



Monthly Budget Statement Report Section 71 for August 2021

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

Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial or National Government or other municipalities.

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings, distribution networks, treatment plants and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short term investments. Cash receipts and payments do not always coincide with budgeted income and expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month that the services or goods are received, even though it may not be paid in the same period.

CFO – Chief Financial Officer / Director: Finance

DORA – Division of Revenue Act. An annual piece of legislation indicating the allocations from National Government to Local Government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to assist with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates comparisons between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.

IDP – Integrated Development Plan. The main strategic planning document of a municipality.

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

Glossary (Continued)

MIG – Municipal Infrastructure Grant

MPRA – Municipal Property Rates Act (No 6 of 2004).

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level. Also includes details of the previous three years and current years' financial position.

NT – National Treasury

Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

RBIG – Regional Bulk Infrastructure Grant

R&M – Repairs and maintenance on property, plant and equipment.

SCM – Supply Chain Management.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of a municipality as set out in the IDP. Budgeted spending must contribute towards achievement of these strategic objectives.

TMA – Total Municipal Account

Unauthorised expenditure – Generally, spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided, usually at department level.

WM – Witzenberg Municipality

Legal requirements

2.3 Monthly budget statements

In terms of Section 71 of the MFMA the accounting officer must prepare monthly budget statements that comply with this section. This section read as follows:

"71. (1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on—
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of—
 - (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

(2) The statement must include—

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1)(e) during any particular month must, by no later than 10 working days after

2.3 Maandelikse begroting state

In terme van Artikel 71 van die MFMA die rekenpligtige beampte moet 'n maandelikse begroting state wat voldoen aan hierdie artikel. Hierdie artikel lees soos volg:

"71. (1) Die rekenpligtige beampte van 'n munisipaliteit moet nie later as 10 werk dae na die einde van elke maand aan die burgemeester van die munisipaliteit en die betrokke Provinciale Tesourie 1 verklaring in die voorgeskrewe formaat oor die toestand van die munisipaliteit se begroting wat die volgende besonderhede vir die maand en vir die finansiële jaar tot die einde van die maand:

- (a) werklike inkomste per bron van inkomste;
- (b) werklike lenings;
- (c) die werklike uitgawes per stem;
- (d) die werklike kapitaalbesteding, per stem;
- (e) die bedrag van enige toekennings ontvang;
- (f) die werklike uitgawes op daardie toekennings, uitgesluit besteding op
 - (i) sy deel van die plaaslike regering billike deel;
 - (ii) toekennings vrygestel is by die jaarlikse Verdeling van Inkomste van die nakoming van hierdie paragraaf, en
- (g) wanneer dit nodig is, 'n verduideliking van
 - (i) enige wesenlike afwykings van die munisipaliteit se geprojekteerde inkomste deur die bron, en van die munisipaliteit se uitgawe projeksies per stem;
 - (ii) enige wesenlike afwykings van die dienslewering en begrotings implementeringsplan;
 - (iii) enige remediërende of korrektiewe stappe geneem is of geneem word om te verseker dat die geprojekteerde inkomste en uitgawes in die munisipaliteit se goedgekeurde begroting bly.

(2) Die staat moet die volgende insluit-

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

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

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

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

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

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

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

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

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

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

A MAYOR'S REPORT

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

The unwillingness / inability of government departments to pay their municipal accounts was a big concern. However department are slowing starting to make payment. The debt is in access of R10 million in comparison to the prior month figure of R14.95 million.

The monthly billing was also done as scheduled and during this process 19 868 accounts amounting to R 44.5 million was printed and distributed to consumers. The prepaid electricity sales amounted to R 6.3 million in comparison to a cost of R5.3 million for the same month during the prior financial year. .

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

The accumulated debtor's collection target for the year is 94%, and the actual accumulated year to date debtor's collection is 71% in comparison to a rate of 62% for the same month in the previous year.

The municipality issued orders to the value of R 57.5 million of which R 242 thousand was in terms of deviations.

The municipality currently has R 76 million in its primary bank account and investments to the value of R80 million. The bank balance at the end of the previous month was R91.5 million.

The calculated cost coverage ratio of the municipality as at the end of August 2021 is 2.65 months.

B RECOMMENDATION

It is recommended that council take cognisance of the quarterly budget assessment for the month of August 2021 .

C EXECUTIVE SUMMARY

The following tables provides a summary of the financial information:

A BURGEMEESTERS VERSLAG

Kredietbeheer bly 'n uitdaging vir die munisipaliteit as gevolg van verskillende redes.

Die onwilligheid / onvermoë van staats departemente om hulle munisipale rekeninge te betaal was 'n groot bekommernis. Departemente is stadig besig om hul betalings te maak. Die skuld beloop tans R10miljoen in vergelyking met die vorige maand syfer van R14.95 miljoen.

Die maandelikse rekeninge is ook gehef soos geskedeuleer en tydens hierdie proses is 19 868 rekeninge ten bedrae van R 44.5 miljoen gedruk en aan verbruikers versprei. Die voorafbetaalde elektrisiteit verkope beloop R 6.3 miljoen en was R5.3 miljoen vir dieselfde maand gedurende die vorige finansiële jaar.

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

Die opgehopte debiteure verhaling se teiken vir die jaar is 94%, en die werklike jaar tot op datum invordering is 71% in vergelyking met 62% vir dieselfde maand in die vorige finansiële jaar.

Bestellings ter waarde van R 57.5 miljoen uitgereik, waarvan R 242 duisend ten opsigte van afwykings is.

Die munisipaliteit het R 76 miljoen in die primêre bankrekening en beleggings ter waarde van R80 miljoen. Die bankbalans aan die einde van die vorige maand was R91.5 miljoen.

Die berekende koste dekking verhouding van die munisipaliteit soos aan die einde van Augustus 2021 is 2.65 maande.

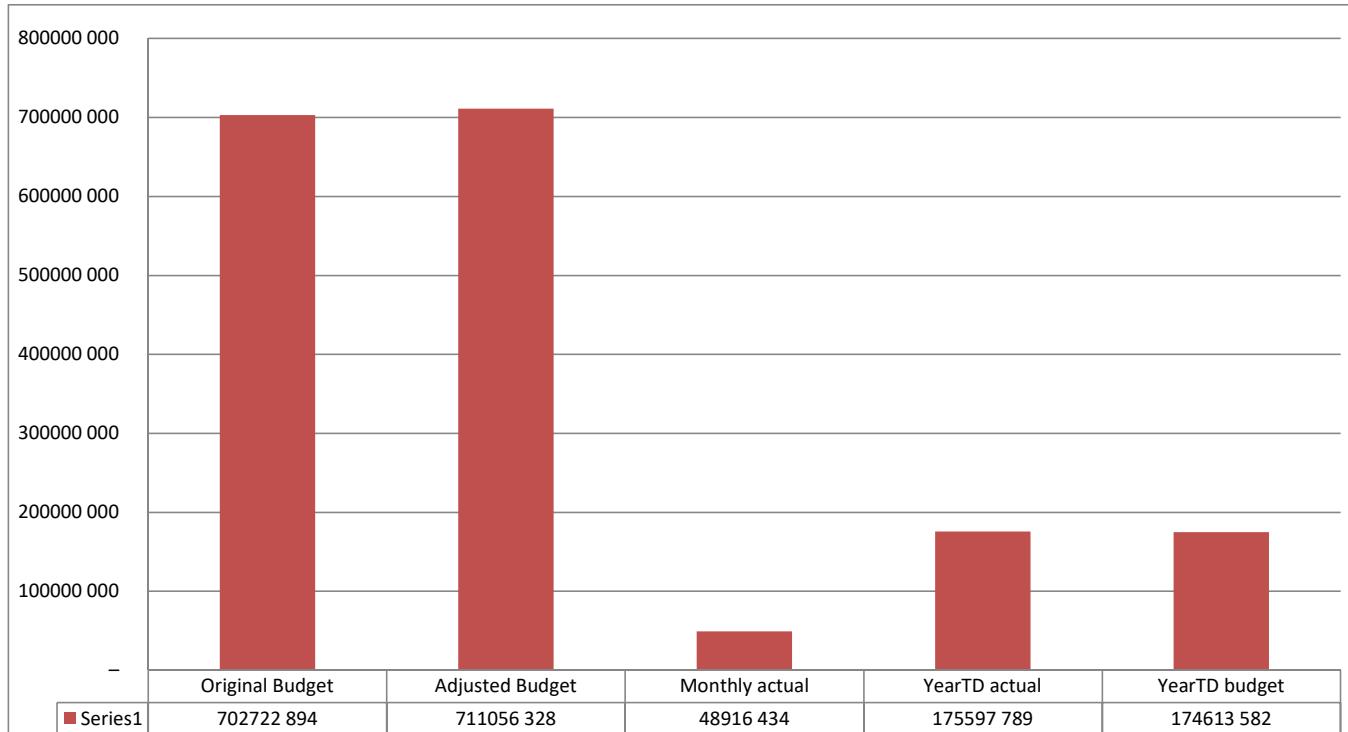
B AANBEVELING

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

C OPSOMMING

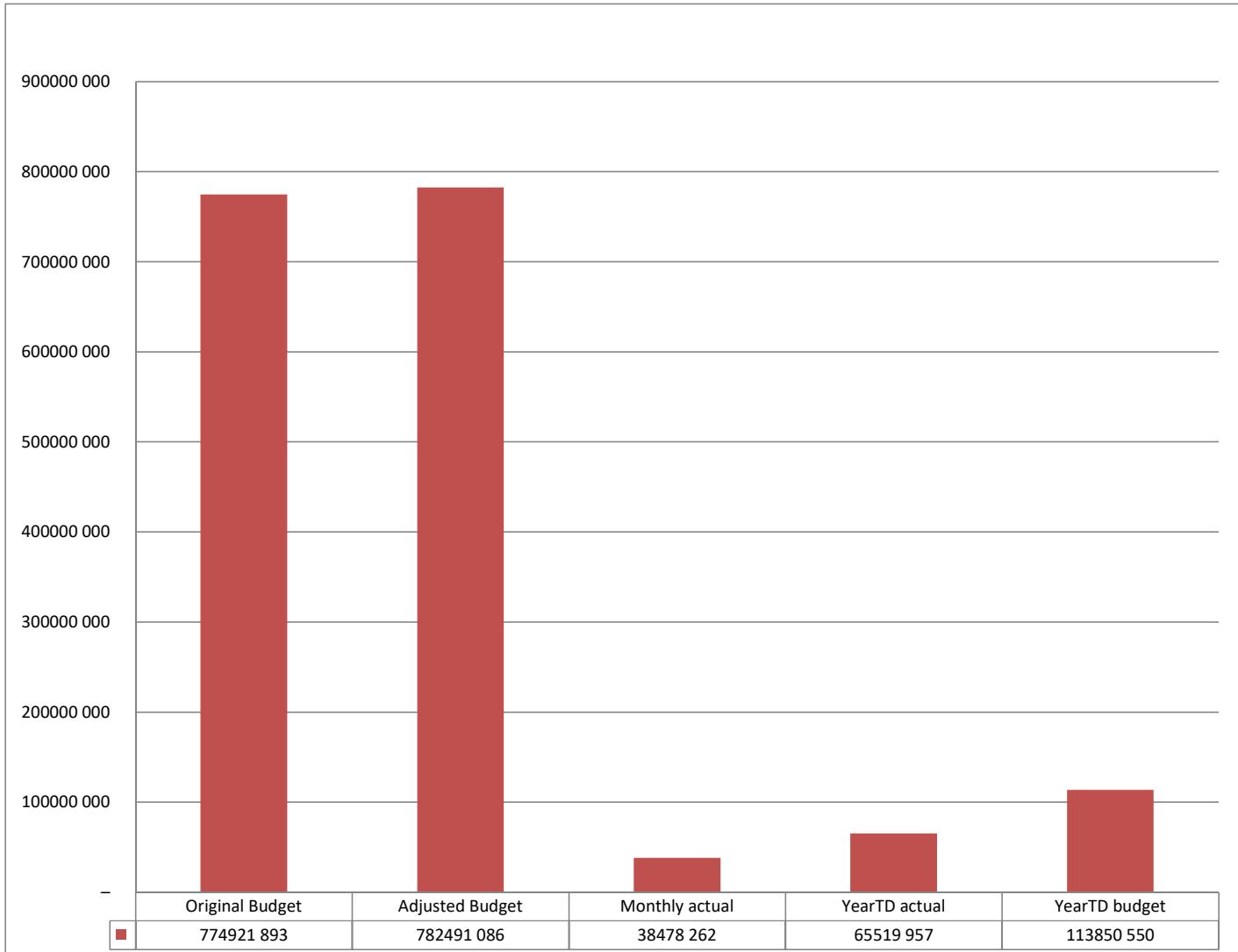
Die volgende tabelle voorsien n opsomming van die finansiële inligting:

TOTAL OPERATIONAL REVENUE



For the period 1 August 2021 to 30 June 2022, 24,7% of the budgeted operational revenue was raised.

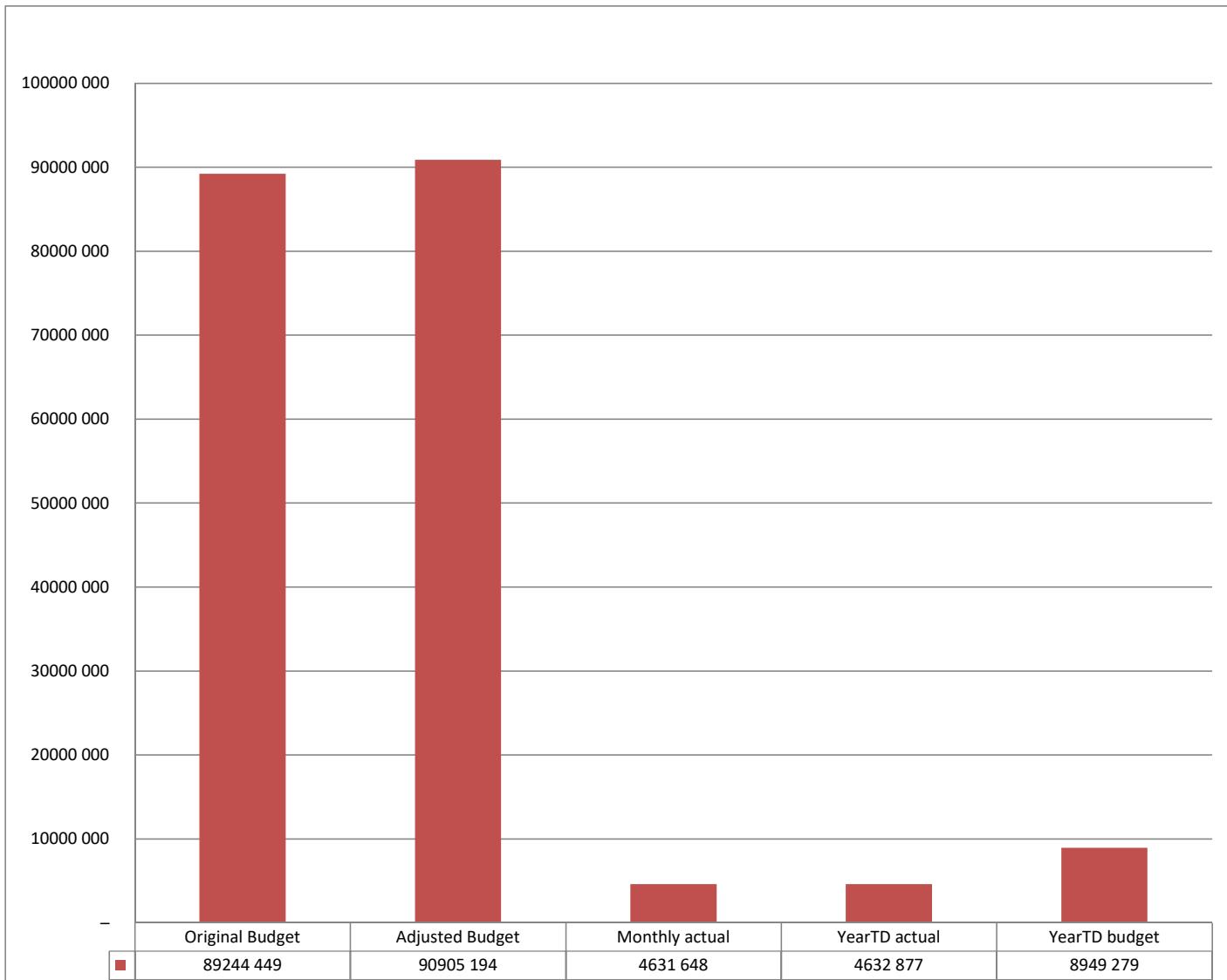
Vir die periode 1 Augustus 2021 tot 30 Junie 2022, is 24,7% van die begrote operasionele inkomste gehef.

TOTAL OPERATIONAL EXPENDITURE

For the period 1 August 2021 to 30 June 2022, 8,37% of the budgeted operational expenditure was incurred.

Vir die periode 1 Augustus 2021 tot 30 Junie 2022, is 8,37% van die begrote operasionele uitgawes aangegaan.

CAPITAL EXPENDITURE



For the period 1 August 2021 to 30 June 2022, 5,1% of the budgeted capital expenditure was incurred.

Vir die periode 1 Augustus 2021 tot 30 Junie 2022, is 5,1% van die begrote kapitale uitgawes aangegaan.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 August 2021.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M02 August

Description R thousands	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
Financial Performance									
Property rates	80 674	83 290	83 290	3 779	42 908	44 860	(1 952)	-4%	83 290
Service charges	376 205	413 772	413 772	42 490	83 156	67 821	15 335	23%	413 772
Investment revenue	3 079	6 990	6 990	237	458	1 164	(707)	-61%	6 990
Transfers recognised - operational	131 244	145 903	154 127	281	44 913	51 959	(7 046)	-14%	154 127
Other own revenue	31 880	52 768	52 877	2 129	4 164	8 810	(4 646)	-53%	52 877
transfers and contributions)									
Employee costs	623 082	702 723	711 056	48 916	175 598	174 614	984	1%	711 056
Remuneration of Councillors	201 538	237 025	237 091	16 827	33 073	39 499	(6 426)	-16%	237 091
Depreciation & asset impairment	9 897	12 007	12 007	847	1 672	2 000	(329)	-16%	12 007
Finance charges	32 472	39 729	39 729	-	-	6 619	(6 619)	-100%	39 729
Materials and bulk purchases	4 522	8 696	8 696	-	-	1 449	(1 449)	-100%	8 696
Transfers and grants	252 216	300 766	301 438	34 075	35 021	37 053	(2 033)	-5%	301 438
Other expenditure	6 534	25 603	30 361	54	107	5 060	(4 953)	-98%	30 361
Total Expenditure	139 236	151 096	153 169	(13 323)	(4 352)	22 170	(26 522)	-120%	153 169
Surplus/(Deficit)	646 415	774 922	782 491	38 478	65 520	113 851	(48 331)	-42%	782 491
Transfers recognised - capital	(23 333)	(72 199)	(71 435)	10 438	110 078	60 763	49 315	81%	(71 435)
Contributions & Contributed assets	52 267	74 937	75 965	-	-	29 984	(29 984)	-100%	75 965
& contributions	898	170	170	9	50	28	22	76%	170
Share of surplus/ (deficit) of associate	29 831	2 908	4 700	10 447	110 128	90 775	19 353	21%	4 700
Surplus/ (Deficit) for the year	29 831	2 908	4 700	10 447	110 128	90 775	19 353	21%	4 700
Capital expenditure & funds sources									
Capital expenditure	117 064	89 244	90 905	4 632	4 633	8 949	(4 316)	-48%	90 905
Capital transfers recognised	52 768	74 937	76 533	4 559	4 559	7 604	(3 045)	-40%	76 533
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	14 175	14 307	14 372	73	74	1 345	(1 272)	-95%	14 372
Total sources of capital funds	66 944	89 244	90 905	4 632	4 633	8 949	(4 316)	-48%	90 905
Financial position									
Total current assets	216 785	181 281	181 281			313 677			185 556
Total non current assets	1 030 339	1 041 921	1 041 921			1 034 972			1 052 677
Total current liabilities	124 441	201 668	201 668			114 849			205 180
Total non current liabilities	175 032	131 189	131 189			176 030			170 101
Community wealth/Equity	947 651	890 345	890 345			1 057 769			862 953
Cash flows									
Net cash from (used) operating	-	85 636	85 636	6 902	43 970	38 491	5 479	14%	182 362
Net cash from (used) investing	-	(89 094)	(89 094)	(4 551)	(86 418)	(5 679)	(80 738)	1422%	-
Net cash from (used) financing	-	(1 000)	(1 000)	21	9	-	9	-	9
end	-	133 360	133 360	-	72 857	170 630	(97 774)	-57%	297 658
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	81 487	5 946	4 815	4 604	4 447	4 402	23 852	185 464	315 016
Creditors Age Analysis									
Total Creditors	827	270	-	-	-	-	-	-	1 097

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) - M02 August

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional									
<i>Governance and administration</i>	94 586	110 918	112 721	4 731	44 472	50 301	(5 829)	-12%	112 721
Executive and council	13	-	-	-	-	-	-	-	-
Finance and administration	94 573	110 918	112 721	4 731	44 472	50 301	(5 829)	-12%	112 721
Internal audit	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	155 398	171 710	178 075	689	45 786	55 297	(9 512)	-17%	178 075
Community and social services	128 957	120 006	120 731	243	44 854	45 684	(830)	-2%	120 731
Sport and recreation	9 235	1 661	1 661	134	255	277	(21)	-8%	1 661
Public safety	16 928	26 158	26 473	304	659	4 410	(3 752)	-85%	26 473
Housing	278	23 884	29 210	9	17	4 926	(4 909)	-100%	29 210
<i>Economic and environmental services</i>	16 878	25 287	26 480	62	277	9 727	(9 449)	-97%	26 480
Planning and development	4 244	2 365	2 846	61	276	628	(352)	-56%	2 846
Road transport	12 634	22 907	23 620	1	1	9 096	(9 095)	-100%	23 620
Environmental protection	-	14	14	-	-	2	(2)	-100%	14
<i>Trading services</i>	409 308	469 795	469 795	43 432	85 021	89 281	(4 259)	-5%	469 795
Energy sources	274 358	334 664	334 664	29 937	61 581	56 585	4 996	9%	334 664
Water management	52 476	72 201	72 201	3 617	8 395	18 712	(10 316)	-55%	72 201
Waste water management	49 259	27 843	27 843	7 043	9 499	6 435	3 064	48%	27 843
Waste management	33 216	35 087	35 087	2 835	5 546	7 549	(2 003)	-27%	35 087
Total Revenue - Functional	676 246	777 830	787 191	48 926	175 648	204 626	(28 978)	-14%	787 191
Expenditure - Functional									
<i>Governance and administration</i>	122 967	145 004	146 691	5 438	15 298	23 832	(8 534)	-36%	146 691
Executive and council	23 838	29 621	29 602	1 837	3 660	4 897	(1 237)	-25%	29 602
Finance and administration	96 620	112 849	114 555	3 444	11 276	18 525	(7 249)	-39%	114 555
Internal audit	2 508	2 534	2 534	157	361	409	(48)	-12%	2 534
<i>Community and public safety</i>	97 728	133 059	138 546	6 376	12 303	22 452	(10 149)	-45%	138 546
Community and social services	23 943	28 680	29 401	1 902	3 749	4 866	(1 117)	-23%	29 401
Sport and recreation	27 313	32 356	32 356	1 797	3 342	5 042	(1 700)	-34%	32 356
Public safety	42 003	43 012	43 019	2 337	4 526	6 992	(2 467)	-35%	43 019
Housing	4 469	29 011	33 769	340	686	5 552	(4 865)	-88%	33 769
<i>Economic and environmental services</i>	34 813	36 288	36 749	1 601	3 307	5 675	(2 368)	-42%	36 749
Planning and development	10 129	11 280	11 741	825	1 715	1 937	(222)	-11%	11 741
Road transport	24 205	22 910	22 910	742	1 517	3 393	(1 875)	-55%	22 910
Environmental protection	479	2 098	2 098	34	75	345	(270)	-78%	2 098
<i>Trading services</i>	390 006	459 620	459 555	25 062	34 608	61 734	(27 126)	-44%	459 555
Energy sources	271 784	327 833	327 773	35 149	37 151	40 236	(3 085)	-8%	327 773
Water management	41 092	36 559	36 559	(5 602)	(2 939)	5 842	(8 780)	-150%	36 559
Waste water management	36 519	43 400	43 394	(2 050)	341	7 094	(6 752)	-95%	43 394
Waste management	40 611	51 829	51 829	(2 434)	54	8 562	(8 509)	-99%	51 829
<i>Other</i>	902	951	951	-	4	158	(154)	-97%	951
Total Expenditure - Functional	646 415	774 922	782 491	38 478	65 520	113 851	(48 331)	-42%	782 491
Surplus/ (Deficit) for the year	29 831	2 908	4 700	10 447	110 128	90 775	19 353		4 700

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) - M02 August

Description	2020/21	Budget Year 2021/22							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands									
Revenue - Functional									
<i>Municipal governance and administration</i>									
Executive and council	94 586	110 918	112 721	4 731	44 472	50 301	(5 829)	-12%	112 721
<i>Mayor and Council</i>	13	–	–	–	–	–	–	–	–
<i>Municipal Manager, Town Secretary and Chief Execut</i>	13	–	–	–	–	–	–	–	–
Finance and administration	–	–	–	–	–	–	–	–	–
<i>Administrative and Corporate Support</i>	94 573	110 918	112 721	4 731	44 472	50 301	(5 829)	-12%	112 721
<i>Finance</i>	0	9	9	–	–	2	(2)	-100%	9
<i>Human Resources</i>	94 239	110 250	112 053	4 642	44 383	50 190	(5 806)	-12%	112 053
<i>Marketing, Customer Relations, Publicity and Media</i>	254	580	580	82	82	97	(14)	-15%	580
<i>Property Services</i>	0	5	5	–	–	1	(1)	-100%	5
<i>Supply Chain Management</i>	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>	80	74	74	6	6	12	(6)	-50%	74
Community and social services	155 398	171 710	178 075	689	45 786	55 297	(9 512)	-17%	178 075
<i>Aged Care</i>	128 957	120 006	120 731	243	44 854	45 684	(830)	-2%	120 731
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	118 121	109 415	109 415	220	44 808	43 766	1 042	2%	109 415
<i>Community Halls and Facilities</i>	328	367	367	23	45	93	(49)	-52%	367
<i>Libraries and Archives</i>	31	485	485	–	0	81	(81)	-100%	485
Sport and recreation	10 475	9 739	10 463	0	2	1 744	(1 742)	-100%	10 463
<i>Recreational Facilities</i>	9 235	1 661	1 661	134	255	277	(21)	-8%	1 661
<i>Sports Grounds and Stadiums</i>	1 978	1 611	1 611	134	255	268	(13)	-5%	1 611
	7 257	50	50	–	–	8	(8)	-100%	50

Description	R thousands	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
Public safety	16 928	26 158	26 473	304	659	4 410	(3 752)	-85%	26 473	
<i>Fire Fighting and Protection</i>	2	6	6	2	2	1	0	0	6	
Housing	278	23 884	29 210	9	17	4 926	(4 909)	-100%	29 210	
<i>Housing</i>	278	23 884	29 210	9	17	4 926	(4 909)	-100%	29 210	
<i>Economic and environmental services</i>	16 878	25 287	26 480	62	277	9 727	(9 449)	-97%	26 480	
Planning and development	4 244	2 365	2 846	61	276	628	(352)	-56%	2 846	
<i>Economic Development/Planning</i>	1 892	279	760	–	–	127	(127)	-100%	760	
<i>Town Planning, Building Regulations and Enforcement</i>	1 721	1 426	1 426	61	276	238	39	16%	1 426	
<i>Project Management Unit</i>	630	660	660	–	–	264	(264)	-100%	660	
Road transport	12 634	22 907	23 620	1	1	9 096	(9 095)	-100%	23 620	
<i>Roads</i>	12 634	22 907	23 620	1	1	9 096	(9 095)	-100%	23 620	
Environmental protection	–	14	14	–	–	2	(2)	-100%	14	
<i>Biodiversity and Landscape</i>	–	14	14	–	–	2	(2)	-100%	14	
<i>Trading services</i>	409 308	469 795	469 795	43 432	85 021	89 281	(4 259)	-5%	469 795	
Energy sources	274 358	334 664	334 664	29 937	61 581	56 585	4 996	9%	334 664	
<i>Electricity</i>	274 136	333 099	333 099	29 937	61 581	55 959	5 622	10%	333 099	
<i>Street Lighting and Signal Systems</i>	222	1 565	1 565	–	–	626	(626)	-100%	1 565	
Water management	52 476	72 201	72 201	3 617	8 395	18 712	(10 316)	-55%	72 201	
<i>Water Distribution</i>	52 476	60 921	60 921	3 617	8 395	14 200	(5 805)	-41%	60 921	
Waste water management	49 259	27 843	27 843	7 043	9 499	6 435	3 064	48%	27 843	
<i>Sewerage</i>	38 651	26 954	26 954	7 043	9 499	6 079	3 420	56%	26 954	
<i>Storm Water Management</i>	10 607	889	889	–	–	356	(356)	-100%	889	
Waste management	33 216	35 087	35 087	2 835	5 546	7 549	(2 003)	-27%	35 087	
<i>Solid Waste Removal</i>	30 130	35 087	35 087	2 835	5 546	7 549	(2 003)	-27%	35 087	
<i>Other</i>	77	120	120	11	91	20	71	356%	120	
Licensing and Regulation	77	120	120	11	91	20	71	356%	120	
Total Revenue - Functional	676 246	777 830	787 191	48 926	175 648	204 626	(28 978)	-14%	787 191	

WC022 Witzenberg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	2020/21	Budget Year 2020/21						YTD variance %	Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
R thousands									
Expenditure - Functional									
<i>Municipal governance and administration</i>									
Executive and council	122 967	145 004	146 691	5 438	15 298	23 832	(8 534)	-36%	146 691
<i>Mayor and Council</i>	23 838	29 621	29 602	1 837	3 660	4 897	(1 237)	-25%	29 602
<i>Municipal Manager, Town Secretary and Chief Execut</i>	15 898	18 723	18 711	1 083	2 155	3 111	(956)	-31%	18 711
Finance and administration	7 941	10 897	10 890	754	1 506	1 787	(281)	-16%	10 890
<i>Administrative and Corporate Support</i>	96 620	112 849	114 555	3 444	11 276	18 525	(7 249)	-39%	114 555
<i>Asset Management</i>	17 899	11 560	11 572	1 482	1 909	1 636	274	17%	11 572
<i>Finance</i>	31	5 167	5 167	–	–	861	(861)	-100%	5 167
<i>Fleet Management</i>	30 327	37 107	38 832	(1 395)	3 228	6 403	(3 174)	-50%	38 832
<i>Human Resources</i>	3 406	2 806	2 806	251	487	466	21	5%	2 806
<i>Information Technology</i>	22 223	36 284	36 244	1 932	3 367	5 965	(2 598)	-44%	36 244
<i>Legal Services</i>	4 454	3 372	3 372	179	258	562	(303)	-54%	3 372
<i>Marketing, Customer Relations, Publicity and Media</i>	5 416	2 279	2 279	93	187	296	(109)	-37%	2 279
<i>Property Services</i>	3 904	3 900	3 900	270	592	648	(56)	-9%	3 900
<i>Risk Management</i>	1 783	1 268	1 268	63	125	211	(86)	-41%	1 268
<i>Supply Chain Management</i>	–	497	497	–	–	83	(83)	-100%	497
<i>Valuation Service</i>	6 778	7 052	7 062	544	1 072	1 147	(75)	-7%	7 062
Internal audit	400	1 557	1 557	25	50	249	(199)	-80%	1 557
<i>Governance Function</i>	2 508	2 534	2 534	157	361	409	(48)	-12%	2 534
<i>Community and public safety</i>	2 508	2 534	2 534	157	361	409	(48)	-12%	2 534
Community and social services	97 728	133 059	138 546	6 376	12 303	22 452	(7 697)	-34%	138 546
<i>Aged Care</i>	23 943	28 680	29 401	1 902	3 749	4 866	(1 117)	-23%	29 401
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	4 658	4 347	4 339	422	775	718	58	8%	4 339
<i>Child Care Facilities</i>	3 189	3 600	3 600	237	493	594	(101)	-17%	3 600
<i>Community Halls and Facilities</i>	8	972	972	–	–	162	(162)	-100%	972
<i>Disaster Management</i>	5 400	6 608	6 613	385	790	1 091	(301)	-28%	6 613
<i>Education</i>	95	236	236	–	–	39	(39)	-100%	236
<i>Libraries and Archives</i>	1	831	831	1	1	138	(138)	-100%	831
Sport and recreation	10 591	12 086	12 810	857	1 690	2 123	(433)	-20%	12 810
<i>Community Parks (including Nurseries)</i>	27 313	32 356	32 356	1 797	3 342	5 042	(1 700)	-34%	32 356
<i>Recreational Facilities</i>	8 229	7 228	7 228	505	1 009	1 170	(162)	-14%	7 228
<i>Sports Grounds and Stadiums</i>	13 054	18 999	18 999	951	1 625	2 896	(1 270)	-44%	18 999
Public safety	6 031	6 129	6 129	342	708	977	(269)	-28%	6 129
<i>Fire Fighting and Protection</i>	42 003	43 012	43 019	2 337	4 526	6 992	(15)	0%	43 019
Housing	8 395	8 118	8 118	672	1 308	1 323	(15)	-1%	8 118
<i>Housing</i>	4 469	29 011	33 769	340	686	5 552	(4 865)	-88%	33 769
<i>Informal Settlements</i>	4 463	27 003	31 761	334	675	5 217	(4 542)	-87%	31 761
	6	2 009	2 009	7	12	335	(323)	-96%	2 009

Description	R thousands	2020/21	Budget Year 2020/21						YTD variance %	YearTD budget
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance		
<i>Economic and environmental services</i>		34 813	36 288	36 749	1 601	3 307	5 675	(2 368)	-42%	36 749
Planning and development		10 129	11 280	11 741	825	1 715	1 937	(222)	-11%	11 741
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>		1 686	1 982	1 982	143	327	327	(0)	0%	1 982
<i>Economic Development/Planning</i>		1 400	2 115	2 576	115	213	422	(208)	-49%	2 576
<i>Town Planning, Building Regulations and Enforcement</i>		4 745	4 473	4 473	369	777	736	40	5%	4 473
<i>Project Management Unit</i>		2 298	2 710	2 710	197	397	452	(54)	-12%	2 710
Road transport		24 205	22 910	22 910	742	1 517	3 393	(1 875)	-55%	22 910
<i>Roads</i>		24 205	22 910	22 910	742	1 517	3 393	(1 875)	-55%	22 910
Environmental protection		479	2 098	2 098	34	75	345	(270)	-78%	2 098
<i>Biodiversity and Landscape</i>		479	2 098	2 098	34	75	345	(270)	-78%	2 098
<i>Trading services</i>		390 006	459 620	459 555	25 062	34 608	61 734	(27 126)	-44%	459 555
Energy sources		271 784	327 833	327 773	35 149	37 151	40 236	(3 085)	-8%	327 773
<i>Electricity</i>		269 197	324 461	324 401	34 978	36 798	39 706	(2 908)	-7%	324 401
<i>Street Lighting and Signal Systems</i>		2 587	3 371	3 371	172	353	530	(177)	-33%	3 371
Water management		41 092	36 559	36 559	(5 602)	(2 939)	5 842	(8 780)	-150%	36 559
<i>Water Treatment</i>		154	1 838	1 838	19	35	306	(271)	-89%	1 838
<i>Water Distribution</i>		37 997	30 463	30 463	(5 626)	(2 990)	4 859	(7 849)	-162%	30 463
<i>Water Storage</i>		2 941	4 258	4 258	5	17	677	(660)	-97%	4 258
Waste water management		36 519	43 400	43 394	(2 050)	341	7 094	(6 752)	-95%	43 394
<i>Public Toilets</i>		1 566	1 984	1 984	122	234	328	(95)	-29%	1 984
<i>Sewerage</i>		27 631	30 347	30 341	(2 631)	(807)	4 961	(5 768)	-116%	30 341
<i>Storm Water Management</i>		7 321	8 141	8 141	459	914	1 317	(402)	-31%	8 141
<i>Waste Water Treatment</i>		0	2 928	2 928	–	–	488	(488)	-100%	2 928
Waste management		40 611	51 829	51 829	(2 434)	54	8 562	(8 509)	-99%	51 829
<i>Solid Waste Disposal (Landfill Sites)</i>		7 599	16 403	16 403	369	402	2 715	(2 313)	-85%	16 403
<i>Solid Waste Removal</i>		31 594	33 991	33 991	(2 817)	(377)	5 609	(5 985)	-107%	33 991
<i>Street Cleaning</i>		1 418	1 436	1 436	14	28	239	(211)	-88%	1 436
<i>Other</i>		902	951	951	–	4	158	(154)	-97%	951
Licensing and Regulation		10	51	51	–	4	8	(4)	-47%	51
Tourism		892	900	900	–	–	150	(150)	-100%	900
Total Expenditure - Functional		646 415	774 922	782 491	38 478	65 520	113 851	(45 878)	-40%	782 491
Surplus/ (Deficit) for the year		29 831	2 908	4 700	10 447	110 128	90 775	19 353	21%	4 700

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) - M02 August

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote									
Vote 1 - Financial Services	92 562	107 712	109 515	4 412	43 986	49 755	(5 769)	-11,6%	109 515
Vote 2 - Community Services	13 275	35 720	41 770	185	357	7 052	(6 695)	-94,9%	41 770
Vote 3 - Community Services	130 855	131 976	132 291	533	45 556	47 577	(2 021)	-4,2%	132 291
Vote 4 - Community Services	13 503	4 581	5 061	–	–	843	(843)	-100,0%	5 061
Vote 5 - Corporate Services	267	594	594	82	82	99	(17)	-16,8%	594
Vote 6 - Technical Services	339 017	388 952	389 664	37 180	71 613	72 717	(1 103)	-1,5%	389 664
Vote 7 - Technical Services	85 638	107 224	107 224	6 452	13 941	26 250	(12 309)	-46,9%	107 224
Vote 8 - Municipal Manager	1 129	1 072	1 072	81	112	333	(221)	-66,3%	1 072
Total Revenue by Vote	676 246	777 830	787 191	48 926	175 648	204 626	(28 978)	-14,2%	787 191
Vote 1 - Financial Services	38 586	52 465	54 199	(671)	4 659	8 922	(4 263)	-47,8%	54 199
Vote 2 - Community Services	36 204	41 879	42 603	2 625	5 213	6 769	(1 556)	-23,0%	42 603
Vote 3 - Community Services	48 069	54 069	54 082	2 573	5 108	8 825	(3 717)	-42,1%	54 082
Vote 4 - Community Services	16 305	43 719	48 930	1 416	2 453	8 024	(5 571)	-69,4%	48 930
Vote 5 - Corporate Services	67 204	77 479	77 439	5 101	8 590	12 526	(3 936)	-31,4%	77 439
Vote 6 - Technical Services	337 830	401 057	400 991	34 317	39 974	51 880	(11 906)	-22,9%	400 991
Vote 7 - Technical Services	86 066	90 791	90 791	(7 737)	(2 280)	14 789	(17 069)	-115,4%	90 791
Vote 8 - Municipal Manager	14 779	13 462	13 455	854	1 803	2 115	(312)	-14,8%	13 455
Total Expenditure by Vote	645 042	774 922	782 491	38 478	65 520	113 851	(48 331)	-42,5%	782 491
Surplus/ (Deficit) for the year	31 204	2 908	4 700	10 447	110 128	90 775	19 353	21,3%	4 700

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) - M02 August

Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source									
Property rates	80 674	83 290	83 290	3 779	42 908	44 860	(1 952)	-4%	83 290
Service charges - electricity revenue	274 184	323 478	323 478	29 944	61 602	51 756	9 846	19%	323 478
Service charges - water revenue	43 137	39 677	39 677	3 140	7 444	6 394	1 050	16%	39 677
Service charges - sanitation revenue	30 920	25 043	25 043	6 857	9 139	5 572	3 567	64%	25 043
Service charges - refuse revenue	27 965	25 574	25 574	2 549	4 970	4 099	872	21%	25 574
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 526	1 470	1 470	210	385	245	140	57%	1 470
Interest earned - external investments	3 079	6 990	6 990	237	458	1 164	(707)	-61%	6 990
Interest earned - outstanding debtors	5 569	8 677	8 677	1 238	2 495	1 446	1 050	73%	8 677
Dividends received	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 592	21 479	21 479	2	2	3 578	(3 576)	-100%	21 479
Licences and permits	1 065	2 111	2 111	311	743	352	392	111%	2 111
Agency services	4 354	4 046	4 046	-	-	674	(674)	-100%	4 046
Transfers recognised - operational	131 244	145 903	154 127	281	44 913	51 959	(7 046)	-14%	154 127
Other revenue	7 774	14 985	15 094	368	538	2 515	(1 977)	-79%	15 094
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	623 082	702 723	711 056	48 916	175 598	174 614	984	1%	711 056
Expenditure By Type									
Employee related costs	201 538	237 025	237 091	16 827	33 073	39 499	(6 426)	-16%	237 091
Remuneration of councillors	9 897	12 007	12 007	847	1 672	2 000	(329)	-16%	12 007
Debt impairment	50 015	63 750	63 750	(19 722)	(14 921)	10 621	(25 542)	-240%	63 750
Depreciation & asset impairment	32 472	39 729	39 729	-	-	6 619	(6 619)	-100%	39 729
Finance charges	4 522	8 696	8 696	-	-	1 449	(1 449)	-100%	8 696
Bulk purchases	239 632	285 789	285 789	33 262	33 599	34 446	(847)	-2%	285 789
Other materials	12 584	14 977	15 650	812	1 422	2 607	(1 186)	-45%	15 650
Contracted services	51 748	48 390	50 121	4 391	4 637	5 002	(365)	-7%	50 121
Transfers and grants	6 534	25 603	30 361	54	107	5 060	(4 953)	-98%	30 361
Other expenditure	37 407	38 955	39 297	2 008	5 932	6 547	(615)	-9%	39 297
Loss on disposal of PPE	66	0	0	-	-	0	(0)	-100%	0
Total Expenditure	646 415	774 922	782 491	38 478	65 520	113 851	(48 331)	-42%	782 491
Surplus/(Deficit)	(23 333)	(72 199)	(71 435)	10 438	110 078	60 763	49 315	0	(71 435)
Transfers recognised - capital	52 267	74 937	75 965	-	-	29 984	(29 984)	(0)	75 965
Contributions recognised - capital	898	170	170	9	50	28	22	0	170
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	29 831	2 908	4 700	10 447	110 128	90 775			4 700
Surplus/(Deficit) attributable to Share of surplus/ (deficit) of associate	29 831	2 908	4 700	10 447	110 128	90 775			4 700
Surplus/ (Deficit) for the year	29 831	2 908	4 700	10 447	110 128	90 775			4 700

The revenue and expenditure figures excludes internal charges.

Other expenditure includes operational costs such as:

Advertising, Publicity and Marketing

External Audit Fees

Communication

External Computer Service

Insurance Underwriting

Travel and Subsistence

Printing, Publications and Books

Uniform and Protective Clothing

Wet Fuel

Hire Charges

The tables provides detail of capital expenditure according to municipal votes.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description R thousands	2020/21 Audited Outcome	Budget Year 2021/22							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>Multi-Year expenditure appropriation</u>									
Vote 1 - Financial Services	50 121	-	-	-	-	-	-	-	-
Vote 2 - Community Services	206	-	-	-	-	-	-	-	-
Vote 3 - Community Services	-	-	-	-	-	-	-	-	-
Vote 4 - Community Services	-	-	-	-	-	-	-	-	-
Vote 5 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services	12 425	27 630	27 523	-	-	1 473	(1 473)	-100%	27 523
Vote 7 - Technical Services	3 913	34 373	36 893	1 060	1 060	4 468	(3 408)	-76%	36 893
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	66 665	62 004	64 416	1 060	1 060	5 941	(4 881)	-82%	64 416
<u>Single Year expenditure appropriation</u>									
Vote 1 - Financial Services	165	180	321	14	15	37	(21)	-58%	321
Vote 2 - Community Services	1 971	-	-	-	-	-	-	-	-
Vote 3 - Community Services	1 126	-	240	-	-	40	(40)	-100%	240
Vote 4 - Community Services	9 507	6 151	3 739	-	-	556	(556)	-100%	3 739
Vote 5 - Corporate Services	3 630	900	900	-	-	150	(150)	-100%	900
Vote 6 - Technical Services	25 539	16 266	17 546	2 668	2 668	1 602	1 067	67%	17 546
Vote 7 - Technical Services	8 462	3 744	3 744	889	889	624	265	43%	3 744
Vote 8 - Municipal Manager	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	50 399	27 241	26 489	3 572	3 573	3 008	565	19%	26 489
Total Capital Expenditure	117 064	89 244	90 905	4 632	4 633	8 949	(4 316)	-48%	90 905

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WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description R thousands	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
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	53 283	2 080	2 221	14	15	353	(338)	-96%	2 221
Executive and council	(1)	600	600	–	–	100	(100)	-100%	600
Finance and administration	53 284	1 480	1 621	14	15	253	(238)	-94%	1 621
<i>Community and public safety</i>	10 876	5 456	3 283	–	–	547	(547)	-100%	3 283
Community and social services	1 613	–	–	–	–	–	–	–	–
Sport and recreation	7 782	5 456	3 043	–	–	507	(507)	-100%	3 043
Public safety	1 481	–	240	–	–	40	(40)	-100%	240
Housing	–	–	–	–	–	–	–	–	–
<i>Economic and environmental service</i>	17 177	27 042	28 323	889	889	1 849	(959)	-52%	28 323
Planning and development	1 934	696	696	–	–	49	(49)	-100%	696
Road transport	15 243	26 347	27 627	889	889	1 800	(911)	-51%	27 627
Environmental protection	–	–	–	–	–	–	–	–	–
<i>Trading services</i>	35 728	54 666	57 079	3 728	3 728	6 200	(2 472)	-40%	57 079
Energy sources	4 054	13 163	13 163	–	–	812	(812)	-100%	13 163
Water management	7 954	21 135	21 135	889	889	1 841	(952)	-52%	21 135
Waste water management	18 448	3 386	3 279	1 779	1 779	297	1 482	500%	3 279
Waste management	5 272	16 982	19 501	1 060	1 060	3 250	(2 190)	-67%	19 501
Total Capital Expenditure - Standard Cl	117 064	89 244	90 905	4 632	4 633	8 949	(4 316)	-48%	90 905
Funded by:									
National Government	18 276	49 637	49 637	1 002	1 002	5 258	(4 256)	-81%	49 637
Provincial Government	33 326	24 801	26 081	3 557	3 557	2 293	1 264	55%	26 081
District Municipality	665	500	815	–	–	53	(53)	-100%	815
<i>Transfers recognised - capital</i>	52 768	74 937	76 533	4 559	4 559	7 604	(3 045)	-40%	76 533
<i>Borrowing</i>	–	–	–	–	–	–	–	–	–
<i>Internally generated funds</i>	14 175	14 307	14 372	73	74	1 345	(1 272)	-95%	14 372
Total Capital Funding	66 944	89 244	90 905	4 632	4 633	8 949	(4 316)	-48%	90 905

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	2020/21	Budget Year 2021/22			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
ASSETS					
Current assets					
Cash and cash equivalents	115 305	133 360	114 952	152 861	114 952
Consumer debtors	82 140	28 353	55 673	135 445	55 673
Other debtors	9 377	7 966	18 542	16 003	18 542
Current portion of long-term receivables	–	–	–	–	–
Inventory	9 963	11 602	9 963	9 368	9 963
Total current assets	216 785	181 281	199 130	313 677	199 130
Non current assets					
Long-term receivables	–	–	–	–	–
Investments	–	–	–	–	–
Investment property	43 430	43 765	43 430	43 430	43 430
Investments in Associate	–	–	–	–	–
Property, plant and equipment	985 237	996 031	1 038 873	989 870	1 038 873
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	1 122	1 576	1 122	1 122	1 122
Other non-current assets	550	550	550	550	550
Total non current assets	1 030 339	1 041 921	1 083 975	1 034 972	1 083 975
TOTAL ASSETS	1 247 124	1 223 203	1 283 105	1 348 649	1 283 105
LIABILITIES					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	1 587	–	1 587	1 587	1 587
Consumer deposits	8 732	7 976	8 732	8 789	8 732
Trade and other payables	58 125	115 836	110 393	46 948	110 393
Provisions	55 997	77 857	25 627	57 526	25 627
Total current liabilities	124 441	201 668	146 339	114 849	146 339
Non current liabilities					
Borrowing	1 188	2 588	188	1 188	188
Provisions	173 844	128 602	173 844	174 842	173 844
Total non current liabilities	175 032	131 189	174 032	176 030	174 032
TOTAL LIABILITIES	299 473	332 857	320 371	290 879	320 371
NET ASSETS	947 651	890 345	962 733	1 057 769	962 733
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	937 209	879 728	952 291	1 047 327	952 291
Reserves	10 442	10 618	10 442	10 442	10 442
TOTAL COMMUNITY WEALTH/EQUITY	947 651	890 345	962 733	1 057 769	962 733

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

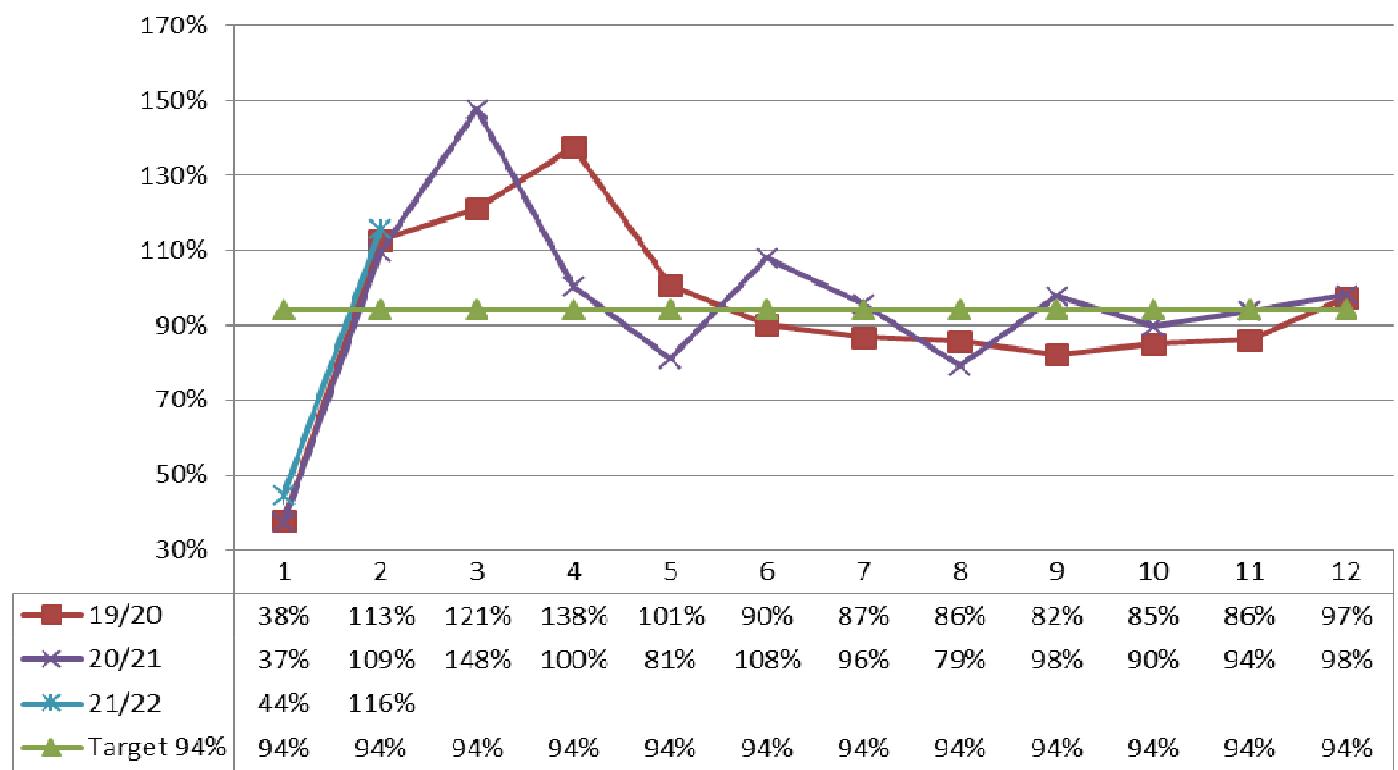
WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description R thousands	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
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	-	79 126	79 126	15 593	21 362	79 126	7 332	9%	79 126
Service charges	-	379 151	437 751	44 677	81 697	437 751	21 431	5%	437 751
Other revenue	-	27 756	19 373	363	1 086	19 373	(1 069)	-6%	19 373
Government - operating	-	145 903	154 127	5 879	50 323	154 127	(3 768)	-2%	154 127
Government - capital	-	75 107	86 842	-	9 333	86 842	(10 403)	-12%	86 842
Interest	-	9 593	9 593	237	458	9 593	(292)	-3%	9 593
Dividends	-								-
Payments									
Suppliers and employees	-	(604 934)	(658 415)	(59 793)	(120 182)	(658 415)	9 360	-1%	(658 415)
Finance charges	-	(461)	(462)	-	-	(462)	-	0%	(462)
Transfers and Grants	-	(25 603)	(30 361)	(54)	(107)	(30 361)	(1 608)	5%	(30 361)
NET CASH FROM/(USED) OPERATING ACTIVITIES	-	85 636	97 574	6 902	43 970	97 574	20 982	22%	97 574
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	10 442	-	(80 000)	10 442	(80 000)	-766%	10 442
Payments									
Capital assets	-	(89 094)	(107 369)	(4 551)	(6 418)	(107 369)	738	-1%	(107 369)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	(89 094)	(96 927)	(4 551)	(86 418)	(96 927)	(10 509)	11%	(96 927)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	21	11	-	11	-	-
Payments									
Repayment of borrowing	-	(1 000)	(1 000)	-	(2)	(1 000)	2	0%	(1 000)
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	(1 000)	(1 000)	21	9	(1 000)	(1 009)	101%	(1 000)
NET INCREASE/ (DECREASE) IN CASH HELD	-	(4 459)	(353)	2 372	(42 439)	(353)			-
Cash/cash equivalents at beginning:	-	137 819	115 305		115 296	115 305			115 305
Cash/cash equivalents at month/year end:	-	133 360	114 952		72 857	114 952			114 952

WC022 Witzenberg - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description R thousands	Variance	Reasons for material deviations
1	<u>Revenue By Source</u>		
	Property rates	(1 952)	Immaterial Variance - information only relates to second month of financial year.
	Service charges - electricity revenue	9 846	Increased electricity usage during winter months.
	Service charges - water revenue	1 050	Immaterial Variance - information only relates to second month of financial year.
	Service charges - sanitation revenue	3 567	Immaterial Variance - information only relates to second month of financial year.
	Service charges - refuse revenue	872	Immaterial Variance - information only relates to second month of financial year.
	Service charges - other	-	
	Rental of facilities and equipment	140	Immaterial Variance - information only relates to second month of financial year.
	Interest earned - external investments	(707)	Immaterial Variance - information only relates to second month of financial year.
	Interest earned - outstanding debtors	1 050	Immaterial Variance - information only relates to second month of financial year.
	Dividends received	-	
	Fines, penalties and forfeits	(3 576)	Fines Revenue Recognised on an Annual Basis.
	Licences and permits	392	Immaterial Variance - information only relates to second month of financial year.
	Agency services	(674)	Immaterial Variance - information only relates to second month of financial year.
	Transfers and subsidies	(7 046)	Delay in receipt of transfers and subsidies - information only relates to second month of financial year.
	Other revenue	(1 977)	Immaterial Variance - information only relates to second month of financial year.
	Gains on disposal of PPE	-	
2	<u>Expenditure By Type</u>		
	Employee related costs	(6 426)	Variance due to non-cash provisions related to post employment benefits included in employee related costs.
	Remuneration of councillors	(329)	Immaterial Variance - information only relates to second month of financial year.
	Debt impairment	(25 542)	Provision in line with calculated provision based on Debtors Aging.
	Depreciation & asset impairment	(6 619)	Depreciation recognised on an annual basis.
	Finance charges	(1 449)	Immaterial Variance - information only relates to second month of financial year.
	Bulk purchases	(847)	Immaterial Variance - information only relates to second month of financial year.
	Other materials	(1 186)	Immaterial Variance - information only relates to second month of financial year.
	Contracted services	(365)	Immaterial Variance - information only relates to second month of financial year.
	Transfers and subsidies	(4 953)	Delay in expenditure with regards to Housing Top Structures
	Other expenditure	(615)	Immaterial Variance - information only relates to second month of financial year.
	Loss on disposal of PPE	(0)	
3	<u>Capital Expenditure</u>		
	Total Capital Expenditure	(4 316)	Information only relates to second month of financial year - capital expenditure on bigger projects due to commence shortly.
4	<u>Financial Position</u>		
5	<u>Cash Flow</u>		
	Receipts	-	
	Property rates	7 332	Annual Property Rates levied during July.
	Service charges	21 431	High collection mainly attributable to increased electricity usage during winter months.
	Other revenue	(1 069)	Receipts lower than expected.
	Government - operating	(3 768)	Immaterial Variance - information only relates to second month of financial year.
	Government - capital	(10 403)	Receipts with regards to Capital Grants outstanding of which the most material is Housing and MIG.
	Interest	(292)	Immaterial Variance - information only relates to second month of financial year.
	Dividends	-	
	Payments	-	
	Suppliers and employees	9 360	Variance due to increased expenditure pertaining to Bulk Purchases as well as contracted services.'
	Finance charges	-	Immaterial Variance - information only relates to second month of financial year.
	Transfers and Grants	(1 608)	Immaterial Variance - information only relates to second month of financial year.
6	<u>Measurable performance</u>		
7	<u>Municipal Entities</u>		

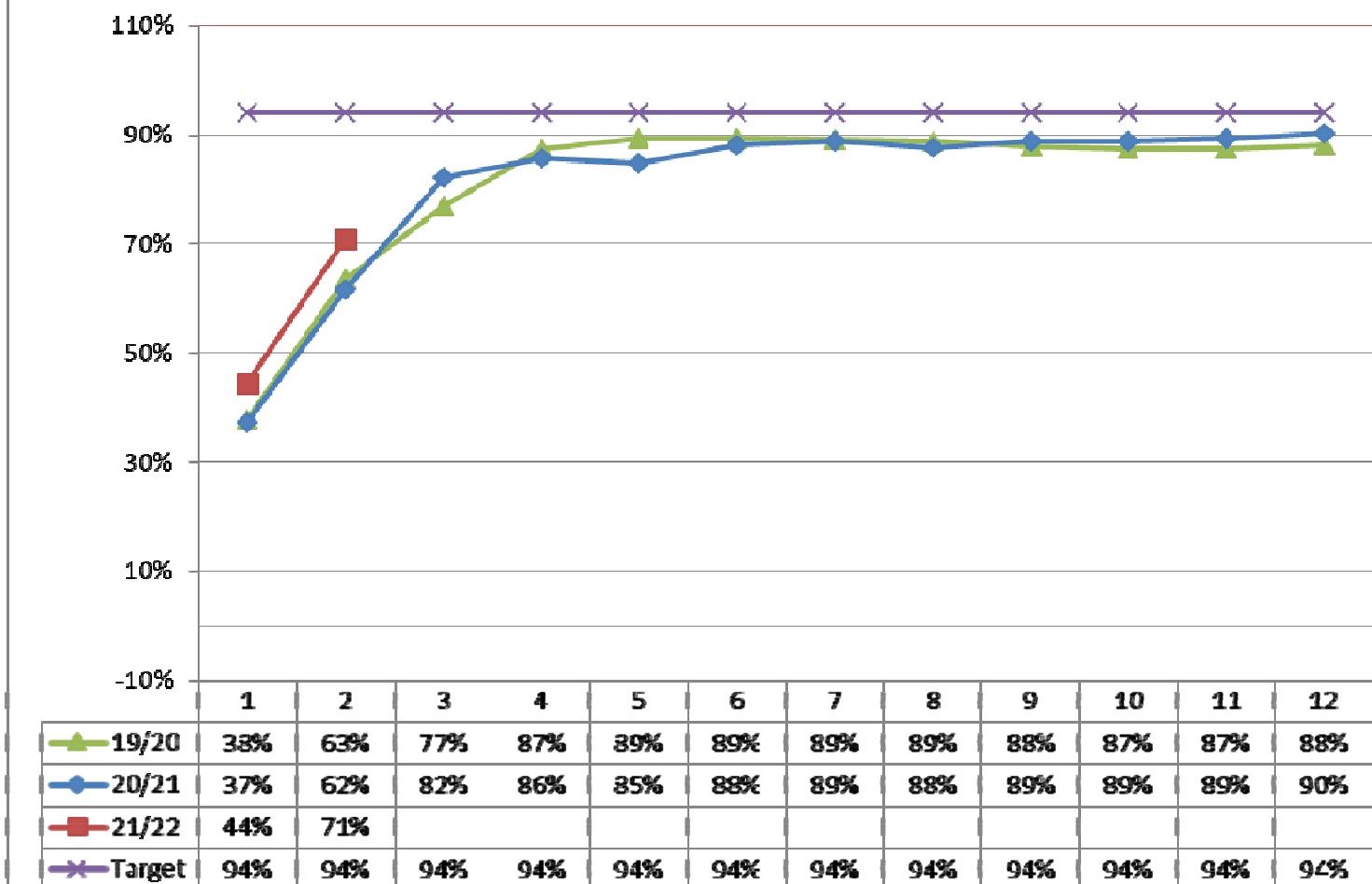
Debtor Collection Rate per Month



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 Aug 2021 amounts to 116% in comparison to the previous year 109%.

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 Aug 2021 116% beloop in vergelyking met die vorige jaar 109%.

Accumulative Collection Rate



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 71%.

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

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 71% beloop.

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

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

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description R thousands	NT Code	Budget Year 2021/22									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Water	1200	11 337	1 960	1 730	1 846	1 765	1 855	8 014	59 074	87 580	72 553
Electricity	1300	25 049	1 109	571	307	274	213	822	4 553	32 899	6 169
Property Rates	1400	26 075	512	312	290	262	248	3 509	15 974	47 181	20 283
Waste Water Management	1500	13 475	1 019	961	944	923	893	4 876	30 569	53 659	38 204
Waste Management	1600	8 835	1 182	1 087	1 029	1 027	966	5 256	31 785	51 166	40 063
Property Rental Debtors	1700	182	13	13	13	14	14	105	1 037	1 391	1 183
Interest on Arrear Accounts	1810	1 262	112	111	136	157	181	1 057	41 271	44 288	42 802
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(4 728)	39	29	38	26	33	212	1 202	(3 149)	1 511
Total By Income Source	2000	81 487	5 946	4 815	4 604	4 447	4 402	23 852	185 464	315 016	222 769
2019/20 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 976	369	168	150	123	138	842	5 235	10 000	6 487
Commercial	2300	39 571	947	518	265	288	225	1 965	10 125	53 905	12 869
Households	2400	36 717	4 438	3 976	4 011	3 850	3 876	20 012	164 778	241 658	196 527
Other	2500	2 223	192	152	178	186	162	1 033	5 326	9 453	6 886
Total By Customer Group	2600	81 487	5 946	4 815	4 604	4 447	4 402	23 852	185 464	315 016	222 769

Negative figure as indicated for "Other Debtors" relates to cash received, but not yet allocated.

WC022 Witzenberg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description R thousands	NT Code	Budget Year 2021/22								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	827	270	-	-	-	-	-	-	1 097
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	827	270	-	-	-	-	-	-	1 097

Notes

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

0

The movement in investments is detailed below.

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID R thousands	Period of Investment Yrs/Months	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
Municipality								
Nedbank Ltd	6 Months	Fixed depos	29/01/2022	-		-	-	20 000
ABSA Bank Ltd	7 Months	Fixed depos	28/02/2022	-		-	-	20 000
Standard Bank of SA Ltd	4 Months	Fixed depos	29/11/2021	-		-	-	20 000
Investec Bank Ltd	-		-	-		-	-	-
First National Bank	3 Months	Fixed depos	29/10/2021	-		-	-	20 000
-	-			-		-	-	-
TOTAL INVESTMENTS AND INTEREST				-		-	-	80 000

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

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description R thousands	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:								
Operating Transfers and Grants								
National Government:	110 696	110 696	281	44 913	44 278	1 778	4,0%	110 696
Operational Revenue:General Revenue:Equitable Share	106 666	106 666	–	44 444	42 666	1 778	4,2%	106 666
Expanded Public Works Programme Integrated Grant	2 617	2 617	220	364	1 047	(683)	-65,2%	2 617
Local Government Financial Management Grant [Schedule 5B]	1 413	1 413	62	105	565	(460)	-81,4%	1 413
Municipal Infrastructure Grant [Schedule 5B]	–	–	–	–	–	–	–	–
Provincial Government:	34 268	40 318	–	–	7 008	(7 008)	-100,0%	43 706
Capacity Building	–	–	–	–	–	–	–	–
Capacity Building and Other Infrastructure	10 937	11 661	–	–	2 231	(2 231)	-100,0%	11 661
District Municipality:	23 331	28 656	–	–	4 776	(4 776)	-100,0%	28 656
All Grants	–	1 694	–	–	282	(282)	-1	–
Total Operating Transfers and Grants	144 964	152 708	281	44 913	51 568	(6 655)	-12,9%	155 162
National Government:	50 296	50 296	–	–	20 118	(20 118)	-300,0%	50 296
Municipal Infrastructure Grant [Schedule 5B]	21 808	21 808	–	–	8 723	(8 723)	-100,0%	21 808
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	–	–	6 956	(6 956)	-100,0%	17 391
Provincial Government:	24 801	25 514	–	–	9 877	(9 877)	-100,0%	26 329
Capacity Building and Other Infrastructure	–	–	–	–	–	–	–	–
District Municipality:	24 801	25 514	–	–	9 877	(9 877)	-100,0%	25 514
All Grants	500	815	–	–	253	(253)	-100,0%	815
Other grant providers:	500	815	–	–	253	(253)	-100,0%	815
Departmental Agencies and Accounts	–	–	–	–	–	–	–	–
Foreign Government and International Organisations	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	75 597	76 625	–	–	30 248	(30 248)	-100,0%	77 440
TOTAL RECEIPTS OF TRANSFERS & GRANTS	220 561	229 332	281	44 913	81 816	(36 903)	-45,1%	232 601

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Operating and Capital expenditure financed from grants are indicated in the following table:

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description R thousands	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	61 657	61 657	3 135	6 143	9 915	-		61 657
Operational Revenue:General Revenue:Equitable	56 917	56 917	2 854	5 674	9 154	(3 480)	-38,0%	56 917
Expanded Public Works Programme Integrated Gr	2 617	2 617	220	364	436	(72)	-16,6%	2 617
Local Government Financial Management Grant [1 463	1 463	62	105	215	(110)	-51,2%	1 463
Municipal Infrastructure Grant [Schedule 5B]	660	660	-	-	110	(110)	-100,0%	660
Municipal Emergency Housing Grant	-	-	-	-	-	-	-	-
Provincial Government:	34 306	39 788	822	1 646	6 612	(4 966)	-75,1%	39 788
Capacity Building and Other	10 975	11 700	822	1 646	1 930	(285)		11 700
Disaster and Emergency Services	-	-	-	-	-	-		-
Infrastructure	23 331	28 089	-	-	4 681	(4 681)		28 089
District Municipality:	-	1 694	-	-	-	(282)	-100,0%	-
All Grants	-	1 694	-	-	282	(282)	-100,0%	-
Other grant providers:	829	1 287	112	214	215	(0)	-0,1%	1 287
Foreign Government and International Organisatio	829	1 287	112	214	215	(0)	-0,1%	1 287
Total operating expenditure of Transfers and Grant	96 792	104 427	4 069	8 003	16 741	(5 249)	-31,4%	102 733
National Government:	49 637	49 637	1 002	1 002	5 258	(4 256)	-81,0%	49 637
Municipal Infrastructure Grant [Schedule 5B]	21 148	21 148	1 002	1 002	3 264	(2 262)	-69,31%	21 148
Regional Bulk Infrastructure Grant (Schedule 5B)	17 391	17 391	-	-	1 217	(1 217)	-100,00%	17 391
Provincial Government:	25 801	27 711	3 557	3 557	2 398	1 159		26 081
Capacity Building and Other	-	-	-	-	-	-		-
Infrastructure	24 801	26 081	3 557	3 557	2 293	1 264	55,1%	26 081
District Municipality:	500	815	-	-	53	(53)	-100,0%	815
All Grants	500	815	-	-	53	(53)	-100,0%	815
Other grant providers:	14 157	14 222	73	74	1 337	(1 263)	-94,5%	14 222
Foreign Government and International Organisatio	-	-	-	-	-	-		-
Transfer from Operational Revenue	14 157	14 222	73	74	1 337	(1 263)	-94,5%	14 222
Total capital expenditure of Transfers and Grants	90 094	92 385	4 632	4 633	9 046	(4 413)	-48,8%	90 755
TOTAL EXPENDITURE OF TRANSFERS AND GRAN	186 886	196 812	8 701	12 636	25 787	(9 662)	-37,5%	193 488

According to our knowledge, the Municipality complies with the Division of Revenue Act (DoRA) as well as all the conditions of the allocations in terms thereof.

Expenditure on councillor allowances and employee benefits:

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration R thousands	Budget Year 2021/22							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 980	7 980	636	1 273	1 330	(57)	-4%	7 980
Pension and UIF Contributions	1 787	1 787	90	179	298	(119)	-40%	1 787
Medical Aid Contributions	335	335	17	34	56	(22)	-39%	335
Motor Vehicle Allowance	817	817	—	—	136	(136)	-100%	817
Cellphone Allowance	985	985	100	179	164	14	9%	985
Housing Allowances	43	43	3	7	7	(0)	-5%	43
Other benefits and allowances	59	59	—	—	10	(10)	-100%	59
Sub Total - Councillors	12 007	12 007	847	1 672	2 000	(329)	-16%	12 007
Senior Managers of the Municipality								
Basic Salaries and Wages	4 497	4 497	324	649	749	(101)	-13%	4 497
Pension and UIF Contributions	925	925	29	58	154	(97)	-63%	925
Medical Aid Contributions	159	159	5	10	27	(17)	-64%	159
Overtime	—	—	—	—	—	—	—	—
Performance Bonus	1 052	1 052	62	124	175	(51)	-29%	1 052
Motor Vehicle Allowance	1 242	1 242	83	165	207	(42)	-20%	1 242
Cellphone Allowance	84	84	2	4	14	(10)	-71%	84
Housing Allowances	182	182	24	47	30	17	56%	182
Other benefits and allowances	136	136	9	19	23	(4)	-17%	136
Payments in lieu of leave	—	—	—	—	—	—	—	—
Long service awards	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	—	—	—	—	—	—	—	—
Sub Total - Senior Managers	8 276	8 276	538	1 075	1 379	(304)	-22%	8 276
Other Municipal Staff								
Basic Salaries and Wages	136 537	136 602	9 374	18 749	22 758	(4 009)	-18%	136 602
Pension and UIF Contributions	20 659	20 660	1 566	3 144	3 442	(298)	-9%	20 660
Medical Aid Contributions	9 200	9 200	680	1 359	1 533	(174)	-11%	9 200
Overtime	10 906	10 906	1 489	2 910	1 817	1 094	60%	10 906
Performance Bonus	9 311	9 311	737	1 480	1 551	(71)	-5%	9 311
Motor Vehicle Allowance	5 309	5 309	492	973	885	89	10%	5 309
Cellphone Allowance	478	478	42	85	80	6	7%	478
Housing Allowances	1 947	1 947	95	190	324	(135)	-42%	1 947
Other benefits and allowances	5 175	5 175	447	884	862	22	3%	5 175
Payments in lieu of leave	1 050	1 050	371	492	175	317	181%	1 050
Long service awards	—	—	95	161	—	161	#DIV/0!	—
Post-retirement benefit obligations	28 178	28 178	901	1 572	4 694	(3 123)	-67%	28 178
Sub Total - Other Municipal Staff	228 749	228 815	16 289	31 998	38 121	(6 122)	-16%	228 815
TOTAL SALARY, ALLOWANCES & % increase	249 032	249 098	17 673	34 745	41 500	(6 755)	-16%	249 098
TOTAL MANAGERS AND STAFF	237 025	237 091	16 827	33 073	39 499	(6 426)	-16%	237 091

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

WC022 Witzenberg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description R thousands	Ref 1	Budget Year 2021/22											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget
Cash Receipts By Source													
Property rates		5 769	15 593	-	-	-	-	-	-	-	-	-	52 315
Service charges - electricity revenue		30 337	36 936	-	-	-	-	-	-	-	-	-	(6 476)
Service charges - water revenue		2 880	3 342	-	-	-	-	-	-	-	-	-	(265 628)
Service charges - sanitation revenue		1 789	2 310	-	-	-	-	-	-	-	-	-	22 743
Service charges - refuse		2 013	2 089	-	-	-	-	-	-	-	-	-	6 894
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	686
Rental of facilities and equipment		91	77	-	-	-	-	-	-	-	-	-	(11 144)
Interest earned - external investments		221	237	-	-	-	-	-	-	-	-	-	4 676
Interest earned - outstanding debtors		0	-	-	-	-	-	-	-	-	-	-	1 456
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines		68	53	-	-	-	-	-	-	-	-	-	18 003
Licences and permits		487	50	-	-	-	-	-	-	-	-	-	1 672
Agency services		-	-	-	-	-	-	-	-	-	-	-	(2 167)
Transfer receipts - operating		-	-	-	-	-	-	-	-	-	-	-	22 488
Other revenue		44 521	6 061	-	-	-	-	-	-	-	-	-	(41 107)
Cash Receipts by Source		88 177	66 748	-	-	-	-	-	-	-	-	-	(195 588)
Other Cash Flows by Source													-
Transfer receipts - capital		9 333	-	-	-	-	-	-	-	-	-	-	103 092
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(10)	21	-	-	-	-	-	-	-	-	-	(11)
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		(80 000)	-	-	-	-	-	-	-	-	-	-	80 000
Total Cash Receipts by Source		17 500	66 769	-	-	-	-	-	-	-	-	-	(12 507)
Cash Payments by Type													-
Employee related costs		14 974	14 718	-	-	-	-	-	-	-	-	-	207 400
Remuneration of councillors		936	955	-	-	-	-	-	-	-	-	-	10 116
Interest paid		-	-	-	-	-	-	-	-	-	-	-	8 661
Bulk purchases - Electricity		32 051	38 254	-	-	-	-	-	-	-	-	-	215 483
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	15 650
Other materials		1 474	451	-	-	-	-	-	-	-	-	-	-
Contracted services		2 677	5 053	-	-	-	-	-	-	-	-	-	42 390
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		54	54	-	-	-	-	-	-	-	-	-	30 254
General expenses		8 745	2 054	-	-	-	-	-	-	-	-	-	28 534
Cash Payments by Type		60 910	61 539	-	-	-	-	-	-	-	-	-	558 488
Other Cash Flows/Payments by Type													-
Capital assets		1 867	4 551	-	-	-	-	-	-	-	-	-	84 487
Repayment of borrowing		(2)	-	-	-	-	-	-	-	-	-	-	2
Other Cash Flows/Payments		(467)	(1 693)	-	-	-	-	-	9	-	-	-	4 151
Total Cash Payments by Type		62 307	64 397	-	-	-	-	-	9	-	-	-	647 128
NET INCREASE(DECREASE) IN CASH HELD		(44 807)	2 372	-	-	-	-	(9)	-	-	-	-	(659 635)
Cash/cash equivalents at the month/year beginning:		115 296	70 489	72 861	72 861	72 861	72 861	72 861	72 852	72 852	72 852	72 852	72 852
Cash/cash equivalents at the month/year end:		70 489	72 861	72 861	72 861	72 861	72 861	72 861	72 852	72 852	72 852	72 852	(586 783)

FINANCE MONTHLY REPORT AUGUST 2021 / FINANSIES MAANDELIKSE VERSLAG AUG. 2021

WC022 Witzenberg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2020/21		Budget Year 2021/22						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	3 528	3 721	1	1	3 721	3 720	100,0%	0%
August	970	5 053	5 228	4 632	4 633	8 949	4 316	48,2%	5%
September	2 309	7 122	7 247	-		16 196	-		
October	3 822	10 136	10 251	-		26 447	-		
November	7 006	10 136	10 251	-		36 699	-		
December	3 969	8 647	8 754	-		45 453	-		
January	4 376	3 528	3 721	-		49 174	-		
February	4 502	5 053	5 228	-		54 402	-		
March	15 227	7 122	7 247	-		61 649	-		
April	2 003	10 136	10 251	-		71 900	-		
May	6 929	10 136	10 251	-		82 151	-		
June	65 951	8 647	8 754	-		90 905	-		
Total Capital expenditure	117 064	89 244	90 905	4 633					



QUALITY CERTIFICATE

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

Mr D Nasson

Municipal Manager of WITZENBERG MUNICIPALITY

Signature:

A handwritten signature in black ink, appearing to read "D. Nasson", is placed over a horizontal line.

Date:

A handwritten date "13/09/2021" is placed over a horizontal line.

Rig aseebief alle korrespondensie aan die Municipale Bestuurder/ Kindly address all correspondence to the Municipal Manager/ Yonke imbaletwano mayithunyelwe kuMlawuli kaMasipala

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