



**Quarterly Budget Statement  
Report for the Period  
1 January 2016 to 31 March 2016**

**Financial data is in respect of the period  
1 July 2015 to 31 March 2016**

# 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.

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  
Councillors  
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 1 January 2016 to 31 March 2016.

The spending on capital projects is only 44.6 % of the annual budget. Steps will be implemented to speed up service delivery.

The credit control measures could not be implemented in certain areas do to the lives of contractors and municipal staff's being threaten.

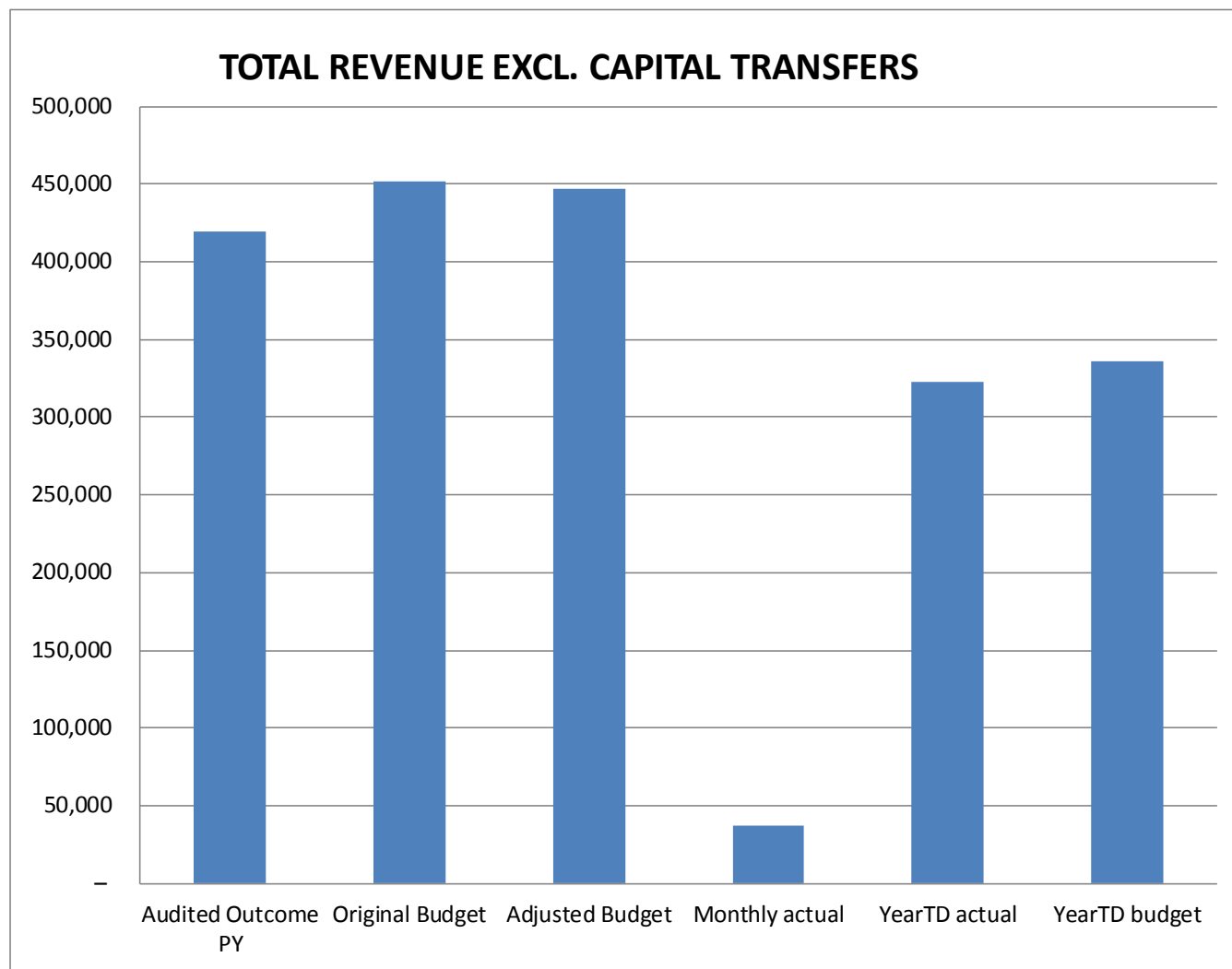
The spending on overtime remains a concern as 106.2% of the annual budget was spend by 31 March 2016.

**COUNCILLOR BC KLAASEN**  
**EXECUTIVE MAYOR**

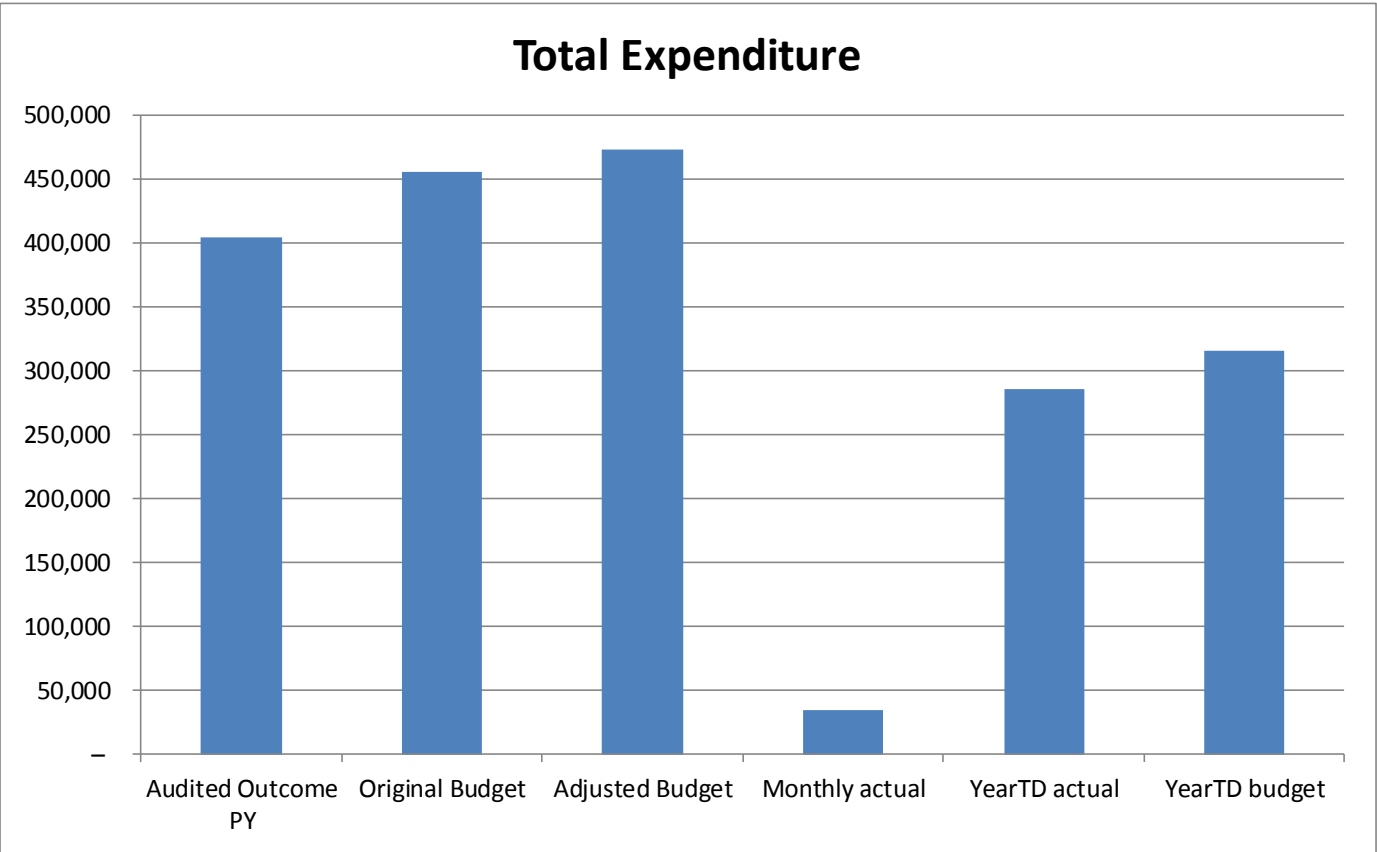
## Resolution

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 January 2016 to 31 March 2016.

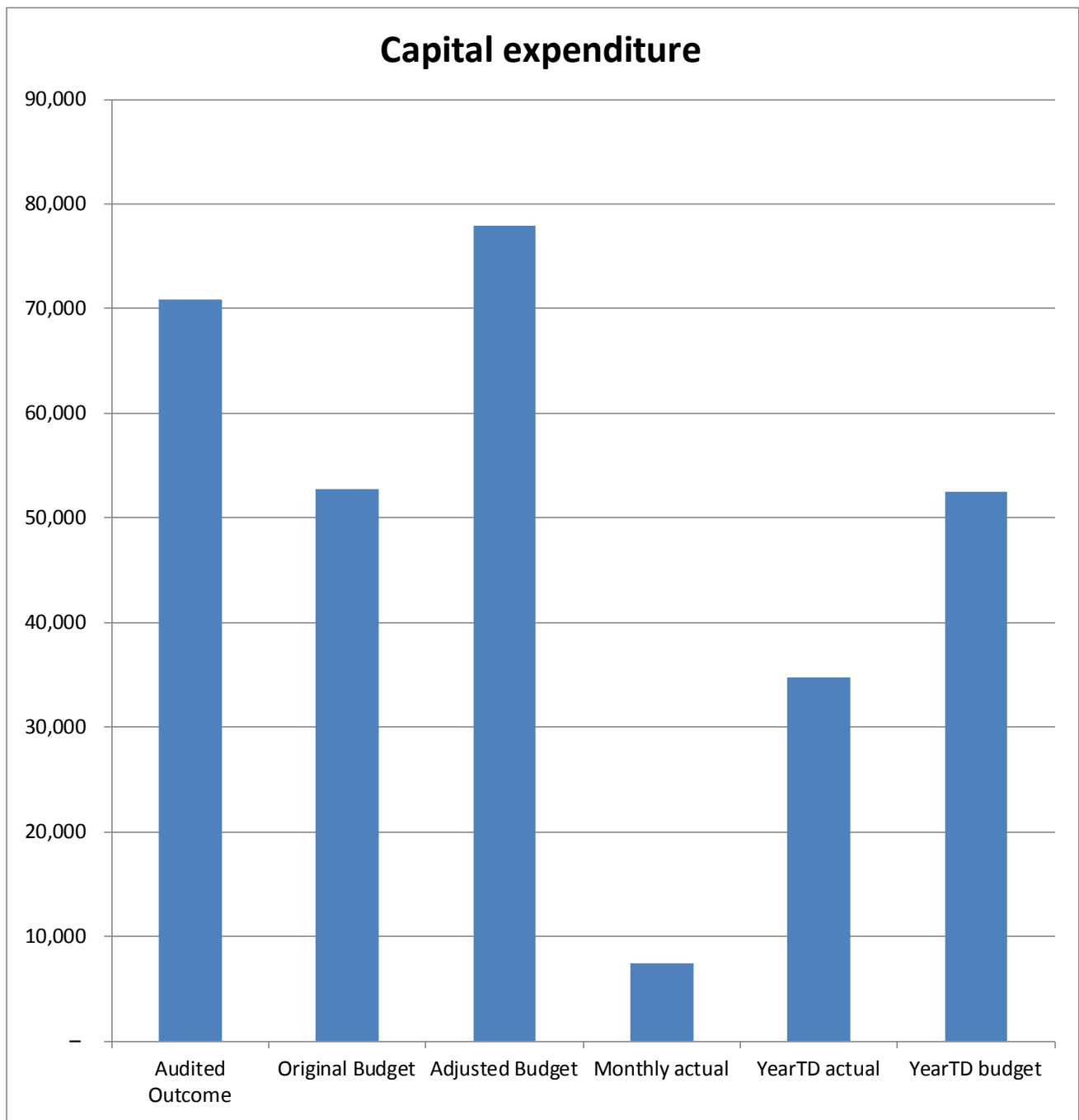
## Executive Summary



For the period 1 July 2015 to 31 March 2016, 71.3% of the budgeted revenue excluding capital transfers was levied.



For the period 1 July 2015 to 31 March 2016, 62.8% of the budgeted expenditure was incurred. This figure may increase as some invoices are still outstanding.



For the period 1 July 2015 to 31 March 2016, 44.6% of the budgeted capital expenditure was incurred. This figure may increase as some invoices are still outstanding.

## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 31 March 2016.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	49,892	56,176	56,176	2,752	47,116	54,738	(7,622)	-14%	55,462
Service charges	241,783	271,802	271,802	26,729	200,457	200,550	(92)	-0%	272,958
Investment revenue	4,658	2,996	2,996	443	4,086	2,275	1,811	80%	14,484
Transfers recognised - operational	84,488	82,602	77,869	4,659	44,670	50,883	(6,213)	-12%	71,791
Other own revenue	38,668	38,377	38,377	2,120	26,028	27,243	(1,215)	-4%	27,016
<b>Total Revenue (excluding capital)</b>	<b>419,489</b>	<b>451,953</b>	<b>447,220</b>	<b>36,703</b>	<b>322,357</b>	<b>335,688</b>	<b>(13,331)</b>	<b>-4%</b>	<b>441,710</b>
Employee costs	115,583	131,367	131,314	10,160	89,428	98,750	(9,321)	-9%	118,424
Remuneration of Councillors	8,065	8,949	8,949	724	6,520	6,871	(351)	-5%	8,493
Depreciation & asset impairment	26,327	24,054	37,754	1,653	14,523	15,921	(1,398)	-9%	36,681
Finance charges	14,300	13,315	13,265	1,648	8,104	10,567	(2,463)	-23%	11,021
Materials and bulk purchases	138,170	162,744	162,744	14,751	100,349	107,759	(7,410)	-7%	151,458
Transfers and grants	922	831	819	36	667	622	45	7%	880
Other expenditure	100,625	113,863	118,424	5,814	66,178	75,286	(9,107)	-12%	121,288
<b>Total Expenditure</b>	<b>403,992</b>	<b>455,124</b>	<b>473,269</b>	<b>34,785</b>	<b>285,769</b>	<b>315,775</b>	<b>(30,006)</b>	<b>-10%</b>	<b>448,246</b>
<b>Surplus/(Deficit)</b>	<b>15,497</b>	<b>(3,172)</b>	<b>(26,049)</b>	<b>1,918</b>	<b>36,588</b>	<b>19,913</b>	<b>16,675</b>	<b>84%</b>	<b>(6,535)</b>
Transfers recognised - capital	58,472	25,218	57,170	5,991	27,070	32,689	(5,619)	-17%	42,871
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>	<b>11,056</b>	<b>21%</b>	<b>36,336</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>	<b>11,056</b>	<b>21%</b>	<b>36,336</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>70,877</b>	<b>52,768</b>	<b>77,902</b>	<b>7,379</b>	<b>34,786</b>	<b>52,533</b>	<b>(17,747)</b>	<b>-34%</b>	<b>114,795</b>
Capital transfers recognised	51,747	9,403	23,157	6,096	28,104	15,049	13,055	87%	50,895
Public contributions & donations	6,951	1,038	1,138	104	247	1,138	(891)	-78%	1,385
Borrowing	32,155	8,290	5,790	-	-	5,790	(5,790)	-100%	5,790
Internally generated funds	(19,975)	34,038	47,817	1,179	6,435	30,557	(24,121)	-79%	56,725
<b>Total sources of capital funds</b>	<b>70,877</b>	<b>52,768</b>	<b>77,902</b>	<b>7,379</b>	<b>34,786</b>	<b>52,533</b>	<b>(17,747)</b>	<b>-34%</b>	<b>114,795</b>
<b><u>Financial position</u></b>									
Total current assets	119,313	100,775	100,775		210,651				100,775
Total non current assets	699,587	733,237	733,237		757,136				733,237
Total current liabilities	71,365	52,987	52,987		108,709				52,987
Total non current liabilities	117,866	120,092	120,092		169,461				120,092
<b>Community wealth/Equity</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>		<b>689,617</b>				<b>660,933</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	60,971	46,872	46,872	39,681	94,787	55,222	39,565	72%	46,872
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	614	-	-	156	544	-	544	-	-
<b>Cash/cash equivalents at the month</b>	<b>61,584</b>	<b>46,872</b>	<b>46,872</b>	<b>-</b>	<b>95,330</b>	<b>55,222</b>	<b>40,108</b>	<b>73%</b>	<b>46,872</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120</b>	<b>121-150</b>	<b>151-180</b>	<b>181 Dys-1</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	45,351	3,257	2,974	2,474	2,573	2,376	15,252	119,349	193,605
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	1,381	293	-	-	-	-	-	-	1,674

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) - M09 March

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	84,666	78,085	79,084	3,674	61,904	70,394	(8,490)	-12%	69,215
Executive and council	4,139	9,264	9,353	26	5,081	7,058	(1,977)	-28%	409
Budget and treasury office	64,350	68,307	68,867	3,524	55,608	62,689	(7,081)	-11%	68,381
Corporate services	16,177	513	863	124	1,214	647	567	88%	425
<i>Community and public safety</i>	104,816	90,061	85,021	6,247	58,071	56,478	1,593	3%	77,224
Community and social services	59,231	66,351	67,383	5,363	42,261	44,643	(2,382)	-5%	66,117
Sport and recreation	20,130	7,176	7,176	615	13,593	5,604	7,989	143%	7,905
Public safety	9,872	8,348	9,826	222	1,797	5,756	(3,959)	-69%	2,641
Housing	15,583	8,186	636	48	420	475	(55)	-12%	561
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental service</i>	18,733	9,564	17,589	1,562	8,171	10,676	(2,505)	-23%	16,970
Planning and development	2,339	1,207	1,207	59	783	905	(122)	-13%	1,044
Road transport	16,137	7,829	15,324	1,502	7,258	9,316	(2,058)	-22%	15,323
Environmental protection	257	528	1,058	1	130	454	(325)	-71%	602
<i>Trading services</i>	269,746	299,460	322,697	31,210	221,282	230,830	(9,548)	-4%	325,139
Electricity	172,336	202,830	202,830	19,714	142,386	149,486	(7,100)	-5%	195,597
Water	38,056	52,665	52,410	5,339	35,198	33,112	2,086	6%	54,640
Waste water management	38,645	23,402	46,894	4,217	26,505	32,712	(6,207)	-19%	39,048
Waste management	20,710	20,563	20,563	1,940	17,193	15,520	1,673	11%	35,855
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>477,961</b>	<b>477,170</b>	<b>504,390</b>	<b>42,694</b>	<b>349,427</b>	<b>368,377</b>	<b>(18,950)</b>	<b>-5%</b>	<b>488,547</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	84,000	100,397	101,640	6,492	64,822	73,296	(8,474)	-12%	93,217
Executive and council	18,075	29,922	28,778	1,804	17,261	21,191	(3,929)	-19%	23,516
Budget and treasury office	36,291	41,681	42,666	2,274	27,218	30,835	(3,617)	-12%	40,385
Corporate services	29,634	28,794	30,197	2,415	20,343	21,270	(928)	-4%	29,316
<i>Community and public safety</i>	70,983	70,850	68,091	4,310	38,702	40,675	(1,973)	-5%	66,671
Community and social services	16,216	17,707	18,559	1,540	13,021	13,250	(228)	-2%	18,764
Sport and recreation	18,803	20,676	20,468	1,419	14,430	14,012	417	3%	20,874
Public safety	18,219	20,980	25,126	1,117	9,217	10,557	(1,340)	-13%	24,073
Housing	17,745	11,487	3,937	235	2,034	2,856	(823)	-29%	2,960
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental service</i>	25,323	29,554	36,952	1,274	17,848	24,886	(7,037)	-28%	33,442
Planning and development	7,307	5,223	5,456	383	3,248	4,137	(889)	-21%	4,413
Road transport	17,042	23,146	29,892	797	13,912	19,704	(5,792)	-29%	28,018
Environmental protection	974	1,184	1,604	95	689	1,044	(356)	-34%	1,010
<i>Trading services</i>	222,861	253,636	265,900	22,707	163,869	176,424	(12,555)	-7%	254,191
Electricity	155,706	183,879	183,815	16,385	113,355	122,038	(8,683)	-7%	170,530
Water	17,546	20,672	23,484	2,021	14,440	16,984	(2,545)	-15%	22,727
Waste water management	23,713	23,094	25,224	2,228	18,478	17,560	918	5%	28,719
Waste management	25,896	25,992	33,375	2,073	17,596	19,841	(2,246)	-11%	32,215
<i>Other</i>	654	687	687	2	521	494	27	6%	725
<b>Total Expenditure - Standard</b>	<b>403,821</b>	<b>455,124</b>	<b>473,269</b>	<b>34,785</b>	<b>285,762</b>	<b>315,775</b>	<b>(30,013)</b>	<b>-10%</b>	<b>448,246</b>
<b>Surplus/ (Deficit) for the year</b>	<b>74,139</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,666</b>	<b>52,603</b>	<b>11,063</b>	<b>21%</b>	<b>40,301</b>

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

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal

Vote Description	2014/15	Budget Year 2015/16							
	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 - Budget & Treasury Office	64,350	68,307	68,867	3,524	55,608	62,689	(7,081)	-11.3%	68,381
Vote 2 - Civil Services	109,598	100,647	131,379	12,708	83,034	87,736	(4,702)	-5.4%	127,712
Vote 3 - Community & Social Services	59,551	66,967	68,529	5,365	42,465	45,163	(2,698)	-6.0%	66,818
Vote 4 - Corporate Services	15,858	513	863	124	1,214	647	567	87.6%	425
Vote 5 - Electricity	172,655	202,830	203,727	19,736	142,459	150,384	(7,924)	-5.3%	195,670
Vote 6 - Executive & Council	4,139	9,264	9,353	26	5,081	7,058	(1,977)	-28.0%	409
Vote 7 - Housing	15,583	8,186	636	48	420	475	(55)	-11.6%	561
Vote 8 - Planning	2,275	1,119	1,119	59	709	840	(130)	-15.5%	945
Vote 9 - Public Safety	13,821	12,161	12,741	490	4,844	7,782	(2,939)	-37.8%	6,623
Vote 10 - Sport & Recreation	20,130	7,176	7,176	615	13,593	5,604	7,989	142.6%	7,905
<b>Total Revenue by Vote</b>	<b>477,961</b>	<b>477,170</b>	<b>504,390</b>	<b>42,694</b>	<b>349,427</b>	<b>368,377</b>	<b>(18,950)</b>	<b>-5.1%</b>	<b>475,449</b>
<b>Expenditure by Vote</b>									
Vote 1 - Budget & Treasury Office	34,036	35,389	36,249	1,760	22,149	26,007	(3,858)	-14.8%	33,714
Vote 2 - Civil Services	81,438	89,425	108,490	6,883	62,261	71,472	(9,211)	-12.9%	108,697
Vote 3 - Community & Social Services	18,946	21,137	22,726	1,854	15,253	16,208	(955)	-5.9%	22,001
Vote 4 - Corporate Services	28,585	26,599	28,092	2,278	19,731	19,748	(16)	-0.1%	28,186
Vote 5 - Electricity	158,048	188,303	187,989	16,526	115,224	125,053	(9,829)	-7.9%	173,870
Vote 6 - Executive & Council	22,031	36,213	35,194	2,317	22,330	26,018	(3,689)	-14.2%	30,188
Vote 7 - Housing	17,745	11,487	3,937	235	2,034	2,856	(823)	-28.8%	2,960
Vote 8 - Planning	4,354	3,774	3,659	232	2,013	2,739	(726)	-26.5%	2,807
Vote 9 - Public Safety	19,836	22,120	26,464	1,282	10,337	11,661	(1,324)	-11.4%	24,951
Vote 10 - Sport & Recreation	18,803	20,676	20,468	1,419	14,430	14,012	417	3.0%	20,874
<b>Total Expenditure by Vote</b>	<b>403,821</b>	<b>455,124</b>	<b>473,269</b>	<b>34,785</b>	<b>285,762</b>	<b>315,775</b>	<b>(30,013)</b>	<b>-9.5%</b>	<b>448,246</b>
<b>Surplus/ (Deficit) for the year</b>	<b>74,139</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,666</b>	<b>52,603</b>	<b>11,063</b>	<b>21.0%</b>	<b>27,203</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) - M09 March

Description	2014/15	Budget Year 2015/16							
	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	48,540	55,316	55,316	2,609	46,063	54,093	(8,029)	-15%	54,059
Property rates - penalties & collection	1,352	860	860	142	1,052	645	407	63%	1,403
Service charges - electricity revenue	171,615	198,529	198,529	19,665	141,125	145,261	(4,135)	-3%	194,168
Service charges - water revenue	31,051	34,986	34,986	3,733	28,173	26,181	1,992	8%	37,632
Service charges - sanitation revenue	19,061	18,484	18,484	1,611	15,559	14,158	1,401	10%	20,524
Service charges - refuse revenue	18,854	19,321	19,321	1,720	15,490	14,588	902	6%	20,486
Service charges - other	1,202	482	482	-	110	362	(252)	-70%	147
Rental of facilities and equipment	8,443	8,159	8,159	555	7,050	6,341	710	11%	8,400
Interest earned - external investments	4,658	2,996	2,996	443	4,086	2,275	1,811	80%	5,351
Interest earned - outstanding debtors	7,585	4,883	4,883	870	6,849	3,662	3,187	87%	9,132
Dividends received	-	-	-	-	-	-	-	-	-
Fines	10,106	8,559	8,559	201	1,732	4,582	(2,849)	-62%	2,483
Licences and permits	155	288	288	14	150	216	(66)	-31%	180
Agency services	3,849	3,602	3,602	281	3,048	2,765	283	10%	3,961
Transfers recognised - operational	84,488	82,602	77,869	4,659	44,670	50,883	(6,213)	-12%	71,791
Other revenue	4,261	4,584	4,584	199	7,192	3,450	3,742	108%	2,851
Gains on disposal of PPE	4,268	8,302	8,302	-	6	6,227	(6,221)	-100%	8
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>419,489</b>	<b>451,953</b>	<b>447,220</b>	<b>36,703</b>	<b>322,357</b>	<b>335,688</b>	<b>(13,331)</b>	<b>-4%</b>	<b>432,578</b>
<b>Expenditure By Type</b>									
Employee related costs	115,583	131,367	131,314	10,160	89,428	98,750	(9,321)	-9%	118,424
Remuneration of councillors	8,065	8,949	8,949	724	6,520	6,871	(351)	-5%	8,493
Debt impairment	26,883	20,754	24,754	2,099	16,745	11,066	5,679	51%	32,327
Depreciation & asset impairment	26,327	24,054	37,754	1,653	14,523	15,921	(1,398)	-9%	36,681
Finance charges	14,300	13,315	13,265	1,648	8,104	10,567	(2,463)	-23%	11,021
Bulk purchases	138,170	162,744	162,744	14,751	100,349	107,759	(7,410)	-7%	151,458
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	12,287	12,084	15,014	695	8,881	10,769	(1,888)	-18%	14,543
Transfers and grants	922	831	819	36	667	622	45	7%	880
Other expenditure	61,333	81,025	78,655	3,020	40,552	53,451	(12,899)	-24%	74,419
Loss on disposal of PPE	123	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>403,992</b>	<b>455,124</b>	<b>473,269</b>	<b>34,785</b>	<b>285,769</b>	<b>315,775</b>	<b>(30,006)</b>	<b>-10%</b>	<b>448,246</b>
<b>Surplus/(Deficit)</b>	<b>15,497</b>	<b>(3,172)</b>	<b>(26,049)</b>	<b>1,918</b>	<b>36,588</b>	<b>19,913</b>	<b>16,675</b>	<b>0</b>	<b>(15,668)</b>
Transfers recognised - capital	58,472	25,218	57,170	5,991	27,070	32,689	(5,619)	(0)	42,871
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>			<b>27,203</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>			<b>27,203</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>			<b>27,203</b>
Share of surplus/ (deficit) of	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>73,969</b>	<b>22,046</b>	<b>31,121</b>	<b>7,909</b>	<b>63,658</b>	<b>52,603</b>			<b>27,203</b>

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

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

Vote Description	2014/15	Budget Year 2015/16							
	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 - Budget & Treasury Office	-	-	-	-	-	-	-	-	-
Vote 2 - Civil Services	-	7,388	9,749	-	-	4,600	(4,600)	-100%	9,749
Vote 3 - Community & Social Services	-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 5 - Electricity	-	100	897	-	-	100	(100)	-100%	897
Vote 6 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Planning	-	-	-	-	-	-	-	-	-
Vote 9 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 10 - Sport & Recreation	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	<b>7,488</b>	<b>10,646</b>	-	-	<b>4,700</b>	<b>(4,700)</b>	<b>-100%</b>	<b>10,646</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Budget & Treasury Office	118	350	425	321	367	420	(53)	-13%	792
Vote 2 - Civil Services	50,873	26,756	49,214	6,098	30,907	34,219	(3,312)	-10%	82,225
Vote 3 - Community & Social Services	6,064	2,214	2,489	724	950	2,489	(1,539)	-62%	3,439
Vote 4 - Corporate Services	7,386	350	513	74	197	313	(116)	-37%	706
Vote 5 - Electricity	3,952	7,890	6,540	151	1,777	3,725	(1,948)	-52%	8,324
Vote 6 - Executive & Council	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	2,000	-	-	-	-	-	-	-
Vote 8 - Planning	47	-	-	-	-	-	-	-	-
Vote 9 - Public Safety	37	3,570	5,845	-	326	5,488	(5,162)	-94%	6,171
Vote 10 - Sport & Recreation	2,400	2,150	2,230	11	263	1,180	(917)	-78%	2,493
<b>Total Capital single-year expenditure</b>	<b>70,877</b>	<b>45,280</b>	<b>67,256</b>	<b>7,379</b>	<b>34,786</b>	<b>47,833</b>	<b>(13,047)</b>	<b>-27%</b>	<b>104,149</b>
<b>Total Capital Expenditure</b>	<b>70,877</b>	<b>52,768</b>	<b>77,902</b>	<b>7,379</b>	<b>34,786</b>	<b>52,533</b>	<b>(17,747)</b>	<b>-34%</b>	<b>114,795</b>

The table provides detail of capital expenditure according to the international standards.

WC022 Witzenberg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March

Vote Description	2014/15	Budget Year 2015/16							
	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>	7,504	700	938	395	563	733	(169)	-23%	1,497
Executive and council	–	–	–	–	–	–	–		–
Budget and treasury office	118	350	425	321	367	420	(53)	-13%	792
Corporate services	7,386	350	513	74	197	313	(116)	-37%	706
<i>Community and public safety</i>	8,408	9,761	11,088	755	1,482	8,884	(7,402)	-83%	12,570
Community and social services	5,971	1,941	2,116	723	820	2,116	(1,295)	-61%	2,936
Sport and recreation	2,400	2,150	2,230	11	263	1,180	(917)	-78%	2,493
Public safety	37	3,670	6,742	22	399	5,588	(5,189)	-93%	7,142
Housing	–	2,000	–	–	–	–	–		–
Health	–	–	–	–	–	–	–		–
<i>Economic and environmental services</i>	10,375	8,113	11,131	1,212	6,503	10,031	(3,528)	-35%	18,295
Planning and development	47	–	–	–	–	–	–		–
Road transport	10,235	7,840	10,758	1,210	6,374	9,658	(3,285)	-34%	17,793
Environmental protection	94	273	373	1	130	373	(243)	-65%	503
<i>Trading services</i>	44,591	34,194	54,745	5,017	26,237	32,885	(6,649)	-20%	82,432
Electricity	3,583	7,860	6,510	129	1,704	3,695	(1,991)	-54%	8,221
Water	14,769	10,913	17,446	1,851	13,504	14,694	(1,190)	-8%	32,496
Waste water management	26,239	12,381	28,749	2,856	10,725	12,457	(1,732)	-14%	39,371
Waste management	–	3,040	2,040	181	304	2,040	(1,736)	-85%	2,344
<i>Other</i>	–	–	–	–	–	–	–		–
<b>Total Capital Expenditure - Standard</b>	<b>70,877</b>	<b>52,768</b>	<b>77,902</b>	<b>7,379</b>	<b>34,786</b>	<b>52,533</b>	<b>(17,747)</b>	<b>-34%</b>	<b>114,795</b>
<b>Funded by:</b>									
National Government	19,479	5,289	8,493	531	11,160	4,634	6,525	141%	19,287
Provincial Government	32,155	3,076	13,526	5,461	16,697	9,277	7,421	80%	30,223
District Municipality	–	–	–	–	–	–	–		–
Other transfers and grants	113	1,038	1,138	104	247	1,138	(891)	-78%	1,385
<b>Transfers recognised - capital</b>	<b>51,747</b>	<b>9,403</b>	<b>23,157</b>	<b>6,096</b>	<b>28,104</b>	<b>15,049</b>	<b>13,055</b>	<b>87%</b>	<b>50,895</b>
<b>Public contributions &amp; donations</b>	<b>6,951</b>	<b>1,038</b>	<b>1,138</b>	<b>104</b>	<b>247</b>	<b>1,138</b>	<b>(891)</b>	<b>-78%</b>	<b>1,385</b>
<b>Borrowing</b>	<b>32,155</b>	<b>8,290</b>	<b>5,790</b>	<b>–</b>	<b>–</b>	<b>5,790</b>	<b>(5,790)</b>	<b>-100%</b>	<b>5,790</b>
<b>Internally generated funds</b>	<b>(19,975)</b>	<b>34,038</b>	<b>47,817</b>	<b>1,179</b>	<b>6,435</b>	<b>30,557</b>	<b>(24,121)</b>	<b>-79%</b>	<b>56,725</b>
<b>Total Capital Funding</b>	<b>70,877</b>	<b>52,768</b>	<b>77,902</b>	<b>7,379</b>	<b>34,786</b>	<b>52,533</b>	<b>(17,747)</b>	<b>-34%</b>	<b>114,795</b>

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>					
<b><u>ASSETS</u></b>					
<b>Current assets</b>					
Cash	38,465	38,758	38,758	83,072	38,758
Call investment deposits	18,076	–	–	58,000	–
Consumer debtors	50,118	49,364	49,364	64,342	49,364
Other debtors	6,901	6,901	6,901	–	6,901
Current portion of long-term receivables	–	–	–	–	–
Inventory	5,752	5,752	5,752	5,237	5,752
<b>Total current assets</b>	<b>119,313</b>	<b>100,775</b>	<b>100,775</b>	<b>210,651</b>	<b>100,775</b>
<b>Non current assets</b>					
Long-term receivables	249	5,185	5,185	(207)	5,185
Investments	105	105	105	105	105
Investment property	48,300	48,300	48,300	48,772	48,300
Investments in Associate	–	–	–	–	–
Property, plant and equipment	650,933	679,647	679,647	704,233	679,647
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	4,212	–
Other non-current assets	–	–	–	22	–
<b>Total non current assets</b>	<b>699,587</b>	<b>733,237</b>	<b>733,237</b>	<b>757,136</b>	<b>733,237</b>
<b>TOTAL ASSETS</b>	<b>818,899</b>	<b>834,012</b>	<b>834,012</b>	<b>967,787</b>	<b>834,012</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	2,996	–
Trade and other payables	68,600	50,222	50,222	97,197	50,222
Provisions	2,765	2,765	2,765	8,517	2,765
<b>Total current liabilities</b>	<b>71,365</b>	<b>52,987</b>	<b>52,987</b>	<b>108,709</b>	<b>52,987</b>
<b>Non current liabilities</b>					
Borrowing	24,285	25,134	25,134	19,050	25,134
Provisions	93,580	94,958	94,958	150,411	94,958
<b>Total non current liabilities</b>	<b>117,866</b>	<b>120,092</b>	<b>120,092</b>	<b>169,461</b>	<b>120,092</b>
<b>TOTAL LIABILITIES</b>	<b>189,231</b>	<b>173,079</b>	<b>173,079</b>	<b>278,171</b>	<b>173,079</b>
<b>NET ASSETS</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>	<b>689,617</b>	<b>660,933</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)	623,254	651,714	651,714	680,187	651,714
Reserves	6,415	9,219	9,219	9,430	9,219
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>	<b>689,617</b>	<b>660,933</b>

The cash flows for the year to date are:

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Budget Year 2015/16							
	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>								
Ratepayers and other	52,409	52,409	3,047	49,819	41,374	8,446	20%	52,409
Government - operating	259,917	259,917	23,268	198,256	163,812	34,444	21%	259,917
Government - capital	28,392	28,392	1,478	35,765	19,536	16,229	83%	28,392
Interest	82,602	82,602	17,720	69,741	67,139	2,602	4%	82,602
Dividends	25,218	25,218	17,012	61,503	10,612	50,891	480%	25,218
<b>Payments</b>								
Suppliers and employees	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Transfers and Grants	(401,664)	(401,664)	(22,843)	(320,297)	(247,250)	73,047	-30%	(401,664)
<b>NET CASH FROM/(USED) OPERATING ACT</b>	<b>46,872</b>	<b>46,872</b>	<b>39,681</b>	<b>94,787</b>	<b>55,222</b>	<b>39,565</b>	<b>72%</b>	<b>46,872</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Proceeds on disposal of PPE	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-		-
<b>Payments</b>								
Capital assets	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) INVESTING ACT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
<b>Receipts</b>								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-
<b>Payments</b>								
Repayment of borrowing	-	-	156	544	-	(544)		-
<b>NET CASH FROM/(USED) FINANCING ACT</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>544</b>	<b>-</b>	<b>(544)</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>46,872</b>	<b>46,872</b>	<b>39,837</b>	<b>95,330</b>	<b>55,222</b>			<b>46,872</b>
Cash/cash equivalents at beginning:	-	-		-	-			-
Cash/cash equivalents at month/year end:	46,872	46,872		95,330	55,222			46,872

## PART 2- SUPPORTING DOCUMENTATION

### Debtors' analysis

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2015/16									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys 1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	10,974	1,357	1,214	855	1,035	811	5,211	34,469	55,927	42,381
Electricity	1300	19,833	432	328	253	237	249	1,342	2,911	25,585	4,992
Property Rates	1400	3,888	244	212	228	188	246	2,186	11,458	18,650	14,306
Waste Water Management	1500	5,124	512	469	434	419	407	2,430	15,607	25,401	19,297
Waste Management	1600	5,903	586	571	533	516	499	2,650	20,315	31,573	24,513
Property Rental Debtors	1700	274	25	23	23	23	23	127	1,431	1,949	1,626
Interest on Arrear Accounts	1810	1,470	72	88	94	114	122	1,121	32,019	35,101	33,471
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(2,116)	29	69	53	41	20	185	1,139	(581)	1,438
Total By Income Source	2000	45,351	3,257	2,974	2,474	2,573	2,376	15,252	119,349	193,605	142,024
2014/15 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	719	129	151	73	83	94	1,012	1,990	4,251	3,252
Commercial	2300	18,489	420	306	304	246	311	2,192	8,263	30,532	11,317
Households	2400	24,525	2,498	2,298	1,924	2,097	1,799	10,970	104,602	150,713	121,392
Other	2500	1,617	211	218	173	146	172	1,078	4,493	8,109	6,063
Total By Customer Group	2600	45,351	3,257	2,974	2,474	2,573	2,376	15,252	119,349	193,605	142,024

# Investment portfolio analysis

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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
R thousands	Yrs/Months							
<b>Municipality</b>								
Standard Bank	2 months	Fixed	11 May 2016	–	7.3%	–	10,000	10,000
ABSA	1 Month	Fixed	11 April 2016	–	7.1%	–	10,000	10,000
Nedbank	2 months	Fixed	11 May 2016	–	7.3%	–	10,000	10,000
Investec	3 months	Fixed	11 June 2016	–	7.5%	–	15,000	15,000
	–	–	–	–		–	–	–
	–	–	–	–		–	–	–
<b>Municipality sub-total</b>				–		–	45,000	45,000
<b>Entities</b>								
<b>Entities sub-total</b>				–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>				–		–	45,000	45,000

## References

1. Yield is calculated as the annualised equivalent

2. Total market value must reconcile with the total of investments on the 'Financial Position statement'

# Allocation and grant receipts and expenditure

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Budget Year 2015/16							
	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>								
National Government:	58,307	57,466	4,437	42,910	43,946	(699)	-1.6%	57,466
Local Government Equitable Share	54,850	54,850	4,571	41,137	41,837	(699)	-1.7%	54,850
MIG	36	125	8	73	125			125
MSIG	930	350	-	210	262			350
FMG	1,450	1,100	(269)	733	681			1,100
EPWP	1,041	1,041	127	756	1,041			1,041
	-	-	-	-	-	-		-
Provincial Government:	15,382	9,069	-	-	653	(653)	-100.0%	9,069
Library MRF	5,628	5,708	-	-	-	-		5,708
Library Conditional Grant	2,061	2,347	-	-	-	-		2,347
Housing	7,550	-	-	-	-	-		-
CDW	144	144	-	-	-	-		144
<b>Total Operating Transfers and Grants</b>	<b>78,206</b>	<b>73,779</b>	<b>4,645</b>	<b>43,404</b>	<b>48,676</b>	<b>(4,935)</b>	<b>-10.1%</b>	<b>73,779</b>
<b>Capital Transfers and Grants</b>								
National Government:	120,369	117,246	5,548	63,062	71,058	(2,526)	-3.6%	117,246
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Total Operating Transfers and Grants	78,162	73,429	4,541	43,157	48,627			73,429
	-	-	-	-	-	-		-
Capital Transfers and Grants	-	-	-	-	-	-		-
National Government:	23,104	23,909	531	10,373	13,216	(2,843)	-21.5%	23,909
Provincial Government:	1,076	31,024	5,515	16,771	17,795	(1,024)	-5.8%	31,024
RBIG	-	-	-	-	-	-		-
DWAF	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>121,596</b>	<b>178,119</b>	<b>15,904</b>	<b>95,898</b>	<b>106,122</b>	<b>(4,755)</b>	<b>-4.5%</b>	<b>178,119</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>199,803</b>	<b>251,898</b>	<b>20,550</b>	<b>139,302</b>	<b>154,798</b>	<b>(9,690)</b>	<b>-6.3%</b>	<b>251,898</b>

# Expenditure financed from Grants

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
National Government:	58,307	57,466	4,437	42,910	43,946	(1,036)	-2.4%	57,466
Local Government Equitable Share	54,850	54,850	4,571	41,137	41,837	(699)	-1.7%	54,850
MIG	36	125	8	73	125	(52)	-41.4%	125
MSIG	930	350	-	210	262	(52)	-20.0%	350
FMG	1,450	1,100	(269)	733	681	52	7.6%	1,100
EPWP	1,041	1,041	127	756	1,041	(285)	-27.3%	1,041
Provincial Government:	19,600	14,783	-	-	4,473	(4,473)	-100.0%	14,783
Library MRF	5,628	5,708	-	-	-	-	-	5,708
Library Conditional Grant	2,061	2,347	-	-	-	-	-	2,347
Housing	7,550	-	-	-	-	-	-	-
CDW	144	144	-	-	-	-	-	144
Tariffs	-	870	-	-	653	(653)	-100.0%	870
Department of Local Government	-	-	-	-	-	-	-	-
Thusong Centre	211	211	-	-	158	(158)	-100.0%	211
Maintenance of Transport Infrastructure	4,007	4,883	-	-	3,662	(3,662)	-100.0%	4,883
Mandela Memorial	-	-	-	-	-	-	-	-
Long Term Financial Plan	-	620	-	-	-	-	-	620
Compliance Assist	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-
Other grant providers:	255	1,181	104	247	207	40	19.2%	1,181
Belgium	255	1,181	104	247	207	40	19.2%	1,181
<b>Total operating expenditure of Transfers and Grants</b>	<b>78,162</b>	<b>73,429</b>	<b>4,541</b>	<b>43,157</b>	<b>48,627</b>	<b>(5,470)</b>	<b>-11.2%</b>	<b>73,429</b>
<b>Capital expenditure of Transfers and Grants</b>								
National Government:	23,104	23,909	531	10,373	13,216	(2,843)	-21.5%	23,909
MIG	19,104	18,979	163	8,917	8,433	484	5.7%	18,979
MSIG	-	580	-	302	435	(133)	-30.6%	580
FMG	-	350	314	314	348	(34)	-9.8%	350
EPWP	-	-	-	-	-	-	-	-
INEP	4,000	4,000	-	767	4,000	(3,233)	-80.8%	4,000
Rural Development	-	-	54	74	-	74	-	-
Provincial Government:	1,076	31,024	5,461	16,697	17,795	(1,098)	-6.2%	31,024
Library Conditional Grant	925	1,175	620	633	526	107	20.4%	1,175
MRF	151	71	-	65	42	23	54.6%	71
Housing	-	29,623	4,841	15,884	17,156	(1,271)	-7.4%	29,623
Municipal Infrastructure Support Grant	-	155	-	114	71	43	61.1%	155
Other grant providers:	1,038	1,138	-	-	853	(853)	-100.0%	1,138
Public Contribution	-	-	-	-	-	-	-	-
Belgium	1,038	1,138	-	-	853	(853)	-100.0%	1,138
<b>Total capital expenditure of Transfers and Grants</b>	<b>25,218</b>	<b>56,070</b>	<b>5,991</b>	<b>27,070</b>	<b>31,864</b>	<b>(4,794)</b>	<b>-15.0%</b>	<b>56,070</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>103,380</b>	<b>129,500</b>	<b>10,532</b>	<b>70,227</b>	<b>80,491</b>	<b>(10,264)</b>	<b>-12.8%</b>	<b>129,500</b>

# Expenditure on councillor allowances and employee benefits

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Budget Year 2015/16							
	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	8,665	8,665	700	6,294	6,499	(205)	-3%	8,392
Pension and UIF Contributions	-	-	-	-	-	-	-	-
Medical Aid Contributions	1,004	1,004	80	715	753	(38)	-5%	953
Motor Vehicle Allowance	-	-	-	-	-	-	-	-
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>9,669</b>	<b>9,669</b>	<b>780</b>	<b>7,009</b>	<b>7,252</b>	<b>(243)</b>	<b>-3%</b>	<b>9,346</b>
<b>% increase</b>								
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	3,917	3,917	322	2,880	2,938	(58)	-2%	3,840
Pension and UIF Contributions	637	637	53	451	478	(27)	-6%	602
Medical Aid Contributions	111	111	10	83	83	(1)	-1%	111
Overtime	-	-	-	-	-	-	-	-
Performance Bonus	785	785	730	730	589	142	24%	974
Motor Vehicle Allowance	859	859	71	605	644	(39)	-6%	807
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	103	103	-	33	77	(44)	-57%	44
Other benefits and allowances	136	136	12	49	102	(53)	-52%	66
Payments in lieu of leave	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers</b>	<b>6,548</b>	<b>6,548</b>	<b>1,199</b>	<b>4,832</b>	<b>4,911</b>	<b>(79)</b>	<b>-2%</b>	<b>6,443</b>
<b>% increase</b>								
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	78,734	78,590	5,761	51,263	58,943	(7,679)	-13%	68,351
Pension and UIF Contributions	13,726	13,726	1,006	9,085	10,294	(1,209)	-12%	12,114
Medical Aid Contributions	6,191	6,191	461	3,892	4,643	(752)	-16%	5,189
Overtime	7,361	7,359	818	7,755	5,520	2,235	40%	10,339
Performance Bonus	6,826	6,826	541	4,769	5,120	(351)	-7%	6,359
Motor Vehicle Allowance	3,919	4,017	292	2,406	3,013	(607)	-20%	3,208
Cellphone Allowance	-	-	-	-	-	-	-	-
Housing Allowances	857	857	392	995	643	352	55%	1,326
Other benefits and allowances	3,457	3,451	190	1,773	2,588	(815)	-31%	2,364
Payments in lieu of leave	750	750	83	(56)	563	(619)	-110%	(75)
Long service awards	347	347	39	347	260	87	33%	462
Post-retirement benefit obligations	8,613	8,613	859	7,732	6,460	1,272	20%	10,309
<b>Sub Total - Other Municipal Staff</b>	<b>130,781</b>	<b>130,727</b>	<b>10,442</b>	<b>89,960</b>	<b>98,046</b>	<b>(8,086)</b>	<b>-8%</b>	<b>119,946</b>
<b>% increase</b>								
<b>Total Parent Municipality</b>	<b>146,999</b>	<b>146,945</b>	<b>12,421</b>	<b>101,801</b>	<b>110,209</b>	<b>(8,408)</b>	<b>-8%</b>	<b>135,735</b>

# Performance report

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	Year-To-Date As At March 2016						Performance Comment	Corrective Measures
						Target	Actual	R					
TL1	Technical Services	% Expenditure on Maintenance Budget by Technical Directorate	Percentage of budget spent.	98%	98%	75%	69%	O				[D53] Director: Technical Services: Target not achieved due to re-allocation of funds and outstanding tender awards. (March 2016)	[D53] Director: Technical Services: All outstanding maintenance tenders has been awarded. (March 2016)
TL2	Technical Services	% Expenditure on Capital Budget by Technical Directorate	Percentage of budget spent.	95%	95%	60%	49%	O				[D37] Director: Technical Services: Target not achieved. Capital budget for technical services was increased with R 11m during adjustment budget. Tenders for various projects was cancelled and had to be re-advertised due to non-compliance from bidders. (March 2016)	[D37] Director: Technical Services: Tenders has been re-advertised. Vredebes housing project completed by end of March and final invoices to be paid in April. (March 2016)
TL3	Technical Services	Percentage compliance with drinking water quality standards.	Percentage compliance.	97%	97%	97%	100%	G2				[D46] Manager: Water: Targets achieved (March 2016)	[D46] Manager: Water: None (March 2016)
TL4	Financial Services	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B				[D139] Manager: Income: Within target (March 2016)	
TL5	Financial Services	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B				[D140] Manager: Income: Within target (March 2016)	
TL6	Financial Services	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B				[D141] Manager: Income: Within target (March 2016)	
TL7	Financial Services	Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B				[D142] Manager: Income: Within Target (March 2016)	
TL8	Technical Services	Decrease unaccounted water losses.	Percentage water losses.	23%	23%	23%	15%	B				[D45] Manager: Water: Target achieved (March 2016)	[D45] Manager: Water: Implement WDM strategy and identified measures. (March 2016)
TL9	Technical Services	Decrease unaccounted electricity losses.	Percentage electricity losses.	9%	9%	9%	11.74%	R				[D49] Head: Electrotechnical Services: target not met (March 2016)	[D49] Head: Electrotechnical Services: Increased demand experienced over period resulting in higher losses. Would decrease again towards latter part of financial year. (March 2016)
TL10	Technical Services	Kilometres of roads upgraded & rehabilitated	Kilometres of roads	2.3	9.41	4	4.99	G2				[D42] Manager: Roads & Storm water: Target achieved. (March 2016)	
TL11	Technical Services	Number of subsidised serviced sites developed.	Number of serviced plots.	150	600	300	605	B				[D36] Director: Technical Services: 605 Sites serviced at Vredebes.. (March 2016)	
TL12	Technical Services	Provide basic services - number of informal areas with sufficient communal water services points (taps).	Number of informal areas.	3	3	3	3	G				[D47] Manager: Water: All areas serviced. (March 2016)	[D47] Manager: Water: Formalize (March 2016)
TL13	Technical Services	Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).	Number of informal areas.	3	3	3	3	G				[D43] Manager: Sanitation: All identified areas serviced. (March 2016)	[D43] Manager: Sanitation: Formalize plots. (March 2016)
TL14	Technical Services	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service.	Number of informal areas.	3	3	3	3	G				[D44] Manager: Solid Waste & Cleansing: achieved (March 2016)	
TL15	Technical Services	Number of subsidised electricity connections installed.	Number of connections.	0	158	158	111	R				[D48] Head: Electrotechnical Services: target not met (March 2016)	[D48] Head: Electrotechnical Services: Awaiting placement of people on vacant erven by Dept of Housing. Connect an additional 47 houses (March 2016)
TL16	Corporate Services	Percentage budget spent on implementation of Workplace Skills Plan.	Percentage of budget spent.	99%	99%	75%	31%	R				[D116] Manager: Human Resources: Target not achieved (March 2016)	[D116] Manager: Human Resources: Slow Processes of SCM . With regards to POE a total on the shadow reflects R300k . Provider of the Road Construction Learnership were appointed late and therefor no payment could be issued yet. (March 2016)

Ref	Directorate	KPI	Unit of Measurement	Annual Target	Revised Target	Year-To-Date As At March 2016					Performance Comment	Corrective Measures
						Target	Actual	R				
TL17	Corporate Services	Percentage of people from employment equity target groups employed in the three highest levels of management in	Percentage of equity groups	75%	72%	75%	72%	G				
TL18	Financial Services	Financial viability expressed as Debt-Coverage ratio	Ratio	16	16	16	25.5	B	[D137] Manager: Financial Administration: Target Met (March 2016)			
TL19	Financial Services	Financial viability expressed as Cost-Coverage ratio	Ratio	1.6	1.6	1.6	5.37	B	[D136] Manager: Financial Administration: Target Met (March 2016)			
TL20	Financial Services	Financial viability expressed outstanding service debtors	Ratio	44%	44%	44%	90%	R	[D138] Manager: Financial Administration: Target not Achieved (March 2016)			
TL21	Financial Services	Opinion of the Auditor-General on annual financial statements of the previous year.	Opinion of AG.	1	1	1	1	G	[D135] Director: Financial Services: Clean audit report (March 2016)			
TL22	Financial Services	Increased revenue collection	Percentage revenue collected.	96%	192%	96%	92.03%	O	[D125] Manager: Income: less than Target (March 2016)			
TL23	Financial Services	Percentage of budget spent on maintenance.	Percentage of budget spent.	98%	98%	75%	68.80%	O	[D143] Manager: Financial Administration: Target not Met (March 2016)			
TL24	Financial Services	Percentage spend of capital budget.	Percentage of budget spent.	95%	95%	60%	44.70%	R	[D144] Manager: Financial Administration: Target not met (March 2016)			
TL25	Municipal Manager	Number of IDP community meetings held.	Number of meetings held.	14	14	7	7	G				
TL26	Community Services	Number of meetings with inter-governmental partners.	Number of meetings held.	10	10	8	8	G	[D85] Director: Community Services: IGR Meetings were held on 16, 17 and 22 March. (March 2016)			
TL27	Community Services	Customer satisfaction survey (Score 1-5) - community facilities.	Score of survey.	4	4	0	0	N/A				
TL28	Community Services	% Expenditure on Maintenance Budget by Community Directorate	Percentage of budget spent.	98%	98%	75%	83.39%	G2	[D93] Director: Community Services: Maintenance budget on libraries outstanding. (January 2016) [D93] Director: Community Services: Maintenance is done. Target reached. (March 2016)			
TL29	Community Services	% Expenditure on Capital Budget by Community Directorate	Percentage of budget spent.	95%	95%	60%	56%	O	[D94] Director: Community Services: Tenders at Supply chain. (March 2016)			
TL30	Community Services	Number of account holders subsidised through the municipality's indigent Policy	Number of account holders.	2,750	2,750	2,700	2,754	G2	[D82] Manager: Social Development: not achieved. more people were employed during the season time. Thus the income was above the bench mark of R3000. (March 2016)			
TL31	Community Services	The number of jobs created through municipality's local economic development initiatives including capital projects.	Number of jobs created.	380	380	300	297	O	[D81] Manager: LED: achieved (March 2016)			
TL32	Community Services	Number of social development programmes implemented	Number of programmes.	19	19	12	12	G	[D83] Manager: Social Development: Achieved (March 2016) [D86] Manager: Social Development: achieved (March 2016) [D87] Manager: Social Development: achieved (March 2016) [D88] Manager: Social Development: achieved (March 2016)			
TL33	Community Services	Number of housing opportunities provided per year.	Number of top structures.	0	0	0	0	N/A				
TL34	Community Services	Number of Rental Stock transferred	Number of properties transferred.	100	55	45	13	R	[D80] Manager: Human Settlements: Due to unforeseen circumstance eg. lost title deeds and registration of erven in Land Surveyor&#039;s office attorneys needs to apply for new documents which are a very lengthy process. (March 2016)			
TL35	Municipal Manager	Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards.	Phased implementation	1	1	0	0	N/A				
TL36	Community Services	Compile & Implementation of LED Strategy	Phased implementation	1	1	0	0	N/A				

# Municipal Manager's quality certification

## Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessment have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.

Signature: \_\_\_\_\_

Date 29 April 2016