



**Quarterly Budget Statement  
Report for the Period  
1 October 2015 to 31 December 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 October 2015 to 31 December 2015.

The spending on capital projects is only 11.3 % 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.

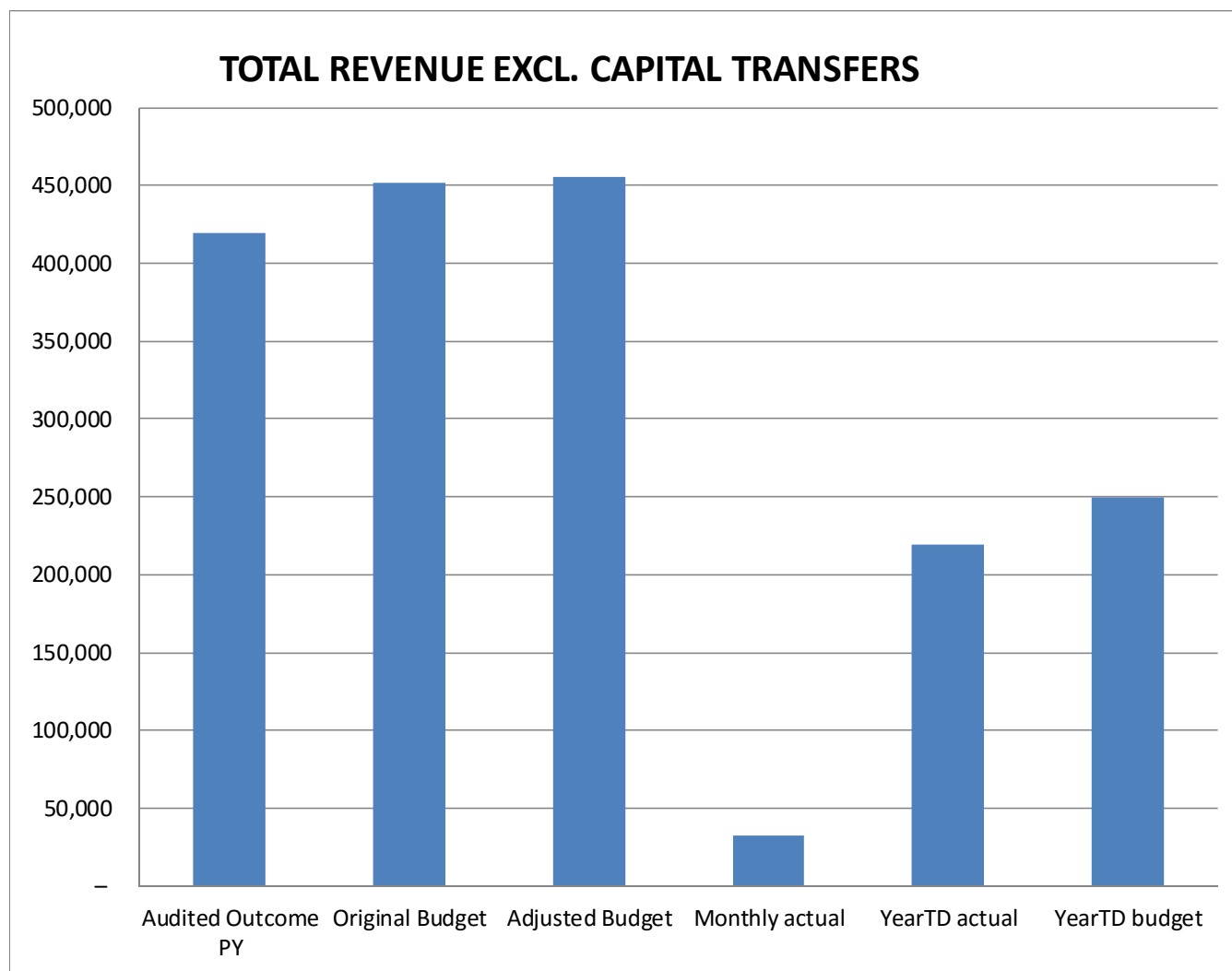
The spending on overtime remains a concern as 55.5% of the annual budget was spend by 31 December 2015.

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

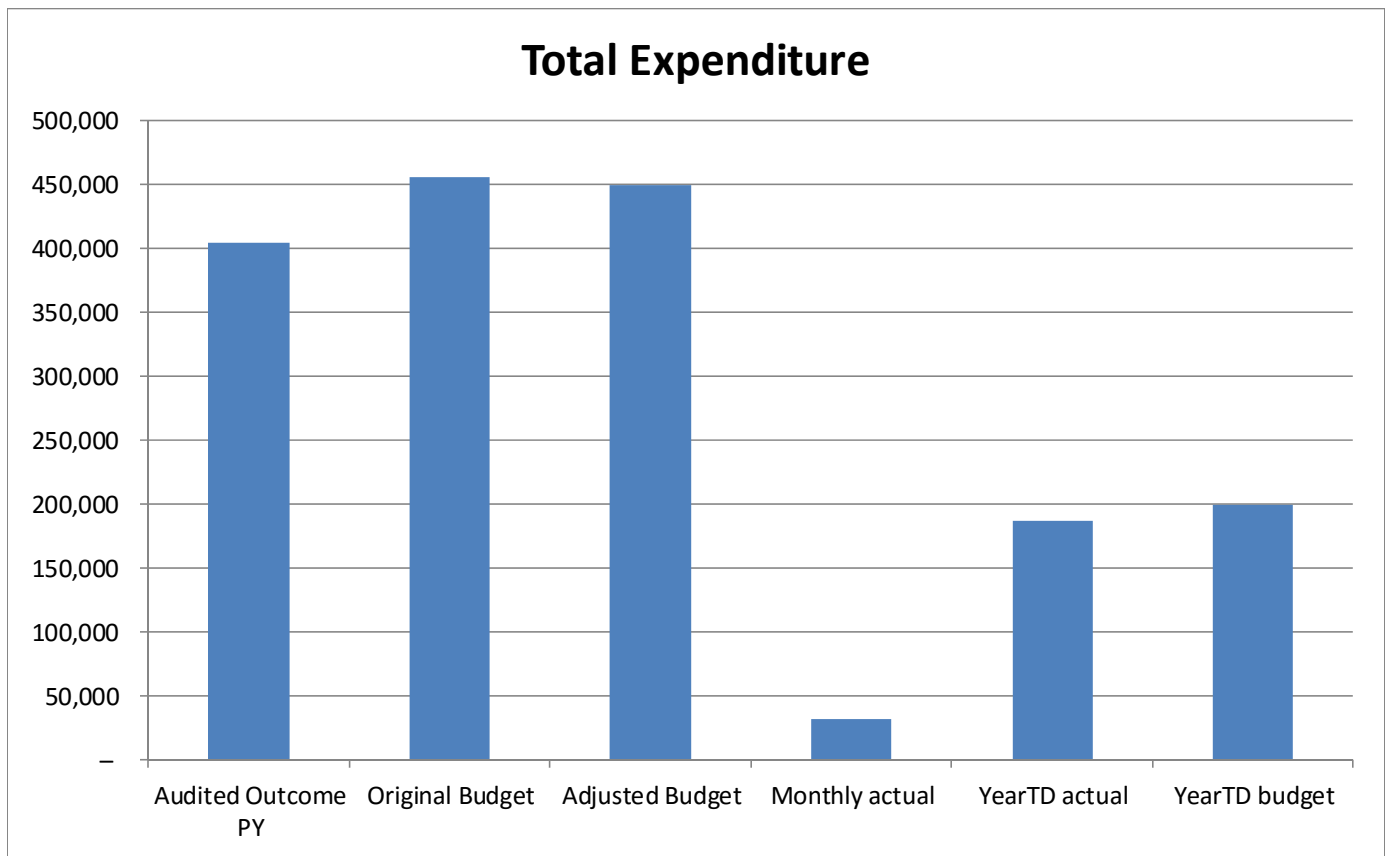
## Resolution

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 October 2015 to 31 December 2015.

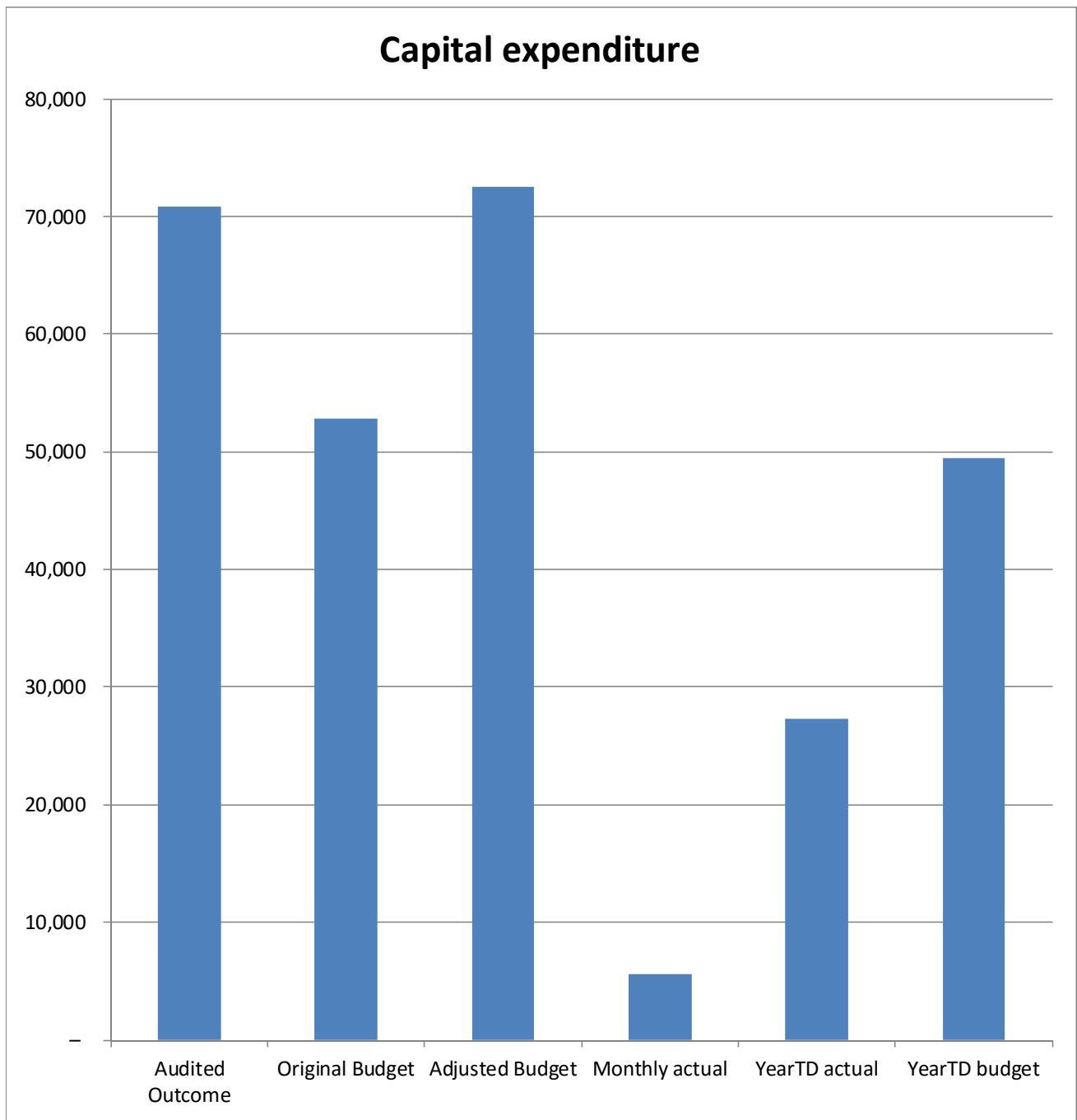
## Executive Summary



For the period 1 July 2015 to 31 December 2015, 48.5% of the budgeted revenue excluding capital transfers was levied.



For the period 1 July 2015 to 31 December 2015, 41.0% of the budgeted expenditure was incurred. This figure may increase as some invoices are still outstanding.



For the period 1 July 2015 to 31 December 2015, 37.6% 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 December 2015.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M06 December

| 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>Financial Performance</b>                   |                  |                     |                   |                |                |                |                  |                 |                    |
| Property rates                                 | 49,892           | 56,176              | 56,176            | 2,814          | 39,009         | 57,604         | (18,595)         | -32%            | 45,568             |
| Service charges                                | 241,783          | 271,802             | 271,802           | 21,473         | 129,158        | 132,369        | (3,211)          | -2%             | 263,277            |
| Investment revenue                             | 4,658            | 2,996               | 2,996             | 349            | 2,462          | 1,544          | 918              | 59%             | 13,389             |
| Transfers recognised - operational             | 84,488           | 82,602              | 85,683            | 4,937          | 30,408         | 39,612         | (9,204)          | -23%            | 81,877             |
| Other own revenue                              | 38,668           | 38,377              | 38,377            | 2,400          | 18,338         | 18,570         | (232)            | -1%             | 26,032             |
| <b>Total Revenue (excluding capital)</b>       | <b>419,489</b>   | <b>451,953</b>      | <b>455,034</b>    | <b>31,973</b>  | <b>219,375</b> | <b>249,699</b> | <b>(30,324)</b>  | <b>-12%</b>     | <b>430,143</b>     |
| Employee costs                                 | 115,583          | 131,367             | 131,382           | 10,796         | 59,795         | 66,588         | (6,793)          | -10%            | 121,581            |
| Remuneration of Councillors                    | 8,065            | 8,949               | 8,949             | 687            | 4,129          | 4,188          | (58)             | -1%             | 8,825              |
| Depreciation & asset impairment                | 26,327           | 24,054              | 24,054            | 1,616          | 9,747          | 1,028          | 8,719            | 848%            | 23,337             |
| Finance charges                                | 14,300           | 13,315              | 13,305            | 880            | 5,152          | 6,835          | (1,683)          | -25%            | 12,019             |
| Materials and bulk purchases                   | 138,170          | 162,744             | 162,744           | 10,297         | 61,951         | 71,015         | (9,064)          | -13%            | 142,196            |
| Transfers and grants                           | 922              | 831                 | 819               | 25             | 464            | 425            | 40               | 9%              | 905                |
| Other expenditure                              | 100,625          | 113,863             | 107,572           | 8,047          | 45,766         | 48,916         | (3,150)          | -6%             | 111,633            |
| <b>Total Expenditure</b>                       | <b>403,992</b>   | <b>455,124</b>      | <b>448,827</b>    | <b>32,348</b>  | <b>187,004</b> | <b>198,995</b> | <b>(11,991)</b>  | <b>-6%</b>      | <b>420,496</b>     |
| <b>Surplus/(Deficit)</b>                       | <b>15,497</b>    | <b>(3,172)</b>      | <b>6,207</b>      | <b>(375)</b>   | <b>32,371</b>  | <b>50,704</b>  | <b>(18,333)</b>  | <b>-36%</b>     | <b>9,646</b>       |
| Transfers recognised - capital                 | 58,472           | 25,218              | 33,987            | -              | 12,929         | 9,331          | 3,598            | 39%             | 33,002             |
| Contributions & Contributed assets             | -                | -                   | -                 | -              | -              | -              | -                | -               | -                  |
| <b>Surplus/(Deficit) after capital</b>         | <b>73,969</b>    | <b>22,046</b>       | <b>40,194</b>     | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  | <b>(14,736)</b>  | <b>-25%</b>     | <b>42,649</b>      |
| Share of surplus/ (deficit) of associate       | -                | -                   | -                 | -              | -              | -              | -                | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>         | <b>73,969</b>    | <b>22,046</b>       | <b>40,194</b>     | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  | <b>(14,736)</b>  | <b>-25%</b>     | <b>42,649</b>      |
| <b>Capital expenditure &amp; funds sources</b> |                  |                     |                   |                |                |                |                  |                 |                    |
| <b>Capital expenditure</b>                     | <b>70,877</b>    | <b>52,768</b>       | <b>72,570</b>     | <b>5,625</b>   | <b>27,289</b>  | <b>49,486</b>  | <b>(22,197)</b>  | <b>-45%</b>     | <b>94,187</b>      |
| Capital transfers recognised                   | 51,747           | 8,603               | 21,039            | 2,000          | 20,154         | 17,252         | 2,902            | 17%             | 39,193             |
| Public contributions & donations               | 6,951            | 1,038               | 1,038             | 24             | 124            | 1,038          | (914)            | -88%            | 1,138              |
| Borrowing                                      | 32,155           | 8,290               | 8,290             | -              | -              | 5,290          | (5,290)          | -100%           | 8,290              |
| Internally generated funds                     | (19,975)         | 34,838              | 42,203            | 3,600          | 7,011          | 25,906         | (18,895)         | -73%            | 45,566             |
| <b>Total sources of capital funds</b>          | <b>70,877</b>    | <b>52,768</b>       | <b>72,570</b>     | <b>5,625</b>   | <b>27,289</b>  | <b>49,486</b>  | <b>(22,197)</b>  | <b>-45%</b>     | <b>94,187</b>      |
| <b>Financial position</b>                      |                  |                     |                   |                |                |                |                  |                 |                    |
| Total current assets                           | 119,313          | 100,775             | 100,775           |                | 172,218        |                |                  |                 | 100,775            |
| Total non current assets                       | 699,587          | 733,237             | 733,237           |                | 744,739        |                |                  |                 | 733,237            |
| Total current liabilities                      | 71,365           | 52,987              | 52,987            |                | 72,025         |                |                  |                 | 52,987             |
| Total non current liabilities                  | 117,866          | 120,092             | 120,092           |                | 171,145        |                |                  |                 | 120,092            |
| <b>Community wealth/Equity</b>                 | <b>629,668</b>   | <b>660,933</b>      | <b>660,933</b>    |                | <b>673,788</b> |                |                  |                 | <b>660,933</b>     |
| <b>Cash flows</b>                              |                  |                     |                   |                |                |                |                  |                 |                    |
| Net cash from (used) operating                 | 60,971           | 46,872              | 46,872            | 12,796         | 57,297         | 18,765         | 38,532           | 205%            | 46,872             |
| Net cash from (used) investing                 | -                | -                   | -                 | -              | -              | -              | -                |                 | -                  |
| Net cash from (used) financing                 | 614              | -                   | -                 | 43             | 203            | -              | 203              |                 | -                  |
| <b>Cash/cash equivalents at the month</b>      | <b>61,584</b>    | <b>46,872</b>       | <b>46,872</b>     | <b>-</b>       | <b>57,500</b>  | <b>18,765</b>  | <b>38,734</b>    | <b>206%</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>Debtors Age Analysis</b>                    |                  |                     |                   |                |                |                |                  |                 |                    |
| Total By Income Source                         | 40,619           | 3,139               | 2,768             | 4,680          | 2,657          | 2,165          | 12,971           | 113,607         | 182,605            |
| <b>Creditors Age Analysis</b>                  |                  |                     |                   |                |                |                |                  |                 |                    |
| Total Creditors                                | 2,349            | 71                  | 3                 | -              | -              | -              | -                | -               | 2,423              |

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) - M06 December

| 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 - Standard</b>                  |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>       | 84,666          | 78,085              | 79,085          | 3,689          | 50,371         | 67,818         | (17,447)        | -26%           | 61,691             |
| Executive and council                      | 4,139           | 9,264               | 9,264           | 27             | 5,019          | 4,654          | 365             | 8%             | 668                |
| Budget and treasury office                 | 64,350          | 68,307              | 67,957          | 3,494          | 44,728         | 62,232         | (17,504)        | -28%           | 60,406             |
| Corporate services                         | 16,177          | 513                 | 1,863           | 169            | 624            | 931            | (308)           | -33%           | 617                |
| <i>Community and public safety</i>         | 104,816         | 90,061              | 92,267          | 5,726          | 38,823         | 43,559         | (4,736)         | -11%           | 82,307             |
| Community and social services              | 59,231          | 66,351              | 66,351          | 4,700          | 27,810         | 31,194         | (3,384)         | -11%           | 62,111             |
| Sport and recreation                       | 20,130          | 7,176               | 7,176           | 903            | 9,648          | 3,758          | 5,889           | 157%           | 7,734              |
| Public safety                              | 9,872           | 8,348               | 8,348           | 76             | 1,088          | 3,309          | (2,221)         | -67%           | 2,152              |
| Housing                                    | 15,583          | 8,186               | 10,391          | 47             | 277            | 5,298          | (5,021)         | -95%           | 10,310             |
| Health                                     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i> | 18,733          | 9,564               | 12,354          | 282            | 3,894          | 5,147          | (1,254)         | -24%           | 9,392              |
| Planning and development                   | 2,339           | 1,207               | 1,207           | 17             | 379            | 604            | (225)           | -37%           | 757                |
| Road transport                             | 16,137          | 7,829               | 10,619          | 265            | 3,452          | 4,407          | (956)           | -22%           | 8,243              |
| Environmental protection                   | 257             | 528                 | 528             | -              | 63             | 137            | (73)            | -54%           | 392                |
| <i>Trading services</i>                    | 269,746         | 299,460             | 305,315         | 22,276         | 139,217        | 142,507        | (3,290)         | -2%            | 314,438            |
| Electricity                                | 172,336         | 202,830             | 202,830         | 13,934         | 91,472         | 95,368         | (3,896)         | -4%            | 191,960            |
| Water                                      | 38,056          | 52,665              | 54,682          | 4,069          | 20,464         | 23,885         | (3,421)         | -14%           | 55,918             |
| Waste water management                     | 38,645          | 23,402              | 27,240          | 2,288          | 15,888         | 12,854         | 3,034           | 24%            | 30,706             |
| Waste management                           | 20,710          | 20,563              | 20,563          | 1,985          | 11,392         | 10,399         | 993             | 10%            | 35,855             |
| <i>Other</i>                               | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue - Standard</b>            | <b>477,961</b>  | <b>477,170</b>      | <b>489,021</b>  | <b>31,973</b>  | <b>232,304</b> | <b>259,030</b> | <b>(26,726)</b> | <b>-10%</b>    | <b>467,828</b>     |
| <b>Expenditure - Standard</b>              |                 |                     |                 |                |                |                |                 |                |                    |
| <i>Governance and administration</i>       | 84,000          | 100,397             | 100,390         | 8,143          | 46,035         | 49,819         | (3,784)         | -8%            | 103,695            |
| Executive and council                      | 18,075          | 29,922              | 28,907          | 1,835          | 11,751         | 14,728         | (2,976)         | -20%           | 25,348             |
| Budget and treasury office                 | 36,291          | 41,681              | 41,226          | 2,976          | 19,131         | 20,393         | (1,262)         | -6%            | 43,891             |
| Corporate services                         | 29,634          | 28,794              | 30,257          | 3,331          | 15,153         | 14,698         | 455             | 3%             | 34,456             |
| <i>Community and public safety</i>         | 70,983          | 70,850              | 63,535          | 4,774          | 25,566         | 25,753         | (187)           | -1%            | 62,813             |
| Community and social services              | 16,216          | 17,707              | 17,901          | 1,494          | 8,573          | 8,582          | (10)            | 0%             | 19,827             |
| Sport and recreation                       | 18,803          | 20,676              | 20,761          | 1,811          | 9,729          | 8,450          | 1,279           | 15%            | 19,927             |
| Public safety                              | 18,219          | 20,980              | 20,937          | 1,230          | 5,940          | 6,851          | (911)           | -13%           | 19,962             |
| Housing                                    | 17,745          | 11,487              | 3,937           | 239            | 1,324          | 1,870          | (545)           | -29%           | 3,097              |
| Health                                     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i> | 25,323          | 29,554              | 30,892          | 2,179          | 10,450         | 12,897         | (2,448)         | -19%           | 27,035             |
| Planning and development                   | 7,307           | 5,223               | 5,108           | 365            | 2,080          | 2,702          | (621)           | -23%           | 4,160              |
| Road transport                             | 17,042          | 23,146              | 24,600          | 1,734          | 7,937          | 9,580          | (1,643)         | -17%           | 21,966             |
| Environmental protection                   | 974             | 1,184               | 1,184           | 80             | 433            | 616            | (183)           | -30%           | 908                |
| <i>Trading services</i>                    | 222,861         | 253,636             | 253,322         | 17,252         | 104,592        | 110,187        | (5,594)         | -5%            | 226,231            |
| Electricity                                | 155,706         | 183,879             | 183,870         | 11,651         | 70,738         | 80,518         | (9,780)         | -12%           | 159,882            |
| Water                                      | 17,546          | 20,672              | 20,783          | 1,442          | 9,812          | 8,525          | 1,288           | 15%            | 20,970             |
| Waste water management                     | 23,713          | 23,094              | 22,738          | 2,171          | 12,285         | 8,829          | 3,456           | 39%            | 22,488             |
| Waste management                           | 25,896          | 25,992              | 25,932          | 1,988          | 11,757         | 12,315         | (558)           | -5%            | 22,891             |
| <i>Other</i>                               | 654             | 687                 | 687             | 1              | 354            | 339            | 15              | 4%             | 722                |
| <b>Total Expenditure - Standard</b>        | <b>403,821</b>  | <b>455,124</b>      | <b>448,827</b>  | <b>32,348</b>  | <b>186,997</b> | <b>198,995</b> | <b>(11,998)</b> | <b>-6%</b>     | <b>420,496</b>     |
| <b>Surplus/ (Deficit) for the year</b>     | <b>74,139</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,307</b>  | <b>60,035</b>  | <b>(14,728)</b> | <b>-25%</b>    | <b>47,332</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              | 67,957          | 3,494          | 44,728         | 62,232         | (17,504)        | -28.1%         | 60,406             |
| Vote 2 - Civil Services                | 109,598         | 100,647             | 109,292         | 8,349          | 49,201         | 49,585         | (384)           | -0.8%          | 113,493            |
| Vote 3 - Community & Social Services   | 59,551          | 66,967              | 66,967          | 4,703          | 27,943         | 31,374         | (3,431)         | -10.9%         | 62,642             |
| Vote 4 - Corporate Services            | 15,858          | 513                 | 1,863           | 169            | 624            | 931            | (308)           | -33.1%         | 617                |
| Vote 5 - Electricity                   | 172,655         | 202,830             | 202,830         | 13,934         | 91,494         | 95,368         | (3,874)         | -4.1%          | 191,960            |
| Vote 6 - Executive & Council           | 4,139           | 9,264               | 9,264           | 27             | 5,019          | 4,654          | 365             | 7.9%           | 668                |
| Vote 7 - Housing                       | 15,583          | 8,186               | 10,391          | 47             | 277            | 5,298          | (5,021)         | -94.8%         | 10,310             |
| Vote 8 - Planning                      | 2,275           | 1,119               | 1,119           | 14             | 309            | 560            | (250)           | -44.8%         | 618                |
| Vote 9 - Public Safety                 | 13,821          | 12,161              | 12,161          | 334            | 3,062          | 5,269          | (2,208)         | -41.9%         | 6,022              |
| Vote 10 - Sport & Recreation           | 20,130          | 7,176               | 7,176           | 903            | 9,648          | 3,758          | 5,889           | 156.7%         | 7,734              |
| <b>Total Revenue by Vote</b>           | <b>477,961</b>  | <b>477,170</b>      | <b>489,021</b>  | <b>31,973</b>  | <b>232,304</b> | <b>259,030</b> | <b>(26,726)</b> | <b>-10.3%</b>  | <b>454,469</b>     |
| <b>Expenditure by Vote</b>             |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - Budget & Treasury Office      | 34,036          | 35,389              | 34,829          | 2,470          | 16,131         | 17,171         | (1,041)         | -6.1%          | 37,682             |
| Vote 2 - Civil Services                | 81,438          | 89,425              | 90,566          | 7,070          | 40,352         | 37,504         | 2,848           | 7.6%           | 85,417             |
| Vote 3 - Community & Social Services   | 18,946          | 21,137              | 21,301          | 1,739          | 9,991          | 10,295         | (304)           | -3.0%          | 22,593             |
| Vote 4 - Corporate Services            | 28,585          | 26,599              | 28,112          | 3,214          | 14,722         | 13,694         | 1,029           | 7.5%           | 33,353             |
| Vote 5 - Electricity                   | 158,048         | 188,303             | 188,089         | 11,829         | 72,074         | 82,544         | (10,470)        | -12.7%         | 163,314            |
| Vote 6 - Executive & Council           | 22,031          | 36,213              | 35,303          | 2,341          | 14,751         | 17,949         | (3,199)         | -17.8%         | 31,557             |
| Vote 7 - Housing                       | 17,745          | 11,487              | 3,937           | 239            | 1,324          | 1,870          | (545)           | -29.2%         | 3,097              |
| Vote 8 - Planning                      | 4,354           | 3,774               | 3,659           | 229            | 1,281          | 1,941          | (660)           | -34.0%         | 2,731              |
| Vote 9 - Public Safety                 | 19,836          | 22,120              | 22,269          | 1,405          | 6,642          | 7,577          | (935)           | -12.3%         | 20,826             |
| Vote 10 - Sport & Recreation           | 18,803          | 20,676              | 20,761          | 1,811          | 9,729          | 8,450          | 1,279           | 15.1%          | 19,927             |
| <b>Total Expenditure by Vote</b>       | <b>403,821</b>  | <b>455,124</b>      | <b>448,827</b>  | <b>32,348</b>  | <b>186,997</b> | <b>198,995</b> | <b>(11,998)</b> | <b>-6.0%</b>   | <b>420,496</b>     |
| <b>Surplus/ (Deficit) for the year</b> | <b>74,139</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,307</b>  | <b>60,035</b>  | <b>(14,728)</b> | <b>-24.5%</b>  | <b>33,973</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) - M06 December

| 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          | 2,699          | 38,282         | 57,174         | (18,893)        | -33%           | 44,114             |
| Property rates - penalties & collection                              | 1,352           | 860                 | 860             | 115            | 727            | 430            | 297             | 69%            | 1,455              |
| Service charges - electricity revenue                                | 171,615         | 198,529             | 198,529         | 13,825         | 90,712         | 95,218         | (4,505)         | -5%            | 187,237            |
| Service charges - water revenue                                      | 31,051          | 34,986              | 34,986          | 3,723          | 17,248         | 17,444         | (196)           | -1%            | 34,581             |
| Service charges - sanitation revenue                                 | 19,061          | 18,484              | 18,484          | 2,131          | 10,835         | 9,687          | 1,148           | 12%            | 21,023             |
| Service charges - refuse revenue                                     | 18,854          | 19,321              | 19,321          | 1,793          | 10,325         | 9,778          | 547             | 6%             | 20,362             |
| Service charges - other  | 1,202           | 482                 | 482             | -              | 37             | 241            | (204)           | -85%           | 75                 |
| Rental of facilities and equipment                                   | 8,443           | 8,159               | 8,159           | 987            | 4,575          | 4,250          | 325             | 8%             | 8,432              |
| Interest earned - external investments                               | 4,658           | 2,996               | 2,996           | 349            | 2,462          | 1,544          | 918             | 59%            | 4,713              |
| Interest earned - outstanding debtors                                | 7,585           | 4,883               | 4,883           | 837            | 4,338          | 2,442          | 1,896           | 78%            | 8,676              |
| Dividends received   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines  | 10,106          | 8,559               | 8,559           | 77             | 1,072          | 3,414          | (2,342)         | -69%           | 2,262              |
| Licences and permits   | 155             | 288                 | 288             | 8              | 114            | 144            | (30)            | -21%           | 221                |
| Agency services  | 3,849           | 3,602               | 3,602           | 252            | 1,948          | 1,853          | 95              | 5%             | 3,779              |
| Transfers recognised - operational                                   | 84,488          | 82,602              | 85,683          | 4,937          | 30,408         | 39,612         | (9,204)         | -23%           | 81,877             |
| Other revenue  | 4,261           | 4,584               | 4,584           | 239            | 6,286          | 2,317          | 3,970           | 171%           | 2,649              |
| Gains on disposal of PPE   | 4,268           | 8,302               | 8,302           | -              | 6              | 4,151          | (4,145)         | -100%          | 12                 |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>419,489</b>  | <b>451,953</b>      | <b>455,034</b>  | <b>31,973</b>  | <b>219,375</b> | <b>249,699</b> | <b>(30,324)</b> | <b>-12%</b>    | <b>421,467</b>     |
| <b>Expenditure By Type</b>   |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs   | 115,583         | 131,367             | 131,382         | 10,796         | 59,795         | 66,588         | (6,793)         | -10%           | 121,581            |
| Remuneration of councillors  | 8,065           | 8,949               | 8,949           | 687            | 4,129          | 4,188          | (58)            | -1%            | 8,825              |
| Debt impairment  | 26,883          | 20,754              | 20,754          | 1,793          | 11,747         | 7,377          | 4,369           | 59%            | 22,496             |
| Depreciation & asset impairment                                      | 26,327          | 24,054              | 24,054          | 1,616          | 9,747          | 1,028          | 8,719           | 848%           | 23,337             |
| Finance charges  | 14,300          | 13,315              | 13,305          | 880            | 5,152          | 6,835          | (1,683)         | -25%           | 12,019             |
| Bulk purchases   | 138,170         | 162,744             | 162,744         | 10,297         | 61,951         | 71,015         | (9,064)         | -13%           | 142,196            |
| Other materials  | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Contracted services  | 12,287          | 12,084              | 12,740          | 1,360          | 6,452          | 6,058          | 394             | 6%             | 12,299             |
| Transfers and grants   | 922             | 831                 | 819             | 25             | 464            | 425            | 40              | 9%             | 905                |
| Other expenditure  | 61,333          | 81,025              | 74,078          | 4,894          | 27,567         | 35,480         | (7,914)         | -22%           | 76,838             |
| Loss on disposal of PPE  | 123             | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure</b>   | <b>403,992</b>  | <b>455,124</b>      | <b>448,827</b>  | <b>32,348</b>  | <b>187,004</b> | <b>198,995</b> | <b>(11,991)</b> | <b>-6%</b>     | <b>420,496</b>     |
| <b>Surplus/(Deficit)</b>   | <b>15,497</b>   | <b>(3,172)</b>      | <b>6,207</b>    | <b>(375)</b>   | <b>32,371</b>  | <b>50,704</b>  | <b>(18,333)</b> | <b>(0)</b>     | <b>971</b>         |
| Transfers recognised - capital                                       | 58,472          | 25,218              | 33,987          | -              | 12,929         | 9,331          | 3,598           | 0              | 33,002             |
| Contributions recognised - capital                                   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Contributed assets   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>73,969</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  |                 |                | <b>33,973</b>      |
| Taxation   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>                              | <b>73,969</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  |                 |                | <b>33,973</b>      |
| Attributable to minorities   | -               | -                   | -               | -              | -              | -              |                 |                | -                  |
| <b>Surplus/(Deficit) attributable to</b>                             | <b>73,969</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  |                 |                | <b>33,973</b>      |
| Share of surplus/ (deficit) of                                       | -               | -                   | -               | -              | -              | -              |                 |                | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>73,969</b>   | <b>22,046</b>       | <b>40,194</b>   | <b>(375)</b>   | <b>45,300</b>  | <b>60,035</b>  |                 |                | <b>33,973</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) - M06 December

| 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               | 6,410           | 1,062          | 1,062         | 5,257         | (4,195)         | -80%           | 6,410              |
| 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                 | -               | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Total Capital Multi-year expenditure</b>  | -               | <b>7,388</b>        | <b>6,410</b>    | <b>1,062</b>   | <b>1,062</b>  | <b>5,257</b>  | <b>(4,195)</b>  | <b>-80%</b>    | <b>6,410</b>       |
| <b>Single Year expenditure appropriation</b> |                 |                     |                 |                |               |               |                 |                |                    |
| Vote 1 - Budget & Treasury Office            | 118             | 350                 | 350             | 26             | 72            | 350           | (278)           | -79%           | 395                |
| Vote 2 - Civil Services                      | 50,873          | 26,756              | 45,335          | 4,326          | 24,142        | 35,684        | (11,542)        | -32%           | 65,099             |
| Vote 3 - Community & Social Services         | 6,064           | 2,214               | 2,219           | 35             | 191           | 1,336         | (1,145)         | -86%           | 2,375              |
| Vote 4 - Corporate Services                  | 7,386           | 350                 | 1,419           | 12             | 125           | 1,050         | (925)           | -88%           | 1,531              |
| Vote 5 - Electricity                         | 3,952           | 7,990               | 9,087           | 162            | 1,504         | 2,589         | (1,085)         | -42%           | 10,437             |
| 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           | 1              | 3             | 570           | (567)           | -100%          | 3,571              |
| Vote 10 - Sport & Recreation                 | 2,400           | 2,150               | 2,180           | 1              | 190           | 650           | (460)           | -71%           | 2,370              |
| <b>Total Capital single-year expenditure</b> | <b>70,877</b>   | <b>45,380</b>       | <b>66,159</b>   | <b>4,563</b>   | <b>26,227</b> | <b>44,229</b> | <b>(18,001)</b> | <b>-41%</b>    | <b>87,777</b>      |
| <b>Total Capital Expenditure</b>             | <b>70,877</b>   | <b>52,768</b>       | <b>72,570</b>   | <b>5,625</b>   | <b>27,289</b> | <b>49,486</b> | <b>(22,197)</b> | <b>-45%</b>    | <b>94,187</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) - M06 December

| 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><b>Governance and administration</b></i>          | <b>7,504</b>    | <b>700</b>          | <b>1,769</b>    | <b>38</b>      | <b>197</b>    | <b>1,400</b>  | <b>(1,203)</b>  | <b>-86%</b>    | <b>1,926</b>       |
| Executive and council                                | -               | -                   | -               | -              | -             | -             | -               |                | -                  |
| Budget and treasury office                           | 118             | 350                 | 350             | 26             | 72            | 350           | (278)           | -79%           | 395                |
| Corporate services                                   | 7,386           | 350                 | 1,419           | 12             | 125           | 1,050         | (925)           | -88%           | 1,531              |
| <i><b>Community and public safety</b></i>            | <b>8,408</b>    | <b>9,761</b>        | <b>10,593</b>   | <b>13</b>      | <b>295</b>    | <b>4,782</b>  | <b>(4,487)</b>  | <b>-94%</b>    | <b>10,874</b>      |
| Community and social services                        | 5,971           | 1,941               | 1,946           | 11             | 79            | 1,063         | (984)           | -93%           | 2,014              |
| Sport and recreation                                 | 2,400           | 2,150               | 2,180           | 1              | 190           | 650           | (460)           | -71%           | 2,370              |
| Public safety  | 37              | 3,670               | 4,467           | 2              | 25            | 1,069         | (1,043)         | -98%           | 4,491              |
| Housing  | -               | 2,000               | 2,000           | -              | -             | 2,000         | (2,000)         | -100%          | 2,000              |
| Health   | -               | -                   | -               | -              | -             | -             | -               |                | -                  |
| <i><b>Economic and environmental services</b></i>    | <b>10,375</b>   | <b>8,113</b>        | <b>12,466</b>   | <b>1,233</b>   | <b>4,432</b>  | <b>10,533</b> | <b>(6,102)</b>  | <b>-58%</b>    | <b>15,665</b>      |
| Planning and development                             | 47              | -                   | -               | -              | -             | -             | -               |                | -                  |
| Road transport                                       | 10,235          | 7,840               | 12,193          | 1,208          | 4,320         | 10,260        | (5,941)         | -58%           | 15,304             |
| Environmental protection                             | 94              | 273                 | 273             | 24             | 112           | 273           | (161)           | -59%           | 361                |
| <i><b>Trading services</b></i>                       | <b>44,591</b>   | <b>34,194</b>       | <b>47,743</b>   | <b>4,341</b>   | <b>22,366</b> | <b>32,771</b> | <b>(10,405)</b> | <b>-32%</b>    | <b>65,722</b>      |
| Electricity  | 3,583           | 7,860               | 8,160           | 161            | 1,482         | 2,060         | (578)           | -28%           | 9,487              |
| Water  | 14,769          | 10,913              | 18,185          | 2,042          | 11,873        | 14,982        | (3,108)         | -21%           | 28,016             |
| Waste water management                               | 26,239          | 12,381              | 19,358          | 2,085          | 8,801         | 13,189        | (4,388)         | -33%           | 26,073             |
| Waste management                                     | -               | 3,040               | 2,040           | 53             | 210           | 2,540         | (2,330)         | -92%           | 2,145              |
| <i><b>Other</b></i>                                  | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>        |                | <b>-</b>           |
| <b>Total Capital Expenditure - Standard</b>          | <b>70,877</b>   | <b>52,768</b>       | <b>72,570</b>   | <b>5,625</b>   | <b>27,289</b> | <b>49,486</b> | <b>(22,197)</b> | <b>-45%</b>    | <b>94,187</b>      |
| <b>Funded by:</b>                                    |                 |                     |                 |                |               |               |                 |                |                    |
| National Government                                  | 19,479          | 5,289               | 8,064           | 5              | 8,813         | 5,148         | 3,665           | 71%            | 16,872             |
| Provincial Government                                | 32,155          | 2,276               | 11,937          | 1,970          | 11,216        | 11,066        | 150             | 1%             | 21,183             |
| District Municipality                                | -               | -                   | -               | -              | -             | -             | -               |                | -                  |
| Other transfers and grants                           | 113             | 1,038               | 1,038           | 24             | 124           | 1,038         | (914)           | -88%           | 1,138              |
| <b>Transfers recognised - capital</b>                | <b>51,747</b>   | <b>8,603</b>        | <b>21,039</b>   | <b>2,000</b>   | <b>20,154</b> | <b>17,252</b> | <b>2,902</b>    | <b>17%</b>     | <b>39,193</b>      |
| <b>Public contributions &amp; donations</b>          | <b>6,951</b>    | <b>1,038</b>        | <b>1,038</b>    | <b>24</b>      | <b>124</b>    | <b>1,038</b>  | <b>(914)</b>    | <b>-88%</b>    | <b>1,138</b>       |
| <b>Borrowing</b>                                     | <b>32,155</b>   | <b>8,290</b>        | <b>8,290</b>    | <b>-</b>       | <b>-</b>      | <b>5,290</b>  | <b>(5,290)</b>  | <b>-100%</b>   | <b>8,290</b>       |
| <b>Internally generated funds</b>                    | <b>(19,975)</b> | <b>34,838</b>       | <b>42,203</b>   | <b>3,600</b>   | <b>7,011</b>  | <b>25,906</b> | <b>(18,895)</b> | <b>-73%</b>    | <b>45,566</b>      |
| <b>Total Capital Funding</b>                         | <b>70,877</b>   | <b>52,768</b>       | <b>72,570</b>   | <b>5,625</b>   | <b>27,289</b> | <b>49,486</b> | <b>(22,197)</b> | <b>-45%</b>    | <b>94,187</b>      |

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M06 December

| 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          | 65,266         | 38,758             |
| Call investment deposits                 | 18,076          | –                   | –               | 45,000         | –                  |
| Consumer debtors                         | 50,118          | 49,364              | 49,364          | 56,000         | 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           | 5,953          | 5,752              |
| <b>Total current assets</b>              | <b>119,313</b>  | <b>100,775</b>      | <b>100,775</b>  | <b>172,218</b> | <b>100,775</b>     |
| <b>Non current assets</b>                |                 |                     |                 |                |                    |
| Long-term receivables                    | 249             | 5,185               | 5,185           | (200)          | 5,185              |
| Investments                              | 105             | 105                 | 105             | 105            | 105                |
| Investment property                      | 48,300          | 48,300              | 48,300          | 48,877         | 48,300             |
| Investments in Associate                 | –               | –                   | –               | –              | –                  |
| Property, plant and equipment            | 650,933         | 679,647             | 679,647         | 691,773        | 679,647            |
| Agricultural                             | –               | –                   | –               | –              | –                  |
| Biological assets                        | –               | –                   | –               | –              | –                  |
| Intangible assets                        | –               | –                   | –               | 4,162          | –                  |
| Other non-current assets                 | –               | –                   | –               | 22             | –                  |
| <b>Total non current assets</b>          | <b>699,587</b>  | <b>733,237</b>      | <b>733,237</b>  | <b>744,739</b> | <b>733,237</b>     |
| <b>TOTAL ASSETS</b>                      | <b>818,899</b>  | <b>834,012</b>      | <b>834,012</b>  | <b>916,958</b> | <b>834,012</b>     |
| <b><u>LIABILITIES</u></b>                |                 |                     |                 |                |                    |
| <b>Current liabilities</b>               |                 |                     |                 |                |                    |
| Bank overdraft                           | –               | –                   | –               | –              | –                  |
| Borrowing                                | –               | –                   | –               | –              | –                  |
| Consumer deposits                        | –               | –                   | –               | 2,666          | –                  |
| Trade and other payables                 | 68,600          | 50,222              | 50,222          | 61,863         | 50,222             |
| Provisions                               | 2,765           | 2,765               | 2,765           | 7,495          | 2,765              |
| <b>Total current liabilities</b>         | <b>71,365</b>   | <b>52,987</b>       | <b>52,987</b>   | <b>72,025</b>  | <b>52,987</b>      |
| <b>Non current liabilities</b>           |                 |                     |                 |                |                    |
| Borrowing                                | 24,285          | 25,134              | 25,134          | 23,540         | 25,134             |
| Provisions                               | 93,580          | 94,958              | 94,958          | 147,605        | 94,958             |
| <b>Total non current liabilities</b>     | <b>117,866</b>  | <b>120,092</b>      | <b>120,092</b>  | <b>171,145</b> | <b>120,092</b>     |
| <b>TOTAL LIABILITIES</b>                 | <b>189,231</b>  | <b>173,079</b>      | <b>173,079</b>  | <b>243,170</b> | <b>173,079</b>     |
| <b>NET ASSETS</b>                        | <b>629,668</b>  | <b>660,933</b>      | <b>660,933</b>  | <b>673,788</b> | <b>660,933</b>     |
| <b><u>COMMUNITY WEALTH/EQUITY</u></b>    |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)            | 623,254         | 651,714             | 651,714         | 667,227        | 651,714            |
| Reserves                                 | 6,415           | 9,219               | 9,219           | 6,561          | 9,219              |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>     | <b>629,668</b>  | <b>660,933</b>      | <b>660,933</b>  | <b>673,788</b> | <b>660,933</b>     |

The cash flows for the year to date is:

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

| 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          | 10,027         | 37,356        | 9,690         | 27,665        | 285%           | 52,409             |
| Government - operating                            | 259,917             | 259,917         | 11,132         | 111,866       | 46,638        | 65,228        | 140%           | 259,917            |
| Government - capital                              | 28,392              | 28,392          | 9,915          | 23,979        | 4,688         | 19,291        | 411%           | 28,392             |
| Interest  | 82,602              | 82,602          | 18,623         | 48,923        | 28,129        | 20,794        | 74%            | 82,602             |
| Dividends   | 25,218              | 25,218          | 3,919          | 29,715        | 3,941         | 25,774        | 654%           | 25,218             |
| <b>Payments</b>                                   |                     |                 |                |               |               |               |                |                    |
| Suppliers and employees                           | -                   | -               | -              | -             | -             | -             |                | -                  |
| Finance charges                                   | -                   | -               | -              | -             | -             | -             |                | -                  |
| Transfers and Grants                              | (401,664)           | (401,664)       | (40,821)       | (194,542)     | (74,321)      | 120,221       | -162%          | (401,664)          |
| <b>NET CASH FROM/(USED) OPERATING ACT</b>         | <b>46,872</b>       | <b>46,872</b>   | <b>12,796</b>  | <b>57,297</b> | <b>18,765</b> | <b>38,532</b> | <b>205%</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                            | -                   | -               | 43             | 203           | -             | (203)         |                | -                  |
| <b>NET CASH FROM/(USED) FINANCING ACT</b>         | <b>-</b>            | <b>-</b>        | <b>43</b>      | <b>203</b>    | <b>-</b>      | <b>(203)</b>  |                | <b>-</b>           |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>      | <b>46,872</b>       | <b>46,872</b>   | <b>12,839</b>  | <b>57,500</b> | <b>18,765</b> |               |                | <b>46,872</b>      |
| Cash/cash equivalents at beginning:               | -                   | -               |                | -             | -             |               |                | -                  |
| Cash/cash equivalents at month/year end:          | 46,872              | 46,872          |                | 57,500        | 18,765        |               |                | 46,872             |



## PART 2- SUPPORTING DOCUMENTATION

### Debtors' analysis

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

| Description                            | NT<br>Code | Budget Year 2015/16 |               |               |                |                    |                |                 |          |         |                          |
|--|------------|---------------------|---------------|---------------|----------------|--------------------|----------------|-----------------|----------|---------|--------------------------|
|  |            | 0-30<br>Days        | 31-60<br>Days | 61-90<br>Days | 91-120<br>Days | 121-<br>150<br>Dys | 151-180<br>Dys | 181 Dys<br>1 Yr | Over 1Yr | Total   | Total<br>over 90<br>days |
| R thousands                            |            |                     |               |               |                |                    |                |                 |          |         |                          |
| Debtors Age Analysis By Income Source  |            |                     |               |               |                |                    |                |                 |          |         |                          |
| Water                                  | 1200       | 10,570              | 1,207         | 897           | 953            | 1,141              | 839            | 5,193           | 32,498   | 53,300  | 40,625                   |
| Electricity                            | 1300       | 14,674              | 394           | 344           | 298            | 280                | 229            | 1,335           | 2,536    | 20,091  | 4,679                    |
| Property Rates                         | 1400       | 4,312               | 314           | 393           | 2,247          | 103                | 62             | 390             | 12,040   | 19,862  | 14,842                   |
| Waste Water Management                 | 1500       | 5,605               | 487           | 448           | 451            | 414                | 407            | 2,268           | 14,854   | 24,936  | 18,395                   |
| Waste Management                       | 1600       | 6,284               | 595           | 552           | 516            | 507                | 469            | 2,525           | 19,337   | 30,785  | 23,353                   |
| Property Rental Debtors                | 1700       | 255                 | 26            | 26            | 25             | 24                 | 24             | 134             | 1,401    | 1,916   | 1,608                    |
| Interest on Arrear Accounts            | 1810       | 1,419               | 66            | 79            | 146            | 125                | 109            | 959             | 29,872   | 32,775  | 31,211                   |
| Recoverable expenditure                | 1820       | -                   | -             | -             | -              | -                  | -              | -               | -        | -       | -                        |
| Other                                  | 1900       | (2,500)             | 49            | 28            | 44             | 62                 | 25             | 165             | 1,070    | (1,058) | 1,366                    |
| Total By Income Source                 | 2000       | 40,619              | 3,139         | 2,768         | 4,680          | 2,657              | 2,165          | 12,971          | 113,607  | 182,605 | 136,080                  |
| 2014/15 - totals only                  |            |                     |               |               |                |                    |                |                 |          | -       | -                        |
| Debtors Age Analysis By Customer Group |            |                     |               |               |                |                    |                |                 |          |         |                          |
| Organs of State                        | 2200       | 1,161               | 156           | 145           | 656            | 143                | 144            | 336             | 1,816    | 4,556   | 3,095                    |
| Commercial                             | 2300       | 12,819              | 356           | 394           | 991            | 358                | 236            | 1,438           | 8,120    | 24,712  | 11,143                   |
| Households                             | 2400       | 24,894              | 2,406         | 1,964         | 2,418          | 2,017              | 1,680          | 10,537          | 99,216   | 145,133 | 115,869                  |
| Other                                  | 2500       | 1,744               | 221           | 265           | 615            | 139                | 104            | 661             | 4,455    | 8,204   | 5,974                    |
| Total By Customer Group                | 2600       | 40,619              | 3,139         | 2,768         | 4,680          | 2,657              | 2,165          | 12,971          | 113,607  | 182,605 | 136,080                  |

# Investment portfolio analysis

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

| Investments by maturity<br>Name of institution &<br>investment ID<br><br>R thousands | Period of<br>Investment | Type of<br>Investment | Expiry date<br>of<br>investment | Accrued<br>interest<br>for the<br>month | Yield for<br>the<br>month 1<br>(%) | Market<br>value at<br>beginning<br>of month | Change<br>in market<br>value | Market<br>value at<br>end of the<br>month |
|--|-------------------------|-----------------------|---------------------------------|---|------------------------------------|---|------------------------------|---|
|  | Yrs/Months              |                       |                                 |   |                                    |   |                              |   |
| <b>Municipality</b>  |                         |                       |                                 |   |                                    |   |                              |   |
| Standard Bank  | 4 motnhs                | Fixed                 | 23/03/2016                      | –                                       | 7.0%                               | 13,000                                      | –                            | 13,000                                    |
| ABSA   | 2 months                | Fixed                 | 20/01/2016                      | –                                       | 6.6%                               | 11,000                                      | –                            | 11,000                                    |
| Investec   | 1 month                 | Fixed                 | 21/12/2015                      | 54                                      | 6.4%                               | 10,000                                      | (10,000)                     | –   |
| Nedbank  | 3 months                | Fixed                 | 22/02/2016                      | –                                       | 6.6%                               | 11,000                                      | –                            | 11,000                                    |
|  | –                       | –                     | –                               | –                                       |                                    | –   | –                            | –   |
|  | –                       | –                     | –                               | –                                       |                                    | –   | –                            | –   |
|  | –                       | –                     | –                               | –                                       |                                    | –   | –                            | –   |
| Municipality sub-total   | –                       | –                     | –                               | 54                                      |                                    | 45,000                                      | (10,000)                     | 35,000                                    |
|  | –                       | –                     | –                               | –                                       |                                    | –   | –                            | –   |
| Entities   | –                       | –                     | –                               | –                                       |                                    | –   | –                            | –   |
| <b>TOTAL INVESTMENTS AND INTEREST</b>  |                         |                       |                                 | <b>109</b>                              |                                    | <b>90,000</b>                               | <b>(20,000)</b>              | <b>70,000</b>                             |

# Allocation and grant receipts and expenditure

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

| 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              | 58,307          | 4,832          | 29,064        | 29,969        | (700)          | -2.3%          | 58,307             |
| Local Government Equitable Share                | 54,850              | 54,850          | 4,571          | 27,425        | 28,125        | (700)          | -2.5%          | 54,850             |
| MIG   | 36                  | 36              | 8              | 49            | 18            |                |                | 36                 |
| MSIG  | 930                 | 930             | 105            | 210           | 465           |                |                | 930                |
| FMG   | 1,450               | 1,450           | 53             | 935           | 551           |                |                | 1,450              |
| EPWP  | 1,041               | 1,041           | 95             | 445           | 811           |                |                | 1,041              |
|   | -                   | -               | -              | -             | -             | -              |                | -                  |
| Provincial Government:                          | 15,382              | 17,588          | -              | -             | 6,011         | (4,981)        | -82.9%         | 17,588             |
| Library MRF                                     | 5,628               | 5,628           | -              | -             | -             | -              |                | 5,628              |
| Library Conditional Grant                       | 2,061               | 2,061           | -              | -             | 1,030         |                |                | 2,061              |
| Housing   | 7,550               | 9,755           | -              | -             | 4,981         | (4,981)        | -100.0%        | 9,755              |
| CDW   | 144                 | 144             | -              | -             | -             | -              |                | 144                |
| <b>Total Operating Transfers and Grants</b>     | <b>78,206</b>       | <b>81,288</b>   | <b>4,832</b>   | <b>29,216</b> | <b>38,422</b> | <b>(7,970)</b> | <b>-20.7%</b>  | <b>81,288</b>      |
| <b>Capital Transfers and Grants</b>             |                     |                 |                |               |               |                |                |                    |
| National Government:                            | 120,369             | 124,451         | 4,832          | 43,944        | 52,807        | 524            | 1.0%           | 124,451            |
|   | -                   | -               | -              | -             | -             | -              |                | -                  |
|   | -                   | -               | -              | -             | -             | -              |                | -                  |
| Total Operating Transfers and Grants            | 78,162              | 81,244          | 4,832          | 29,140        | 38,527        |                |                | 81,244             |
|   | -                   | -               | -              | -             | -             | -              |                | -                  |
| Capital Transfers and Grants                    | -                   | -               | -              | -             | -             | -              |                | -                  |
| National Government:                            | 23,104              | 24,104          | -              | 7,613         | 7,390         | 223            | 3.0%           | 24,104             |
| Provincial Government:                          | 1,076               | 9,845           | -              | 5,336         | 1,923         | 3,414          | 177.6%         | 9,845              |
| RBIG  | -                   | -               | -              | -             | -             | -              |                | -                  |
| DWAF  | -                   | -               | -              | -             | -             | -              |                | -                  |
| <b>Total Capital Transfers and Grants</b>       | <b>121,596</b>      | <b>142,216</b>  | <b>4,832</b>   | <b>54,596</b> | <b>55,847</b> | <b>8,136</b>   | <b>14.6%</b>   | <b>142,216</b>     |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b> | <b>199,803</b>      | <b>223,504</b>  | <b>9,664</b>   | <b>83,812</b> | <b>94,269</b> | <b>166</b>     | <b>0.2%</b>    | <b>223,504</b>     |

**Expenditure financed from Grants**

## WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 Decembe

| 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>       |                     |                 |                |               |               |                 |                |                    |
| <b>National Government:</b>                                | 8,937               | 8,937           | 4,937          | 24,551        | 4,617         | 19,934          | 431.8%         | -                  |
| Local Government Equitable Share                           | 5,480               | 5,480           | 4,571          | 22,854        | 4,571         | 18,283          | 400.0%         | -                  |
| Finance Management   | 1,450               | 1,450           | 54             | 311           | 37            | 274             | 740.1%         | -                  |
| EPWP Incentive   | 1,041               | 1,041           | 95             | 291           | 1             | 290             | 28745.3%       | -                  |
| Municipal System Improvement                               | 930                 | 930             | 105            | 105           | -             | 105             |                | -                  |
| Municipal Infrastructure Grant (MIG)                       | 36                  | 36              | 97             | 966           | 8             | 958             | 11781.5%       | -                  |
| INEP Towards Eskom   | -                   | -               | 14             | 23            | -             | 23              |                | -                  |
|  | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Provincial Government:</b>                              | 8,642               | -               | -              | 6             | 8,642         | (8,636)         | -99.9%         | -                  |
| Library MRF  | 8,418               | -               | -              | 6             | 8,418         | (8,412)         | -99.9%         | -                  |
| Mainroads  | 84                  | -               | -              | -             | 84            | (84)            | -100.0%        | -                  |
| CDW  | 140                 | -               | -              | -             | 140           | (140)           | -100.0%        | -                  |
| Housing  | -                   | -               | -              | -             | -             | -               |                | -                  |
| Compliance   | -                   | -               | -              | -             | -             | -               |                | -                  |
| Financial Management Support Grant                         | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>District Municipality:</b>                              | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>None</b>  | -                   | -               | -              | -             | -             | -               |                | -                  |
|  | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Other grant providers:</b>                              | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Belgium</b>   | -                   | -               | -              | -             | -             | -               |                | -                  |
|  | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Total operating expenditure of Transfers and Grants</b> | <b>17,579</b>       | <b>8,937</b>    | <b>4,937</b>   | <b>24,557</b> | <b>13,259</b> | <b>11,298</b>   | <b>85.2%</b>   | <b>-</b>           |
| <b>Capital expenditure of Transfers and Grants</b>         |                     |                 |                |               |               |                 |                |                    |
| <b>National Government:</b>                                | 54,622              | 4,000           | 2,262          | 11,991        | 54,622        | (42,631)        | -78.0%         | 4,000              |
| National Government:                                       | 29,881              | 4,000           | 1,195          | 6,059         | 29,881        | (23,822)        | -79.7%         | 4,000              |
| MIG  | 889                 | -               | -              | -             | 889           | (889)           | -100.0%        | -                  |
| Municipal Infrastructure Support Grant                     | 570                 | -               | -              | 45            | 570           | (525)           | -92.1%         | -                  |
| Municipal Infrastructure Grant (MIG)                       | 21,168              | -               | 1,067          | 5,887         | 21,168        | (15,281)        | -72.2%         | -                  |
| Neighbourhood Development Partners                         | 114                 | -               | -              | -             | 114           | (114)           | -100.0%        | -                  |
| Finance Management   | 2,000               | -               | -              | -             | 2,000         | (2,000)         | -100.0%        | -                  |
| Integrated National Electrification Program                | 4,000               | 4,000           | 128            | 128           | 4,000         |                 |                | 4,000              |
| <b>Provincial Government:</b>                              | 25,882              | -               | 3,940          | 4,023         | 25,882        | (21,859)        | -84.5%         | -                  |
| Provincial Government:                                     | 24,555              | -               | 3,930          | 3,971         | 24,555        | (20,584)        | -83.8%         | -                  |
| 'Library   | 1,327               | -               | 11             | 52            | 1,327         | (1,275)         | -96.1%         | -                  |
| 'Housing   | 23,228              | -               | 3,919          | 3,919         | 23,228        |                 |                | -                  |
| <b>District Municipality:</b>                              | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>None</b>  | -                   | -               | -              | -             | -             | -               |                | -                  |
|  | -                   | -               | -              | -             | -             | -               |                | -                  |
| <b>Other grant providers:</b>                              | -                   | 377             | 49             | 49            | -             | 49              |                | 377                |
| Other grant providers:                                     | -                   | 189             | 24             | 24            | -             | 24              |                | 189                |
| <i>Essen Belgium Grant</i>                                 | -                   | 189             | 24             | 24            | -             | 24              |                | 189                |
| <b>Total capital expenditure of Transfers and Grants</b>   | <b>80,504</b>       | <b>4,377</b>    | <b>6,251</b>   | <b>16,062</b> | <b>80,504</b> | <b>(64,441)</b> | <b>-80.0%</b>  | <b>4,377</b>       |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>           | <b>98,083</b>       | <b>13,314</b>   | <b>11,188</b>  | <b>40,619</b> | <b>93,763</b> | <b>(53,144)</b> | <b>-56.7%</b>  | <b>4,377</b>       |

# Expenditure on councillor allowances and employee benefits

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

| 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           | 668            | 4,016         | 4,333         | (317)          | -7%            | 8,032              |
| Pension and UIF Contributions                            | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Medical Aid Contributions                                | 1,004               | 1,004           | 75             | 452           | 502           | (50)           | -10%           | 905                |
| 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>743</b>     | <b>4,468</b>  | <b>4,835</b>  | <b>(366)</b>   | <b>-8%</b>     | <b>8,937</b>       |
| <b>% increase</b>  |                     |                 |                |               |               |                |                |                    |
| <b>Senior Managers of the Municipality</b>               |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 | 3,917               | 3,917           | 323            | 1,912         | 1,958         | (46)           | -2%            | 3,825              |
| Pension and UIF Contributions                            | 637                 | 637             | 53             | 292           | 319           | (27)           | -8%            | 584                |
| Medical Aid Contributions                                | 111                 | 111             | 9              | 53            | 56            | (2)            | -4%            | 107                |
| Overtime   | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Performance Bonus  | 785                 | 785             | -              | -             | 393           | (393)          | -100%          | -                  |
| Motor Vehicle Allowance                                  | 859                 | 859             | 71             | 391           | 429           | (38)           | -9%            | 782                |
| Cellphone Allowance                                      | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Housing Allowances                                       | 103                 | 103             | -              | 28            | 52            | (24)           | -46%           | 56                 |
| Other benefits and allowances                            | 136                 | 136             | 5              | 28            | 68            | (40)           | -59%           | 55                 |
| 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>462</b>     | <b>2,704</b>  | <b>3,274</b>  | <b>(570)</b>   | <b>-17%</b>    | <b>5,408</b>       |
| <b>% increase</b>  |                     |                 |                |               |               |                |                |                    |
| <b>Other Municipal Staff</b>                             |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages                                 | 78,734              | 78,734          | 5,700          | 34,047        | 39,367        | (5,320)        | -14%           | 68,094             |
| Pension and UIF Contributions                            | 13,726              | 13,726          | 1,001          | 6,063         | 6,863         | (800)          | -12%           | 12,127             |
| Medical Aid Contributions                                | 6,191               | 6,191           | 415            | 2,510         | 3,096         | (586)          | -19%           | 5,020              |
| Overtime   | 7,361               | 7,376           | 891            | 5,042         | 3,688         | 1,353          | 37%            | 10,083             |
| Performance Bonus  | 6,826               | 6,826           | 538            | 3,145         | 3,413         | (268)          | -8%            | 6,291              |
| Motor Vehicle Allowance                                  | 3,919               | 3,919           | 271            | 1,557         | 1,959         | (403)          | -21%           | 3,113              |
| Cellphone Allowance                                      | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Housing Allowances                                       | 857                 | 857             | 65             | 371           | 429           | (58)           | -13%           | 742                |
| Other benefits and allowances                            | 3,457               | 3,457           | 187            | 1,167         | 1,729         | (562)          | -33%           | 2,333              |
| Payments in lieu of leave                                | 750                 | 750             | 963            | 1,376         | 375           | 1,001          | 267%           | 2,752              |
| Long service awards                                      | 347                 | 347             | 39             | 231           | 173           | 58             | 33%            | 462                |
| Post-retirement benefit obligations                      | 8,613               | 8,613           | 859            | 5,155         | 4,306         | 848            | 20%            | 10,309             |
| <b>Sub Total - Other Municipal Staff</b>                 | <b>130,781</b>      | <b>130,796</b>  | <b>10,930</b>  | <b>60,663</b> | <b>65,398</b> | <b>(4,735)</b> | <b>-7%</b>     | <b>121,326</b>     |
| <b>% increase</b>  |                     |                 |                |               |               |                |                |                    |
| <b>Total Parent Municipality</b>                         | <b>146,999</b>      | <b>147,014</b>  | <b>12,135</b>  | <b>67,836</b> | <b>73,507</b> | <b>(5,671)</b> | <b>-8%</b>     | <b>135,671</b>     |

## 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 28 January 2016