



**Quarterly Budget Statement  
Report for the Period  
1 April 2016 to 30 June 2016**

**Financial data is in respect of the period  
1 July 2015 to 30 June 2016**

# Glossary

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

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

**AFS** – Annual Financial Statements

**Budget** – The financial plan of a municipality.

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

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

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

**CFO** – Chief Financial Officer / Director: Finance

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

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

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

**GDFI** - Gross Domestic Fixed Investment

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

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

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

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

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

## Glossary (Continued)

**MIG** – Municipal Infrastructure Grant

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

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

**NT** – National Treasury

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

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

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

**RBIG** – Regional Bulk Infrastructure Grant

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

**SCM** – Supply Chain Management.

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

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

**TMA** – Total Municipal Account

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

**Virement** – A transfer of budget.

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

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

**WM** – Witzenberg Municipality

# Legal requirements

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

## **52. General responsibilities.**—The mayor of a municipality—

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

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

### Quarterly reports on implementation of budget

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

### Publication of quarterly reports on implementation of budget

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

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

## **Mayors Report**

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

It is my privilege to present to you the quarterly Budget Statement Report for the three months 1 April 2016 to 30 June 2016.

For the year 97% of the budgeted revenue excluding capital transfers was levied.

For the year 84% of the budgeted expenditure was incurred. This figure will increase as some invoices are still outstanding.

The spending on capital projects is 98 % of the annual budget.

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

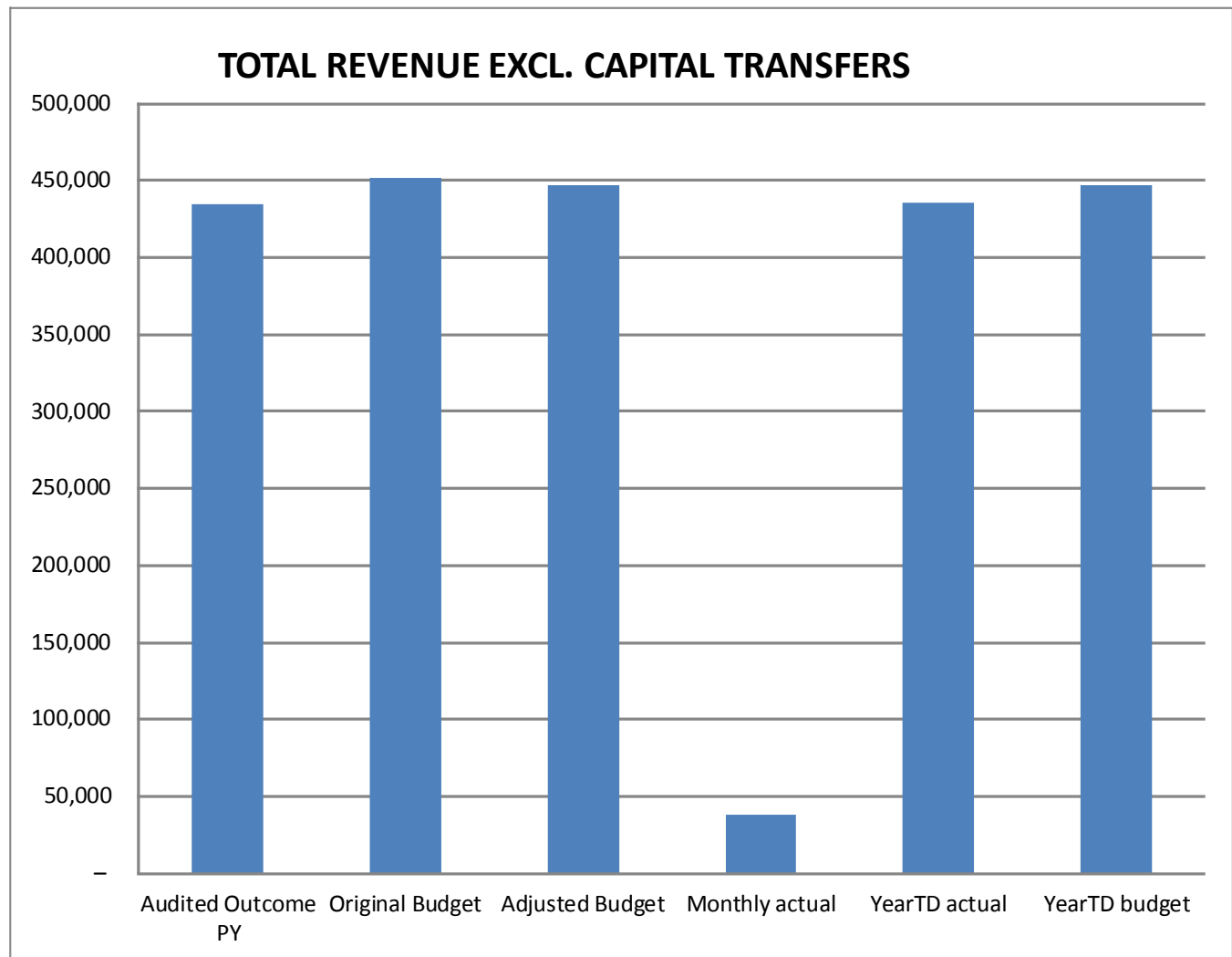
.

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

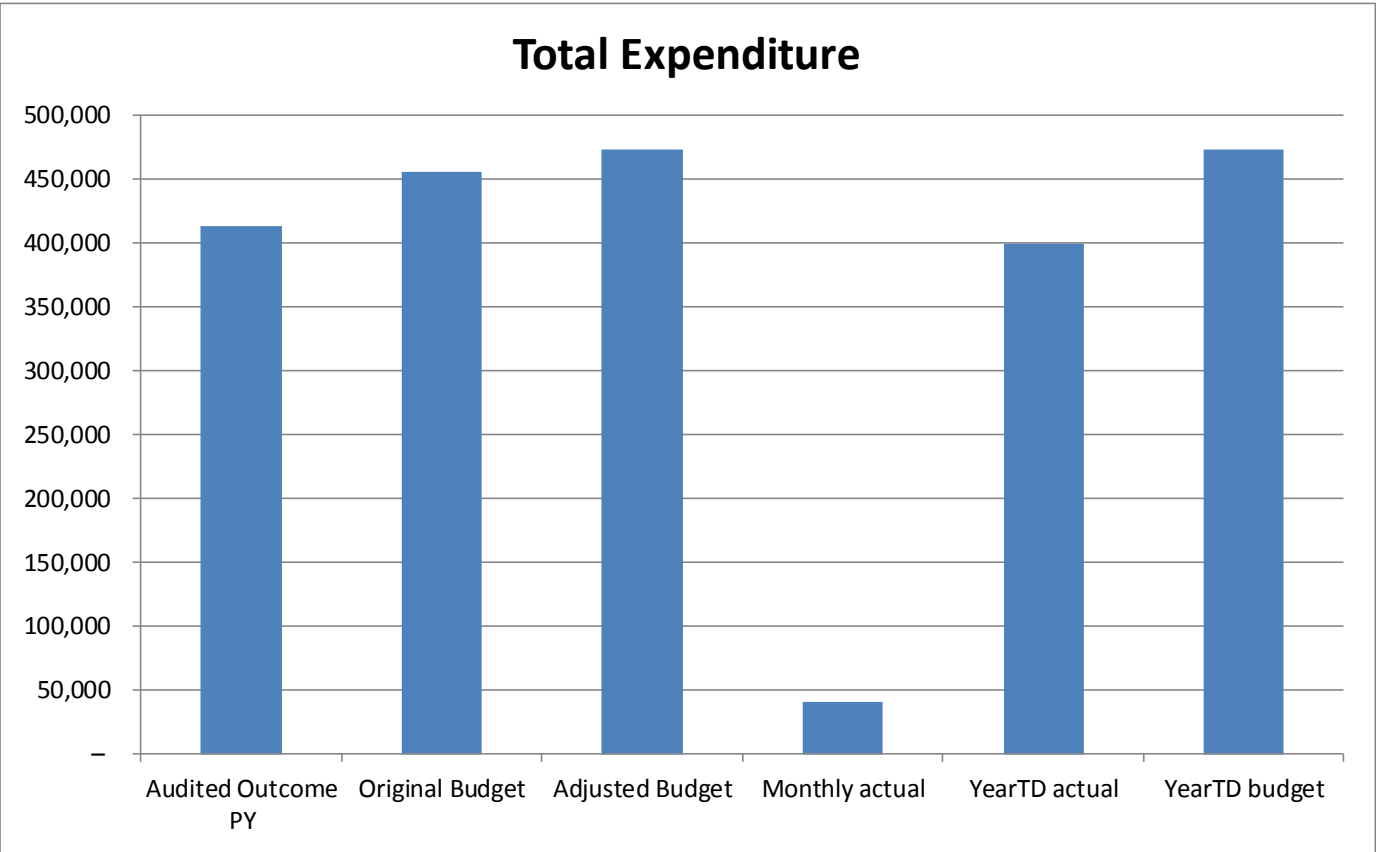
## Resolution

It is recommended that council take cognisance of the quarterly budget assessment for the period 1 April 2016 to 30 June 2016.

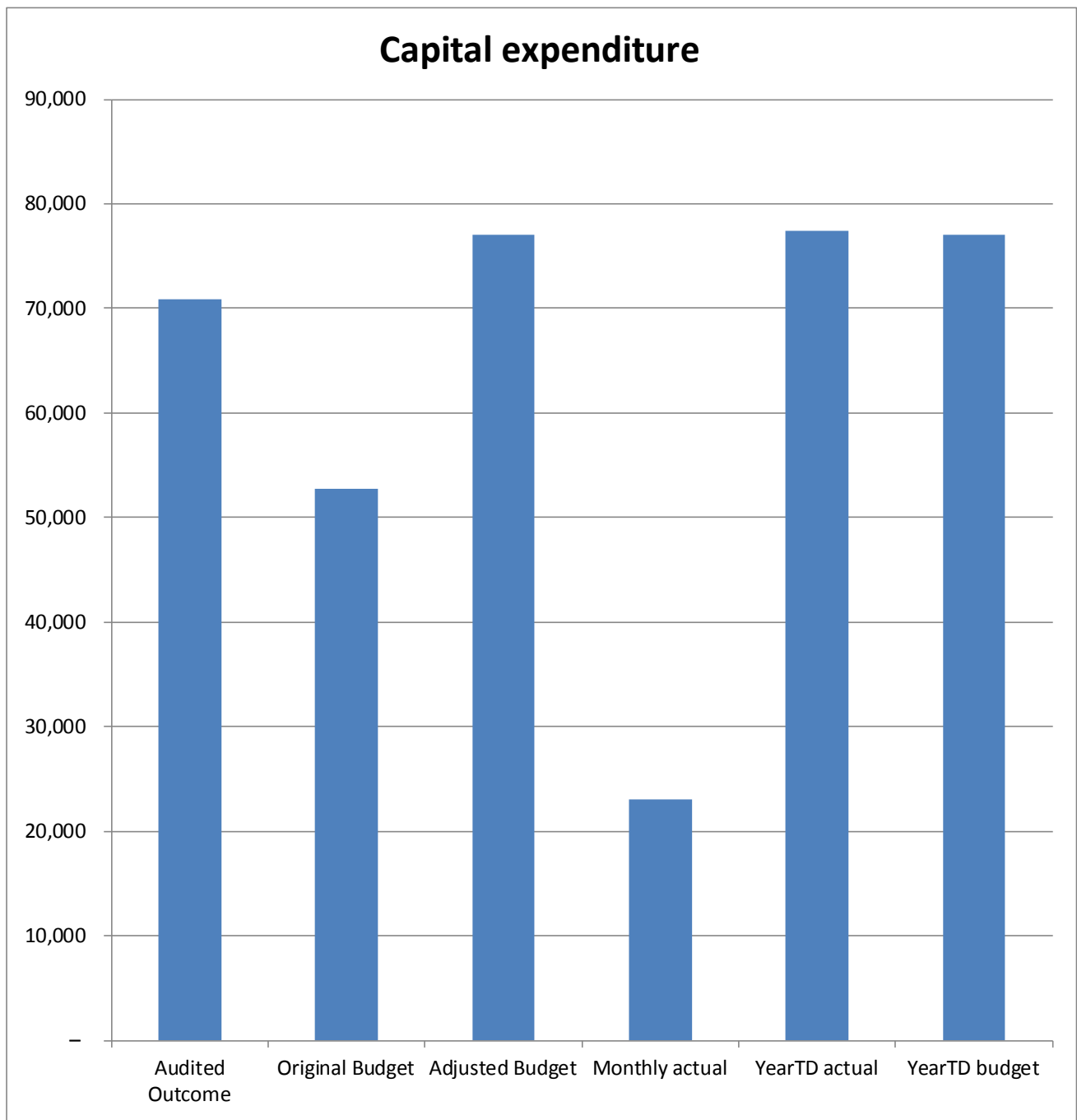
## Executive Summary



For the period 1 July 2015 to 30 June 2016, 97% of the budgeted revenue excluding capital transfers was levied.



For the period 1 July 2015 to 30 June 2016, 84% of the budgeted expenditure was incurred. This figure may increase as some invoices are still outstanding.



For the period 1 July 2015 to 30 June 2016, 98% of the budgeted capital expenditure was incurred.



## In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality as at 30 June 2016.

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary - M12 June

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b><u>Financial Performance</u></b>									
Property rates	50,165	56,556	56,556	4,435	57,040	56,556	484	1%	63,629
Service charges	241,783	271,802	271,802	23,033	276,975	271,802	5,174	2%	276,974
Investment revenue	4,658	2,996	2,996	906	6,651	2,996	3,654	122%	16,478
Transfers recognised - operational	84,008	82,347	76,688	5,274	60,090	76,688	(16,597)	-22%	68,909
Other own revenue	54,233	38,252	39,178	3,985	34,890	39,178	(4,288)	-11%	28,460
<b>Total Revenue (excluding capital)</b>	<b>434,847</b>	<b>451,953</b>	<b>447,220</b>	<b>37,631</b>	<b>435,646</b>	<b>447,220</b>	<b>(11,574)</b>	<b>-3%</b>	<b>454,450</b>
Employee costs	115,583	131,367	130,467	10,110	120,051	130,467	(10,417)	-8%	120,051
Remuneration of Councillors	8,065	8,949	8,949	718	8,662	8,949	(288)	-3%	8,662
Depreciation & asset impairment	26,305	24,054	37,754	1,812	19,554	37,754	(18,200)	-48%	36,282
Finance charges	14,300	13,315	13,265	1,001	10,296	13,265	(2,969)	-22%	10,325
Materials and bulk purchases	138,170	162,744	162,744	12,991	142,403	162,744	(20,341)	-12%	142,403
Transfers and grants	922	831	970	130	969	970	(1)	-0%	969
Other expenditure	108,811	113,863	118,771	13,580	97,463	118,786	(21,323)	-18%	107,585
<b>Total Expenditure</b>	<b>412,156</b>	<b>455,124</b>	<b>472,921</b>	<b>40,341</b>	<b>399,397</b>	<b>472,936</b>	<b>(73,539)</b>	<b>-16%</b>	<b>426,277</b>
<b>Surplus/(Deficit)</b>	<b>22,691</b>	<b>(3,172)</b>	<b>(25,701)</b>	<b>(2,710)</b>	<b>36,248</b>	<b>(25,716)</b>	<b>61,965</b>	<b>-241%</b>	<b>28,172</b>
Transfers recognised - capital	51,634	25,218	54,345	7,612	51,632	54,345	(2,714)	-5%	51,078
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>	<b>59,251</b>	<b>207%</b>	<b>79,250</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>	<b>59,251</b>	<b>207%</b>	<b>79,250</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>70,877</b>	<b>52,768</b>	<b>77,104</b>	<b>23,079</b>	<b>77,429</b>	<b>77,104</b>	<b>325</b>	<b>0%</b>	<b>156,577</b>
Capital transfers recognised	51,747	4,939	20,490	8,168	52,784	20,490	32,294	158%	73,295
Public contributions & donations	6,951	1,038	1,138	1,022	1,618	1,138	480	42%	2,772
Borrowing	32,155	8,290	2,891	-	-	2,891	(2,891)	-100%	2,891
Internally generated funds	(19,975)	38,502	52,585	13,889	23,027	52,585	(29,559)	-56%	77,618
<b>Total sources of capital funds</b>	<b>70,877</b>	<b>52,768</b>	<b>77,104</b>	<b>23,079</b>	<b>77,429</b>	<b>77,104</b>	<b>325</b>	<b>0%</b>	<b>156,577</b>
<b><u>Financial position</u></b>									
Total current assets	119,313	100,775	100,775		166,732				100,775
Total non current assets	699,587	733,237	733,237		794,689				733,237
Total current liabilities	71,365	52,987	52,987		82,170				52,987
Total non current liabilities	117,866	120,092	120,092		172,113				120,092
<b>Community wealth/Equity</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>		<b>707,138</b>				<b>660,933</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	60,971	46,872	46,872	(3,199)	58,111	55,222	2,889	5%	46,872
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	614	-	-	162	784	-	784	-	-
<b>Cash/cash equivalents at the month</b>	<b>61,584</b>	<b>46,872</b>	<b>46,872</b>	<b>-</b>	<b>58,895</b>	<b>55,222</b>	<b>3,673</b>	<b>7%</b>	<b>46,872</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120</b>	<b>121-150</b>	<b>151-180</b>	<b>181 Dys-1</b>	<b>Over 1Yr</b>	<b>Total</b>
<b><u>Debtors Age Analysis</u></b>									
Total By Income Source	41,990	3,207	2,860	2,662	2,669	2,585	14,852	80,164	150,989
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	17,084	415	55	-	-	3,523	-	-	21,077

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) - M12 June

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	88,604	78,085	79,084	6,034	76,453	79,084	(2,630)	-3%	77,458
Executive and council	4,112	9,264	9,353	8	5,109	9,353	(4,244)	-45%	238
Budget and treasury office	64,350	68,307	68,867	5,583	69,460	68,867	593	1%	76,705
Corporate services	20,142	513	863	443	1,884	863	1,021	118%	514
<i>Community and public safety</i>	104,816	90,061	85,021	7,369	76,793	85,021	(8,228)	-10%	76,761
Community and social services	59,231	66,351	67,383	6,469	58,525	67,383	(8,858)	-13%	66,258
Sport and recreation	20,130	7,176	7,176	352	14,954	7,176	7,778	108%	7,189
Public safety	9,872	8,348	9,826	229	2,477	9,826	(7,349)	-75%	2,477
Housing	15,583	8,186	636	319	837	636	201	32%	837
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	18,733	9,564	17,092	774	11,811	17,092	(5,281)	-31%	11,811
Planning and development	2,339	1,207	1,207	34	958	1,207	(249)	-21%	958
Road transport	16,137	7,829	14,827	498	10,481	14,827	(4,346)	-29%	10,481
Environmental protection	257	528	1,058	243	372	1,058	(686)	-65%	372
<i>Trading services</i>	274,328	299,460	320,369	31,067	322,220	320,369	1,851	1%	342,306
Electricity	172,336	202,830	202,830	18,931	200,266	202,830	(2,564)	-1%	200,265
Water	38,056	52,665	51,913	3,695	49,280	51,913	(2,633)	-5%	56,741
Waste water management	38,645	23,402	45,063	6,404	49,456	45,063	4,393	10%	49,445
Waste management	25,291	20,563	20,563	2,038	23,219	20,563	2,655	13%	35,855
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>486,481</b>	<b>477,170</b>	<b>501,565</b>	<b>45,244</b>	<b>487,278</b>	<b>501,565</b>	<b>(14,287)</b>	<b>-3%</b>	<b>508,336</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	87,938	100,397	101,546	8,111	87,260	101,546	(14,286)	-14%	87,353
Executive and council	18,048	29,922	28,726	2,032	23,141	28,726	(5,585)	-19%	23,345
Budget and treasury office	36,291	41,681	42,670	2,323	34,557	42,670	(8,113)	-19%	35,109
Corporate services	33,599	28,794	30,149	3,756	29,562	30,149	(588)	-2%	28,899
<i>Community and public safety</i>	70,983	70,850	67,702	6,188	54,420	67,717	(13,297)	-20%	65,052
Community and social services	16,216	17,707	17,907	1,866	17,966	17,907	59	0%	17,809
Sport and recreation	18,803	20,676	20,641	2,505	20,169	20,656	(486)	-2%	20,438
Public safety	18,219	20,980	25,171	1,504	13,377	25,171	(11,795)	-47%	23,866
Housing	17,745	11,487	3,984	312	2,908	3,984	(1,076)	-27%	2,939
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	25,323	29,554	37,477	5,915	28,271	37,477	(9,206)	-25%	30,028
Planning and development	7,307	5,223	5,559	459	4,649	5,559	(910)	-16%	4,665
Road transport	17,042	23,146	30,266	5,300	22,576	30,266	(7,690)	-25%	24,315
Environmental protection	974	1,184	1,652	156	1,046	1,652	(606)	-37%	1,048
<i>Trading services</i>	227,087	253,636	265,481	20,127	228,726	265,481	(36,754)	-14%	243,129
Electricity	155,349	183,879	182,701	13,973	159,720	182,701	(22,980)	-13%	160,721
Water	17,546	20,672	23,467	2,264	19,815	23,467	(3,652)	-16%	22,699
Waste water management	23,713	23,094	25,364	2,041	25,332	25,364	(32)	0%	27,928
Waste management	30,478	25,992	33,949	1,848	23,859	33,949	(10,090)	-30%	31,782
<i>Other</i>	654	687	715	1	713	715	(2)	0%	714
<b>Total Expenditure - Standard</b>	<b>411,985</b>	<b>455,124</b>	<b>472,921</b>	<b>40,341</b>	<b>399,390</b>	<b>472,936</b>	<b>(73,546)</b>	<b>-16%</b>	<b>426,277</b>
<b>Surplus/ (Deficit) for the year</b>	<b>74,496</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,887</b>	<b>28,629</b>	<b>59,258</b>	<b>207%</b>	<b>82,059</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) - M12 June

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><u>Revenue by Vote</u></b>									
Vote 1 - Budget & Treasury Office	64,350	68,307	68,867	5,583	69,460	68,867	593	0.9%	76,705
Vote 2 - Civil Services	114,180	100,647	128,554	12,137	128,086	128,554	(468)	-0.4%	135,537
Vote 3 - Community & Social Services	59,551	66,967	68,529	6,712	58,973	68,529	(9,556)	-13.9%	66,706
Vote 4 - Corporate Services	19,823	513	863	443	1,884	863	1,021	118.3%	514
Vote 5 - Electricity	172,655	202,830	203,727	18,931	200,354	203,727	(3,373)	-1.7%	200,353
Vote 6 - Executive & Council	4,112	9,264	9,353	8	5,109	9,353	(4,244)	-45.4%	238
Vote 7 - Housing	15,583	8,186	636	319	837	636	201	31.7%	837
Vote 8 - Planning	2,275	1,119	1,119	34	883	1,119	(237)	-21.2%	883
Vote 9 - Public Safety	13,821	12,161	12,741	727	6,737	12,741	(6,003)	-47.1%	6,737
Vote 10 - Sport & Recreation	20,130	7,176	7,176	352	14,954	7,176	7,778	108.4%	7,189
<b>Total Revenue by Vote</b>	<b>486,481</b>	<b>477,170</b>	<b>501,565</b>	<b>45,244</b>	<b>487,278</b>	<b>501,565</b>	<b>(14,287)</b>	<b>-2.8%</b>	<b>495,700</b>
<b><u>Expenditure by Vote</u></b>									
Vote 1 - Budget & Treasury Office	34,036	35,389	36,216	1,809	27,906	36,216	(8,310)	-22.9%	28,440
Vote 2 - Civil Services	86,019	89,425	109,606	11,170	88,617	109,606	(20,989)	-19.1%	103,732
Vote 3 - Community & Social Services	18,946	21,137	22,198	2,289	21,377	22,198	(821)	-3.7%	21,248
Vote 4 - Corporate Services	32,550	26,599	28,100	3,647	28,715	28,100	615	2.2%	28,013
Vote 5 - Electricity	157,691	188,303	186,875	14,195	162,621	186,875	(24,253)	-13.0%	163,690
Vote 6 - Executive & Council	22,004	36,213	35,180	2,546	29,791	35,180	(5,389)	-15.3%	30,014
Vote 7 - Housing	17,745	11,487	3,984	312	2,908	3,984	(1,076)	-27.0%	2,939
Vote 8 - Planning	4,354	3,774	3,659	221	2,769	3,659	(890)	-24.3%	2,777
Vote 9 - Public Safety	19,836	22,120	26,464	1,648	14,517	26,464	(11,947)	-45.1%	24,987
Vote 10 - Sport & Recreation	18,803	20,676	20,641	2,505	20,169	20,656	(486)	-2.4%	20,438
<b>Total Expenditure by Vote</b>	<b>411,985</b>	<b>455,124</b>	<b>472,921</b>	<b>40,341</b>	<b>399,390</b>	<b>472,936</b>	<b>(73,546)</b>	<b>-15.6%</b>	<b>426,277</b>
<b>Surplus/ (Deficit) for the year</b>	<b>74,496</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,887</b>	<b>28,629</b>	<b>59,258</b>	<b>207.0%</b>	<b>69,422</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) - M12 June

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	48,813	55,696	55,696	4,299	55,604	55,696	(92)	0%	62,194
Property rates - penalties & collection	1,352	860	860	136	1,435	860	575	67%	1,435
Service charges - electricity revenue	171,615	198,529	198,529	16,562	196,133	198,529	(2,396)	-1%	196,131
Service charges - water revenue	31,051	34,986	34,986	3,135	38,900	34,986	3,915	11%	38,900
Service charges - sanitation revenue	19,061	18,484	18,484	1,530	20,990	18,484	2,507	14%	20,990
Service charges - refuse revenue	18,854	19,321	19,321	1,805	20,834	19,321	1,513	8%	20,834
Service charges - other	1,202	482	482	-	118	482	(365)	-76%	118
Rental of facilities and equipment	8,318	8,044	8,044	411	8,179	8,044	135	2%	7,342
Interest earned - external investments	4,658	2,996	2,996	906	6,651	2,996	3,654	122%	6,651
Interest earned - outstanding debtors	7,585	4,883	4,883	1,192	9,828	4,883	4,945	101%	9,828
Dividends received	-	-	-	-	-	-	-	-	-
Fines	9,885	8,359	8,359	230	2,400	8,359	(5,959)	-71%	2,399
Licences and permits	155	288	288	12	179	288	(109)	-38%	161
Agency services	3,849	3,602	3,602	486	4,236	3,602	634	18%	4,236
Transfers recognised - operational	84,008	82,347	76,688	5,274	60,090	76,688	(16,597)	-22%	68,909
Other revenue	11,652	4,774	5,700	1,653	10,062	5,700	4,363	77%	4,488
Gains on disposal of PPE	12,789	8,302	8,302	-	6	8,302	(8,297)	-100%	6
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>434,847</b>	<b>451,953</b>	<b>447,220</b>	<b>37,631</b>	<b>435,646</b>	<b>447,220</b>	<b>(11,574)</b>	<b>-3%</b>	<b>444,622</b>
<b>Expenditure By Type</b>									
Employee related costs	115,583	131,367	130,467	10,110	120,051	130,467	(10,417)	-8%	120,051
Remuneration of councillors	8,065	8,949	8,949	718	8,662	8,949	(288)	-3%	8,662
Debt impairment	26,526	20,754	24,754	(901)	20,241	24,754	(4,513)	-18%	30,241
Depreciation & asset impairment	26,305	24,054	37,754	1,812	19,554	37,754	(18,200)	-48%	36,282
Finance charges	14,300	13,315	13,265	1,001	10,296	13,265	(2,969)	-22%	10,325
Bulk purchases	138,170	162,744	162,744	12,991	142,403	162,744	(20,341)	-12%	142,403
Other materials	-	-	-	-	-	-	-	-	-
Contracted services	28,688	20,005	18,841	2,550	15,470	18,841	(3,371)	-18%	15,470
Transfers and grants	922	831	970	130	969	970	(1)	0%	969
Other expenditure	53,597	73,104	75,175	11,930	61,752	75,190	(13,438)	-18%	61,875
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>412,156</b>	<b>455,124</b>	<b>472,921</b>	<b>40,341</b>	<b>399,397</b>	<b>472,936</b>	<b>(73,539)</b>	<b>-16%</b>	<b>426,277</b>
<b>Surplus/(Deficit)</b>	<b>22,691</b>	<b>(3,172)</b>	<b>(25,701)</b>	<b>(2,710)</b>	<b>36,248</b>	<b>(25,716)</b>	<b>61,965</b>	<b>(0)</b>	<b>18,345</b>
Transfers recognised - capital	51,634	25,218	54,345	7,612	51,632	54,345	(2,714)	(0)	51,078
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>			<b>69,422</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>			<b>69,422</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>			<b>69,422</b>
Share of surplus/ (deficit) of	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>74,325</b>	<b>22,046</b>	<b>28,644</b>	<b>4,902</b>	<b>87,880</b>	<b>28,629</b>			<b>69,422</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) - M12 June

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	11,284	-	-	11,284	(11,284)	-100%	11,284
Vote 3 - Community & Social Services	-	-	-	-	-	-	-		-
Vote 4 - Corporate Services	-	-	-	-	-	-	-		-
Vote 5 - Electricity	-	100	88	-	-	88	(88)	-100%	88
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Planning	-	-	-	-	-	-	-		-
Vote 9 - Public Safety	-	-	-	-	-	-	-		-
Vote 10 - Sport & Recreation	-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	-	<b>7,488</b>	<b>11,371</b>	-	-	<b>11,371</b>	<b>(11,371)</b>	<b>-100%</b>	<b>11,371</b>
<b>Single Year expenditure appropriation</b>									
Vote 1 - Budget & Treasury Office	118	350	425	-	367	425	(58)	-14%	792
Vote 2 - Civil Services	50,873	26,756	53,071	15,551	64,567	53,071	11,496	22%	119,635
Vote 3 - Community & Social Services	6,064	2,214	2,693	1,236	2,537	2,693	(156)	-6%	5,245
Vote 4 - Corporate Services	7,386	350	535	1,465	1,676	535	1,141	213%	2,210
Vote 5 - Electricity	3,952	7,890	6,226	3,487	5,715	6,226	(511)	-8%	11,971
Vote 6 - Executive & Council	-	-	-	-	-	-	-		-
Vote 7 - Housing	-	2,000	-	-	-	-	-		-
Vote 8 - Planning	47	-	-	-	-	-	-		-
Vote 9 - Public Safety	37	3,570	1,919	1,028	1,906	1,919	(13)	-1%	3,826
Vote 10 - Sport & Recreation	2,400	2,150	865	313	663	865	(202)	-23%	1,527
<b>Total Capital single-year expenditure</b>	<b>70,877</b>	<b>45,280</b>	<b>65,733</b>	<b>23,079</b>	<b>77,429</b>	<b>65,733</b>	<b>11,696</b>	<b>18%</b>	<b>145,206</b>
<b>Total Capital Expenditure</b>	<b>70,877</b>	<b>52,768</b>	<b>77,104</b>	<b>23,079</b>	<b>77,429</b>	<b>77,104</b>	<b>325</b>	<b>0%</b>	<b>156,577</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) - M12 June

Vote Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	7,504	700	960	1,465	2,042	960	1,083	113%	3,002
Executive and council	-	-	-	-	-	-	-		-
Budget and treasury office	118	350	425	-	367	425	(58)	-14%	792
Corporate services	7,386	350	535	1,465	1,676	535	1,141	213%	2,210
<i>Community and public safety</i>	8,408	9,761	5,191	2,334	4,821	5,191	(370)	-7%	10,028
Community and social services	5,971	1,941	2,320	993	2,164	2,320	(155)	-7%	4,500
Sport and recreation	2,400	2,150	865	313	663	865	(202)	-23%	1,527
Public safety	37	3,670	2,007	1,028	1,994	2,007	(13)	-1%	4,001
Housing	-	2,000	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	10,375	8,113	13,212	5,202	14,281	13,212	1,069	8%	28,574
Planning and development	47	-	-	-	-	-	-		-
Road transport	10,235	7,840	12,839	4,959	13,909	12,839	1,070	8%	27,829
Environmental protection	94	273	373	243	372	373	(1)	0%	745
<i>Trading services</i>	44,591	34,194	57,741	14,078	56,285	57,741	(1,457)	-3%	114,973
Electricity	3,583	7,860	6,196	3,485	5,607	6,196	(589)	-10%	11,833
Water	14,769	10,913	19,495	3,130	19,151	19,495	(343)	-2%	39,559
Waste water management	26,239	12,381	30,063	6,366	29,530	30,063	(533)	-2%	59,584
Waste management	-	3,040	1,988	1,096	1,996	1,988	8	0%	3,996
<i>Other</i>	-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard</b>	<b>70,877</b>	<b>52,768</b>	<b>77,104</b>	<b>23,079</b>	<b>77,429</b>	<b>77,104</b>	<b>325</b>	<b>0%</b>	<b>156,577</b>
<b>Funded by:</b>									
National Government	19,479	825	7,143	4,130	23,446	7,143	16,304	228%	30,589
Provincial Government	32,155	3,076	12,209	3,482	28,185	12,209	15,976	131%	40,400
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	113	1,038	1,138	556	1,153	1,138	15	1%	2,306
<b>Transfers recognised - capital</b>	<b>51,747</b>	<b>4,939</b>	<b>20,490</b>	<b>8,168</b>	<b>52,784</b>	<b>20,490</b>	<b>32,294</b>	<b>158%</b>	<b>73,295</b>
<b>Public contributions &amp; donations</b>	<b>6,951</b>	<b>1,038</b>	<b>1,138</b>	<b>1,022</b>	<b>1,618</b>	<b>1,138</b>	<b>480</b>	<b>42%</b>	<b>2,772</b>
<b>Borrowing</b>	<b>32,155</b>	<b>8,290</b>	<b>2,891</b>	<b>-</b>	<b>-</b>	<b>2,891</b>	<b>(2,891)</b>	<b>-100%</b>	<b>2,891</b>
<b>Internally generated funds</b>	<b>(19,975)</b>	<b>38,502</b>	<b>52,585</b>	<b>13,889</b>	<b>23,027</b>	<b>52,585</b>	<b>(29,559)</b>	<b>-56%</b>	<b>77,618</b>
<b>Total Capital Funding</b>	<b>70,877</b>	<b>52,768</b>	<b>77,104</b>	<b>23,079</b>	<b>77,429</b>	<b>77,104</b>	<b>325</b>	<b>0%</b>	<b>156,577</b>

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

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	97,036	38,758
Call investment deposits	18,076	–	–	–	–
Consumer debtors	50,118	49,364	49,364	64,111	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	5,584	5,752
<b>Total current assets</b>	<b>119,313</b>	<b>100,775</b>	<b>100,775</b>	<b>166,732</b>	<b>100,775</b>
<b>Non current assets</b>					
Long-term receivables	249	5,185	5,185	(266)	5,185
Investments	105	105	105	105	105
Investment property	48,300	48,300	48,300	48,693	48,300
Investments in Associate	–	–	–	–	–
Property, plant and equipment	650,933	679,647	679,647	741,760	679,647
Agricultural	–	–	–	–	–
Biological assets	–	–	–	–	–
Intangible assets	–	–	–	4,376	–
Other non-current assets	–	–	–	22	–
<b>Total non current assets</b>	<b>699,587</b>	<b>733,237</b>	<b>733,237</b>	<b>794,689</b>	<b>733,237</b>
<b>TOTAL ASSETS</b>	<b>818,899</b>	<b>834,012</b>	<b>834,012</b>	<b>961,421</b>	<b>834,012</b>
<b><u>LIABILITIES</u></b>					
<b>Current liabilities</b>					
Bank overdraft	–	–	–	–	–
Borrowing	–	–	–	–	–
Consumer deposits	–	–	–	3,217	–
Trade and other payables	68,600	50,222	50,222	67,828	50,222
Provisions	2,765	2,765	2,765	11,124	2,765
<b>Total current liabilities</b>	<b>71,365</b>	<b>52,987</b>	<b>52,987</b>	<b>82,170</b>	<b>52,987</b>
<b>Non current liabilities</b>					
Borrowing	24,285	25,134	25,134	19,654	25,134
Provisions	93,580	94,958	94,958	152,458	94,958
<b>Total non current liabilities</b>	<b>117,866</b>	<b>120,092</b>	<b>120,092</b>	<b>172,113</b>	<b>120,092</b>
<b>TOTAL LIABILITIES</b>	<b>189,231</b>	<b>173,079</b>	<b>173,079</b>	<b>254,283</b>	<b>173,079</b>
<b>NET ASSETS</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>	<b>707,138</b>	<b>660,933</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>					
Accumulated Surplus/(Deficit)	623,254	651,714	651,714	697,519	651,714
Reserves	6,415	9,219	9,219	9,619	9,219
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>629,668</b>	<b>660,933</b>	<b>660,933</b>	<b>707,138</b>	<b>660,933</b>

The cash flows for the year to date are:

WC022 Witzenberg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	2,989	53,848	41,374	12,475	30%	52,409
Government - operating	259,917	259,917	29,549	298,755	163,812	134,943	82%	259,917
Government - capital	28,392	28,392	3,025	42,948	19,536	23,412	120%	28,392
Interest	82,602	82,602	606	70,946	67,139	3,807	6%	82,602
Dividends	25,218	25,218	-	65,603	10,612	54,991	518%	25,218
<b>Payments</b>								
Suppliers and employees	-	-	-	-	-	-		-
Finance charges	-	-	-	-	-	-		-
Transfers and Grants	(401,664)	(401,664)	(39,367)	(473,989)	(247,250)	226,739	-92%	(401,664)
<b>NET CASH FROM/(USED) OPERATING ACT</b>	<b>46,872</b>	<b>46,872</b>	<b>(3,199)</b>	<b>58,111</b>	<b>55,222</b>	<b>2,889</b>	<b>5%</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	-	-	162	784	-	(784)		-
<b>NET CASH FROM/(USED) FINANCING ACT</b>	<b>-</b>	<b>-</b>	<b>162</b>	<b>784</b>	<b>-</b>	<b>(784)</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>46,872</b>	<b>46,872</b>	<b>(3,037)</b>	<b>58,895</b>	<b>55,222</b>			<b>46,872</b>
Cash/cash equivalents at beginning:	-	-		-	-			-
Cash/cash equivalents at month/year end:	46,872	46,872		58,895	55,222			46,872



## PART 2- SUPPORTING DOCUMENTATION

### Debtors' analysis

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2015/16									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys 1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Water	1200	10,595	1,474	1,260	1,077	1,118	1,081	5,001	23,868	45,473	32,145
Electricity	1300	16,543	276	265	251	291	237	1,167	2,279	21,309	4,225
Property Rates	1400	4,348	244	195	168	142	137	2,186	11,099	18,520	13,732
Waste Water Management	1500	5,261	486	453	484	443	420	2,283	10,315	20,145	13,945
Waste Management	1600	6,104	601	548	523	507	507	2,736	12,753	24,280	17,027
Property Rental Debtors	1700	211	20	20	19	19	18	107	633	1,048	797
Interest on Arrear Accounts	1810	1,582	72	89	103	125	138	1,145	18,513	21,766	20,023
Recoverable expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(2,655)	35	31	36	25	46	227	703	(1,552)	1,037
Total By Income Source	2000	41,990	3,207	2,860	2,662	2,669	2,585	14,852	80,164	150,989	102,932
2014/15 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	714	93	64	48	58	92	915	1,866	3,851	2,979
Commercial	2300	15,864	336	305	314	305	237	1,984	7,594	26,939	10,434
Households	2400	23,943	2,601	2,307	2,113	2,143	2,083	10,768	66,998	112,956	84,105
Other	2500	1,468	177	184	187	163	174	1,186	3,705	7,243	5,414
Total By Customer Group	2600	41,990	3,207	2,860	2,662	2,669	2,585	14,852	80,164	150,989	102,932

# Investment portfolio analysis

WC022 Witzenberg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of month	Change in market value	Market value at end of the month
R thousands	Yrs/Months							
<b><u>Municipality</u></b>								
Standard Bank	2 months	Fixed	11 May 2016	122	7.3%	10,000	(10,000)	-
ABSA	1 Month	Fixed	11 April 2016	62	7.1%	10,000	(10,000)	-
Nedbank	2 months	Fixed	11 May 2016	124	7.3%	10,000	(10,000)	-
Investec	3 months	Fixed	11 June 2016	282	7.5%	15,000	(15,000)	-
	-	-	-	-		-	-	-
	-	-	-	-		-	-	-
<b>Municipality sub-total</b>				590		45,000	(45,000)	-
<b><u>Entities</u></b>								
<b>Entities sub-total</b>				-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>590</b>		<b>45,000</b>	<b>(45,000)</b>	<b>-</b>

## References

1. Yield is calculated as the annualised equivalent

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

# Allocation and grant receipts and expenditure

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

Description	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>RECEIPTS:</b>								
<b>Operating Transfers and Grants</b>								
National Government:	58,307	57,466	4,694	57,095	57,466	-		57,466
Local Government Equitable Share	54,850	54,850	4,571	54,850	54,850	-		54,850
MIG	36	125	8	98	125			125
MSIG	930	350	70	280	350			350
FMG	1,450	1,100	35	926	1,100			1,100
EPWP	1,041	1,041	10	941	1,041			1,041
	-	-	-	-	-	-		-
Provincial Government:	15,382	9,069	-	-	9,069	(6,722)	-74.1%	9,069
Library MRF	5,628	5,708	-	-	5,708	(5,708)	-100.0%	5,708
Library Conditional Grant	2,061	2,347	-	-	2,347			2,347
Housing	7,550	-	-	-	-	-		-
CDW	144	144	-	-	144	(144)	-100.0%	144
<b>Total Operating Transfers and Grants</b>	<b>78,206</b>	<b>73,779</b>	<b>5,806</b>	<b>59,400</b>	<b>73,779</b>	<b>(11,661)</b>	<b>-15.8%</b>	<b>73,779</b>
<b>Capital Transfers and Grants</b>								
National Government:	120,369	117,246	11,200	101,607	117,246	(458)	-0.4%	117,246
	-	-	-	-	-	-		-
	-	-	-	-	-	-		-
Total Operating Transfers and Grants	78,162	73,429	5,250	58,248	73,429			73,429
	-	-	-	-	-	-		-
Capital Transfers and Grants	-	-	-	-	-	-		-
National Government:	23,104	23,909	4,130	23,446	23,909	(462)	-1.9%	23,909
Provincial Government:	1,076	28,199	3,346	28,124	28,199	(75)	-0.3%	28,199
RBIG	-	-	-	-	-	-		-
DWAF	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>121,596</b>	<b>172,469</b>	<b>17,706</b>	<b>156,960</b>	<b>172,469</b>	<b>(328)</b>	<b>-0.2%</b>	<b>172,469</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>199,803</b>	<b>246,249</b>	<b>23,512</b>	<b>216,360</b>	<b>246,249</b>	<b>(11,989)</b>	<b>-4.9%</b>	<b>246,249</b>

# Expenditure financed from Grants

WC022 Witzenberg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Budget Year 2015/16								
Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
<b>EXPENDITURE</b>								
<b>Operating expenditure of Transfers and Grants</b>								
National Government:	58,307	57,466	4,694	57,095	57,466	(371)	-0.6%	57,466
Local Government Equitable Share	54,850	54,850	4,571	54,850	54,850	-		54,850
MIG	36	125	8	98	125	(27)	-21.9%	125
MSIG	930	350	70	280	350	(70)	-20.0%	350
FMG	1,450	1,100	35	926	1,100	(174)	-15.8%	1,100
EPWP	1,041	1,041	10	941	1,041	(100)	-9.6%	1,041
Provincial Government:	19,600	14,783	-	-	14,783	(14,783)	-100.0%	14,783
Library MRF	5,628	5,708	-	-	5,708	(5,708)	-100.0%	5,708
Library Conditional Grant	2,061	2,347	-	-	2,347	(2,347)	-100.0%	2,347
Housing	7,550	-	-	-	-	-		-
CDW	144	144	-	-	144	(144)	-100.0%	144
Tariffs	-	870	-	-	870	(870)	-100.0%	870
Department of Local Government	-	-	-	-	-	-		-
Thusong Centre	211	211	-	-	211	(211)	-100.0%	211
Maintenance of Transport Infrastructure	4,007	4,883	-	-	4,883	(4,883)	-100.0%	4,883
Mandela Memorial	-	-	-	-	-	-		-
Long Term Financial Plan	-	620	-	-	620	(620)	-100.0%	620
Compliance Assist	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-		-
None	-	-	-	-	-	-		-
Other grant providers:	255	1,181	556	1,153	1,181	(28)	-2.4%	1,181
Belgium	255	1,181	556	1,153	1,181	(28)	-2.4%	1,181
Total operating expenditure of Transfers and Grants	78,162	73,429	5,250	58,248	73,429	(15,182)	-20.7%	73,429
<b>Capital expenditure of Transfers and Grants</b>								
National Government:	23,104	23,909	4,130	23,446	23,909	(462)	-1.9%	23,909
MIG	19,104	18,979	1,542	19,018	18,979	40	0.2%	18,979
MSIG	-	580	278	580	580	-		580
FMG	-	350	-	314	350	(36)	-10.3%	350
EPWP	-	-	-	-	-	-		-
INEP	4,000	4,000	2,310	3,460	4,000	(540)	-13.5%	4,000
Rural Development	-	-	-	74	-	74		-
Provincial Government:	1,076	28,199	3,346	28,050	28,199	(149)	-0.5%	28,199
Library Conditional Grant	925	1,175	187	820	1,175	(355)	-30.2%	1,175
MRF	151	71	4	70	71	(1)	-0.8%	71
Housing	-	26,798	3,149	27,008	26,798	211	0.8%	26,798
Municipal Infrastructure Support Grant	-	155	7	151	155	(5)	-2.9%	155
Other grant providers:	1,038	1,138	466	466	1,138	(672)	-59.1%	1,138
Public Contribution	-	-	466	466	-	466		-
Belgium	1,038	1,138	-	-	1,138	(1,138)	-100.0%	1,138
Total capital expenditure of Transfers and Grants	25,218	53,245	7,942	51,962	53,245	(1,284)	-2.4%	53,245
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>103,380</b>	<b>126,675</b>	<b>13,192</b>	<b>110,210</b>	<b>126,675</b>	<b>(16,465)</b>	<b>-13.0%</b>	<b>126,675</b>

# Expenditure on councillor allowances and employee benefits

WC022 Witzenberg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Budget Year 2015/16							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>								
Basic Salaries and Wages	8,665	8,665	700	8,380	8,665	(286)	-3%	8,380
Pension and UIF Contributions	-	-	-	-	-	-		-
Medical Aid Contributions	1,004	1,004	80	947	1,004	(58)	-6%	947
Motor Vehicle Allowance	-	-	-	-	-	-		-
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	-	-	-	-		-
<b>Sub Total - Councillors</b>	<b>9,669</b>	<b>9,669</b>	<b>780</b>	<b>9,326</b>	<b>9,669</b>	<b>(343)</b>	<b>-4%</b>	<b>9,326</b>
<b>% increase</b>								
<b>Senior Managers of the Municipality</b>								
Basic Salaries and Wages	3,917	3,917	322	3,847	3,917	(70)	-2%	3,847
Pension and UIF Contributions	637	637	53	611	637	(27)	-4%	611
Medical Aid Contributions	111	111	10	113	111	1	1%	113
Overtime	-	-	-	-	-	-		-
Performance Bonus	785	785	730	730	785	(55)	-7%	730
Motor Vehicle Allowance	859	859	71	820	859	(39)	-5%	820
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	103	103	-	49	103	(54)	-53%	49
Other benefits and allowances	136	136	12	66	136	(70)	-51%	66
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers</b>	<b>6,548</b>	<b>6,548</b>	<b>1,199</b>	<b>6,235</b>	<b>6,548</b>	<b>(313)</b>	<b>-5%</b>	<b>6,235</b>
<b>% increase</b>								
<b>Other Municipal Staff</b>								
Basic Salaries and Wages	78,734	77,773	5,761	68,416	77,773	(9,356)	-12%	68,416
Pension and UIF Contributions	13,726	13,676	1,006	11,988	13,676	(1,687)	-12%	11,988
Medical Aid Contributions	6,191	6,191	461	5,282	6,191	(909)	-15%	5,282
Overtime	7,361	7,423	818	10,639	7,423	3,216	43%	10,639
Performance Bonus	6,826	6,794	541	6,388	6,794	(406)	-6%	6,388
Motor Vehicle Allowance	3,919	4,007	292	3,261	4,007	(746)	-19%	3,261
Cellphone Allowance	-	-	-	-	-	-		-
Housing Allowances	857	857	392	1,333	857	476	55%	1,333
Other benefits and allowances	3,457	3,451	190	2,383	3,451	(1,069)	-31%	2,383
Payments in lieu of leave	750	750	83	495	750	(255)	-34%	495
Long service awards	347	347	39	462	347	116	33%	462
Post-retirement benefit obligations	8,613	8,613	859	10,309	8,613	1,696	20%	10,309
<b>Sub Total - Other Municipal Staff</b>	<b>130,781</b>	<b>129,881</b>	<b>10,442</b>	<b>120,956</b>	<b>129,881</b>	<b>(8,925)</b>	<b>-7%</b>	<b>120,956</b>
<b>% increase</b>								
<b>Total Parent Municipality</b>	<b>146,999</b>	<b>146,099</b>	<b>12,421</b>	<b>136,518</b>	<b>146,099</b>	<b>(9,581)</b>	<b>-7%</b>	<b>136,518</b>

# Performance report

Ref	KPI	Unit of Measurement	Annual Target	Revised Target	Year-To-Date As At June 2016				Performance Comment	Corrective Measures
					Target	Actual	R			
TL1	% Expenditure on Maintenance Budget by Technical Directorate	Percentage of budget spent.	98%	98%	98%	98.78%	G2		[D53] Director: Technical Services: Target achieved. (June 2016)	
TL2	% Expenditure on Capital Budget by Technical Directorate	Percentage of budget spent.	95%	95%	95%	99.50%	G2		[D37] Director: Technical Services: Target achieved. (June 2016)	
TL3	Percentage compliance with drinking water quality standards.	Percentage compliance.	97%	97%	97%	100%	G2		[D46] Manager: Water: Target achieved (June 2016)	[D46] Manager: Water: None (June 2016)
TL4	Number of outstanding valid applications for water services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B		[D139] Manager: Income: Target achieved (June 2016)	
TL5	Number of outstanding valid applications for sewerage services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B		[D140] Manager: Income: Target Achieved (June 2016)	
TL6	Number of outstanding valid applications for electricity services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0.01%	B		[D141] Manager: Income: Target Achieved (June 2016)	
TL7	Number of outstanding valid applications for refuse collection services expressed as a % of total number of billings for the service.	Percentage of outstanding applications.	1%	1%	1%	0%	B		[D142] Manager: Income: Target Achieved (June 2016)	
TL8	Decrease unaccounted water losses.	Percentage water losses.	23%	23%	23%	16%	B		[D45] Manager: Water: Target achieved. (June 2016)	[D45] Manager: Water: Implement WDM strategy and identified measures. (June 2016)
TL9	Decrease unaccounted electricity losses.	Percentage electricity losses.	9%	9%	9%	8.19%	B		[D49] Head: Electrotechnical Services: Target exceeded (June 2016)	[D49] Head: Electrotechnical Services: Target exceeded no corrective measure (June 2016)
TL10	Kilometres of roads upgraded & rehabilitated	Kilometres of roads	2.3	9.41	9.41	10.15	G2		[D42] Manager: Roads & Storm water: Target exceeded (June 2016)	[D42] Manager: Roads & Storm water: None.... (June 2016)
TL11	Number of subsidised serviced sites developed.	Number of serviced plots.	150	600	600	605	G2		[D36] Director: Technical Services: Target exceeded (June 2016)	[D36] Director: Technical Services: n/a (June 2016)
TL12	Provide basic services - number of informal areas with sufficient communal water services points (taps).	Number of informal areas.	3	3	3	3	G		[D47] Manager: Water: All areas serviced. (June 2016)	[D47] Manager: Water: Formalize plots (June 2016)
TL13	Provide basic services - number of informal areas with sufficient communal sanitation services points (toilets).	Number of informal areas.	3	3	3	3	G		[D43] Manager: Sanitation: All identified areas serviced. (June 2016)	[D43] Manager: Sanitation: Formalize plots. (June 2016)
TL14	Improve basic services - number of informal settlements receiving a door-to-door refuse collection and area-cleaning service.	Number of informal areas.	3	3	3	3	G		[D44] Manager: Solid Waste & Cleansing: achieved (June 2016)	
TL15	Number of subsidised electricity connections installed.	Number of connections.	0	158	158	140	O		[D48] Head: Electrotechnical Services: target not met, all customers did not move to Pine Valley stands and/or all customers has not paid yet for their electrical connections. (June 2016)	[D48] Head: Electrotechnical Services: N/A (June 2016)
TL16	Percentage budget spent on Implementation of Workplace Skills Plan.	Percentage of budget spent.	99%	99%	99%	100%	G2		[D116] Manager: Human Resources: Target Achieved (June 2016)	
TL17	Percentage of people from employment equity target groups employed in the three highest levels of management in	Percentage of equity groups	75%	147%	72%	74%	G2		[D115] Manager: Human Resources: Exceed Target (June 2016)	
TL18	Financial viability expressed as Debt-Coverage ratio	Ratio	16	16	16	35	B		[D137] Manager: Financial Administration: Target met (June 2016)	
TL19	Financial viability expressed as Cost-Coverage ratio	Ratio	1.6	1.6	1.6	3.9	B		[D136] Manager: Financial Administration: Target met (June 2016)	
TL20	Financial viability expressed outstanding service debtors	Ratio	44%	44%	44%	55.20%	R		[D138] Manager: Financial Administration: Target not met (June 2016)	[D138] Manager: Financial Administration: Implementation of water management meters (June 2016)
TL21	Opinion of the Auditor-General on annual financial statements of the previous year.	Opinion of AG.	1	1	1	1	G			
TL22	Increased revenue collection	Percentage revenue collected.	96%	192%	96%	94%	O		[D125] Manager: Income: Target not met (June 2016)	[D125] Manager: Income: Water management meters to be implemented. (June 2016)
TL23	Percentage of budget spent on maintenance.	Percentage of budget spent.	98%	98%	98%	98.5%	G2		[D143] Manager: Financial Administration: Target achieved. (June 2016)	
TL24	Percentage spend of capital budget.	Percentage of budget spent.	95%	95%	95%	98.3%	G2		[D144] Manager: Financial Administration: Target achieved. (June 2016)	
TL25	Number of IDP community meetings held.	Number of meetings held.	14	14	14	14	G		[D8] Manager: IDP: Meetings took place as per IDP and Budget Process Plan (May 2016)	
TL26	Number of meetings with inter-governmental partners.	Number of meetings held.	10	10	10	10	G		[D85] Director: Community Services: IGR meeting held on CRDP Sites. IGR EPWP meeting held. (June 2016)	

Ref	KPI	Unit of Measurement	Annual Target	Revised Target	Year-To-Date As At June 2016						Performance Comment	Corrective Measures
					Target	Actual	R					
TL27	Customer satisfaction survey (Score 1-5) - community facilities.	Score of survey.	4	4	4	2.3	R				[D91] Manager: Amenities & Environment: limit funds on previous budget. community members do not want to take part in survey (June 2016)	[D91] Manager: Amenities & Environment: on 2016/2017 capital budget funds were made available for upgrading of community facilities (June 2016)
TL28	% Expenditure on Maintenance Budget by Community Directorate	Percentage of budget spent.	98%	98%	98%	99.9%	G2				[D93] Director: Community Services: Target reached. (June 2016)	
TL29	% Expenditure on Capital Budget by Community Directorate	Percentage of budget spent.	95%	95%	95%	84.9%	O				[D94] Director: Community Services: One capital item in process. (June 2016)	[D94] Director: Community Services: Tender process of Library Modular unit is finalized await delivery. (June 2016)
TL30	Number of account holders subsidised through the municipality's indigent Policy	Number of account holders.	2,750	2,750	2,750	2,754	G2				[D82] Manager: Social Development: not achieved (June 2016)	[D82] Manager: Social Development: more indigent campaigns will be done. more RDP houses are in the process of being erected. outstanding docs are not being submitted on time although follow-ups are done. regular contact for outstanding docs will be done more regular. (June 2016)
TL31	The number of jobs created through municipality's local economic development initiatives including capital projects.	Number of jobs created.	380	380	380	397	G2				[D81] Manager: LED: Target was achieved (June 2016)	[D81] Manager: LED: n/a (June 2016)
TL32	Number of social development programmes implemented	Number of programmes.	19	19	19	24	G2				[D83] Manager: Social Development: achieved (June 2016) [D84] Manager: Social Development: Three trainings as per twinning agreement was done on Basic Administration, Self development and Arts and Craft. (June 2016) [D86] Manager: Social Development: achieved (June 2016) [D87] Manager: Social Development: achieved (June 2016) [D88] Manager: Social Development: achieved (June 2016) [D89] Manager: Social Development: achieved (June 2016) [D90] Manager: Social Development: achieved (June 2016)	[D83] Manager: Social Development: n/a (June 2016) [D84] Manager: Social Development: n/a (June 2016) [D86] Manager: Social Development: n/a (June 2016) [D87] Manager: Social Development: n/a (June 2016) [D88] Manager: Social Development: n/a (June 2016) [D89] Manager: Social Development: n/a (June 2016) [D90] Manager: Social Development: n/a (June 2016)
TL33	Number of housing opportunities provided per year.	Number of top structures.	0	0	0	0	N/A					
TL34	Number of Rental Stock transferred	Number of properties transferred.	100	40	55	45	O				[D80] Manager: Human Settlements: Due to unforeseen circumstance and problems for example lost original title deeds of the mother erven and erven not registered in Land Surveyors Offices the transfer process are very slow (June 2016)	[D80] Manager: Human Settlements: Attorney needs to fast track the process of registration to get title deeds issued quicker (June 2016)
TL35	Revisit Municipal Land Audit and draw up an implementation plan. Phase implementation from 14/15 onwards.	Phased implementation	1	1	1	1	G				[D14] Manager: Property: Achieved (June 2016)	
TL36	Compile & Implementation of LED Strategy	Phased implementation	1	1	1	1	G				[D58] Manager: LED: achieved (June 2016)	[D58] Manager: LED: n/a (June 2016)

# **Municipal Manager's quality certification**

## **Quality Certificate**

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the quarterly budget assessments 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                26 July 2016