



Monthly Budget Statement Report Section 71 for December 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 wesentliche afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;*
 - (ii) enige wesentliche afwykings van die dienslewering en begrotings implementeringsplan;*
 - (iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.*

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in excess of R8.87 million in comparison to the prior month figure of R9 million.

The monthly billing was also done as scheduled and during this process 19 465 accounts amounting to R 32.1 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 6.1 million in comparison to a cost of R5.1 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.8 million in comparison to the prior month figure of R1.8 million

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 88% in comparison to a rate of 88% for the same month in the previous year.

The municipality issued orders to the value of R 24.5 million of which R 91 thousand was in terms of deviations.

The municipality currently has R 66 million in its primary bank account and investments to the value of R100 million. The bank balance at the end of the previous month was R116 million.

The calculated cost coverage ratio of the municipality as at the end of December 2021 is 2.4 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of December 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 R8,87miljoen in vergelyking met die vorige maand syfer van R9 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 465 rekeninge ten bedrae van R 32.1 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 6.1 miljoen en was R5.1 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.8 miljoen in vergelyking met die vorige maand syfer van R1.8 miljoen.

Die opgehoopte debiteure verhalings se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 88% in vergelyking met 88% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 24.5 miljoen uitgereik, waarvan R 91 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 66 miljoen in die primêre bankrekening en beleggings ter waarde van R100 miljoen. Die bankbalans aan die einde van die vorige maand was R116 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Desember 2021 is 2.4 maande.

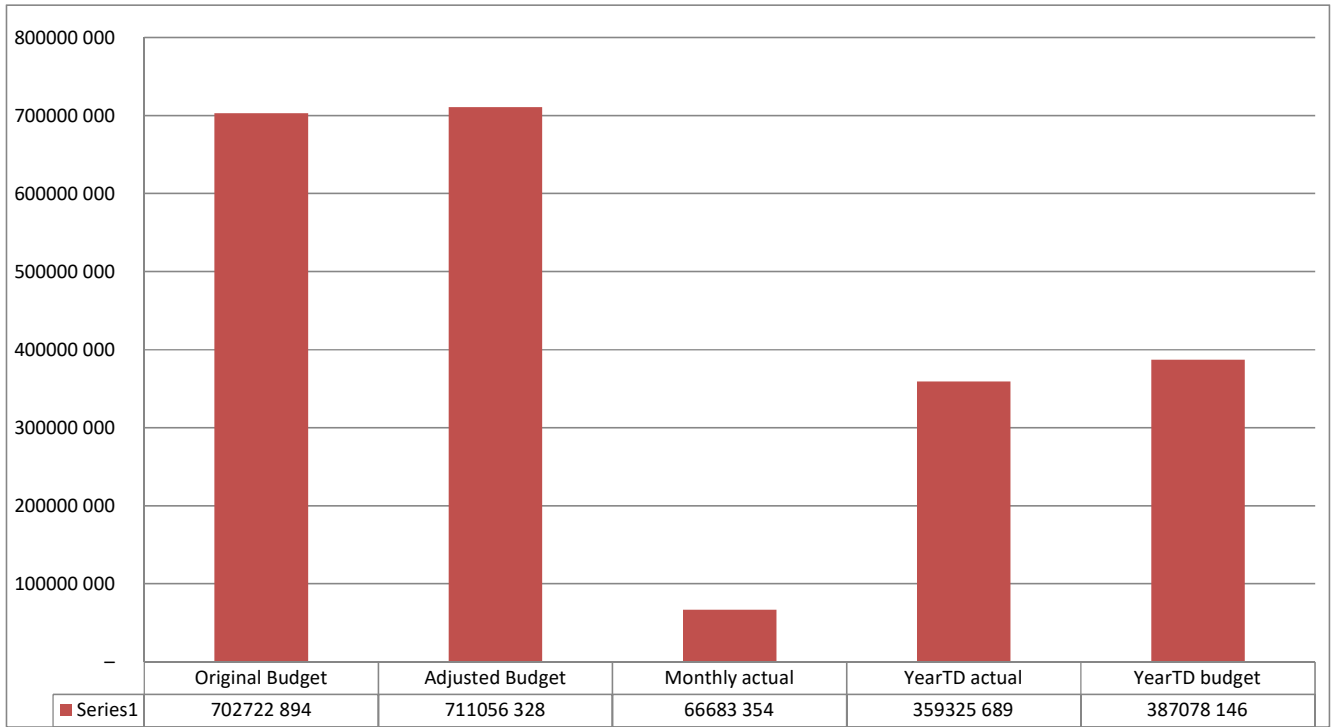
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

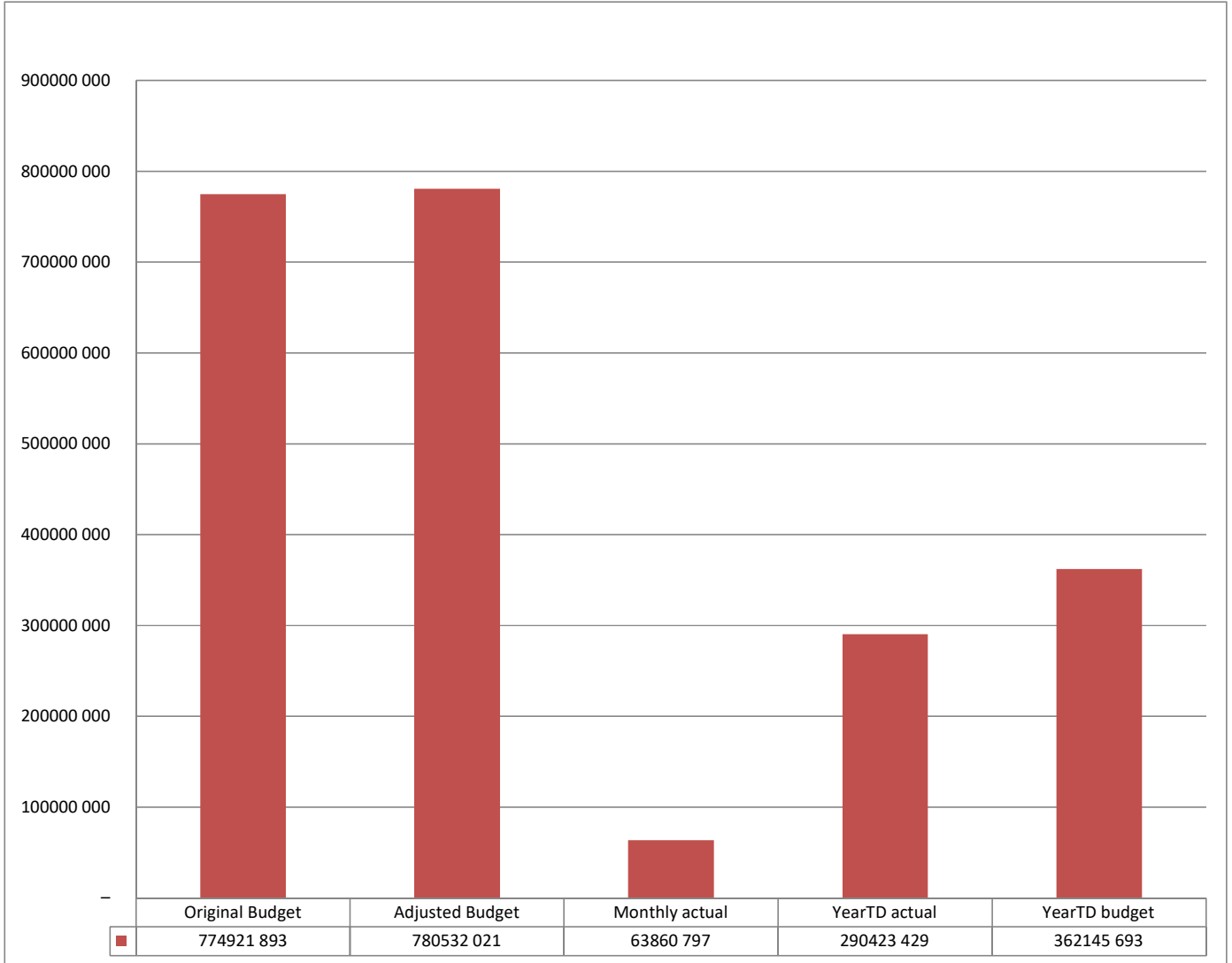
TOTAL OPERATIONAL REVENUE



For the period 1 July 2021 to 31 December 2021, 50,53% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 31 Desember 2021, is 50,53% van die begrote operasionele inkomste gehêf.

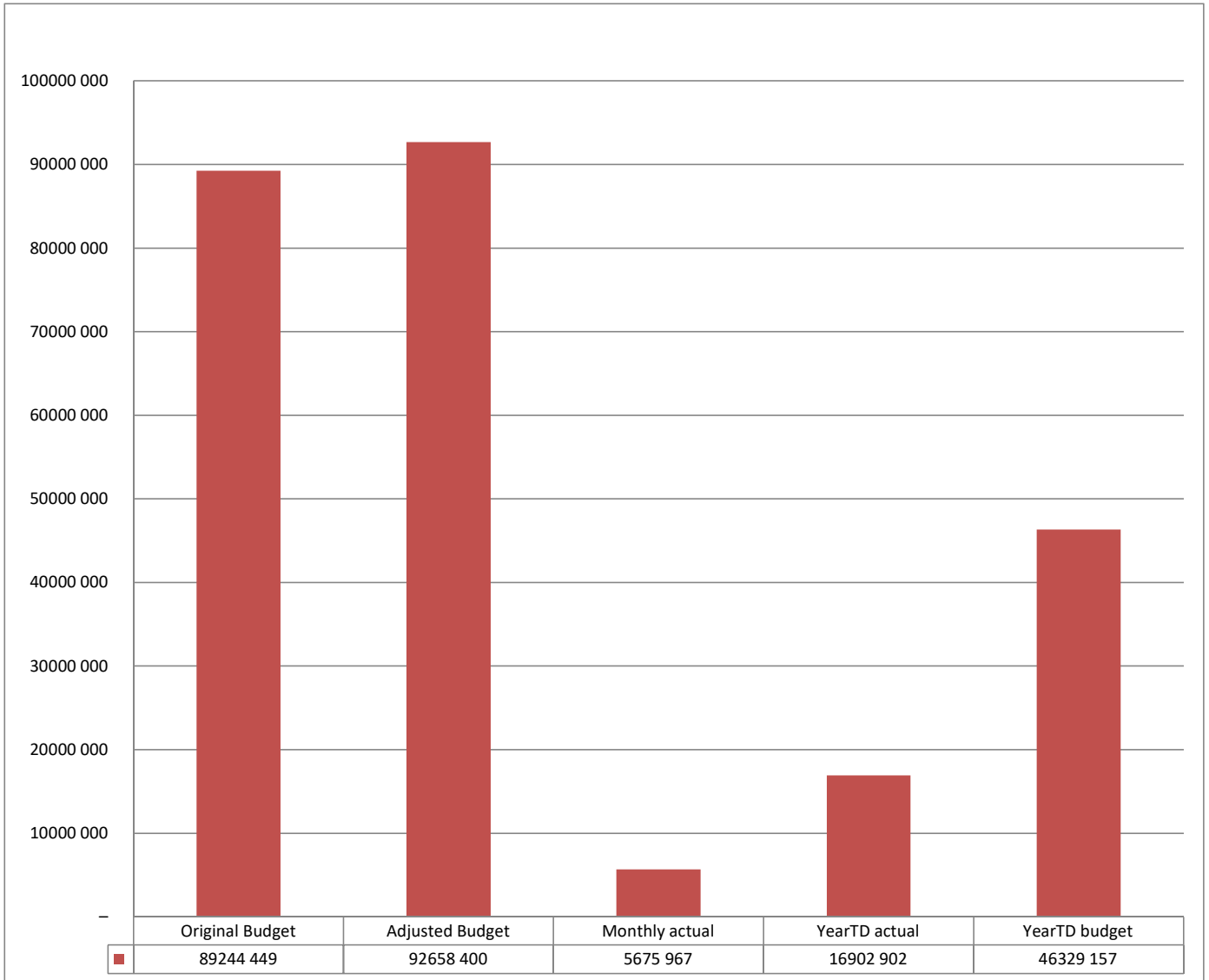
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2021 to 31 December 2021, 37,21% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Desember 2021, is 37,21% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 July 2021 to 31 December 2021, 18,24% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Desember 2021, is 18,24% 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 December 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

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	4 537	60 751	57 746	3 005	5%	83 290
Service charges	376 205	413 772	413 772	27 170	202 093	199 828	2 265	1%	413 772
Investment revenue	3 079	6 990	6 990	192	1 609	3 493	(1 884)	-54%	6 990
Transfers recognised - operational	131 244	145 903	154 127	25 633	72 088	99 582	(27 494)	-28%	154 127
Other own revenue	31 880	52 768	52 877	9 151	22 785	26 429	(3 644)	-14%	52 877
transfers and contributions)	623 082	702 723	711 056	66 683	359 326	387 078	(27 752)	-7%	711 056
Employee costs	201 538	237 025	237 091	13 332	103 972	118 498	(14 527)	-12%	237 091
Remuneration of Councillors	9 897	12 007	12 007	871	4 904	6 001	(1 097)	-18%	12 007
Depreciation & asset impairment	32 472	39 729	39 729	15 078	15 078	19 856	(4 779)	-24%	39 729
Finance charges	4 522	8 696	8 696	16	76	4 346	(4 270)	-98%	8 696
Materials and bulk purchases	252 216	300 766	300 051	17 590	120 682	123 076	(2 394)	-2%	300 051
Transfers and grants	6 534	25 603	30 550	969	1 690	15 274	(13 585)	-89%	30 550
Other expenditure	139 236	151 096	152 408	16 006	44 022	75 093	(31 071)	-41%	152 408
Total Expenditure	646 415	774 922	780 532	63 861	290 423	362 146	(71 722)	-20%	780 532
Surplus/(Deficit)	(23 333)	(72 199)	(69 476)	2 823	68 902	24 932	43 970	176%	(69 476)
Transfers recognised - capital	52 267	74 937	75 965	15 354	15 354	52 831	(37 477)	-71%	75 965
Contributions & Contributed assets	898	170	170	35	150	85	65	76%	170
& contributions	29 831	2 908	6 659	18 211	84 406	77 848	6 558	8%	6 659
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	29 831	2 908	6 659	18 211	84 406	77 848	6 558	8%	6 659
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	92 658	5 676	16 903	46 329	(29 426)	-64%	92 658
Capital transfers recognised	52 768	74 937	76 533	5 840	15 354	38 266	(22 912)	-60%	76 533
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	16 201	(164)	1 549	8 138	(6 589)	-81%	16 201
Total sources of capital funds	66 944	89 244	92 733	5 676	16 903	46 404	(29 501)	-64%	92 733
Financial position									
Total current assets	216 785	181 281	199 130		318 765				199 130
Total non current assets	1 030 339	1 041 921	1 083 975		1 032 164				1 083 975
Total current liabilities	124 441	201 668	146 339		140 820				146 339
Total non current liabilities	175 032	131 189	174 032		178 061				174 032
Community wealth/Equity	947 651	890 345	962 733		1 032 048				962 733
Cash flows									
Net cash from (used) operating	-	85 636	97 574	16 238	70 060	61 386	8 674	14%	182 362
Net cash from (used) investing	-	(89 094)	(96 927)	(65 999)	(119 272)	(33 103)	(86 169)	260%	(92 658)
Net cash from (used) financing	-	(1 000)	(1 000)	(79)	77	-	77		77
end	-	133 360	114 952	-	66 162	143 589	(77 427)	-54%	204 999
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	48 507	5 799	5 000	10 347	4 705	4 276	22 861	202 152	303 648
Creditors Age Analysis									
Total Creditors	596	295	155	-	-	-	-	3	1 049

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) - M06 December

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	6 147	67 082	72 895	(5 813)	-8%	112 721
Executive and council	13	-	-	-	2	-	2	#DIV/0!	-
Finance and administration	94 573	110 918	112 721	6 147	67 080	72 895	(5 815)	-8%	112 721
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	155 398	171 710	178 075	32 795	83 944	110 990	(27 046)	-24%	178 075
Community and social services	128 957	120 006	120 731	25 603	71 872	82 276	(10 404)	-13%	120 731
Sport and recreation	9 235	1 661	1 661	915	3 167	830	2 337	281%	1 661
Public safety	16 928	26 158	26 473	6 263	8 838	13 231	(4 394)	-33%	26 473
Housing	278	23 884	29 210	14	67	14 652	(14 586)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	1 992	2 726	17 794	(15 068)	-85%	26 480
Planning and development	4 244	2 365	2 846	130	862	1 555	(692)	-45%	2 846
Road transport	12 634	22 907	23 620	1 862	1 863	16 232	(14 369)	-89%	23 620
Environmental protection	-	14	14	-	0	7	(7)	-97%	14
<i>Trading services</i>	409 308	469 795	469 795	41 135	220 970	238 255	(17 284)	-7%	469 795
Energy sources	274 358	334 664	334 664	19 886	149 313	163 425	(14 112)	-9%	334 664
Water management	52 476	72 201	72 201	6 282	26 984	40 817	(13 833)	-34%	72 201
Waste water management	49 259	27 843	27 843	4 194	20 124	15 114	5 010	33%	27 843
Waste management	33 216	35 087	35 087	10 774	24 550	18 900	5 650	30%	35 087
Total Revenue - Functional	676 246	777 830	787 191	82 072	374 829	439 994	(65 164)	-15%	787 191
Expenditure - Functional									
<i>Governance and administration</i>	122 967	145 004	147 150	9 529	57 369	73 259	(15 890)	-22%	147 150
Executive and council	23 838	29 621	29 629	1 939	10 850	14 809	(3 958)	-27%	29 629
Finance and administration	96 620	112 849	114 986	7 457	45 591	57 191	(11 600)	-20%	114 986
Internal audit	2 508	2 534	2 534	133	928	1 260	(332)	-26%	2 534
<i>Community and public safety</i>	97 728	133 059	138 198	10 169	45 049	68 827	(23 778)	-35%	138 198
Community and social services	23 943	28 680	29 272	2 625	13 486	14 618	(1 132)	-8%	29 272
Sport and recreation	27 313	32 356	32 271	3 328	13 312	15 957	(2 645)	-17%	32 271
Public safety	42 003	43 012	42 886	2 896	14 985	21 404	(6 419)	-30%	42 886
Housing	4 469	29 011	33 769	1 321	3 266	16 847	(13 581)	-81%	33 769
<i>Economic and environmental services</i>	34 813	36 288	36 164	5 161	15 246	18 018	(2 772)	-15%	36 164
Planning and development	10 129	11 280	11 785	940	5 389	5 881	(492)	-8%	11 785
Road transport	24 205	22 910	22 281	4 152	9 503	11 091	(1 588)	-14%	22 281
Environmental protection	479	2 098	2 098	69	354	1 046	(692)	-66%	2 098
<i>Trading services</i>	390 006	459 620	458 070	39 002	172 305	201 567	(29 262)	-15%	458 070
Energy sources	271 784	327 833	327 121	20 134	128 592	136 604	(8 012)	-6%	327 121
Water management	41 092	36 559	36 341	7 504	14 907	18 050	(3 143)	-17%	36 341
Waste water management	36 519	43 400	43 041	6 497	14 284	21 152	(6 867)	-32%	43 041
Waste management	40 611	51 829	51 566	4 868	14 522	25 762	(11 240)	-44%	51 566
<i>Other</i>	902	951	951	0	455	475	(21)	-4%	951
Total Expenditure - Functional	646 415	774 922	780 532	63 861	290 423	362 146	(71 722)	-20%	780 532
Surplus/ (Deficit) for the year	29 831	2 908	6 659	18 211	84 406	77 848	6 558		6 659

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) - M06 December

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	6 147	67 082	72 895	(5 813)	-8%	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	6 147	67 080	72 895	(5 815)	-8%	112 721
Administrative and Corporate Support	0	9	9	1	1	5	(4)	-87%	9
Finance	94 239	110 250	112 053	6 144	66 883	72 561	(5 678)	-8%	112 053
Human Resources	254	580	580	-	164	290	(125)	-43%	580
Marketing, Customer Relations, Publicity and Media	0	5	5	-	-	2	(2)	-100%	5
Property Services	-	-	-	-	-	-	-		-
Supply Chain Management	80	74	74	2	32	37	(5)	-12%	74
Community and public safety	155 398	171 710	178 075	32 795	83 944	110 990	(27 046)	-24%	178 075
Community and social services	128 957	120 006	120 731	25 603	71 872	82 276	(10 404)	-13%	120 731
Aged Care	118 121	109 415	109 415	25 584	71 709	76 591	(4 882)	-6%	109 415
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	20	136	211	(75)	-36%	367
Community Halls and Facilities	31	485	485	(4)	10	242	(233)	-96%	485
Libraries and Archives	10 475	9 739	10 463	4	18	5 232	(5 214)	-100%	10 463
Sport and recreation	9 235	1 661	1 661	915	3 167	830	2 337	281%	1 661
Recreational Facilities	1 978	1 611	1 611	558	2 806	805	2 000	248%	1 611
Sports Grounds and Stadiums	7 257	50	50	357	362	25	337	1346%	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	6 263	8 838	13 231	(4 394)	-33%	26 473
<i>Fire Fighting and Protection</i>	2	6	6	4	9	3	5	0	6
Housing	278	23 884	29 210	14	67	14 652	(14 586)	-100%	29 210
<i>Housing</i>	278	23 884	29 210	14	67	14 652	(14 586)	-100%	29 210
Economic and environmental services	16 878	25 287	26 480	1 992	2 726	17 794	(15 068)	-85%	26 480
Planning and development	4 244	2 365	2 846	130	862	1 555	(692)	-45%	2 846
<i>Economic Development/Planning</i>	1 892	279	760	2	2	380	(378)	-100%	760
<i>Town Planning, Building Regulations and Project Management Unit</i>	1 721	1 426	1 426	128	861	713	148	21%	1 426
Road transport	12 634	22 907	23 620	1 862	1 863	16 232	(14 369)	-89%	23 620
<i>Roads</i>	12 634	22 907	23 620	1 862	1 863	16 232	(14 369)	-89%	23 620
Environmental protection	-	14	14	-	0	7	(7)	-97%	14
<i>Biodiversity and Landscape</i>	-	14	14	-	0	7	(7)	-97%	14
Trading services	409 308	469 795	469 795	41 135	220 970	238 255	(17 284)	-7%	469 795
Energy sources	274 358	334 664	334 664	19 886	149 313	163 425	(14 112)	-9%	334 664
<i>Electricity</i>	274 136	333 099	333 099	19 533	148 960	162 329	(13 369)	-8%	333 099
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	353	353	1 096	(743)	-68%	1 565
Water management	52 476	72 201	72 201	6 282	26 984	40 817	(13 833)	-34%	72 201
<i>Water Distribution</i>	52 476	60 921	60 921	6 282	26 984	32 921	(5 938)	-18%	60 921
Waste water management	49 259	27 843	27 843	4 194	20 124	15 114	5 010	33%	27 843
<i>Sewerage</i>	38 651	26 954	26 954	3 305	19 234	14 491	4 743	33%	26 954
<i>Storm Water Management</i>	10 607	889	889	889	889	623	267	43%	889
Waste management	33 216	35 087	35 087	10 774	24 550	18 900	5 650	30%	35 087
<i>Solid Waste Removal</i>	30 130	35 087	35 087	10 774	24 550	18 900	5 650	30%	35 087
Other	77	120	120	2	107	60	47	78%	120
Licensing and Regulation	77	120	120	2	107	60	47	78%	120
Total Revenue - Functional	676 246	777 830	787 191	82 072	374 829	439 994	(65 164)	-15%	787 191

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

Description	2020/21	Budget Year 2020/21						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Expenditure - Functional									
Municipal governance and administration	122 967	145 004	147 150	9 529	57 369	73 259	(15 890)	-22%	147 150
Executive and council	23 838	29 621	29 629	1 939	10 850	14 809	(3 958)	-27%	29 629
<i>Mayor and Council</i>	15 898	18 723	18 601	1 102	6 228	9 297	(3 069)	-33%	18 601
<i>Municipal Manager, Town Secretary and Chief</i>	7 941	10 897	11 028	837	4 622	5 512	(889)	-16%	11 028
Finance and administration	96 620	112 849	114 986	7 457	45 591	57 191	(11 600)	-20%	114 986
<i>Administrative and Corporate Support</i>	17 899	11 560	11 603	520	6 684	5 630	1 053	19%	11 603
<i>Asset Management</i>	31	5 167	5 167	0	1	2 583	(2 582)	-100%	5 167
<i>Finance</i>	30 327	37 107	38 619	4 576	16 017	19 285	(3 267)	-17%	38 619
<i>Fleet Management</i>	3 406	2 806	2 806	528	1 808	1 401	407	29%	2 806
<i>Human Resources</i>	22 223	36 284	36 186	(2 389)	10 572	18 049	(7 477)	-41%	36 186
<i>Information Technology</i>	4 454	3 372	4 073	2 186	2 970	2 036	934	46%	4 073
<i>Legal Services</i>	5 416	2 279	2 279	98	721	1 095	(374)	-34%	2 279
<i>Marketing, Customer Relations, Publicity and Media</i>	3 904	3 900	3 870	405	1 995	1 933	62	3%	3 870
<i>Property Services</i>	1 783	1 268	1 268	816	1 148	634	514	81%	1 268
<i>Risk Management</i>	-	497	497	-	-	248	(248)	-100%	497
<i>Supply Chain Management</i>	6 778	7 052	7 062	692	3 521	3 524	(4)	0%	7 062
<i>Valuation Service</i>	400	1 557	1 557	26	154	773	(619)	-80%	1 557
Internal audit	2 508	2 534	2 534	133	928	1 260	(332)	-26%	2 534
<i>Governance Function</i>	2 508	2 534	2 534	133	928	1 260	(332)	-26%	2 534
Community and public safety	97 728	133 059	138 198	10 169	45 049	68 827	(17 047)	-25%	138 198
Community and social services	23 943	28 680	29 272	2 625	13 486	14 618	(1 132)	-8%	29 272
<i>Aged Care</i>	4 658	4 347	4 294	614	3 384	2 144	1 240	58%	4 294
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 189	3 600	3 570	265	1 643	1 783	(140)	-8%	3 570
<i>Child Care Facilities</i>	8	972	972	1	2	486	(483)	-100%	972
<i>Community Halls and Facilities</i>	5 400	6 608	6 594	729	2 852	3 291	(438)	-13%	6 594
<i>Disaster Management</i>	95	236	236	0	3	118	(115)	-98%	236
<i>Education</i>	1	831	828	-	1	414	(413)	-100%	828
<i>Libraries and Archives</i>	10 591	12 086	12 778	1 016	5 601	6 383	(783)	-12%	12 778
Sport and recreation	27 313	32 356	32 271	3 328	13 312	15 957	(2 645)	-17%	32 271
<i>Community Parks (including Nurseries)</i>	8 229	7 228	7 248	1 231	4 108	3 605	503	14%	7 248
<i>Recreational Facilities</i>	13 054	18 999	18 884	1 298	6 273	9 300	(3 027)	-33%	18 884
<i>Sports Grounds and Stadiums</i>	6 031	6 129	6 139	799	2 931	3 052	(121)	-4%	6 139
Public safety	42 003	43 012	42 886	2 896	14 985	21 404	311	1%	42 886
<i>Fire Fighting and Protection</i>	8 395	8 118	8 120	1 028	4 354	4 043	311	8%	8 120
Housing	4 469	29 011	33 769	1 321	3 266	16 847	(13 581)	-81%	33 769
<i>Housing</i>	4 463	27 003	31 761	1 318	3 236	15 843	(12 607)	-80%	31 761
<i>Informal Settlements</i>	6	2 009	2 009	2	30	1 004	(974)	-97%	2 009

Description	2020/21	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	YearTD budget
R thousands									
Economic and environmental services	34 813	36 288	36 164	5 161	15 246	18 018	(2 772)	-15%	36 164
Planning and development	10 129	11 280	11 785	940	5 389	5 881	(492)	-8%	11 785
Corporate Wide Strategic Planning (IDPs, LEDs)	1 686	1 982	1 982	163	960	989	(29)	-3%	1 982
Economic Development/Planning	1 400	2 115	2 556	151	715	1 274	(559)	-44%	2 556
Town Planning, Building Regulations and Enforcement	4 745	4 473	4 537	418	2 473	2 263	210	9%	4 537
Project Management Unit	2 298	2 710	2 710	208	1 240	1 355	(114)	-8%	2 710
Road transport	24 205	22 910	22 281	4 152	9 503	11 091	(1 588)	-14%	22 281
Roads	24 205	22 910	22 281	4 152	9 503	11 091	(1 588)	-14%	22 281
Environmental protection	479	2 098	2 098	69	354	1 046	(692)	-66%	2 098
Biodiversity and Landscape	479	2 098	2 098	69	354	1 046	(692)	-66%	2 098
Trading services	390 006	459 620	458 070	39 002	172 305	201 567	(29 262)	-15%	458 070
Energy sources	271 784	327 833	327 121	20 134	128 592	136 604	(8 012)	-6%	327 121
Electricity	269 197	324 461	324 465	19 640	127 338	135 277	(7 939)	-6%	324 465
Street Lighting and Signal Systems	2 587	3 371	2 656	493	1 254	1 328	(74)	-6%	2 656
Water management	41 092	36 559	36 341	7 504	14 907	18 050	(3 143)	-17%	36 341
Water Treatment	154	1 838	1 838	16	97	919	(822)	-89%	1 838
Water Distribution	37 997	30 463	30 092	7 029	12 780	14 926	(2 146)	-14%	30 092
Water Storage	2 941	4 258	4 411	459	2 030	2 205	(175)	-8%	4 411
Waste water management	36 519	43 400	43 041	6 497	14 284	21 152	(6 867)	-32%	43 041
Public Toilets	1 566	1 984	1 964	147	801	981	(181)	-18%	1 964
Sewerage	27 631	30 347	29 961	5 023	9 705	14 635	(4 930)	-34%	29 961
Storm Water Management	7 321	8 141	8 191	1 327	3 778	4 073	(295)	-7%	8 191
Waste Water Treatment	0	2 928	2 926	-	0	1 462	(1 462)	-100%	2 926
Waste management	40 611	51 829	51 566	4 868	14 522	25 762	(11 240)	-44%	51 566
Solid Waste Disposal (Landfill Sites)	7 599	16 403	16 105	181	1 617	8 048	(6 431)	-80%	16 105
Solid Waste Removal	31 594	33 991	34 026	4 675	12 817	16 996	(4 179)	-25%	34 026
Street Cleaning	1 418	1 436	1 436	12	88	718	(630)	-88%	1 436
Other	902	951	951	0	455	475	(21)	-4%	951
Licensing and Regulation	10	51	51	0	5	25	(21)	-82%	51
Tourism	892	900	900	-	450	450	0	0%	900
Total Expenditure - Functional	646 415	774 922	780 532	63 861	290 423	362 146	(64 992)	-18%	780 532
Surplus/ (Deficit) for the year	29 831	2 908	6 659	18 211	84 406	77 848	6 558	8%	6 659

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

**WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06
December**

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	5 942	65 693	71 300	(5 607)	-7,9%	109 515
Vote 2 - Community Services	13 275	35 720	41 770	616	3 134	20 963	(17 828)	-85,0%	41 770
Vote 3 - Community Services	130 855	131 976	132 291	29 404	78 219	88 024	(9 805)	-11,1%	132 291
Vote 4 - Community Services	13 503	4 581	5 061	2 801	2 807	2 530	277	10,9%	5 061
Vote 5 - Corporate Services	267	594	594	1	166	297	(130)	-43,9%	594
Vote 6 - Technical Services	339 017	388 952	389 664	26 207	172 978	196 528	(23 549)	-12,0%	389 664
Vote 7 - Technical Services	85 638	107 224	107 224	17 050	51 527	59 685	(8 158)	-13,7%	107 224
Vote 8 - Muncipal Manager	1 129	1 072	1 072	51	305	668	(363)	-54,3%	1 072
Total Revenue by Vote	676 246	777 830	787 191	82 072	374 829	439 994	(65 164)	-14,8%	787 191
Expenditure by Vote									
Vote 1 - Financial Services	38 586	52 465	53 986	5 449	20 624	26 954	(6 329)	-23,5%	53 986
Vote 2 - Community Services	36 230	41 879	42 503	3 574	18 000	21 083	(3 082)	-14,6%	42 503
Vote 3 - Community Services	48 069	54 069	53 773	4 126	18 917	26 836	(7 920)	-29,5%	53 773
Vote 4 - Community Services	16 324	43 719	48 972	2 842	9 822	24 425	(14 603)	-59,8%	48 972
Vote 5 - Corporate Services	68 177	77 479	77 983	2 665	30 527	38 767	(8 240)	-21,3%	77 983
Vote 6 - Technical Services	338 123	401 057	399 421	31 339	155 510	172 363	(16 853)	-9,8%	399 421
Vote 7 - Technical Services	86 066	90 791	90 361	12 922	31 518	45 007	(13 489)	-30,0%	90 361
Vote 8 - Muncipal Manager	14 779	13 462	13 533	943	5 505	6 711	(1 206)	-18,0%	13 533
Total Expenditure by Vote	646 353	774 922	780 532	63 861	290 423	362 146	(71 722)	-19,8%	780 532
Surplus/ (Deficit) for the year	29 893	2 908	6 659	18 211	84 406	77 848	6 558	8,4%	6 659

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) - M06 December

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	4 537	60 751	57 746	3 005	5%	83 290
Service charges - electricity revenue	274 184	323 478	323 478	18 847	148 329	155 269	(6 940)	-4%	323 478
Service charges - water revenue	43 137	39 677	39 677	3 607	21 858	18 644	3 214	17%	39 677
Service charges - sanitation revenue	30 920	25 043	25 043	2 199	17 092	13 369	3 723	28%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 518	14 814	12 546	2 268	18%	25 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 526	1 470	1 470	323	1 994	735	1 259	171%	1 470
Interest earned - external investments	3 079	6 990	6 990	192	1 609	3 493	(1 884)	-54%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 457	8 030	4 337	3 693	85%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 592	21 479	21 479	5 561	5 587	10 735	(5 148)	-48%	21 479
Licences and permits	1 065	2 111	2 111	(1 981)	664	1 055	(391)	-37%	2 111
Agency services	4 354	4 046	4 046	2 442	2 442	2 022	419	21%	4 046
Transfers recognised - operational	131 244	145 903	154 127	25 633	72 088	99 582	(27 494)	-28%	154 127
Other revenue	7 774	14 985	15 094	1 349	4 069	7 545	(3 476)	-46%	15 094
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 082	702 723	711 056	66 683	359 326	387 078	(27 752)	-7%	711 056
Expenditure By Type									
Employee related costs	201 538	237 025	237 091	13 332	103 972	118 498	(14 527)	-12%	237 091
Remuneration of councillors	9 897	12 007	12 007	871	4 904	6 001	(1 097)	-18%	12 007
Debt impairment	50 015	63 750	63 750	9 979	6 667	31 862	(25 195)	-79%	63 750
Depreciation & asset impairment	32 472	39 729	39 729	15 078	15 078	19 856	(4 779)	-24%	39 729
Finance charges	4 522	8 696	8 696	16	76	4 346	(4 270)	-98%	8 696
Bulk purchases	239 632	285 789	285 789	16 031	113 496	115 971	(2 475)	-2%	285 789
Other materials	12 584	14 977	14 263	1 559	7 186	7 105	81	1%	14 263
Contracted services	51 748	48 390	48 229	1 127	16 460	23 335	(6 874)	-29%	48 229
Transfers and grants	6 534	25 603	30 550	969	1 690	15 274	(13 585)	-89%	30 550
Other expenditure	37 407	38 955	40 428	4 900	20 894	19 896	998	5%	40 428
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 415	774 922	780 532	63 861	290 423	362 146	(71 722)	-20%	780 532
Surplus/(Deficit)	(23 333)	(72 199)	(69 476)	2 823	68 902	24 932	43 970	0	(69 476)
Transfers recognised - capital	52 267	74 937	75 965	15 354	15 354	52 831	(37 477)	(0)	75 965
Contributions recognised - capital	898	170	170	35	150	85	65	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 831	2 908	6 659	18 211	84 406	77 848			6 659
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	29 831	2 908	6 659	18 211	84 406	77 848			6 659
Surplus/ (Deficit) for the year	29 831	2 908	6 659	18 211	84 406	77 848			6 659

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) - M06 December

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Multi-Year expenditure appropriation									
Vote 1 - Financial Services	–	–	–	–	–	–	–		–
Vote 2 - Community Services	206	–	–	–	–	–	–		–
Vote 3 - Community Services	–	–	–	–	–	–	–		–
Vote 4 - Community Services	–	–	–	–	–	–	–		–
Vote 5 - Corporate Services	–	–	–	–	–	–	–		–
Vote 6 - Technical Services	12 425	27 630	27 523	279	600	13 762	(13 162)	-96%	27 523
Vote 7 - Technical Services	3 913	34 373	36 893	3 784	9 527	18 446	(8 920)	-48%	36 893
Vote 8 - Municipal Manager	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	16 545	62 004	64 416	4 064	10 127	32 208	(22 081)	-69%	64 416
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	858	92	197	429	(232)	-54%	858
Vote 2 - Community Services	1 971	–	–	–	–	–	–		–
Vote 3 - Community Services	1 126	–	240	240	240	120	120	100%	240
Vote 4 - Community Services	9 507	6 151	3 739	315	354	1 870	(1 515)	-81%	3 739
Vote 5 - Corporate Services	3 630	900	915	–	–	457	(457)	-100%	915
Vote 6 - Technical Services	25 539	16 266	18 747	965	5 096	9 373	(4 277)	-46%	18 747
Vote 7 - Technical Services	8 462	3 744	3 744	–	889	1 872	(983)	-52%	3 744
Vote 8 - Municipal Manager	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	50 399	27 241	28 243	1 612	6 776	14 121	(7 345)	-52%	28 243
Total Capital Expenditure	66 944	89 244	92 658	5 676	16 903	46 329	(29 426)	-64%	92 658

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M06 December

Vote Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Capital Expenditure - Standard Classification									
Governance and administration	3 162	2 080	3 974	1 057	1 162	1 987	(825)	-42%	3 974
Executive and council	(1)	600	600	-	-	300	(300)	-100%	600
Finance and administration	3 163	1 480	3 374	1 057	1 162	1 687	(525)	-31%	3 374
Community and public safety	10 876	5 456	3 283	555	593	1 642	(1 049)	-64%	3 283
Community and social services	1 613	-	-	-	-	-	-	-	-
Sport and recreation	7 782	5 456	3 043	315	353	1 522	(1 169)	-77%	3 043
Public safety	1 481	-	240	240	240	120	120	100%	240
Housing	-	-	-	-	-	-	-	-	-
Economic and environmental service	17 177	27 042	28 323	-	1 864	14 161	(12 297)	-87%	28 323
Planning and development	1 934	696	696	-	2	348	(346)	-100%	696
Road transport	15 243	26 347	27 627	-	1 862	13 813	(11 951)	-87%	27 627
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	35 728	54 666	57 079	4 064	13 285	28 539	(15 255)	-53%	57 079
Energy sources	4 054	13 163	13 163	279	1 090	6 581	(5 492)	-83%	13 163
Water management	7 954	21 135	21 135	906	2 146	10 568	(8 422)	-80%	21 135
Waste water management	18 448	3 386	3 279	-	1 779	1 640	139	8%	3 279
Waste management	5 272	16 982	19 501	2 879	8 270	9 751	(1 481)	-15%	19 501
Total Capital Expenditure - Standard Classification	66 944	89 244	92 658	5 676	16 903	46 329	(29 426)	-64%	92 658
Funded by:									
National Government	18 276	49 637	49 637	5 600	10 582	24 818	(14 236)	-57%	49 637
Provincial Government	33 326	24 801	26 081	-	4 532	13 041	(8 509)	-65%	26 081
District Municipality	665	500	815	240	240	408	(168)	-41%	815
Transfers recognised - capital	52 768	74 937	76 533	5 840	15 354	38 266	(22 912)	-60%	76 533
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	16 201	(164)	1 549	8 138	(6 589)	-81%	16 201
Total Capital Funding	66 944	89 244	92 733	5 676	16 903	46 404	(29 501)	-64%	92 733

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

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	66 162	114 952
Call investment deposits	–	–	–	100 000	–
Consumer debtors	82 140	28 353	55 673	110 542	55 673
Other debtors	9 377	7 966	18 542	33 376	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	8 685	9 963
Total current assets	216 785	181 281	199 130	318 765	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	987 063	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	1 032 164	1 083 975
TOTAL ASSETS	1 247 124	1 223 203	1 283 105	1 350 929	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	898	1 587
Consumer deposits	8 732	7 976	8 732	9 479	8 732
Trade and other payables	58 125	115 836	110 393	76 976	110 393
Provisions	55 997	77 857	25 627	53 466	25 627
Total current liabilities	124 441	201 668	146 339	140 820	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	176 873	173 844
Total non current liabilities	175 032	131 189	174 032	178 061	174 032
TOTAL LIABILITIES	299 473	332 857	320 371	318 881	320 371
NET ASSETS	947 651	890 345	962 733	1 032 048	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	937 209	879 728	952 291	1 021 606	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	947 651	890 345	962 733	1 032 048	962 733

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

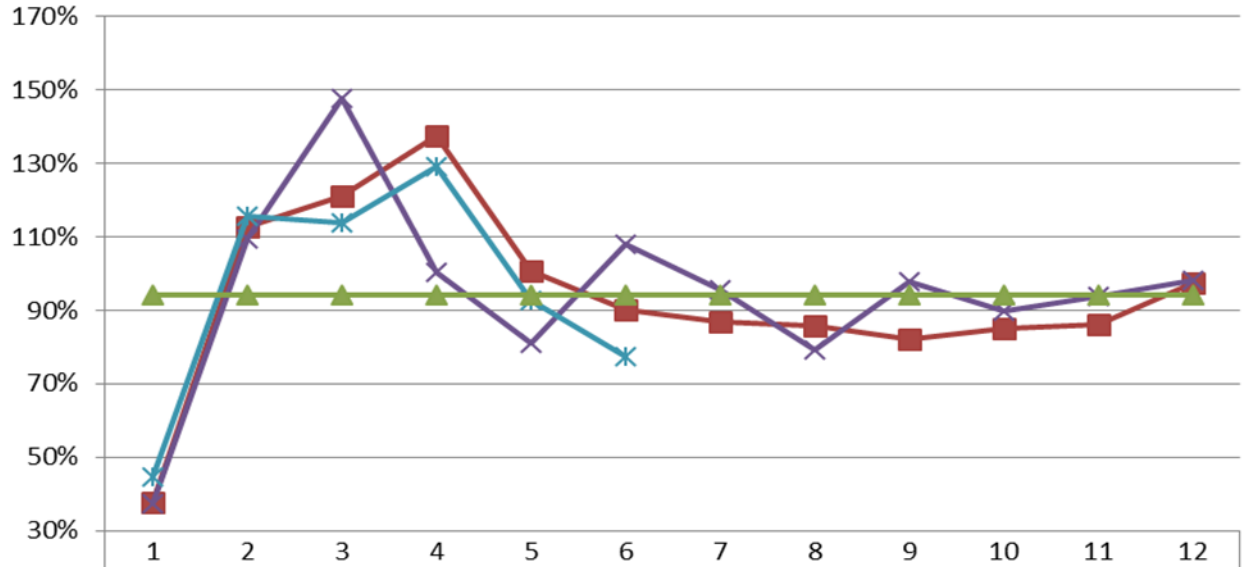
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	4 215	54 599	52 928	1 671	3%	78 476
Service charges	-	379 151	437 751	28 229	223 854	166 853	57 001	34%	379 328
Other revenue	-	27 756	19 373	1 165	10 532	11 212	(680)	-6%	16 391
Government - operating	-	145 903	154 127	26 392	81 105	104 778	(23 674)	-23%	124 778
Government - capital	-	75 107	86 842	-	38 311	38 852	(541)	-1%	112 333
Interest	-	9 593	9 593	192	1 397	2 621	(1 224)	-47%	15 666
Dividends									
Payments									
Suppliers and employees	-	(604 934)	(658 415)	(42 971)	(337 806)	(312 329)	25 477	-8%	(544 150)
Finance charges	-	(461)	(462)	(16)	(17)	(230)	(214)	93%	(461)
Transfers and Grants	-	(25 603)	(30 361)	(969)	(1 915)	(3 299)	(1 385)	42%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	85 636	97 574	16 238	70 060	61 386	56 432	92%	182 362
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	(60 000)	(99 788)	-	(99 788)	-	-
Payments									
Capital assets	-	(89 094)	(107 369)	(5 999)	(19 484)	(33 103)	(13 619)	41%	(92 658)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(89 094)	(96 927)	(65 999)	(119 272)	(33 103)	86 169	-260%	(92 658)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	30	205	-	205	-	-
Payments									
Repayment of borrowing	-	(1 000)	(1 000)	(109)	(128)	-	128	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1 000)	(1 000)	(79)	77	-	(77)		77
NET INCREASE/ (DECREASE) IN CASH HELD	-	(4 459)	(353)	(49 839)	(49 134)	28 284			89 703
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		66 162	143 589			204 999

WC022 Witzberg - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	Revenue By Source		
	Property rates	3 005	Immaterial Variance.
	Service charges - electricity revenue	(6 940)	Immaterial Variance.
	Service charges - water revenue	3 214	Immaterial Variance.
	Service charges - sanitation revenue	3 723	Immaterial Variance.
	Service charges - refuse revenue	2 268	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	1 259	Immaterial Variance.
	Interest earned - external investments	(1 884)	Immaterial Variance.
	Interest earned - outstanding debtors	3 693	Immaterial Variance.
	Dividends received	-	
	Fines, penalties and forfeits	(5 148)	Fines Revenue Recognised on an Annual Basis. No service provider appointed.
	Licences and permits	(391)	Immaterial Variance.
	Agency services	419	Immaterial Variance.
	Transfers and subsidies	(27 494)	Delay in expenditure with regards to Housing Top Structures. Deduction of unspent grants from second equitable share tranche.
	Other revenue	(3 476)	Immaterial Variance.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(14 527)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(1 097)	Immaterial Variance.
	Debt impairment	(25 195)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(4 779)	Immaterial Variance.
	Finance charges	(4 270)	Immaterial Variance.
	Bulk purchases	(2 475)	Immaterial Variance.
	Other materials	81	Immaterial Variance.
	Contracted services	(6 874)	Decrease in contracted services.
	Transfers and subsidies	(13 585)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	998	Immaterial Variance.
	Loss on disposal of PPE	-	
3	Capital Expenditure		
	Total Capital Expenditure	(29 426)	Capital expenditure on bigger projects due to commence shortly. Awaiting approval from necessary authorities.
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
5	Cash Flow		
	Receipts		
	Property rates	1 671	Immaterial Variance.
	Service charges	57 001	High collection mainly attributable to increased electricity usage during winter months.
	Other revenue	(680)	Receipts lower than expected.
	Government - operating	(23 674)	Receipts with regards to Operational Grants outstanding - deduction of unspent grants from second equitable share tranche.
	Government - capital	(541)	Immaterial Variance.
	Interest	(1 224)	Immaterial Variance.
	Dividends	-	
	Payments		
	Suppliers and employees	25 477	Variance due to increased expenditure pertaining to Bulk Purchases as well as contracted services. Higher tariffs charged by Eskom during winter months.
	Finance charges	(214)	Immaterial Variance.
	Transfers and Grants	(1 385)	Immaterial Variance.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

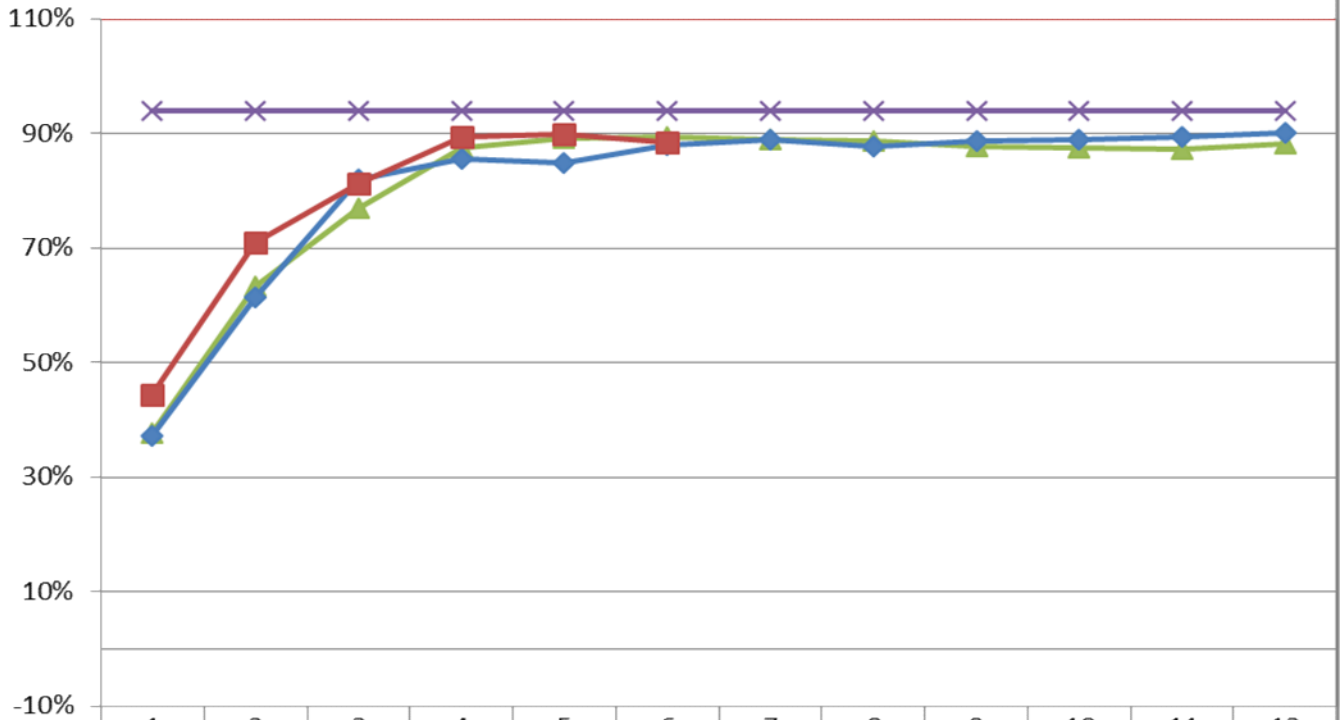


	1	2	3	4	5	6	7	8	9	10	11	12
19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%						
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Nov 2021 amounts to 93% in comparison to the previous year 81%.

Die doel van hierdie grafiek is om die verhoging van debiteure te illustreer teen die teikens gestel vir die onderskeie maande. Die teiken vir die maand is 94%, terwyl die syfer vir Nov 2021 93% beloop in vergelyking met die vorige jaar 81%.

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%	90%	88%						
✕ 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 88%.

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 98% 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 - M06 December

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	11 752	1 910	1 757	1 650	1 872	1 650	8 982	63 532	93 105	77 687	
Electricity	1300	17 597	801	442	424	244	227	873	4 933	25 541	6 701	
Property Rates	1400	5 050	475	379	5 832	310	331	1 200	18 189	31 767	25 863	
Waste Water Management	1500	8 388	1 104	1 030	974	955	874	4 913	33 146	51 384	40 862	
Waste Management	1600	8 939	1 336	1 206	1 146	1 087	970	5 305	34 459	54 447	42 966	
Property Rental Debtors	1700	198	12	13	13	13	12	86	1 111	1 457	1 234	
Interest on Arrear Accounts	1810	1 217	117	134	248	191	183	1 321	45 516	48 927	47 459	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(4 631)	44	39	60	33	29	181	1 266	(2 979)	1 570	
Total By Income Source	2000	48 507	5 799	5 000	10 347	4 705	4 276	22 861	202 152	303 648	244 341	
2019/20 - totals only										-	-	
Debtors Age Analysis By Customer Group												
Organs of State	2200	132	267	204	1 477	173	101	602	5 914	8 870	8 268	
Commercial	2300	16 561	760	357	2 915	401	245	805	11 197	33 241	15 562	
Households	2400	31 446	4 601	4 282	5 607	3 950	3 744	20 463	178 896	252 988	212 659	
Other	2500	368	172	158	349	181	186	991	6 145	8 549	7 852	
Total By Customer Group	2600	48 507	5 799	5 000	10 347	4 705	4 276	22 861	202 152	303 648	244 341	

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 - M06 December

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	596	295	155	-	-	-	-	3	1 049
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	596	295	155	-	-	-	-	3	1 049

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 - M06 December

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
Nedbank Ltd	5 Months	Fixed depos	30/05/2022	-		-	-	10 000
Standard Bank of SA Ltd	5 Months	Fixed depos	30/05/2022	-		-	-	30 000
First National Bank	5 Months	Fixed depos	30/05/2022	-		-	-	20 000
TOTAL INVESTMENTS AND INTEREST				-		-	-	100 000

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 - M06 December

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:	2 210	2 210	-	(1 550)	1 105	-		2 210
Operational Revenue:General Revenue:Equitable S	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Gran	-	-	-	-	-	-		-
Local Government Financial Management Grant [S	1 550	1 550	-	(1 550)	775	(2 325)	-300,0%	1 550
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	330	(330)	-100,0%	660
Provincial Government:	29 456	29 456	2 354	(32 044)	14 728	(46 772)	-317,6%	29 456
Capacity Building	-	-	-	-	-	-		-
Capacity Building and Other	15 902	15 902	1 177	(16 022)	7 951	(23 973)	-301,5%	15 902
Infrastructure	2 749	2 749	1 177	(3 018)	1 375	(4 393)	-319,6%	2 749
								-
								2 348
District Municipality:	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-		-
Total Operating Transfers and Grants	34 014	34 014	2 354	(33 594)	18 181	(51 775)	-284,8%	34 014
National Government:	-	-	-	(835)	-	(835)		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-		-
Provincial Government:	-	-	-	(6 717)	-	(6 717)		-
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	-	-	-	(3 359)	-	(3 359)		-
								-
District Municipality:	18 112	18 112	1 177	(21 348)	9 056	(30 404)	-335,7%	18 112
All Grants	18 112	18 112	1 177	(21 348)	9 056	(30 404)	-335,7%	18 112
Other grant providers:	94 164	94 164	-	(52 652)	47 082	(99 734)	-211,8%	94 164
Departmental Agencies and Accounts	-	-	-	-	-	-		-
Foreign Government and International Organisations	57 082	57 082	-	(29 725)	28 541	(58 266)	-204,1%	57 082
Total Capital Transfers and Grants	112 276	112 276	1 177	(81 552)	56 138	(137 690)	-245,3%	112 276
TOTAL RECEIPTS OF TRANSFERS & GRANTS	146 290	146 290	3 531	(115 146)	74 319	(189 465)	-254,9%	146 290

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 - M06 December

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:	-	-	49	(287)	-	-		-
Operational Revenue:General Revenue:Equitable	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Gr	-	-	-	-	-	-		-
Local Government Financial Management Grant [-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	-	-	739	(3 070)	-	(3 070)		-
Capacity Building and Other	-	-	370	(1 535)	-	(1 535)		-
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	-	-	370	(1 535)	-	(1 535)		-
District Municipality:	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Foreign Government and International Organisatio	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants	-	-	789	(3 357)	-	(3 070)		-
National Government:	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-		-
Provincial Government:	-	-	838	(3 643)	-	(3 643)		-
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-		-
District Municipality:	-	-	419	(1 822)	-	(1 822)		-
All Grants	-	-	419	(1 822)	-	(1 822)		-
Other grant providers:	-	-	21 452	14 864	-	14 864		-
Foreign Government and International Organisatio	-	-	11 422	8 155	-	8 155	#DIV/0!	-
Transfer from Operational Revenue	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	-	22 709	9 400	-	9 400		-
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	-	-	23 498	6 043	-	6 330		-

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 - M06 December

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	672	3 831	3 989	(157)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	103	474	893	(419)	-47%	1 787
Medical Aid Contributions	335	335	11	79	168	(88)	-53%	335
Motor Vehicle Allowance	817	817	-	-	408	(408)	-100%	817
Cellphone Allowance	985	985	85	505	492	12	3%	985
Housing Allowances	43	43	-	15	22	(7)	-32%	43
Other benefits and allowances	59	59	-	-	29	(29)	-100%	59
Sub Total - Councillors	12 007	12 007	871	4 904	6 001	(1 097)	-18%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 497	325	1 948	2 248	(300)	-13%	4 497
Pension and UIF Contributions	925	925	29	173	462	(289)	-63%	925
Medical Aid Contributions	159	159	5	29	80	(51)	-64%	159
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 052	1 052	62	372	526	(154)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	495	621	(125)	-20%	1 242
Cellphone Allowance	84	84	15	33	42	(9)	-20%	84
Housing Allowances	182	182	23	142	91	51	56%	182
Other benefits and allowances	136	136	9	56	68	(11)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
Sub Total - Senior Managers	8 276	8 276	551	3 249	4 137	(888)	-21%	8 276
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 602	10 081	59 950	68 274	(8 324)	-12%	136 602
Pension and UIF Contributions	20 659	20 660	1 680	9 986	10 326	(340)	-3%	20 660
Medical Aid Contributions	9 200	9 200	671	4 067	4 598	(531)	-12%	9 200
Overtime	10 906	10 906	1 609	9 102	5 451	3 651	67%	10 906
Performance Bonus	9 311	9 311	779	4 650	4 654	(4)	0%	9 311
Motor Vehicle Allowance	5 309	5 309	499	2 962	2 654	309	12%	5 309
Cellphone Allowance	478	478	42	256	239	17	7%	478
Housing Allowances	1 947	1 947	94	568	973	(405)	-42%	1 947
Other benefits and allowances	5 175	5 175	336	2 464	2 586	(123)	-5%	5 175
Payments in lieu of leave	1 050	1 050	(3 876)	1 522	525	997	190%	1 050
Long service awards	-	-	81	483	-	483	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	786	4 714	14 083	(9 369)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	228 815	12 781	100 723	114 362	(13 639)	-12%	228 815
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 098	14 203	108 876	124 499	(15 624)	-13%	249 098
TOTAL MANAGERS AND STAFF	237 025	237 091	13 332	103 972	118 498	(14 527)	-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 - M06 December

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	5 180	4 215	-	-	-	-	-	23 876
Service charges - electricity revenue		30 337	36 936	33 947	28 552	25 311	21 246	-	-	-	-	-	140 868
Service charges - water revenue		2 880	3 342	2 987	3 128	2 894	2 432	-	-	-	-	-	11 220
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	2 288	1 507	-	-	-	-	-	(258)
Service charges - refuse		2 013	2 089	2 126	2 181	2 208	1 520	-	-	-	-	-	5 837
Service charges - other		-	-	3 044	(2 436)	60	1 525	-	-	-	-	-	(1 506)
Rental of facilities and equipment		91	77	334	300	374	219	-	-	-	-	-	(1 391)
Interest earned - external investments		221	237	164	136	448	192	-	-	-	-	-	12 352
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	1 917
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	63	107	176	82	-	-	-	-	-	783
Licences and permits		487	50	325	1 612	3 641	400	-	-	-	-	-	(4 306)
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	-	-	-	-	-	124 778
Other revenue		44 521	6 061	483	4 627	629	26 854	-	-	-	-	-	(74 965)
Cash Receipts by Source		88 177	66 748	57 094	56 065	43 209	60 193	-	-	-	-	-	243 153
Other Cash Flows by Source													-
Transfer receipts - capital		9 333	-	-	7 713	21 264	-	-	-	-	-	-	74 022
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	(1 000)
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(10)	21	10	61	93	30	-	-	-	-	-	(205)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(80 000)	-	-	20 212	20 000	(60 000)	-	-	-	-	-	99 788
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	84 566	223	-	-	-	-	-	415 757
Cash Payments by Type													-
Employee related costs		14 974	14 718	15 104	17 148	24 682	15 513	-	-	-	-	-	109 446
Remuneration of councillors		936	955	938	938	706	871	-	-	-	-	-	(5 343)
Interest paid		-	-	1	-	-	16	-	-	-	-	-	444
Bulk purchases - Electricity		32 051	38 254	33 727	20 676	19 030	18 436	-	-	-	-	-	98 652
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	451	1 001	1 736	1 449	1 711	-	-	-	-	-	-
Contracted services		2 677	5 053	4 894	756	6 160	1 153	-	-	-	-	-	(20 694)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	561	279	-	969	-	-	-	-	-	69 825
General expenses		8 745	2 054	7 801	8 141	2 691	5 184	-	-	-	-	-	(34 615)
Cash Payments by Type		60 910	61 539	64 024	49 674	54 719	43 852	-	-	-	-	-	217 714
Other Cash Flows/Payments by Type													-
Capital assets		1 867	4 551	3 912	232	2 924	5 999	-	-	-	-	-	73 175
Repayment of borrowing		(2)	-	21	-	-	109	-	-	-	-	-	(128)
Other Cash Flows/Payments		(467)	(1 693)	1 461	935	4 680	103	-	-	-	-	-	(5 020)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	62 323	50 063	-	-	-	-	-	285 741
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	22 243	(49 839)	-	-	-	-	-	130 016
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	93 757	116 001	66 162	66 162	66 162	66 162	66 162	66 162
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	93 757	116 001	66 162	66 162	66 162	66 162	66 162	66 162	196 178

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

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	3 867	1	1	3 867	3 866	100,0%	0%
August	970	5 053	5 374	4 632	4 633	9 241	4 609	49,9%	5%
September	2 309	7 122	7 393	3 700	8 333	16 634	8 302	49,9%	9%
October	3 822	10 136	10 397	217	8 550	27 032	18 482	68,4%	9%
November	7 006	10 136	10 397	2 677	11 227	37 429	26 202	70,0%	12%
December	3 969	8 647	8 900	5 676	16 903	46 329	29 426	63,5%	18%
January	4 376	3 528	3 867	–	–	50 196	–	–	–
February	4 502	5 053	5 374	–	–	55 571	–	–	–
March	15 227	7 122	7 393	–	–	62 964	–	–	–
April	2 003	10 136	10 397	–	–	73 361	–	–	–
May	6 929	10 136	10 397	–	–	83 758	–	–	–
June	65 951	8 647	8 900	–	–	92 658	–	–	–
Total Capital expenditure	117 064	89 244	92 658	16 903					

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 adverteringsfase 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
08/2/19/11	Revenue Enhancement: Addressing illegal Electricity Connections	28-Jan-2022
08/2/19/26	Implementation of Protection study and the supply of associated equipment for the electricity network in witzenberg Municipal Area for a three financial year period	04-Feb-2022

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
08/2/18/64	Appointment of contractors for maintenance, repair and replacement of general electrical infrastructure and wiring of premises for Witzenberg municipality	04-Nov-2021	Awaiting	D Greeff
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
08/2/19/05	Paving, stormwater infrastructure and fire hydrant at PAH Business Hub	05-Nov-2021	12-Nov-2021	R Fick
08/2/19/06	Supply, delivery& installation of rigid mesh fencing & rigid mesh gates in PAH Business Hub	05-Nov-2021	11-Nov-2021	R Fick
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021	Awaiting	D Greeff
08/2/19/16	Clearing of Alien vegetation in Prince Alfred Hamlet commonage	26-Nov-2021	03-Dec-2021	H Truter

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/19/17	Facilitation of training for Municipal Minimum Competency Levels (MMCL) programme for a three year period	24-Nov-2021	01-Dec-2021	I Barnard
08/2/19/20	Service provider for compilation and maintenance of General Valuation roll, supplementary valuation roll and other related valuation services for Witzenberg Municipality	14-Dec-2021	Awaiting	C Stevens

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/19/31	Supply and delivery of Decontamination solution, which is effective against SARS-Cov-2 and its variants	24-Nov-2021	29-Nov-2021 22-Dec-2021	A Lamprecht-Vertue
08/2/19/34	Supply of Licences for handhelds and meter reading software	03-Dec-2021	17-Dec-2021	C Stevens

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
08/2/18/72	Appointment of a Travel Agency	27-Sep-2021	15-Dec-2021	-
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
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	15-Dec-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 December 2021:

Die volgende tenders was toegeken deur die Rekenpligtige Beamppte gedurende Desember 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/05	15-Dec-2021	Actophambili Roads (Pty) Ltd	Roads and Storm Water Maintenance (Re-Advertisement)	Bidder scored the highest points	Based on rates estimated at R24 016 100.00 (Incl. Vat & 10 % Contingencies)

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/19/27	17-Dec-2021	Stenop Properties CC T/A Ceres Service Station	The supply and dispensing of Fuel (unleaded petrol & 50ppm diesel) for Municipal vehicles and plant from Lisenced Fuel retail sites / service stations	Only responsive bidder	Based on rates estimated at R 3 240 200.45
		No Award	1. Ceres	No responsive bidder	
		Kaap Agri Bedryf Beperk	2. Tulbagh	Only responsive bidder	Based on rates estimated at R 1 662 600.00
		Kaap Agri Bedryf Beperk	3. Wolseley	Only responsive bidder	Based on rates estimated at R 272 950.00
			4. Op-Die-Berg	Only responsive bidder	

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
08/2/19/08	15-Dec-2021	Provision of Security services, Tactical and crowd control management at municipal buildings and sites in the Witzenberg municipal area	No acceptable bids were received and there was an material irregularity in the process
08/2/19/35	03-Dec-2021	Vehicle Body repairs including upholstery and flooring for Two vehicles	No bids were received

3.2.1.6 Paragraph 19 (1) I and 19 (2): Written price quotations	3.2.1.6 Paragraaf 19 (1) (c) en 19 (2): Geskrewe Prys Kwotasies
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The following written price quotations were approved during the month of December 2021:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Desember 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

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 December 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 Desember 2021:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/03	01-Dec-2021	Trans Manufacturing (PTY) Ltd T/A Transtech	Periodic Maintenance, General repairs and Provision of Spare parts for Sweeper (Re-Advertisement)	Only responsive bidder	R 180 495.49 (Incl. VAT)	Director: Technical Services
08/2/19/36	21-Dec-2021	Juno Copr (PTY) Ltd	Hiring of a double Axle combination unit for the unblocking of main sewer lines	Only responsive bidder	R 195 000.00 (Incl. VAT)	Acting Director: Technical Services

3.2.1.8 Appeals

3.2.1.8 Appèlle

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

Geen appèlle is ontvang of was hanteer deur die Rekenpligtige beampste gedurende Desember 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 December 2021 which totals R 91 455.70:

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampste vir die maand van Desember 2021 wat beloop op die totaal van R 91 455.70:

FINANCE SECTION 71 REPORT - DECEMBER 2021 - FINANSIES ARTIKEL 71 VERSLAG

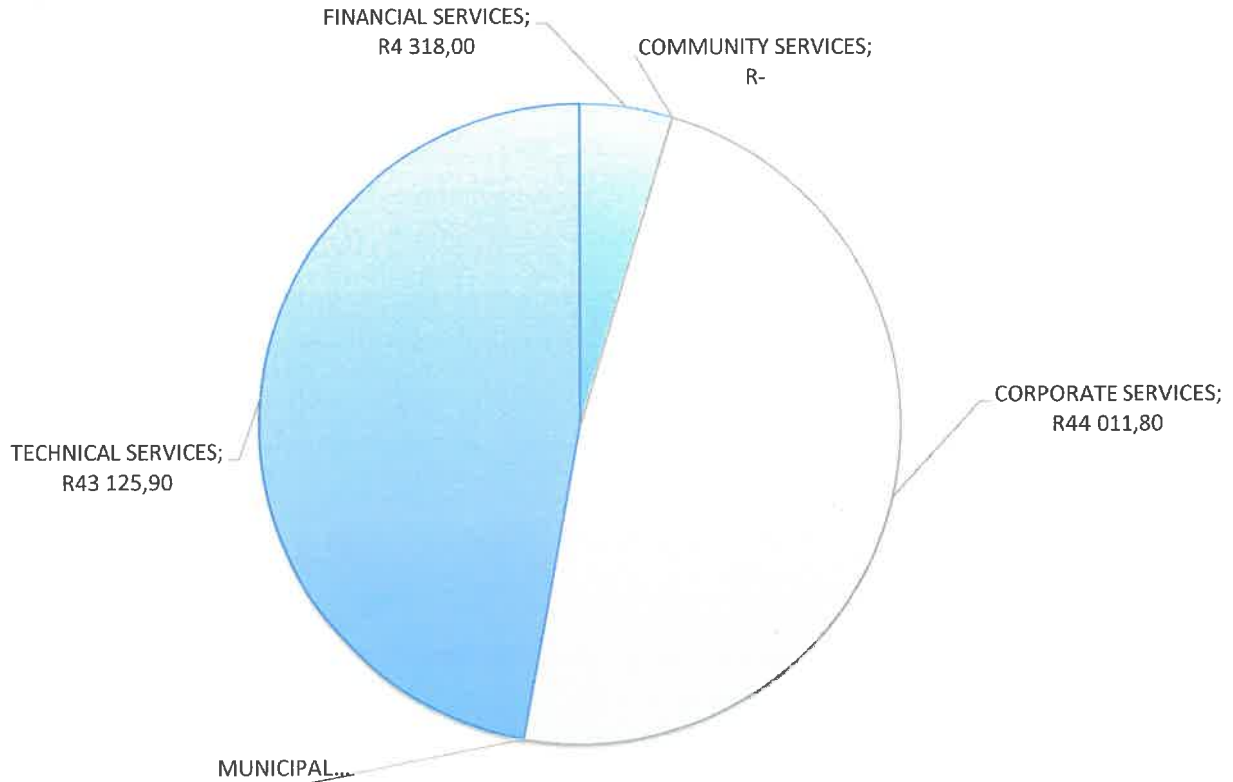
Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
2-Dec-21	Batsumi Enterprise Solutions (PTY) Ltd	Postage on Franking machine	Single supplier	171462	28,320.00
9-Dec-21	ESL Audiovisual Solutions	Live Streaming and Sound of Council meeting - 22 November 2021	Impractical	171562	6,450.00
13-Dec-21	WC Communications SA (PTY) Ltd	Repair of Telephone Lines: Speaker Office	Impractical	171619	3,325.80
13-Dec-21	Witzenberg Herald	Publish Notice: Council meetings for Dec & Jan	Single supplier	171631	3,060.00
13-Dec-21	Witzenberg Herald	Public Notice: Special Council Meeting 22 Nov 2021	Single supplier	171632	2,856.00
15-Dec-21	South African Institute of Chartered Accountants (SAICA)	Annual Subscription fee: AJ Raubenheimer 2022	Single supplier	171678	4,318.00
15-Dec-21	South African Revenue Protection Association	Membership Fee 2022	Single supplier	171680	6,825.00
21-Dec-21	Macsteel Service Centres SA (PTY) Ltd	Supply and install Bermad Control Valve	Single supplier	171732	36,300.90

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
October 2021	R 713 334	R23 624 762.51	3.01%
November 2021	R 4 971 710	R44 640 666.23	11.13%
December 2021	R 91 455.70	R24 514 427.11	0.37%

DEVIATIONS PER DIRECTORATE:

% OF DEVIATIONS IN RAND VALUE: DECEMBER 2021

■ FINANCIAL SERVICES ■ COMMUNITY SERVICES □ CORPORATE SERVICES



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	Oct 2021	Nov 2021	Dec 2021
Value of inventory at hand	R 7 764 148	R 8 155 037	R 8 581 939
Turnover rate of total value of inventory	0.93	0.94	0.93
Date of latest stores reconciliation	31 December 2021		
Date of last stock count	14 December 2021		
Date of next stock count	24 March 2022		



QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of December 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:



Date:



Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

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