	-27%	780 738
Surplus/ (Deficit) for the year	29 831	2 908	6 453	(10 782)	79 983	50 132	29 851	60%	6 453

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) - M04
October**

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	5 200	54 386	61 630	(7 244)	-11,8%	109 515
Vote 2 - Community Services	13 275	35 720	41 770	813	1 779	13 949	(12 170)	-87,2%	41 770
Vote 3 - Community Services	130 855	131 976	132 291	1 112	47 460	51 388	(3 928)	-7,6%	132 291
Vote 4 - Community Services	13 503	4 581	5 061	0	4	1 686	(1 683)	-99,8%	5 061
Vote 5 - Corporate Services	267	594	594	-	84	198	(114)	-57,6%	594
Vote 6 - Technical Services	339 017	388 952	389 664	22 517	123 037	128 953	(5 916)	-4,6%	389 664
Vote 7 - Technical Services	85 638	107 224	107 224	6 866	27 641	36 974	(9 333)	-25,2%	107 224
Vote 8 - Muncipal Manager	1 129	1 072	1 072	46	203	401	(198)	-49,3%	1 072
Total Revenue by Vote	676 246	777 830	787 191	36 554	254 595	295 180	(40 585)	-13,7%	787 191
Vote 1 - Financial Services	38 586	52 465	54 021	3 577	11 422	17 914	(6 492)	-36,2%	54 021
Vote 2 - Community Services	36 204	41 879	42 553	3 008	11 165	13 876	(2 711)	-19,5%	42 553
Vote 3 - Community Services	48 069	54 069	53 914	3 221	11 405	17 865	(6 459)	-36,2%	53 914
Vote 4 - Community Services	16 305	43 719	48 912	1 277	5 064	16 196	(11 131)	-68,7%	48 912
Vote 5 - Corporate Services	67 204	77 479	77 836	5 527	19 409	25 591	(6 182)	-24,2%	77 836
Vote 6 - Technical Services	337 830	401 057	399 410	23 725	100 366	119 334	(18 968)	-15,9%	399 410
Vote 7 - Technical Services	86 066	90 791	90 558	6 079	12 121	29 884	(17 763)	-59,4%	90 558
Vote 8 - Muncipal Manager	14 779	13 462	13 533	921	3 659	4 388	(729)	-16,6%	13 533
Total Expenditure by Vote	645 042	774 922	780 738	47 336	174 612	245 048	(70 436)	-28,7%	780 738
Surplus/ (Deficit) for the year	31 204	2 908	6 453	(10 782)	79 983	50 132	29 851	59,5%	6 453

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) - M04 October

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	4 549	51 688	52 745	(1 058)	-2%	83 290
Service charges - electricity revenue	274 184	323 478	323 478	21 176	108 859	103 513	5 346	5%	323 478
Service charges - water revenue	43 137	39 677	39 677	3 615	14 625	12 189	2 436	20%	39 677
Service charges - sanitation revenue	30 920	25 043	25 043	838	12 237	9 284	2 953	32%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 462	9 923	8 291	1 632	20%	25 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 526	1 470	1 470	384	1 197	490	707	144%	1 470
Interest earned - external investments	3 079	6 990	6 990	348	970	2 329	(1 359)	-58%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 366	5 143	2 891	2 252	78%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 592	21 479	21 479	2	12	7 157	(7 145)	-100%	21 479
Licences and permits	1 065	2 111	2 111	698	1 735	703	1 032	147%	2 111
Agency services	4 354	4 046	4 046	-	-	1 348	(1 348)	-100%	4 046
Transfers recognised - operational	131 244	145 903	154 127	452	45 985	58 882	(12 896)	-22%	154 127
Other revenue	7 774	14 985	15 094	654	2 135	5 030	(2 895)	-58%	15 094
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 082	702 723	711 056	36 542	254 508	264 852	(10 344)	-4%	711 056
Expenditure By Type									
Employee related costs	201 538	237 025	237 091	19 636	69 745	78 999	(9 254)	-12%	237 091
Remuneration of councillors	9 897	12 007	12 007	828	3 327	4 001	(674)	-17%	12 007
Debt impairment	50 015	63 750	63 750	3 675	(7 491)	21 242	(28 733)	-135%	63 750
Depreciation & asset impairment	32 472	39 729	39 729	-	-	13 238	(13 238)	-100%	39 729
Finance charges	4 522	8 696	8 696	-	1	2 898	(2 897)	-100%	8 696
Bulk purchases	239 632	285 789	285 789	17 987	80 917	81 756	(838)	-1%	285 789
Other materials	12 584	14 977	14 273	1 368	4 420	4 757	(336)	-7%	14 273
Contracted services	51 748	48 390	48 948	785	9 867	14 678	(4 812)	-33%	48 948
Transfers and grants	6 534	25 603	30 439	279	721	10 146	(9 425)	-93%	30 439
Other expenditure	37 407	38 955	40 017	2 780	13 104	13 335	(231)	-2%	40 017
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 415	774 922	780 738	47 336	174 612	245 048	(70 436)	-29%	780 738
Surplus/(Deficit)	(23 333)	(72 199)	(69 682)	(10 794)	79 897	19 804	60 092	0	(69 682)
Transfers recognised - capital	52 267	74 937	75 965	-	-	30 271	(30 271)	(0)	75 965
Contributions recognised - capital	898	170	170	12	86	57	30	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 831	2 908	6 453	(10 782)	79 983	50 132			6 453
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	29 831	2 908	6 453	(10 782)	79 983	50 132			6 453
Surplus/ (Deficit) for the year	29 831	2 908	6 453	(10 782)	79 983	50 132			6 453

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) - M04 October

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	7 302	(7 220)	-99%	27 523
Vote 7 - Technical Services	3 913	34 373	36 893	141	3 912	11 196	(7 284)	-65%	36 893
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	66 665	62 004	64 416	141	3 993	18 498	(14 505)	-78%	64 416
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	808	39	54	261	(207)	-79%	808
Vote 2 - Community Services	1 971	-	-	-	-	-	-	-	-
Vote 3 - Community Services	1 126	-	240	-	-	80	(80)	-100%	240
Vote 4 - Community Services	9 507	6 151	3 739	38	39	1 202	(1 163)	-97%	3 739
Vote 5 - Corporate Services	3 630	900	915	-	-	305	(305)	-100%	915
Vote 6 - Technical Services	25 539	16 266	18 747	-	3 574	5 421	(1 847)	-34%	18 747
Vote 7 - Technical Services	8 462	3 744	3 744	-	889	1 248	(359)	-29%	3 744
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	50 399	27 241	28 193	76	4 557	8 517	(3 961)	-47%	28 193
Total Capital Expenditure	117 064	89 244	92 608	217	8 550	27 015	(18 465)	-68%	92 608

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October

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	3 924	39	54	1 300	(1 245)	-96%	3 924
Executive and council	(1)	600	600	–	–	200	(200)	-100%	600
Finance and administration	53 284	1 480	3 324	39	54	1 100	(1 045)	-95%	3 324
Community and public safety	10 876	5 456	3 283	38	38	1 094	(1 057)	-97%	3 283
Community and social services	1 613	–	–	–	–	–	–	–	–
Sport and recreation	7 782	5 456	3 043	38	38	1 014	(977)	-96%	3 043
Public safety	1 481	–	240	–	–	80	(80)	-100%	240
Housing	–	–	–	–	–	–	–	–	–
Economic and environmental service	17 177	27 042	28 323	–	1 459	7 686	(6 228)	-81%	28 323
Planning and development	1 934	696	696	–	2	188	(186)	-99%	696
Road transport	15 243	26 347	27 627	–	1 457	7 499	(6 041)	-81%	27 627
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	35 728	54 666	57 079	141	6 999	16 935	(9 935)	-59%	57 079
Energy sources	4 054	13 163	13 163	–	420	3 523	(3 103)	-88%	13 163
Water management	7 954	21 135	21 135	–	889	5 944	(5 054)	-85%	21 135
Waste water management	18 448	3 386	3 279	–	1 779	968	811	84%	3 279
Waste management	5 272	16 982	19 501	141	3 912	6 500	(2 589)	-40%	19 501
Total Capital Expenditure - Standard Classification	117 064	89 244	92 608	217	8 550	27 015	(18 465)	-68%	92 608
Funded by:									
National Government	18 276	49 637	49 637	38	4 114	14 611	(10 496)	-72%	49 637
Provincial Government	33 326	24 801	26 081	–	4 127	7 348	(3 222)	-44%	26 081
District Municipality	665	500	815	–	–	230	(230)	-100%	815
Transfers recognised - capital	52 768	74 937	76 533	38	8 241	22 189	(13 948)	-63%	76 533
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	14 175	14 157	15 926	180	309	4 784	(4 476)	-94%	15 926
Total Capital Funding	66 944	89 094	92 458	217	8 550	26 974	(18 424)	-68%	92 458

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M04 October

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	153 760	114 952
Consumer debtors	82 140	28 353	55 673	106 565	55 673
Other debtors	9 377	7 966	18 542	25 470	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	8 907	9 963
Total current assets	216 785	181 281	199 130	294 702	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	993 750	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	1 038 851	1 083 975
TOTAL ASSETS	1 247 124	1 223 203	1 283 105	1 333 553	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	8 992	8 732
Trade and other payables	58 125	115 836	110 393	59 585	110 393
Provisions	55 997	77 857	25 627	61 474	25 627
Total current liabilities	124 441	201 668	146 339	131 617	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	173 166	173 844
Total non current liabilities	175 032	131 189	174 032	174 354	174 032
TOTAL LIABILITIES	299 473	332 857	320 371	305 972	320 371
NET ASSETS	947 651	890 345	962 733	1 027 581	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	937 209	879 728	952 291	1 017 139	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	947 651	890 345	962 733	1 027 581	962 733

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

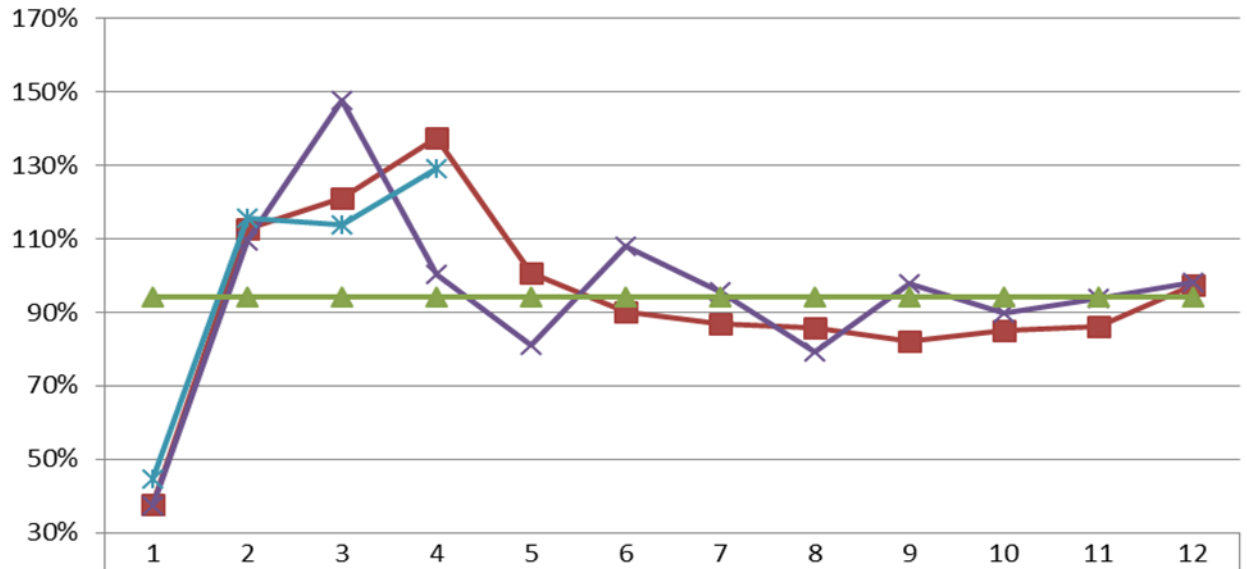
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	12 132	45 204	44 570	634	1%	79 126
Service charges	-	379 151	437 751	37 150	162 863	119 643	43 221	36%	437 751
Other revenue	-	27 756	19 373	2 558	4 679	8 105	(3 426)	-42%	19 373
Government - operating	-	145 903	154 127	4 089	54 581	61 898	(7 318)	-12%	154 127
Government - capital	-	75 107	86 842	7 713	17 047	23 799	(6 753)	-28%	86 842
Interest	-	9 593	9 593	136	758	1 680	(922)	-55%	9 593
Dividends									
Payments									
Suppliers and employees	-	(604 934)	(658 415)	(50 331)	(235 437)	(213 967)	21 469	-10%	(658 415)
Finance charges	-	(461)	(462)	-	(1)	-	1		(462)
Transfers and Grants	-	(25 603)	(30 361)	(279)	(946)	(3 291)	(2 345)	71%	(30 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	85 636	97 574	13 169	48 748	42 436	44 562	105%	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	20 212	(59 788)	-	(59 788)		10 442
Payments									
Capital assets	-	(89 094)	(107 369)	(232)	(10 562)	(20 730)	(10 169)	49%	(107 369)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(89 094)	(96 927)	19 981	(70 349)	(20 730)	49 619	-239%	(96 927)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	61	82	-	82		-
Payments									
Repayment of borrowing	-	(1 000)	(1 000)	-	(19)	-	19		(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1 000)	(1 000)	61	63	-	(63)		63
NET INCREASE/ (DECREASE) IN CASH HELD	-	(4 459)	(353)	33 211	(21 538)	21 706			(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		93 757	137 011			114 943

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	(1 058)	Immaterial Variance.
	Service charges - electricity revenue	5 346	Increased electricity usage during winter months.
	Service charges - water revenue	2 436	Immaterial Variance.
	Service charges - sanitation revenue	2 953	Immaterial Variance.
	Service charges - refuse revenue	1 632	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	707	Immaterial Variance.
	Interest earned - external investments	(1 359)	Immaterial Variance.
	Interest earned - outstanding debtors	2 252	Immaterial Variance.
	Dividends received	-	
	Fines, penalties and forfeits	(7 145)	Fines Revenue Recognised on an Annual Basis. No service provider appointed.
	Licences and permits	1 032	Immaterial Variance.
	Agency services	(1 348)	Immaterial Variance.
	Transfers and subsidies	(12 896)	Delay in expenditure with regards to Housing Top Structures. Second tranche of Equitable Share expected during December.
	Other revenue	(2 895)	Immaterial Variance.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(9 254)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(674)	Immaterial Variance.
	Debt impairment	(28 733)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(13 238)	Depreciation recognised on an annual basis.
	Finance charges	(2 897)	Immaterial Variance.
	Bulk purchases	(838)	Immaterial Variance.
	Other materials	(336)	Immaterial Variance.
	Contracted services	(4 812)	Decrease in contracted services.
	Transfers and subsidies	(9 425)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	(231)	Immaterial Variance.
	Loss on disposal of PPE	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(18 465)	Capital expenditure on bigger projects due to commence shortly. Awaiting approval from necessary authorities.
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
		-	
5	Cash Flow		
	Receipts		
	Property rates	634	Immaterial Variance.
	Service charges	43 221	High collection mainly attributable to increased electricity usage during winter months.
	Other revenue	(3 426)	Immaterial Variance.
	Government - operating	(7 318)	Receipts with regards to Operational Grants outstanding - second tranche of Equitable Share expected during December.
	Government - capital	(6 753)	Receipts with regards to Capital Grants outstanding of which the most material is Housing and RBIG.
	Interest	(922)	Immaterial Variance.
	Dividends	-	
	Payments		
	Suppliers and employees	21 469	Variance due to increased expenditure pertaining to Bulk Purchases as well as contracted services. Higher tariffs charged by Eskom during winter months.
	Finance charges	1	Immaterial Variance.
	Transfers and Grants	(2 345)	Immaterial Variance.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

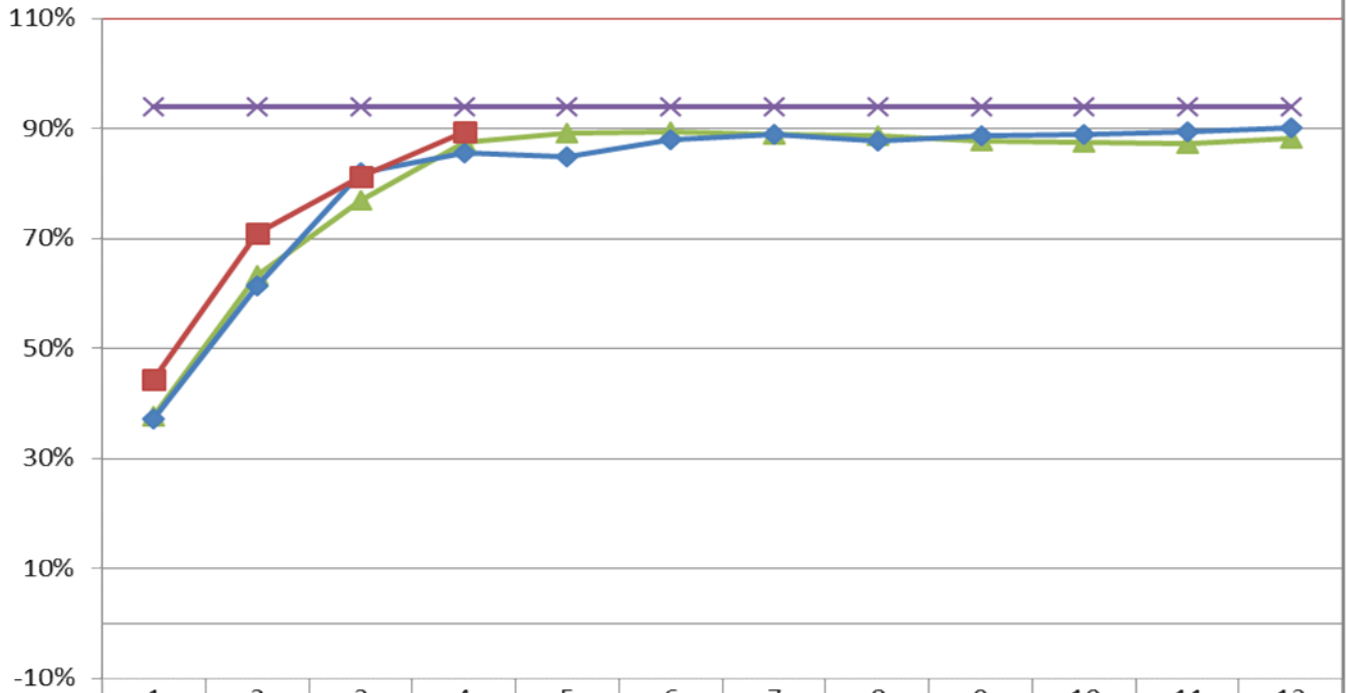


19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%								
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Oct 2021 amounts to 129% in comparison to the previous year 100%.

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 Okt 2021 129% behoel in vergelyking met die vorige jaar 100%.

Accumulative Collection Rate



	1	2	3	4	5	6	7	8	9	10	11	12
▲ 19/20	38%	63%	77%	87%	89%	89%	89%	89%	88%	87%	87%	88%
◆ 20/21	37%	62%	82%	86%	85%	88%	89%	88%	89%	89%	89%	90%
■ 21/22	44%	71%	81%	90%								
✕ Target	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

The purpose of this graph is to illustrate effectiveness of collection of debt against targets set for the year. The target for the year to date is 94% while the actual figure is 90%.

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 90% beloop.

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 - M04 October

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	11 171	1 789	2 067	1 760	1 598	1 752	8 770	61 151	90 057	75 031	
Electricity	1300	18 730	1 129	370	324	246	184	818	4 740	26 542	6 312	
Property Rates	1400	4 967	6 929	364	372	239	235	1 220	18 219	32 546	20 286	
Waste Water Management	1500	8 196	1 051	1 013	918	893	886	4 874	31 870	49 700	39 440	
Waste Management	1600	8 873	1 262	1 172	1 047	991	956	5 281	33 147	52 728	41 421	
Property Rental Debtors	1700	185	13	13	12	12	13	96	1 074	1 418	1 207	
Interest on Arrear Accounts	1810	1 211	150	147	144	143	172	1 187	43 302	46 457	44 949	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(5 086)	66	37	33	29	37	205	1 245	(3 433)	1 550	
Total By Income Source	2000	48 246	12 389	5 183	4 610	4 152	4 237	22 451	194 747	296 015	230 197	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	(124)	1 734	264	167	105	120	609	5 681	8 558	6 683	
Commercial	2300	15 622	3 817	559	342	235	168	878	11 137	32 758	12 760	
Households	2400	32 434	6 232	4 177	3 911	3 660	3 770	20 013	172 114	246 312	203 469	
Other	2500	315	604	183	190	151	178	951	5 815	8 387	7 285	
Total By Customer Group	2600	48 246	12 389	5 183	4 610	4 152	4 237	22 451	194 747	296 015	230 197	

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 - M04 October

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	1 126	-	-	-	-	-	-	-	1 126
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 126	-	-	-	-	-	-	-	1 126

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 - M04 October

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								
Municipality								
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	-		-	-	-
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	60 000

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 - M04 October

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	452	45 985	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	402	1 257	1 047	210	20,1%	2 617
Local Government Financial Management Grant [S	1 413	1 413	50	284	565	(281)	-49,7%	1 413
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-	-	-
Provincial Government:	-	-	-	-	-	-	-	-
Capacity Building	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	110 696	110 696	452	45 985	44 278	1 707	3,9%	111 456
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:	-	-	-	-	-	-	-	-
Capacity Building and Other	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	50 296	50 296	-	-	20 118	(20 118)	-100,0%	50 296
TOTAL RECEIPTS OF TRANSFERS & GRANTS	160 992	160 992	452	45 985	64 397	(18 411)	-28,6%	161 751

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 - M04 October

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	3 907	13 793	20 124	-		61 262
Operational Revenue:General Revenue:Equitable	56 917	56 522	3 455	12 252	18 564	(6 312)	-34,0%	56 522
Expanded Public Works Programme Integrated Gr	2 617	2 617	402	1 257	872	385	44,2%	2 617
Local Government Financial Management Grant [1 463	1 463	50	284	468	(184)	-39,3%	1 463
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	220	(220)	-100,0%	660
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	34 306	39 788	946	3 416	13 243	(9 827)	-74,2%	39 788
Capacity Building and Other	10 975	11 700	946	3 416	3 880	(464)		11 700
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	23 331	28 089	-	-	9 363	(9 363)		28 089
District Municipality:	-	1 694	1	1	-	(564)	-99,9%	-
All Grants	-	1 694	1	1	565	(564)	-99,9%	-
Other grant providers:	829	1 287	98	463	429	34	8,0%	1 287
Foreign Government and International Organisatio	829	1 287	98	463	429	34	8,0%	1 287
Total operating expenditure of Transfers and Grants	96 792	104 032	4 951	17 674	33 796	(10 356)	-30,6%	102 338
National Government:	49 637	49 637	38	4 114	14 611	(10 496)	-71,8%	49 637
Municipal Infrastructure Grant [Schedule 5B]	21 148	21 148	38	3 777	6 919	(3 142)	-45,42%	21 148
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	-	-	4 696	(4 696)	-100,00%	17 391
Provincial Government:	25 801	27 711	-	4 127	7 808	(3 682)		26 081
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	24 801	26 081	-	4 127	7 348	(3 222)	-43,8%	26 081
District Municipality:	500	815	-	-	230	(230)	-100,0%	815
All Grants	500	815	-	-	230	(230)	-100,0%	815
Other grant providers:	14 157	15 926	180	309	4 784	(4 476)	-93,5%	15 926
Foreign Government and International Organisatio	-	-	-	-	-	-		-
Transfer from Operational Revenue	14 157	15 926	180	309	4 784	(4 476)	-93,5%	15 926
Total capital expenditure of Transfers and Grants	90 094	94 088	217	8 550	27 434	(18 884)	-68,8%	92 458
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	186 886	198 120	5 169	26 224	61 230	(29 240)	-47,8%	194 796

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 - M04 October

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	2 546	2 659	(113)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	90	358	595	(237)	-40%	1 787
Medical Aid Contributions	335	335	17	68	112	(43)	-39%	335
Motor Vehicle Allowance	817	817	-	-	272	(272)	-100%	817
Cellphone Allowance	985	985	81	341	328	12	4%	985
Housing Allowances	43	43	3	14	14	(1)	-5%	43
Other benefits and allowances	59	59	-	-	20	(20)	-100%	59
Sub Total - Councillors	12 007	12 007	828	3 327	4 001	(674)	-17%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 497	325	1 298	1 498	(200)	-13%	4 497
Pension and UIF Contributions	925	925	29	116	308	(193)	-63%	925
Medical Aid Contributions	159	159	5	19	53	(34)	-64%	159
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 052	1 052	62	248	350	(102)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	330	414	(84)	-20%	1 242
Cellphone Allowance	84	84	10	16	28	(12)	-41%	84
Housing Allowances	182	182	24	95	60	34	56%	182
Other benefits and allowances	136	136	9	38	45	(8)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	8 276	8 276	547	2 159	2 758	(598)	-22%	8 276
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 602	10 880	39 504	45 516	(6 012)	-13%	136 602
Pension and UIF Contributions	20 659	20 660	1 861	6 610	6 884	(274)	-4%	20 660
Medical Aid Contributions	9 200	9 200	683	2 716	3 065	(349)	-11%	9 200
Overtime	10 906	10 906	1 563	5 987	3 634	2 353	65%	10 906
Performance Bonus	9 311	9 311	849	3 066	3 102	(37)	-1%	9 311
Motor Vehicle Allowance	5 309	5 309	497	1 958	1 769	189	11%	5 309
Cellphone Allowance	478	478	43	171	159	12	7%	478
Housing Allowances	1 947	1 947	95	379	649	(269)	-42%	1 947
Other benefits and allowances	5 175	5 175	413	1 728	1 724	4	0%	5 175
Payments in lieu of leave	1 050	1 050	1 340	2 001	350	1 651	472%	1 050
Long service awards	-	-	81	322	-	322	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	786	3 143	9 389	(6 246)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	228 815	19 089	67 586	76 241	(8 655)	-11%	228 815
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 098	20 464	73 072	83 000	(9 927)	-12%	249 098
TOTAL MANAGERS AND STAFF	237 025	237 091	19 636	69 745	78 999	(9 254)	-12%	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 - M04 October

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	12 132	-	-	-	-	-	-	-	33 272
Service charges - electricity revenue		30 337	36 936	33 947	28 552	-	-	-	-	-	-	-	187 425
Service charges - water revenue		2 880	3 342	2 987	3 128	-	-	-	-	-	-	-	16 546
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	-	-	-	-	-	-	-	3 537
Service charges - refuse		2 013	2 089	2 126	2 181	-	-	-	-	-	-	-	9 566
Service charges - other		-	-	3 044	(2 436)	-	-	-	-	-	-	-	(607)
Rental of facilities and equipment		91	77	334	300	-	-	-	-	-	-	-	(798)
Interest earned - external investments		221	237	164	136	-	-	-	-	-	-	-	1 160
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	(0)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	63	107	-	-	-	-	-	-	-	1 042
Licences and permits		487	50	325	1 612	-	-	-	-	-	-	-	(265)
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	-	-	-	-	-	111 506
Other revenue		44 521	6 061	483	4 627	-	-	-	-	-	-	-	(46 904)
Cash Receipts by Source		88 177	66 748	57 094	56 065	-	-	-	-	-	-	-	319 426
Other Cash Flows by Source													-
Transfer receipts - capital		9 333	-	-	7 713	-	-	-	-	-	-	-	45 866
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(10)	21	10	61	-	-	-	-	-	-	-	(82)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(80 000)	-	-	20 212	-	-	-	-	-	-	-	59 788
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	-	-	-	-	-	-	-	424 997
Cash Payments by Type													-
Employee related costs		14 974	14 718	15 104	17 148	-	-	-	-	-	-	-	149 641
Remuneration of councillors		936	955	938	938	-	-	-	-	-	-	-	(3 766)
Interest paid		-	-	1	-	-	-	-	-	-	-	-	(1)
Bulk purchases - Electricity		32 051	38 254	33 727	20 676	-	-	-	-	-	-	-	136 117
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	451	1 001	1 736	-	-	-	-	-	-	-	-
Contracted services		2 677	5 053	4 894	756	-	-	-	-	-	-	-	(13 380)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	561	279	-	-	-	-	-	-	-	(946)
General expenses		8 745	2 054	7 801	8 141	-	-	-	-	-	-	-	44 999
Cash Payments by Type		60 910	61 539	64 024	49 674	-	-	-	-	-	-	-	312 664
Other Cash Flows/Payments by Type													-
Capital assets		1 867	4 551	3 912	232	-	-	-	-	-	-	-	78 683
Repayment of borrowing		(2)	-	21	-	-	-	-	-	-	-	-	(19)
Other Cash Flows/Payments		(467)	(1 693)	1 461	935	-	-	-	-	-	-	-	(237)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	-	-	-	-	-	-	-	391 091
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	-	-	-	-	-	-	-	33 906
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	93 757	93 757	93 757	93 757	93 757	93 757	93 757	93 757
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	93 757	93 757	93 757	93 757	93 757	93 757	93 757	93 757	127 663

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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	3 863	1	1	3 863	3 862	100,0%	0%
August	970	5 053	5 370	4 632	4 633	9 233	4 600	49,8%	5%
September	2 309	7 122	7 389	3 700	8 333	16 622	8 289	49,9%	9%
October	3 822	10 136	10 393	217	8 550	27 015	18 465	68,4%	9%
November	7 006	10 136	10 393	–	–	37 408	–	–	–
December	3 969	8 647	8 896	–	–	46 304	–	–	–
January	4 376	3 528	3 863	–	–	50 167	–	–	–
February	4 502	5 053	5 370	–	–	55 537	–	–	–
March	15 227	7 122	7 389	–	–	62 926	–	–	–
April	2 003	10 136	10 393	–	–	73 319	–	–	–
May	6 929	10 136	10 393	–	–	83 713	–	–	–
June	65 951	8 647	8 896	–	–	92 608	–	–	–
Total Capital expenditure	117 064	89 244	92 608	8 550					

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

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

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

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
08/2/19/05	Paving, stormwater infrastructure and fire hydrant at PAH Business Hub	05-Nov-2021
08/2/19/06	Supply, delivery& installation of rigid mesh fencing & rigid mesh gates in PAH Business Hub	05-Nov-2021
08/2/19/08	Provision of Security services, Tactical and crowd control management at municipal buildings and sites in the Witzenberg municipal area	23-Nov-2021
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021
08/2/19/16	Clearing of Alien vegetation in Prince Alfred Hamlet commonage	26-Nov-2021
08/2/1/17	Facilitation of training for Municipal Minimum Competency Levels (MMCL) programme for a three year period	24-Nov-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 Referred back	D Greeff
08/2/18/72	Appointment of a Travel Agency	27-Sep-2021	29-Oct-2021	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
08/2/19/01	Supply and delivery of Station Uniforms for Fire Department, Emergency Control Room and Disaster Management	19-Aug-2021	20-Oct-2021	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:

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
08/2/19/03	Periodic Maintenance, General repairs and Provision of Spare parts for Sweeper (Re-Advertisement)	14-Oct-2021	25-Oct-2021	O Gatyene
08/2/19/21	Supply, deliver and fit new Vacuum pumps on truck	18-Oct-2021	25-Oct-2021	O Gatyene
08/2/19/22	Engine repairs to Nissan UD90 (FE6T), including the recovery / tow in of the refuse compactor truck from ceres to bidder's workshop	25-Oct-2021	Awaiting	O Gatyene
08/2/19/23	Supply and delivery of Laptops	28-Oct-2021	Awaiting	R Rhode

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 22-Oct-2021
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	27-Oct-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

3.2.1.4 Tenders toegeken

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/82	26-Oct-2021	Motheo Construction Group (PTY) Ltd	Electrification of Informal Houses in Vredebes, Ceres – Phase H	Bidder scored the highest points	Based on rates estimated at R 14 525 576.82 (Incl. VAT)

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/73	04-Oct-2021	Bidvest Waltons	Supply and delivery of copy paper	Bidder scored the highest points	Based on rates estimated at R 621 227.97
08/2/18/78	04-Oct-2021	Alsu Ondernemings (PTY) Ltd	Sport Field Masts For Lyell Street Sports Field	Bidder scored the highest points	Based on rates estimated at R 2 177 836.02

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
08/2/19/12	14-Oct-2021	Leasing of the Tolhuis together with the adjacent building on a portion of erf 1001, Ceres	No bids were received
08/2/19/18	15-Oct-2021 26-Oct-2021 (Re-Advert)	Lease of the Café building in Pine Forest holiday resort	No bids were received
08/2/19/19	15-Oct-2021 26-Oct-2021(Re-Advert)	Lease of the Café building at PA Hamlet swimming pool	No bids were received

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

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Oktober 2021:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
170663	07-October-2021	Riding & Watt	Topographical survey of toilets in Informal areas	Lowest responsive quotation	R 16 645.10 (Incl. VAT)	Chief Financial Officer
170759	15-October-2021	Ultimate Recruitment Solutions	Publish Adverts: Bid 08-2-19-08, 08-2-19-17 and 08-2-18-44	Lowest responsive quotation	R 17864.63 (Incl. VAT)	Chief Financial Officer
170948	27-October-2021	Arina Wilson	Translation of By-Law – Water & Sanitation	Lowest responsive quotation	R 27 171.90 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

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

3.2.1.7 Formele Geskrewe Prys Kwotasies

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/02	05-Oct-2021	HV Test Academy (PTY) Ltd	Appointment of a Service Provider for training of Operating Regulations High Voltage Systems (ORHVS)	Only responsive Bidder	R 62 617.50 (Incl. VAT)	Acting Director: Corporate Services
08/2/19/13	27-Oct-2021	Ubuntu Technologies (PTY) Ltd	Supply and delivery of a Server as specified	Bidder scored the highest points	R 160 398.88 (Incl. VAT)	Director: Corporate Services

3.2.1.8 Appeals

No appeals were lodged or dealt with by the Accounting Officer during the month of October 2021.

3.2.1.8 Appèlle

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

3.2.1.9 Deviations

3.2.1.9 Afwykings

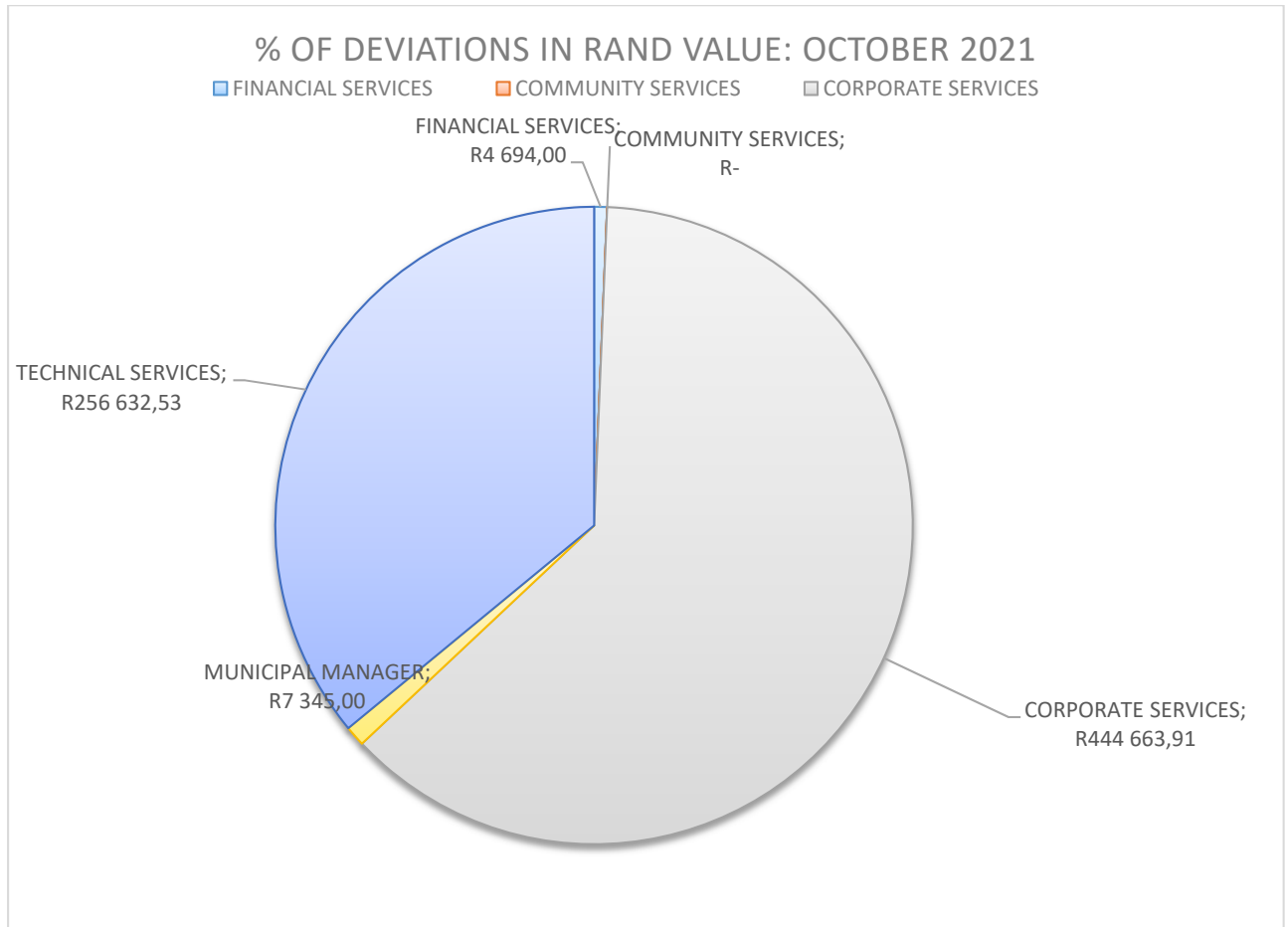
The following table contains the actuals against approved deviations by the Accounting Officer for the month of October 2021 which totals R 713 334:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Oktober 2021 wat beloop op die totaal van R 713 334:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
1-Oct-21	Cigfaro (Chartered Institute of Government Finance, Audit & Risk Officers) (NPC)	Registration fees: H Kritzinger & H Smit Conference 20-22 Sep 2021	Impractical	170561	4,694.00
7-Oct-21	Witzenberg Herald	Publish notice: Special Council Meeting 8 Oct 2021	Single supplier	170672	2,448.00
13-Oct-21	Witzenberg Herald	Publication: Approved Indigent Policy Spread	Single supplier	170733	7,344.00
15-Oct-21	IQMS Software (PTY) Ltd	Renewal of Licences - IQMS Software	Impractical	170750	107,971.13
15-Oct-21	Meniko Records management Services	Renewal of Licences - TRIM Content Management	Single supplier	170763	220,775.16
19-Oct-21	Witzenberg Herald	Publish Notice: Matric Message & Coronation day	Single supplier	170805	11,840.00
20-Oct-21	Drager SA (PTY) Ltd	Calibration of Drager Equipment	Single supplier	170810	6,560.75
21-Oct-21	Mafoko Security Patrols	Supply security services	Impractical	170852	203,040.00
27-Oct-21	PC Berning	Repair Diggerloader: CT 16451	Impractical	170954	148,661.40

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
August 2021	R 242 767	R57 580 512.72	0.42%
September 2021	R 332 734	R12 829 976.36	2.59%
October 2021	R 713 334	R23 624 762.51	3.01%

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	Aug 2021	Sep 2021	Oct 2021
Value of inventory at hand	R 8 148 002	R 7 838 531	R 7 764 148
Turnover rate of total value of inventory	0.85	1.02	0.93
Date of latest stores reconciliation	31 Oct 2021		
Date of last stock count	22 Sep 2021		
Date of next stock count	08 Dec 2021		