

# Witzenberg Municipality

## EXPENDITURE BY TYPE

SCHEDULE 2 (b)	Preceding Year	Current Year				Medium Term Revenue and Expenditure Framework					
	2007/08	2008/09				Budget Year 2009/10		Budget Year +1 2010/11		Budget Year +2 2011/12	
	Audited Actual	Approved Budget	Adjusted Budget	Full Year Forecast	Variance B vs C	Budget	Variance C vs E	Budget	Variance E vs F	Budget	Variance F vs G
	R'000 A	R'000 B	R'000 C	R'000 D		R'000 E		R'000 F		R'000 G	
<b><u>Operating Expenditure by Item</u></b>											
Employee related costs - Salaries & Wages	41 920	51 694	49 159	49 404	-4.90%	60 286	22.63%	69 279	14.92%	74 799	7.97%
Employee related costs - Social contributions	9 784	11 849	11 291	11 050	-4.71%	13 377	18.47%	15 403	15.15%	16 567	7.56%
Less: Employee related costs capitalised	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Less: Employee related costs transferred	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Remuneration of Councillors	4 552	5 050	5 095	4 387	0.89%	5 630	10.50%	5 988	6.36%	6 323	5.59%
Bad Debts	13 198	6 521	13 058	12 500	100.25%	5 628	-56.90%	3 634	-35.43%	1 042	-71.33%
Collection costs	72	193	118	105	-38.86%	193	63.56%	199	3.11%	216	8.54%
Repairs and maintenance	8 168	9 507	10 262	8 887	7.94%	8 960	-12.69%	8 930	-0.33%	10 462	17.16%
Interest on external borrowings	10 484	11 860	10 280	10 225	-13.32%	14 286	38.97%	15 173	6.21%	15 667	3.26%
Redemption payments on external borrowings	10 041	5 634	10 368	10 368	84.03%	7 650	-26.22%	7 717	0.88%	8 194	6.18%
Bulk purchases	32 598	47 147	46 985	42 781	-0.34%	60 528	28.82%	77 457	27.97%	86 845	12.12%
Contracted services	6 332	7 397	6 545	7 170	-11.52%	7 675	17.27%	8 190	6.71%	8 868	8.28%
Expenditure of Grants and subsidies	6 730	10 835	11 326	10 955	4.53%	21 205	87.22%	21 610	1.91%	24 073	11.40%
General Expenses - other	19 256	23 419	24 274	25 917	3.65%	27 593	13.67%	29 890	8.32%	32 824	9.82%
Loss on disposal of property, plant and equipment	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Internal Charges	18 444	21 784	21 561	21 557	-1.02%	20 802	-3.52%	12 437	-40.21%	13 995	12.53%
Contributions from operating to Capital Layout	0	0	0	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Contributions (from)/ to Reserves	3 884	234	872	517	272.65%	5 479	528.33%	6 018	9.84%	6 131	1.88%
<b>Total Expenditure by Item</b>	<b>R 185 463</b>	<b>R 213 124</b>	<b>R 221 194</b>	<b>R 215 823</b>	<b>3.79%</b>	<b>R 259 292</b>	<b>17.22%</b>	<b>R 281 925</b>	<b>8.73%</b>	<b>R 306 006</b>	<b>8.54%</b>