



**Quarterly Budget Statement Report  
Section 52(d) for the Period  
1 July 2022 to 30 September 2022**

**Financial data is in respect of the financial year  
1 July 2021 to 30 June 2022**

**SECTION 52**

## 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

In terms of Section 52 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

**52. General Responsibilities.** — The mayor of a municipality—

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities;
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;
- (d) **must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality; and**
- (e) must exercise the other powers and perform the other duties assigned to the mayor in terms of this Act or delegated by the council to the mayor.

In terms of section 11 (4) (a), the Accounting Officer must within 30 days after the end of each quarter table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1) (b) to (j) during that quarter. Section 11(1) read as follow:

*"11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts, and may do so only—*

- (a) to defray expenditure appropriated in terms of an approved budget;*
- (b) to defray expenditure authorised in terms of section 26(4);*
- (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);*
- (d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;*
- (e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—*
  - (i) money collected by the municipality on behalf of that person or organ of state by agreement; or*
  - (ii) any insurance or other payments received by the municipality for that person or organ of state;*
- (f) to refund money incorrectly paid into a bank account;*
- (g) to refund guarantees, sureties and security deposits;*
- (h) for cash management and investment purposes in accordance with section 13;*
- (i) to defray increased expenditure in terms of section 31; or*
- (j) for such other purposes as may be prescribed."*

In terms of Section 66 of the MFMA the Accounting Officer must prepare a report on all expenditure incurred with relation to staff benefits.

Section 66 reads as follow:

*"66. The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—*

- (a) salaries and wages;*
- (b) contributions for pensions and medical aid;*

- (c) travel, motor car, accommodation, subsistence and other allowances;*
- (d) housing benefits and allowances;*
- (e) overtime payments;*
- (f) loans and advances; and*
- (g) any other type of benefit or allowance related to staff.”*

The following regulations of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations are relevant:

Quarterly reports on implementation of budget

31. (1) The mayor's quarterly report on the implementation of the budget and the financial state of affairs of the municipality as required by section 52(d) of the Act must be-
- {a) in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act; and
  - (b) consistent with the monthly budget statements for September, December, March and June as applicable; and
  - (c) submitted to the National Treasury and the relevant provincial treasury within five days of tabling of the report in the council.

Publication of quarterly reports on implementation of budget

32. When publishing the quarterly reports on the implementation of the budget in terms of section 75(1)(k) of the Act, the municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the quarterly report on the implementation of the budget and the financial state of affairs of the municipality, including -
- (a) summaries of quarterly report in alternate languages predominant in the community; and
  - (b) information relevant to each ward in the municipality.

## **PART 1 - IN-YEAR REPORT**

### **Mayors Report**

Speaker  
Deputy Executive Mayor  
Members of the Mayoral Committee  
Councilors  
Representatives of Provincial Government  
Municipal Manager  
Directors and officials  
Distinguished Guests  
Members of the media

It is my privilege to present to you the Quarterly Budget Statement Report for the three months from 1 July 2022 to 30 September 2022.

The year-to-date recovery rate excluding traffic fines is 83% against the annual estimated target of 94%. Cognizance should be taken that the comparative rate for the same period in the prior year was 81% as well which resulted in a final collection rate of 91% at year-end. Government departments and commercial customers that are in arrears are receiving immediate attention in order to improve cash flow. It is expected that some property owners will pay their annual rates, which was due on 30 September by 15 October, the due date for payment of the September consumption accounts.

The vandalism of municipal assets remain a concern with major damages now also affecting service delivery. It is time for the community to take ownership of municipal assets and assist in the protection thereof.

Capital expenditure is currently at 17% of a total Capital Budget of R 111 million. The upgrade of the Van Breda Bridge is one of the key capital projects for the current year.



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**ALDERMAN HJ SMIT**  
**EXECUTIVE MAYOR**

### **Recommendation**

It is recommended that council take cognizance of the quarterly budget assessment for the period 1 July 2022 to 30 September 2022.

## Municipal Manager's quality certification

### Quality Certificate

I, Mr. D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment 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:



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Date

19/10/2022

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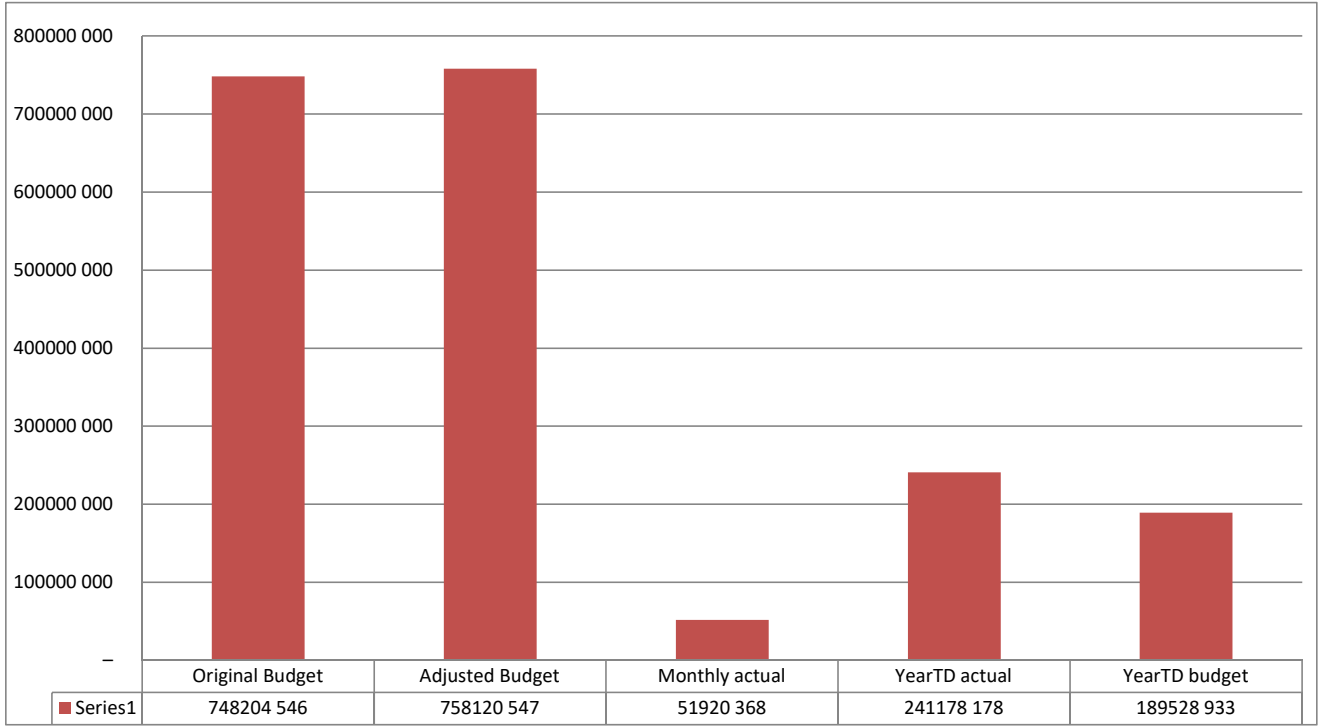
**C EXECUTIVE SUMMARY**

The following tables provides a summary of the financial information:

**C OPSOMMING**

Die volgende tabelle voorsien n opsomming van die finansiële inligting:

**TOTAL OPERATIONAL REVENUE**

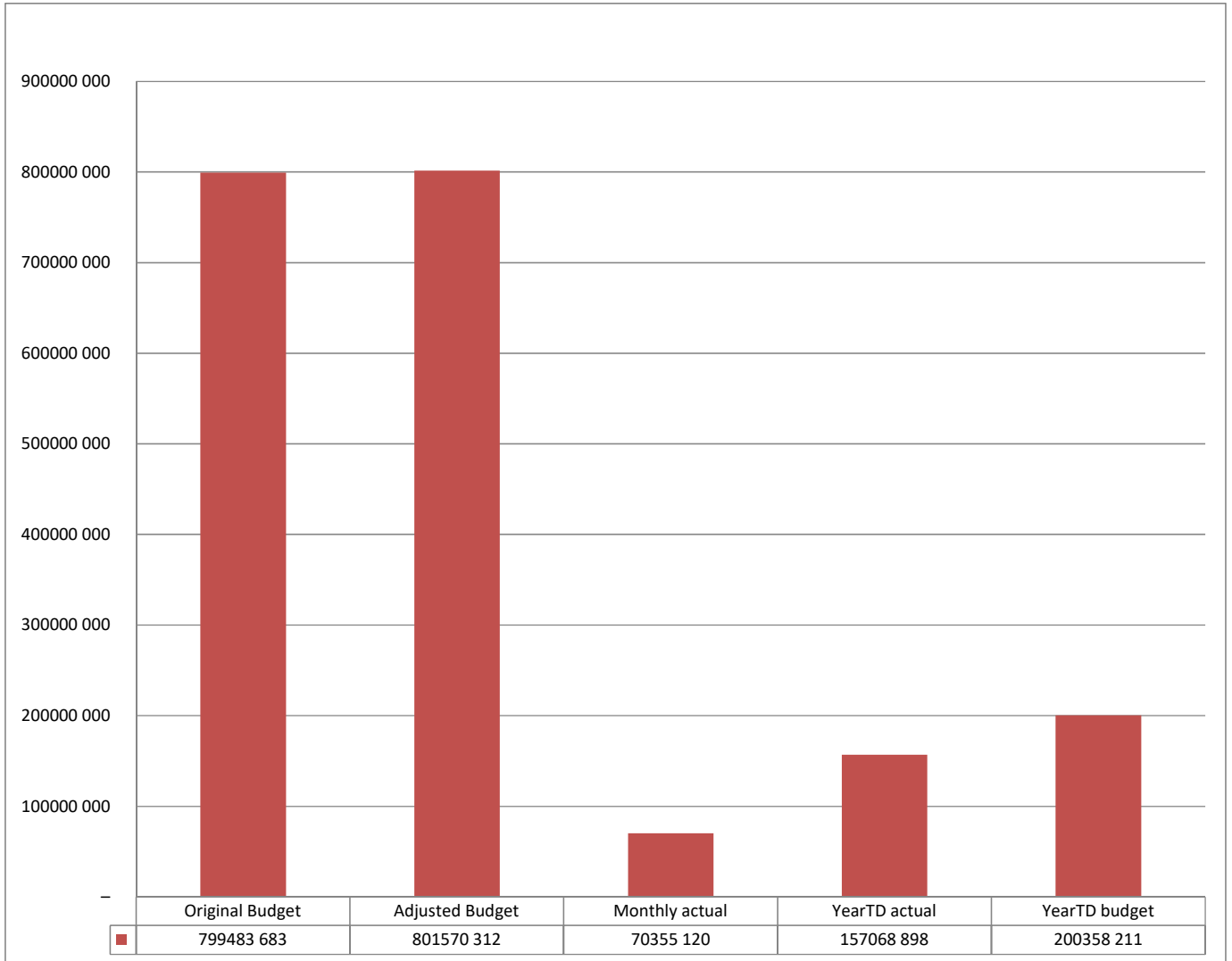


For the period 1 July 2022 to 30 September 2022, 31.81% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2022 to 30 September 2022, is 31.81% van die begrote operasionele inkomste gehef.



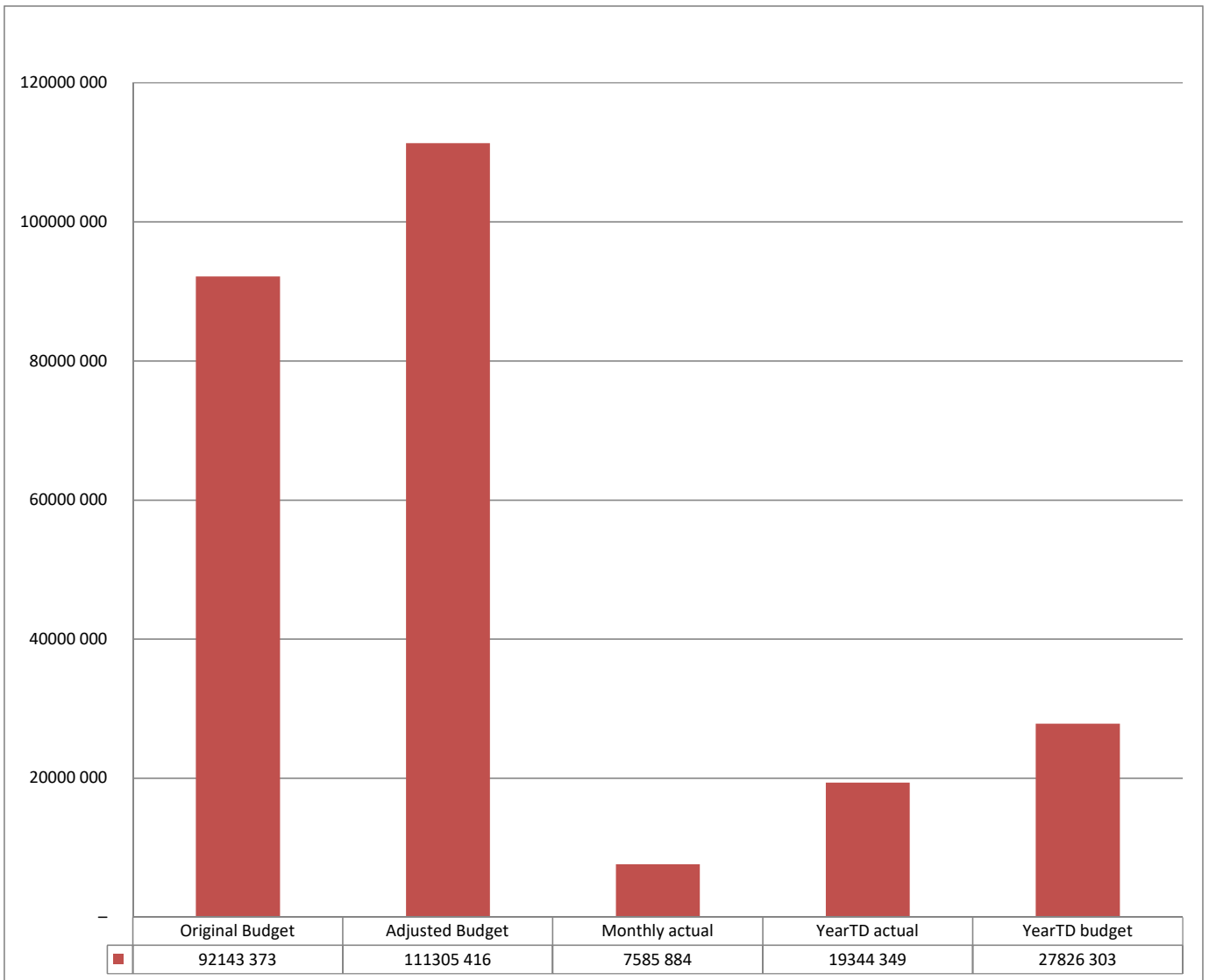
### TOTAL OPERATIONAL EXPENDITURE



For the period 1 July 2022 to 30 September 2022, 19.6% of the budgeted operational expenditure was incurred. This figure will increase as some invoices are still outstanding.

Vir die periode 1 Julie 2022 to 30 September 2022, is 19.6% van die begrote operasionele uitgawes aangegaan. Die syfer mag verhoog aangesien daar nog uitstaande fakture is.

### CAPITAL EXPENDITURE



For the period 1 July 2022 to 30 September 2022, 17.38% of the budgeted capital expenditure was incurred.

Vir die periode 1 Julie 2022 to 30 September 2022, is 17.38% van die begrote kapitale uitgawes aangegaan.

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 September 2022.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	88 709	95 592	95 592	4 356	50 931	23 898	27 033	113%	95 592
Service charges	434 590	449 486	449 486	39 621	126 766	112 371	14 395	13%	449 486
Investment revenue	5 580	5 089	5 089	366	1 194	1 272	(78)	-6%	14 200
Transfers recognised - operational	124 169	152 300	158 948	252	47 805	39 737	8 068	20%	158 948
Other own revenue	62 003	45 738	49 005	7 325	14 481	12 250	2 231	18%	49 005
<b>transfers and contributions)</b>	<b>715 051</b>	<b>748 205</b>	<b>758 121</b>	<b>51 920</b>	<b>241 178</b>	<b>189 529</b>	<b>51 649</b>	<b>27%</b>	<b>767 231</b>
Employee costs	9 925	247 136	245 964	19 179	57 857	61 491	(3 634)	-6%	245 964
Remuneration of Councillors	9 925	12 108	12 108	907	2 826	3 027	(201)	-7%	12 108
Depreciation & asset impairment	38 331	39 589	39 589	-	-	9 897	(9 897)	-100%	39 589
Finance charges	8 948	9 116	9 116	-	-	2 279	(2 279)	-100%	9 116
Materials and bulk purchases	300 157	330 565	331 072	37 793	72 268	82 768	(10 500)	-13%	331 072
Transfers and grants	2 624	13 143	13 128	166	538	3 282	(2 744)	-84%	13 128
Other expenditure	318 257	147 827	150 593	12 311	23 580	37 614	(14 034)	-37%	150 593
<b>Total Expenditure</b>	<b>688 168</b>	<b>799 484</b>	<b>801 570</b>	<b>70 355</b>	<b>157 069</b>	<b>200 358</b>	<b>(43 289)</b>	<b>-22%</b>	<b>801 570</b>
<b>Surplus/(Deficit)</b>	<b>26 884</b>	<b>(51 279)</b>	<b>(43 450)</b>	<b>(18 435)</b>	<b>84 109</b>	<b>(10 829)</b>	<b>94 939</b>	<b>-877%</b>	<b>(34 339)</b>
Transfers recognised - capital	64 244	53 821	75 229	-	-	18 807	(18 807)	-100%	75 229
Contributions & Contributed assets	449	453	453	-	-	113	(113)	-100%	453
<b>&amp; contributions</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>	<b>76 018</b>	<b>939%</b>	<b>41 343</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>	<b>76 018</b>	<b>939%</b>	<b>41 343</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>127 583</b>	<b>92 143</b>	<b>111 305</b>	<b>7 586</b>	<b>19 344</b>	<b>27 826</b>	<b>(8 482)</b>	<b>-30%</b>	<b>111 305</b>
Capital transfers recognised	64 196	60 036	73 589	6 984	18 684	18 397	287	2%	73 589
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	1 478	10 000	10 000	-	-	2 500	(2 500)	-100%	10 000
Internally generated funds	9 398	22 107	27 717	602	660	6 929	(6 269)	-90%	27 717
<b>Total sources of capital funds</b>	<b>75 072</b>	<b>92 143</b>	<b>111 305</b>	<b>7 586</b>	<b>19 344</b>	<b>27 826</b>	<b>(8 482)</b>	<b>-30%</b>	<b>111 305</b>
<b>Financial position</b>									
Total current assets	272 366	242 916	242 916		350 909				242 916
Total non current assets	1 120 498	1 124 460	1 124 460		1 139 841				1 124 460
Total current liabilities	120 692	137 549	137 549		132 701				137 549
Total non current liabilities	234 105	260 296	260 296		235 874				260 296
<b>Community wealth/Equity</b>	<b>1 038 066</b>	<b>969 530</b>	<b>969 530</b>		<b>1 122 175</b>				<b>969 530</b>
<b>Cash flows</b>									
Net cash from (used) operating	102 443	74 035	74 035	7 715	62 423	18 509	43 914	237%	94 625
Net cash from (used) investing	(73 744)	(92 143)	(92 143)	(8 690)	(125 389)	(23 036)	(102 353)	444%	(106 893)
Net cash from (used) financing	876	9 000	9 000	64	110	2 250	(2 140)	-95%	110
<b>end</b>	<b>144 880</b>	<b>143 632</b>	<b>143 632</b>	<b>-</b>	<b>82 014</b>	<b>150 463</b>	<b>(68 449)</b>	<b>-45%</b>	<b>151 334</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	63 631	6 778	5 347	5 620	4 811	5 515	25 384	238 957	356 043
<b>Creditors Age Analysis</b>									
Total Creditors	984	2	-	-	-	-	-	-	985

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) - Q1 First Quarter

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<i>Governance and administration</i>	121 109	120 607	123 657	6 418	56 141	30 913	25 229	82%	123 404
Executive and council	8 088	260	260	3	8	65	(57)	-88%	8
Finance and administration	113 021	120 347	123 396	6 415	56 133	30 848	25 286	0	123 396
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	146 316	175 474	175 939	4 063	52 970	43 985	8 985	20%	175 939
Community and social services	121 745	135 103	135 304	112	47 653	33 826	13 827	41%	135 304
Sport and recreation	9 438	12 172	12 172	538	1 110	3 043	(1 933)	-64%	12 172
Public safety	14 298	16 035	16 299	3 395	4 157	4 075	82	2%	16 299
Housing	835	12 165	12 165	18	50	3 041	(2 991)	-98%	12 165
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	15 086	17 180	34 012	252	836	8 503	(7 667)	-90%	34 012
Planning and development	2 643	4 600	3 119	252	836	780	56	7%	3 119
Road transport	12 443	12 570	28 899	-	-	7 225	(7 225)	-100%	28 899
Environmental protection	0	10	1 993	-	-	498	(498)	-100%	1 993
<i>Trading services</i>	497 118	489 091	500 069	41 185	131 142	125 017	6 124	5%	500 069
Energy sources	335 619	335 873	341 027	30 830	96 420	85 257	11 163	13%	341 027
Water management	72 814	87 028	91 441	4 320	12 506	22 860	(10 354)	-45%	91 441
Waste water management	37 551	33 120	34 531	3 016	13 170	8 633	4 537	53%	34 531
Waste management	51 135	33 071	33 071	3 018	9 045	8 268	778	9%	33 071
<i>Other</i>	116	126	126	2	90	32	58	184%	126
<b>Total Revenue - Functional</b>	<b>779 745</b>	<b>802 479</b>	<b>833 803</b>	<b>51 920</b>	<b>241 178</b>	<b>208 450</b>	<b>32 729</b>	<b>16%</b>	<b>833 551</b>
<b>Expenditure - Functional</b>									
<i>Governance and administration</i>	106 009	154 226	154 471	11 905	29 105	38 618	(9 513)	-25%	154 471
Executive and council	23 437	31 784	31 773	2 030	5 964	7 943	(1 979)	-25%	31 773
Finance and administration	80 657	120 211	120 460	9 692	22 469	30 115	(7 646)	-25%	120 460
Internal audit	1 914	2 231	2 239	183	672	560	112	20%	2 239
<i>Community and public safety</i>	99 148	121 751	119 898	7 916	22 109	29 940	(7 831)	-26%	119 898
Community and social services	27 397	31 831	30 094	2 315	6 471	7 489	(1 018)	-14%	30 094
Sport and recreation	30 250	30 591	30 539	2 364	6 440	7 635	(1 194)	-16%	30 539
Public safety	36 554	42 158	42 113	2 865	8 079	10 528	(2 449)	-23%	42 113
Housing	4 947	17 172	17 153	372	1 119	4 288	(3 169)	-74%	17 153
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	32 010	37 538	39 928	2 701	7 569	9 982	(2 413)	-24%	39 928
Planning and development	11 200	12 176	12 604	1 005	2 982	3 151	(169)	-5%	12 604
Road transport	20 001	23 714	23 706	1 594	4 356	5 927	(1 571)	-27%	23 706
Environmental protection	808	1 648	3 618	102	231	904	(673)	-74%	3 618
<i>Trading services</i>	450 068	485 015	486 320	47 833	98 061	121 580	(23 519)	-19%	486 320
Energy sources	316 476	353 660	355 176	38 358	74 714	88 794	(14 080)	-16%	355 176
Water management	39 383	40 655	40 598	3 157	8 456	10 150	(1 693)	-17%	40 598
Waste water management	37 782	39 546	39 546	2 539	6 744	9 887	(3 143)	-32%	39 546
Waste management	56 427	51 154	50 999	3 779	8 146	12 750	(4 603)	-36%	50 999
<i>Other</i>	933	953	953	-	225	238	(13)	-6%	953
<b>Total Expenditure - Functional</b>	<b>688 168</b>	<b>799 484</b>	<b>801 570</b>	<b>70 355</b>	<b>157 069</b>	<b>200 358</b>	<b>(43 289)</b>	<b>-22%</b>	<b>801 570</b>
<b>Surplus/ (Deficit) for the year</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>	<b>76 018</b>		<b>31 981</b>

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) - Q1 First Quarter

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>									
<b>Revenue - Functional</b>									
<b>Municipal governance and administration</b>	<b>121 109</b>	<b>120 607</b>	<b>123 657</b>	<b>6 418</b>	<b>56 141</b>	<b>30 913</b>	<b>25 229</b>	<b>82%</b>	<b>123 404</b>
Executive and council	8 088	260	260	3	8	65 073	(57)	-88%	8
<i>Mayor and Council</i>	8 088	-	-	3	8	-	8		8
<i>Municipal Manager, Town Secretary and Chief Execut</i>	-	260	260	-	-	65	(65)	-100%	-
Finance and administration	113 021	120 347	123 396	6 415	56 133	30 848	25 286	82%	123 396
<i>Administrative and Corporate Support</i>	1	10	10	-	-	2	(2)	-100%	10
<i>Asset Management</i>	-	-	-	-	-	-	-		-
<i>Budget and Treasury Office</i>	112 606	119 453	122 502	6 381	56 094	30 624	25 469	83%	122 502
<i>Finance</i>	-	193	193	-	-	48	(48)	-100%	193
<i>Fleet Management</i>	354	609	609	30	30	152	(122)	-80%	609
<i>Human Resources</i>	-	-	-	-	-	-	-		-
<i>Information Technology</i>	-	-	-	-	-	-	-		-
<i>Legal Services</i>	-	5	5	-	-	1	(1)	-100%	5
<i>Security Services</i>	60	78	78	4	10	19	(10)	-49%	78
<b>Community and public safety</b>	<b>146 316</b>	<b>175 474</b>	<b>175 939</b>	<b>4 063</b>	<b>52 970</b>	<b>43 985</b>	<b>8 985</b>	<b>20%</b>	<b>175 939</b>
Community and social services	121 745	135 103	135 304	112	47 653	33 826	13 827	41%	135 304
<i>Aged Care</i>	110 799	124 036	124 237	71	47 549	31 059	16 490	53%	124 237
<i>Agricultural</i>	-	-	-	-	-	-	-		-
<i>Animal Care and Diseases</i>	-	-	-	-	-	-	-		-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	262	242	242	13	37	60	(23)	-38%	242
<i>Child Care Facilities</i>	-	-	-	-	-	-	-		-
<i>Community Halls and Facilities</i>	186	283	283	20	49	71	(22)	-31%	283
<i>Libraries and Archives</i>	10 498	10 542	10 542	7	18	2 635	(2 618)	-99%	10 542
Sport and recreation	9 438	12 172	12 172	538	1 110	3 043	(1 933)	-64%	12 172
<i>Recreational Facilities</i>	6 547	4 869	4 869	528	1 062	1 217	(155)	-13%	4 869
<i>Sports Grounds and Stadiums</i>	2 891	7 302	7 302	10	47	1 826	(1 778)	-97%	7 302
Public safety	14 298	16 035	16 299	3 395	4 157	4 075	82	2%	16 299
<i>Civil Defence</i>	-	-	264	-	-	66	(66)	-100%	264
<i>Fire Fighting and Protection</i>	25	7	7	1	1	2	(1)	-31%	7
<i>Police Forces, Traffic and Street Parking Control</i>	14 273	16 028	16 028	3 395	4 156	4 007	149	4%	16 028
Housing	835	12 165	12 165	18	50	3 041	(2 991)	-98%	12 165
<i>Housing</i>	835	12 165	12 165	18	50	3 041	(2 991)	-98%	12 165
Health	-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>	<b>15 086</b>	<b>17 180</b>	<b>34 012</b>	<b>252</b>	<b>836</b>	<b>8 503</b>	<b>(7 667)</b>	<b>-90%</b>	<b>34 012</b>
Planning and development	2 643	4 600	3 119	252	836	780	56	7%	3 119
<i>Economic Development/Planning</i>	902	2 149	668	-	-	167	(167)	-100%	668
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-		-
<i>Town Planning, Building Regulations and Enforcemen</i>	1 741	1 497	1 497	252	836	374	461	123%	1 497
<i>Project Management Unit</i>	-	954	954	-	-	239	(239)	-100%	954
Road transport	12 443	12 570	28 899	-	-	7 225	(7 225)	-100%	28 899
<i>Roads</i>	12 443	12 570	28 899	-	-	7 225	(7 225)	-100%	28 899
<i>Taxi Ranks</i>	-	-	-	-	-	-	-		-
Environmental protection	0	10	1 993	-	-	498	(498)	-100%	1 993
<i>Biodiversity and Landscape</i>	0	10	1 993	-	-	498	(498)	-100%	1 993

<b>Trading services</b>	<b>497 118</b>	<b>489 091</b>	<b>500 069</b>	<b>41 185</b>	<b>131 142</b>	<b>125 017</b>	<b>6 124</b>	<b>5%</b>	<b>500 069</b>
Energy sources	335 619	335 873	341 027	30 830	96 420	85 257	11 163	13%	341 027
<i>Electricity</i>	334 054	335 873	341 027	30 830	96 420	85 257	11 163	13%	341 027
<i>Street Lighting and Signal Systems</i>	1 565	-	-	-	-	-	-		-
Water management	72 814	87 028	91 441	4 320	12 506	22 860	(10 354)	-45%	91 441
<i>Water Distribution</i>	72 814	70 521	74 933	4 320	12 506	18 733	(6 227)	-33%	74 933
<i>Water Storage</i>	-	16 508	16 508	-	-	4 127	(4 127)	-100%	16 508
Waste water management	37 551	33 120	34 531	3 016	13 170	8 633	4 537	53%	34 531
<i>Public Toilets</i>	164	-	812	19	39	203	(164)	-81%	812
<i>Sewerage</i>	36 498	33 120	33 720	2 998	13 131	8 430	4 701	56%	33 720
<i>Storm Water Management</i>	889	-	-	-	-	-	-		-
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-		-
Waste management	51 135	33 071	33 071	3 018	9 045	8 268	778	9%	33 071
<i>Solid Waste Disposal (Landfill Sites)</i>	16 237	-	-	-	-	-	-		-
<i>Solid Waste Removal</i>	34 897	33 071	33 071	3 018	9 045	8 268	778	9%	33 071
<b>Other</b>	<b>116</b>	<b>126</b>	<b>126</b>	<b>2</b>	<b>90</b>	<b>32</b>	<b>58</b>	<b>184%</b>	<b>126</b>
Licensing and Regulation	116	126	126	2	90	32	58	184%	126
<b>Total Revenue - Functional</b>	<b>779 745</b>	<b>802 479</b>	<b>833 803</b>	<b>51 920</b>	<b>241 178</b>	<b>208 450</b>	<b>32 729</b>	<b>16%</b>	<b>833 551</b>
<b>Expenditure - Functional</b>									
<b>Municipal governance and administration</b>	<b>106 009</b>	<b>154 226</b>	<b>154 471</b>	<b>11 905</b>	<b>29 105</b>	<b>38 618</b>	<b>(9 513)</b>	<b>-25%</b>	<b>154 471</b>
Executive and council	23 437	31 784	31 773	2 030	5 964	7 943	(1 979)	-25%	31 773
<i>Mayor and Council</i>	14 185	20 035	20 018	1 217	3 608	5 005	(1 396)	-28%	20 018
<i>Municipal Manager, Town Secretary and Chief Execut</i>	9 252	11 749	11 755	813	2 356	2 939	(583)	-20%	11 755
Finance and administration	80 657	120 211	120 460	9 692	22 469	30 115	(7 646)	-25%	120 460
<i>Administrative and Corporate Support</i>	10 523	13 079	13 552	890	2 065	3 388	(1 323)	-39%	13 552
<i>Asset Management</i>	31	1 804	1 804	-	2	451	(449)	-100%	1 804
<i>Finance</i>	34 833	36 843	36 718	5 158	8 636	9 182	(546)	-6%	36 718
<i>Fleet Management</i>	3 614	3 146	3 146	317	919	786	133	17%	3 146
<i>Human Resources</i>	11 708	40 419	40 388	1 874	6 393	10 095	(3 701)	-37%	40 388
<i>Information Technology</i>	4 038	5 135	5 135	115	578	1 284	(706)	-55%	5 135
<i>Legal Services</i>	1 368	2 821	2 821	125	339	705	(366)	-52%	2 821
<i>Marketing, Customer Relations, Publicity and Media</i>	4 022	4 189	4 189	347	1 028	1 047	(20)	-2%	4 189
<i>Property Services</i>	3 057	1 687	1 687	76	229	422	(193)	-46%	1 687
<i>Risk Management</i>	7	382	382	-	-	95	(95)	-100%	382
<i>Supply Chain Management</i>	7 006	8 381	8 314	643	1 843	2 078	(236)	-11%	8 314
<i>Valuation Service</i>	451	2 325	2 325	146	438	581	(143)	-25%	2 325
Internal audit	1 914	2 231	2 239	183	672	560	112	20%	2 239
<i>Governance Function</i>	1 914	2 231	2 239	183	672	560	112	20%	2 239
<b>Community and public safety</b>	<b>99 148</b>	<b>121 751</b>	<b>119 898</b>	<b>7 916</b>	<b>22 109</b>	<b>29 940</b>	<b>(7 831)</b>	<b>-26%</b>	<b>119 898</b>
Community and social services	27 397	31 831	30 094	2 315	6 471	7 489	(1 018)	-14%	30 094
<i>Aged Care</i>	6 887	7 985	6 283	635	1 472	1 571	(98)	-6%	6 283
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 511	3 925	3 921	293	928	946	(18)	-2%	3 921
<i>Child Care Facilities</i>	36	167	167	4	5	42	(37)	-89%	167
<i>Community Halls and Facilities</i>	5 875	6 675	6 658	478	1 380	1 664	(285)	-17%	6 658
<i>Disaster Management</i>	118	69	69	9	15	17	(3)	-16%	69
<i>Education</i>	1	136	136	-	-	34	(34)	-100%	136
<i>Libraries and Archives</i>	10 969	12 874	12 859	897	2 672	3 215	(543)	-17%	12 859
Sport and recreation	30 250	30 591	30 539	2 364	6 440	7 635	(1 194)	-16%	30 539
<i>Community Parks (including Nurseries)</i>	8 412	8 646	8 626	766	2 133	2 156	(23)	-1%	8 626
<i>Recreational Facilities</i>	15 126	15 400	15 346	1 098	2 880	3 836	(956)	-25%	15 346
<i>Sports Grounds and Stadiums</i>	6 712	6 544	6 568	500	1 427	1 642	(215)	-13%	6 568
Public safety	36 554	42 158	42 113	2 865	8 079	10 528	(2 449)	-23%	42 113
<i>Civil Defence</i>	96	-	-	-	-	-	-		-
<i>Fire Fighting and Protection</i>	9 108	10 820	10 820	725	2 156	2 705	(549)	-20%	10 820
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-		-
<i>Police Forces, Traffic and Street Parking Control</i>	27 350	31 338	31 293	2 141	5 922	7 823	(1 901)	-24%	31 293
<i>Pounds</i>	-	-	-	-	-	-	-		-
Housing	4 947	17 172	17 153	372	1 119	4 288	(3 169)	-74%	17 153
<i>Housing</i>	4 917	16 888	16 869	365	1 102	4 217	(3 115)	-74%	16 869
<i>Informal Settlements</i>	30	284	284	8	17	71	(54)	-76%	284

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
<b>R thousands</b>									
<b>Economic and environmental services</b>	<b>32 010</b>	<b>37 538</b>	<b>39 928</b>	<b>2 701</b>	<b>7 569</b>	<b>9 982</b>	<b>(2 413)</b>	<b>-24%</b>	<b>39 928</b>
Planning and development	11 200	12 176	12 604	1 005	2 982	3 151	(169)	-5%	12 604
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	2 177	2 329	2 329	247	586	582	3	1%	2 329
<i>Economic Development/Planning</i>	1 669	1 778	2 205	128	447	551	(105)	-19%	2 205
<i>Town Planning, Building Regulations and Enforcement</i>	4 880	5 072	5 072	412	1 294	1 268	26	2%	5 072
<i>Project Management Unit</i>	2 473	2 998	2 998	219	656	749	(94)	-13%	2 998
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
Road transport	20 001	23 714	23 706	1 594	4 356	5 927	(1 571)	-27%	23 706
<i>Roads</i>	20 001	23 714	23 706	1 594	4 356	5 927	(1 571)	-27%	23 706
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
Environmental protection	808	1 648	3 618	102	231	904	(673)	-74%	3 618
<i>Biodiversity and Landscape</i>	808	1 648	3 618	102	231	904	(673)	-74%	3 618
<b>Trading services</b>	<b>450 068</b>	<b>485 015</b>	<b>486 320</b>	<b>47 833</b>	<b>98 061</b>	<b>121 580</b>	<b>(23 519)</b>	<b>-19%</b>	<b>486 320</b>
Energy sources	316 476	353 660	355 176	38 358	74 714	88 794	(14 080)	-16%	355 176
<i>Electricity</i>	313 740	347 622	349 138	38 279	74 293	87 284	(12 991)	-15%	349 138
<i>Street Lighting and Signal Systems</i>	2 737	6 038	6 038	79	421	1 510	(1 088)	-72%	6 038
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
Water management	39 383	40 655	40 598	3 157	8 456	10 150	(1 693)	-17%	40 598
<i>Water Treatment</i>	201	1 406	1 406	16	50	351	(301)	-86%	1 406
<i>Water Distribution</i>	36 316	34 239	34 182	3 115	6 749	8 546	(1 797)	-21%	34 182
<i>Water Storage</i>	2 866	5 010	5 010	25	1 657	1 253	404	32%	5 010
Waste water management	37 782	39 546	39 546	2 539	6 744	9 887	(3 143)	-32%	39 546
<i>Public Toilets</i>	1 712	1 995	1 995	152	437	499	(62)	-12%	1 995
<i>Sewerage</i>	28 232	28 633	28 633	1 722	4 486	7 158	(2 672)	-37%	28 633
<i>Storm Water Management</i>	7 838	7 358	7 358	665	1 821	1 839	(19)	-1%	7 358
<i>Waste Water Treatment</i>	0	1 561	1 561	-	0	390	(390)	-100%	1 561
Waste management	56 427	51 154	50 999	3 779	8 146	12 750	(4 603)	-36%	50 999
<i>Recycling</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	21 147	15 368	15 362	301	375	3 841	(3 466)	-90%	15 362
<i>Solid Waste Removal</i>	35 105	35 220	35 071	3 476	7 745	8 768	(1 023)	-12%	35 071
<i>Street Cleaning</i>	174	566	566	2	26	141	(115)	-81%	566
<b>Other</b>	<b>933</b>	<b>953</b>	<b>953</b>	<b>-</b>	<b>225</b>	<b>238</b>	<b>(13)</b>	<b>-6%</b>	<b>953</b>
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	33	53	53	-	-	13	(13)	-100%	53
Markets	-	-	-	-	-	-	-	-	-
Tourism	900	900	900	-	225	225	(0)	0%	900
<b>Total Expenditure - Functional</b>	<b>688 168</b>	<b>799 484</b>	<b>801 570</b>	<b>70 355</b>	<b>157 069</b>	<b>200 358</b>	<b>(43 289)</b>	<b>-22%</b>	<b>801 570</b>
<b>Surplus/ (Deficit) for the year</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>	<b>76 018</b>	<b>939%</b>	<b>31 981</b>

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) - Q1 First Quarter

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
<b>R thousands</b>									
<b>Revenue by Vote</b>									
Vote 1 - Financial Services	110 999	116 830	119 879	6 219	56 262	29 969	26 293	87,7%	119 879
Vote 2 - Community Services	133 319	161 869	162 573	686	48 953	40 643	8 310	20,4%	162 573
Vote 3 - Corporate Services	22 716	16 652	16 916	3 427	4 194	4 229	(35)	-0,8%	16 916
Vote 4 - Technical Services	512 084	505 741	533 049	41 525	131 635	133 262	(1 627)	-1,2%	533 049
Vote 5 - Municipal Manager	611	1 386	1 386	73	163	347	(184)	-53,1%	1 386
<b>Total Revenue by Vote</b>	<b>779 729</b>	<b>802 479</b>	<b>833 803</b>	<b>51 931</b>	<b>241 206</b>	<b>208 450</b>	<b>32 757</b>	<b>15,7%</b>	<b>833 803</b>
<b>Expenditure by Vote</b>									
Vote 1 - Financial Services	34 002	51 044	50 855	5 307	8 869	12 716	(3 847)	-30,3%	50 855
Vote 2 - Community Services	74 834	96 548	97 147	6 068	17 053	24 252	(7 199)	-29,7%	97 147
Vote 3 - Corporate Services	77 222	118 517	118 886	6 789	20 419	29 719	(9 300)	-31,3%	118 886
Vote 4 - Technical Services	480 488	519 140	520 469	50 316	105 104	130 117	(25 014)	-19,2%	520 469
Vote 5 - Municipal Manager	11 383	14 235	14 213	1 066	3 091	3 553	(462)	-13,0%	14 213
<b>Total Expenditure by Vote</b>	<b>677 929</b>	<b>799 484</b>	<b>801 570</b>	<b>69 546</b>	<b>154 536</b>	<b>200 358</b>	<b>(45 822)</b>	<b>-22,9%</b>	<b>801 570</b>
<b>Surplus/ (Deficit) for the year</b>	<b>101 799</b>	<b>2 995</b>	<b>32 233</b>	<b>(17 615)</b>	<b>86 670</b>	<b>8 091</b>	<b>78 579</b>	<b>971,1%</b>	<b>32 233</b>



WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

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
<b>Revenue by Vote</b>									
<b>Vote 1 - Financial Services</b>	<b>110 999</b>	<b>116 830</b>	<b>119 879</b>	<b>6 219</b>	<b>56 262</b>	<b>29 969</b>	<b>26 293</b>	<b>88%</b>	<b>119 879</b>
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	79 462	95 786	95 786	4 882	51 511	23 947	27 564	115%	95 786
1.3 - Treasury: Debtors	31 477	20 708	23 757	1 333	4 741	5 938	(1 197)	-20%	23 757
1.4 - Treasury: Credit controle	-	258	258	-	-	64	(64)	-100%	258
1.5 - Supply Chain Management	60	78	78	4	10	19	(10)	-49%	78
1.6 - Director: Finance	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>	<b>649 613</b>	<b>660 011</b>	<b>670 643</b>	<b>45 348</b>	<b>183 791</b>	<b>167 661</b>	<b>16 130</b>	<b>10%</b>	<b>670 643</b>
2.1 - Cemeteries	-	-	-	-	-	-	-	-	-
2.2 - Housing: Administration	1 029	12 260	12 260	34	100	3 065	(2 965)	-97%	12 260
2.3 - Library Services	10 575	10 757	10 757	7	18	2 689	(2 672)	-99%	10 757
2.4 - Fire Protection Services	6 547	4 869	4 869	528	1 062	1 217	(155)	-13%	4 869
2.5 - Pine Forest : Administration	110 799	124 036	124 237	71	47 549	31 059	16 490	53%	124 237
2.6-Klipriver Park: Administration	354	609	609	30	30	152	(122)	-80%	609
2.7-Community Halls And Facilities	-	-	-	-	-	-	-	-	-
2.8-Licensing & Regulation	-	5	5	-	-	1	(1)	-100%	5
2.9-Enviromental Protection	-	-	-	-	-	-	-	-	-
2.10-Parks	14 273	16 028	16 292	3 395	4 156	4 073	83	2%	16 292
2.11-Traffic	-	-	-	-	-	-	-	-	-
2.12-Disaster Management	8 088	-	-	3	8	-	8	#DIV/0!	-
2.13-Social & Welfare Services	-	-	-	-	-	-	-	-	-
2.14-Sport Grounds	-	-	-	-	-	-	-	-	-
2.15-Recreational Land	72 814	87 028	91 441	4 320	12 506	22 860	(10 354)	-45%	91 441
2.16-Swimming Pools	36 498	33 469	34 069	2 998	13 131	8 517	4 614	54%	34 069
2.17-Vehicle Licensing & Testing	51 071	33 004	33 004	3 018	9 045	8 251	794	10%	33 004
2.18-L E D	889	-	-	-	-	-	-	-	-
2.19-Director: Community Services	336 676	337 945	343 100	30 944	96 186	85 775	10 411	12%	343 100
<b>Vote 3 - Corporate Services</b>	<b>775</b>	<b>1 386</b>	<b>2 198</b>	<b>91</b>	<b>201</b>	<b>549</b>	<b>(348)</b>	<b>-63%</b>	<b>2 198</b>
3.1-Property Administration	-	-	-	-	-	-	-	-	-
3.2-Information Tecnology	-	954	954	-	-	239	(239)	-100%	954
3.3-Human Resources	611	432	432	73	163	108	54	50%	432
3.8-Thusong Centre	164	-	812	19	39	203	(164)	-81%	812
<b>Vote 4 - Technical Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 5 - Muncipal Manager</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue by Vote</b>	<b>761 387</b>	<b>778 228</b>	<b>792 720</b>	<b>51 659</b>	<b>240 254</b>	<b>198 179</b>	<b>42 075</b>	<b>21%</b>	<b>792 720</b>

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

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
<b>Expenditure by Vote</b>									
<b>Vote 1 - Financial Services</b>	<b>34 002</b>	<b>51 044</b>	<b>50 855</b>	<b>5 307</b>	<b>8 869</b>	<b>12 716</b>	<b>(3 847)</b>	<b>-30%</b>	<b>50 855</b>
1.1 - Assessment Rates	1 795	1 858	1 860	158	450	465	(15)	-3%	1 860
1.2 - Treasury: Administration	8 821	11 011	10 991	937	1 791	2 750	(959)	-35%	10 991
1.3 - Treasury: Debtors	12 945	19 021	18 987	3 291	4 215	4 747	(532)	-11%	18 987
1.4 - Treasury: Credit controle	4 553	10 773	10 703	344	777	2 676	(1 898)	-71%	10 703
1.5 - Supply Chain Management	5 888	8 381	8 314	577	1 636	2 078	(443)	-21%	8 314
1.6 - Director: Finance	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Community Services</b>	<b>585 745</b>	<b>683 408</b>	<b>683 318</b>	<b>59 258</b>	<b>131 106</b>	<b>170 827</b>	<b>(39 722)</b>	<b>-23%</b>	<b>683 318</b>
2.1 - Cemeteries	322	2 231	2 231	28	85	558	(473)	-85%	2 231
2.2 - Housing: Administration	6 832	19 410	19 424	532	1 594	4 856	(3 262)	-67%	19 424
2.3 - Library Services	14 211	15 690	15 670	1 016	2 978	3 918	(939)	-24%	15 670
2.4 - Fire Protection Services	11 884	12 584	12 534	979	2 573	3 134	(560)	-18%	12 534
2.5 - Pine Forest : Administration	6 924	8 288	6 587	638	1 477	1 647	(170)	-10%	6 587
2.6-Klipriver Park: Administration	28 378	59 263	59 703	2 879	9 036	14 924	(5 888)	-39%	59 703
2.7-Community Halls And Facilities	1 904	2 258	2 258	163	474	565	(91)	-16%	2 258
2.8-Licensing & Regulation	4 022	4 190	4 190	347	1 028	1 048	(20)	-2%	4 190
2.9-Enviromental Protection	482	532	524	42	125	132	(5)	-4%	524
2.10-Parks	27 350	31 338	31 293	2 141	5 922	7 823	(1 901)	-24%	31 293
2.11-Traffic	900	900	900	-	225	225	(0)	0%	900
2.12-Disaster Management	14 185	20 035	20 018	1 217	3 608	5 005	(1 396)	-28%	20 018
2.13-Social & Welfare Services	-	-	-	-	-	-	-	-	-
2.14-Sport Grounds	20 001	23 714	23 706	1 594	4 356	5 927	(1 571)	-27%	23 706
2.15-Recreational Land	39 383	41 005	40 948	3 157	8 456	10 237	(1 781)	-17%	40 948
2.16-Swimming Pools	32 584	33 800	33 800	2 203	5 594	8 450	(2 856)	-34%	33 800
2.17-Vehicle Licensing & Testing	56 427	51 154	50 999	3 779	8 146	12 750	(4 603)	-36%	50 999
2.18-L E D	7 838	7 358	7 358	665	1 821	1 839	(19)	-1%	7 358
2.19-Director: Community Services	312 116	349 658	351 174	37 878	73 606	87 794	(14 188)	-16%	351 174
<b>Vote 3 - Corporate Services</b>	<b>13 095</b>	<b>16 230</b>	<b>16 208</b>	<b>1 218</b>	<b>3 528</b>	<b>4 052</b>	<b>(524)</b>	<b>-13%</b>	<b>16 208</b>
3.1-Property Administration	3 413	3 337	3 307	292	839	827	12	1%	3 307
3.2-Information Tecnology	2 473	2 998	2 998	219	656	749	(94)	-13%	2 998
3.3-Human Resources	1 399	2 958	2 958	125	339	740	(400)	-54%	2 958
3.5-Council Cost	1 921	2 613	2 620	183	672	655	17	3%	2 620
3.5-Town Secretary	2 177	2 329	2 329	247	586	582	3	1%	2 329
3.8-Thusong Centre	1 712	1 995	1 995	152	437	499	(62)	-12%	1 995
<b>Vote 4 - Technical Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Vote 5 - Muncipal Manager</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure by Vote</b>	<b>632 841</b>	<b>750 682</b>	<b>750 381</b>	<b>65 782</b>	<b>143 503</b>	<b>187 595</b>	<b>(44 092)</b>	<b>(0)</b>	<b>750 381</b>
<b>Surplus/ (Deficit) for the year</b>	<b>128 546</b>	<b>27 545</b>	<b>42 339</b>	<b>(14 124)</b>	<b>96 751</b>	<b>10 584</b>	<b>86 168</b>	<b>0</b>	<b>42 339</b>

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) - Q1 First Quarter

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
<b>R thousands</b>									
<b>Revenue By Source</b>									
Property rates	88 709	95 592	95 592	4 356	50 931	23 898	27 033	113%	95 592
Service charges - electricity revenue	326 702	337 388	337 388	30 835	96 440	84 347	12 093	14%	337 388
Service charges - water revenue	46 201	49 810	49 810	3 603	10 495	12 452	(1 957)	-16%	49 810
Service charges - sanitation revenue	32 037	32 053	32 053	2 609	12 061	8 013	4 048	51%	32 053
Service charges - refuse revenue	29 651	30 236	30 236	2 575	7 770	7 559	211	3%	30 236
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 604	3 416	3 416	502	1 129	854	275	32%	3 416
Interest earned - external investments	5 580	5 089	5 089	366	1 194	1 272	(78)	-6%	5 089
Interest earned - outstanding debtors	17 251	9 111	9 111	1 917	4 822	2 278	2 544	112%	9 111
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 670	11 137	11 137	2 590	2 599	2 784	(186)	-7%	11 137
Licences and permits	1 198	2 216	2 216	101	329	554	(225)	-41%	2 216
Agency services	4 415	4 249	4 249	702	1 318	1 062	256	24%	4 249
Transfers recognised - operational	124 169	152 300	158 948	252	47 805	39 737	8 068	20%	158 948
Other revenue	16 804	15 609	18 877	1 514	4 284	4 718	(434)	-9%	18 877
Gains on disposal of PPE	8 062	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>715 051</b>	<b>748 205</b>	<b>758 121</b>	<b>51 920</b>	<b>241 178</b>	<b>189 529</b>	<b>51 649</b>	<b>27%</b>	<b>758 121</b>
<b>Expenditure By Type</b>									
Employee related costs	202 247	247 136	245 964	19 179	57 857	61 491	(3 634)	-6%	245 964
Remuneration of councillors	9 925	12 108	12 108	907	2 826	3 027	(201)	-7%	12 108
Debt impairment	50 764	46 031	46 031	4 336	6 803	11 508	(4 705)	-41%	46 031
Depreciation & asset impairment	38 331	39 589	39 589	-	-	9 897	(9 897)	-100%	39 589
Finance charges	8 948	9 116	9 116	-	-	2 279	(2 279)	-100%	9 116
Bulk purchases	285 708	314 411	314 411	36 150	68 982	78 603	(9 621)	-12%	314 411
Other materials	14 449	16 154	16 661	1 644	3 286	4 165	(880)	-21%	16 661
Contracted services	33 782	52 776	55 300	2 288	5 355	13 825	(8 470)	-61%	55 300
Transfers and grants	2 624	13 143	13 128	166	538	3 282	(2 744)	-84%	13 128
Other expenditure	40 507	49 019	49 262	5 687	11 423	12 281	(858)	-7%	49 262
Loss on disposal of PPE	882	0	0	-	-	0	(0)	-100%	0
<b>Total Expenditure</b>	<b>688 168</b>	<b>799 484</b>	<b>801 570</b>	<b>70 355</b>	<b>157 069</b>	<b>200 358</b>	<b>(43 289)</b>	<b>-22%</b>	<b>801 570</b>
<b>Surplus/(Deficit)</b>	<b>26 884</b>	<b>(51 279)</b>	<b>(43 450)</b>	<b>(18 435)</b>	<b>84 109</b>	<b>(10 829)</b>	<b>94 939</b>	<b>(0)</b>	<b>(43 450)</b>
Transfers recognised - capital	64 244	53 821	75 229	-	-	18 807	(18 807)	-100%	75 229
Contributions recognised - capital	449	453	453	-	-	113	(113)	-100%	453
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>	<b>76 018</b>	<b>-</b>	<b>32 233</b>
<b>Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>			<b>32 233</b>
<b>Surplus/ (Deficit) for the year</b>	<b>91 577</b>	<b>2 995</b>	<b>32 233</b>	<b>(18 435)</b>	<b>84 109</b>	<b>8 091</b>			<b>32 233</b>

The revenue and expenditure figures excludes internal 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) - Q1 First Quarter

Vote 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
<b>R thousands</b>									
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Financial Services	52 361	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	53 353	55 390	69 298	4 578	12 989	17 324	(4 336)	-25%	69 298
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	<b>105 714</b>	<b>55 390</b>	<b>69 298</b>	<b>4 578</b>	<b>12 989</b>	<b>17 324</b>	<b>(4 336)</b>	<b>-25%</b>	<b>69 298</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Financial Services	2 415	180	180	36	58	45	13	29%	180
Vote 2 - Community Services	4 487	10 126	10 126	30	41	2 532	(2 490)	-98%	10 126
Vote 3 - Corporate Services	685	650	880	11	35	220	(185)	-84%	880
Vote 4 - Technical Services	14 282	25 797	30 822	2 932	6 221	7 705	(1 484)	-19%	30 822
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>21 869</b>	<b>36 753</b>	<b>42 008</b>	<b>3 008</b>	<b>6 356</b>	<b>10 502</b>	<b>(4 146)</b>	<b>-39%</b>	<b>42 008</b>
<b>Total Capital Expenditure</b>	<b>127 583</b>	<b>92 143</b>	<b>111 305</b>	<b>7 586</b>	<b>19 344</b>	<b>27 826</b>	<b>(8 482)</b>	<b>-30%</b>	<b>111 305</b>

## WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

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									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	56 521	2 180	2 661	70	116	665	(549)	-83%	2 661
Executive and council	-	340	340	31	55	85	(30)	-35%	340
Finance and administration	56 521	1 840	2 321	39	61	580	(519)	-89%	2 321
Internal audit	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	3 991	9 976	10 206	7	19	2 551	(2 533)	-99%	10 206
Community and social services	667	1 222	1 222	7	7	305	(299)	-98%	1 222
Sport and recreation	3 084	8 754	8 754	-	12	2 189	(2 177)	-99%	8 754
Public safety	240	-	230	-	-	57	(57)	-100%	230
<i>Economic and environmental services</i>	13 136	24 927	33 901	5 186	11 366	8 475	2 891	34%	33 901
Planning and development	736	-	-	-	-	-	-		-
Road transport	12 401	24 927	33 901	5 186	11 366	8 475	2 891	34%	33 901
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	53 934	55 060	64 538	2 324	7 844	16 135	(8 291)	-51%	64 538
Energy sources	9 573	4 000	7 622	-	-	1 906	(1 906)	-100%	7 622
Water management	20 159	23 954	28 366	2 015	7 535	7 091	444	6%	28 366
Waste water management	2 448	16 653	18 097	308	308	4 524	(4 216)	-93%	18 097
Waste management	21 754	10 453	10 453	-	-	2 613	(2 613)	-100%	10 453
<i>Other</i>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	<b>127 583</b>	<b>92 143</b>	<b>111 305</b>	<b>7 586</b>	<b>19 344</b>	<b>27 826</b>	<b>(8 482)</b>	<b>-30%</b>	<b>111 305</b>
<b>Funded by:</b>									
National Government	47 360	51 371	54 993	4 639	13 448	13 748	(300)	-2%	54 993
Provincial Government	16 432	7 712	17 207	2 087	4 978	4 302	676	16%	17 207
District Municipality	404	500	935	258	258	234	24	10%	935
Other transfers and grants	-	453	453	-	-	113	(113)	-100%	453
<b>Transfers recognised - capital</b>	<b>64 196</b>	<b>60 036</b>	<b>73 589</b>	<b>6 984</b>	<b>18 684</b>	<b>18 397</b>	<b>287</b>	<b>2%</b>	<b>73 589</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Borrowing</b>	<b>1 478</b>	<b>10 000</b>	<b>10 000</b>	<b>-</b>	<b>-</b>	<b>2 500</b>	<b>(2 500)</b>	<b>-100%</b>	<b>10 000</b>
<b>Internally generated funds</b>	<b>9 398</b>	<b>22 107</b>	<b>27 717</b>	<b>602</b>	<b>660</b>	<b>6 929</b>	<b>(6 239)</b>	<b>-90%</b>	<b>27 717</b>
<b>Total Capital Funding</b>	<b>75 072</b>	<b>92 143</b>	<b>111 305</b>	<b>7 586</b>	<b>19 344</b>	<b>27 826</b>	<b>(8 482)</b>	<b>-30%</b>	<b>111 305</b>

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure recovers over the three year period)
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA1

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - A - Q1 First Quarter

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
<b>Capital expenditure - Municipal Vote</b>									
<u>Expenditure of multi-year capital appropriation</u>									
Vote 1 - Financial Services	52 361	-	-	-	-	-	-	-	-
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	-	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors	52 361	-	-	-	-	-	-	-	-
Vote 2 - Community Services	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total multi-year capital expenditure	52 361	-	-	-	-	-	-	-	-
<u>Capital expenditure - Municipal Vote</u>									
<u>Expenditure of single-year capital appropriation</u>									
Vote 1 - Financial Services	2 415	180	180	36	58	2 331	(2 273)	-98%	9 324
1.1 - Assessment Rates	-	-	-	-	-	-	-	-	-
1.2 - Treasury: Administration	-	-	-	-	-	-	-	-	-
1.3 - Treasury: Debtors	2 415	180	180	36	58	-	58	#DIV/0!	-
1.4 - Treasury: Credit controle	-	-	-	-	-	1 949	(1 949)	-100%	7 794
1.5 - Supply Chain Management	-	-	-	-	-	-	-	-	-
1.6 - Director: Finance	-	-	-	-	-	220	(220)	-100%	880
-	-	-	-	-	-	12	(12)	-100%	50
-	-	-	-	-	-	150	(150)	-100%	600
Vote 2 - Community Services	11 556	13 569	17 474	81	105	4 331	(4 226)	-98%	61 873
2.1 - Cemeteries	-	150	150	23	23	-	23	-	-
2.2 - Housing: Administration	-	-	-	-	-	-	-	-	230
2.3 - Library Services	-	-	-	-	-	-	-	-	-
2.4 - Fire Protection Services	667	1 182	1 182	-	-	295	(295)	-100%	-
2.5 - Pine Forest : Administration	-	1 000	1 000	-	-	250	(250)	-100%	-
2.6-Klipriver Park: Administration	-	-	-	-	-	-	-	-	30 822
2.7-Community Halls And Facilities	-	50	50	8	32	12	20	157%	140
2.8-Licensing & Regulation	-	-	-	-	-	-	-	-	3 622
2.9-Enviromental Protection	-	-	-	-	-	-	-	-	5 224
2.10-Parks	240	-	230	-	-	57	(57)	-100%	1 563
2.11-Traffic	-	-	-	-	-	-	-	-	4 453
2.12-Disaster Management	-	-	-	-	-	-	-	-	12 910
2.13-Social & Welfare Services	-	-	-	-	-	-	-	-	-
2.14-Sport Grounds	-	-	-	-	-	-	-	-	-
2.15-Recreational Land	889	5 224	5 224	-	-	1 306	(1 306)	-100%	1 370
2.16-Swimming Pools	1 395	1 510	1 563	50	50	391	(341)	-87%	1 541
2.17-Vehicle Licensing & Testing	-	4 453	4 453	-	-	1 113	(1 113)	-100%	-
2.18-L E D	889	-	-	-	-	-	-	-	-
2.19-Director: Community Services	7 475	-	3 622	-	-	906	(906)	-100%	-
Vote 3 - Corporate Services	164	500	1 370	258	258	342	(84)	-25%	-
3.8-Thusong Centre	164	500	1 370	258	258	342	(84)	-25%	-
Vote 4 - Technical Services	-	-	-	-	-	-	-	-	-
Vote 5 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total single-year capital expenditure	14 135	14 249	19 023	375	422	7 004	(6 583)	(0)	71 197
Total Capital Expenditure	66 496	14 249	19 023	375	422	7 004	(6 583)	(0)	71 197

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	144 880	143 632	143 632	82 024	143 632
Call investment deposits	-	-	-	100 000	-
Consumer debtors	99 615	63 769	63 769	126 106	63 769
Other debtors	18 277	26 034	26 034	32 945	26 034
Current portion of long-term receivables	-	-	-	-	-
Inventory	9 594	9 481	9 481	9 835	9 481
<b>Total current assets</b>	<b>272 366</b>	<b>242 916</b>	<b>242 916</b>	<b>350 909</b>	<b>242 916</b>
<b>Non current assets</b>					
Long-term receivables	-	-	-	-	-
Investments	-	9	9	-	9
Investment property	42 842	41 946	41 946	42 842	41 946
Investments in Associate	-	-	-	-	-
Property, plant and equipment	1 074 992	1 081 628	1 081 628	1 094 336	1 081 628
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	2 113	326	326	2 113	326
Other non-current assets	550	550	550	550	550
<b>Total non current assets</b>	<b>1 120 498</b>	<b>1 124 460</b>	<b>1 124 460</b>	<b>1 139 841</b>	<b>1 124 460</b>
<b>TOTAL ASSETS</b>	<b>1 392 863</b>	<b>1 367 376</b>	<b>1 367 376</b>	<b>1 490 750</b>	<b>1 367 376</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	1 897	611	611	1 897	611
Consumer deposits	11 549	8 732	8 732	11 780	8 732
Trade and other payables	61 945	99 286	99 286	69 449	99 286
Provisions	45 302	28 921	28 921	49 576	28 921
<b>Total current liabilities</b>	<b>120 692</b>	<b>137 549</b>	<b>137 549</b>	<b>132 701</b>	<b>137 549</b>
<b>Non current liabilities</b>					
Borrowing	527	12 220	12 220	527	12 220
Provisions	233 577	248 076	248 076	235 346	248 076
<b>Total non current liabilities</b>	<b>234 105</b>	<b>260 296</b>	<b>260 296</b>	<b>235 874</b>	<b>260 296</b>
<b>TOTAL LIABILITIES</b>	<b>354 797</b>	<b>397 846</b>	<b>397 846</b>	<b>368 574</b>	<b>397 846</b>
<b>NET ASSETS</b>	<b>1 038 066</b>	<b>969 530</b>	<b>969 530</b>	<b>1 122 175</b>	<b>969 530</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	1 025 526	959 088	959 088	1 109 636	959 088
Reserves	12 540	10 442	10 442	12 540	10 442
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1 038 066</b>	<b>969 530</b>	<b>969 530</b>	<b>1 122 175</b>	<b>969 530</b>

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

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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
<b>R thousands</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	92 226	94 278	94 278	19 881	37 814	23 570	14 245	60%	94 278
Service charges	376 491	469 912	469 912	49 099	135 625	117 478	18 147	15%	469 912
Other revenue	32 500	14 898	14 898	1 610	4 821	3 724	1 097	29%	14 898
Government - operating	102 407	149 721	149 721	2 339	56 167	37 430	18 737	50%	151 705
Government - capital	66 276	62 680	62 680	9 450	23 590	15 670	7 920	51%	81 286
Interest	22 831	14 200	14 200	366	1 194	3 550	(2 356)	-66%	14 200
Dividends									
<b>Payments</b>									
Suppliers and employees	(590 067)	(731 654)	(731 654)	(74 856)	(196 244)	(182 913)	13 330	-7%	(731 653)
Finance charges	(222)	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	(174)	(546)	-	546		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>102 443</b>	<b>74 035</b>	<b>74 035</b>	<b>7 715</b>	<b>62 423</b>	<b>18 509</b>	<b>71 667</b>	<b>387%</b>	<b>94 625</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	13	13	-	13		4 412
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	(100 000)	-	(100 000)		-
<b>Payments</b>									
Capital assets	(73 744)	(92 143)	(92 143)	(8 704)	(25 402)	(23 036)	2 366	-10%	(111 305)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(73 744)</b>	<b>(92 143)</b>	<b>(92 143)</b>	<b>(8 690)</b>	<b>(125 389)</b>	<b>(23 036)</b>	<b>102 353</b>	<b>-444%</b>	<b>(106 893)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	10 000	10 000	-	-	2 500	(2 500)	-100%	10 000
Increase (decrease) in consumer deposits	2 246	-	-	64	110	-	110		8 732
<b>Payments</b>									
Repayment of borrowing	(1 370)	(1 000)	(1 000)	-	-	(250)	(250)	100%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>876</b>	<b>9 000</b>	<b>9 000</b>	<b>64</b>	<b>110</b>	<b>2 250</b>	<b>2 140</b>	<b>95%</b>	<b>110</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>29 574</b>	<b>(9 108)</b>	<b>(9 108)</b>	<b>(912)</b>	<b>(62 856)</b>	<b>(2 277)</b>			<b>6 463</b>
Cash/cash equivalents at beginning:	115 305	152 740	152 740		144 870	152 740			144 870
Cash/cash equivalents at month/year end:	144 880	143 632	143 632		82 014	150 463			151 334

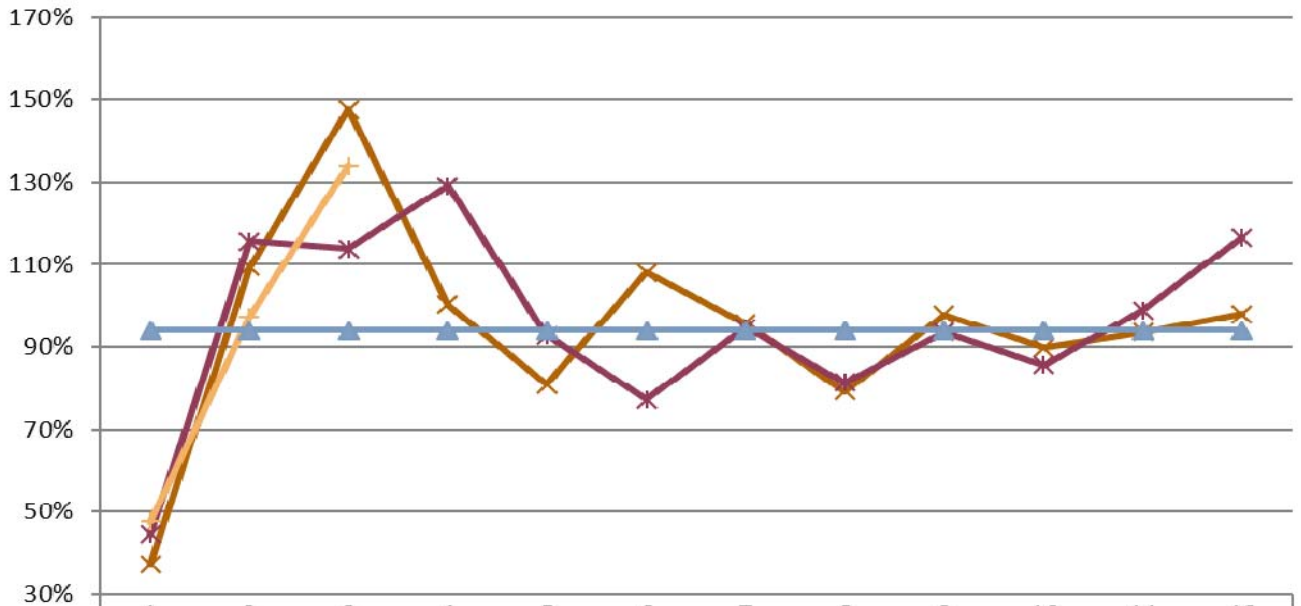


The debtors age analysis per Income source and customer group is as follows:

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2021/22									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Water	1200	11 143	1 905	1 702	2 033	1 581	1 581	9 216	74 466	103 626	88 876	
Electricity	1300	24 262	888	627	523	421	1 053	1 175	3 344	32 293	6 516	
Property Rates	1400	16 974	1 186	526	414	422	498	1 615	22 094	43 729	25 044	
Waste Water Management	1500	8 531	1 155	1 033	1 006	974	1 020	5 223	38 860	57 803	47 083	
Waste Management	1600	9 177	1 440	1 256	1 211	1 148	1 095	5 951	40 665	61 944	50 070	
Property Rental Debtors	1700	206	13	13	13	13	13	71	1 249	1 590	1 358	
Interest on Arrear Accounts	1810	1 324	139	145	184	205	223	1 682	57 089	60 991	59 383	
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(7 986)	52	44	235	47	33	452	1 189	(5 933)	1 956	
<b>Total By Income Source</b>	<b>2000</b>	<b>63 631</b>	<b>6 778</b>	<b>5 347</b>	<b>5 620</b>	<b>4 811</b>	<b>5 515</b>	<b>25 384</b>	<b>238 957</b>	<b>356 043</b>	<b>280 286</b>	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	2 312	1 038	369	283	284	330	625	3 151	8 392	4 673	
Commercial	2300	25 497	670	524	548	419	1 051	1 429	14 235	44 373	17 681	
Households	2400	34 840	4 892	4 292	4 607	3 939	3 972	22 317	213 705	292 562	248 539	
Other	2500	982	178	163	182	169	163	1 013	7 866	10 716	9 392	
<b>Total By Customer Group</b>	<b>2600</b>	<b>63 631</b>	<b>6 778</b>	<b>5 347</b>	<b>5 620</b>	<b>4 811</b>	<b>5 515</b>	<b>25 384</b>	<b>238 957</b>	<b>356 043</b>	<b>280 286</b>	

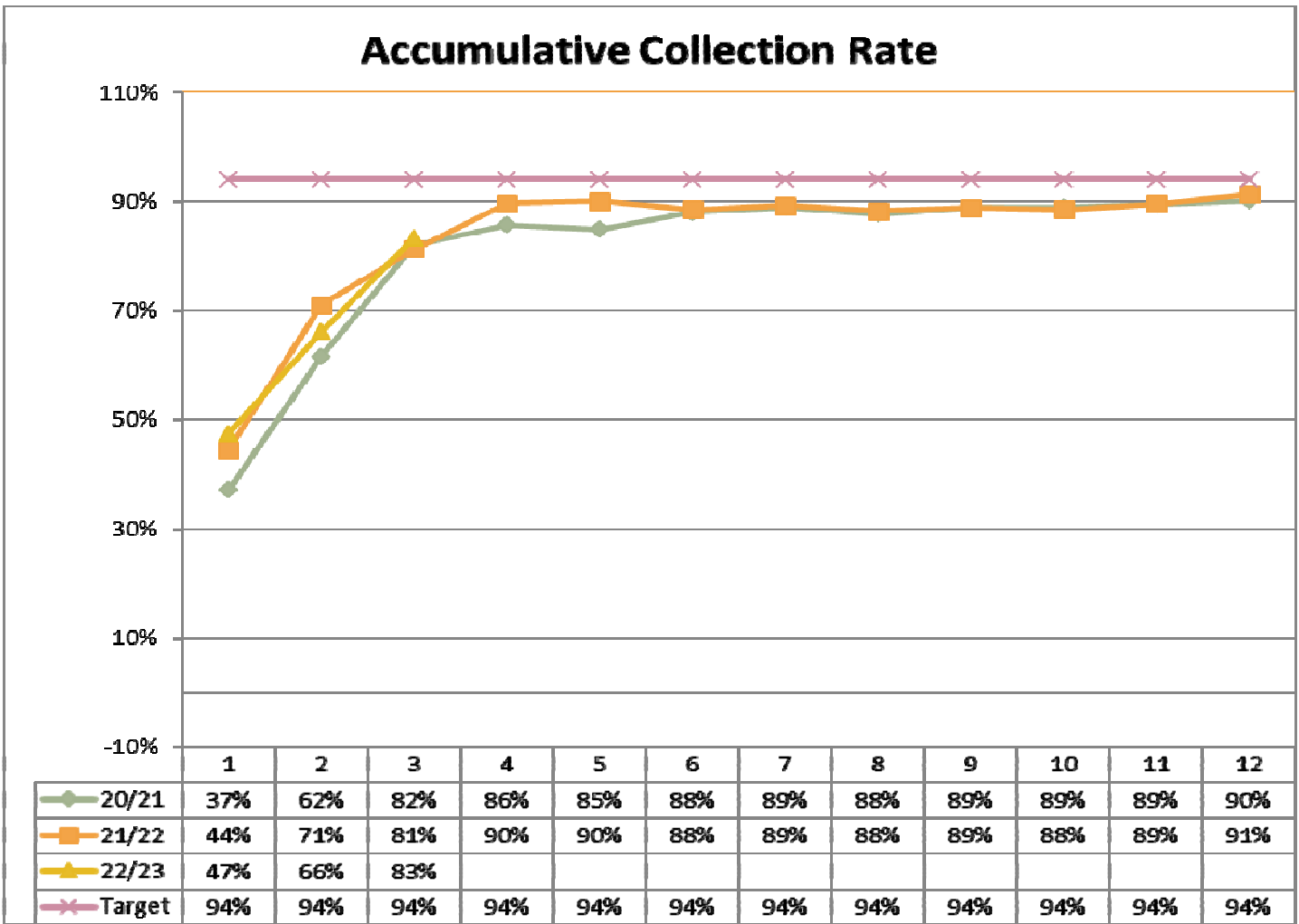
### Debtor Collection Rate per Month



	1	2	3	4	5	6	7	8	9	10	11	12
20/21	37%	109%	148%	100%	81%	108%	96%	79%	98%	90%	94%	98%
21/22	44%	116%	114%	129%	93%	77%	95%	81%	94%	86%	99%	117%
21/22	47%	97%	134%									
Target	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 September 2022 amounts to 134% in comparison to the previous year 114%.

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 September 2022 134% beloop in vergelyking met die vorige jaar 114%.



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 83%.

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 83% beloop.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)	
		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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	984	2	-	-	-	-	-	-	-	985	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>984</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>985</b>	<b>-</b>

Notes

Material increases in value of creditors' categories compared to previous month to be explained

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
	Yrs/Months							
R thousands								
<b>Municipality</b>								
Nedbank Ltd	Fixed deposit - 7 months			7%		-	-	30 000
ABSA Bank Ltd	Fixed deposit - 3 months			6%		-	-	20 000
Standard Bank of SA Ltd	Fixed deposit - 6 months			7%		-	-	25 000
Investec Bank Ltd	-					-	-	-
First National Bank	Fixed deposit - 4 months			6%		-	-	25 000
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>0</b>		-	-	<b>100 000</b>

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 - Q1 First Quarter

Description	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
<b>National Government:</b>	3 787	3 787	-	2 110	947	1 163	122,9%	3 787
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	2 237	2 237	-	560	559	1	0,1%	2 237
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	1 550	388	1 162	300,0%	1 550
<b>Provincial Government:</b>	24 266	24 266	1 210	4 716	6 067	(1 351)	-22,3%	24 266
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	10 517	10 517	-	3 506	2 629	877	33,3%	10 517
Specify (Add grant description)	131	131	-	-	33	(33)	-100,0%	131
Specify (Add grant description)	256	2 018	1 210	1 210	504	706	139,8%	2 018
Specify (Add grant description)	13 362	11 600	-	-	2 900	(2 900)	-100,0%	11 600
<b>District Municipality:</b>	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	1 984	885	1 720	496	1 224	246,9%	1 984
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	835	-	835	-	-
Households	-	-	-	-	-	-	-	-
Non-profit Institutions	-	-	-	-	-	-	-	-
Private Enterprises	-	1 984	885	885	496	389	78,5%	1 984
Public Corporations	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>28 053</b>	<b>30 037</b>	<b>2 095</b>	<b>8 546</b>	<b>7 509</b>	<b>1 037</b>	<b>13,8%</b>	<b>30 037</b>
<b>Capital Transfers and Grants</b>								
<b>National Government:</b>	60 031	60 031	8 421	22 561	15 008	7 553	50,3%	60 031
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	25 091	25 091	8 421	11 760	6 273	5 487	87,5%	25 091
Regional Bulk Infrastructure Grant (Schedule 5B)	19 239	19 239	-	7 690	4 810	2 880	59,9%	19 239
Water Services Infrastructure Grant [Schedule 5B]	15 701	15 701	-	3 111	3 925	(814)	-20,7%	15 701
<b>Provincial Government:</b>	2 649	18 979	1 529	1 529	4 745	(3 215)	-67,8%	18 979
Specify (Add grant description)	500	500	500	500	125	375	300,0%	500
Specify (Add grant description)	-	-	-	-	-	-	-	-
Specify (Add grant description)	1 029	1 029	1 029	1 029	257	772	300,1%	1 029
Specify (Add grant description)	1 120	17 450	-	-	4 362	(4 362)	-100,0%	17 450
<b>District Municipality:</b>	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>62 680</b>	<b>79 010</b>	<b>9 950</b>	<b>24 090</b>	<b>19 752</b>	<b>4 338</b>	<b>22,0%</b>	<b>79 010</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>90 733</b>	<b>109 046</b>	<b>12 045</b>	<b>32 637</b>	<b>27 262</b>	<b>5 375</b>	<b>19,7%</b>	<b>109 046</b>

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 - Q1 First Quarter

Description	Budget Year 2021/22						
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands							
<b>EXPENDITURE</b>							
<b>Operating expenditure of Transfers and Grants</b>							
National Government:	-	-	283	391	-	391	-
Agriculture Research and Technology	-	-	81	113	-	113	-
Agriculture, Conservation and Environmental	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management	-	-	202	278	-	278	-
Provincial Government:	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-
Specify (Add grant description)	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>	-	-	<b>283</b>	<b>391</b>	-	<b>391</b>	-
<b>Capital expenditure of Transfers and Grants</b>							
National Government:	-	-	696	2 017	-	2 017	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	-	-	-	-	-	-	-
Municipal Infrastructure Grant [Schedule 5B]	-	-	394	887	-	887	-
Regional Bulk Infrastructure Grant (Schedule 5B)	-	-	302	1 130	-	1 130	-
Provincial Government:	-	-	313	747	-	747	-
Specify (Add grant description)	-	-	313	747	-	747	-
Specify (Add grant description)	-	-	19	39	-	39	-
All Grants	-	-	19	39	-	39	-
Specify (Add grant description)	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	-	-	<b>1 027</b>	<b>2 803</b>	-	<b>2 803</b>	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	-	<b>1 311</b>	<b>3 193</b>	-	<b>3 193</b>	-

In terms of section 12 of the Division of Revenue Act the municipality confirms that, based on internal controls, all grant funding has been received and spent in terms of the conditions attached thereto.

WC022 Witzenberg - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
None		-	-	-	-	
Provincial Government:		-	-	-	-	
None		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
None		-	-	-	-	
Provincial Government:		-	-	-	-	
None		-	-	-	-	
District Municipality:		-	-	-	-	
None		-	-	-	-	
Other grant providers:		-	-	-	-	
None		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	



## Expenditure on councillor allowances and employee benefits:

## WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

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
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	8 716	8 716	702	2 212	2 179	33	2%	8 716
Pension and UIF Contributions	1 231	1 231	117	360	308	52	17%	1 231
Medical Aid Contributions	257	257	7	20	64	(44)	-69%	257
Motor Vehicle Allowance	0	0	-	-	-	-	-	0
Cellphone Allowance	1 738	1 738	82	235	434	(200)	-46%	1 738
Housing Allowances	166	166	-	-	42	(42)	-100%	166
Other benefits and allowances	0	0	-	-	-	-	-	0
<b>Sub Total - Councillors</b>	<b>12 108</b>	<b>12 108</b>	<b>907</b>	<b>2 826</b>	<b>3 027</b>	<b>(201)</b>	<b>-7%</b>	<b>12 108</b>
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	4 630	4 630	326	978	1 158	(180)	-16%	4 630
Pension and UIF Contributions	992	992	29	86	248	(162)	-65%	992
Medical Aid Contributions	171	171	-	5	43	(38)	-88%	171
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	1 128	1 128	62	186	282	(96)	-34%	1 128
Motor Vehicle Allowance	1 332	1 332	88	253	333	(80)	-24%	1 332
Cellphone Allowance	90	90	16	18	23	(5)	-21%	90
Housing Allowances	195	195	23	70	49	22	45%	195
Other benefits and allowances	145	141	4	13	35	(23)	-64%	141
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>8 683</b>	<b>8 679</b>	<b>548</b>	<b>1 608</b>	<b>2 170</b>	<b>(562)</b>	<b>-26%</b>	<b>8 679</b>
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	137 050	135 890	11 018	32 299	33 972	(1 673)	-5%	135 890
Pension and UIF Contributions	21 415	21 406	1 796	5 418	5 351	66	1%	21 406
Medical Aid Contributions	9 867	9 867	722	2 154	2 467	(312)	-13%	9 867
Overtime	11 713	11 193	1 928	5 682	2 798	2 884	103%	11 193
Performance Bonus	13 329	13 329	832	2 497	3 332	(836)	-25%	13 329
Motor Vehicle Allowance	6 599	6 599	530	1 693	1 650	43	3%	6 599
Cellphone Allowance	548	548	52	147	137	10	7%	548
Housing Allowances	1 223	1 223	100	299	306	(7)	-2%	1 223
Other benefits and allowances	4 422	4 942	502	1 609	1 235	373	30%	4 942
Payments in lieu of leave	3 264	3 264	196	1 584	816	768	94%	3 264
Long service awards	-	-	80	241	-	241	#DIV/0!	-
Post-retirement benefit obligations	29 023	29 023	876	2 627	7 256	(4 629)	-64%	29 023
<b>Sub Total - Other Municipal Staff</b>	<b>238 453</b>	<b>237 285</b>	<b>18 631</b>	<b>56 249</b>	<b>59 321</b>	<b>(3 072)</b>	<b>-5%</b>	<b>237 285</b>
<b>TOTAL SALARY, ALLOWANCES &amp;</b>	<b>259 244</b>	<b>258 072</b>	<b>20 085</b>	<b>60 683</b>	<b>64 518</b>	<b>(3 834)</b>	<b>-6%</b>	<b>258 072</b>
<b>% increase</b>								
<b>TOTAL MANAGERS AND STAFF</b>	<b>247 136</b>	<b>245 964</b>	<b>19 179</b>	<b>57 857</b>	<b>61 491</b>	<b>(3 634)</b>	<b>-6%</b>	<b>245 964</b>

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 - Q1 First Quarter

Description	Ref	Budget Year 2021/22											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
<b>R thousands</b>	<b>1</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Budget</b>
<b>Cash Receipts By Source</b>													
Property rates		5 869	12 064	19 881	-	-	-	-	-	-	-	-	56 464
Service charges - electricity revenue		34 329	38 747	36 748	-	-	-	-	-	-	-	-	274 306
Service charges - water revenue		2 847	2 616	2 829	-	-	-	-	-	-	-	-	31 805
Service charges - sanitation revenue		1 926	2 138	7 428	-	-	-	-	-	-	-	-	10 897
Service charges - refuse		1 890	2 099	2 332	-	-	-	-	-	-	-	-	16 976
Service charges - other		(1 950)	1 884	(237)	-	-	-	-	-	-	-	-	303
Rental of facilities and equipment		268	170	383	-	-	-	-	-	-	-	-	(817)
Interest earned - external investments		443	385	366	-	-	-	-	-	-	-	-	10 992
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	2 014
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		58	114	151	-	-	-	-	-	-	-	-	3 973
Licences and permits		129	1 400	102	-	-	-	-	-	-	-	-	689
Agency services		-	-	-	-	-	-	-	-	-	-	-	4 145
Transfer receipts - operating		155	461	703	-	-	-	-	-	-	-	-	150 386
Other revenue		48 658	5 627	2 611	-	-	-	-	-	-	-	-	(52 763)
<b>Cash Receipts by Source</b>		<b>94 623</b>	<b>67 704</b>	<b>73 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>509 370</b>
<b>Other Cash Flows by Source</b>													<b>-</b>
Transfer receipts - capital		6 450	7 690	9 450	-	-	-	-	-	-	-	-	62 108
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	13	-	-	-	-	-	-	-	-	(13)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	9 000
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		30	16	64	-	-	-	-	-	-	-	-	8 622
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(100 000)	-	-	-	-	-	-	-	-	-	-	100 000
<b>Total Cash Receipts by Source</b>		<b>1 103</b>	<b>75 410</b>	<b>82 823</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>689 086</b>
<b>Cash Payments by Type</b>													<b>-</b>
Employee related costs		16 880	16 993	17 823	-	-	-	-	-	-	-	-	148 048
Remuneration of councillors		1 189	971	1 027	-	-	-	-	-	-	-	-	(3 187)
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		35 945	36 503	41 571	-	-	-	-	-	-	-	-	247 553
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	15 853
Other materials		1 311	1 182	2 319	-	-	-	-	-	-	-	-	-
Contracted services		1 583	2 541	2 878	-	-	-	-	-	-	-	-	48 881
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		284	88	174	-	-	-	-	-	-	-	-	98 054
General expenses		3 933	4 763	6 005	-	-	-	-	-	-	-	-	(14 702)
<b>Cash Payments by Type</b>		<b>61 126</b>	<b>63 042</b>	<b>71 798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>540 500</b>
<b>Other Cash Flows/Payments by Type</b>													<b>85 903</b>
Capital assets		9 822	6 876	8 704	-	-	-	-	-	-	-	-	85 903
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	(1 000)
Other Cash Flows/Payments		1 106	(3 515)	3 232	-	-	-	-	-	-	-	-	(824)
<b>Total Cash Payments by Type</b>		<b>72 054</b>	<b>66 403</b>	<b>83 734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>624 580</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(70 951)</b>	<b>9 006</b>	<b>(912)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64 507</b>
Cash/cash equivalents at the month/year beginning:		144 870	73 919	82 926	82 014	82 014	82 014	82 014	82 014	82 014	82 014	82 014	82 014
Cash/cash equivalents at the month/year end:		73 919	82 926	82 014	82 014	82 014	82 014	82 014	82 014	82 014	82 014	82 014	146 521

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1	7 679	9 275	6 124	6 124	9 275	3 151	34,0%	7%
August	4 632	7 679	9 275	5 634	11 758	18 551	6 792	36,6%	13%
September	3 700	7 679	9 275	7 586	19 344	27 826	8 482	30,5%	21%
October	217	7 679	9 275	-	19 344	37 102	17 757	47,9%	21%
November	2 677	7 679	9 275	-	19 344	46 377	27 033	58,3%	21%
December	5 676	7 679	9 275	-	19 344	55 653	36 308	65,2%	21%
January	8 436	7 679	9 275	-	19 344	64 928	45 584	70,2%	21%
February	6 403	7 679	9 275	-	19 344	74 203	54 859	73,9%	21%
March	7 601	7 679	9 275	-	19 344	83 479	64 135	76,8%	21%
April	10 559	7 679	9 275	-	19 344	92 754	73 410	79,1%	
May	6 816	7 679	9 275	-	19 344	102 030	82 685	81,0%	21%
June	70 865	7 679	9 276	-	19 344	111 305	91 961	82,6%	0
<b>Total Capital expenditure</b>	<b>127 583</b>	<b>92 143</b>	<b>111 305</b>	<b>19 344</b>					

**MUNICIPALITY WITZENBERG**

Report: Withdrawals from Municipal Bank Accounts  
 Quarter ending September 2022  
 Report in terms of section 11(4)(a) of the MFMA, Act no 56 of 2003

MFMA Section	Item Description	Income	Income	Income	Expenditure	Expenditure	Expenditure	Income	Expenditure	Total YTD	Total YTD
		transactions July 2022	transactions August 2022	transactions September 2022	transactions July 2022	transactions August 2022	transactions September 2022	YTD transactions Quarter 1	YTD transactions Quarter 1	Income	Expenditure
		R	R	R	R	R	R	R	R	R	R
11(1) (b)	Expenditure authorised in terms of section 26(4) (Expenditure before annual budget is approved)							-	-	-	-
11(1) (c)	Unforeseeable and unavoidable expenditure authorised in terms of section 29(1) (Mayor may approve emergency or other exceptional circumstances expenditure for which no budget provision was made)							-	-	-	-
11(1) (d)	Section 12 withdrawals charitable, trust or other funds withdrawals) (Relief,							-	-	-	-
11(1) (e) (i)	Money collected on behalf of organ of state: - VAT	-	-	-	5 174 584	4 880 019	6 719 714	-	16 774 317	-	16 814 695
11(1) (e) (ii)	- Agency fees, for example motor registration, drivers licence, etc.	-	-	-	-	-	-	-	-	-	-
11(1) (f)	Insurance received by the Municipality on behalf of organ of state							-	-	-	-
11(1) (g)	Refund of money incorrectly paid into bank account							-	-	-	-
	Refund of guarantees, sureties & security deposits	-152 688	-118 830	-220 376	83 742	69 101	108 025	-491 894	260 868	-520 058	308 721
		<b>-152 688</b>	<b>-118 830</b>	<b>-220 376</b>	<b>5 258 326</b>	<b>4 949 120</b>	<b>6 827 740</b>	<b>-491 894</b>	<b>17 035 185</b>	<b>-520 058</b>	<b>17 123 417</b>
		<b>Transactions July 2022</b>	<b>Transactions August 2022</b>	<b>Transactions September 2022</b>				<b>YTD Transactions Quarter 1</b>			
11(1) (h)	Cash management and investment purposes:							-			
	- Realised	-	-	-				-			
	- Made	100 000 000	-	-				100 000 000			
	- <b>Nett movement</b>	<b>100 000 000</b>	<b>-</b>	<b>-</b>				<b>100 000 000</b>			

## WITZENBERG MUNICIPALITY

### Report: Expenditure on Staff & Councillor Benefits - YTD Act Sept

(Report in terms of Section 66 of the MFMA)

MFMA Section	Item Description	Original Budget 2021/2022	Amended Budget 2021/2022	Year to Date Total	% Spent to date
<b>Staff Benefits</b>					
66(a)	Salaries and Wages	141 681 286	139 619 286	33 276 896	23,83%
66(b)	Contributions to pension funds and medical aid	32 442 638	32 426 538	7 662 793	23,63%
66(c)	Travel, accomodation and subsistence	7 675 624	7 675 624	1 945 994	25,35%
66(d)	Housing benefits and allowances	1 418 051	1 418 051	369 104	26,03%
66(e)	Overtime	11 712 811	11 192 811	5 681 934	50,76%
66(f)	Loans and advances	0	0	0	0,00%
66(g)	Other type of benefit or allowances related to staff	51 096 393	51 092 393	8 920 415	17,46%
	<b>Sub - Total (Staff Benefits)</b>	<b>R 246 026 803</b>	<b>R 243 424 703</b>	<b>R 57 857 135</b>	<b>23,77%</b>
<b>Councillor Benefits</b>					
MAY	Mayor	989 621	989 621	185 743	18,77%
DM	Deputy Mayor	775 195	775 195	166 245	21,45%
SP	Speaker	774 854	774 854	162 196	20,93%
MCM	Mayoral Committee members	2 813 276	2 813 276	594 197	21,12%
CLLR	Other Councillors	5 267 327	5 267 327	1 338 575	25,41%
MED	Medical aid contributions	256 670	256 670	19 798	7,71%
PEN	Pension fund contributions	1 230 713	1 230 713	359 611	29,22%
WARD	Ward Committee Allowance	1 053 713	1 053 713	361 000	34,26%
	<b>Sub - Total (Councillors' Benefits)</b>	<b>13 161 369</b>	<b>R 13 161 369</b>	<b>R 3 187 364</b>	<b>24,22%</b>
	<b>Total Councillor and Staff Benefits</b>	<b>R 259 188 172</b>	<b>R 256 586 072</b>	<b>R 61 044 500</b>	<b>23,79%</b>

Total Cost Savings Disclosure in the In-Year and Annual Report  
Quarter ended: September 2022  
Witzenberg Municipality

Measures	Adj Budget	July	August	September	Q1	Total YTD	Prev Year Total YTD	Savings
Use fo Consultants	19 751 304	126 887	1 952 870	1 255 930	3 335 686	3 335 686	1 871 511	-1 464 175
Vehicles used for political office -bearers	23 818	1 040	7 606	516	9 162	9 162	2 497	-6 665
Travel and subsistence	1 261 423	40 223	24 600	91 019	155 841	155 841	31 555	-124 287
Domestic Accomodation	376 700	950	8 358	490	9 798	9 798	1 800	-7 998
Sponsorships, events and catering	100 000	-	42 325	3 143	45 467	45 467	-	-45 467
Communication	2 558 078	662	238 595	275 331	514 588	514 588	477 621	-36 967
Other Related Expenditure Items	2 115 863	65 822	110 416	159 194	335 432	335 432	322 730	-120 957
TOTAL	26 187 186	235 583	2 384 770	1 785 622	4 405 975	4 405 975	2 707 714	-1 806 516

\*\*\* Savings were calculated based upon a comparision between previous year and current year year-to-date expenditure items



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1st QUARTER 2022/23

# SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

Performance Report (Section 52D)

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## **1. INTRODUCTION AND OVERVIEW**

### **1.1 Purpose of the Service Delivery & Budget Implementation Plan**

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

The SDBIP serves as a “contract” between the administration, council and community expressing the goals and objectives set by the council as quantifiable outcomes that can be implemented by the administration in the applicable financial year. It provides the link between the mayor, the council (executive) and the administration, and facilitates the process for holding management accountable for its performance. It is therefore a management, implementation and monitoring tool that will assist the mayor, councillors, municipal manager, senior managers and community to monitor the municipality’s performance on a quarterly basis. The SDBIP will ensure that appropriate information is circulated internally and externally for purposes of monitoring the implementation of the budget, the execution of projects, the performance of senior management and the achievement of the strategic objectives set by council.

### **1.2 Approval of 2022/23 SDBIP**

- Draft 2022/23 Top Layer SDBIP tabled at Council 30 March 2022
- 2022/23 Top Layer SDBIP approved by Mayor 22 June 2022
- 2022/23 Top Layer SDBIP tabled at Council 24 August 2022

### **1.3 Quarterly Reporting**

The MFMA in terms of Section 52(d) oblige the Mayor to submit quarterly reports on the implementation of the budget and financial state of affairs of the Municipality.

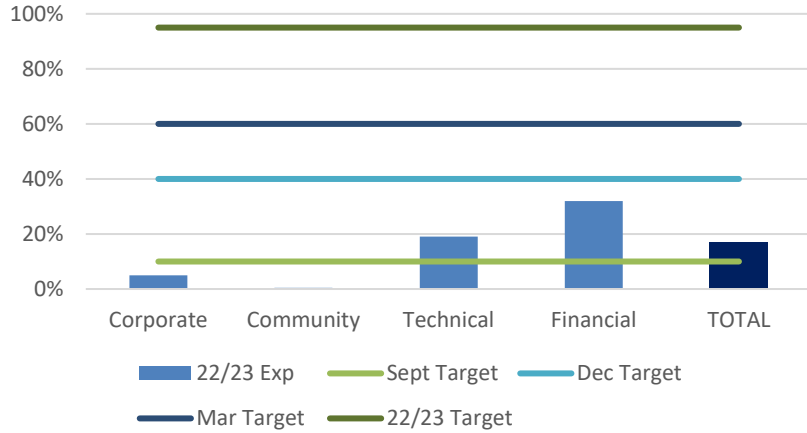
The service delivery indicators and targets in the SDBIP need to be evaluated and reported on to Council. The quarterly report should thus report on the achievement of outcomes against financial and non-financial indicators.

## 2. STRATEGIC MAP

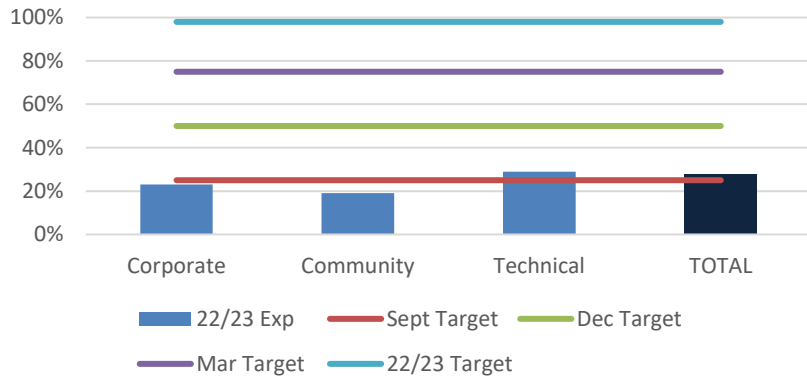
<i>WITZENBERG MUNICIPALITY: STRATEGIC MAP 2022/23</i>					
Vision	Mission	Municipal KPA		Pre-determined Objectives	
A municipality that cares for its community, creating growth and opportunities.	<p>The Witzenberg Municipality is committed to improve the quality of life of its community by:</p> <ul style="list-style-type: none"> <li>- Providing &amp; maintaining affordable services</li> <li>- Promoting Social &amp; Economic Development</li> <li>- The effective &amp; efficient use of resources</li> <li>- Effective stakeholder &amp; community participation.</li> </ul>	1	Essential Services	1,1	Sustainable provision & maintenance of basic infrastructure
				1,2	Provide for the needs of informal settlements through improved services
		2	Governance	2,1	Support Institutional Transformation & Development
				2,2	Ensure financial viability.
				2,3	To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.
		3	Communal Services	3,1	Provide & maintain facilities that make citizens feel at home.
		4	Socio-Economic Support Services	4,1	Support the poor & vulnerable through programmes & policy
				4,2	Create an enabling environment to attract investment & support local economy.

### 3. SUMMARY OF 1<sup>ST</sup> QUARTER RESULTS

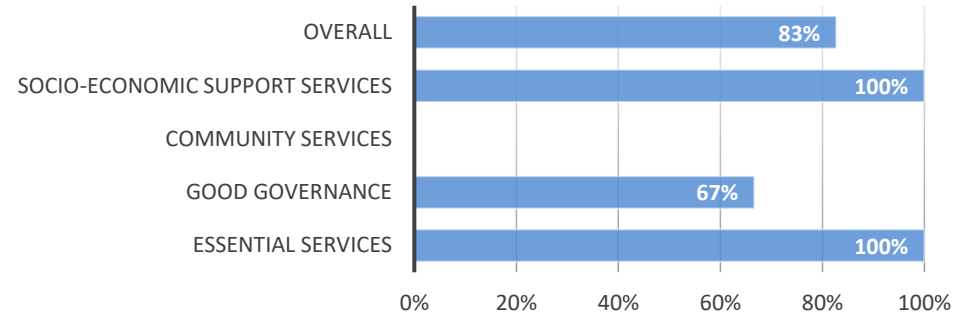
Percentage expenditure on Capital Budget



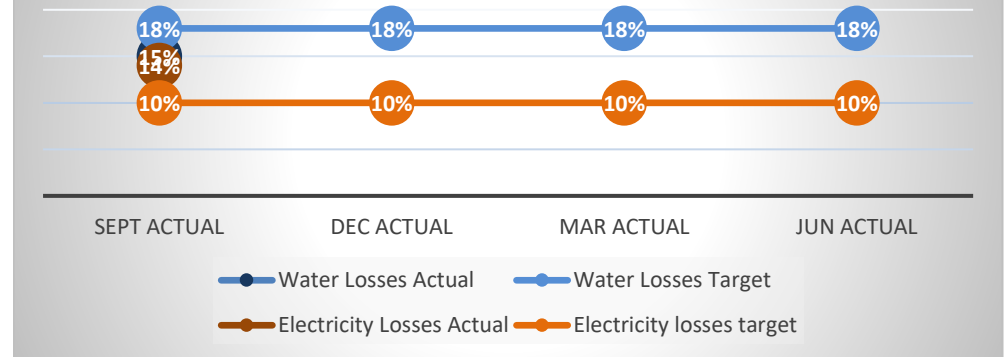
Percentage expenditure on Planned Maintenance Budget



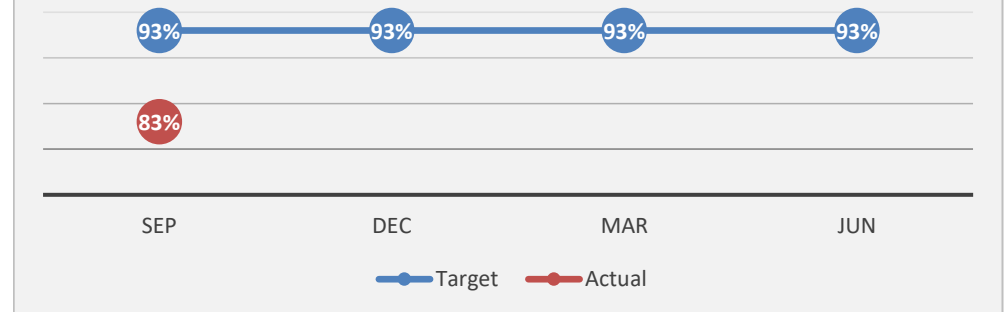
### KEY PERFORMANCE AREAS % of Targets Achieved



### Water & Electricity Losses



### Revenue Collection



## 4. 1<sup>ST</sup> QUARTER RESULTS PER KEY PERFORMANCE AREA

### KEY PERFORMANCE AREA: 1. ESSENTIAL SERVICES

#### Strategic Objective: 1.1 Sustainable provision and maintenance of basic infrastructure

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
TecDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department.	Preventative- & corrective planned maintenance budget of the Technical Department.	98%	R11 016 649	25%	29%		
		Aqctual expenditure on budget		R3 143 976				
TecDir3	Percentage expenditure on capital budget by Technical Directorate.	Capital budget for Technical Department	95%	R100 119 546	10%	19%		
		Actual expenditure on budget		R19 209 949				
TecEI37	Percentage of unaccounted electricity losses.	Total sales accumulative (kwh)(streetlights usage included)	10%	28 687 715	10%	14%	Major reason for losses are illegal connections, theft and outdated infrastructure	Increase law enforcement to address illegal connections. Increase maintenance budget
		Eskom energy total accumulative		33 371 400				
TecEI60	Percentage of valid electricity connection applications connected by reporting period end. (excl subsidised housing)	Number of valid applications	95%	10	95%	100%		
		Number of connections		10				

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	Number of properties	13 465	13526	13 465	13526		
TecRo7	Kilometres of roads upgraded & rehabilitated.		2					
TecSan22	Percentage of valid sanitation connection applications connected by reporting period end	Number of valid applications	95%	4	95%	100%		
		Number of connections		4				
TecWat20	Percentage of unaccounted water losses.	kl water supplied	18%	1 006 453	18%	15%		
		kl water billed		851 058				
TecWat21	Percentage compliance with drinking water quality standards		98%	100%	98%	100%		
TecWat36	Percentage of valid water connection applications connected by reporting period end	Number of valid applications	95%	6	95%	100%		
		Number of connections		6				

**Strategic Objective: 1.2 Provide for the needs of Informal Settlements through improved services**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
TecWat22	Percentage of households in demarcated informal areas with access to a water point (tap).	Nr of households in demarcated informal areas	95%	1979	95%	100%		
		Nr of households in demarcated informal areas with access to a communal water point.		1979				
TecSan13	Percentage of households in demarcated informal areas with access to a communal toilet facility. services points (toilets).	Nr of households in demarcated informal areas	95%	1979	95%	100%		
		Nr of households in demarcated informal areas with access to a communal toilet facility.		1979				
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	Number of households in demarcated informal areas	95%	1979	95%	100%		
		Number of households in demarcated informal areas with access		1979				
TecEl36	Percentage of houses in a subsidised housing project connected to the electrical network.	Number of valid applications	95%	0	95%			
		Number of connections		0				
TecDir2	Number of subsidised serviced sites developed.						No target set	

**KEY PERFORMANCE AREA:**

**2. GOVERNANCE**

**Strategic Objective: 2.1 Support Institutional Transformation and Development**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	Number of reports	4	1	1	1		
CorpHR13	Percentage budget spend on the implementation of the Workplace Skills Plan	Budget as at period end R	96%	R889 647	25%	3%	Re Advertisement of training tenders	To request that 1st Quarter target changed to 1%; 2nd Quarter- 25%, 3rd Quarter- 60% and 4th Quarter 98%
		Expenditure as period end R		R28 495				

**Strategic Objective: 2.2 Ensure Financial Stability**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
FinDir3	Achieve an unqualified opinion of the Auditor-General on annual financial statements of the previous year.		1 Unqualified Report					
FinFAdm10	Financial viability expressed as Debt-Coverage ratio		350	362	350	362		
FinFAdm11	Financial viability expressed outstanding service debtors		60%	78%	60%	78%	Debt write off of Indigent & uncollectable debt to be considered by council	Evaluate collectability of old outstanding debt and indigent debt. Draft report to council. Strict application of credit control & debt collection policy

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
FinFAdm9	Financial viability expressed as Cost-Coverage ratio		2,8	4	2,8	4		
FinInc15	Percentage revenue collection		93%	83%	93%	83%	Review the credit control policy, strengthen credit control policy.	Targeted collection – Organ of state, Municipal Councillors, Municipal Officials, Businesses.
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	Budget for preventative- & corrective planned maintenance	98%	R11 540 560	25%	28%		
		Actual expenditure on budget		R3 248 453				
MM2	Percentage spend on Capital Budget for the whole municipality.	Capital Budget	95%	R111 305 416	10%	17%		
		Actual expenditure on budget		R19 344 349				

**Strategic Objective: 2.3 To maintain and strengthen relations with international- & inter- governmental partners as well as the local community through the creation of participative structures.**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
ComSoc49	Number of meetings with intergovernmental partners.	Number of meetings	12	3	3	3		
MMIDP9	Number of IDP community engagements held.		14					



**KEY PERFORMANCE AREA: 3. COMMUNAL SERVICES**

**Strategic Objective: 3.1 Provide and Maintain Facilities and Environment that make citizens feel at home**

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
ComAm34	Report on annual customer satisfaction survey on community facilities.	Number of Reports	1					
ComDir1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the Community Department.	Preventative- & corrective planned maintenance budget of the Community Department.	98%	R364 951	25%	19%	Underspending mainly related to seasonality of planned maintenance undertaken. Expenditure is expected to increase during summer months.	
		Aqctual expenditure on budget		R68 355				
ComDir2	Percentage expenditure on capital budget by Community Directorate.	Capital budget for Community Directorate	95%	R10 355 870	10%	0,4%	Tender for spectator seating had to be re-advertised as no responsive bids was received. The specifications for the ablution facilities at Lyellstr sports field is completed and process to be advertised.	Tender awards to be finalised before end of December.
		Actual expenditure on budget		R41 372				

## KEY PERFORMANCE AREA: 4. SOCIO-ECONOMIC SUPPORT SERVICES

### Strategic Objective: 4.1 Support the poor & vulnerable through programmes & policy

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
ComHS14	Number of housing opportunities provided per year - top structures.	Number of top structures	0				No target set	
ComHS15	Number of rental stock transferred.	Number of transfers	30	5	5	5		
ComSoc41	Number of account holders subsidised through the municipality's Indigent Policy	Number of indigents	4500	3150	4500	3150		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	Number engagements	20	9	5	9		

### Strategic Objective: 4.2 Create an enabling environment to support local economy

Ref	Key Performance Indicator	Data Element	Annual Target 2022/23	Data Element Accumulative	Sep Accumulative Monthly Target	Sep Accumulative Monthly Result	Sep Reason if target not achieved	Sep Corrective Measures
ComLed8	The number of jobs created through the municipality's local economic development initiatives including capital projects.	Number of jobs created	400	100	100	100		
ComLed4	Quarterly report on the implementation of strategies and planned actions as identified in the Witzenberg LED Strategy.	Number of reports	4	1	1	1		
ComLed19	Quarterly report on investment incentives implemented.	Number of reports	4	1	1	1		
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	Number of reports	4	1	1	1		