

Witzenberg Municipality

EXPENDITURE BY TYPE

SCHEDULE 2 (b)	Preceding Year	Current Year			Variance B vs C	Medium Term Revenue and Expenditure Framework				
	2006/07	2007/08				Budget Year 2008/09		Budget Year +1 2009/10		Budget Year 2010/11
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast		Budget	Variance D vs E	Budget	Variance E vs F	Budget
	R'000 A	R'000 B	R'000 C	R'000 D		R'000 E		R'000 F		R'000 G
Operating Expenditure by Item										
Employee related costs - Salaries & Wages	40,544	43,569	42,836	41,761	-1.68%	51,694	20.68%	58,263	12.71%	65,146
Employee related costs - Social contributions	9,284	10,495	10,034	9,909	-4.39%	11,849	18.09%	13,293	12.19%	14,821
Less: Employee related costs capitalised	0	0	0	0	0.00%	0	0.00%	0	0.00%	0
Less: Employee related costs transferred	0	0	0	0	0.00%	0	0.00%	0	0.00%	0
Remuneration of Councillors	4,140	4,545	4,590	4,549	0.99%	5,050	10.02%	5,544	9.78%	6,088
Bad Debts	7,693	7,097	7,706	7,761	8.58%	6,521	-15.38%	5,255	-19.41%	3,528
Collection costs	130	188	190	190	1.06%	193	1.58%	199	3.11%	216
Repairs and maintenance	6,921	8,052	8,449	8,448	4.93%	9,507	12.52%	8,941	-5.95%	9,713
Interest on external borrowings	11,535	10,480	9,005	9,005	-14.07%	11,860	31.70%	13,020	9.78%	14,443
Redemption payments on external borrowings	6,988	6,298	5,437	5,437	-13.67%	5,634	3.62%	6,102	8.31%	6,575
Bulk purchases	30,088	31,289	34,351	34,351	9.79%	47,147	37.25%	63,177	34.00%	84,265
Contracted services	5,349	6,583	6,349	6,305	-3.55%	7,397	16.51%	7,885	6.60%	8,556
Expenditure of Grants and subsidies	6,749	9,343	7,450	7,450	-20.26%	10,835	45.44%	12,495	15.32%	13,820
General Expenses - other	15,952	18,636	20,603	20,063	10.55%	23,419	13.67%	25,193	7.58%	27,599
Loss on disposal of property, plant and equipment	0	0	0	0	0.00%	0	0.00%	0	0.00%	0
Internal Charges	16,753	18,935	19,163	16,977	1.20%	21,784	13.68%	24,183	11.01%	26,581
Contributions from operating to Capital Layout	0	0	0	0	0.00%	0	0.00%	0	0.00%	0
Contributions (from)/ to Reserves	794	75	1,714	214	2185.33%	234	-86.35%	244	4.27%	258
Total Expenditure by Item	R 162,920	R 175,585	R 177,877	R 172,420	1.31%	R 213,124	19.82%	R 243,794	14.39%	R 281,609

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11
Variance F vs G
11.81%
11.49%
0.00%
0.00%
9.81%
-32.86%
8.54%
8.63%
10.93%
7.75%
33.38%
8.51%
10.60%
9.55%
0.00%
9.92%
0.00%
5.74%
15.51%