



WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Monthly Budget Statement Report Section 71 for February 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.

(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 R7.08 million in comparison to the prior month figure of R6.48 million.

The monthly billing was also done as scheduled and during this process 19 432 accounts amounting to R 44.3 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 5.6 million in comparison to a cost of R4.6 million for the same month during the prior financial year.

The indigent cost to the municipality for the month amounts to R 1.6 million in comparison to the prior month figure of R1.8 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 20.4 million of which R 302 thousand was in terms of deviations.

The municipality currently has R 90 million in its primary bank account and investments to the value of R60 million. The bank balance at the end of the previous month was R87 million.

The calculated cost coverage ratio of the municipality as at the end of February 2022 is 2.10 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of February 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 R7.08miljoen in vergelyking met die vorige maand syfer van R6.48 miljoen.

Die maandelikse rekeninge is ook gehef soos geskeduleer en tydens hierdie proses is 19 432 rekeninge ten bedrae van R 44.3 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 5.6 miljoen en was R4.6 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

Die deernis subsidies vir die maand beloop R 1.6 miljoen in vergelyking met die vorige maand syfer van R1.8 miljoen.

Die opgehoopde 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 20.4 miljoen uitgereik, waarvan R 302 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 90 miljoen in die primêre bankrekening en beleggings ter waarde van R60 miljoen. Die bankbalans aan die einde van die vorige maand was R87 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Februarie 2022 is 2.10 maande.

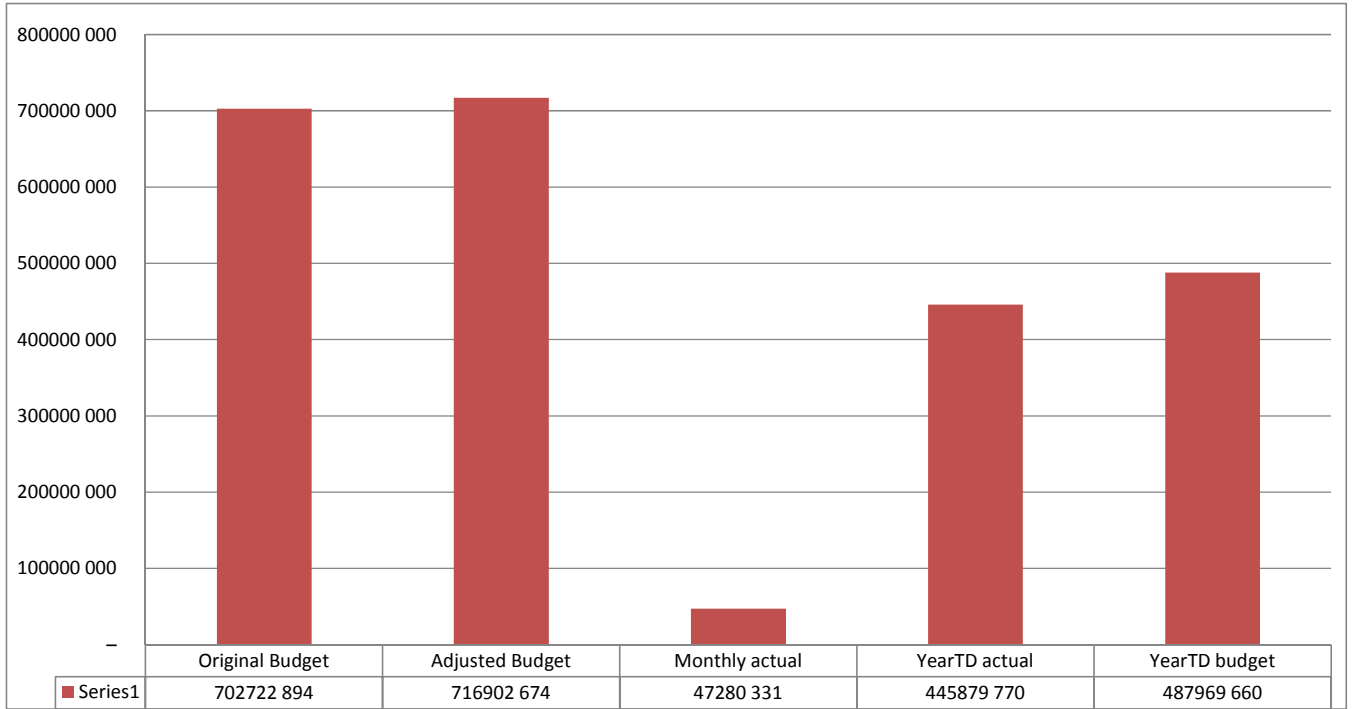
B AANBEVELING

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

C OPSOMMING

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

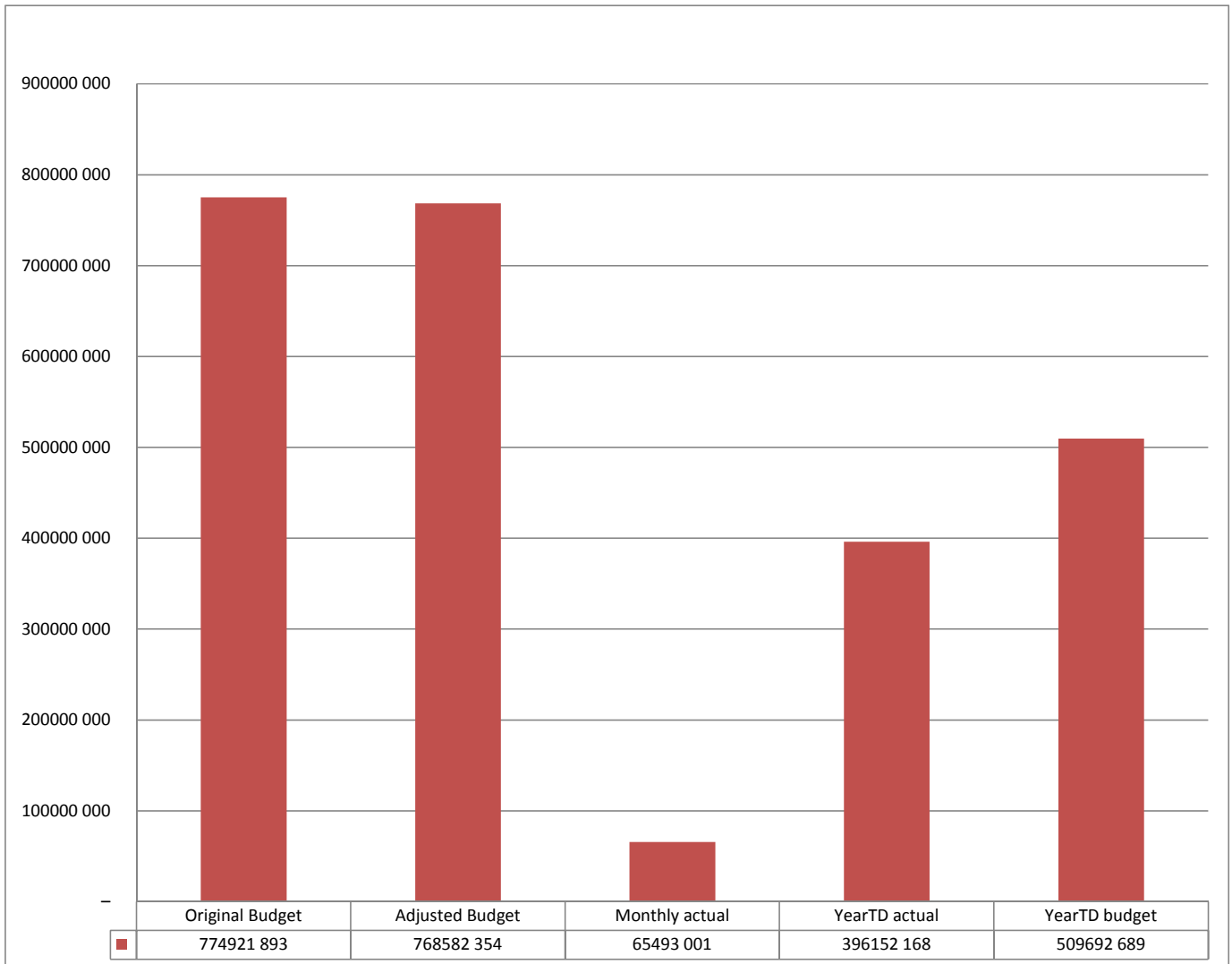
TOTAL OPERATIONAL REVENUE



For the period 1 July 2021 to 28 February 2022, 62.2% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2021 tot 28 Februarie 2022, is 62.2% van die begrote operasionele inkomste gehêf.

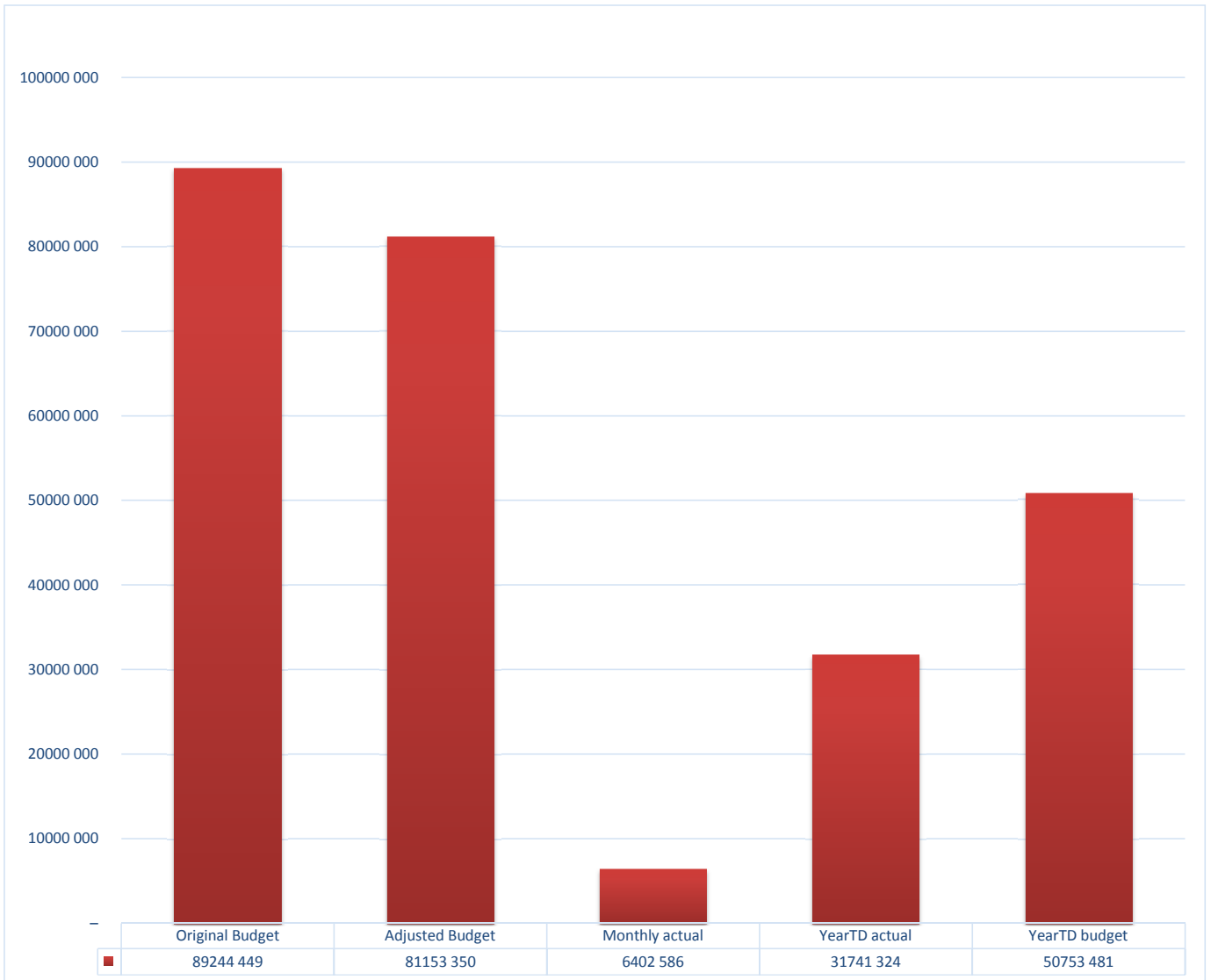
TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2021 to 28 February 2022, 51.54% of the budgeted operational expenditure was incurred.

Vir die periode 1 Julie 2021 tot 28 Februarie 2022, is 51.54% van die begrote operasionele uitgawes aangeaan.

CAPITAL EXPENDITURE



For the period 1 July 2021 to 28 February 2022, 39.11% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2021 tot 28 Februarie 2022, is 39.11% 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 28 February 2022.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M08 February

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	5 230	70 328	66 077	4 251	6%	83 290
Service charges	376 201	413 772	422 772	37 049	269 566	277 658	(8 103)	-3%	422 772
Investment revenue	3 079	6 990	6 990	716	2 990	4 659	(1 669)	-36%	6 990
Transfers recognised - operational	131 244	145 903	148 892	357	72 835	102 946	(30 111)	-29%	148 892
Other own revenue	31 961	52 768	54 959	3 928	30 171	36 629	(6 458)	-18%	54 959
transfers and contributions)	623 159	702 723	716 903	47 280	445 880	487 970	(42 090)	-9%	716 903
Employee costs	201 544	237 025	234 254	18 443	140 804	156 151	(15 347)	-10%	234 254
Remuneration of Councillors	9 897	12 007	11 007	829	6 560	7 335	(775)	-11%	11 007
Depreciation & asset impairment	32 145	39 729	39 729	-	15 078	26 475	(11 397)	-43%	39 729
Finance charges	4 522	8 696	8 684	-	76	5 787	(5 711)	-99%	8 684
Materials and bulk purchases	252 216	300 766	304 919	23 424	162 142	203 188	(41 047)	-20%	304 919
Transfers and grants	6 534	25 603	23 333	17	1 501	15 555	(14 054)	-90%	23 333
Other expenditure	139 238	151 096	146 657	22 779	69 992	95 201	(25 209)	-26%	146 657
Total Expenditure	646 096	774 922	768 582	65 493	396 152	509 693	(113 541)	-22%	768 582
Surplus/(Deficit)	(22 937)	(72 199)	(51 680)	(18 213)	49 728	(21 723)	71 451	-329%	(51 680)
Transfers recognised - capital	52 267	74 937	69 620	-	15 354	48 173	(32 819)	-68%	69 620
Contributions & Contributed assets	898	170	170	33	230	113	116	103%	170
contributions	30 227	2 908	18 110	(18 180)	65 311	26 564	38 747	146%	18 110
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	30 227	2 908	18 110	(18 180)	65 311	26 564	38 747	146%	18 110
Capital expenditure & funds sources									
Capital expenditure	66 944	89 244	81 153	6 403	31 741	50 753	(19 012)	-37%	81 153
Capital transfers recognised	52 768	74 937	69 087	6 131	29 700	42 893	(13 192)	-31%	69 087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	12 066	272	2 041	7 861	(5 820)	-74%	12 066
Total sources of capital funds	66 944	89 244	81 153	6 403	31 741	50 753	(19 012)	-37%	81 153
Financial position									
Total current assets	217 352	181 281	199 130	-	297 804	-	-	-	199 130
Total non current assets	1 028 261	1 041 921	1 083 975	-	1 044 924	-	-	-	1 083 975
Total current liabilities	126 585	201 668	146 339	-	159 862	-	-	-	146 339
Total non current liabilities	175 032	131 189	174 032	-	173 568	-	-	-	174 032
Community wealth/Equity	943 996	890 345	962 733	-	1 009 298	-	-	-	962 733
Cash flows									
Net cash from (used) operating	51 431	85 636	97 574	(4 122)	69 556	63 962	5 595	9%	97 574
Net cash from (used) investing	(66 038)	(89 094)	(96 927)	8 622	(95 864)	(46 271)	(49 594)	107%	(96 927)
Net cash from (used) financing	(482)	(1 000)	(1 000)	240	325	-	325	-	325
Cash/cash equivalents at the month end	115 305	133 360	114 952	-	89 314	132 996	(43 683)	-33%	114 943
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	55 437	5 627	5 531	4 769	4 593	9 356	23 927	207 312	316 552
Creditors Age Analysis									
Total Creditors	496	462	8	0	-	-	-	-	967

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) - M08 February

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	113 730	7 536	80 056	86 386	(6 330)	-7%	113 730
Executive and council	13	–	600	15	19	400	(381)	-95%	600
Finance and administration	94 573	110 918	113 130	7 521	80 037	85 986	(5 949)	-7%	113 130
Internal audit	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	155 479	171 710	174 355	1 504	87 685	119 845	(32 160)	-27%	174 355
Community and social services	128 957	120 006	122 331	367	72 666	85 205	(12 540)	-15%	122 331
Sport and recreation	9 314	1 661	2 734	508	5 132	1 822	3 310	182%	2 734
Public safety	16 929	26 158	26 713	614	9 792	17 762	(7 970)	-45%	26 713
Housing	278	23 884	22 577	15	96	15 056	(14 960)	-99%	22 577
<i>Economic and environmental services</i>	16 878	25 287	19 692	121	2 959	13 172	(10 213)	-78%	19 692
Planning and development	4 244	2 365	2 937	121	1 095	1 980	(884)	-45%	2 937
Road transport	12 634	22 907	16 742	–	1 863	11 183	(9 320)	-83%	16 742
Environmental protection	–	14	14	–	0	9	(9)	-98%	14
<i>Trading services</i>	409 304	469 795	478 795	38 150	290 651	316 773	(26 121)	-8%	478 795
Energy sources	274 353	334 664	338 664	28 093	198 965	221 758	(22 794)	-10%	338 664
Water management	52 476	72 201	72 201	4 722	36 162	48 892	(12 730)	-26%	72 201
Waste water management	49 259	27 843	30 843	2 495	25 392	21 414	3 977	19%	30 843
Waste management	33 216	35 087	37 087	2 840	30 133	24 708	5 425	22%	37 087
Total Revenue - Functional	676 323	777 830	786 693	47 313	461 463	536 256	(74 793)	-14%	786 693
Expenditure - Functional									
<i>Governance and administration</i>	122 905	145 004	147 792	10 580	75 475	97 779	(22 304)	-23%	147 792
Executive and council	23 838	29 621	30 071	1 597	14 045	20 031	(5 986)	-30%	30 071
Finance and administration	96 559	112 849	115 607	8 813	60 204	76 361	(16 156)	-21%	115 607
Internal audit	2 508	2 534	2 114	170	1 227	1 388	(161)	-12%	2 114
<i>Community and public safety</i>	97 434	133 059	138 542	8 315	60 225	91 551	(31 326)	-34%	138 542
Community and social services	23 943	28 680	30 260	2 216	17 939	20 153	(2 213)	-11%	30 260
Sport and recreation	27 018	32 356	30 212	3 200	18 723	19 658	(935)	-5%	30 212
Public safety	42 004	43 012	50 984	2 529	20 001	33 792	(13 791)	-41%	50 984
Housing	4 469	29 011	27 086	370	3 561	17 948	(14 387)	-80%	27 086
<i>Economic and environmental services</i>	34 813	36 288	32 932	1 731	19 029	21 810	(2 781)	-13%	32 932
Planning and development	10 129	11 280	11 706	957	7 232	7 782	(550)	-7%	11 706
Road transport	24 205	22 910	19 684	705	11 314	13 006	(1 692)	-13%	19 684
Environmental protection	479	2 098	1 541	68	483	1 021	(538)	-53%	1 541
<i>Trading services</i>	390 042	459 620	448 366	44 867	240 740	297 919	(57 179)	-19%	448 366
Energy sources	271 820	327 833	324 463	25 480	172 446	216 174	(43 728)	-20%	324 463
Water management	41 092	36 559	37 827	7 962	23 987	24 980	(994)	-4%	37 827
Waste water management	36 519	43 400	38 243	5 385	21 438	24 903	(3 465)	-14%	38 243
Waste management	40 611	51 829	47 834	6 040	22 870	31 861	(8 992)	-28%	47 834
<i>Other</i>	902	951	951	–	683	634	49	8%	951
Total Expenditure - Functional	646 096	774 922	768 582	65 493	396 152	509 693	(113 541)	-22%	768 582
Surplus/ (Deficit) for the year	30 227	2 908	18 110	(18 180)	65 311	26 564	38 747		18 110

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

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	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Revenue - Functional									
Municipal governance and administration	94 586	110 918	113 730	7 536	80 056	86 386	(6 330)	-7%	113 730
Executive and council	13	–	600	15	19	400	(381)	-95%	600
Mayor and Council	13	–	–	15	19	–	19		–
Municipal Manager, Town Secretary and Chief Execut	–	–	600	–	–	400	(400)	-100%	600
Finance and administration	94 573	110 918	113 130	7 521	80 037	85 986	(5 949)	-7%	113 130
Administrative and Corporate Support	0	9	9	–	1	6	(6)	-90%	9
Finance	94 239	110 250	112 462	7 457	79 775	85 541	(5 766)	-7%	112 462
Human Resources	254	580	580	58	222	386	(164)	-43%	580
Marketing, Customer Relations, Publicity and Media	0	5	5	–	–	3	(3)	-100%	5
Property Services	–	–	–	–	–	–	–		–
Supply Chain Management	80	74	74	6	40	49	(9)	-18%	74
Community and public safety	155 479	171 710	174 355	1 504	87 685	119 845	(32 160)	-27%	174 355
Community and social services	128 957	120 006	122 331	367	72 666	85 205	(12 540)	-15%	122 331
Aged Care	118 121	109 415	111 015	312	72 365	77 657	(5 292)	-7%	111 015
Cemeteries, Funeral Parlours and Crematoriums	328	367	367	13	175	250	(75)	-30%	367
Community Halls and Facilities	31	485	485	37	101	323	(222)	-69%	485
Libraries and Archives	10 475	9 739	10 463	5	25	6 975	(6 951)	-100%	10 463
Sport and recreation	9 314	1 661	2 734	508	5 132	1 822	3 310	182%	2 734
Recreational Facilities	2 057	1 611	2 684	501	4 756	1 789	2 967	166%	2 684
Sports Grounds and Stadiums	7 257	50	50	7	376	33	343	1027%	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	16 929	26 158	26 713	614	9 792	17 762	(7 970)	-45%	26 713
<i>Fire Fighting and Protection</i>	2	6	6	1	12	4	7	0	6
Housing	278	23 884	22 577	15	96	15 056	(14 960)	-99%	22 577
<i>Housing</i>	278	23 884	22 577	15	96	15 056	(14 960)	-99%	22 577
Economic and environmental services	16 878	25 287	19 692	121	2 959	13 172	(10 213)	-78%	19 692
Planning and development	4 244	2 365	2 937	121	1 095	1 980	(884)	-45%	2 937
<i>Economic Development/Planning</i>	1 892	279	851	-	2	567	(566)	-100%	851
<i>Town Planning, Building Regulations and Enforcemen</i>	1 721	1 426	1 426	121	1 094	950	143	15%	1 426
<i>Project Management Unit</i>	630	660	660	-	-	462	(462)	-100%	660
Road transport	12 634	22 907	16 742	-	1 863	11 183	(9 320)	-83%	16 742
<i>Roads</i>	12 634	22 907	16 742	-	1 863	11 183	(9 320)	-83%	16 742
Environmental protection	-	14	14	-	0	9	(9)	-98%	14
<i>Biodiversity and Landscape</i>	-	14	14	-	0	9	(9)	-98%	14
Trading services	409 304	469 795	478 795	38 150	290 651	316 773	(26 121)	-8%	478 795
Energy sources	274 353	334 664	338 664	28 093	198 965	221 758	(22 794)	-10%	338 664
<i>Electricity</i>	274 131	333 099	337 099	28 093	198 612	220 663	(22 051)	-10%	337 099
<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	4 722	36 162	48 892	(12 730)	-26%	72 201
<i>Water Distribution</i>	52 476	60 921	60 921	4 722	36 162	40 996	(4 835)	-12%	60 921
Waste water management	49 259	27 843	30 843	2 495	25 392	21 414	3 977	19%	30 843
<i>Sewerage</i>	38 651	26 954	29 954	2 495	24 502	20 792	3 711	18%	29 954
<i>Storm Water Management</i>	10 607	889	889	-	889	623	267	43%	889
Waste management	33 216	35 087	37 087	2 840	30 133	24 708	5 425	22%	37 087
<i>Solid Waste Removal</i>	30 130	35 087	37 087	2 840	30 133	24 708	5 425	22%	37 087
Other	77	120	120	2	111	80	31	38%	120
Licensing and Regulation	77	120	120	2	111	80	31	38%	120
Total Revenue - Functional	676 323	777 830	786 693	47 313	461 463	536 256	(74 793)	-14%	786 693

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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			
R thousands									
Expenditure - Functional									
Municipal governance and administration	122 905	145 004	147 792	10 580	75 475	97 779	(22 304)	-23%	147 792
Executive and council	23 838	29 621	30 071	1 597	14 045	20 031	(5 986)	-30%	30 071
Mayor and Council	15 898	18 723	18 393	895	8 016	12 248	(4 232)	-35%	18 393
Municipal Manager, Town Secretary and Chief Execut	7 941	10 897	11 678	702	6 029	7 783	(1 754)	-23%	11 678
Finance and administration	96 559	112 849	115 607	8 813	60 204	76 361	(16 156)	-21%	115 607
Administrative and Corporate Support	17 899	11 560	11 880	574	7 845	7 426	419	6%	11 880
Asset Management	31	5 167	1 591	6	7	1 061	(1 054)	-99%	1 591
Finance	30 327	37 107	38 760	4 657	22 539	25 804	(3 265)	-13%	38 760
Fleet Management	3 406	2 806	2 837	243	2 305	1 888	417	22%	2 837
Human Resources	22 230	36 284	39 141	1 817	14 225	26 052	(11 826)	-45%	39 141
Information Technology	4 385	3 372	4 534	315	3 451	2 924	527	18%	4 534
Legal Services	5 416	2 279	2 346	123	939	1 563	(623)	-40%	2 346
Marketing, Customer Relations, Publicity and Media	3 904	3 900	3 890	336	2 672	2 589	83	3%	3 890
Property Services	1 783	1 268	1 598	81	1 308	1 065	243	23%	1 598
Risk Management	-	497	355	3	3	237	(233)	-99%	355
Supply Chain Management	6 778	7 052	7 743	593	4 656	5 148	(493)	-10%	7 743
Valuation Service	400	1 557	932	64	254	604	(350)	-58%	932
Internal audit	2 508	2 534	2 114	170	1 227	1 388	(161)	-12%	2 114
Governance Function	2 508	2 534	2 114	170	1 227	1 388	(161)	-12%	2 114
Community and public safety	97 434	133 059	138 542	8 315	60 225	91 551	(18 648)	-20%	138 542
Community and social services	23 943	28 680	30 260	2 216	17 939	20 153	(2 213)	-11%	30 260
Aged Care	4 658	4 347	7 511	563	4 532	4 998	(467)	-9%	7 511
Cemeteries, Funeral Parlours and Crematoriums	3 189	3 600	3 515	285	2 242	2 342	(100)	-4%	3 515
Child Care Facilities	8	972	132	1	4	88	(84)	-95%	132
Community Halls and Facilities	5 400	6 608	6 316	462	3 783	4 210	(426)	-10%	6 316
Disaster Management	95	236	208	2	5	139	(134)	-96%	208
Education	1	831	104	-	1	69	(69)	-99%	104
Libraries and Archives	10 591	12 086	12 473	902	7 373	8 306	(934)	-11%	12 473
Sport and recreation	27 018	32 356	30 212	3 200	18 723	19 658	(935)	-5%	30 212
Community Parks (including Nurseries)	8 229	7 228	7 945	611	5 308	5 251	57	1%	7 945
Recreational Facilities	12 759	18 999	15 975	2 029	9 451	10 226	(775)	-8%	15 975
Sports Grounds and Stadiums	6 031	6 129	6 292	559	3 964	4 180	(217)	-5%	6 292
Public safety	42 004	43 012	50 984	2 529	20 001	33 792	(1 112)	-3%	50 984
Fire Fighting and Protection	8 395	8 118	10 334	745	5 795	6 843	(1 048)	-15%	10 334
Housing	4 469	29 011	27 086	370	3 561	17 948	(14 387)	-80%	27 086
Housing	4 463	27 003	26 821	367	3 524	17 771	(14 247)	-80%	26 821
Informal Settlements	6	2 009	265	3	36	177	(140)	-79%	265

Description	2020/21	Budget Year 2021/22							
	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	32 932	1 731	19 029	21 810	(2 781)	-13%	32 932
Planning and development	10 129	11 280	11 706	957	7 232	7 782	(550)	-7%	11 706
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	1 686	1 982	2 166	173	1 288	1 440	(152)	-11%	2 166
<i>Economic Development/Planning</i>	1 400	2 115	2 038	137	988	1 357	(369)	-27%	2 038
<i>Town Planning, Building Regulations and Enforcement</i>	4 745	4 473	4 702	431	3 297	3 120	177	6%	4 702
<i>Project Management Unit</i>	2 298	2 710	2 799	215	1 659	1 866	(207)	-11%	2 799
Road transport	24 205	22 910	19 684	705	11 314	13 006	(1 692)	-13%	19 684
<i>Roads</i>	24 205	22 910	19 684	705	11 314	13 006	(1 692)	-13%	19 684
Environmental protection	479	2 098	1 541	68	483	1 021	(538)	-53%	1 541
<i>Biodiversity and Landscape</i>	479	2 098	1 541	68	483	1 021	(538)	-53%	1 541
Trading services	390 042	459 620	448 366	44 867	240 740	297 919	(57 179)	-19%	448 366
Energy sources	271 820	327 833	324 463	25 480	172 446	216 174	(43 728)	-20%	324 463
<i>Electricity</i>	269 233	324 461	321 820	25 230	170 787	214 414	(43 627)	-20%	321 820
<i>Street Lighting and Signal Systems</i>	2 587	3 371	2 643	250	1 659	1 760	(101)	-6%	2 643
Water management	41 092	36 559	37 827	7 962	23 987	24 980	(994)	-4%	37 827
<i>Water Treatment</i>	154	1 838	1 278	15	135	852	(717)	-84%	1 278
<i>Water Distribution</i>	37 997	30 463	32 319	7 797	21 566	21 309	257	1%	32 319
<i>Water Storage</i>	2 941	4 258	4 231	149	2 286	2 820	(534)	-19%	4 231
Waste water management	36 519	43 400	38 243	5 385	21 438	24 903	(3 465)	-14%	38 243
<i>Public Toilets</i>	1 566	1 984	1 837	145	1 111	1 224	(113)	-9%	1 837
<i>Sewerage</i>	27 631	30 347	26 923	4 691	15 469	17 363	(1 894)	-11%	26 923
<i>Storm Water Management</i>	7 321	8 141	8 028	549	4 858	5 347	(489)	-9%	8 028
<i>Waste Water Treatment</i>	0	2 928	1 455	-	0	969	(969)	-100%	1 455
Waste management	40 611	51 829	47 834	6 040	22 870	31 861	(8 992)	-28%	47 834
<i>Solid Waste Disposal (Landfill Sites)</i>	7 599	16 403	14 072	300	2 037	9 374	(7 337)	-78%	14 072
<i>Solid Waste Removal</i>	31 594	33 991	33 243	5 728	20 720	22 141	(1 422)	-6%	33 243
<i>Street Cleaning</i>	1 418	1 436	519	12	113	346	(232)	-67%	519
Other	902	951	951	-	683	634	49	8%	951
Licensing and Regulation	10	51	51	-	8	34	(26)	-77%	51
Tourism	892	900	900	-	675	600	75	12%	900
Total Expenditure - Functional	646 096	774 922	768 582	65 493	396 152	509 693	(100 862)	-20%	768 582
Surplus/ (Deficit) for the year	30 227	2 908	18 110	(18 180)	65 311	26 564	38 747	146%	18 110

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) - M08 February

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	109 497	7 259	78 162	83 582	(5 420)	-6.5%	109 497
Vote 2 - Community Services	13 354	35 720	36 210	552	5 196	24 152	(18 957)	-78.5%	36 210
Vote 2 - Community Services	130 857	131 976	134 131	488	79 187	93 022	(13 835)	-14.9%	134 131
Vote 2 - Community Services	13 503	4 581	5 152	504	3 614	3 434	180	5.2%	5 152
Vote 3 - Corporate Services	267	594	594	72	242	396	(154)	-39.0%	594
Vote 4 - Technical Services	339 012	388 952	389 786	30 845	228 425	256 691	(28 266)	-11.0%	389 786
Vote 4 - Technical Services	85 638	107 224	109 224	7 542	66 231	73 558	(7 327)	-10.0%	109 224
Vote 5 - Muncipal Manager	1 129	1 072	2 099	51	407	1 422	(1 014)	-71.3%	2 099
Total Revenue by Vote	676 323	777 830	786 693	47 313	461 463	536 256	(74 793)	-13.9%	786 693
Expenditure by Vote									
Vote 1 - Financial Services	38 586	52 465	50 854	5 473	28 699	33 835	(5 137)	-15.2%	50 854
Vote 2 - Community Services	36 229	41 879	44 640	3 977	25 097	29 274	(4 177)	-14.3%	44 640
Vote 2 - Community Services	48 070	54 069	60 197	3 063	25 048	39 931	(14 883)	-37.3%	60 197
Vote 2 - Community Services	16 030	43 719	40 118	1 589	12 390	26 612	(14 221)	-53.4%	40 118
Vote 3 - Corporate Services	68 115	77 479	81 438	4 095	38 823	53 634	(14 811)	-27.6%	81 438
Vote 4 - Technical Services	338 159	401 057	389 655	32 091	209 324	258 957	(49 633)	-19.2%	389 655
Vote 4 - Technical Services	86 066	90 791	87 610	14 313	49 584	58 099	(8 515)	-14.7%	87 610
Vote 5 - Muncipal Manager	14 779	13 462	13 819	891	7 187	9 185	(1 998)	-21.8%	13 819
Total Expenditure by Vote	646 034	774 922	768 332	65 493	396 152	509 526	(113 374)	-22.3%	768 332
Surplus/ (Deficit) for the year	30 289	2 908	18 360	(18 180)	65 311	26 730	38 581	144.3%	18 360

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) - M08 February

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	5 230	70 328	66 077	4 251	6%	83 290
Service charges - electricity revenue	274 180	323 478	327 478	28 112	198 004	213 839	(15 835)	-7%	327 478
Service charges - water revenue	43 137	39 677	39 677	4 180	29 956	26 224	3 731	14%	39 677
Service charges - sanitation revenue	30 920	25 043	28 043	2 272	21 916	19 495	2 421	12%	28 043
Service charges - refuse revenue	27 965	25 574	27 574	2 485	19 679	18 100	1 579	9%	27 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 606	1 470	2 970	415	2 946	1 980	966	49%	2 970
Interest earned - external investments	3 079	6 990	6 990	716	2 990	4 659	(1 669)	-36%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 439	10 857	5 784	5 073	88%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 593	21 479	21 479	1	5 588	14 314	(8 726)	-61%	21 479
Licences and permits	1 065	2 111	2 111	140	889	1 407	(518)	-37%	2 111
Agency services	4 354	4 046	4 046	472	3 166	2 697	469	17%	4 046
Transfers recognised - operational	131 244	145 903	148 892	357	72 835	102 946	(30 111)	-29%	148 892
Other revenue	7 774	14 985	15 676	1 461	6 725	10 448	(3 723)	-36%	15 676
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 159	702 723	716 903	47 280	445 880	487 970	(42 090)	-9%	716 903
Expenditure By Type									
Employee related costs	201 544	237 025	234 254	18 443	140 804	156 151	(15 347)	-10%	234 254
Remuneration of councillors	9 897	12 007	11 007	829	6 560	7 335	(775)	-11%	11 007
Debt impairment	50 015	63 750	63 750	18 338	25 005	42 500	(17 495)	-41%	63 750
Depreciation & asset impairment	32 145	39 729	39 729	-	15 078	26 475	(11 397)	-43%	39 729
Finance charges	4 522	8 696	8 684	-	76	5 787	(5 711)	-99%	8 684
Bulk purchases	239 632	285 789	289 789	21 947	152 402	193 145	(40 742)	-21%	289 789
Other materials	12 584	14 977	15 131	1 478	9 739	10 044	(305)	-3%	15 131
Contracted services	51 748	48 390	40 004	1 931	19 283	24 692	(5 409)	-22%	40 004
Transfers and grants	6 534	25 603	23 333	17	1 501	15 555	(14 054)	-90%	23 333
Other expenditure	37 409	38 955	42 902	2 511	25 704	28 009	(2 304)	-8%	42 902
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 096	774 922	768 582	65 493	396 152	509 693	(113 541)	-22%	768 582
Surplus/(Deficit)									
Transfers recognised - capital	52 267	74 937	69 620	-	15 354	48 173	(32 819)	(0)	69 620
Contributions recognised - capital	898	170	170	33	230	113	116	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	30 227	2 908	18 110	(18 180)	65 311	26 564			18 110
Surplus/(Deficit) attributable to	30 227	2 908	18 110	(18 180)	65 311	26 564			18 110
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	30 227	2 908	18 110	(18 180)	65 311	26 564			18 110

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) - M08
February**

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	(0)	-	-	-	-	-	-	-	-
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	15 209	609	5 558	9 878	(4 321)	-44%	15 209
Vote 4 - Technical Services	3 913	34 373	39 769	4 803	17 673	24 831	(7 158)	-29%	39 769
Vote 5 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	16 545	62 004	54 977	5 412	23 231	34 710	(11 479)	-33%	54 977
Single Year expenditure appropriation									
Vote 1 - Financial Services	165	180	1 012	108	351	658	(307)	-47%	1 012
Vote 2 - Community Services	1 971	-	-	-	-	-	-	-	-
Vote 2 - Community Services	1 126	-	240	-	240	160	80	50%	240
Vote 2 - Community Services	9 507	6 151	3 758	(227)	508	2 438	(1 931)	-79%	3 758
Vote 3 - Corporate Services	3 630	900	1 069	-	155	713	(557)	-78%	1 069
Vote 4 - Technical Services	25 539	16 266	19 207	1 110	6 367	11 482	(5 115)	-45%	19 207
Vote 4 - Technical Services	8 462	3 744	889	-	889	593	296	50%	889
Vote 5 - Muncipal Manager	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	50 399	27 241	26 176	991	8 510	16 044	(7 534)	-47%	26 176
Total Capital Expenditure	66 944	89 244	81 153	6 403	31 741	50 753	(19 012)	-37%	81 153

**WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08
February**

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	4 282	108	1 472	2 838	(1 366)	-48%	4 282
Executive and council	(1)	600	600	-	-	400	(400)	-100%	600
Finance and administration	3 163	1 480	3 682	108	1 472	2 438	(966)	-40%	3 682
Community and public safety	10 876	5 456	3 263	(227)	746	2 175	(1 429)	-66%	3 263
Community and social services	1 613	-	-	-	-	-	-	-	-
Sport and recreation	7 782	5 456	3 023	(227)	506	2 015	(1 509)	-75%	3 023
Public safety	1 481	-	240	-	240	160	80	50%	240
Housing	-	-	-	-	-	-	-	-	-
Economic and environmental services	17 177	27 042	16 007	549	6 922	10 604	(3 682)	-35%	16 007
Planning and development	1 934	696	736	-	2	423	(422)	-100%	736
Road transport	15 243	26 347	15 272	549	6 920	10 181	(3 261)	-32%	15 272
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	35 728	54 666	57 601	5 973	22 601	35 136	(12 534)	-36%	57 601
Energy sources	4 054	13 163	13 204	1 170	2 260	7 469	(5 209)	-70%	13 204
Water management	7 954	21 135	18 281	3 770	7 996	10 506	(2 510)	-24%	18 281
Waste water management	18 448	3 386	3 739	-	1 779	2 242	(464)	-21%	3 739
Waste management	5 272	16 982	22 377	1 033	10 567	14 918	(4 351)	-29%	22 377
Total Capital Expenditure - Standard Cla	66 944	89 244	81 153	6 403	31 741	50 753	(19 012)	-37%	81 153
Funded by:									
National Government	18 276	49 637	49 637	5 582	19 870	30 076	(10 206)	-34%	49 637
Provincial Government	33 326	24 801	18 635	549	9 590	12 356	(2 766)	-22%	18 635
District Municipality	665	500	815	-	240	460	(220)	-48%	815
Transfers recognised - capital	52 768	74 937	69 087	6 131	29 700	42 893	(13 192)	-31%	69 087
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	12 066	272	2 041	7 861	(5 820)	-74%	12 066
Total Capital Funding	66 944	89 244	81 153	6 403	31 741	50 753	(19 012)	-37%	81 153

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	89 313	114 952
Call investment deposits	–	–	–	60 000	–
Consumer debtors	82 538	28 353	55 673	96 934	55 673
Other debtors	9 546	7 966	18 542	42 807	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	8 749	9 963
Total current assets	217 352	181 281	199 130	297 804	199 130
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	44 224	43 765	43 430	44 224	43 430
Investments in Associate	–	–	–	–	–
Property, plant and equipment	982 227	996 031	1 038 873	998 890	1 038 873
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 260	1 576	1 122	1 260	1 122
Other non-current assets	550	550	550	550	550
Total non current assets	1 028 261	1 041 921	1 083 975	1 044 924	1 083 975
TOTAL ASSETS	1 245 613	1 223 203	1 283 105	1 342 729	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	898	1 587
Consumer deposits	9 080	7 976	8 732	10 151	8 732
Trade and other payables	58 906	115 836	110 393	92 186	110 393
Provisions	57 013	77 857	25 627	56 627	25 627
Total current liabilities	126 585	201 668	146 339	159 862	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	172 380	173 844
Total non current liabilities	175 032	131 189	174 032	173 568	174 032
TOTAL LIABILITIES	301 617	332 857	320 371	333 431	320 371
NET ASSETS	943 996	890 345	962 733	1 009 298	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	933 554	879 728	952 291	998 855	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	943 996	890 345	962 733	1 009 298	962 733

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

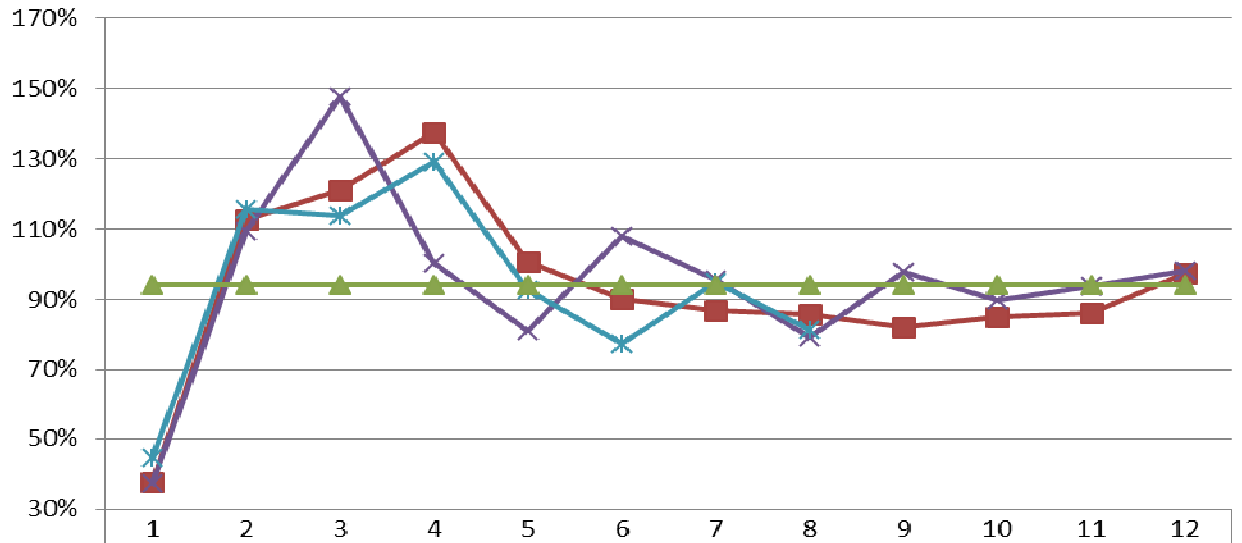
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	4 808	64 573	62 629	1 944	3%	79 126
Service charges	345 134	379 151	437 751	37 045	291 922	226 351	65 571	29%	437 751
Other revenue	859	27 756	19 373	2 420	14 946	15 201	(255)	-2%	19 373
Government - operating	131 051	145 903	154 127	1 518	84 977	110 738	(25 761)	-23%	154 127
Government - capital	52 102	75 107	86 842	-	44 861	46 978	(2 118)	-5%	86 842
Interest	8 648	9 593	9 593	716	2 778	4 553	(1 775)	-39%	9 593
Dividends									
Payments									
Suppliers and employees	(546 597)	(604 934)	(658 415)	(50 613)	(432 761)	(396 946)	35 815	-9%	(658 415)
Finance charges	(226)	(461)	(462)	-	(17)	(230)	(213)	93%	(462)
Transfers and Grants	(22 351)	(25 603)	(30 361)	(15)	(1 724)	(5 313)	(3 589)	68%	(30 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES	51 431	85 636	97 574	(4 122)	69 556	63 962	69 621	109%	97 574
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	(59 788)	-	(59 788)	-	10 442
Payments									
Capital assets	(66 944)	(89 094)	(107 369)	(11 378)	(36 076)	(46 271)	(10 194)	22%	(107 369)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(66 038)	(89 094)	(96 927)	8 622	(95 864)	(46 271)	49 594	-107%	(96 927)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	849	-	-	240	453	-	453	-	-
Payments									
Repayment of borrowing	(1 331)	(1 000)	(1 000)	-	(128)	-	128	-	(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(482)	(1 000)	(1 000)	240	325	-	(325)		325
NET INCREASE/ (DECREASE) IN CASH HELD	(15 089)	(4 459)	(353)	4 740	(25 982)	17 691			(353)
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		89 314	132 996			114 943

WC022 Witzberg - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations
R thousands			
1	Revenue By Source		
	Property rates	4 251	Immaterial Variance.
	Service charges - electricity revenue	(15 835)	Increase expected during last months of financial year in line with agricultural seasonal trends.
	Service charges - water revenue	3 731	Immaterial Variance.
	Service charges - sanitation revenue	2 421	Immaterial Variance.
	Service charges - refuse revenue	1 579	Immaterial Variance.
	Service charges - other	-	
	Rental of facilities and equipment	966	Immaterial Variance.
	Interest earned - external investments	(1 669)	Immaterial Variance.
	Interest earned - outstanding debtors	5 073	Immaterial Variance.
	Dividends received	-	
	Fines, penalties and forfeits	(8 726)	Fines Revenue Recognised on an Annual Basis. No service provider appointed.
	Licences and permits	(518)	Immaterial Variance.
	Agency services	469	Immaterial Variance.
	Transfers and subsidies	(30 111)	Delay in expenditure with regards to Housing Top Structures. Deduction of unspent grants from second equitable share tranche.
	Other revenue	(3 723)	Immaterial Variance.
	Gains on disposal of PPE	-	
2	Expenditure By Type		
	Employee related costs	(15 347)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(775)	Immaterial Variance.
	Debt impairment	(17 495)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(11 397)	Depreciation recognised on an annual basis.
	Finance charges	(5 711)	Immaterial Variance.
	Bulk purchases	(40 742)	Increase expected during last months of financial year in line with agricultural seasonal trends.
	Other materials	(305)	Immaterial Variance.
	Contracted services	(5 409)	Decrease in contracted services.
	Transfers and subsidies	(14 054)	Delay in expenditure with regards to Housing Top Structures.
	Other expenditure	(2 304)	Immaterial Variance.
	Loss on disposal of PPE	(0)	
3	Capital Expenditure		
	Total Capital Expenditure	(19 012)	Capital expenditure expected to increase as based on historical trends.
		-	
		-	
		-	
4	Financial Position		
		-	
		-	
		-	
		-	
5	Cash Flow		
	Receipts	-	
	Property rates	1 944	Immaterial Variance.
	Service charges	65 571	High collection pertaining to electricity revenue due to bulk of total budget residing in last quarter of year - based on historical seasonal trends.
	Other revenue	(255)	Receipts lower than expected.
	Government - operating	(25 761)	Receipts with regards to Grants outstanding - deduction of unspent grants from second equitable share tranche.
	Government - capital	(2 118)	Immaterial Variance.
	Interest	(1 775)	Immaterial Variance.
	Dividends	-	
	Payments	-	
	Suppliers and employees	35 815	Budget in line with historical seasonal trends. Actual expenditure to date more than anticipated.
	Finance charges	(213)	Immaterial Variance.
	Transfers and Grants	(3 589)	Immaterial Variance.
6	Measureable performance		
7	Municipal Entities		

Debtor Collection Rate per Month

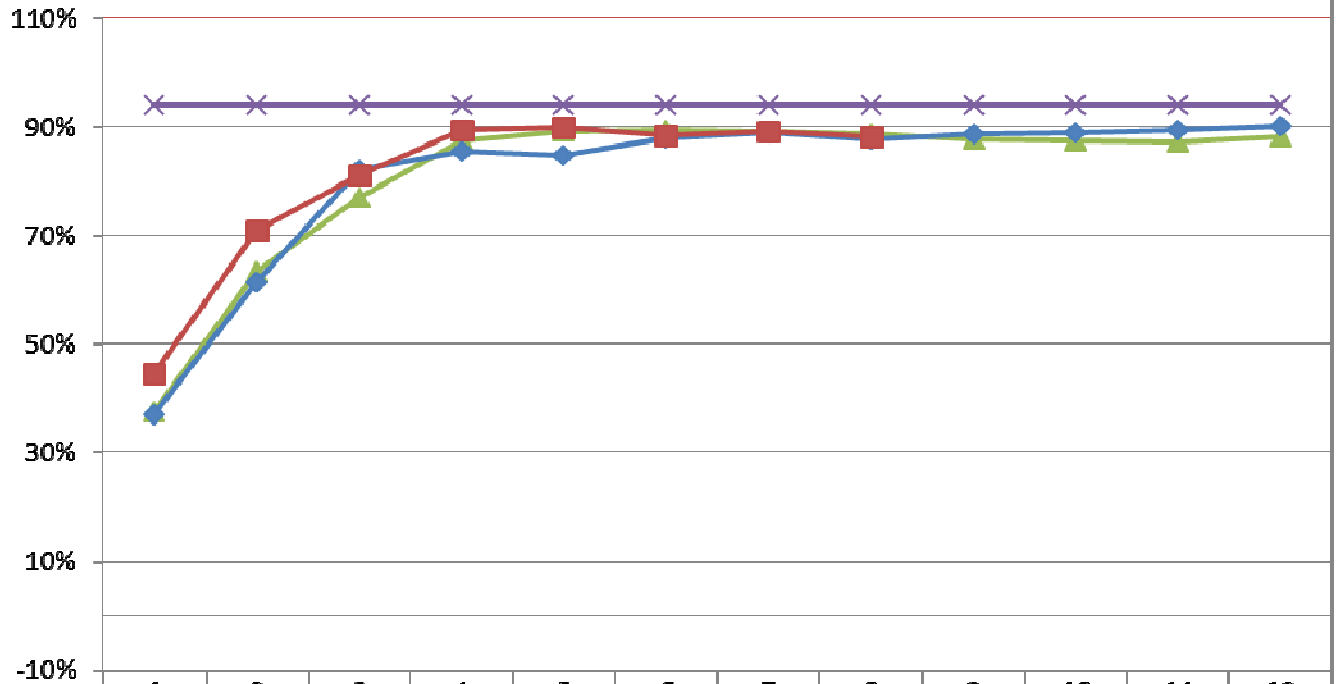


19/20	38%	113%	121%	138%	101%	90%	87%	86%	82%	85%	86%	97%
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%	81%				
Target 94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%	94%

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 Feb 2022 amounts to 81% in comparison to the previous year 79%.

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 Feb 2022 81% beloop in vergelyking met die vorige jaar 79%.

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%	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 88% behoort.

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

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

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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	11 864	1 778	1 868	1 708	1 658	1 576	9 429	65 633	95 514	80 004
Electricity	1300	24 763	653	606	311	315	197	1 007	3 503	31 355	5 333
Property Rates	1400	5 983	468	410	370	326	5 167	1 364	17 970	32 057	25 197
Waste Water Management	1500	8 093	1 085	1 058	996	959	922	4 990	34 367	52 470	42 233
Waste Management	1600	8 698	1 349	1 241	1 178	1 105	1 069	5 433	35 874	55 947	44 658
Property Rental Debtors	1700	188	13	13	12	12	13	76	1 152	1 479	1 265
Interest on Arrear Accounts	1810	1 130	102	150	155	180	373	1 465	47 495	51 051	49 668
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(5 282)	179	185	38	38	40	164	1 318	(3 320)	1 598
Total By Income Source	2000	55 437	5 627	5 531	4 769	4 593	9 356	23 927	207 312	316 552	249 957
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	988	300	242	206	171	1 236	698	3 242	7 083	5 553
Commercial	2300	21 640	585	775	323	250	2 546	951	11 524	38 593	15 594
Households	2400	32 371	4 581	4 340	4 070	4 014	5 243	21 227	186 022	261 868	220 576
Other	2500	438	161	174	170	157	331	1 050	6 525	9 007	8 234
Total By Customer Group	2600	55 437	5 627	5 531	4 769	4 593	9 356	23 927	207 312	316 552	249 957

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 - M08 February

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	496	462	8	0	-	-	-	-	967
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	496	462	8	0	-	-	-	-	967

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 - M08 February

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							
Municipality								
ABSA Bank Ltd	7 Months	Fixed deposit - 3 months	28/02/2022	-		-	-	-
Nedbank Ltd	5 Months	Fixed deposit	09/05/2022	-		-	-	10 000
Standard Bank of SA Ltd	5 Months	Fixed deposit	09/05/2022	-		-	-	30 000
First National Bank	5 Months	Fixed deposit	10/05/2022	-		-	-	20 000
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	60 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

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 Share	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]	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	45 872	2 266	(25 068)	29 709	(54 777)	-184.4%	46 472
Capacity Building	-	-	-	-	-	-		-
Capacity Building and Other	15 902	31 318	1 433	(12 234)	20 442	(32 676)	-159.8%	31 318
Infrastructure	2 749	2 749	-	(3 018)	1 397	(4 415)	-316.1%	2 749
								-
								14 374
District Municipality:	-	-	-	-	-	-		1 790
All Grants	-	-	-	-	-	-		-
Total Operating Transfers and Grants	47 830	64 246	2 266	(26 618)	46 978	(73 596)	-156.7%	66 636
National Government:	-	480	-	(835)	240	(1 075)	-895.7%	480
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-		-
Provincial Government:	-	-	170	(6 548)	-	(6 548)		-
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	-	-	85	(3 274)	-	(3 274)		-
								-
District Municipality:	18 112	33 768	1 518	(17 475)	21 667	(39 143)	-180.7%	33 768
All Grants	18 112	33 768	1 518	(17 475)	21 667	(39 143)	-180.7%	33 768
Other grant providers:	94 164	94 164	-	(39 552)	55 189	(94 741)	-171.7%	94 164
Departmental Agencies and Accounts	-	-	-	-	-	-		-
Foreign Government and International Organisations	57 082	57 082	-	(23 175)	32 594	(55 769)	-171.1%	57 082
Total Capital Transfers and Grants	112 276	128 412	1 687	(64 410)	77 096	(141 506)	-183.5%	128 412
TOTAL RECEIPTS OF TRANSFERS & GRANTS	160 106	192 658	3 953	(91 028)	124 074	(215 102)	-173.4%	195 048

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 - M08 February

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:	-	-	45	(196)	-	-		-
Operational Revenue:General Revenue:Equitable S	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Gra	-	-	-	-	-	-		-
Local Government Financial Management Grant [S	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Municipal Emergency Housing Grant	-	-	-	-	-	-		-
Provincial Government:	-	-	624	(1 744)	-	(1 744)		-
Capacity Building and Other	-	-	312	(872)	-	(872)		-
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	-	-	312	(875)	-	(875)		-
District Municipality:	-	-	-	-	-	-		-
All Grants	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-		-
Foreign Government and International Organisation	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants	-	-	669	(1 940)	-	(1 744)		-
National Government:	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	-	-	-	-		-
Provincial Government:	-	-	715	(2 136)	-	(2 136)		-
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	-	-	-	-	-	-		-
District Municipality:	-	-	357	(1 068)	-	(1 068)		-
All Grants	-	-	357	(1 068)	-	(1 068)		-
Other grant providers:	-	-	1 604	16 468	-	16 468		-
Foreign Government and International Organisation	-	-	1 085	9 239	-	9 239	#DIV/0!	-
Transfer from Operational Revenue	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants	-	-	2 675	13 263	-	13 263		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANT	-	-	3 345	11 323	-	11 520		-

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 - M08 February

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	647	5 115	5 318	(203)	-4%	7 980
Pension and UIF Contributions	1 787	1 706	94	662	1 137	(475)	-42%	1 706
Medical Aid Contributions	335	335	6	97	223	(127)	-57%	335
Motor Vehicle Allowance	817	0	-	-	-	-		0
Cellphone Allowance	985	942	81	672	628	44	7%	942
Housing Allowances	43	43	-	15	29	(14)	-49%	43
Other benefits and allowances	59	0	-	-	-	-		0
Sub Total - Councillors	12 007	11 007	829	6 560	7 335	(775)	-11%	11 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 317	325	2 601	2 877	(276)	-10%	4 317
Pension and UIF Contributions	925	925	26	228	616	(388)	-63%	925
Medical Aid Contributions	159	159	5	38	106	(68)	-64%	159
Overtime	-	-	-	-	-	-		-
Performance Bonus	1 052	1 052	62	496	701	(205)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	661	828	(167)	-20%	1 242
Cellphone Allowance	84	84	2	35	56	(21)	-37%	84
Housing Allowances	182	182	23	189	121	68	56%	182
Other benefits and allowances	136	136	9	75	90	(15)	-17%	136
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	8 276	8 096	536	4 323	5 395	(1 072)	-20%	8 096
Other Municipal Staff								
Basic Salaries and Wages	136 537	130 761	10 388	81 961	87 171	(5 211)	-6%	130 761
Pension and UIF Contributions	20 659	19 968	1 678	13 343	13 312	31	0%	19 968
Medical Aid Contributions	9 200	9 200	701	5 471	6 131	(660)	-11%	9 200
Overtime	10 906	11 040	1 316	12 026	7 359	4 667	63%	11 040
Performance Bonus	9 311	12 428	1 699	6 349	8 283	(1 934)	-23%	12 428
Motor Vehicle Allowance	5 309	5 915	492	3 941	3 943	(2)	0%	5 915
Cellphone Allowance	478	511	40	337	341	(4)	-1%	511
Housing Allowances	1 947	1 137	93	754	758	(4)	0%	1 137
Other benefits and allowances	5 175	3 977	382	3 260	2 651	609	23%	3 977
Payments in lieu of leave	1 050	3 043	252	2 109	2 029	80	4%	3 043
Long service awards	-	-	81	644	-	644	#DIV/0!	-
Post-retirement benefit obligations	28 178	28 178	786	6 286	18 778	(12 492)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	226 158	17 908	136 480	150 755	(14 275)	-9%	226 158
TOTAL SALARY, ALLOWANCES &	249 032	245 261	19 273	147 364	163 486	(16 122)	-10%	245 261
% increase								
TOTAL MANAGERS AND STAFF	237 025	234 254	18 443	140 804	156 151	(15 347)	-10%	234 254

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 - M08 February

Description	Ref	Budget Year 2021/22											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		5 769	15 593	11 710	12 132	5 180	4 215	5 166	4 808	-	-	-	15 811
Service charges - electricity revenue		30 337	36 936	33 947	28 552	25 311	21 246	26 243	28 406	-	-	-	87 022
Service charges - water revenue		2 880	3 342	2 987	3 128	2 894	2 432	3 734	3 800	-	-	-	6 644
Service charges - sanitation revenue		1 789	2 310	1 912	5 727	2 288	1 507	2 414	2 484	-	-	-	(3 817)
Service charges - refuse		2 013	2 089	2 126	2 181	2 208	1 520	2 485	2 221	-	-	-	2 546
Service charges - other		-	-	3 044	(2 436)	60	1 525	(3 854)	135	-	-	-	2 213
Rental of facilities and equipment		91	77	334	300	374	219	435	320	-	-	-	(2 077)
Interest earned - external investments		221	237	164	136	448	192	665	716	-	-	-	4 193
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	(0)
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	63	107	176	82	95	195	-	-	-	493
Licences and permits		487	50	325	1 612	3 641	391	88	1 092	-	-	-	(5 476)
Agency services		-	-	-	-	-	-	-	-	-	-	-	3 948
Transfer receipts - operating		-	-	-	-	-	-	251	472	-	-	-	139 710
Other revenue		44 521	6 061	483	4 627	629	26 854	3 489	1 858	-	-	-	(81 397)
Cash Receipts by Source		88 177	66 748	57 094	56 065	43 209	60 184	41 213	46 507	-	-	-	169 813
Other Cash Flows by Source													
Transfer receipts - capital		9 333	-	-	7 713	21 264	-	6 550	-	-	-	-	53 185
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	240	-	-	-	8 279
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	20 000	-	-	-	59 788
Total Cash Receipts by Source		17 500	66 769	57 104	84 052	84 566	214	67 771	66 746	-	-	-	290 064
Cash Payments by Type													
Employee related costs		14 974	14 718	15 104	17 148	24 682	15 513	17 480	14 640	-	-	-	88 775
Remuneration of councillors		936	955	938	938	706	871	827	829	-	-	-	(6 999)
Interest paid		-	-	1	-	-	16	0	-	-	-	-	444
Bulk purchases - Electricity		32 051	38 254	33 727	20 676	19 030	18 436	19 488	25 239	-	-	-	53 926
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1 474	451	1 001	1 736	1 449	1 711	1 846	994	-	-	-	-
Contracted services		2 677	5 053	4 894	756	6 160	1 153	940	1 740	-	-	-	(23 373)
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	561	279	-	969	(206)	15	-	-	-	90 533
General expenses		8 745	2 054	7 801	8 141	2 691	5 184	2 687	2 986	-	-	-	(40 288)
Cash Payments by Type		60 910	61 539	64 024	49 674	54 719	43 852	43 061	46 443	-	-	-	163 017
Other Cash Flows/Payments by Type													
Capital assets		1 867	4 551	3 912	232	2 924	5 999	5 214	11 378	-	-	-	45 077
Repayment of borrowing		(2)	-	21	-	-	109	-	-	-	-	-	(128)
Other Cash Flows/Payments		(467)	(1 693)	1 461	935	4 680	93	1 084	4 186	-	-	-	(10 280)
Total Cash Payments by Type		62 307	64 397	69 419	50 841	62 323	50 053	49 359	62 007	-	-	-	197 686
NET INCREASE/(DECREASE) IN CASH HELD		(44 807)	2 372	(12 315)	33 211	22 243	(49 839)	18 412	4 740	-	-	-	92 378
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	60 546	93 757	116 001	66 162	84 574	89 314	89 314	89 314	89 314
Cash/cash equivalents at the month/year end:		70 489	72 861	60 546	93 757	116 001	66 162	84 574	89 314	89 314	89 314	89 314	181 692

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	3 528	4 651	1	1	4 651	4 649	100.0%	0%
August	970	5 053	5 526	4 632	4 633	10 177	5 544	54.5%	6%
September	2 309	7 122	6 317	3 700	8 333	16 494	8 162	49.5%	10%
October	3 822	10 136	8 445	217	8 550	24 939	16 389	65.7%	11%
November	7 006	10 136	8 445	2 677	11 227	33 384	22 157	66.4%	14%
December	3 969	8 647	7 193	5 676	16 903	40 577	23 674	58.3%	21%
January	4 376	3 528	4 651	8 436	25 339	45 227	19 889	44.0%	28%
February	4 502	5 053	5 526	6 403	31 741	50 753	19 012	37.5%	36%
March	15 227	7 122	6 317	–	–	57 071	–	–	–
April	2 003	10 136	8 445	–	–	65 516	–	–	–
May	6 929	10 136	8 445	–	–	73 960	–	–	–
June	65 951	8 647	7 193	–	–	81 153	–	–	–
Total Capital expenditure	117 064	89 244	81 153	31 741					

3.2 SUPPLY CHAIN MANAGEMENT

3.2.1 Demand and Acquisition

3.2.1.1 Advertisement stage

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

The following competitive bids are currently in the advertisement stage:

3.2 VOORSIENINGSKANAAL BESTUUR

3.2.1 Aanvraag en Verkryging

3.2.1.1 Adverteringsfase

Geen formele geskrewe pryskwotasies is tans in die adverteringsfase nie.

Die volgende mededingende tenders is tans in die adverteringsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM
08/2/19/28	Supply, delivery and installation of various bookshelves at John Steyn Library	23-Mar-2022
08/2/19/41	Supply and delivery of laptops	18-Mar-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 Referred back	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, Emergency Control Room and Disaster Management	19-Aug-2021	20-Oct-2021	A Lamprecht-Vertue
08/2/19/10	Construction of Ablution Facility at Wolseley	24-Feb-2022	Awaiting	J Jacobs
08/2/19/11	Revenue Enhancement: Addressing illegal Electricity Connections	28-Jan-2022	15-Feb-2022	M Grové
08/2/19/15	Supply and delivery of Electrical equipment and cables	07-Dec-2021	15-Feb-2022	M Grové
08/2/19/16	Clearing of Alien vegetation in Prince Alfred Hamlet commonage	26-Nov-2021	03-Dec-2021	H Truter
08/2/19/20	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

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE SLUITINGS DATUM	DATE TECHNICAL REPORT RECEIVED	RESPONSIBLE MANAGER
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	Awaiting	M Grové
08/2/19/29	Upgrade of multi-purpose courts at Lyell street sports field, Ceres	25-Feb-2022	Awaiting	H Truter
08/2/19/30	Construction of High jump and hammer throw facility at Lyell street sports field, Ceres	25-Feb-2022	Awaiting	H Truter

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	01-Feb-2022 Referred back	H Truter
08/2/19/24	Supply, delivery and offloading of toilet paper, paper hand wipes and cleaning chemicals	03-Feb-2022	17-Feb-2022	M Frieslaar
08/2/19/25	Supply, delivery and offloading of Water pipe repair items	28-Feb-2022	Awaiting	M Frieslaar
08/2/19/35	Vehicle Body repairs including upholstery and flooring for Two vehicles (Re-advertisement)	03-Feb-2022	Awaiting	O Gatyene
08/2/19/47	Engine repairs to Isuzu KB200, including the recovery / tow in of the vehicle from Ceres to bidder's workshop	04-Mar-2022	Awaiting	O Gatyene

3.2.1.3 Adjudication stage

The following competitives bid are currently in the adjudication stage:

3.2.1.3 Toekenningsfase:

Die volgende mededingende tenders is tans in die toekenningsfase:

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
08/2/18/79	Supply and delivery of a Conference System for Council Chambers	15-Jun-2021	14-Jul-2021	13-Sep-2021
08/2/19/05	Paving, stormwater infrastructure and fire hydrant at PAH Business Hub	05-Nov-2021	19-Jan-2022 26-Jan-2022 11-Feb-2022 18-Feb-2022	11-Feb-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	-

BID NO	DESCRIPTION / BESKRYWING	CLOSING DATE / SLUITINGS DATUM	DATE OF BEC	DATE OF BAC
			24-Feb-2022	
08/2/19/17	Facilitation of training for Municipal Minimum Competency Levels (MMCL) programme for a three year period	24-Nov-2021	02-Feb-2022 11-Feb-2022 28-Feb-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

3.2.1.4 Tenders toegeken

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

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

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

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

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Value (incl. VAT)
08/2/18/81	23-Feb-2022	Keineli Investments CC T/A Megaflow	Electrical and Mechanical maintenance of water and sewer pump stations, treatment works and related infrastructure in Witzenberg area	Bidder scored the highest points	Based on rates estimated at R 3 466 500.00

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
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08/2/19/40	22-Feb-2022	Supply, delivery and offloading calcium hypochlorite 25kg	No acceptable bids were received
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3.2.1.6 Paragraph 19 (1) I and 19 (2): Written price quotations

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

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

Die volgende geskrewe prys kwotasies was goedgekeur gedurende Februarie 2022:

Order number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
172224	07-Feb-2022	Kaap Agri Bedryf Beperk	Supply & Delivery of Calcium Hypochlorite	Lowest responsive quotation	R 27 994.95 (Incl. VAT)	Chief Financial Officer
172283	10-Feb-2022	Airo Aircon	Repair & Servicing of 9 Air conditioners at the Main Building	Lowest responsive quotation	R 22 250.00 (Incl. VAT)	Chief Financial Officer
172387	16-Feb-2022	Chlorine Tech Services	Service Provider for training on how to handle dangerous goods	Lowest responsive quotation	R 24 350.00 (Incl. VAT)	Chief Financial Officer

3.2.1.7 Formal Written Price Quotations

The following formal written price quotations, in excess of R 30 000 were awarded by an official acting in terms of a sub-delegation for the month of February 2022:

3.2.1.7 Formele Geskrewe Prys Kwotasies

Die volgende formele geskrewe kwotasies, wat meer is as R 30 000.00 is toegeken deur 'n amptenaar wat in terme van 'n sub-afvaardiging vir die maand van Februarie 2022:

Bid ref number	Date	Name of supplier	Brief description of services	Reason why award made	Amount	Official acting i.t.o sub delegation
08/2/19/31	24-Feb-2022	Viomed (Pty) Ltd	Supply and delivery of Decontamination solution, which is effective against SARS-Cov-2 and its variants (Re-advertisement)	Only responsive bidder	R 48 300.00 (Incl. VAT)	Acting Director: Community Services

3.2.1.8 Appeals

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

3.2.1.8 Appelle

Geen appelle is ontvang of was hanteer deur die Rekenpligtige beampte gedurende Februarie 2022 nie.

3.2.1.9 Deviations

The following table contains the actuals against approved deviations by the Accounting Officer for the month of February 2022 which totals R 302 650.36:

3.2.1.9 Afwykings

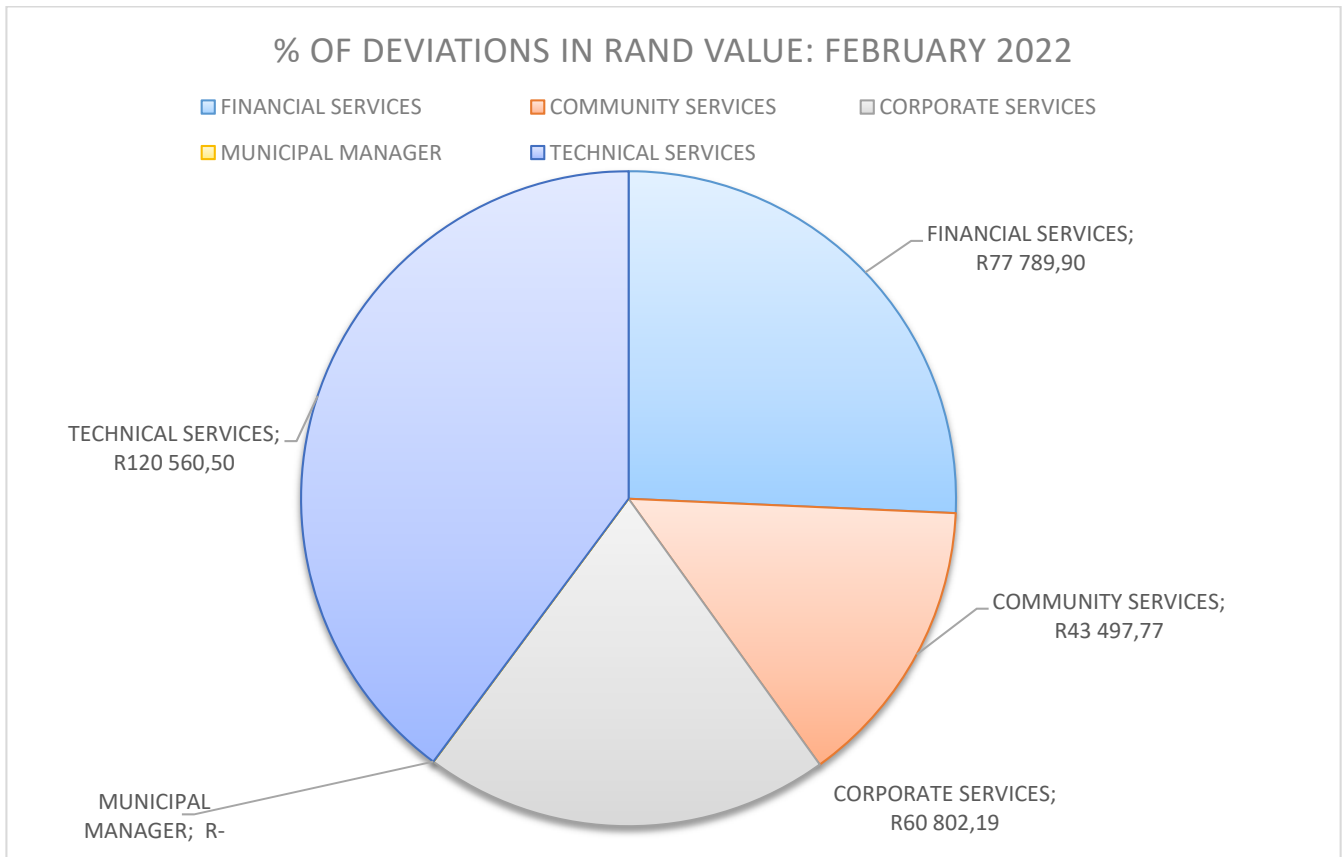
Die volgende tabel bevat die werklike uitgawes teen goedgekeurde afwykings deur die Rekenpligtige Beampte vir die maand van Februarie 2022 wat beloop op die totaal van R 302 650.36:

FINANCE MONTHLY SECTION 71 REPORT - FEBRUARY 2022 – FINANSIES ARTIKEL 71 VERSLAG

Date	Name of supplier	Description of goods and services	Reason for deviation	Order number	AMOUNT R
3-Feb-22	Witzenberg Herald	Publish Notice: Erf 2457, Olifantshoek Tulbagh	Single supplier	172170	2,808.00
1-Feb-22	Witzenberg Herald	Publish Notice: Adjustment Budget 2021/2022	Single supplier	172121	3,240.00
11-Feb-22	Baracax (PTY) Ltd T/A JP Tek Projects	Emergency works: Repair Fibre Line & Termination points	Emergency	172324	5,461.76
2-Feb-22	Engineering Council of South Africa	Membership fees: 2021	Single supplier	172144	3,800.00
2-Feb-22	CIMSO Business Solutions Africa (PTY) Ltd	Annual License Fees: Innkeeper	Impractical	172143	40,689.77
17-Feb-22	Total Computer Services (PTY) Ltd	6 Month Software License extension: Traffic Contravention system	Single supplier	172418	44,689.00
4-Feb-22	South African Post Office	Deliver of Bulk Mail - Registered Post	Single supplier	172222	7,490.00
8-Feb-22	A M E U (SA)	Annual License Fees: Utility	Single supplier	172243	8,695.00
9-Feb-22	Witzenberg Herald	Publish Notice: Inspection of Supplementary valuation roll	Single supplier	172282	12,636.00
10-Feb-22	Samras a Div. of Solvem Consulting (PTY) Ltd	Parameter updates: Assets MSCOA	Impractical	172304	17,898.50
16-Feb-22	Witzenberg Herald	Publish Notice: Draft Annual Report	Single supplier	172374	4,698.00
17-Feb-22	Witzenberg Herald	Publish Notice: Council meeting 23 Feb 2022	Single supplier	172409	2,592.00
17-Feb-22	De Kock & Cronje (PTY) Ltd	Emergency works: Repair 11Kv Breakers at Bon Chretien	Emergency	172425	108,065.50
23-Feb-22	PBSA (PTY) Ltd	Annual License and Inspection Fees: Franking machine	Single supplier	172498	8,059.43
22-Feb-22	Chartered Institute of Government Finance, Audit, Risk Officers (CIGFARO)	Registration fees: Virtual Asset verification Training (5 delegates)	Impractical	172472	31,827.40

MONTH / MAAND	DEVIATION AMOUNT AFWYKING BEDRAG	TOTAL VALUE OF ORDERS ISSUED TOTALE WAARDE VAN BESTELLINGS UITGEREIK	% DEVIATIONS OF TOTAL ORDERS ISSUED % AFWYKINGS VAN TOTALE BESTELLINGS UITGEREIK
December 2021	R 91 455.70	R24 514 427.11	0.03%
January 2022	R 108 118.85	R18 738 559.02	0.05%
February 2022	R 302 650.36	R20 443 499.57	1.48%

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	Dec 2021	Jan 2022	Feb 2022
Value of inventory at hand	R 8 581 939	R 7 950 686	R 7 535 509
Turnover rate of total value of inventory	0.93	1.14	1.23
Date of latest stores reconciliation	28 February 2022		
Date of last stock count	14 December 2021		
Date of next stock count	30 March 2022		



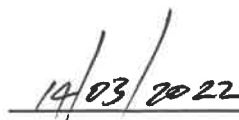
QUALITY CERTIFICATE

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the monthly in year monitoring reports for the month of February 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 mayithumyehwe 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.*