



Monthly Budget Statement Report Section 71 for January 2022

**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.

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) 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.

(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) 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."

(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 R6.48 million in comparison to the prior month figure of R8.87 million.

The monthly billing was also done as scheduled and during this process 19 432 accounts amounting to R 34.3 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 6.2 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 1.8 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 89% in comparison to a rate of 89% for the same month in the previous year.

The municipality issued orders to the value of R 18.7 million of which R 108 thousand was in terms of deviations.

The municipality currently has R 87 million in its primary bank account and investments to the value of R80 million. The bank balance at the end of the previous month was R71 million.

The calculated cost coverage ratio of the municipality as at the end of January 2022 is 2.05 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of January 2022 .

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 R6,48miljoen in vergelyking met die vorige maand syfer van R8.87 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 432 rekeninge ten bedrae van R 34.3 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 6.2 miljoen en was R5 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 opgehoopde debiteure verhouding se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 89% in vergelyking met 89% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 18.7 miljoen uitgereik, waarvan R 108 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 87 miljoen in die primêre bankrekening en beleggings ter waarde van R80 miljoen. Die bankbalans aan die einde van die vorige maand was R71 miljoen.

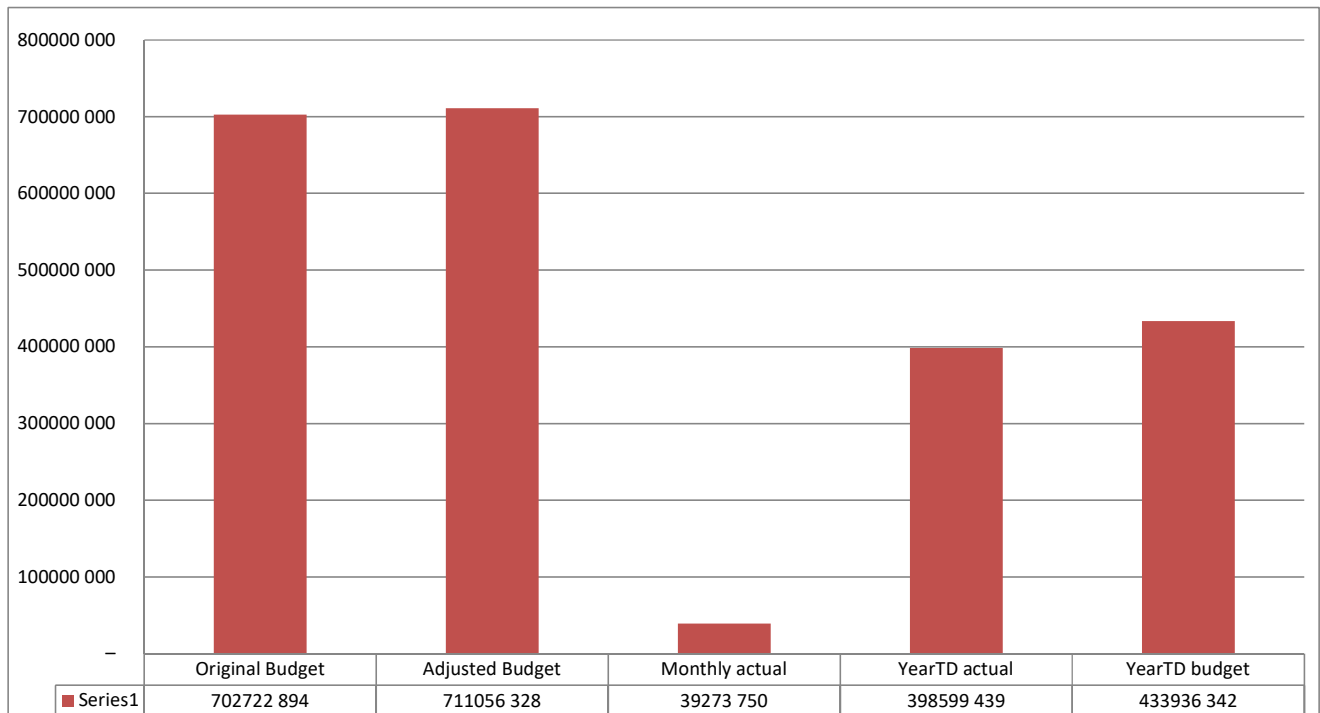
Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Januarie 2022 is 2.05 maande.

B AANBEVELING

Dit word aanbeveel dat die raad kennis neem van die finansiële maandverslag en ondersteunende dokumente vir Januarie 2022 .

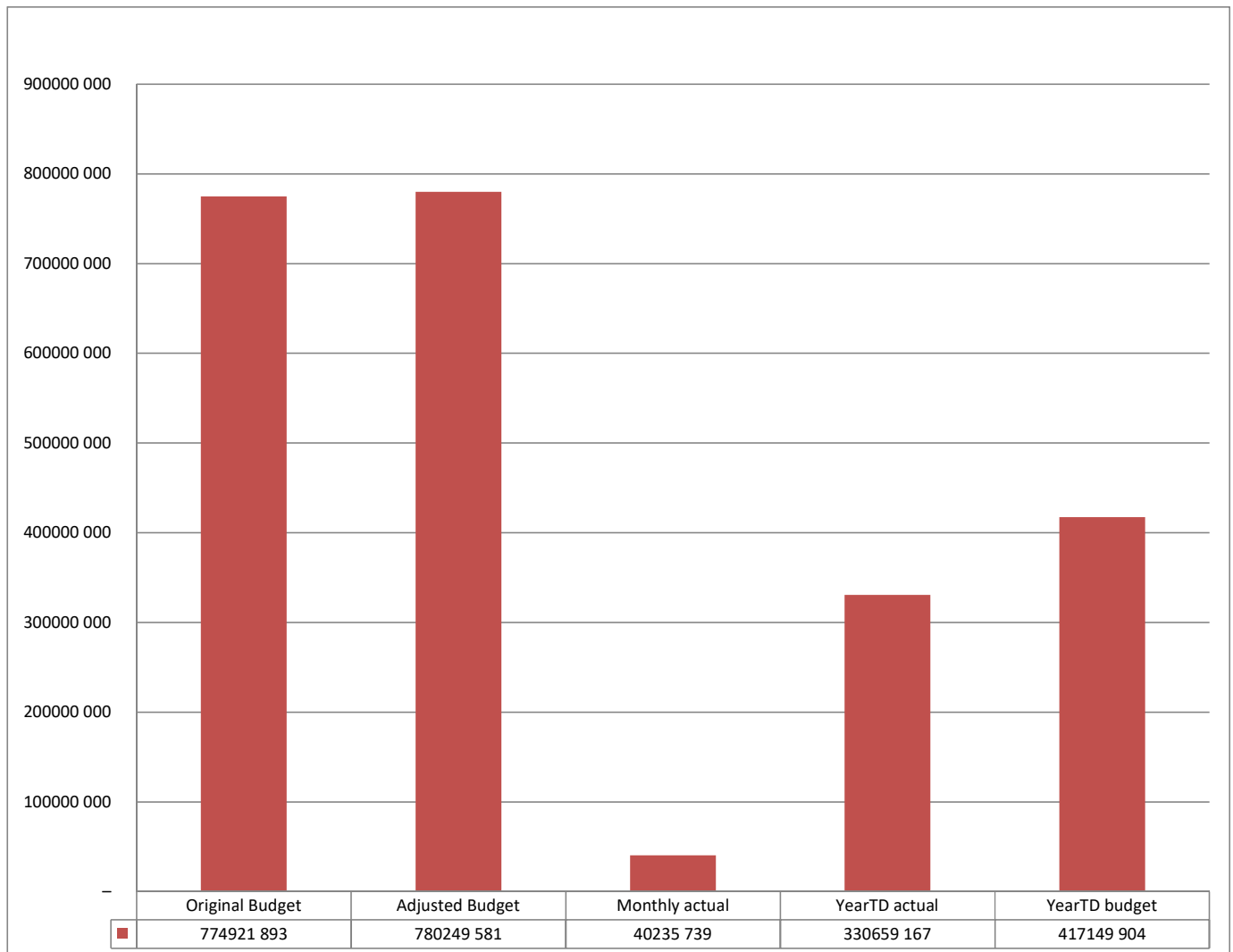
C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

TOTAL OPERATIONAL REVENUE

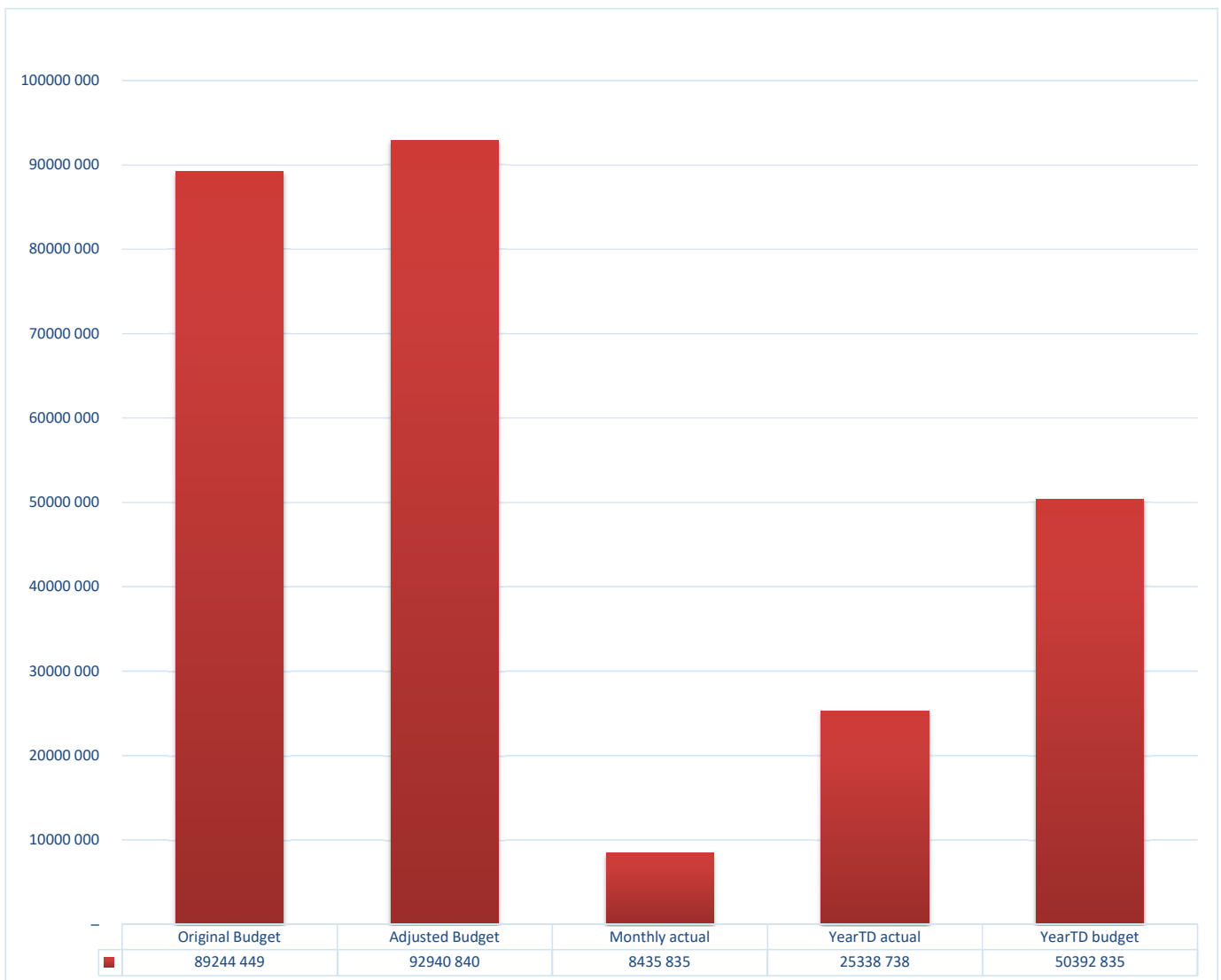
For the period 1 July 2021 to 31 January 2022, 56,06% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 31 Januarie 2022, is 56,06% van die begrote operasionele inkomste gehêf.

TOTAL OPERATIONAL EXPENDITURE

For the period 1 July 2021 to 31 January 2022, 42,38% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Januarie 2022, is 42,38% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE

For the period 1 July 2021 to 31 January 2022, 27,26% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2021 tot 31 Januarie 2022, is 27,26% 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 January 2022.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M07 January

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	4 347	65 098	62 175	2 923	5%	83 290
Service charges	376 205	413 772	413 772	30 414	232 507	233 808	(1 302)	-1%	413 772
Investment revenue	3 079	6 990	6 990	665	2 274	4 076	(1 801)	-44%	6 990
Transfers recognised - operational	131 244	145 903	154 127	390	72 478	103 043	(30 566)	-30%	154 127
Other own revenue	31 880	52 768	52 877	3 458	26 243	30 834	(4 591)	-15%	52 877
transfers and contributions)	623 082	702 723	711 056	39 274	398 599	433 936	(35 337)	-8%	711 056
Employee costs	201 538	237 025	237 074	18 389	122 360	138 239	(15 878)	-11%	237 074
Remuneration of Councillors	9 897	12 007	12 007	827	5 731	7 001	(1 271)	-18%	12 007
Depreciation & asset impairment	32 472	39 729	39 729	–	15 078	23 166	(8 088)	-35%	39 729
Finance charges	4 522	8 696	8 684	0	76	5 064	(4 988)	-98%	8 684
Materials and bulk purchases	252 216	300 766	300 949	18 035	138 717	139 670	(953)	-1%	300 949
Transfers and grants	6 534	25 603	30 525	(206)	1 484	17 806	(16 322)	-92%	30 525
Other expenditure	139 236	151 096	151 282	3 191	47 213	86 204	(38 991)	-45%	151 282
Total Expenditure	646 415	774 922	780 250	40 236	330 659	417 150	(86 491)	-21%	780 250
Surplus/(Deficit)	(23 333)	(72 199)	(69 193)	(962)	67 940	16 786	51 154	305%	(69 193)
Transfers recognised - capital	52 267	74 937	75 965	–	15 354	52 974	(37 620)	-71%	75 965
Contributions & Contributed assets	898	170	170	47	197	99	98	99%	170
& contributions	29 831	2 908	6 941	(915)	83 491	69 860	13 631	20%	6 941
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	29 831	2 908	6 941	(915)	83 491	69 860	13 631	20%	6 941
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	92 941	8 436	25 339	50 393	(25 054)	-50%	92 941
Capital transfers recognised	52 768	74 937	76 533	8 216	23 570	41 322	(17 753)	-43%	76 533
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	14 175	14 307	16 483	220	1 769	9 146	(7 377)	-81%	16 483
Total sources of capital funds	66 944	89 244	93 016	8 436	25 339	50 468	(25 129)	-50%	93 016
Financial position									
Total current assets	216 785	181 281	199 130		323 589				199 130
Total non current assets	1 030 339	1 041 921	1 083 975		1 040 600				1 083 975
Total current liabilities	124 441	201 668	146 339		154 499				146 339
Total non current liabilities	175 032	131 189	174 032		178 557				174 032
Community wealth/Equity	947 651	890 345	962 733		1 031 133				962 733
Cash flows									
Net cash from (used) operating	51 431	85 636	97 574	3 618	73 678	119 411	(45 733)	-38%	182 362
Net cash from (used) investing	(66 038)	(89 094)	(96 927)	14 786	(104 486)	(38 709)	(65 777)	170%	(92 941)
Net cash from (used) financing	(482)	(1 000)	(1 000)	8	86	–	86		86
end	115 305	133 360	114 952	–	84 574	196 007	(111 433)	-57%	204 717
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	50 393	6 970	5 135	4 813	9 933	4 461	23 406	203 269	308 381
Creditors Age Analysis									
Total Creditors	4 516	387	73	–	–	–	–	–	4 975

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) - M07 January

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	5 439	72 521	79 581	(7 061)	-9%	112 721
Executive and council	13	–	–	3	4	–	4	#DIV/0!	–
Finance and administration	94 573	110 918	112 721	5 436	72 516	79 581	(7 065)	-9%	112 721
Internal audit	–	–	–	–	–	–	–		–
<i>Community and public safety</i>	155 398	171 710	178 075	2 238	86 182	116 678	(30 496)	-26%	178 075
Community and social services	128 957	120 006	120 731	427	72 299	83 207	(10 908)	-13%	120 731
Sport and recreation	9 235	1 661	1 661	1 456	4 623	969	3 655	377%	1 661
Public safety	16 928	26 158	26 473	340	9 178	15 437	(6 259)	-41%	26 473
Housing	278	23 884	29 210	14	81	17 065	(16 984)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	112	2 838	18 103	(15 265)	-84%	26 480
Planning and development	4 244	2 365	2 846	112	974	1 737	(763)	-44%	2 846
Road transport	12 634	22 907	23 620	–	1 863	16 358	(14 494)	-89%	23 620
Environmental protection	–	14	14	–	0	8	(8)	-97%	14
<i>Trading services</i>	409 308	469 795	469 795	31 531	252 501	272 578	(20 077)	-7%	469 795
Energy sources	274 358	334 664	334 664	21 559	170 872	189 185	(18 313)	-10%	334 664
Water management	52 476	72 201	72 201	4 456	31 440	45 110	(13 670)	-30%	72 201
Waste water management	49 259	27 843	27 843	2 773	22 897	17 164	5 733	33%	27 843
Waste management	33 216	35 087	35 087	2 743	27 293	21 120	6 173	29%	35 087
Total Revenue - Functional	676 246	777 830	787 191	39 321	414 150	487 010	(72 859)	-15%	787 191
Expenditure - Functional									
<i>Governance and administration</i>	122 967	145 004	147 091	7 526	64 895	85 175	(20 280)	-24%	147 091
Executive and council	23 838	29 621	29 195	1 597	12 447	17 019	(4 572)	-27%	29 195
Finance and administration	96 620	112 849	115 362	5 800	51 391	66 693	(15 301)	-23%	115 362
Internal audit	2 508	2 534	2 534	129	1 057	1 463	(407)	-28%	2 534
<i>Community and public safety</i>	97 728	133 059	138 102	6 860	51 909	80 010	(28 101)	-35%	138 102
Community and social services	23 943	28 680	29 246	2 237	15 723	17 030	(1 307)	-8%	29 246
Sport and recreation	27 313	32 356	32 250	2 211	15 523	18 473	(2 950)	-16%	32 250
Public safety	42 003	43 012	42 852	2 487	17 472	24 894	(7 422)	-30%	42 852
Housing	4 469	29 011	33 755	(75)	3 191	19 613	(16 422)	-84%	33 755
<i>Economic and environmental services</i>	34 813	36 288	36 133	2 052	17 298	20 949	(3 651)	-17%	36 133
Planning and development	10 129	11 280	11 788	886	6 275	6 854	(579)	-8%	11 788
Road transport	24 205	22 910	22 253	1 105	10 609	12 880	(2 271)	-18%	22 253
Environmental protection	479	2 098	2 092	61	415	1 216	(801)	-66%	2 092
<i>Trading services</i>	390 006	459 620	457 972	23 569	195 874	230 461	(34 587)	-15%	457 972
Energy sources	271 784	327 833	327 020	18 375	146 966	154 867	(7 900)	-5%	327 020
Water management	41 092	36 559	36 340	1 118	16 025	20 971	(4 946)	-24%	36 340
Waste water management	36 519	43 400	42 948	1 769	16 053	24 522	(8 469)	-35%	42 948
Waste management	40 611	51 829	51 664	2 307	16 830	30 101	(13 272)	-44%	51 664
<i>Other</i>	902	951	951	228	683	554	128	23%	951
Total Expenditure - Functional	646 415	774 922	780 250	40 236	330 659	417 150	(86 491)	-21%	780 250
Surplus/ (Deficit) for the year	29 831	2 908	6 941	(915)	83 491	69 860	13 631		6 941

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) - M07 January

Description	2020/21	Budget Year 2021/22						YTD variance	YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands										
Revenue - Functional										
<i>Municipal governance and administration</i>	94 586	110 918	112 721	5 439	72 521	79 581	(7 061)	-9%		112 721
Executive and council	13	–	–	3	4	–	4			–
Mayor and Council	13	–	–	3	4	–	4			–
Municipal Manager, Town Secretary and Chief Execut	–	–	–	–	–	–	–			–
Finance and administration	94 573	110 918	112 721	5 436	72 516	79 581	(7 065)	-9%		112 721
Administrative and Corporate Support	0	9	9	–	1	6	(5)	-89%		9
Finance	94 239	110 250	112 053	5 435	72 318	79 192	(6 874)	-9%		112 053
Human Resources	254	580	580	–	164	338	(174)	-51%		580
Marketing, Customer Relations, Publicity and Media	0	5	5	–	–	3	(3)	-100%		5
Property Services	–	–	–	–	–	–	–			–
Supply Chain Management	80	74	74	1	34	43	(9)	-21%		74
<i>Community and public safety</i>	155 398	171 710	178 075	2 238	86 182	116 678	(30 496)	-26%		178 075
Community and social services	128 957	120 006	120 731	427	72 299	83 207	(10 908)	-13%		120 731
Aged Care	118 121	109 415	109 415	345	72 053	76 591	(4 537)	-6%		109 415
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	26	162	230	(68)	-30%		367
Community Halls and Facilities	31	485	485	54	64	283	(219)	-77%		485
Libraries and Archives	10 475	9 739	10 463	2	20	6 104	(6 084)	-100%		10 463
Sport and recreation	9 235	1 661	1 661	1 456	4 623	969	3 655	377%		1 661
Recreational Facilities	1 978	1 611	1 611	1 449	4 254	940	3 315	353%		1 611
Sports Grounds and Stadiums	7 257	50	50	7	369	29	340	1164%		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	340	9 178	15 437	(6 259)	-41%	26 473
<i>Fire Fighting and Protection</i>	2	6	6	2	10	4	6	0	6
Housing	278	23 884	29 210	14	81	17 065	(16 984)	-100%	29 210
<i>Housing</i>	278	23 884	29 210	14	81	17 065	(16 984)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	112	2 838	18 103	(15 265)	-84%	26 480
Planning and development	4 244	2 365	2 846	112	974	1 737	(763)	-44%	2 846
<i>Economic Development/Planning</i>	1 892	279	760	–	2	443	(442)	-100%	760
<i>Town Planning, Building Regulations and Enforcemen</i>	1 721	1 426	1 426	112	973	832	141	17%	1 426
<i>Project Management Unit</i>	630	660	660	–	–	462	(462)	-100%	660
Road transport	12 634	22 907	23 620	–	1 863	16 358	(14 494)	-89%	23 620
<i>Roads</i>	12 634	22 907	23 620	–	1 863	16 358	(14 494)	-89%	23 620
Environmental protection	–	14	14	–	0	8	(8)	-97%	14
<i>Biodiversity and Landscape</i>	–	14	14	–	0	8	(8)	-97%	14
<i>Trading services</i>	409 308	469 795	469 795	31 531	252 501	272 578	(20 077)	-7%	469 795
Energy sources	274 358	334 664	334 664	21 559	170 872	189 185	(18 313)	-10%	334 664
<i>Electricity</i>	274 136	333 099	333 099	21 559	170 519	188 089	(17 570)	-9%	333 099
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	–	353	1 096	(743)	-68%	1 565
Water management	52 476	72 201	72 201	4 456	31 440	45 110	(13 670)	-30%	72 201
<i>Water Distribution</i>	52 476	60 921	60 921	4 456	31 440	37 214	(5 775)	-16%	60 921
Waste water management	49 259	27 843	27 843	2 773	22 897	17 164	5 733	33%	27 843
<i>Sewerage</i>	38 651	26 954	26 954	2 773	22 008	16 541	5 467	33%	26 954
<i>Storm Water Management</i>	10 607	889	889	–	889	623	267	43%	889
Waste management	33 216	35 087	35 087	2 743	27 293	21 120	6 173	29%	35 087
<i>Solid Waste Removal</i>	30 130	35 087	35 087	2 743	27 293	21 120	6 173	29%	35 087
<i>Other</i>	77	120	120	2	109	70	39	55%	120
Licensing and Regulation	77	120	120	2	109	70	39	55%	120
Total Revenue - Functional	676 246	777 830	787 191	39 321	414 150	487 010	(72 859)	-15%	787 191

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January

Description	2020/21	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Expenditure - Functional									
<i>Municipal governance and administration</i>	122 967	145 004	147 091	7 526	64 895	85 175	(20 280)	-24%	147 091
Executive and council	23 838	29 621	29 195	1 597	12 447	17 019	(4 572)	-27%	29 195
Mayor and Council	15 898	18 723	18 493	893	7 121	10 779	(3 658)	-34%	18 493
Municipal Manager, Town Secretary and Chief Execut	7 941	10 897	10 702	704	5 327	6 240	(914)	-15%	10 702
Finance and administration	96 620	112 849	115 362	5 800	51 391	66 693	(15 301)	-23%	115 362
Administrative and Corporate Support	17 899	11 560	11 631	587	7 270	6 443	828	13%	11 631
Asset Management	31	5 167	5 167	–	1	3 013	(3 012)	-100%	5 167
Finance	30 327	37 107	38 615	1 865	17 882	22 481	(4 598)	-20%	38 615
Fleet Management	3 406	2 806	2 793	254	2 062	1 626	436	27%	2 793
Human Resources	22 223	36 284	36 535	1 836	12 408	21 223	(8 816)	-42%	36 535
Information Technology	4 454	3 372	4 091	166	3 136	2 386	750	31%	4 091
Legal Services	5 416	2 279	2 279	96	817	1 236	(419)	-34%	2 279
Marketing, Customer Relations, Publicity and Media	3 904	3 900	3 870	341	2 336	2 254	82	4%	3 870
Property Services	1 783	1 268	1 261	79	1 226	735	491	67%	1 261
Risk Management	–	497	497	–	–	290	(290)	-100%	497
Supply Chain Management	6 778	7 052	7 066	542	4 063	4 109	(46)	-1%	7 066
Valuation Service	400	1 557	1 557	36	190	897	(707)	-79%	1 557
Internal audit	2 508	2 534	2 534	129	1 057	1 463	(407)	-28%	2 534
Governance Function	2 508	2 534	2 534	129	1 057	1 463	(407)	-28%	2 534
<i>Community and public safety</i>	97 728	133 059	138 102	6 860	51 909	80 010	(20 335)	-25%	138 102
Community and social services	23 943	28 680	29 246	2 237	15 723	17 030	(1 307)	-8%	29 246
Aged Care	4 658	4 347	4 275	584	3 968	2 489	1 480	59%	4 275
Cemeteries, Funeral Parlours and Crematoriums	3 189	3 600	3 570	314	1 957	2 079	(122)	-6%	3 570
Child Care Facilities	8	972	972	0	3	567	(564)	-100%	972
Community Halls and Facilities	5 400	6 608	6 588	469	3 321	3 831	(510)	-13%	6 588
Disaster Management	95	236	235	–	3	137	(134)	-98%	235
Education	1	831	828	–	1	483	(482)	-100%	828
Libraries and Archives	10 591	12 086	12 778	870	6 471	7 444	(974)	-13%	12 778
Sport and recreation	27 313	32 356	32 250	2 211	15 523	18 473	(2 950)	-16%	32 250
Community Parks (including Nurseries)	8 229	7 228	7 257	588	4 697	4 194	503	12%	7 257
Recreational Facilities	13 054	18 999	18 844	1 149	7 422	10 698	(3 276)	-31%	18 844
Sports Grounds and Stadiums	6 031	6 129	6 148	474	3 405	3 581	(177)	-5%	6 148
Public safety	42 003	43 012	42 852	2 487	17 472	24 894	345	1%	42 852
Fire Fighting and Protection	8 395	8 118	8 115	695	5 049	4 705	345	7%	8 115
Housing	4 469	29 011	33 755	(75)	3 191	19 613	(16 422)	-84%	33 755
Housing	4 463	27 003	31 746	(79)	3 157	18 442	(15 285)	-83%	31 746
Informal Settlements	6	2 009	2 009	4	34	1 171	(1 137)	-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								%	
<i>Economic and environmental services</i>	34 813	36 288	36 133	2 052	17 298	20 949	(3 651)	-17%	36 133
<i>Planning and development</i>	10 129	11 280	11 788	886	6 275	6 854	(579)	-8%	11 788
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 686	1 982	1 982	154	1 114	1 153	(38)	-3%	1 982
<i>Economic Development/Planning</i>	1 400	2 115	2 560	136	852	1 486	(635)	-43%	2 560
<i>Town Planning, Building Regulations and Enforcement</i>	4 745	4 473	4 535	393	2 866	2 635	231	9%	4 535
<i>Project Management Unit</i>	2 298	2 710	2 710	203	1 443	1 580	(137)	-9%	2 710
Road transport	24 205	22 910	22 253	1 105	10 609	12 880	(2 271)	-18%	22 253
Roads	24 205	22 910	22 253	1 105	10 609	12 880	(2 271)	-18%	22 253
Environmental protection	479	2 098	2 092	61	415	1 216	(801)	-66%	2 092
<i>Biodiversity and Landscape</i>	479	2 098	2 092	61	415	1 216	(801)	-66%	2 092
<i>Trading services</i>	390 006	459 620	457 972	23 569	195 874	230 461	(34 587)	-15%	457 972
Energy sources	271 784	327 833	327 020	18 375	146 966	154 867	(7 900)	-5%	327 020
Electricity	269 197	324 461	324 399	18 219	145 557	153 339	(7 782)	-5%	324 399
<i>Street Lighting and Signal Systems</i>	2 587	3 371	2 621	155	1 409	1 528	(119)	-8%	2 621
Water management	41 092	36 559	36 340	1 118	16 025	20 971	(4 946)	-24%	36 340
Water Treatment	154	1 838	1 838	23	120	1 072	(952)	-89%	1 838
Water Distribution	37 997	30 463	30 092	989	13 768	17 341	(3 573)	-21%	30 092
Water Storage	2 941	4 258	4 410	107	2 137	2 558	(421)	-16%	4 410
Waste water management	36 519	43 400	42 948	1 769	16 053	24 522	(8 469)	-35%	42 948
Public Toilets	1 566	1 984	1 957	165	965	1 140	(175)	-15%	1 957
Sewerage	27 631	30 347	29 886	1 073	10 778	16 950	(6 172)	-36%	29 886
Storm Water Management	7 321	8 141	8 180	531	4 309	4 726	(417)	-9%	8 180
Waste Water Treatment	0	2 928	2 926	0	0	1 706	(1 706)	-100%	2 926
Waste management	40 611	51 829	51 664	2 307	16 830	30 101	(13 272)	-44%	51 664
Solid Waste Disposal (Landfill Sites)	7 599	16 403	16 090	119	1 736	9 380	(7 643)	-81%	16 090
Solid Waste Removal	31 594	33 991	34 138	2 174	14 991	19 884	(4 893)	-25%	34 138
Street Cleaning	1 418	1 436	1 436	14	102	837	(735)	-88%	1 436
<i>Other</i>	902	951	951	228	683	554	128	23%	951
Licensing and Regulation	10	51	51	3	8	30	(22)	-74%	51
Tourism	892	900	900	225	675	525	150	29%	900
Total Expenditure - Functional	646 415	774 922	780 250	40 236	330 659	417 150	(78 725)	-19%	780 250
Surplus/ (Deficit) for the year	29 831	2 908	6 941	(915)	83 491	69 860	13 631	20%	6 941

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) - M07 January

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	5 211	70 904	77 724	(6 820)	-8,8%	109 515
Vote 2 - Community Services	13 275	35 720	41 770	1 509	4 644	24 411	(19 767)	-81,0%	41 770
Vote 2 - Community Services	130 855	131 976	132 291	480	78 699	89 929	(11 230)	-12,5%	132 291
Vote 2 - Community Services	13 503	4 581	5 061	303	3 110	2 951	158	5,4%	5 061
Vote 3 - Corporate Services	267	594	594	3	169	346	(177)	-51,2%	594
Vote 4 - Technical Services	339 017	388 952	389 664	24 601	197 580	224 753	(27 173)	-12,1%	389 664
Vote 4 - Technical Services	85 638	107 224	107 224	7 162	58 689	66 193	(7 504)	-11,3%	107 224
Vote 5 - Muncipal Manager	1 129	1 072	1 072	51	356	702	(346)	-49,3%	1 072
Total Revenue by Vote	676 246	777 830	787 191	39 321	414 150	487 010	(72 859)	-15,0%	787 191
Expenditure by Vote									
Vote 1 - Financial Services	38 586	52 465	53 986	2 601	23 226	31 420	(8 194)	-26,1%	53 986
Vote 2 - Community Services	36 230	41 879	42 456	3 120	21 120	24 425	(3 305)	-13,5%	42 456
Vote 2 - Community Services	48 069	54 069	53 736	3 069	21 985	31 219	(9 234)	-29,6%	53 736
Vote 2 - Community Services	16 324	43 719	48 771	979	10 801	28 355	(17 555)	-61,9%	48 771
Vote 3 - Corporate Services	68 177	77 479	78 225	4 200	34 728	45 183	(10 456)	-23,1%	78 225
Vote 4 - Technical Services	338 123	401 057	399 184	21 723	177 233	196 363	(19 130)	-9,7%	399 184
Vote 4 - Technical Services	86 066	90 791	90 458	3 753	35 271	52 463	(17 191)	-32,8%	90 458
Vote 5 - Muncipal Manager	14 779	13 462	13 433	790	6 296	7 722	(1 427)	-18,5%	13 433
Total Expenditure by Vote	646 353	774 922	780 250	40 236	330 659	417 150	(86 491)	-20,7%	780 250
Surplus/ (Deficit) for the year	29 893	2 908	6 941	(915)	83 491	69 860	13 631	19,5%	6 941

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) - M07 January

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	4 347	65 098	62 175	2 923	5%	83 290
Service charges - electricity revenue	274 184	323 478	323 478	21 564	169 893	181 147	(11 255)	-6%	323 478
Service charges - water revenue	43 137	39 677	39 677	3 917	25 775	22 690	3 085	14%	39 677
Service charges - sanitation revenue	30 920	25 043	25 043	2 552	19 644	15 332	4 311	28%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 381	17 195	14 639	2 556	17%	25 574
Service charges - other	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	1 526	1 470	1 470	538	2 531	857	1 674	195%	1 470
Interest earned - external investments	3 079	6 990	6 990	665	2 274	4 076	(1 801)	-44%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 388	9 418	5 059	4 359	86%	8 677
Dividends received	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	11 592	21 479	21 479	0	5 587	12 525	(6 937)	-55%	21 479
Licences and permits	1 065	2 111	2 111	85	749	1 231	(482)	-39%	2 111
Agency services	4 354	4 046	4 046	251	2 693	2 359	334	14%	4 046
Transfers recognised - operational	131 244	145 903	154 127	390	72 478	103 043	(30 566)	-30%	154 127
Other revenue	7 774	14 985	15 094	1 195	5 264	8 803	(3 539)	-40%	15 094
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	623 082	702 723	711 056	39 274	398 599	433 936	(35 337)	-8%	711 056
Expenditure By Type									
Employee related costs	201 538	237 025	237 074	18 389	122 360	138 239	(15 878)	-11%	237 074
Remuneration of councillors	9 897	12 007	12 007	827	5 731	7 001	(1 271)	-18%	12 007
Debt impairment	50 015	63 750	63 750	–	6 667	37 173	(30 505)	-82%	63 750
Depreciation & asset impairment	32 472	39 729	39 729	–	15 078	23 166	(8 088)	-35%	39 729
Finance charges	4 522	8 696	8 684	0	76	5 064	(4 988)	-98%	8 684
Bulk purchases	239 632	285 789	285 789	16 960	130 456	130 858	(402)	0%	285 789
Other materials	12 584	14 977	15 160	1 076	8 262	8 813	(551)	-6%	15 160
Contracted services	51 748	48 390	47 456	891	17 352	26 060	(8 708)	-33%	47 456
Transfers and grants	6 534	25 603	30 525	(206)	1 484	17 806	(16 322)	-92%	30 525
Other expenditure	37 407	38 955	40 076	2 299	23 194	22 971	222	1%	40 076
Loss on disposal of PPE	66	0	0	–	–	0	(0)	-100%	0
Total Expenditure	646 415	774 922	780 250	40 236	330 659	417 150	(86 491)	-21%	780 250
Surplus/(Deficit)	(23 333)	(72 199)	(69 193)	(962)	67 940	16 786	51 154	0	(69 193)
Transfers recognised - capital	52 267	74 937	75 965	–	15 354	52 974	(37 620)	(0)	75 965
Contributions recognised - capital	898	170	170	47	197	99	98	0	170
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	29 831	2 908	6 941	(915)	83 491	69 860			6 941
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	29 831	2 908	6 941	(915)	83 491	69 860			6 941
Surplus/ (Deficit) for the year	29 831	2 908	6 941	(915)	83 491	69 860			6 941

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) - M07 January

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									
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Financial Services	–	–	–	–	–	–	–		–
Vote 2 - Community Services	206	–	–	–	–	–	–		–
Vote 2 - Community Services	–	–	–	–	–	–	–		–
Vote 2 - Community Services	–	–	–	–	–	–	–		–
Vote 3 - Corporate Services	–	–	–	–	–	–	–		–
Vote 4 - Technical Services	12 425	27 630	27 564	4 349	4 949	14 238	(9 289)	-65%	27 564
Vote 4 - Technical Services	3 913	34 373	36 893	3 344	12 870	20 420	(7 549)	-37%	36 893
Vote 5 - Municipal Manager	–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	16 545	62 004	64 458	7 693	17 819	34 658	(16 838)	-49%	64 458
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	165	180	944	47	243	543	(299)	-55%	944
Vote 2 - Community Services	1 971	–	–	–	–	–	–		–
Vote 2 - Community Services	1 126	–	240	–	240	140	100	71%	240
Vote 2 - Community Services	9 507	6 151	6 594	381	735	3 802	(3 067)	-81%	6 594
Vote 3 - Corporate Services	3 630	900	1 069	155	155	624	(468)	-75%	1 069
Vote 4 - Technical Services	25 539	16 266	18 747	161	5 257	10 108	(4 851)	-48%	18 747
Vote 4 - Technical Services	8 462	3 744	889	–	889	519	371	71%	889
Vote 5 - Municipal Manager	–	–	–	–	–	–	–		–
Total Capital single-year expenditure	50 399	27 241	28 483	743	7 519	15 735	(8 216)	-52%	28 483
Total Capital Expenditure	66 944	89 244	92 941	8 436	25 339	50 393	(25 054)	-50%	92 941

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January

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									
<i>Governance and administration</i>	3 162	2 080	4 215	202	1 364	2 450	(1 086)	-44%	4 215
Executive and council	(1)	600	600	–	–	350	(350)	-100%	600
Finance and administration	3 163	1 480	3 615	202	1 364	2 100	(736)	-35%	3 615
<i>Community and public safety</i>	10 876	5 456	6 138	381	973	3 581	(2 607)	-73%	6 138
Community and social services	1 613	–	–	–	–	–	–		–
Sport and recreation	7 782	5 456	5 898	381	733	3 441	(2 707)	-79%	5 898
Public safety	1 481	–	240	–	240	140	100	71%	240
Housing	–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>	17 177	27 042	28 323	4 510	6 373	14 767	(8 394)	-57%	28 323
Planning and development	1 934	696	696	–	2	362	(360)	-100%	696
Road transport	15 243	26 347	27 627	4 510	6 372	14 405	(8 033)	-56%	27 627
Environmental protection	–	–	–	–	–	–	–		–
<i>Trading services</i>	35 728	54 666	54 266	3 344	16 628	29 595	(12 967)	-44%	54 266
Energy sources	4 054	13 163	13 204	–	1 090	6 869	(5 779)	-84%	13 204
Water management	7 954	21 135	18 281	2 080	4 226	9 562	(5 337)	-56%	18 281
Waste water management	18 448	3 386	3 279	–	1 779	1 788	(9)	0%	3 279
Waste management	5 272	16 982	19 502	1 264	9 534	11 376	(1 842)	-16%	19 502
Total Capital Expenditure - Standard Classification	66 944	89 244	92 941	8 436	25 339	50 393	(25 054)	-50%	92 941
Funded by:									
National Government	18 276	49 637	49 637	3 706	14 288	27 020	(12 732)	-47%	49 637
Provincial Government	33 326	24 801	26 081	4 510	9 042	13 869	(4 827)	-35%	26 081
District Municipality	665	500	815	–	240	434	(194)	-45%	815
Transfers recognised - capital	52 768	74 937	76 533	8 216	23 570	41 322	(17 753)	-43%	76 533
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	14 175	14 307	16 483	220	1 769	9 146	(7 377)	-81%	16 483
Total Capital Funding	66 944	89 244	93 016	8 436	25 339	50 468	(25 129)	-50%	93 016

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	84 574	114 952
Call investment deposits	–	–	–	80 000	–
Consumer debtors	82 140	28 353	55 673	112 199	55 673
Other debtors	9 377	7 966	18 542	37 714	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	9 102	9 963
Total current assets	216 785	181 281	199 130	323 589	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	995 498	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	1 040 600	1 083 975
TOTAL ASSETS	1 247 124	1 223 203	1 283 105	1 364 189	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	898	1 587
Consumer deposits	8 732	7 976	8 732	9 524	8 732
Trade and other payables	58 125	115 836	110 393	90 567	110 393
Provisions	55 997	77 857	25 627	53 510	25 627
Total current liabilities	124 441	201 668	146 339	154 499	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	177 368	173 844
Total non current liabilities	175 032	131 189	174 032	178 557	174 032
TOTAL LIABILITIES	299 473	332 857	320 371	333 056	320 371
NET ASSETS	947 651	890 345	962 733	1 031 133	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	937 209	879 728	952 291	1 020 691	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	947 651	890 345	962 733	1 031 133	962 733

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

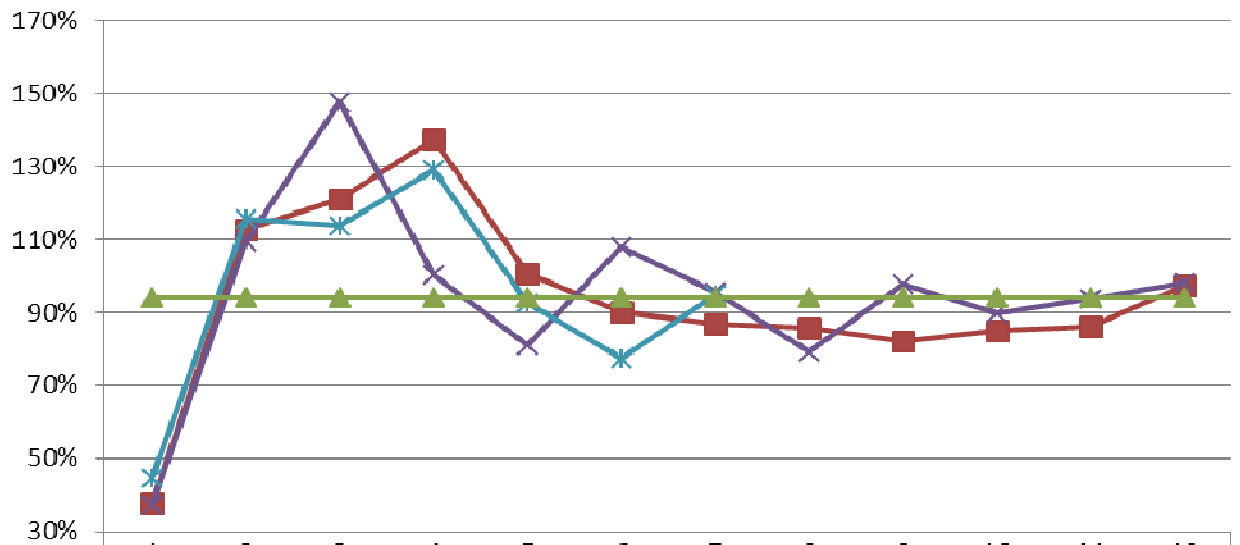
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	82 812	79 126	79 126	5 166	59 765	57 898	1 868	3%	78 476
Service charges	345 134	379 151	437 751	31 023	254 877	255 355	(478)	0%	379 328
Other revenue	859	27 756	19 373	2 004	12 526	13 712	(1 185)	-9%	16 391
Government - operating	131 051	145 903	154 127	2 355	83 460	104 778	(21 319)	-20%	124 778
Government - capital	52 102	75 107	86 842	6 550	44 861	38 852	6 009	15%	112 333
Interest	8 648	9 593	9 593	665	2 063	3 765	(1 702)	-45%	15 666
Dividends									
Payments									
Suppliers and employees	(546 597)	(604 934)	(658 415)	(44 351)	(382 148)	(349 659)	32 488	-9%	(544 150)
Finance charges	(226)	(461)	(462)	(0)	(17)	(230)	(213)	93%	(461)
Transfers and Grants	(22 351)	(25 603)	(30 361)	206	(1 709)	(5 059)	(3 350)	66%	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 431	85 636	97 574	3 618	73 678	119 411	12 117	10%	182 362
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	905	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	10 442	20 000	(79 788)	-	(79 788)		-
Payments									
Capital assets	(66 944)	(89 094)	(107 369)	(5 214)	(24 698)	(38 709)	(14 011)	36%	(92 941)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 038)	(89 094)	(96 927)	14 786	(104 486)	(38 709)	65 777	-170%	(92 941)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	849	-	-	8	214	-	214		-
Payments									
Repayment of borrowing	(1 331)	(1 000)	(1 000)	-	(128)	-	128		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	(482)	(1 000)	(1 000)	8	86	-	(86)		86
NET INCREASE/ (DECREASE) IN CASH HELD	(15 089)	(4 459)	(353)	18 412	(30 722)	80 702			-
Cash/cash equivalents at beginning:	130 394	137 819	115 305		115 296	115 305			115 296
Cash/cash equivalents at month/year end:	115 305	133 360	114 952		84 574	196 007			204 717

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations
	R thousands		
1	<u>Revenue By Source</u>		
	Property rates	2 923	Immaterial Variance.
	Service charges - electricity revenue	(11 255)	Increase expected during last months of financial year in line with agricultural seasonal trends.
	Service charges - water revenue	3 085	Immaterial Variance.
	Service charges - sanitation revenue	4 311	Immaterial Variance.
	Service charges - refuse revenue	2 556	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	1 674	Immaterial Variance.
	Interest earned - external investments	(1 801)	Immaterial Variance.
	Interest earned - outstanding debtors	4 359	Immaterial Variance.
	Dividends received	-	
	Fines, penalties and forfeits	(6 937)	Fines Revenue Recognised on an Annual Basis. No service provider appointed.
	Licences and permits	(482)	Immaterial Variance.
	Agency services	334	Immaterial Variance.
	Transfers and subsidies	(30 566)	Delay in expenditure with regards to Housing Top Structures. Deduction of unspent grants from second equitable share tranche.
	Other revenue	(3 539)	Immaterial Variance.
	Gains on disposal of PPE	-	
2	<u>Expenditure By Type</u>		
	Employee related costs	(15 878)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(1 271)	Immaterial Variance.
	Debt impairment	(30 505)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(8 088)	Depreciation recognised on an annual basis.
	Finance charges	(4 988)	Immaterial Variance.
	Bulk purchases	(402)	Immaterial Variance.
	Other materials	(551)	Immaterial Variance.
	Contracted services	(8 708)	Decrease in contracted services.
	Transfers and subsidies	(16 322)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	222	Immaterial Variance.
	Loss on disposal of PPE	(0)	
3	<u>Capital Expenditure</u>		
	Total Capital Expenditure	(25 054)	Capital expenditure on bigger projects due to commence shortly. Capital expenditure expected to increase as based on historical trends.
		-	
		-	
4	<u>Financial Position</u>		
		-	
		-	
		-	
		-	
5	<u>Cash Flow</u>		
	Receipts	-	
	Property rates	1 868	Immaterial Variance.
	Service charges	(478)	High collection mainly attributable to increased electricity usage during winter months.
	Other revenue	(1 185)	Receipts lower than expected.
	Government - operating	(21 319)	Receipts with regards to Operational Grants outstanding - deduction of unspent grants from second equitable share tranche.
	Government - capital	6 009	Immaterial Variance.
	Interest	(1 702)	Immaterial Variance.
	Dividends	-	
	Payments	-	
	Suppliers and employees	32 488	Variance due to increased expenditure pertaining to Bulk Purchases.
	Finance charges	(213)	Immaterial Variance.
	Transfers and Grants	(3 350)	Immaterial Variance.
6	<u>Measureable performance</u>		
7	<u>Municipal Entities</u>		

Debtor Collection Rate per Month

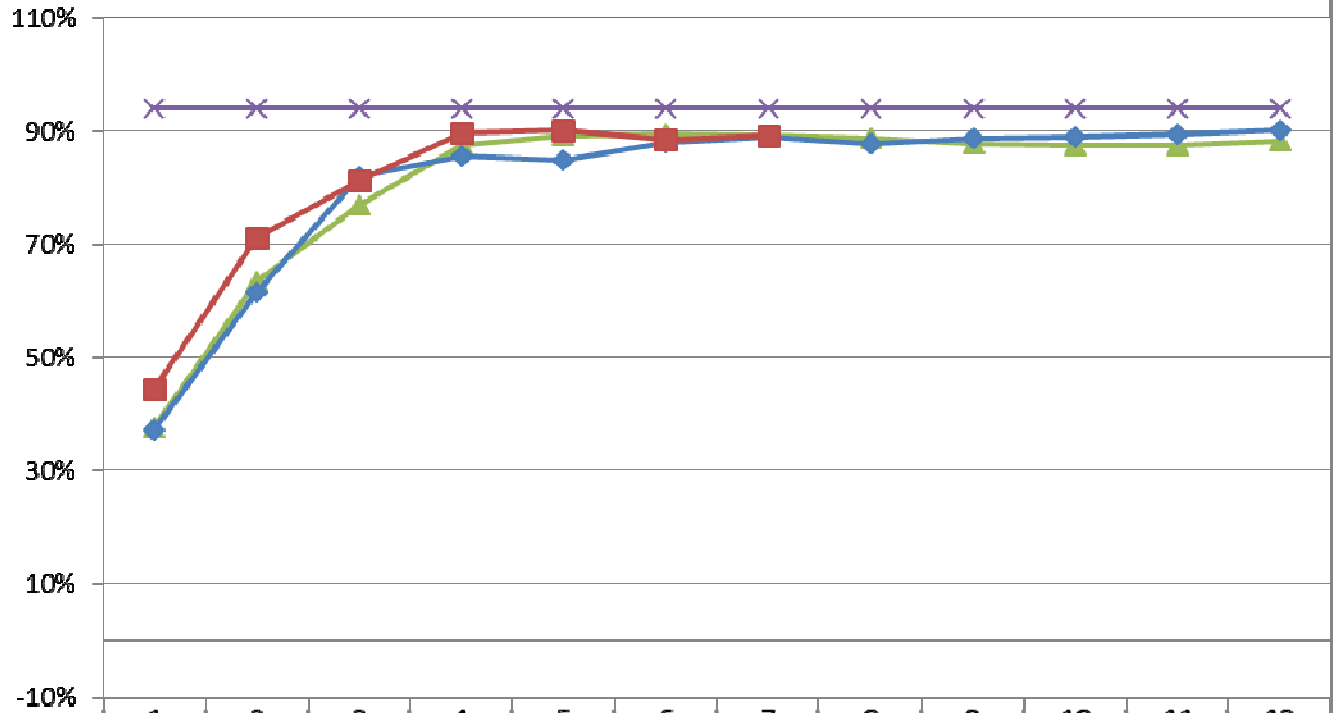


	1	2	3	4	5	6	7	8	9	10	11	12
19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%					
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Jan 2022 amounts to 95% in comparison to the previous year 96%.

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 Jan 2022 95% beloop in vergelyking met die vorige jaar 96%.

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%	89%					
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 89%.

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 89% 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 - M07 January

Description	NT Code	Budget Year 2021/22									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	11 565	2 199	1 786	1 718	1 625	1 698	9 191	64 490	94 272	78 722
Electricity	1300	19 588	1 370	451	359	352	213	948	3 407	26 688	5 279
Property Rates	1400	5 281	492	392	361	5 540	295	1 305	17 877	31 544	25 379
Waste Water Management	1500	8 477	1 197	1 056	1 003	954	938	4 957	33 661	52 243	41 512
Waste Management	1600	8 743	1 366	1 257	1 160	1 114	1 058	5 360	35 183	55 240	43 875
Property Rental Debtors	1700	192	14	12	12	13	13	81	1 131	1 468	1 250
Interest on Arrear Accounts	1810	1 172	139	141	161	296	213	1 390	46 234	49 747	48 295
Recoverable expenditure	1820	–	–	–	–	–	–	–	–	–	–
Other	1900	(4 625)	194	39	38	40	33	174	1 286	(2 822)	1 571
Total By Income Source	2000	50 393	6 970	5 135	4 813	9 933	4 461	23 406	203 269	308 381	245 882
2019/20 - totals only										–	–
Debtors Age Analysis By Customer Group											
Organs of State	2200	440	275	263	201	1 372	170	617	3 145	6 483	5 505
Commercial	2300	17 704	1 695	404	299	2 771	229	906	11 350	35 356	15 554
Households	2400	31 863	4 827	4 299	4 156	5 445	3 881	20 863	182 447	257 780	216 792
Other	2500	386	174	170	157	345	181	1 020	6 328	8 761	8 031
Total By Customer Group	2600	50 393	6 970	5 135	4 813	9 933	4 461	23 406	203 269	308 381	245 882

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 - M07 January

Description	NT Code	Budget Year 2021/22								
		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	Total
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	4 516	387	73	-	-	-	-	-	4 975
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 516	387	73	-	-	-	-	-	4 975

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 - M07 January

Investments by maturity Name of institution & investment ID R thousands	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
<u>Municipality</u>								
ABSA Bank Ltd	7 Months	Fixed depos	28/02/2022	–		–	–	20 000
Nedbank Ltd	5 Months	Fixed depos	09/05/2022	–		–	–	10 000
Standard Bank of SA Ltd	5 Months	Fixed depos	09/05/2022	–		–	–	30 000
First National Bank	5 Months	Fixed depos	10/05/2022	–		–	–	20 000
	–	–	–	–		–	–	–
TOTAL INVESTMENTS AND INTEREST				–		–	–	80 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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 [Sc	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	4 710	(27 334)	16 746	(44 080)	-263,2%	29 456
Capacity Building	–	–	–	–	–	–		–
Capacity Building and Other	15 902	15 902	2 355	(13 667)	9 058	(22 725)	-250,9%	15 902
Infrastructure	2 749	2 749	–	(3 018)	1 386	(4 404)	-317,8%	2 749
								–
								2 348
District Municipality:	–	–	–	–	–	–		–
All Grants	–	–	–	–	–	–		–
Total Operating Transfers and Grants	34 014	34 014	4 710	(28 884)	20 199	(49 083)	-243,0%	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	2 355	(18 993)	10 163	(29 156)	-286,9%	18 112
All Grants	18 112	18 112	2 355	(18 993)	10 163	(29 156)	-286,9%	18 112
Other grant providers:	94 164	94 164	13 100	(39 552)	51 135	(90 687)	-177,3%	94 164
Departmental Agencies and Accounts	–	–	–	–	–	–		–
Foreign Government and International Organisations	57 082	57 082	6 550	(23 175)	30 568	(53 743)	-175,8%	57 082
Total Capital Transfers and Grants	112 276	112 276	15 455	(66 097)	61 298	(127 396)	-207,8%	112 276
TOTAL RECEIPTS OF TRANSFERS & GRANTS	146 290	146 290	20 165	(94 981)	81 498	(176 479)	-216,5%	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 - M07 January

Description	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	–	–	45	(241)	–	–		–
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:	–	–	702	(2 368)	–	(2 368)		–
Capacity Building and Other	–	–	351	(1 184)	–	(1 184)		–
Disaster and Emergency Services	–	–	–	–	–	–		–
Infrastructure	–	–	348	(1 187)	–	(1 187)		–
District Municipality:	–	–	–	–	–	–		–
All Grants	–	–	–	–	–	–		–
Other grant providers:	–	–	–	–	–	–		–
Foreign Government and International Organisatio	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants	–	–	747	(2 610)	–	(2 368)		–
National Government:	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant (Schedule 5B)	–	–	–	–	–	–		–
Provincial Government:	–	–	792	(2 851)	–	(2 851)		–
Capacity Building and Other	–	–	–	–	–	–		–
Infrastructure	–	–	–	–	–	–		–
District Municipality:	–	–	396	(1 425)	–	(1 425)		–
All Grants	–	–	396	(1 425)	–	(1 425)		–
Other grant providers:	–	–	–	14 864	–	14 864		–
Foreign Government and International Organisatio	–	–	–	8 155	–	8 155	#DIV/0!	–
Transfer from Operational Revenue	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants	–	–	1 189	10 588	–	10 588		–
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	–	–	1 936	7 979	–	8 220		–

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 - M07 January

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	4 467	4 653	(186)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	94	567	1 042	(474)	-46%	1 787
Medical Aid Contributions	335	335	11	90	195	(105)	-54%	335
Motor Vehicle Allowance	817	817	–	–	476	(476)	-100%	817
Cellphone Allowance	985	985	86	591	575	16	3%	985
Housing Allowances	43	43	–	15	25	(11)	-42%	43
Other benefits and allowances	59	59	–	–	34	(34)	-100%	59
Sub Total - Councillors	12 007	12 007	827	5 731	7 001	(1 271)	-18%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 317	328	2 276	2 518	(241)	-10%	4 317
Pension and UIF Contributions	925	925	29	202	539	(338)	-63%	925
Medical Aid Contributions	159	159	5	33	93	(59)	-64%	159
Overtime	–	–	–	–	–	–	–	–
Performance Bonus	1 052	1 052	62	434	613	(179)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	578	724	(146)	-20%	1 242
Cellphone Allowance	84	84	–	33	49	(16)	-32%	84
Housing Allowances	182	182	23	165	106	59	56%	182
Other benefits and allowances	136	136	9	66	79	(13)	-17%	136
Payments in lieu of leave	–	–	–	–	–	–	–	–
Long service awards	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	–	–	–	–	–	–	–	–
Sub Total - Senior Managers	8 276	8 096	539	3 788	4 721	(934)	-20%	8 096
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 765	11 622	71 572	79 748	(8 176)	-10%	136 765
Pension and UIF Contributions	20 659	20 660	1 679	11 665	12 047	(382)	-3%	20 660
Medical Aid Contributions	9 200	9 200	703	4 770	5 364	(594)	-11%	9 200
Overtime	10 906	10 906	1 608	10 710	6 359	4 351	68%	10 906
Performance Bonus	9 311	9 311	–	4 650	5 429	(779)	-14%	9 311
Motor Vehicle Allowance	5 309	5 309	487	3 449	3 096	354	11%	5 309
Cellphone Allowance	478	478	40	296	279	17	6%	478
Housing Allowances	1 947	1 947	93	661	1 135	(474)	-42%	1 947
Other benefits and allowances	5 175	5 175	414	2 878	3 018	(139)	-5%	5 175
Payments in lieu of leave	1 050	1 050	336	1 857	612	1 245	204%	1 050
Long service awards	–	–	81	564	–	564	#DIV/0!	–
Post-retirement benefit obligations	28 178	28 178	786	5 500	16 430	(10 930)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	228 978	17 850	118 573	133 518	(14 945)	-11%	228 978
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 081	19 216	128 091	145 240	(17 149)	-12%	249 081
TOTAL MANAGERS AND STAFF	237 025	237 074	18 389	122 360	138 239	(15 878)	-11%	237 074

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 - M07 January

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	5 166	–	–	–	–	18 710
Service charges - electricity revenue		30 337	36 936	33 947	28 552	25 311	21 246	26 243	–	–	–	–	114 625
Service charges - water revenue		2 880	3 342	2 987	3 128	2 894	2 432	3 734	–	–	–	–	7 486
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	2 288	1 507	2 414	–	–	–	–	(2 673)
Service charges - refuse		2 013	2 089	2 126	2 181	2 208	1 520	2 485	–	–	–	–	3 352
Service charges - other		–	–	3 044	(2 436)	60	1 525	(3 854)	–	–	–	–	2 348
Rental of facilities and equipment		91	77	334	300	374	219	435	–	–	–	–	(1 826)
Interest earned - external investments		221	237	164	136	448	192	665	–	–	–	–	11 686
Interest earned - outstanding debtors		0	–	–	–	–	–	–	–	–	–	–	1 917
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–
Fines		68	53	63	107	176	82	95	–	–	–	–	688
Licences and permits		487	50	325	1 612	3 641	391	88	–	–	–	–	(4 384)
Agency services		–	–	–	–	–	–	–	–	–	–	–	3 948
Transfer receipts - operating		–	–	–	–	–	–	251	–	–	–	–	124 527
Other revenue		44 521	6 061	483	4 627	629	26 854	3 489	–	–	–	–	(78 455)
Cash Receipts by Source		88 177	66 748	57 094	56 065	43 209	60 184	41 213	–	–	–	–	201 949
Other Cash Flows by Source													–
Transfer receipts - capital		9 333	–	–	7 713	21 264	–	6 550	–	–	–	–	67 472
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	8	–	–	–	–	(214)
Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		(80 000)	–	–	20 212	20 000	(60 000)	20 000	–	–	–	–	79 788
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	84 566	214	67 771	–	–	–	–	347 995
Cash Payments by Type													–
Employee related costs		14 974	14 718	15 104	17 148	24 682	15 513	17 480	–	–	–	–	91 966
Remuneration of councillors		936	955	938	938	706	871	827	–	–	–	–	(6 170)
Interest paid		–	–	1	–	–	16	0	–	–	–	–	444
Bulk purchases - Electricity		32 051	38 254	33 727	20 676	19 030	18 436	19 488	–	–	–	–	79 164
Bulk purchases - Water & Sewer		–	–	–	–	–	–	–	–	–	–	–	–
Other materials		1 474	451	1 001	1 736	1 449	1 711	1 846	–	–	–	–	–
Contracted services		2 677	5 053	4 894	756	6 160	1 153	940	–	–	–	–	(21 634)
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		54	54	561	279	–	969	(206)	–	–	–	–	70 031
General expenses		8 745	2 054	7 801	8 141	2 691	5 184	2 687	–	–	–	–	(37 302)
Cash Payments by Type		60 910	61 539	64 024	49 674	54 719	43 852	43 061	–	–	–	–	176 500
Other Cash Flows/Payments by Type													–
Capital assets		1 867	4 551	3 912	232	2 924	5 999	5 214	–	–	–	–	68 243
Repayment of borrowing		(2)	–	21	–	–	109	–	–	–	–	–	(128)
Other Cash Flows/Payments		(467)	(1 693)	1 461	935	4 680	93	1 093	–	–	–	–	(6 104)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	62 323	50 053	49 369	–	–	–	–	238 511
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	22 243	(49 839)	18 403	–	–	–	–	109 484
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	93 757	116 001	66 162	84 564	84 564	84 564	84 564	84 564
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	93 757	116 001	66 162	84 564	84 564	84 564	84 564	84 564	194 049

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

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									
<u>Monthly expenditure performance trend</u>									
July	–	3 528	3 922	1	1	3 922	3 921	100,0%	0%
August	970	5 053	5 414	4 632	4 633	9 337	4 704	50,4%	5%
September	2 309	7 122	7 433	3 700	8 333	16 770	8 437	50,3%	9%
October	3 822	10 136	10 388	217	8 550	27 158	18 608	68,5%	9%
November	7 006	10 136	10 388	2 677	11 227	37 545	26 318	70,1%	12%
December	3 969	8 647	8 925	5 676	16 903	46 470	29 567	63,6%	18%
January	4 376	3 528	3 922	8 436	25 339	50 393	25 054	49,7%	28%
February	4 502	5 053	5 414	–		55 807	–		
March	15 227	7 122	7 433	–		63 240	–		
April	2 003	10 136	10 388	–		73 628	–		
May	6 929	10 136	10 388	–		84 016	–		
June	65 951	8 647	8 925	–		92 941	–		
Total Capital expenditure	117 064	89 244	92 941	25 339					

3.2 SUPPLY CHAIN MANAGEMENT

3.2.1 Demand and Acquisition

3.2.1.1 Advertisement stage

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

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Aanvraag en Verkryging

3.2.1.1 Adverteringsfase

Die volgende formele geskrewe pryskwotasies is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/19/24	Supply, delivery and offloading of toilet paper, paper hand wipes and cleaning chemicals	03-Feb-2022
08/2/19/31	Supply and delivery of Decontamination solution, which is effective against SARS-Cov-2 and its variants (Re-advertisement)	11-Feb-2022
08/2/19/35	Vehicle Body repairs including upholstery and flooring for Two vehicles (Re-advertisement)	03-Feb-2022
08/2/19/40	Supply, delivery and offloading calcium hypochlorite 25kg	07-Feb-2022

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
08/2/19/10	Construction of Ablution Facility at Wolseley	24-Feb-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
08/2/19/29	Upgrade of multi-purpose courts at Lyell street sports field, Ceres	25-Feb-2022
08/2/19/30	Construction of High jump and hammer throw facility at Lyell street sports field, Ceres	25-Feb-2022

3.2.1.2 Evaluation stage:

The following competitive bids are currently in the evaluation stage:

3.2.1.2 Evaluering stadium:

Die volgende mededingende tenders is tans in die evalueringfase:

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	M Grové
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	M Grové
08/2/19/01	Supply and delivery of Station Uniforms for Fire Department,	19-Aug-2021	20-Oct-2021	A Lamprecht-Vertue

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
	Emergency Control Room and Disaster Management			
08/2/19/11	Revenue Enhancement: Addressing illegal Electricity Connections	28-Jan-2022	Awaiting	M Grové
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021	Awaiting	M Grové
08/2/19/16	Clearing of Alien vegetation in Prince Alfred Hamlet commonage	26-Nov-2021	03-Dec-2021	H Truter
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	31-Jan-2022	C Stevens

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

Die volgende formele geskrewe pryskwotasie is tans in die evalueringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
08/2/19/33	Supply and delivery of one new petrol cylinder mower with detachable seat	24-Jan-2022	Awaiting	H Truter

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
08/2/18/79	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	19-Jan-2022 31-Jan-2022
08/2/19/05	Paving, stormwater infrastructure and fire hydrant at PAH Business Hub	05-Nov-2021	19-Jan-2022 26-Jan-2022	-
08/2/19/06	Supply, delivery& installation of rigid mesh fencing & rigid mesh gates in PAH Business Hub	05-Nov-2021	19-Jan-2022 26-Jan-2022	-

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

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

3.2.1.4 Bids awarded

No bids were awarded by the Accounting Officer during the month of January 2022.

3.2.1.4 Tenders toegeken

Geen tenders was toegeken deur die Rekenpligtige Beampte gedurende Januarie 2022 nie.

The following competitive bids were awarded by the Bid Adjudication Committee during the month of January 2022:

Die volgende mededingende tenders was toegeken deur die Tender Toekenningskomitee gedurende Januarie 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/72	31-Jan-2022	Trigon Travel (PTY) Ltd	Appointment of a Travel Agency	Bidder scored the highest points	Based on rates estimated at R 491 910.00

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
08/2/19/31	24-Jan-2022	Supply and delivery of Decontamination solution, which is effective against SARS-Cov-2 and its variants	No acceptable bids were received

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

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

The following written price quotations were approved during the month of January 2022:

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Januarie 2022:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
171915	20-January-2022	Roy Steele & Associates BK	Service Provider for Interview of Manager: Electro Technical Services	Only responsive quotation	R 23 221.95 (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 January 2022:

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 Januarie 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/34	20-Dec-2021	Consolidated African Technologies (Pty) Ltd	Supply of Licences for handhelds and meter reading software	Only responsive bidder	R 161 063.88 (Incl. VAT)	Acting Chief Financial Officer

3.2.1.8 Appeals

No appeals were lodged or dealt with by the Accounting Officer during the month of January 2022.

3.2.1.8 Appèlle

Geen appèlle is ontvang of was hanteer deur die Rekenpligtige beamppte gedurende Januarie 2022 nie.

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of January 2022 which totals R 108 118:

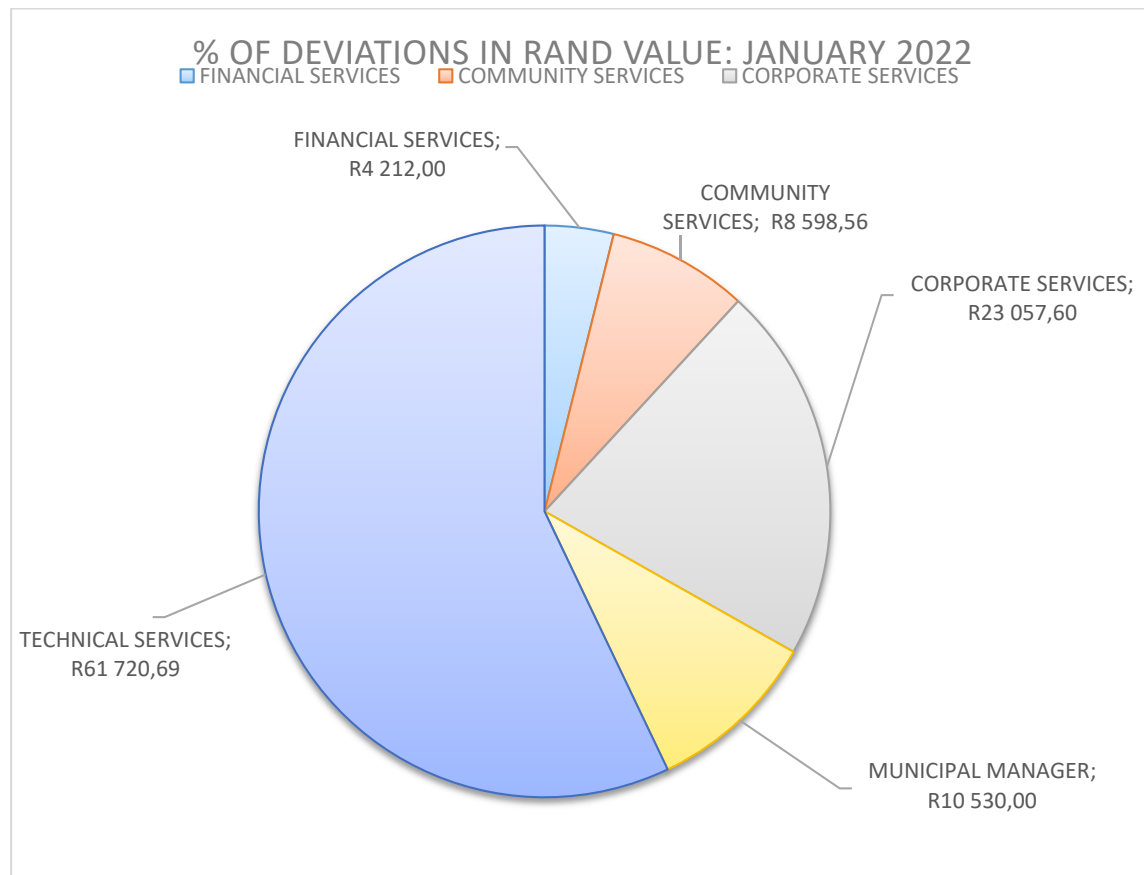
3.2.1.9 Afwykings

Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beamppte vir die maand van Januarie 2022 wat beloop op die totaal van R 108 118:

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
8-Nov-21	Witzenberg Herald	Publish notice: Special Council Meeting 12 Nov 2021	Single supplier	171080	2,448.00
19-Jan-21	Witzenberg besproeiing	Emergency Work: Stamper str. Reservoir	Emergency	171900	2,312.60
21-Dec-21	Working on Fire (PTY) Ltd	Supply ground teams to assist with Fire Supression on Municipal Property	Emergency	171932	8,598.56
17-Jan-22	Workshop Electronics (PTY) Ltd	Service & Calibration of Roadworthy Equipment	Single supplier	171888	12,419.60
19-Jan-22	Witzenberg Herald	Publish Notice: Upgrading of van Breda Bridge	Single supplier	171905	3,240.00
21-Jan-22	Witzenberg Herald	Publish Notice: Eskom rates increase	Single supplier	171933	5,070.00
28-Jan-22	Viking Pony Africa Pumps (PTY) Ltd T/A Tricom Africa	Emergency Works: Wolseley water	Emergency	172089	53,718.09
28-Jan-22	Witzenberg Herald	Publish Notice: Draft Annual Report (2020-2021)	Single supplier	172078	4,212.00
27-Jan-22	Witzenberg Auto Glass (PTY) Ltd	Emergency Works: Replace window glass after break in	Emergency	172051	2,450.00
27-Jan-22	Witzenberg Herald	Publish Notice: Ward Committees	Single supplier	172070	10,530.00
27-Jan-22	Witzenberg Herald	Publish Notice: Congratulatory message to 2021 matric class	Single supplier	172071	3,120.00

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
November 2021	R 4 971 710	R44 640 666.23	11.13%
December 2021	R 91 455.70	R24 514 427.11	0.03%
January 2022	R 108 118.85	R18 738 559.02	0.05%

DEVIATIONS PER DIRECTORATE:



Logistics

The table below contains a high level summary of information regarding the stores section:

Logistieke

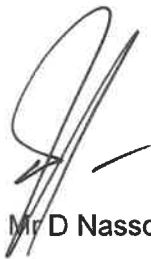
Die tabel hieronder bevat 'n hoë vlak opsomming van inligting rakende die magasyn (stoor):

MONTH	Nov 2021	Dec 2021	Jan 2022
Value of inventory at hand	R 8 155 037	R 8 581 939	R 7 950 686
Turnover rate of total value of inventory	0.94	0.93	1.14
Date of latest stores reconciliation	31 January 2022		
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 January 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.



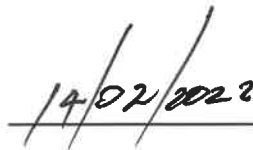
Mr D Nasson

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 mayithunyehwe 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.*