



**Quarterly Budget Statement
Report for the Period
1 July 2015 to 30 September 2015**

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1 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 July 2015 to 30 September 2015.

The spending on capital projects is only 11.3 % of the annual budget. Steps must 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.

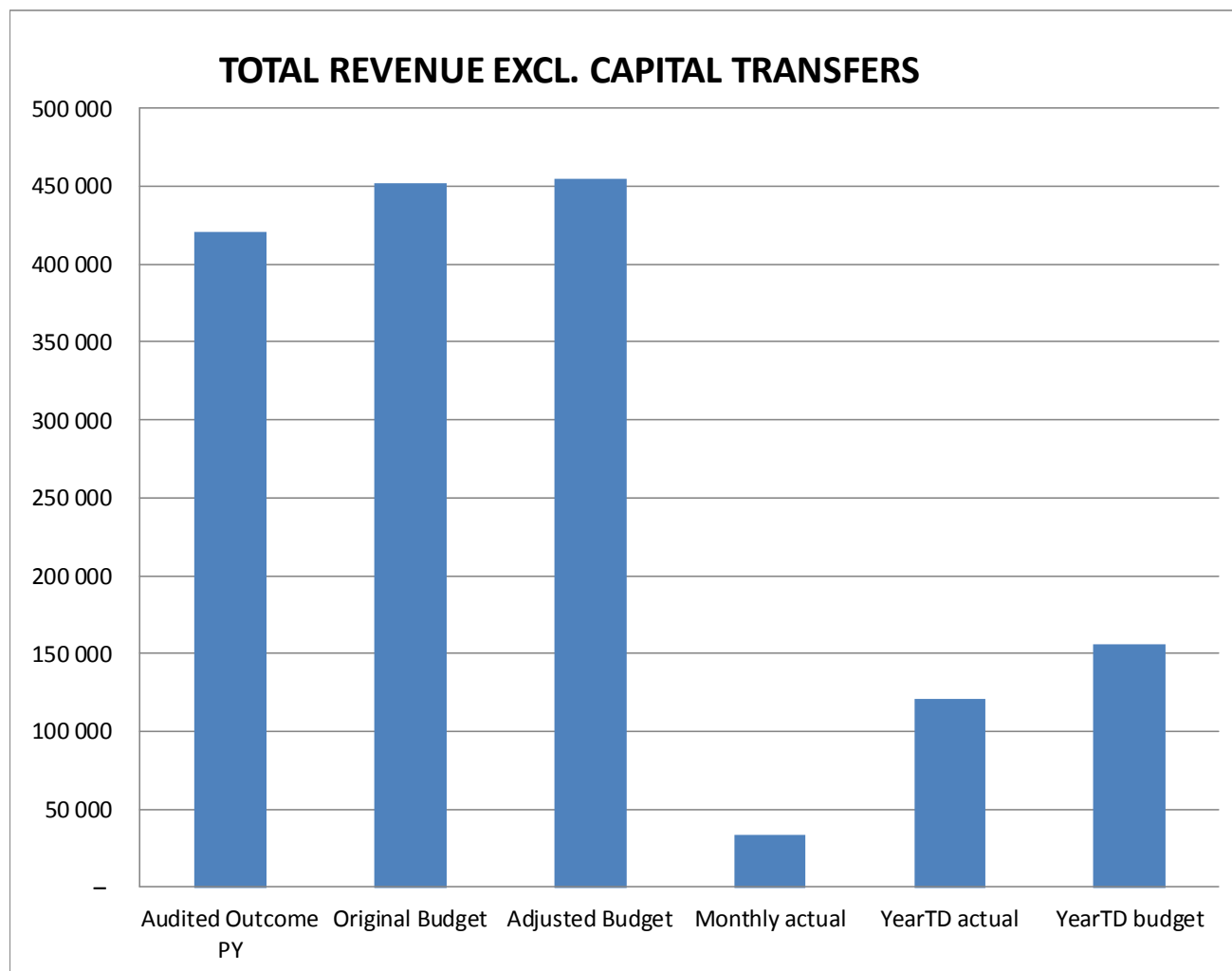
The spending on overtime remains a concern as 55.5% of the annual budget was spend by 30 September 2015.

COUNCILLOR BC KLAASEN
EXECUTIVE MAYOR

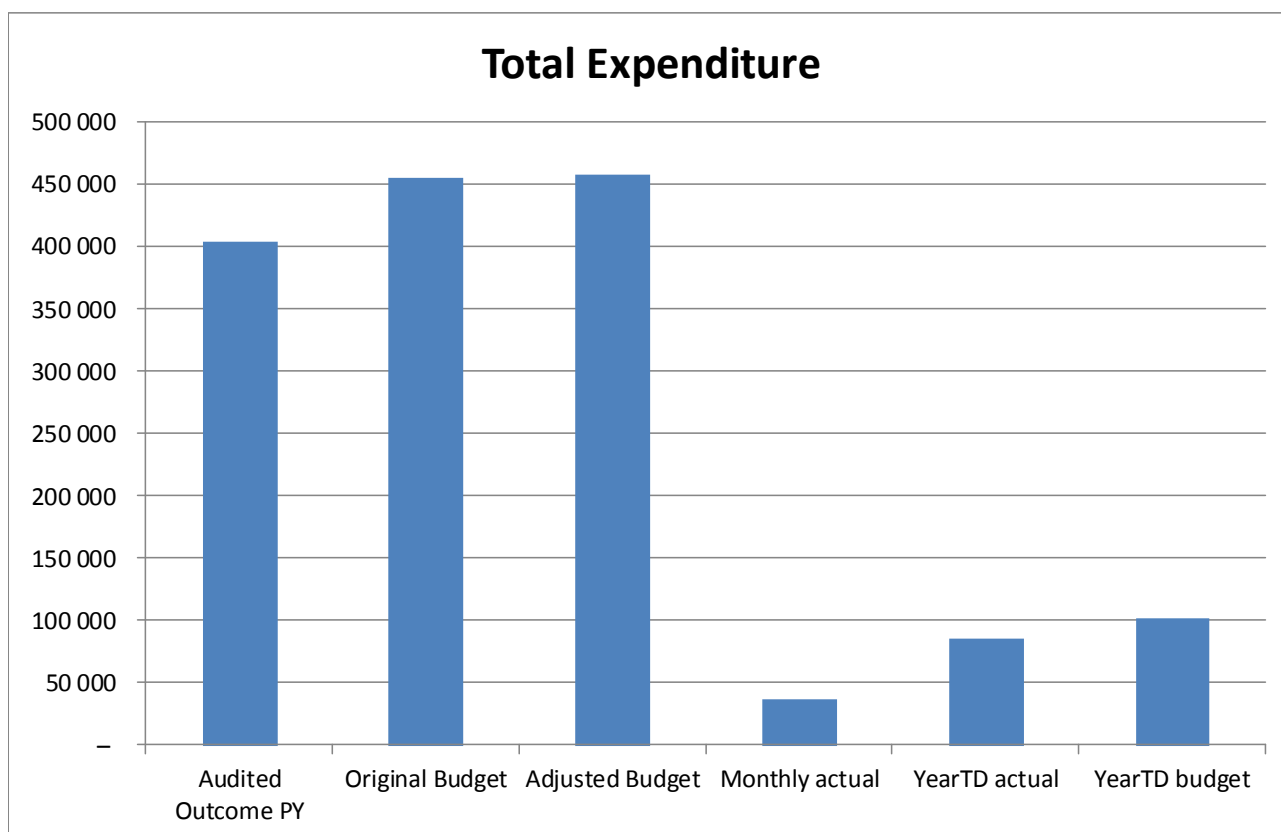
Resolution

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 July 2015 to 30 September 2015.

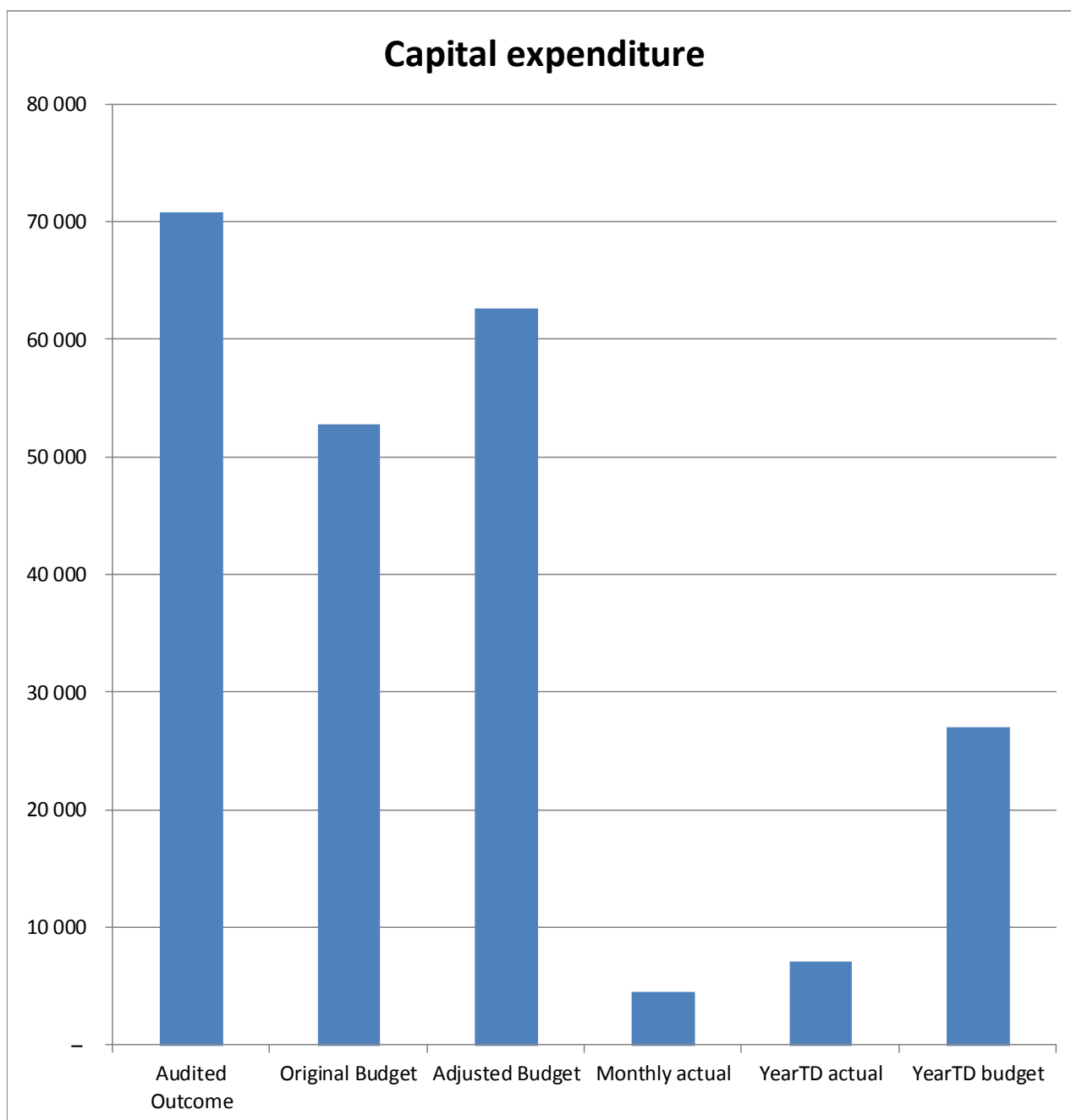
Executive Summary



For the three months 26.8% of the budgeted revenue excluding capital transfers was levied.



For the three months 18.9% of the budgeted expenditure was incurred. This figure may increase as some invoices are still outstanding.



For the three months 11.3% of the budgeted expenditure was incurred. This figure may increase as some invoices are still outstanding.

SDBIP 2015/2016: Top Layer SDBIP Report - 1st Quarter

Ref	Directorate	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Sep-15				
						Target	Actual	R	Performance Comment	Corrective Measures
TL1	Technical Services	Sustainable provision & maintenace of basic infrastructure.	% Expenditure on Maintenance Budget by Technical Directorate	Percentage of budget spent.	98%	25%	16%	R	[D53] Director: Technical Services: Target not met (September 2015)	[D53] Director: Technical Services: Planning adjusted to reach target (September 2015)
TL2	Technical Services	Sustainable provision & maintenace of basic infrastructure.	% Expenditure on Capital Budget by Technical Directorate	Percentage of budget spent.	95%	10%	10%	G		
TL3	Technical Services	Sustainable provision & maintenace of basic infrastructure.	Percentage compliance with drinking water quality standards.	Percentage compliance.	97%	97%	100%	G2		
TL4	Financial Services	Sustainable provision & maintenace of basic infrastructure.	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%	0%	B		
TL5	Financial Services	Sustainable provision & maintenace of basic infrastructure.	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%	0%	B		
TL6	Financial Services	Sustainable provision & maintenace of basic infrastructure.	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%	0%	B		
TL7	Financial Services	Sustainable provision & maintenace of basic infrastructure.	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%	0%	B		
TL8	Technical Services	Sustainable provision & maintenace of basic infrastructure.	Decrease unaccounted water losses.	Percentage water losses.	23%	23%	22%	B		
TL9	Technical Services	Sustainable provision & maintenace of basic infrastructure.	Decrease unaccounted electricity losses.	Percentage electricity losses.	9%	9%	2.05%	B		

Ref	Directorate	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Sep-15				
						Target	Actual	R	Performance Comment	Corrective Measures
TL10	Technical Services	Sustainable provision & maintenace of basic infrastructure.	Kilometres of roads upgraded & rehabilitated	Kilometres of roads	2.3	0	0	N/A		
TL11	Technical Services	Provide for the needs of informal settlements through improved services.	Number of subsidised serviced sites developed.	Number of serviced plots.	150	0	0	N/A		
TL12	Technical Services	Provide for the needs of informal settlements through improved services.	Provide basic services - number of informal areas with sufficient communal water services points (taps).	Number of informal areas.	3	3	3	G		
TL13	Technical Services	Provide for the needs of informal settlements through improved services.	Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).	Number of informal areas.	3	3	3	G		
TL14	Technical Services	Provide for the needs of informal settlements through improved 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	G		
TL15	Technical Services	Provide for the needs of informal settlements through improved services.	Number of subsidised electricity connections installed.	Number of connections.	0	0	0	N/A		
TL16	Corporate Services	Support institutional transformation & development.	Percentage budget spent on implementation of Workplace Skills Plan.	Percentage of budget spent.	99%	25%	3%	R	[D116] Manager: Human Resources: Target not Achieved (September 2015)	[D116] Manager: Human Resources: To ensure to obtain % in next quarter and above. (September 2015)
TL17	Corporate Services	Support institutional transformation & development.	Percentage of people from employment equity target groups employed in the three highest levels of management in	Percentage of equity groups	75%	0	0	N/A		
TL18	Financial Services	Ensure financial viability.	Financial viability expressed as Debt-Coverage ratio	Ratio	16	16	8.9	R	[D137] Manager: Financial Administration: As the revenue increase the ratio will increase, as it is measured against the loan payment of the year (September 2015)	[D137] Manager: Financial Administration: To be monitored to ensure the ration reaches an exceptable level (September 2015)

Ref	Directorate	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Sep-15				
						Target	Actual	R	Performance Comment	Corrective Measures
TL19	Financial Services	Ensure financial viability.	Financial viability expressed as Cost-Coverage ratio	Ratio	1.6	1.6	3.61	B		
TL20	Financial Services	Ensure financial viability.	Financial viability expressed outstanding service debtors	Ratio	44%	44%	0%	B		
TL21	Financial Services	Ensure financial viability.	Opinion of the Auditor-General on annual financial statements of the previous year.	Opinion of AG.	1	0	0	N/A		
TL22	Financial Services	Ensure financial viability.	Increased revenue collection	Percentage revenue collected.	96%	96%	79.93%	O	[D125] Manager: Income: Month 99.05% and month to date 79.93% (September 2015)	[D125] Manager: Income: Most Rates payment monthly in stead of yearly (September 2015)
TL23	Financial Services	Ensure financial viability.	Percentage of budget spent on maintenance.	Percentage of budget spent.	98%	25%	16.62%	R	[D143] Manager: Financial Administration: Target not met and will be reported to senior management (September 2015)	[D143] Manager: Financial Administration: To be reported to senior management (September 2015)
TL24	Financial Services	Ensure financial viability.	Percentage spend of capital budget.	Percentage of budget spent.	95%	10%	8.55%	O	[D144] Manager: Financial Administration: To be discussed at senior management as it is an municipal KPI (September 2015)	[D144] Manager: Financial Administration: Rigorous monitoring to be implemented to ensure targets are met. Weekly senior management held to monitor monthly expenditure (September 2015)
TL25	Municipal Manager	To maintain & strengthen relations with international- & intergovernmental partners as well as the local community through the creation of participative structures.	Number of IDP community meetings held.	Number of meetings held.	14	0	0	N/A		
TL26	Community Services	To maintain & strengthen relations with international- & intergovernmental partners as well as the local community through the creation of participative structures.	Number of meetings with inter-governmental partners.	Number of meetings held.	10	3	3	G	[D85] Director: Community Services: IGR Meetings were held with Departments Social development, Agriculture and Education. (September 2015)	

Ref	Directorate	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Sep-15				
						Target	Actual	R	Performance Comment	Corrective Measures
TL27	Community Services	Provide & maintain facilities that make citizens feel at home.	Customer satisfaction survey (Score 1-5) - community facilities.	Score of survey.	4	0	0	N/A		
TL28	Community Services	Provide & maintain facilities that make citizens feel at home.	% Expenditure on Maintenance Budget by Community Directorate	Percentage of budget spent.	98%	25%	4%	R	[D93] Director: Community Services: Maintenance budget spend in accordance with needs. (September 2015)	[D93] Director: Community Services: Plan for Maintenance on parks. (September 2015)
TL29	Community Services	Provide & maintain facilities that make citizens feel at home.	% Expenditure on Capital Budget by Community Directorate	Percentage of budget spent.	95%	10%	2%	R	[D94] Director: Community Services: Specifications on Community halls is not finalized. (September 2015)	[D94] Director: Community Services: Prepare tenders for Op die Berg and Pollocross Community halls. (September 2015)
TL30	Community Services	Support the poor & vulnerable through programmes & policy.	Number of account holders subsidised through the municipality's indigent Policy	Number of account holders.	2,750	2,500	2,754	G2	[D82] Manager: Social Development: achieved (September 2015)	[D82] Manager: Social Development: n/a (September 2015)
TL31	Community Services	Support the poor & vulnerable through programmes & policy.	The number of jobs created through municipality's local economic development initiatives including capital projects.	Number of jobs created.	380	80	80	G	[D81] Manager: LED: achieved (September 2015)	[D81] Manager: LED: n/a (September 2015)
TL32	Community Services	Support the poor & vulnerable through programmes & policy.	Number of social development programmes implemented	Number of programmes.	19	4	4	G	[D83] Manager: Social Development: achieved (September 2015) [D86] Manager: Social Development: achieved (September 2015) [D88] Manager: Social Development: achieved (September 2015) [D90] Manager: Social Development: achieved (September 2015)	[D83] Manager: Social Development: n/a (September 2015) [D86] Manager: Social Development: n/a (September 2015) [D88] Manager: Social Development: n/a (September 2015) [D90] Manager: Social Development: n/a (September 2015)
TL33	Community Services	Support the poor & vulnerable through programmes & policy.	Number of housing opportunities provided per year.	Number of top structures.	0	0	0	N/A		

Ref	Directorate	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Sep-15				
						Target	Actual	R	Performance Comment	Corrective Measures
TL34	Community Services	Support the poor & vulnerable through programmes & policy.	Number of Rental Stock transferred	Number of properties transferred.	100	15	9	R	[D80] Manager: Human Settlements: Due to unforeseen circumstances and lost title deeds the attorneys needed to apply for new documents at the deeds office which is a very lengthy process to enable them to do the necessary registrations <i>(September 2015)</i>	[D80] Manager: Human Settlements: Attorneys needs to fast track the registration process <i>(September 2015)</i>
TL35	Municipal Manager	Create an enabling environment to attract investment & support local economy.	Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards.	Phased implementation	1	0	0	N/A		
TL36	Community Services	Create an enabling environment to attract investment & support local economy.	Compile & Implementation of LED Strategy	Phased implementation	1	0	0	N/A		

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 September 2015.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M03 September

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varianc %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	49 892	56 176	56 176	3 730	29 850	56 784	(26 934)	-47%	26 067
Service charges	241 783	271 802	271 802	22 659	69 708	73 191	(3 483)	-5%	252 056
Investment revenue	4 658	2 996	2 996	201	757	802	(45)	-6%	11 818
Transfers recognised - operational	84 488	82 602	85 683	5 438	14 676	16 733	(2 057)	-12%	86 974
Other own revenue	39 930	38 377	38 377	2 284	6 472	8 796	(2 324)	-26%	26 435
Total Revenue (excluding capital	420 751	451 953	455 034	34 312	121 463	156 306	(34 843)	-22%	403 350
Employee costs	115 583	131 367	131 377	11 192	29 377	33 164	(3 786)	-11%	119 380
Remuneration of Councillors	8 065	8 949	8 949	687	2 069	2 100	(31)	-1%	8 818
Depreciation & asset impairment	26 653	24 054	24 054	733	4 051	514	3 537	688%	23 669
Finance charges	14 300	13 315	13 305	1 891	3 082	3 890	(808)	-21%	12 969
Materials and bulk purchases	138 170	162 744	162 744	16 335	31 660	39 634	(7 974)	-20%	130 131
Transfers and grants	922	831	819	185	241	227	14		891
Other expenditure	100 625	113 863	117 434	6 381	15 875	22 247	(6 372)	-29%	198 346
Total Expenditure	404 318	455 124	458 683	37 403	86 356	101 777	(15 421)	-15%	494 203
Surplus/(Deficit)	16 433	(3 172)	(3 649)	(3 091)	35 107	54 529	(19 422)	-36%	(90 853)
Transfers recognised - capital	58 472	25 218	33 987	3 255	3 300	2 162	1 138	53%	32 717
Contributions & Contributed assets	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers	74 905	22 046	30 337	164	38 407	56 691	(18 284)	-32%	(58 137)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	74 905	22 046	30 337	164	38 407	56 691	(18 284)	-32%	(58 137)
Capital expenditure & funds sources									
Capital expenditure	70 877	52 768	62 701	4 589	7 125	27 102	(19 977)	-74%	68 032
Capital transfers recognised	51 747	14 472	19 724	4 432	6 354	9 523	(3 169)	-33%	24 630
Public contributions & donations	6 951	765	765	5	5	765	(760)	-99%	765
Borrowing	32 155	8 290	8 290	-	-	4 990	(4 990)	-100%	8 290
Internally generated funds	(19 975)	29 241	33 922	152	766	11 824	(11 058)	-94%	34 347
Total sources of capital funds	70 877	52 768	62 701	4 589	7 125	27 102	(19 977)	-74%	68 032
Financial position									
Total current assets	119 313	100 775	100 775		157 126				100 775
Total non current assets	699 587	733 237	733 237		738 538				733 237
Total current liabilities	71 365	52 987	52 987		58 552				52 987
Total non current liabilities	117 866	120 092	120 092		169 833				120 092
Community wealth/Equity	629 668	660 933	660 933		667 279				660 933
Cash flows									
Net cash from (used) operating	60 971	46 872	46 872	4 899	28 998	18 765	10 233	55%	46 872
Net cash from (used) investing	-	-	-	-	-	-	-		-
Net cash from (used) financing	614	-	-	30	131	-	131	#DIV/0!	-
Cash/cash equivalents at the month	61 584	46 872	46 872	-	29 129	18 765	10 364	55%	46 872
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120	121-150	151-180	181 Dys-1	Over	Total
Debtors Age Analysis									
Total By Income Source	47 911	3 260	2 385	2 441	2 436	2 524	44 600	76 065	181 623
Creditors Age Analysis									
Total Creditors	762	6	-	-	-	-	-	-	768

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) - M03 September

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									
Revenue - Standard									
<i>Governance and administration</i>	84 666	78 085	79 085	5 047	32 399	61 667	(29 268)	-47%	45 207
Executive and council	4 139	9 264	9 264	22	53	2 305	(2 252)	-98%	1 697
Budget and treasury office	64 350	68 307	67 957	4 961	32 076	58 896	(26 820)	-46%	42 369
Corporate services	16 177	513	1 863	63	270	466	(196)	-42%	1 141
<i>Community and public safety</i>	106 078	90 061	92 267	8 229	18 975	18 465	510	3%	83 734
Community and social services	59 231	66 351	66 351	4 586	13 703	15 144	(1 440)	-10%	64 077
Sport and recreation	20 130	7 176	7 176	3 360	4 582	1 942	2 640	136%	6 881
Public safety	11 134	8 348	8 348	238	550	1 220	(671)	-55%	2 461
Housing	15 583	8 186	10 391	45	140	158	(19)	-12%	10 315
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	18 733	9 564	12 354	499	1 212	2 478	(1 266)	-51%	11 216
Planning and development	2 339	1 207	1 207	88	256	302	(46)	-15%	1 025
Road transport	16 137	7 829	10 619	418	955	2 108	(1 152)	-55%	9 732
Environmental protection	257	528	528	(7)	-	68	(68)	-100%	460
<i>Trading services</i>	269 746	299 460	305 315	23 792	72 177	75 859	(3 682)	-5%	301 643
Electricity	172 336	202 830	202 830	16 045	51 360	54 150	(2 790)	-5%	185 293
Water	38 056	52 665	54 682	2 609	8 500	10 113	(1 613)	-16%	51 483
Waste water management	38 645	23 402	27 240	3 208	6 716	6 368	348	5%	29 014
Waste management	20 710	20 563	20 563	1 930	5 602	5 228	374	7%	35 855
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	479 223	477 170	489 021	37 567	124 763	158 468	(33 706)	-21%	441 800
Expenditure - Standard									
<i>Governance and administration</i>	84 000	100 397	100 302	7 967	20 622	24 797	(4 175)	-17%	132 297
Executive and council	18 075	29 922	28 882	1 805	6 113	7 040	(928)	-13%	30 267
Budget and treasury office	36 291	41 681	41 121	3 733	8 056	9 800	(1 744)	-18%	73 796
Corporate services	29 634	28 794	30 299	2 429	6 453	7 957	(1 504)	-19%	28 233
<i>Community and public safety</i>	71 202	70 850	73 408	4 244	11 123	12 242	(1 119)	-9%	78 131
Community and social services	16 216	17 707	18 115	1 437	3 783	3 972	(189)	-5%	19 386
Sport and recreation	19 022	20 676	20 751	1 586	3 923	4 172	(250)	-6%	19 970
Public safety	18 219	20 980	20 850	989	2 805	3 178	(374)	-12%	20 304
Housing	17 745	11 487	13 692	232	612	919	(307)	-33%	18 471
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	25 323	29 554	30 745	1 309	3 796	6 017	(2 221)	-37%	34 363
Planning and development	7 307	5 223	5 128	373	960	1 246	(286)	-23%	4 258
Road transport	17 042	23 146	24 432	819	2 584	4 537	(1 953)	-43%	28 701
Environmental protection	974	1 184	1 184	117	251	234	18	8%	1 404
<i>Trading services</i>	222 968	253 636	253 542	23 710	50 621	58 536	(7 916)	-14%	248 697
Electricity	155 706	183 879	183 954	17 801	35 612	44 138	(8 526)	-19%	148 394
Water	17 546	20 672	20 535	2 086	4 492	4 295	197	5%	22 201
Waste water management	23 713	23 094	23 111	2 002	5 235	4 167	1 068	26%	50 744
Waste management	26 003	25 992	25 942	1 821	5 281	5 936	(655)	-11%	27 359
<i>Other</i>	654	687	687	166	188	184	3	2%	715
Total Expenditure - Standard	404 147	455 124	458 683	37 396	86 348	101 777	(15 429)	-15%	494 203
Surplus/ (Deficit) for the year	75 076	22 046	30 337	171	38 414	56 691	(18 277)	-32%	(52 403)

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) - M03

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									
<u>Revenue by Vote</u>									
Vote 1 - Budget & Treasury Office	64 350	68 307	67 957	4 961	32 076	58 896	(26 820)	-45.5%	42 369
Vote 2 - Civil Services	109 598	100 647	109 292	7 747	20 819	22 932	(2 113)	-9.2%	108 107
Vote 3 - Community & Social Services	59 551	66 967	66 967	4 582	13 763	15 234	(1 470)	-9.7%	64 776
Vote 4 - Corporate Services	15 858	513	1 863	63	270	466	(196)	-42.1%	1 141
Vote 5 - Electricity	172 655	202 830	202 830	16 045	51 360	54 150	(2 790)	-5.2%	185 293
Vote 6 - Executive & Council	4 139	9 264	9 264	22	53	2 305	(2 252)	-97.7%	1 697
Vote 7 - Housing	15 583	8 186	10 391	45	140	158	(19)	-11.9%	10 315
Vote 8 - Planning	2 275	1 119	1 119	86	196	280	(84)	-29.9%	785
Vote 9 - Public Safety	15 083	12 161	12 161	656	1 504	2 105	(601)	-28.6%	6 606
Vote 10 - Sport & Recreation	20 130	7 176	7 176	3 360	4 582	1 942	2 640	135.9%	6 881
Total Revenue by Vote	479 223	477 170	489 021	37 567	124 763	158 468	(33 706)	-21.3%	427 969
<u>Expenditure by Vote</u>									
Vote 1 - Budget & Treasury Office	34 036	35 389	34 829	3 187	6 571	8 231	(1 660)	-20.2%	67 385
Vote 2 - Civil Services	81 544	89 425	90 541	6 450	16 905	18 106	(1 201)	-6.6%	126 100
Vote 3 - Community & Social Services	18 946	21 137	21 545	1 739	4 452	4 750	(298)	-6.3%	22 565
Vote 4 - Corporate Services	28 585	26 599	28 124	2 468	6 301	7 449	(1 147)	-15.4%	27 178
Vote 5 - Electricity	158 048	188 303	188 173	18 021	36 316	45 117	(8 801)	-19.5%	151 922
Vote 6 - Executive & Council	22 031	36 213	35 173	2 355	7 602	8 610	(1 008)	-11.7%	36 681
Vote 7 - Housing	17 745	11 487	13 692	232	612	919	(307)	-33.4%	18 471
Vote 8 - Planning	4 354	3 774	3 679	219	631	891	(261)	-29.3%	2 915
Vote 9 - Public Safety	19 836	22 120	22 175	1 140	3 036	3 531	(495)	-14.0%	21 016
Vote 10 - Sport & Recreation	19 022	20 676	20 751	1 586	3 923	4 172	(250)	-6.0%	19 970
Total Expenditure by Vote	404 147	455 124	458 683	37 396	86 348	101 777	(15 429)	-15.2%	494 203
Surplus/ (Deficit) for the year	75 076	22 046	30 337	171	38 414	56 691	(18 277)	-32.2%	(66 234)

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) - M03 September

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									
Revenue By Source									
Property rates	48 540	55 316	55 316	3 622	29 521	56 569	(27 048)	-48%	24 750
Property rates - penalties & collection charges	1 352	860	860	108	329	215	114	53%	1 316
Service charges - electricity revenue	171 615	198 529	198 529	15 998	51 221	54 075	(2 854)	-5%	180 726
Service charges - water revenue	31 051	34 986	34 986	2 322	7 590	8 739	(1 149)	-13%	30 421
Service charges - sanitation revenue	19 061	18 484	18 484	2 557	5 776	5 339	436	8%	20 805
Service charges - refuse revenue	18 854	19 321	19 321	1 756	5 092	4 917	175	4%	19 987
Service charges - other	1 202	482	482	26	29	121	(91)	-76%	118
Rental of facilities and equipment	8 443	8 159	8 159	771	2 210	2 188	22	1%	7 718
Interest earned - external investments	4 658	2 996	2 996	201	757	802	(45)	-6%	3 721
Interest earned - outstanding debtors	7 585	4 883	4 883	661	2 024	1 221	804	66%	8 097
Dividends received	-	-	-	-	-	-	-	-	-
Fines	11 368	8 559	8 559	239	553	1 273	(720)	-57%	2 621
Licences and permits	155	288	288	9	80	72	8	11%	308
Agency services	3 849	3 602	3 602	408	932	830	102	12%	4 066
Transfers recognised - operational	84 488	82 602	85 683	5 438	14 676	16 733	(2 057)	-12%	86 974
Other revenue	4 261	4 584	4 584	196	667	1 136	(470)	-41%	3 600
Gains on disposal of PPE	4 268	8 302	8 302	-	6	2 076	(2 070)	-100%	24
Total Revenue (excluding capital transfers and contributions)	420 751	451 953	455 034	34 312	121 463	156 306	(34 843)	-22%	395 253
Expenditure By Type									
Employee related costs	115 583	131 367	131 377	11 192	29 377	33 164	(3 786)	-11%	119 380
Remuneration of councillors	8 065	8 949	8 949	687	2 069	2 100	(31)	-1%	8 818
Debt impairment	26 883	20 754	20 754	1 217	3 516	3 689	(173)	-5%	20 064
Depreciation & asset impairment	26 653	24 054	24 054	733	4 051	514	3 537	688%	23 669
Finance charges	14 300	13 315	13 305	1 891	3 082	3 890	(808)	-21%	12 969
Bulk purchases	138 170	162 744	162 744	16 335	31 660	39 634	(7 974)	-20%	130 131
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	12 287	12 084	12 600	1 409	2 135	2 324	(189)	-8%	51 465
Transfers and grants	922	831	819	185	241	227	14	6%	891
Other expenditure	61 333	81 025	84 080	3 754	10 224	16 235	(6 011)	-37%	126 817
Loss on disposal of PPE	123	-	-	-	-	-	-	-	-
Total Expenditure	404 318	455 124	458 683	37 403	86 356	101 777	(15 421)	-15%	494 203
Surplus/(Deficit)	16 433	(3 172)	(3 649)	(3 091)	35 107	54 529	(19 422)	(0)	(98 951)
Transfers recognised - capital	58 472	25 218	33 987	3 255	3 300	2 162	1 138	0	32 717
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	74 905	22 046	30 337	164	38 407	56 691			(66 234)
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	74 905	22 046	30 337	164	38 407	56 691			(66 234)
Attributable to minorities	-	-	-	-	-	-			-
Surplus/(Deficit) attributable to	74 905	22 046	30 337	164	38 407	56 691			(66 234)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
Surplus/ (Deficit) for the year	74 905	22 046	30 337	164	38 407	56 691			(66 234)

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) - M03 September

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									
Multi-Year expenditure appropriation									
Vote 1 - Budget & Treasury Office	-	-	-	-	-	-	-		-
Vote 2 - Civil Services	-	7 388	12 390	(133)	161	10 146	(9 984)	-98%	12 390
Vote 3 - Community & Social Services	-	-	-	-	-	-	-		-
Vote 4 - Corporate Services	-	-	-	-	-	-	-		-
Vote 5 - Electricity	-	-	-	-	-	-	-		-
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Planning	-	-	-	-	-	-	-		-
Vote 9 - Public Safety	-	-	-	-	-	-	-		-
Vote 10 - Sport & Recreation	-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	-	7 388	12 390	(133)	161	10 146	(9 984)	-98%	12 390
Single Year expenditure appropriation									
Vote 1 - Budget & Treasury Office	118	350	350	-	17	50	(33)	-67%	367
Vote 2 - Civil Services	50 873	26 756	30 323	4 507	6 530	10 998	(4 468)	-41%	35 376
Vote 3 - Community & Social Services	6 064	2 214	2 214	46	46	1 263	(1 217)	-96%	2 255
Vote 4 - Corporate Services	7 386	350	1 414	-	9	1 025	(1 016)	-99%	1 423
Vote 5 - Electricity	3 952	7 990	8 290	10	73	1 000	(927)	-93%	8 370
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	2 000	2 000	-	-	2 000	(2 000)	-100%	2 000
Vote 8 - Planning	47	-	-	-	-	-	-		-
Vote 9 - Public Safety	37	3 570	3 570	-	-	470	(470)	-100%	3 570
Vote 10 - Sport & Recreation	2 400	2 150	2 150	158	290	150	140	93%	2 281
Total Capital single-year expenditure	70 877	45 380	50 311	4 721	6 963	16 956	(9 993)	-59%	55 642
Total Capital Expenditure	70 877	52 768	62 701	4 589	7 125	27 102	(19 977)	-74%	68 032

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) - M03 September

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									
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	7 504	700	1 764	-	26	1 075	(1 049)	-98%	1 789
Executive and council	-	-	-	-	-	-	-		-
Budget and treasury office	118	350	350	-	17	50	(33)	-67%	367
Corporate services	7 386	350	1 414	-	9	1 025	(1 016)	-99%	1 423
<i>Community and public safety</i>	8 408	9 761	9 761	204	335	3 710	(3 375)	-91%	9 934
Community and social services	5 971	1 941	1 941	46	46	990	(944)	-95%	1 982
Sport and recreation	2 400	2 150	2 150	158	290	150	140	93%	2 281
Public safety	37	3 670	3 670	-	-	570	(570)	-100%	3 670
Housing	-	2 000	2 000	-	-	2 000	(2 000)	-100%	2 000
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental service</i>	10 375	8 113	10 027	-	-	2 697	(2 697)	-100%	10 027
Planning and development	47	-	-	-	-	-	-		-
Road transport	10 235	7 840	9 754	-	-	2 424	(2 424)	-100%	9 754
Environmental protection	94	273	273	-	-	273	(273)	-100%	273
<i>Trading services</i>	44 591	34 194	41 149	4 385	6 764	19 620	(12 856)	-66%	46 282
Electricity	3 583	7 860	8 160	10	73	900	(827)	-92%	8 240
Water	14 769	10 913	14 732	3 169	4 495	10 776	(6 281)	-58%	18 376
Waste water management	26 239	12 381	15 218	1 205	2 196	4 904	(2 708)	-55%	16 626
Waste management	-	3 040	3 040	-	-	3 040	(3 040)	-100%	3 040
<i>Other</i>	-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	70 877	52 768	62 701	4 589	7 125	27 102	(19 977)	-74%	68 032
Funded by:									
National Government	19 479	11 431	13 409	4 387	6 264	3 359	2 905	86%	18 228
Provincial Government	32 155	2 276	5 550	41	86	5 399	(5 313)	-98%	5 636
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	113	765	765	5	5	765	(760)	-99%	765
Transfers recognised - capital	51 747	14 472	19 724	4 432	6 354	9 523	(3 169)	-33%	24 630
Public contributions & donations	6 951	765	765	5	5	765	(760)	-99%	765
Borrowing	32 155	8 290	8 290	-	-	4 990	(4 990)	-100%	8 290
Internally generated funds	(19 975)	29 241	33 922	152	766	11 824	(11 058)	-94%	34 347
Total Capital Funding	70 877	52 768	62 701	4 589	7 125	27 102	(19 977)	-74%	68 032

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	2014/15	Budget Year 2015/16			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands					
<u>ASSETS</u>					
Current assets					
Cash	38 465	38 758	38 758	52 397	38 758
Call investment deposits	18 076	–	–	29 890	–
Consumer debtors	50 118	49 364	49 364	68 191	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	6 648	5 752
Total current assets	119 313	100 775	100 775	157 126	100 775
Non current assets					
Long-term receivables	249	5 185	5 185	158	5 185
Investments	105	105	105	105	105
Investment property	48 300	48 300	48 300	48 956	48 300
Investments in Associate	–	–	–	–	–
Property, plant and equipment	650 933	679 647	679 647	685 135	679 647
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	4 162	–
Other non-current assets	–	–	–	22	–
Total non current assets	699 587	733 237	733 237	738 538	733 237
TOTAL ASSETS	818 899	834 012	834 012	895 664	834 012
<u>LIABILITIES</u>					
Current liabilities					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	2 598	–
Trade and other payables	68 600	50 222	50 222	44 142	50 222
Provisions	2 765	2 765	2 765	11 811	2 765
Total current liabilities	71 365	52 987	52 987	58 552	52 987
Non current liabilities					
Borrowing	24 285	25 134	25 134	23 539	25 134
Provisions	93 580	94 958	94 958	146 294	94 958
Total non current liabilities	117 866	120 092	120 092	169 833	120 092
TOTAL LIABILITIES	189 231	173 079	173 079	228 385	173 079
NET ASSETS	629 668	660 933	660 933	667 279	660 933
<u>COMMUNITY WEALTH/EQUITY</u>					
Accumulated Surplus/(Deficit)	623 254	651 714	651 714	658 085	651 714
Reserves	6 415	9 219	9 219	9 195	9 219
TOTAL COMMUNITY WEALTH/EQUITY	629 668	660 933	660 933	667 279	660 933

The cash flows for the year to date is:

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	52 409	52 409	7 577	20 255	9 690	10 565	109%	52 409
Government - operating	259 917	259 917	28 034	76 662	46 638	30 024	64%	259 917
Government - capital	28 392	28 392	4 220	10 263	4 688	5 575	119%	28 392
Interest	82 602	82 602	-	29 528	28 129	1 399	5%	82 602
Dividends	25 218	25 218	2 601	12 067	3 941	8 126	206%	25 218
Payments								
Suppliers and employees	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Transfers and Grants	(401 664)	(401 664)	(37 532)	(119 777)	(74 321)	45 456	-61%	(401 664)
NET CASH FROM/(USED) OPERATING ACTIVITIES	46 872	46 872	4 899	28 998	18 765	10 233	55%	46 872
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	-	-	-	-	-	-		-
Payments								
Capital assets	-	-	-	-	-	-		-
NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-		-
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-		-
Payments								
Repayment of borrowing	-	-	30	131	-	(131)	#DIV/0!	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	-	-	30	131	-	(131)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD	46 872	46 872	4 929	29 129	18 765			46 872
Cash/cash equivalents at beginning:	-	-		-	-			-
Cash/cash equivalents at month/year end:	46 872	46 872		29 129	18 765			46 872

PART 2- SUPPORTING DOCUMENTATION

Debtors' analysis

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	8 842	1 275	939	934	902	931	12 337	23 458	49 618	38 562
Electricity	1300	16 750	589	285	315	324	319	1 763	1 689	22 035	4 410
Property Rates	1400	11 976	176	83	75	155	61	2 938	9 886	25 350	13 114
Waste Water Management	1500	6 381	482	443	382	377	601	6 127	10 204	24 999	17 692
Waste Management	1600	6 022	566	506	477	462	445	7 687	13 082	29 248	22 153
Property Rental Debtors	1700	267	25	25	24	24	23	711	764	1 864	1 547
Interest on Arrear Accounts	1810	1 418	75	68	104	125	124	12 600	16 209	30 723	29 163
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(3 746)	71	35	129	67	19	437	773	(2 214)	1 425
Total By Income Source	2000	47 911	3 260	2 385	2 441	2 436	2 524	44 600	76 065	181 623	128 067
2014/15 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	2 906	472	196	124	104	138	414	2 138	6 491	2 918
Commercial	2300	18 396	418	274	319	301	442	3 833	5 436	29 418	10 330
Households	2400	24 032	2 224	1 796	1 878	1 897	1 835	38 961	65 067	137 688	109 637
Other	2500	2 578	147	119	120	134	109	1 393	3 424	8 025	5 181
Total By Customer Group	2600	47 911	3 260	2 385	2 441	2 436	2 524	44 600	76 065	181 623	128 067

Investment portfolio analysis

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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							
<u>Municipality</u>								
Standard Bank	2 month	Fixed	22/09/2015	164	6.4%	15 000	(15 164)	–
ABSA	1 month	Fixed	22/08/2015	27	6.2%	5 000	(5 000)	–
Investec	3 month	Fixed	22/10/2015	–	6.6%	15 000	–	15 000
Nedbank	1 month	Fixed	22/08/2015	83	6.3%	15 000	(15 000)	–
	–	–	–	–		–	–	–
	–	–	–	–		–	–	–
	–	–	–	–		–	–	–
Municipality sub-total	–	–	–	274		50 000	(35 164)	15 000
	–	–	–	–		–	–	–
Entities	–	–	–	–		–	–	–
TOTAL INVESTMENTS AND INTEREST				548		100 000	(70 328)	30 000

Allocation and grant receipts and expenditure

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	58 307	–	–	25 650	60 735	(35 085)	-57.8%	60 735
Local Government Equitable Share	54 850	–	–	22 854	54 124	(31 270)	-57.8%	54 124
	–	–	–	–	3 861	(3 861)	-100.0%	3 861
Finance Management	1 450	–	–	1 450	50	1 400	2800.0%	1 336
EPWP Incentive	1 041	–	–	416	364	52	14.3%	1 000
Municipal Systems Improvement	930	–	–	930	1 336	(406)	-30.4%	364
	36	–	–	–	1 000	(1 000)	-100.0%	50
Provincial Government:	15 594	–	–	2 239	8 642	(6 403)	-74.1%	–
Library	5 628	–	–	1 933	8 418	(6 485)	-77.0%	–
Mainroads	–	–	–	84	84			–
CDW	144	–	–	–	140	(140)	-100.0%	–
Housing	7 550	–	–	–	–	–		–
Total Operating Transfers and Grants	74 411	–	134	28 024	69 377	(41 353)	-59.6%	60 735
Capital Transfers and Grants								
National Government:	47 762	–	–	18 932	47 762	(11 669)	-24.4%	47 762
Capital Transfers and Grants	23 881	–	–	9 466	23 881	(14 415)	-60.4%	23 881
National Government:	–	–	–	–	–			889
Regional Bulk Infrastructure	889	–	–	–	889			570
Municipal Systems Improvement Grant	570	–	–	–	570			21 168
Municipal Infrastructure Grant	21 168	–	–	5 466	21 168			–
Neighbourhood Development Partnership	–	–	–	–	–	–		114
Provincial Government:	2 454	–	5 202	8 345	49 110	(40 765)	-83.0%	49 110
Other capital transfers [insert description]	1 227	–	2 601	4 172	24 555	(20 383)	-83.0%	24 555
Provincial Government:	–	–	–	–	–			1 327
Total Capital Transfers and Grants	50 216	–	5 202	27 277	96 872	(52 434)	-54.1%	96 872
TOTAL RECEIPTS OF TRANSFERS & GRANTS	124 627	–	5 336	55 301	166 249	(93 787)	-56.4%	157 607

Expenditure financed from Grants

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
EXPENDITURE								
Operating expenditure of Transfers and Grants								
National Government:	8 937	8 937	5 432	14 670	4 617	10 053	217.7%	-
Local Government Equitable Share	5 480	5 480	4 571	13 712	4 571	9 142	200.0%	-
Finance Management	1 450	1 450	127	199	37	162	438.4%	-
EPWP Incentive	1 041	1 041	52	59	1	58	5764.1%	-
Municipal Systems Improvement	930	930	-	-	-	-	-	-
	36	36	683	699	8	691	8499.0%	-
	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)	-	-	-	-	-	-	-	-
Provincial Government:	8 642	-	6	6	8 642	(8 636)	-99.9%	-
Library	8 418	-	6	6	8 418	(8 412)	-99.9%	-
Mainroads	84	-	-	-	84	(84)	-100.0%	-
CDW	140	-	-	-	140	(140)	-100.0%	-
Housing	-	-	-	-	-	-	-	-
Compliance	-	-	-	-	-	-	-	-
Multipurpose Centre	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Belgium	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants	17 579	8 937	5 438	14 676	13 259	1 417	10.7%	-
Capital expenditure of Transfers and Grants								
National Government:	50 622	-	6 517	6 517	50 622	(44 105)	-87.1%	-
Capital Transfers and Grants	25 881	-	3 258	3 258	25 881	(22 623)	-87.4%	-
National Government:	889	-	-	-	889	(889)	-100.0%	-
Regional Bulk Infrastructure	570	-	45	45	570	(525)	-92.1%	-
Financial Management Grant	21 168	-	3 214	3 214	21 168	(17 954)	-84.8%	-
INEP	114	-	-	-	114	(114)	-100.0%	-
Rural Development	2 000	-	-	-	2 000	(2 000)	-100.0%	-
	1 140	-	-	-	1 140	-	-	-
Provincial Government:	24 555	-	41	41	24 555	(24 514)	-99.8%	-
Other capital transfers [insert description]	1 327	-	41	41	1 327	(1 286)	-96.9%	-
Provincial Government:	23 228	-	-	-	23 228	(23 228)	-100.0%	-
CDW	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
None	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
Belgium Grant	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	75 177	-	6 558	6 558	75 177	(68 619)	-91.3%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	92 756	8 937	11 996	21 234	88 436	(67 202)	-76.0%	-

Expenditure on councillor allowances and employee benefits

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	7 945	7 945	671	2 008	1 986	22	1%	8 033
Pension and UIF Contributions	964	964	69	221	241	(20)	-8%	884
Medical Aid Contributions	40	40	8	25	10	15	149%	99
Motor Vehicle Allowance	-	-	-	-	-	-		-
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	6	18	-	18	#DIV/0!	70
Sub Total - Councillors	8 949	8 949	754	2 272	2 237	34	2%	9 086
% increase								
Senior Managers of the Municipality								
Basic Salaries and Wages	3 653	3 653	375	1 002	913	88	10%	4 006
Pension and UIF Contributions	583	583	53	155	146	9	6%	619
Medical Aid Contributions	121	121	9	27	30	(4)	-12%	107
Overtime	-	-	-	-	-	-		-
Performance Bonus	742	742	-	124	186	(62)	-33%	495
Motor Vehicle Allowance	745	745	71	177	186	(10)	-5%	706
Cellphone Allowance	-	-	1	4	-	4	#DIV/0!	14
Housing Allowances	154	154	5	34	39	(5)	-12%	136
Other benefits and allowances	46	46	4	12	11	1	5%	48
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers	6 044	6 044	519	1 533	1 511	22	1%	6 131
% increase								
Other Municipal Staff								
Basic Salaries and Wages	77 302	77 302	6 531	16 969	19 326	(2 356)	-12%	67 877
Pension and UIF Contributions	12 322	12 322	1 162	3 017	3 081	(64)	-2%	12 068
Medical Aid Contributions	6 075	6 075	419	1 247	1 519	(271)	-18%	4 990
Overtime	4 397	4 397	874	2 442	1 099	1 342	122%	9 766
Performance Bonus	6 826	6 826	7	760	1 707	(947)	-55%	3 039
Motor Vehicle Allowance	3 174	3 174	256	759	793	(34)	-4%	3 037
Cellphone Allowance	-	-	17	50	-	50	#DIV/0!	199
Housing Allowances	703	703	58	172	176	(4)	-2%	687
Other benefits and allowances	4 227	4 227	183	508	1 057	(549)	-52%	2 032
Payments in lieu of leave	750	750	2	77	188	(111)	-59%	308
Long service awards	347	347	44	146	87	59	68%	584
Post-retirement benefit obligations	8 959	8 959	2	1 798	2 240	(442)	-20%	7 190
Sub Total - Other Municipal Staff	125 083	125 083	9 556	27 944	31 271	(3 327)	-11%	111 777
% increase								
Total Parent Municipality	140 077	140 077	10 830	31 749	35 019	(3 271)	-9%	126 994

17 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 23 October 2015