

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
May 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

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At the municipal offices

or

at www.kareeberg.co.za

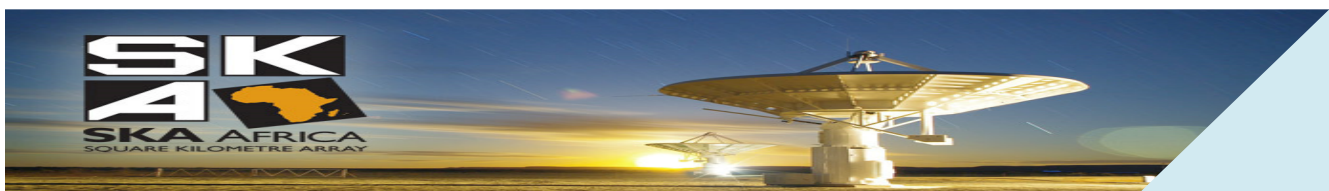
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Introduction

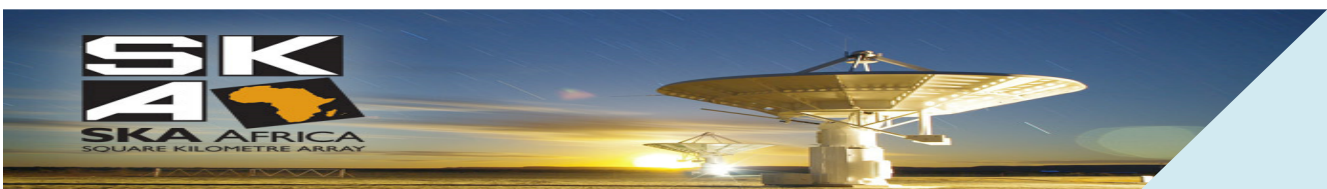
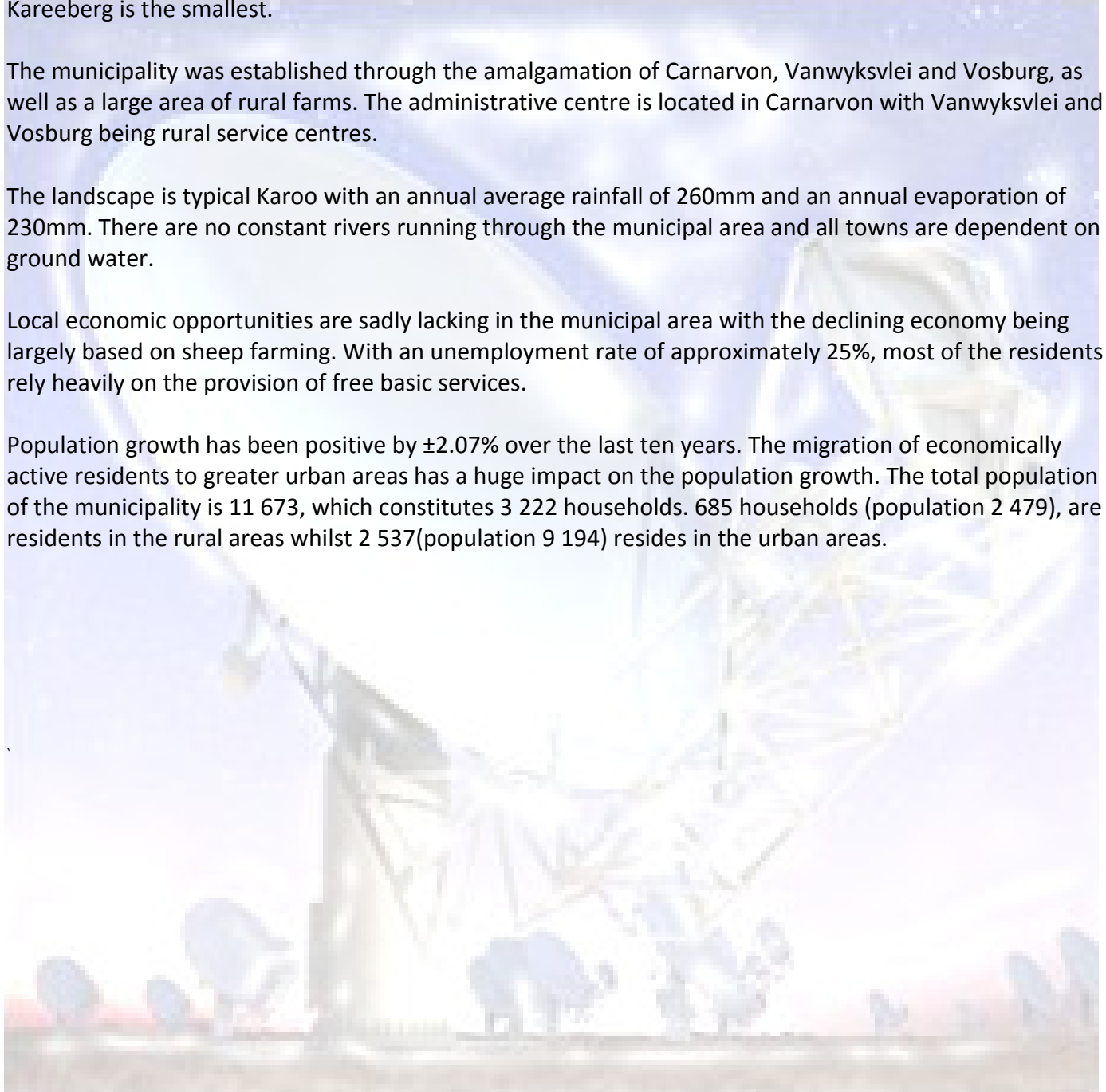
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

The landscape is typical Karoo with an annual average rainfall of 260mm and an annual evaporation of 230mm. There are no constant rivers running through the municipal area and all towns are dependent on ground water.

Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With an unemployment rate of approximately 25%, most of the residents rely heavily on the provision of free basic services.

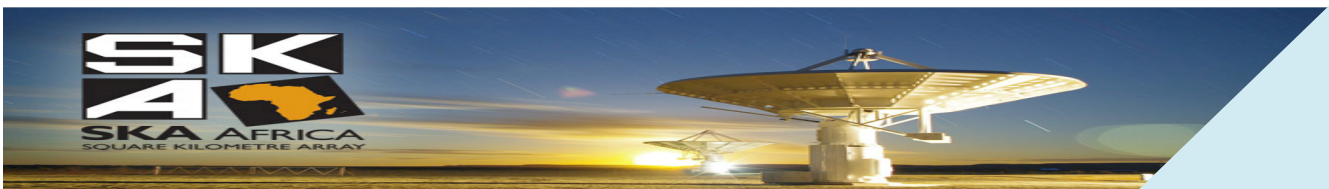
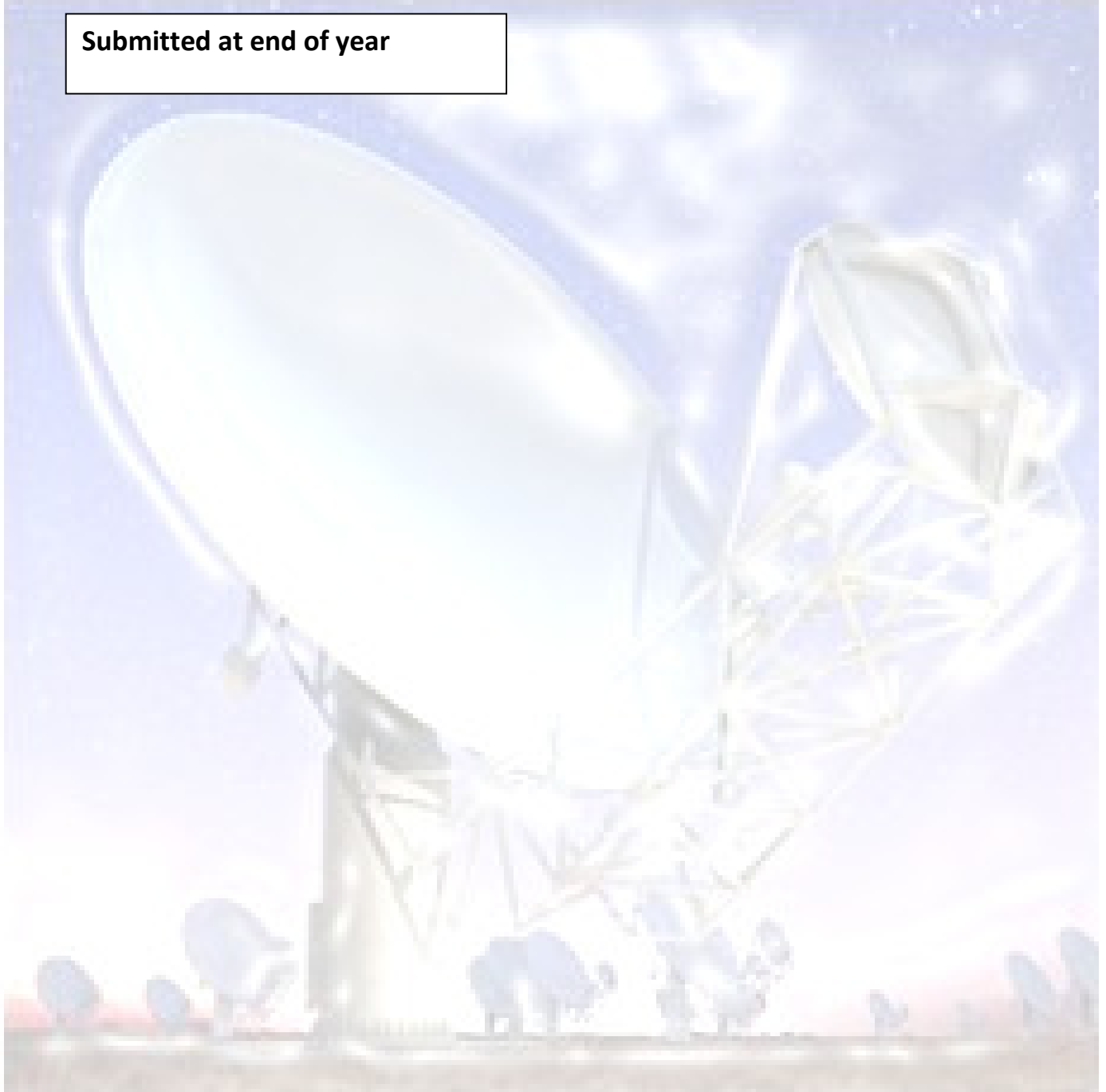
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population 2 479), are residents in the rural areas whilst 2 537 (population 9 194) resides in the urban areas.



1. PART 1 – IN-YEAR REPORT

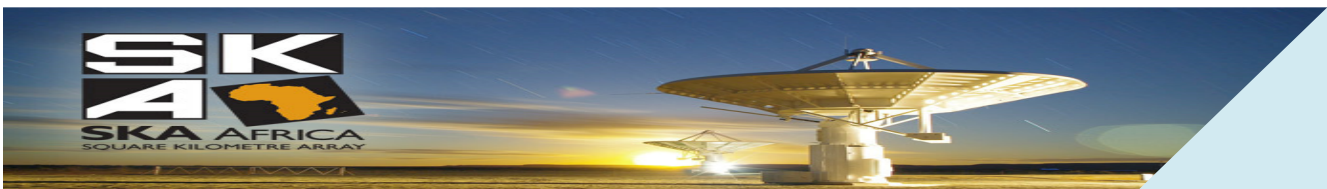
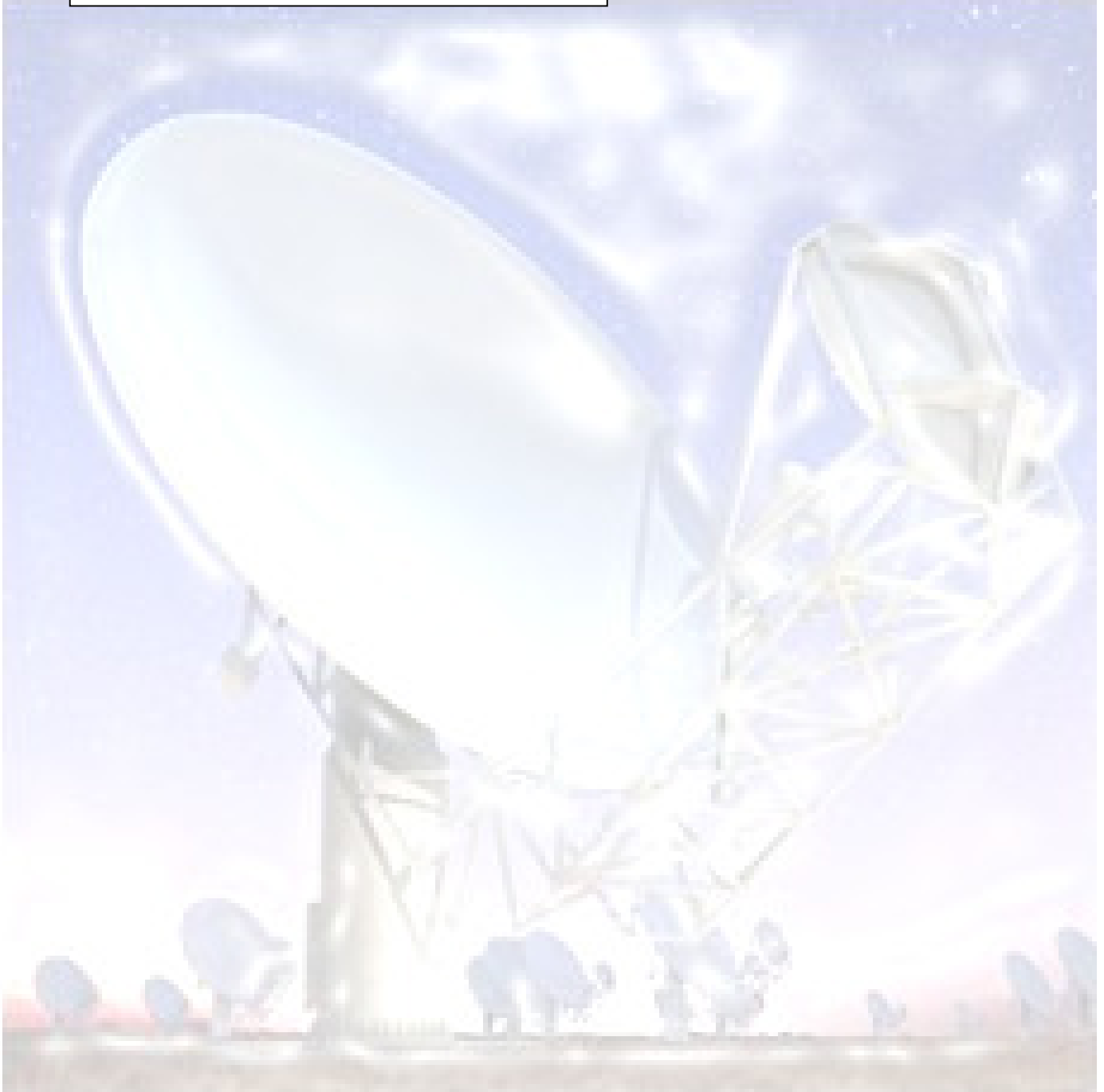
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

Over expenditure for the transport of water to Vanwyksvlei has been condoned by council.

The resources available for working capital has increased due to the receipt of the last instalment of the equitable share. The MIG projects are under way and will be completed by 30 June 2015. Credit control must be applied rigorously to ensure constant cash flow. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

Over spending on votes and type of expenditure not condoned will result in unauthorised expenditure which will result in a qualification. Attention is drawn to Table C4 as well as the breakdown of "other expenditure".

NB: The PMS Framework for 2014-2015 has now been approved.

The audit action plan has not yet been approved.

The internal audit work plan, charter and risk assessment for 2014-2015 has not yet been approved.

Internal audit reports for the second and third quarters were received.

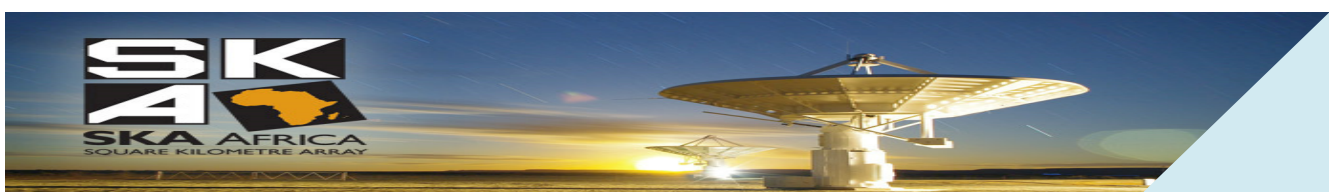
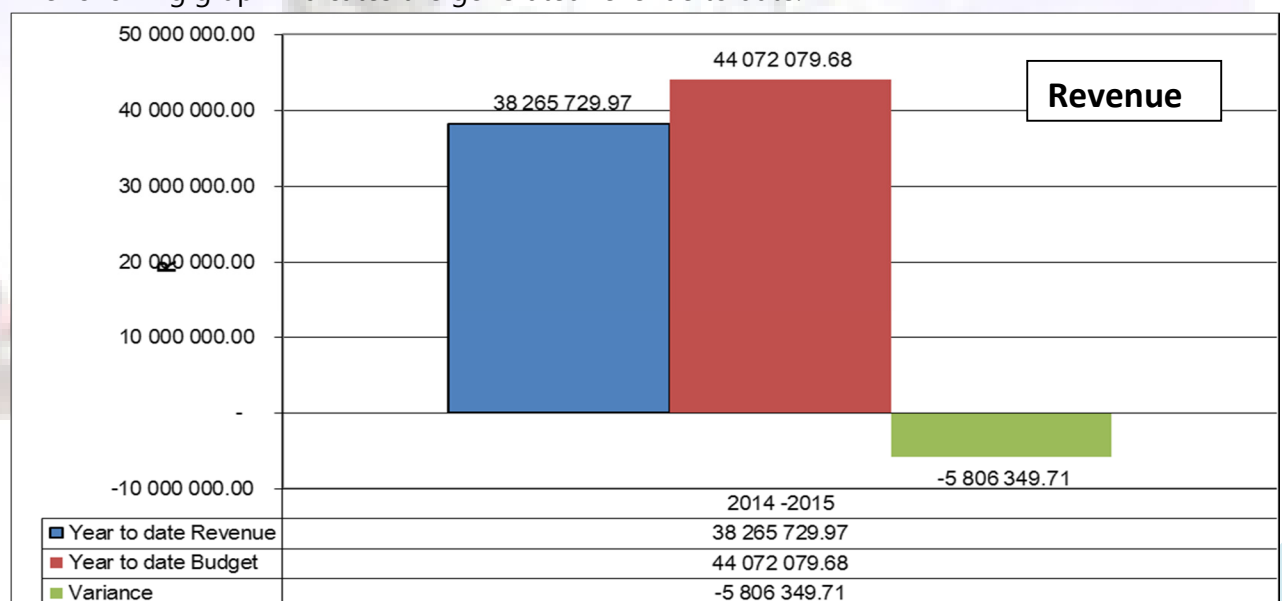
No audit committee meeting was held in quarter three as well as thus far in quarter four due to lack of a quorum.

Consolidated performance

Revenue by source

Revenue is under received by 13% (R 5.8million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

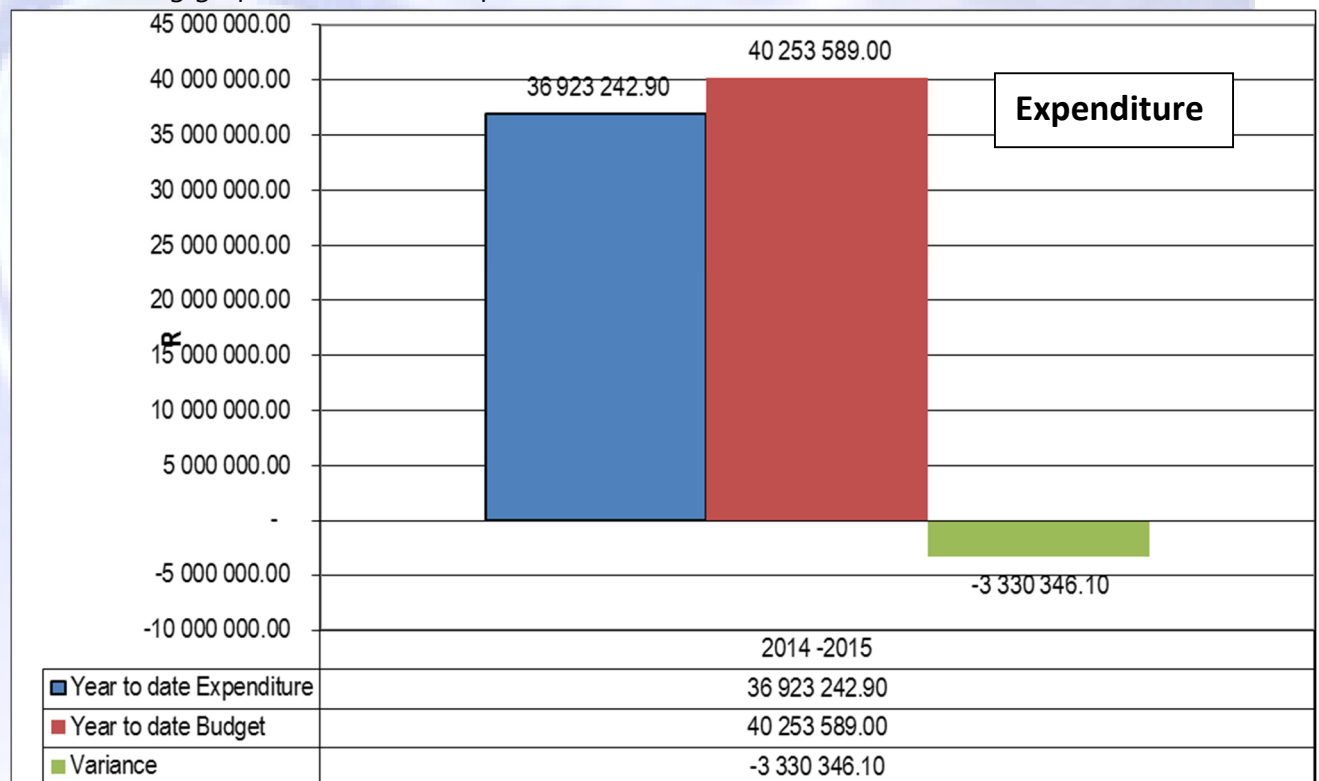
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is underspent by 8% (R 3.3million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses. Annual audit costs to the amount of R 2million has been paid as well. Salaries previously allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 129 685 already. Other expenditure items overspent are audit costs and personnel costs. The cost of fuel will also be taxed heavily for the duration of the budget period.

The following graph indicates the expenditure incurred to date.

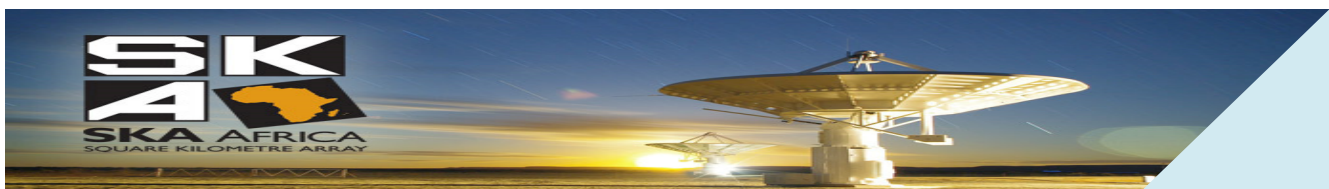


Capital expenditure

Tender for the upgrading of roads in Carnarvon and Vanwyksvlei have been awarded. The upgrading of cemeteries in Vanwyksvlei and Vosburg have been approved. The progress on capital projects will be highlighted in table SC 1.

Cash flows

The municipality has a positive cash flow for the year to date of R 7.6million. This is due to the receipt of the last instalment of the equitable share. Salaries previously funded from MSIG also has an influence on the cash flow.



The following table indicates the funds available for working capital requirements:

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	28 600 419.80	30 289 830.08
Long term investments	-	-
	28 600 419.80	30 289 830.08
Less:	6 455 487.54	7 043 469.14
Unspent conditional grants	6 455 487.54	7 043 469.14
Net cash resources available for internal distribution	22 144 932.26	23 246 360.94
Less amounts allocated to:	21 490 778.45	21 549 565.05
Capital replacement reserve	11 347 811.51	11 347 811.51
Housing development fund	37 648.62	37 648.62
Employee benefits	9 469 201.79	9 544 632.13
Retention	636 116.53	619 472.79
Resources available / (shortfall) for working capital requirements	654 153.81	1 696 795.89

1.3.2 Material variances from SDBIP(31 March 2015)

The service delivery and budget implementation plan has been reviewed and the following defects in service delivery are highlighted.

- Implement a performance management system.
- Public meetings not held regularly.
- Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- Oversee that training in terms of the Skills Development Plan is being implemented.
- Ensure that the recommendations in the external audit report is successfully implemented.
- Internal audit queries must be finalised.
- To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- 4 Ward Committee meetings per annum
- Facilitate community meetings for Mayor per town.
- Managing maintenance of cemeteries.
- The dumping of all waste at the waste sites and administering the maintenance of the dumping site.
- Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- Managing total water supply system to ensure sufficient water provision.
- Application of relevant legislation – on-going.



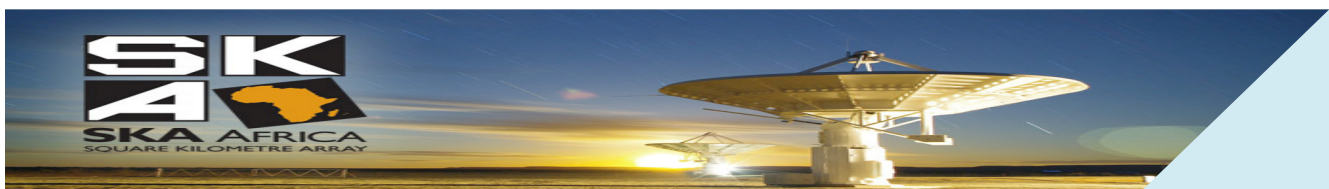
- (o) Manage maintenance all electrical distribution machinery and mechanical equipment. (excl. Eskom)
- (p) Manage maintenance of assets.
- (q) Managing of personnel - training in capacity building and legislation.
- (r) Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

- (a) The municipal manager must develop and implement a performance management system.
- (b) Council only held community meetings during February. The budget roadshow was held during May.
- (c) All documentation must be reviewed and updated regularly(recruitment policy).
- (d) Lobby for more funding from LGSETA.
- (e) The recommendations in the external audit report must be applied.
- (f) Internal audit queries must be finalised.
- (g) The IDP must be aligned to the budget.
- (h) Ward councillors must convene ward committee meetings as stipulated.
- (i) The Mayor must convene community meetings as stipulated.
- (j) Cemeteries must be maintained.
- (k) Waste sites must be maintained continuously.
- (l) Construction of an additional pond is important to curb the overflow.
- (m) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (n) Legislation must be adhered to.
- (o) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (p) Continuous maintenance of assets is a challenge due to the lack of cash.
- (q) Cash restraints hamper training.
- (r) Continuous maintenance of vehicles is a challenge due to the lack of cash.

1.3.4 Conclusion

Council as well as management will have to support strict budget control and rigorous application of the credit control by-law for the municipality to survive.



1.3.5 Material variance explanations

The following is an explanation of material variances in the municipality's performance:

Supporting Table SC1 Material variance explanations - M11 May 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	29 891.13	16.9%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - outstanding debtors	(410.57)	-14.8%	Very little revenue - not material	No steps needed
	Fines	(5 757.00)	-60.5%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	(4 320.20)	-42.3%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	(973.42)	-14.0%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(5 393 000.00)	-26.3%	All operational grants budgeted for, have not been accounted for yet	No steps needed
	Other revenue	(264 320.75)	-26.1%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Employee related costs	(1 742 986.48)	-12.3%	Annual contributions to employee benefits have not yet been done	No steps needed
	Debt impairment	(225 000.00)	-100.0%	No contributions have yet been made	No steps needed
	Depreciation & asset impairment	(1 943 709.00)	-100.0%	No contributions have yet been made	No steps needed
	Other materials	150 800.00	36.6%	Unforeseen repairs were needed for sanitation truck	No steps needed
	Contracted services	(87 768.82)	-18.8%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	766 570.00	10.2%	Last installment of equitable share was received and expended	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	593 657.61	56.6%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg	44 335.80	11.1%	Project has commenced	
	Establishment of cemeteries - Vanwyksvlei	56 994.10	14.2%	Project has commenced	
	Upgrade of roads - Carnarvon	987 676.66	56.4%	Project has commenced	
	Upgrade of roads - Vanwyksvlei	78 557.45	7.9%	Project has commenced	
	High mast light Schietfontein		0.0%	Project has been registered	
	High mast light Vosburg		0.0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0.0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0.0%	Project has been registered	
	Upgrade of sports field	765 094.00	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Carnarvon	1 234 906.00	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Vosburg	236 969.00	110.1%	EPWP funding	
4	Financial Position				
5	Cash Flow				
	April 2015	5 988 412.94		Equitable share	
6	Measureable performance				
7	Municipal Entities				

1.4 In-year budget statement tables

Monthly Budget Statements

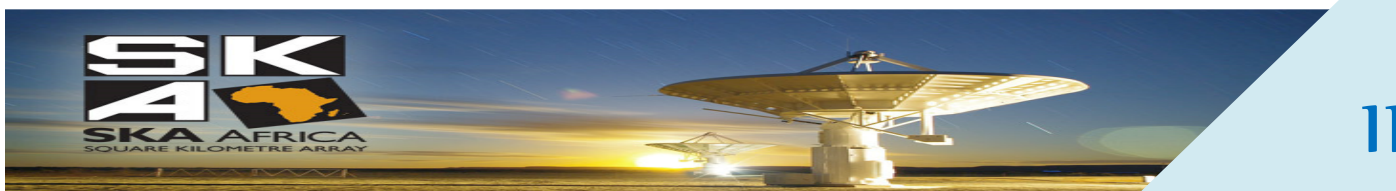
Table C1 Monthly Budget Statement - Summary - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 424 239.00	4 331 323.00	4 331 323.00	14 647.36	4 374 058.60	4 318 551.00	55 507.60	1.29%	4 331 323.00
Service charges	16 998 357.00	18 018 052.00	18 018 052.00	1 377 310.16	16 317 681.22	16 576 162.00	-258 480.78	-1.56%	18 018 052.00
Investment revenue	1 338 198.00	1 300 300.00	1 300 300.00	65 331.70	1 217 122.21	1 191 097.00	26 025.21	2.18%	1 300 300.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	15 096 000.00	20 489 000.00	-5 393 000.00	-26.32%	20 489 000.00
Other own revenue	2 037 892.00	7 840 326.00	7 840 326.00	48 795.54	1 260 867.94	1 497 269.68	-236 401.74	-15.79%	7 840 326.00
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 506 084.76	38 265 729.97	44 072 079.68	-5 806 349.71	-13.17%	51 979 001.00
Employee costs	13 236 783.00	15 378 405.00	15 378 405.00	1 165 099.23	12 458 753.52	14 201 740.00	-1 742 986.48	-12.27%	15 378 405.00
Remuneration of Councillors	1 912 960.00	2 018 982.00	2 018 982.00	249 412.18	1 832 523.61	1 850 731.00	-18 207.39	-0.98%	2 018 982.00
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	1 943 709.00	-1 943 709.00	-100.00%	3 671 152.00
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-	531 013.00
Materials and bulk purchases	8 399 186.00	8 975 045.00	8 975 045.00	601 435.82	7 881 351.38	8 308 071.00	-426 719.62	-5.14%	8 975 045.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	8 302 311.00	7 535 741.00	766 570.00	10.17%	8 302 311.27
Other expenditure	12 583 413.00	14 902 092.67	14 902 092.67	306 981.91	6 448 303.39	6 413 597.00	34 706.39	0.54%	14 902 092.67
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 322 929.14	36 923 242.90	40 253 589.00	-3 330 346.10	-8.27%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-816 844.38	1 342 487.07	3 818 490.68	-2 476 003.61	-64.84%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	4 273 623.33	19 848 000.00	-15 574 376.67	-78.47%	19 848 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68	-18 050 380.28	-76.27%	18 048 000.06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68	-18 050 380.28	-76.27%	18 048 000.06
Capital expenditure & funds sources									
Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00
Capital transfers recognised	7 357 500.07	19 848 000.00	19 848 000.00	-	4 273 623.33	19 848 000.00	-15 574 376.67	-78.47%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	677.46	15 563.11	-	15 563.11	#DIV/0!	-
Total sources of capital funds	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00
Financial position									
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91		30 137 524.73				28 888 688.91
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39		121 548 469.78				125 792 507.39
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33		9 207 853.68				6 584 740.33
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00		11 811 033.50				13 498 884.00
Community wealth/Equity	125 049 643.00	134 597 572.13	134 597 572.13		130 667 107.33				134 597 572.13
Cash flows									
Net cash from (used) operating	7 025 179.15	21 589 452.06	21 589 452.06	-1 776 561.44	10 170 524.33	25 965 399.73	-15 794 875.40	-60.83%	21 589 452.06
Net cash from (used) investing	-7 625 313.50	-19 838 955.00	-19 838 955.00	82 651.16	-4 197 721.39	-19 839 724.00	15 642 002.61	-78.84%	-19 838 955.00
Net cash from (used) financing	8 650.00	29 000.00	29 000.00	4 500.00	15 610.00	31 366.00	-15 756.00	-50.23%	29 000.00
Cash/cash equivalents at the month/year end	22 612 006.86	22 868 889.06	24 391 503.92	-	28 600 419.80	27 246 433.73	1 353 986.07	4.97%	24 391 503.92
Debtors & creditors analysis	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
Debtors Age Analysis									
Total By Revenue Source	160 947.31	306 719.87	250 922.40	209 723.89	329 932.29	3 481 248.99	-	-	4 739 494.75
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
Governance and administration	31 990 403.00	53 780 274.00	53 780 274.00	125 593.80	26 194 804.68	51 536 785.00	-25 341 980.32	-49.17%	53 780 274.00
Executive and council	22 005 444.00	39 156 412.00	39 156 412.00	67 401.70	15 105 853.32	41 959 247.00	-26 853 393.68	-64.00%	39 156 412.00
Budget and treasury office	9 984 959.00	14 623 862.00	14 623 862.00	58 192.10	11 088 951.36	9 577 538.00	1 511 413.36	15.78%	14 623 862.00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	88 894.00	24 755.00	24 755.00	2 184.80	19 711.80	20 088.00	-376.20	-1.87%	24 755.00
Community and social services	13 345.00	6 650.00	6 650.00	1 685.80	11 118.80	5 385.00	5 733.80	106.48%	6 650.00
Sport and recreation	74 874.00	17 400.00	17 400.00	499.00	8 273.00	14 114.00	-5 841.00	-41.38%	17 400.00
Public safety	675.00	705.00	705.00	-	320.00	589.00	-269.00	-45.67%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 966.00	2 000.00	2 000.00	840.00	5 050.00	1 150.00	3 900.00	339.13%	2 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966.00	2 000.00	2 000.00	840.00	5 050.00	1 150.00	3 900.00	339.13%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736.00	18 019 972.00	18 019 972.00	1 377 466.16	16 319 786.82	11 661 928.00	4 657 858.82	39.94%	18 019 972.00
Electricity	7 936 896.00	7 981 626.00	7 981 626.00	538 114.97	6 877 776.12	4 932 525.00	1 945 251.12	39.44%	7 981 626.00
Water	4 198 770.00	4 137 677.00	4 137 677.00	346 796.52	3 951 415.62	3 117 546.00	833 869.62	26.75%	4 137 677.00
Waste water management	2 722 357.00	2 478 859.00	2 478 859.00	207 384.03	2 360 677.48	1 581 415.00	779 262.48	49.28%	2 478 859.00
Waste management	3 120 713.00	3 421 810.00	3 421 810.00	285 170.64	3 129 917.60	2 030 442.00	1 099 475.60	54.15%	3 421 810.00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999.00	71 827 001.00	71 827 001.00	1 506 084.76	42 539 353.30	63 219 951.00	-20 680 597.70	-32.71%	71 827 001.00
Expenditure - Standard									
Governance and administration	27 776 312.00	32 218 112.00	32 218 112.00	959 564.12	20 761 296.06	20 973 260.00	-211 963.94	-1.01%	32 218 112.00
Executive and council	18 234 467.00	21 697 749.00	21 697 749.00	413 884.61	12 762 612.70	12 810 579.00	-47 966.30	-0.37%	21 697 749.00
Budget and treasury office	7 265 727.00	8 432 117.00	8 432 117.00	382 046.86	6 365 042.69	6 094 273.00	270 769.69	4.44%	8 432 117.00
Corporate services	2 276 118.00	2 088 246.00	2 088 246.00	163 632.65	1 633 640.67	2 068 408.00	-434 767.33	-21.02%	2 088 246.00
Community and public safety	1 953 690.00	2 224 861.00	2 224 861.00	147 761.99	1 647 426.23	3 874 025.00	-2 226 598.77	-57.48%	2 224 861.00
Community and social services	1 127 754.00	1 369 344.00	1 369 344.00	102 597.92	1 021 437.83	1 778 554.00	-757 116.17	-42.57%	1 369 344.00
Sport and recreation	715 828.00	687 128.00	687 128.00	43 429.67	584 881.40	1 280 119.00	-695 237.60	-54.31%	687 128.00
Public safety	76 667.00	111 134.00	111 134.00	1 734.40	37 994.67	793 871.00	-755 876.33	-95.21%	111 134.00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441.00	57 255.00	57 255.00	-	3 112.33	21 481.00	-18 368.67	-85.51%	57 255.00
Economic and environmental services	2 561 101.00	2 970 896.00	2 970 896.00	193 636.89	1 950 828.91	1 916 016.00	34 812.91	1.82%	2 970 896.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101.00	2 970 896.00	2 970 896.00	193 636.89	1 950 828.91	1 916 016.00	34 812.91	1.82%	2 970 896.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192.00	16 365 132.00	16 365 132.00	1 021 966.14	12 563 691.70	13 490 289.00	-926 597.30	-6.87%	16 365 132.00
Electricity	8 449 290.00	9 310 584.00	9 310 584.00	602 538.96	7 851 965.87	7 711 850.00	140 115.87	1.82%	9 310 584.00
Water	1 064 209.00	1 166 396.00	1 166 396.00	48 108.82	690 823.18	1 067 547.00	-376 723.82	-35.29%	1 166 396.00
Waste water management	2 803 791.00	2 805 582.00	2 805 582.00	352 722.47	3 613 628.13	2 089 853.00	1 523 775.13	72.91%	2 805 582.00
Waste management	2 605 902.00	3 082 570.00	3 082 570.00	18 595.89	407 274.52	2 621 039.00	-2 213 764.48	-84.46%	3 082 570.00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295.00	53 779 001.00	53 779 001.00	2 322 929.14	36 923 242.90	40 253 590.00	-3 330 347.10	-8.27%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-816 844.38	5 616 110.40	22 966 361.00	-17 350 250.60	-75.55%	18 048 000.00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444.00	39 156 412.00	39 156 412.00	67 401.70	15 105 853.32	41 959 247.00	-26 853 393.68	-64.00%	39 156 412.00
Vote 2 - Budget and Treasury	9 984 959.00	14 623 862.00	14 623 862.00	58 192.10	11 088 951.36	9 577 538.00	1 511 413.36	15.78%	14 623 862.00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 345.00	6 650.00	6 650.00	1 685.80	11 118.80	5 385.00	5 733.80	106.48%	6 650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675.00	705.00	705.00	-	320.00	589.00	-269.00	-45.67%	705.00
Vote 9 - Sport and Recreation	74 874.00	17 400.00	17 400.00	499.00	8 273.00	14 114.00	-5 841.00	-41.38%	17 400.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713.00	3 421 810.00	3 421 810.00	285 170.64	3 129 917.60	2 030 442.00	1 099 475.60	54.15%	3 421 810.00
Vote 12 - Waste Water Management	2 722 357.00	2 478 859.00	2 478 859.00	207 384.03	2 360 677.48	1 581 415.00	779 262.48	49.28%	2 478 859.00
Vote 13 - Road Transport	3 966.00	2 000.00	2 000.00	840.00	5 050.00	1 150.00	3 900.00	339.13%	2 000.00
Vote 14 - Water	4 198 770.00	4 137 677.00	4 137 677.00	346 796.52	3 951 415.62	3 117 546.00	833 869.62	26.75%	4 137 677.00
Vote 15 - Electricity	7 936 896.00	7 981 626.00	7 981 626.00	538 114.97	6 877 776.12	4 932 525.00	1 945 251.12	39.44%	7 981 626.00
Total Revenue by Vote	50 061 999.00	71 827 001.00	71 827 001.00	1 506 084.76	42 539 353.30	63 219 951.00	-20 680 597.70	-32.71%	71 827 001.00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467.00	21 697 749.00	21 697 749.00	413 884.61	12 762 612.70	12 810 579.00	-47 966.30	-0.37%	21 697 749.00
Vote 2 - Budget and Treasury	7 265 727.00	8 432 117.00	8 432 117.00	382 046.86	6 365 042.69	6 094 273.00	270 769.69	4.44%	8 432 117.00
Vote 3 - Corporate Services	2 276 118.00	2 088 246.00	2 088 246.00	163 632.65	1 633 640.67	2 068 408.00	-434 767.33	-21.02%	2 088 246.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441.00	57 255.00	57 255.00	-	3 112.33	21 481.00	-18 368.67	-85.51%	57 255.00
Vote 6 - Community and Social Services	1 127 754.00	1 369 344.00	1 369 344.00	102 597.92	1 021 437.83	1 778 554.00	-757 116.17	-42.57%	1 369 344.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667.00	111 134.00	111 134.00	1 734.40	37 994.67	793 871.00	-755 876.33	-95.21%	111 134.00
Vote 9 - Sport and Recreation	715 828.00	687 128.00	687 128.00	43 429.67	584 881.40	1 280 119.00	-695 237.60	-54.31%	687 128.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902.00	3 082 570.00	3 082 570.00	18 595.89	407 274.52	2 621 039.00	-2 213 764.48	-84.46%	3 082 570.00
Vote 12 - Waste Water Management	2 803 791.00	2 805 582.00	2 805 582.00	352 722.47	3 613 628.13	2 089 853.00	1 523 775.13	72.91%	2 805 582.00
Vote 13 - Road Transport	2 561 101.00	2 970 896.00	2 970 896.00	193 636.89	1 950 828.91	1 916 016.00	34 812.91	1.82%	2 970 896.00
Vote 14 - Water	1 064 209.00	1 166 396.00	1 166 396.00	48 108.82	690 823.18	1 067 547.00	-376 723.82	-35.29%	1 166 396.00
Vote 15 - Electricity	8 449 290.00	9 310 584.00	9 310 584.00	602 538.96	7 851 965.87	7 711 850.00	140 115.87	1.82%	9 310 584.00
Total Expenditure by Vote	47 214 295.00	53 779 001.00	53 779 001.00	2 322 929.14	36 923 242.90	40 253 590.00	-3 330 347.10	-8.27%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-816 844.38	5 616 110.40	22 966 361.00	-17 350 250.60	-75.55%	18 048 000.00

Variances in year to date revenue

Vote 1. Conditional grants will only be recognised as revenue in June 2015.

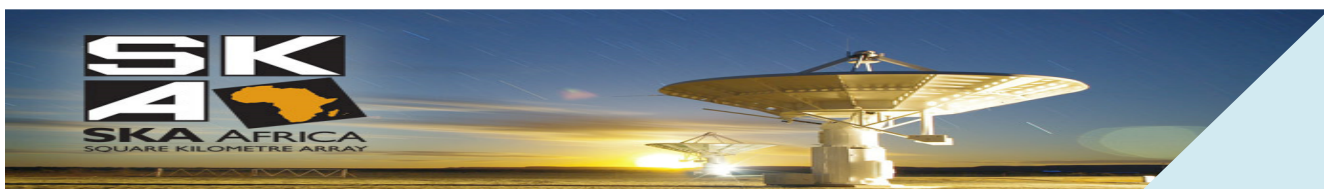
Vote 2. Property rates have been levied.

Vote 6. Grave fees are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.



Vote 12.Effluent from waste water is more due to higher usage.

Vote 13.Testing ground is utilised more than budgeted for.

Vote 14.Usage has increased.

Vote 15.Usage has increased.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 2. Audit fees have been expended.

Vote 3. Contributions to employee benefits still to be made.

Vote 5. Expenditure for repairs and maintenance is hampered by lack of available cash.

Vote 6. Expenditure for repairs and maintenance is hampered by lack of available cash.

Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

Vote 9. Expenditure for repairs and maintenance is hampered by lack of available cash.

Vote 11.Salaries and wages will be allocated from vote 12 in June 2015.

Vote 12.Salaries and wages will be allocated to vote 11 in June 2015.

Vote 14.Expenditure for repairs and maintenance is hampered by lack of available cash.



Monthly Budget Statements (cont.)

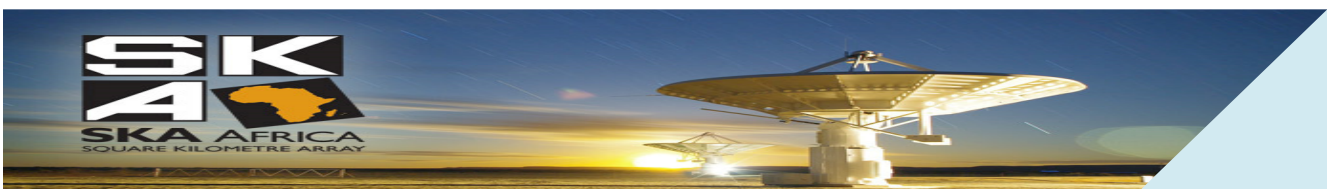
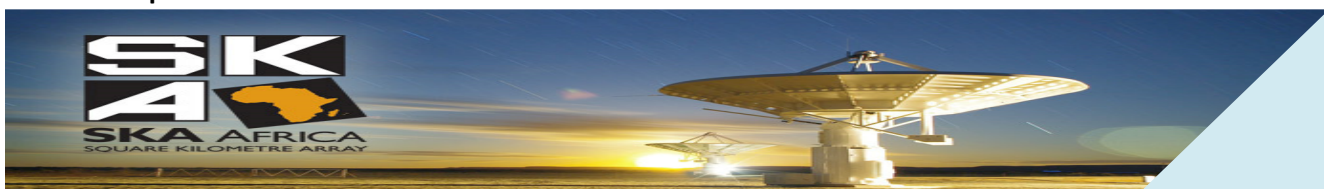


Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue By Source									
Property rates	4 237 388.00	4 141 323.00	4 141 323.00	-	4 166 939.47	4 141 323.00	25 616.47	1%	4 141 323.00
Property rates - penalties & collection charges	186 851.00	190 000.00	190 000.00	14 647.36	207 119.13	177 228.00	29 891.13	17%	190 000.00
Service charges - electricity revenue	7 610 610.00	7 980 926.00	7 980 926.00	538 114.97	6 877 696.12	7 342 260.00	-464 563.88	-6%	7 980 926.00
Service charges - water revenue	3 872 495.00	4 137 237.00	4 137 237.00	346 796.52	3 951 355.62	3 806 154.00	145 201.62	4%	4 137 237.00
Service charges - sanitation revenue	2 396 121.00	2 478 859.00	2 478 859.00	207 384.03	2 360 677.48	2 280 486.00	80 191.48	4%	2 478 859.00
Service charges - refuse revenue	3 119 131.00	3 421 030.00	3 421 030.00	285 014.64	3 127 952.00	3 147 262.00	-19 310.00	-1%	3 421 030.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160.00	483 118.00	483 118.00	3 572.00	366 968.46	393 652.25	-26 683.79	-7%	483 118.00
Interest earned - external investments	1 335 243.00	1 297 000.00	1 297 000.00	65 129.64	1 214 749.78	1 188 314.00	26 435.78	2%	1 297 000.00
Interest earned - outstanding debtors	2 955.00	3 300.00	3 300.00	202.06	2 372.43	2 783.00	-410.57	-15%	3 300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910.00	12 230.00	12 230.00	2 125.80	5 883.80	10 204.00	-4 320.20	-42%	12 230.00
Licences and permits	8 970.00	7 420.00	7 420.00	-	5 961.00	6 934.42	-973.42	-14%	7 420.00
Agency services	136 904.00	97 000.00	97 000.00	7 056.03	114 633.97	74 211.23	40 422.74	54%	97 000.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	15 096 000.00	20 489 000.00	-5 393 000.00	-26%	20 489 000.00
Other revenue	1 372 948.00	7 240 558.00	7 240 558.00	36 041.71	747 947.03	1 012 267.78	-264 320.75	-26%	7 240 558.00
Gains on disposal of property, plant and equipment	-	-	-	-	19 473.68	-	19 473.68	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 506 084.76	38 265 729.97	44 072 079.68	-5 806 349.71	-13%	51 979 001.00
Expenditure By Type									
Employee related costs	13 236 783.00	15 378 405.00	15 378 405.00	1 165 099.23	12 458 753.52	14 201 740.00	-1 742 986.48	-12%	15 378 405.00
Remuneration of councillors	1 912 960.00	2 018 982.00	2 018 982.00	249 412.18	1 832 523.61	1 850 731.00	-18 207.39	-1%	2 018 982.00
Debt impairment	1 449 360.00	2 339 501.67	2 339 501.67	-	-	225 000.00	-225 000.00	-100%	2 339 501.67
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	1 943 709.00	-1 943 709.00	-100%	3 671 152.00
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-	531 013.00
Bulk purchases	7 904 574.00	8 543 845.00	8 543 845.00	565 122.44	7 319 230.43	7 896 480.00	-577 249.57	-7%	8 543 845.00
Other materials	494 612.00	431 200.00	431 200.00	36 313.38	562 120.95	411 591.00	150 529.95	37%	431 200.00
Contracted services	220 169.00	541 400.00	541 400.00	96 026.43	475 588.61	516 782.00	-41 193.39	-8%	541 400.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	8 302 311.00	7 535 741.00	766 570.00	10%	8 302 311.27
Other expenditure	10 901 999.00	12 019 191.00	12 019 191.00	210 955.48	5 972 714.78	5 669 815.00	302 899.78	5%	12 019 191.00
Loss on disposal of PPE	11 885.00	2 000.00	2 000.00	-	-	2 000.00	-2 000.00	-100%	2 000.00
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 322 929.14	36 923 242.90	40 253 589.00	-3 330 346.10	-8%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-816 844.38	1 342 487.07	3 818 490.68	-2 476 003.61	-64.84%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	4 273 623.33	19 848 000.00	-15 574 376.67	-78.47%	19 848 000.00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68			18 048 000.06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68			18 048 000.06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68			18 048 000.06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	-816 844.38	5 616 110.40	23 666 490.68			18 048 000.06

Monthly Budget Statements (cont.)

Other expenditure

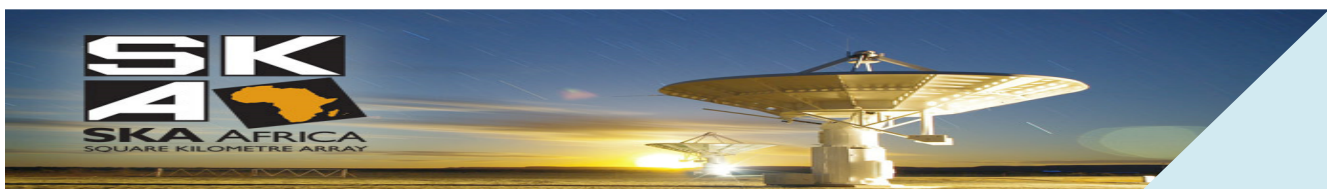


The following table is a further breakdown of other expenditure. Council needs to take note of the expenditure listed under other expenditure.

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000.00	35 000.00	-	-	-	-	-	35 000.00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-
Audit fees	1 261 944.20	2 010 000.00	2 010 000.00	-	2 240 071.34	2 010 000.00	230 071.34	11.45%	2 010 000.00
General expenses	1 047 899.20	1 658 633.00	1 658 633.00	58 415.15	1 087 402.39	1 200 488.16	-113 085.77	-9.42%	1 658 633.00
Internal charges (Activity Based Costing)	2 080 335.08	2 645 306.98	2 645 306.98	-	-	-	-	-	2 645 306.98
Internal recoveries (Activity Based Costing)	-2 082 077.06	-2 645 306.98	-2 645 306.98	-	-	-	-	-	-2 645 306.98
Advertisements, printing and stationery	138 136.29	172 000.00	172 000.00	19 874.84	109 078.02	143 333.34	-34 255.32	-23.90%	172 000.00
Bank charges	96 675.38	119 733.00	119 733.00	11 089.43	112 921.69	99 777.00	13 144.69	13.17%	119 733.00
Fuel and oil	591 933.98	700 000.00	700 000.00	59 406.38	696 070.25	583 333.34	112 736.91	19.33%	700 000.00
Insurance costs	278 548.02	403 950.00	403 950.00	-	303 287.50	314 556.00	-11 268.50	-3.58%	403 950.00
Legal fees	245.45	26 520.00	26 520.00	1 120.00	1 120.00	24 310.00	-23 190.00	-95.39%	26 520.00
Membership fees	419 241.34	501 680.00	501 680.00	-	500 000.00	501 400.00	-1 400.00	-0.28%	501 680.00
Operating Grant Expenditure	5 707 293.60	5 393 000.00	5 393 000.00	-	-	-	-	-	5 393 000.00
Telephone and postage	393 613.51	528 675.00	528 675.00	27 271.94	323 078.27	440 562.50	-117 484.23	-26.67%	528 675.00
Travel and subsistence	570 044.13	470 000.00	470 000.00	33 777.74	599 685.32	391 666.00	208 019.32	53.11%	470 000.00
Actuarial losses	676 192.84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025.96	12 019 191.00	12 019 191.00	210 955.48	5 972 714.78	5 709 426.34	263 288.44	-62.18%	12 019 191.00

Monthly Budget Statements (cont.)



**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M11 May 2015**

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893.75	-	-	-	10 582.13	-	10 582.13	#DIV/0!	-
Vote 3 - Corporate Services	22 270.00	-	-	-	1 823.22	-	1 823.22	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360.97	800 000.00	800 000.00	-	212 302.61	800 000.00	-587 697.39	-73.46%	800 000.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 403 105.23	3 048 000.00	3 048 000.00	-	1 358 751.61	3 048 000.00	-1 689 248.39	-55.42%	3 048 000.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	-	750 000.00	750 000.00	-	174.12	750 000.00	-749 825.88	-99.98%	750 000.00
Vote 13 - Road Transport	3 962 832.31	2 750 000.00	2 750 000.00	677.46	2 704 895.69	2 750 000.00	-45 104.31	-1.64%	2 750 000.00
Vote 14 - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Vote 15 - Electricity	1 604.04	500 000.00	500 000.00	-	-	500 000.00	-500 000.00	-100.00%	500 000.00
Total Capital single-year expenditure	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00
Total Capital Expenditure	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00
Capital Expenditure - Standard Classification									
Governance and administration	269 258.75	-	-	-	13 062.41	-	13 062.41	#DIV/0!	-
Executive and council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Budget and treasury office	233 893.75	-	-	-	10 582.13	-	10 582.13	#DIV/0!	-
Corporate services	22 270.00	-	-	-	1 823.22	-	1 823.22	#DIV/0!	-
Community and public safety	3 427 466.20	3 848 000.00	3 848 000.00	-	1 571 054.22	3 848 000.00	-2 276 945.78	-59.17%	3 848 000.00
Community and social services	80 610.97	800 000.00	800 000.00	-	212 302.61	800 000.00	-587 697.39	-73.46%	800 000.00
Sport and recreation	3 346 855.23	3 048 000.00	3 048 000.00	-	1 358 751.61	3 048 000.00	-1 689 248.39	-55.42%	3 048 000.00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 962 832.31	2 750 000.00	2 750 000.00	677.46	2 704 895.69	2 750 000.00	-45 104.31	-1.64%	2 750 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832.31	2 750 000.00	2 750 000.00	677.46	2 704 895.69	2 750 000.00	-45 104.31	-1.64%	2 750 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604.04	13 250 000.00	13 250 000.00	-	174.12	13 250 000.00	-13 249 825.88	-100.00%	13 250 000.00
Electricity	1 604.04	500 000.00	500 000.00	-	-	500 000.00	-500 000.00	-100.00%	500 000.00
Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Waste water management	-	750 000.00	750 000.00	-	174.12	750 000.00	-749 825.88	-99.98%	750 000.00
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00
Funded by:									
National Government	7 333 139.10	7 848 000.00	7 848 000.00	-	4 253 470.61	19 848 000.00	-15 594 529.39	-78.57%	7 848 000.00
Provincial Government	24 360.97	12 000 000.00	12 000 000.00	-	20 152.72	-	20 152.72	#DIV/0!	12 000 000.00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 357 500.07	19 848 000.00	19 848 000.00	-	4 273 623.33	19 848 000.00	-15 574 376.67	-78.47%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	677.46	15 563.11	-	15 563.11	#DIV/0!	-
Total Capital Funding	7 661 161.30	19 848 000.00	19 848 000.00	677.46	4 289 186.44	19 848 000.00	-15 558 813.56	-78.39%	19 848 000.00

All projects have started and will be completed by 30 June 2015.04.

Monthly Budget Statements (cont.)

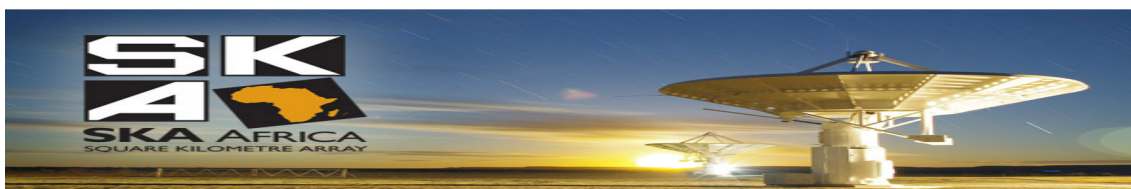
Table C6 Monthly Budget Statement - Financial Position - M11 May 2015



Description R	2013-2014	Budget Year 2014-2015			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	167 919.20	1 538 120.00	1 538 120.00	615 040.08	1 538 120.00
Call investment deposits	22 444 086.44	21 330 771.06	21 330 771.06	27 985 378.50	21 330 771.06
Consumer debtors	1 972 071.85	6 000 118.85	6 000 118.85	1 506 759.83	6 000 118.85
Other debtors	29 514.94	10 634.00	10 634.00	29 514.94	10 634.00
Current portion of long-term receivables	9 796.43	9 045.00	9 045.00	831.38	9 045.00
Inventory					
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	30 137 524.73	28 888 688.91
Non current assets					
Long-term receivables	45 038.77	29 874.00	29 874.00	45 038.77	29 874.00
Investments					
Investment property	10 214 722.46	10 227 346.43	10 227 346.43	10 214 722.45	10 227 346.43
Investments in Associate					
Property, plant and equipment	105 823 353.00	115 507 948.00	115 507 948.00	110 030 039.86	115 507 948.00
Agricultural					
Biological assets					
Intangible assets	24 758.41	27 338.96	27 338.96	24 758.41	27 338.96
Other non-current assets	1 233 910.00			1 233 910.29	
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	121 548 469.78	125 792 507.39
TOTAL ASSETS	141 965 171.50	154 681 196.30	154 681 196.30	151 685 994.51	154 681 196.30
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	292 769.00	360 388.00	360 388.00	308 379.00	360 388.00
Trade and other payables	3 152 583.00	4 604 751.33	4 604 751.33	7 909 865.69	4 604 751.33
Provisions	1 659 144.51	1 619 601.00	1 619 601.00	989 608.99	1 619 601.00
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	9 207 853.68	6 584 740.33
Non current liabilities					
Borrowing					
Provisions	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
TOTAL LIABILITIES	16 915 530.51	20 083 624.33	20 083 624.33	21 018 887.18	20 083 624.33
NET ASSETS	125 049 640.99	134 597 571.97	134 597 571.97	130 667 107.33	134 597 571.97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087.00	123 074 310.03	123 074 310.03	119 227 197.20	123 074 310.03
Reserves	11 438 556.00	11 523 262.10	11 523 262.10	11 439 910.13	11 523 262.10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643.00	134 597 572.13	134 597 572.13	130 667 107.33	134 597 572.13

Monthly Budget Statements (cont.)

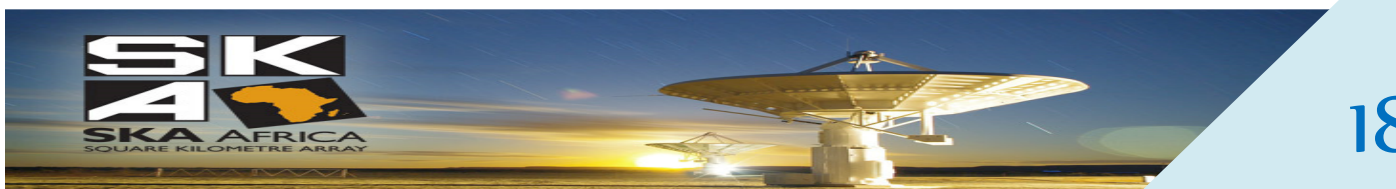
Table C7 Monthly Budget Statement - Cash Flow - M11 May 2015



Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH GLOW GROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	23 378 846.30	27 850 199.33	27 850 199.33	1 203 901.17	30 843 198.93	22 931 159.00	7 912 039.93	34.50%	27 850 199.33
Government - operating	17 905 812.92	20 489 000.00	20 489 000.00	-	15 096 000.00	19 507 000.00	-4 411 000.00	-22.61%	20 489 000.00
Government - capital	7 357 500.07	19 848 000.00	19 848 000.00	-	-	19 848 000.00	-19 848 000.00	-100.00%	19 848 000.00
Interest	1 335 243.13	1 170 600.00	1 170 600.00	65 129.64	1 214 749.78	867 496.00	347 253.78	40.03%	1 170 600.00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312.81	-38 935 023.00	-38 935 023.00	-3 045 592.25	-28 681 113.38	-28 885 944.00	-204 830.62	0.71%	-38 935 023.00
Finance charges	-811 725.46	-531 013.00	-531 013.00	-	-	-	-	-	-531 013.00
Transfers and Grants	-7 536 185.00	-8 302 311.27	-8 302 311.27	-	-8 302 311.00	-8 302 311.27	-0.27	0.00%	-8 302 311.27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179.15	21 589 452.06	21 589 452.06	-1 776 561.44	10 170 524.33	25 965 399.73	-15 794 875.40	-60.83%	21 589 452.06
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	26 434.53	-	-	82 500.00	82 500.00	-	82 500.00	#DIV/0!	-
Decrease (Increase) in non-current debtors	9 413.27	9 045.00	9 045.00	828.62	8 965.05	8 276.00	689.05	8.33%	9 045.00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161.30)	(19 848 000.00)	(19 848 000.00)	(677.46)	(4 289 186.44)	(19 848 000.00)	(15 558 813.56)	0.78	(19 848 000.00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313.50	-19 838 955.00	-19 838 955.00	82 651.16	-4 197 721.39	-19 839 724.00	-15 642 002.61	78.84%	-19 838 955.00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8 650.00	29 000.00	29 000.00	4 500.00	15 610.00	31 366.00	-15 756.00	-50.23%	29 000.00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650.00	29 000.00	29 000.00	4 500.00	15 610.00	31 366.00	15 756.00	50.23%	29 000.00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484.35	1 779 497.06	1 779 497.06	-1 689 410.28	5 988 412.94	6 157 041.73			1 779 497.06
Cash/cash equivalents at beginning:	23 203 491.21	21 089 392.00	22 612 006.86		22 612 006.86	21 089 392.00			22 612 006.86
Cash/cash equivalents at month/year end:	22 612 006.86	22 868 889.06	24 391 503.92		28 600 419.80	27 246 433.73			24 391 503.92

The negative cash flow for the month is due to expenditure on conditional grants. Salaries not budgeted for will also impact negatively on cash flow for the year as well as overspending on subsistence and travel and audit cost.

A positive cash flow for the year is due to the receipt of conditional grants as well as the equitable share.

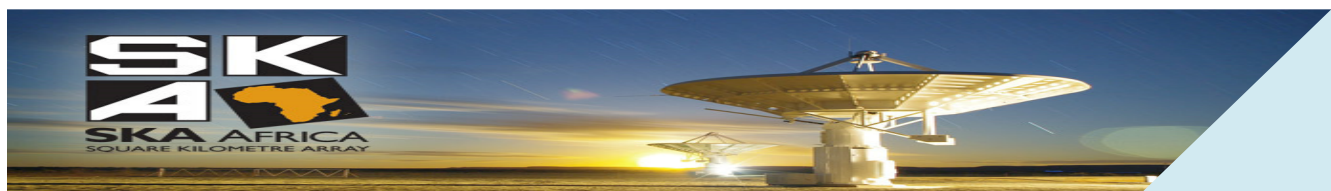


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May 2015

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.7%	7.8%	7.8%	0.0%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.5%	3.4%	3.4%	6.1%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	482.4%	438.7%	438.7%	327.3%	438.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443.0%	347.3%	347.3%	310.6%	347.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99.6%	92.2%	92.2%	140.6%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.6%	11.6%	4.1%	11.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15.0%	13.0%	13.0%	13.0%	13.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue	31.0%	29.6%	29.6%	32.6%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.7%	1.9%	1.9%	2.7%	1.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.3%	8.1%	8.1%	0.0%	4.9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146.0%	175.0%	175.0%	142.0%	175.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.0%	34.0%	34.0%	10.0%	34.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575.0%	510.0%	510.0%	310.0%	510.0%



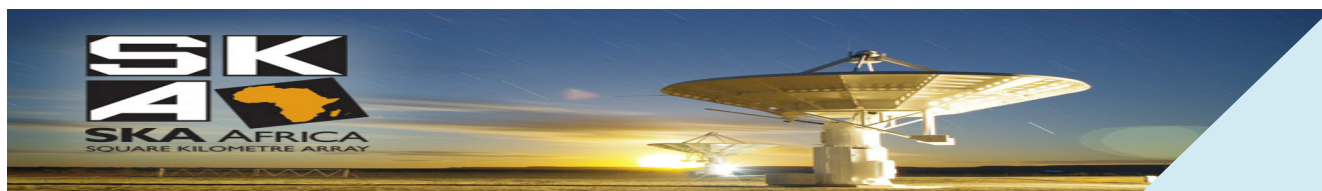
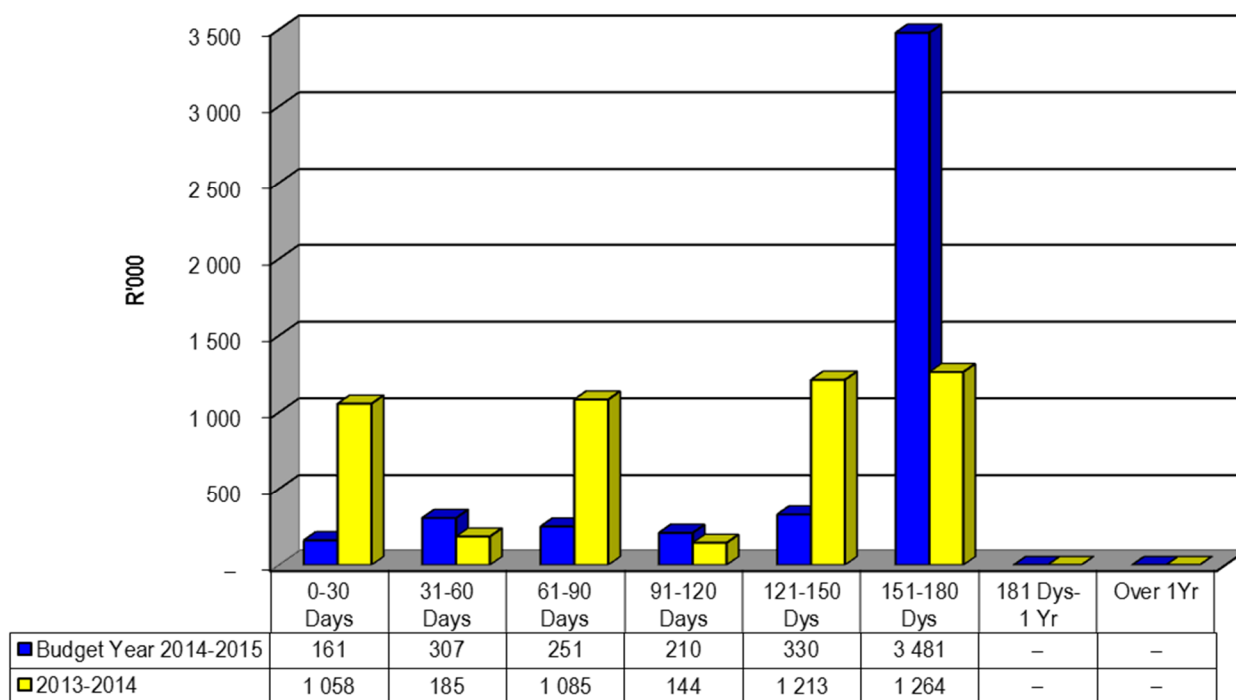
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May 2015

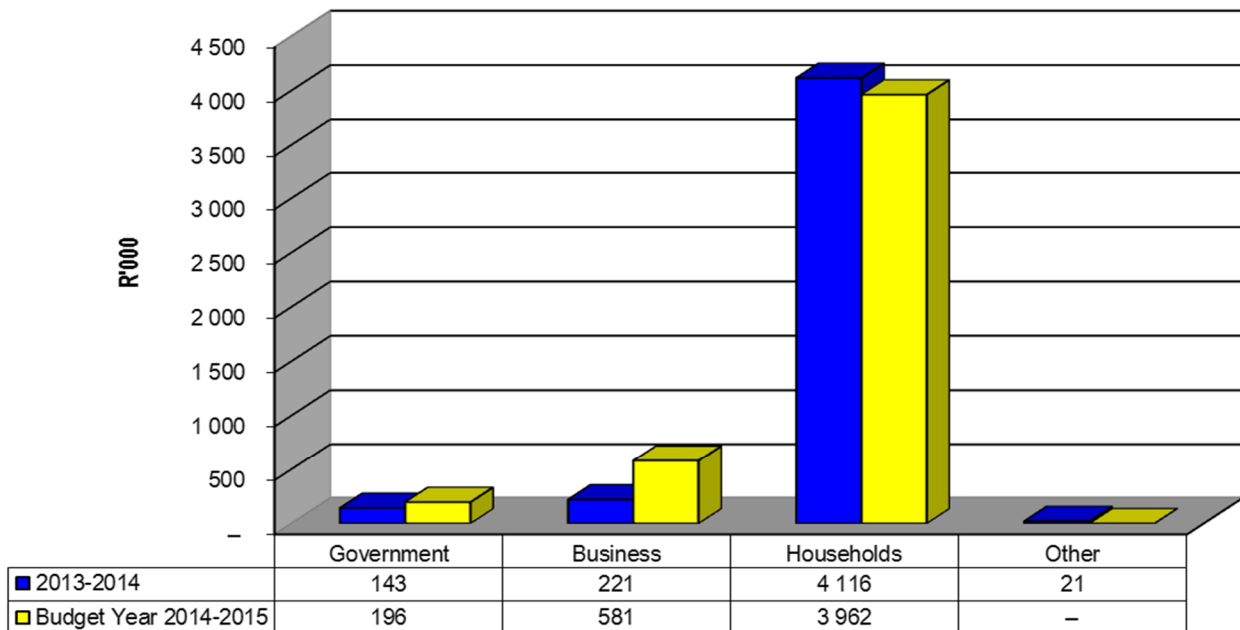
Description	NT Code	Budget Year 2014-2015										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	57 971.93	107 761.11	94 584.54	82 018.30	67 511.34	377 303.83	-	-	787 151.05	526 833.47		278 206.00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	328 773.40	117 141.06	77 000.53	50 269.49	47 257.90	335 322.36	-	-	955 764.74	432 849.75		297 564.00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	1 705 966.76	-	-	1 705 966.76	1 705 966.76		1 705 966.00
Receivables from Exchange Transactions - Waste Water Management	1500	-38 803.68	43 652.34	37 562.39	31 765.81	40 473.76	179 410.63	-	-	294 061.25	251 650.20		113 874.00
Receivables from Exchange Transactions - Waste Management	1600	-413 655.22	33 638.64	24 671.51	23 613.13	25 537.92	243 607.94	-	-	-62 586.08	292 758.99		177 425.00
Receivables from Exchange Transactions - Property Rental Debtors	1700	812.00	4 526.72	4 028.55	10 597.55	137 691.76	239 224.21	-	-	396 880.79	387 513.52		240 947.00
Interest on Arrear Debtor Accounts	1810	-	-	13 074.88	11 459.61	11 459.61	400 413.26	-	-	436 407.36	423 332.48		385 564.00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	225 848.88	-	-	-	-	-	-	-	225 848.88	-		
Total By Income Source	2000	160 947.31	306 719.87	250 922.40	209 723.89	329 932.29	3 481 248.99	-	-	4 739 494.75	4 020 905.17	-	3 199 546.00
2013-2014 - totals only		1 057 750.92	185 430.36	1 085 102.74	144 221.18	1 213 412.07	1 264 289.80	-	-	4 950 207.07	2 621 923.05		
Debtors Age Analysis By Customer Group													
Organs of State	2200	104 324.81	38 683.65	20 400.87	12 526.44	5 244.36	14 794.89	-	-	195 975.02	32 565.69		
Commercial	2300	131 957.50	30 085.77	20 567.06	11 613.28	6 181.26	380 708.03	-	-	581 112.90	398 502.57		469 928.00
Households	2400	-75 335.00	237 950.45	209 954.47	185 584.17	318 506.67	3 085 746.07	-	-	3 962 406.83	3 589 836.91		2 729 618.00
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	160 947.31	306 719.87	250 922.40	209 723.89	329 932.29	3 481 248.99	-	-	4 739 494.75	4 020 905.17	-	3 199 546.00

Chart C3 Aged Consumer Debtors Analysis



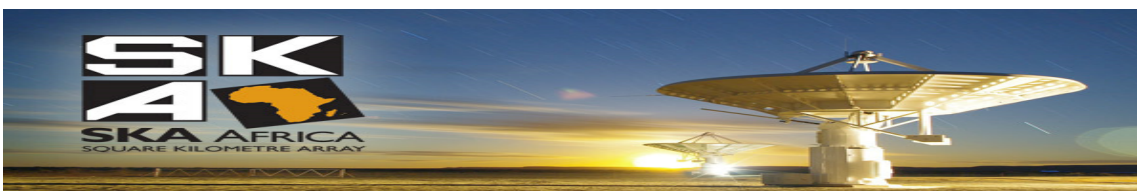
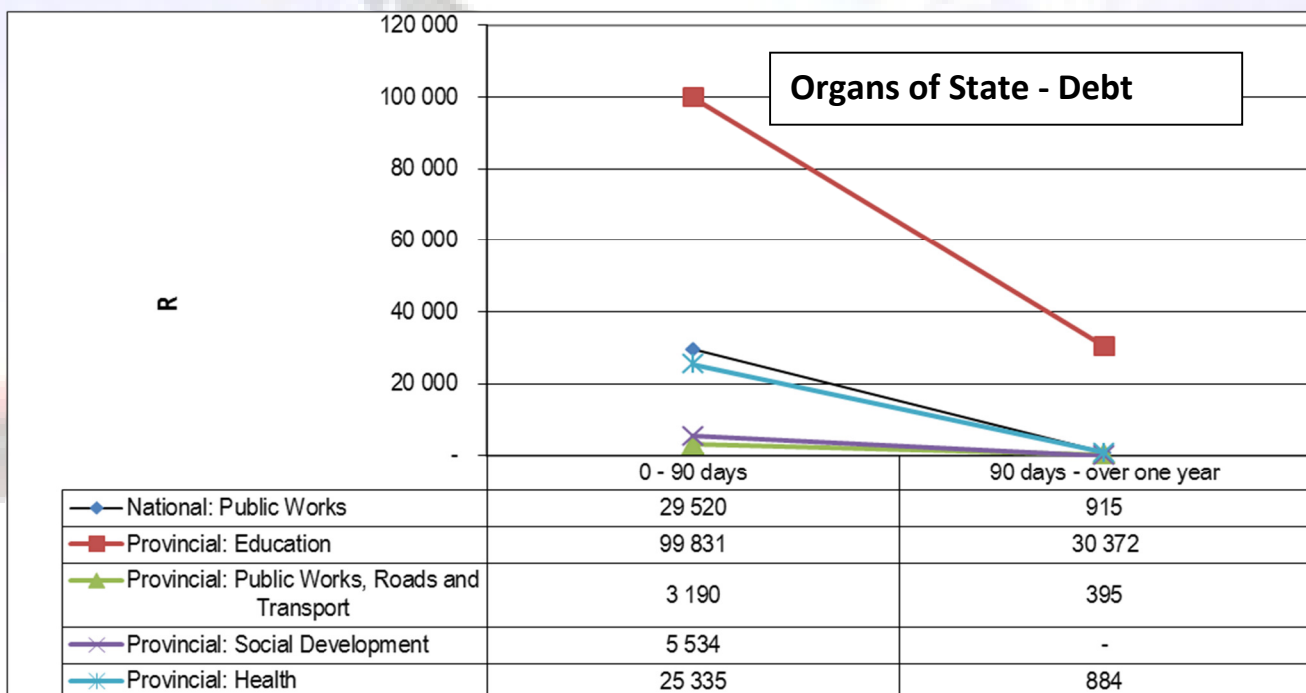
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



Education is still the biggest debtor of all Organs of State.

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May 2015

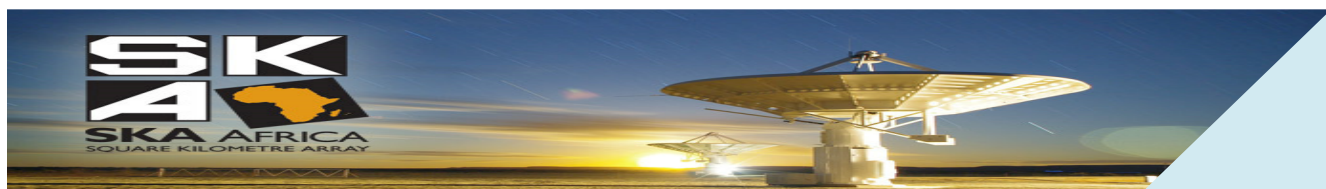
Description	NT Code	Budget Year 2014-2015								Total	Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	-

The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 2015

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R								
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		250 111.98		11 347 811.51	-	11 347 811.51
Housing Fund	1 day	call deposit				37 648.62	-	37 648.62
Job creation - De Bult	32 days	notice deposit				38 091.67	-	38 091.67
Land development	1 day	call deposit				16 357.02	-	16 357.02
Land development	32 days	notice deposit				14 925.06	-	14 925.06
Land development	1 day	call deposit				28 527.72	-	28 527.72
Civil Defence	32 days	notice deposit				18 806.08	-	18 806.08
EPWP Vosburg dust						288 796.71	-	288 796.71
CMIP Kwaggakolk (vat)	1 day	call deposit				603.23	-	603.23
MSG	1 day	call deposit				612 179.83	(1 254.35)	610 925.48
MIG Sanitation interest/vat	1 day	call deposit				1 258 137.13	-	1 258 137.13
Electricity	1 day	call deposit				34 316.84	-	34 316.84
Water Services Plan	1 day	call deposit				3 208.38	-	3 208.38
CMIP-Saaiport project 301	1 day	call deposit				3 521.54	-	3 521.54
Library Development Projects	1 day	call deposit				395 177.23	(78 929.91)	316 247.32
EPWP - Paving/ Cleaning	1 day	call deposit				23 198.63	-	23 198.63
Lotto Carnarvon	1 day	call deposit				1 781.81	-	1 781.81
Lotto Vosburg	1 day	call deposit				31 421.31	-	31 421.31
Finance Management Grant	1 day	call deposit				534 311.82	(62 939.34)	471 372.48
Transfer Fees Sub-Economic Housing	32 days	notice deposit				132 087.35	-	132 087.35
VB Cleaning Project	1 day	call deposit				25 083.46	-	25 083.46
VAT - retention	1 day	call deposit				11 639.99	-	11 639.99
EPWP	1 day	call deposit				435 406.00	(220 199.00)	215 207.00
MIG	1 day	call deposit				3 042 258.26	(224 659.00)	2 817 599.26
Youth development	1 day	call deposit				93 632.07	-	93 632.07
Leave, PMS and Long Service Funds	1 day	call deposit				2 013 678.13	(75 430.34)	1 938 247.79
Provision for Employee benefits	1 day	call deposit				4 000 000.00	-	4 000 000.00
Retention	1 day	call deposit				619 472.79	16 643.74	636 116.53
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit				4 517 950.83	(1 300 000.00)	3 217 950.83
Municipality sub-total				250 111.98		29 932 146.70	(1 946 768.20)	27 985 378.50
TOTAL INVESTMENTS AND INTEREST				250 111.98		29 932 146.70	(1 946 768.20)	27 985 378.50



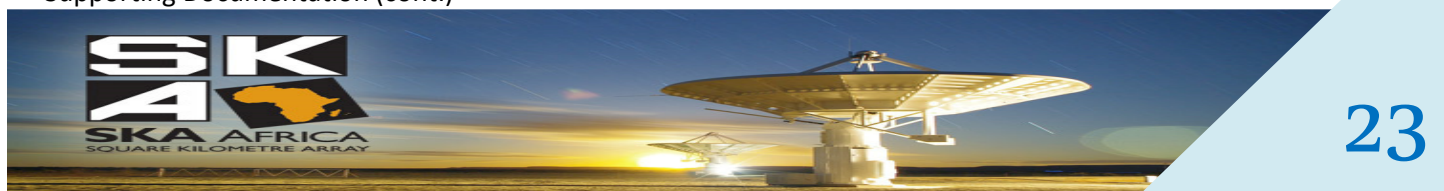
Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000.00	18 830 000.00	18 830 000.00	-	18 830 000.00	18 830 000.00	-		18 830 000.00
Local Government Equitable Share	13 268 000.00	15 096 000.00	15 096 000.00		15 096 000.00	15 096 000.00	-		15 096 000.00
Finance Management	1 650 000.00	1 800 000.00	1 800 000.00		1 800 000.00	1 800 000.00	-		1 800 000.00
Municipal Systems Improvement	890 000.00	934 000.00	934 000.00		934 000.00	934 000.00	-		934 000.00
EPWP Incentive	1 000 000.00	1 000 000.00	1 000 000.00		1 000 000.00	1 000 000.00	-		1 000 000.00
Other transfers and grants [insert description]							-		
Provincial Government:	2 941 046.64	1 659 000.00	1 659 000.00	-	855 000.00	1 659 000.00	-804 000.00	-48.5%	1 659 000.00
Sport and Recreation	773 000.00	855 000.00	855 000.00		855 000.00	855 000.00	-		855 000.00
Housing	-	804 000.00	804 000.00		-	804 000.00	-804 000.00	-100.0%	804 000.00
Water assistance	-				-	-	-		-
Northern Cape Tourism	-				-	-	-		-
Expanded Public Works Programme	1 752 495.19				-	-	-		-
DWAF	156 077.37				-	-	-		-
War on leaks	259 474.08				-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100.00	-	-	-	-	-	-		-
Sanitation interest	148 100.00				-	-	-		-
Total Operating Transfers and Grants	19 897 146.64	20 489 000.00	20 489 000.00	-	19 685 000.00	20 489 000.00	-804 000.00	-3.9%	20 489 000.00
Capital Transfers and Grants									
National Government:	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
Municipal Infrastructure Grant (MIG)	7 089 000.00	7 848 000.00	7 848 000.00		7 848 000.00	7 848 000.00	-		7 848 000.00
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00		12 000 000.00
Other capital transfers [insert description]							-		
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	26 986 146.64	40 337 000.00	40 337 000.00	-	27 533 000.00	40 337 000.00	-12 804 000.00	-31.7%	40 337 000.00

Supporting Documentation (cont.)



Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	10 732 169.12	12 036 311.27	12 036 311.27	282 473.00	10 736 886.18	12 036 311.27	-1 299 425.09	-10.8%	12 036 311.27
Local Government Equitable Share	7 535 741.00	8 302 311.27	8 302 311.27		8 302 311.00	8 302 311.27	-0.27	0.0%	8 302 311.27
Finance Management	1 523 258.30	1 800 000.00	1 800 000.00	62 939.00	1 328 627.18	1 800 000.00	-471 372.82	-26.2%	1 800 000.00
Municipal Systems Improvement	868 970.02	934 000.00	934 000.00	1 254.00	323 074.00	934 000.00	-610 926.00	-65.4%	934 000.00
EPWP Incentive	804 199.80	1 000 000.00	1 000 000.00	218 280.00	782 874.00	1 000 000.00	-217 126.00	-21.7%	1 000 000.00
Municipal Infrastructure Grant (MIG)					-				
Provincial Government:	1 293 284.80	1 659 000.00	1 659 000.00	76 615.07	540 592.07	1 659 000.00	-1 118 407.93	-67.4%	1 659 000.00
Sport and Recreation	748 639.03	855 000.00	855 000.00	76 615.07	540 592.07	855 000.00	-314 407.93	-36.8%	855 000.00
Housing	-	804 000.00	804 000.00		-	804 000.00	-804 000.00	-100.0%	804 000.00
Water assistance	-				-		-		-
Northern Cape Tourism	-				-		-		-
Expanded Public Works Programme	129 094.32				-		-		-
DWAF	156 077.37				-		-		-
War on leaks	259 474.08				-		-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100.00	-	-	-	-	-	-		-
Sanitation interest	148 100.00				-		-		
Geotechnical inspection									
Job creation									
Television fund									
Total operating expenditure of Transfers and Grants	12 173 553.92	13 695 311.27	13 695 311.27	359 088.07	11 277 478.25	13 695 311.27	-2 417 833.02	-17.7%	13 695 311.27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139.10	19 848 000.00	19 848 000.00	409 485.00	5 215 226.00	19 848 000.00	-14 632 774.00	-73.7%	19 848 000.00
Municipal Infrastructure Grant (MIG)	6 267 693.67	7 848 000.00	7 848 000.00	409 485.00	5 215 226.00	7 848 000.00	-2 632 774.00	-33.5%	7 848 000.00
EPWP Incentive	138 900.07				-		-		
EPWP Incentive	926 545.36				-		-		
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00	-100.0%	12 000 000.00
Provincial Government:	24 360.97	-	-	-	-	-	-		-
Sport and Recreation	24 360.97				-		-		
Expanded Public Works Programme									
DWAF									
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Sanitation interest									
Total capital expenditure of Transfers and Grants	7 357 500.07	19 848 000.00	19 848 000.00	409 485.00	5 215 226.00	19 848 000.00	-14 632 774.00	-73.7%	19 848 000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053.99	33 543 311.27	33 543 311.27	768 573.07	16 492 704.25	33 543 311.27	-17 050 607.02	-50.8%	33 543 311.27

Grant receipts and expenditure will be recorded in tables SC 6 and SC 7, but not in tables C 2, 3 or 4, except for the equitable share. All grants are expended in a suspense account and are only recorded in the performance statement during the last month of the financial year. Table SC 7(2) is not utilised as there are no roll overs.

Actual expenditure will be recorded in tables SC 6 and 7, as well as in the reports of the Division of Revenue Act format.

Supporting Documentation (cont.)



Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 346 938.44	1 399 476.00	1 399 476.00	177 708.85	1 188 404.35	1 165 715.00	22 689.35	1.95%	1 399 476.00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	430 172.72	466 492.00	466 492.00	59 236.58	429 468.38	395 655.33	33 813.05	8.55%	466 492.00
Cellphone Allowance	127 859.75	153 014.00	153 014.00	12 466.75	113 966.63	137 383.67	-23 417.04	-17.04%	153 014.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 904 970.91	2 018 982.00	2 018 982.00	249 412.18	1 731 839.36	1 698 754.00	33 085.36	1.95%	2 018 982.00
% increase		6.0%	6.0%						6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 307 251.00	2 682 509.00	2 682 509.00	200 631.00	2 231 941.00	2 223 444.17	8 496.83	0.38%	2 682 509.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	331 707.61	322 217.50	9 490.11	2.95%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	107 771.84	102 327.50	5 444.34	5.32%	122 793.00
Overtime	-				-	-	-		
Performance Bonus	139 443.57	202 543.00	202 543.00		146 210.47	202 543.03	-56 332.56	-27.81%	202 543.00
Motor Vehicle Allowance	412 308.00	441 171.00	441 171.00	36 675.00	403 425.00	367 642.50	35 782.50	9.73%	441 171.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances	304.80	25 480.40	25 480.40	27.12	298.32	21 233.67	-20 935.35	-98.60%	25 480.40
Payments in lieu of leave					-	-	-		
Long service awards				68 415.84	68 415.84	-	68 415.84	#DIV/0!	
Post-retirement benefit obligations					-	-	-		
Sub Total - Senior Managers of Municipality	3 307 728.67	3 861 157.40	3 861 157.40	345 701.61	3 289 770.08	3 239 408.37	50 361.71	1.55%	3 861 157.40
% increase		16.7%	16.7%						16.7%
Other Municipal Staff									
Basic Salaries and Wages	7 403 447.22	8 376 520.00	8 376 520.00	631 706.00	7 087 416.31	6 580 360.33	507 055.98	7.71%	8 376 520.00
Pension and UIF Contributions	1 218 074.32	1 391 847.00	1 391 847.00	104 358.48	1 144 461.59	1 159 872.50	-15 410.91	-1.33%	1 391 847.00
Medical Aid Contributions	341 534.60	336 832.00	336 832.00	24 209.48	298 693.00	280 693.33	17 999.67	6.41%	336 832.00
Overtime	304 270.16	200 000.00	200 000.00	38 510.56	469 493.44	166 666.67	302 826.77	181.70%	200 000.00
Performance Bonus	-			-	-	-	-		
Motor Vehicle Allowance	68 616.00	73 419.00	73 419.00	6 103.33	67 136.63	61 182.50	5 954.13	9.73%	73 419.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9 617.04	20 160.00	20 160.00	902.33	9 778.85	16 800.00	-7 021.15	-41.79%	20 160.00
Other benefits and allowances	91 554.52	464 636.60	464 636.60	7 897.96	86 294.14	387 197.17	-300 903.03	-77.71%	464 636.60
Payments in lieu of leave	-				-	-	-		
Long service awards	93 378.96			5 709.48	5 709.48	-	5 709.48	#DIV/0!	
Post-retirement benefit obligations	398 450.00	653 833.00	653 833.00	-	-	49 532.53	-49 532.53	-100.00%	653 833.00
Sub Total - Other Municipal Staff	9 928 944.82	11 517 247.60	11 517 247.60	819 397.62	9 168 983.44	8 702 305.03	466 678.41	5.36%	11 517 247.60
% increase		16.0%	16.0%						16.0%
Total Parent Municipality	15 141 644.40	17 397 387.00	17 397 387.00	1 414 511.41	14 190 592.88	13 640 467.40	550 125.48	4.03%	17 397 387.00
		14.9%	14.9%						14.9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 646.40	17 397 387.00	17 397 387.00	1 414 511.41	14 190 592.88	13 640 467.40	550 125.48	4.03%	17 397 387.00
% increase		14.9%	14.9%						14.9%
TOTAL MANAGERS AND STAFF	13 236 675.49	15 378 405.00	15 378 405.00	1 165 099.23	12 458 753.52	11 941 713.40	517 040.12	4.33%	15 378 405.00

Supporting Documentation (cont.)

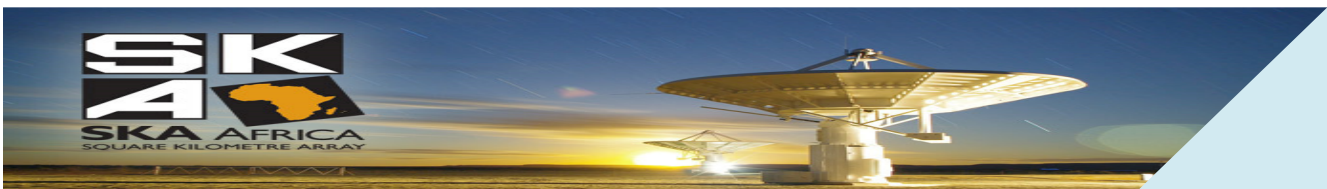
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2014 to 31 May 2015 with the following additional information:

1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	6 951.84	76 219.36
Bargaining council -	488.16	5 451.12
Group insurance	485.08	4 921.98
Total other allowances	7 925.08	86 592.46

2. Excluded from the total amount of R 14 190 592 for the period 1 July 2014 to 31 May 2015 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	315 522.96	53.00%
Senior Management	178 295.58	30.00%
Other staff	105 866.73	18.00%
Total travel and subsistence allowances	599 685.27	



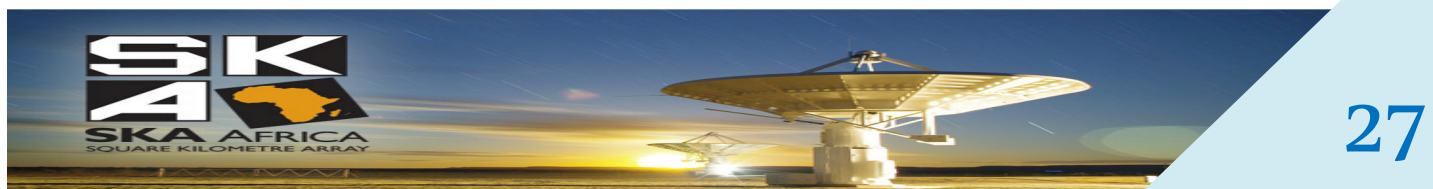
Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May 2015

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Outcome	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	93 093.62	724 244.13	990 418.19	585 799.62	276 648.92	525 087.52	187 360.42	217 760.10	276 186.96	115 897.51	200 868.55	-1 172 199.75	3 023 165.79	3 295 864.15	3 400 507.02
Property rates - penalties & collection charges	1 485.53	5 157.65	12 516.79	12 011.40	5 054.04	23 582.33	8 606.50	6 381.45	24 138.06	2 024.85	30 817.20	-131 775.80	-	-	-
Service charges - electricity revenue	196 064.66	293 376.37	309 090.05	293 717.62	349 419.09	304 748.85	292 685.92	318 793.67	340 452.56	269 830.20	299 386.02	4 314 314.89	7 581 879.70	8 071 468.85	8 400 514.65
Service charges - water revenue	114 119.04	95 457.71	91 965.07	98 762.11	135 959.04	105 258.75	83 445.29	120 306.50	121 409.20	85 669.77	100 525.39	2 777 497.28	3 800 375.15	3 676 637.75	3 934 916.15
Service charges - sanitation revenue	186 298.19	155 833.76	150 132.06	161 228.15	221 951.76	171 833.84	136 223.59	196 399.15	198 199.29	139 855.04	164 106.68	472 854.54	2 354 916.05	2 378 421.90	2 449 739.35
Service charges - refuse	299 740.41	250 725.33	241 551.70	259 404.51	357 104.45	276 468.31	219 173.98	315 992.14	318 888.43	225 016.72	264 035.87	221 876.05	3 249 978.50	3 325 615.60	3 301 502.70
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	63 602.08	11 513.00	18 037.88	9 636.00	90 731.39	19 349.67	8 288.00	12 535.00	16 991.51	9 501.00	21 322.34	71 168.27	352 676.14	507 199.00	532 558.00
Interest earned - external investments	17 099.44	65 400.41	173 520.08	124 369.24	86 117.73	172 378.72	132 281.71	62 753.38	63 314.80	252 384.63	65 129.64	-47 449.78	1 167 300.00	1 361 850.00	1 429 943.00
Interest earned - outstanding debtors	229.16	226.49	223.81	-	439.54	215.71	213.01	210.29	207.55	204.81	202.06	927.57	3 300.00	3 465.00	3 638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3.60	452.40	44.60	1 110.00	569.60	200.00	-	862.80	96.00	418.20	2 125.80	6 347.00	12 230.00	12 842.00	13 484.00
Licences and permits	954.00	954.00	333.00	414.00	414.00	318.00	636.00	954.00	984.00	-	-	1 459.00	7 420.00	7 791.00	8 181.00
Agency services	15 804.77	13 614.20	8 239.96	8 305.17	8 944.97	7 562.31	9 508.21	10 989.71	16 638.54	7 980.14	7 056.03	-17 634.01	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 976 000.00	-	-	-	-	5 031 000.00	-	-	4 089 000.00	-	-	5 393 000.00	20 489 000.00	22 366 000.00	23 674 000.00
Other revenue	2 701.88	316 395.25	146 920.28	37 018.95	51 729.66	34 697.93	36 679.56	2 288.20	40 384.30	62 562.99	36 041.71	6 473 137.29	7 240 558.00	10 360 000.00	12 305 458.00
Cash Receipts by Source	6 967 196.38	1 833 350.70	2 142 993.47	1 591 776.77	1 587 084.19	6 672 691.94	1 115 102.19	1 266 226.39	5 506 891.20	1 171 345.86	1 191 617.29	18 363 522.95	49 599 799.33	55 469 211.25	59 561 384.87
Other Cash Flows by Source															
Transfer receipts - capital	3 848 000.00	-	-	-	4 000 000.00	-	-	-	-	-	-	12 000 000.00	19 848 000.00	28 364 000.00	8 101 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	1 000.00	3 000.00	4 000.00	2 000.00	7 000.00	-	2 000.00	1 000.00	-	3 000.00	8 000.00	-2 000.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	801.52	804.19	806.87	-	1 621.82	814.79	817.67	820.39	823.13	825.87	828.62	80.13	9 045.00	9 045.00	9 045.00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 715 801.91	6 502 293.13	3 359 474.38	2 146 447.41	4 097 350.15	3 652 770.96	1 902 127.83	2 693 733.76	2 808 247.12	2 818 021.22	2 584 114.88	-39 270 382.77	-	-	-
Total Cash Receipts by Source	17 532 799.81	8 439 446.92	5 507 274.72	3 740 224.16	9 693 056.16	10 326 277.71	3 020 047.69	3 951 780.54	8 315 961.45	3 993 192.95	3 784 560.79	-8 908 779.69	69 395 844.33	83 871 256.25	87 700 428.87
Cash Payments by Type															
Employee related costs	1 101 934.45	1 121 146.94	1 096 881.81	1 138 998.54	1 123 802.92	1 305 756.75	1 194 112.69	1 058 578.10	1 182 661.54	1 063 083.45	1 165 099.23	2 826 348.58	15 378 405.00	16 656 223.20	17 745 211.20
Remuneration of councillors	148 092.73	148 092.73	148 092.73	156 259.52	165 271.29	165 955.54	159 368.53	157 703.81	157 790.54	156 105.86	249 412.18	206 836.54	2 018 982.00	2 127 580.00	2 242 373.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	531 013.00	531 013.00	1 769 990.40
Bulk purchases - Electricity	644 553.35	976 151.34	821 610.18	589 260.36	637 797.60	618 576.44	635 704.66	616 323.88	577 194.28	636 935.90	565 122.44	1 224 614.57	8 543 945.00	9 529 380.00	10 515 049.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	9 916.84	41 181.86	38 384.31	71 592.44	37 596.05	52 424.22	24 536.16	50 838.68	75 448.00	179 518.26	36 583.43	-186 820.25	431 200.00	452 911.00	671 933.00
Contracted services	13 363.78	7 160.79	3 992.56	-	4 081.13	19 947.51	37 663.39	68 659.26	29 867.00	51 785.63	96 026.43	208 852.52	541 400.00	573 280.00	610 760.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	3 711 438.00	-	-	-	-	2 766 438.00	-	-	1 824 435.00	-	-	0.27	8 302 311.27	12 793 911.00	12 152 894.00
General expenses	693 306.21	414 237.41	745 617.67	1 046 103.46	980 159.44	729 969.70	296 358.57	251 078.27	256 684.53	362 766.71	210 685.43	6 034 223.60	12 021 191.00	11 418 301.00	12 406 463.00
Cash Payments by Type	6 322 665.36	2 707 971.07	2 854 579.26	3 002 214.32	2 948 708.43	5 659 068.16	2 347 744.00	2 203 182.80	4 104 080.89	2 450 195.81	2 322 929.14	10 845 068.83	47 768 347.27	54 210 173.20	58 113 673.60
Other Cash Flows/Payments by Type															
Capital assets	1 154.93	1 189.79	3 300 694.88	-	-	692 790.73	8 584.42	21 595.70	261 415.21	1 083.32	677.46	15 558 813.56	19 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	10 994 499.37	5 729 243.52	-1 065 440.47	1 571 967.22	10 852 145.14	-715 242.74	978 400.71	1 966 087.15	3 196 917.03	1 933 865.07	1 203 596.27	-36 645 038.27	-	-	-
Total Cash Payments by Type	17 318 259.66	8 438 404.38	5 088 833.67	4 574 181.54	13 800 853.57	5 636 616.15	3 334 729.13	4 190 864.85	7 562 413.13	4 385 144.20	3 527 202.87	-10 241 155.88	67 616 347.27	82 574 173.20	86 214 673.60
NET INCREASE/(DECREASE) IN CASH HELD	214 540.15	1 043.64	418 441.05	-833 957.36	-4 107 797.41	4 689 661.56	-314 681.44	-239 084.31	753 548.32	-391 951.25	257 357.92	1 332 376.19	1 779 497.06	1 297 083.05	1 485 756.27
Cash/cash equivalents at the monthly ear beginning	21 089 392.00	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 156 642.19	20 917 557.88	21 671 106.20	21 279 154.95	21 536 512.87	22 868 889.06	24 165 972.11	25 651 728.39
Cash/cash equivalents at the monthly ear end	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 156 642.19	20 917 557.88	21 671 106.20	21 279 154.95	21 536 512.87	22 868 889.06	22 868 889.06	24 165 972.11	25 651 728.39

Supporting Documentation (cont.)

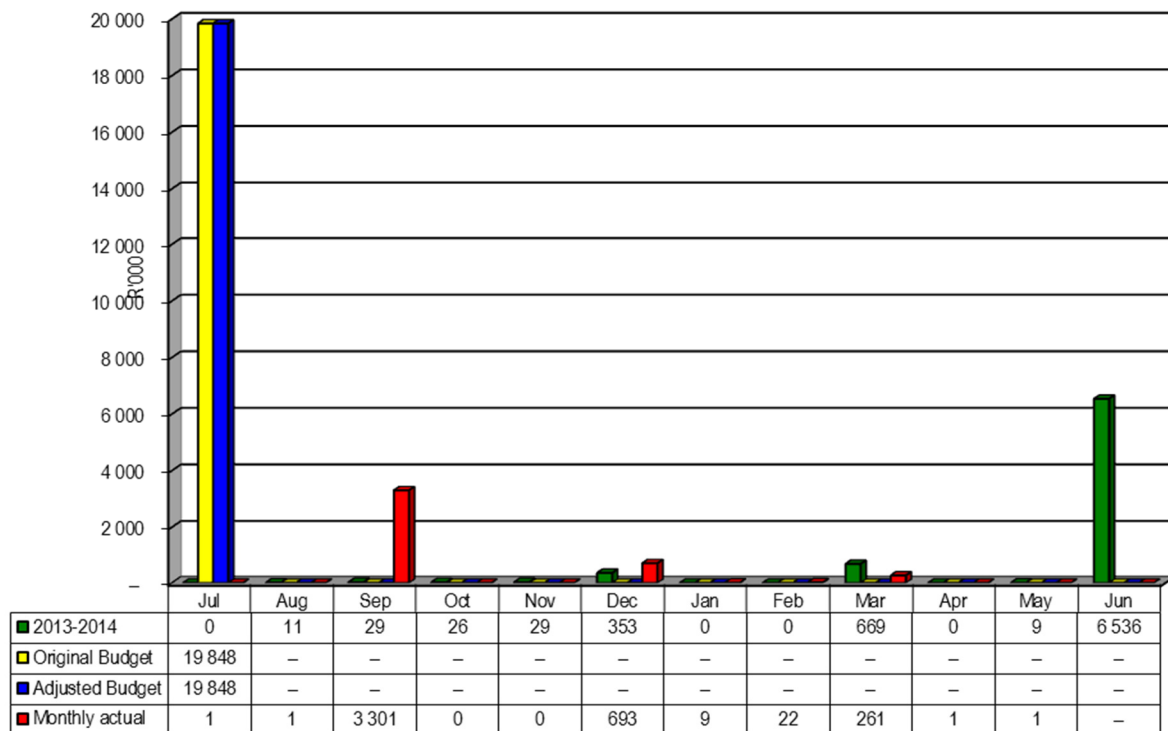


Capital programme performance

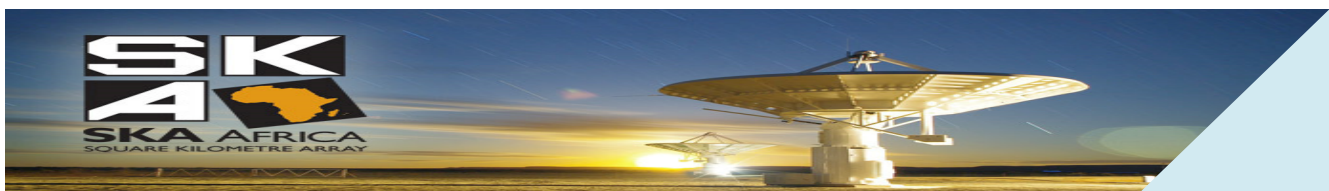
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May 2015

Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R									
Monthly expenditure performance trend									
July	386.84	19 848 000.00	19 848 000.00	1 154.93	1 154.93	19 848 000.00	19 846 845.07	100.0%	0%
August	10 731.87			1 189.79	2 344.72	19 848 000.00	19 845 655.28	100.0%	0%
September	28 550.19			3 300 694.88	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
October	26 231.58			0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
November	29 486.84			0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
December	352 575.60			692 790.73	3 995 830.33	19 848 000.00	15 852 169.67	79.9%	20%
January	0.00			8 584.42	4 004 414.75	19 848 000.00	15 843 585.25	79.8%	20%
February	0.00			21 595.70	4 026 010.45	19 848 000.00	15 821 989.55	79.7%	20%
March	668 748.50			261 415.21	4 287 425.66	19 848 000.00	15 560 574.34	78.4%	22%
April	0.00			1 083.32	4 288 508.98	19 848 000.00	15 559 491.02	78.4%	0
May	8 544.69			677.46	4 289 186.44	19 848 000.00	15 558 813.56	78.4%	0
June	6 535 905.19					19 848 000.00	-		
Total Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	4 289 186.44					

Chart C1 2012/13 Capital Expenditure Monthly Trend: actual v target



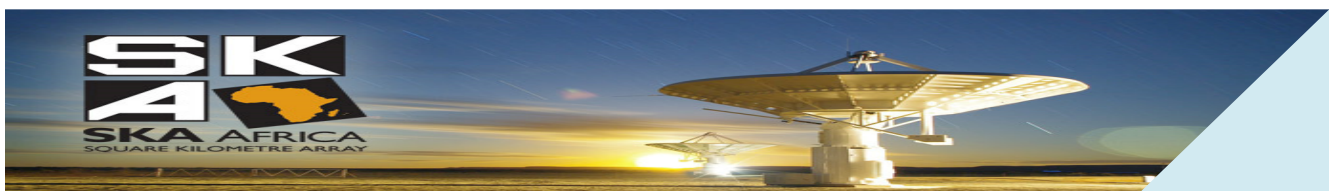
Supporting Documentation (cont.)



Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000.00	13 250 000.00	-	-	13 250 000.00	13 250 000.00	100.0%	13 250 000.00
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	500 000.00	500 000.00	-	-	500 000.00	500 000.00	100.0%	500 000.00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	500 000.00	500 000.00	-	-	500 000.00	500 000.00	100.0%	500 000.00
Infrastructure - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Dams & Reservoirs	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000.00	750 000.00	-	-	750 000.00	750 000.00	100.0%	750 000.00
Reticulation	-	750 000.00	750 000.00	-	-	750 000.00	750 000.00	100.0%	750 000.00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	56 250.00	-	-	-	-	-	-	-	-
Parks & gardens	56 250.00	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	406 171.34	-	-	677.46	36 905.62	-	-36 905.62	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779.69	-	-	677.46	11 122.73	-	-11 122.73	#DIV/0!	-
Computers - hardware/equipment	50 077.45	-	-	-	2 769.63	-	-2 769.63	#DIV/0!	-
Furniture and other office equipment	98 414.13	-	-	-	23 013.26	-	-23 013.26	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 900.07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	6 228.07	-	-	-	-	-	-	-	-
Computers - software & programming	6 228.07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	468 649.41	13 250 000.00	13 250 000.00	677.46	36 905.62	13 250 000.00	13 213 094.38	99.7%	13 250 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)



Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 656.66	2 750 000.00	2 750 000.00	-	2 701 585.46	2 750 000.00	48 414.54	1.8%	2 750 000.00
Infrastructure - Road transport	3 845 656.66	2 750 000.00	2 750 000.00	-	2 701 585.46	2 750 000.00	48 414.54	1.8%	2 750 000.00
Roads, Pavements & Bridges	3 845 656.66	2 750 000.00	2 750 000.00	-	2 701 585.46	2 750 000.00	48 414.54	1.8%	2 750 000.00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	3 346 855.23	3 848 000.00	3 848 000.00	-	1 550 695.36	3 848 000.00	2 297 304.64	59.7%	3 848 000.00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	3 346 855.23	3 048 000.00	3 048 000.00	-	1 358 751.61	3 048 000.00	1 689 248.39	55.4%	3 048 000.00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	119 640.25	-	-119 640.25	#DIV/0!	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000.00	800 000.00	-	72 303.50	800 000.00	727 696.50	91.0%	800 000.00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 192 511.89	6 598 000.00	6 598 000.00	-	4 252 280.82	6 598 000.00	2 345 719.18	35.6%	6 598 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)

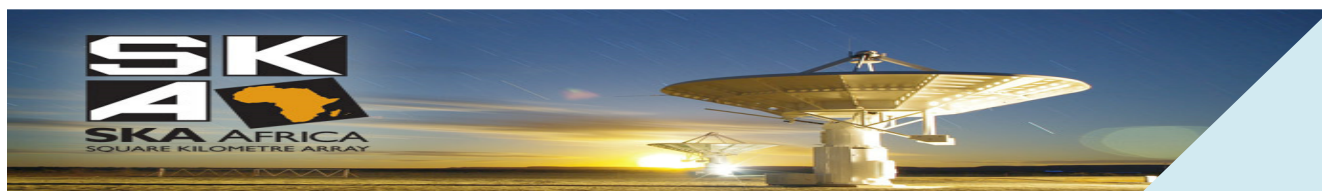
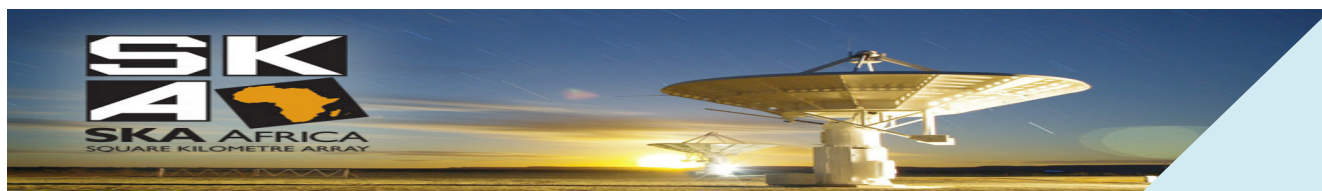
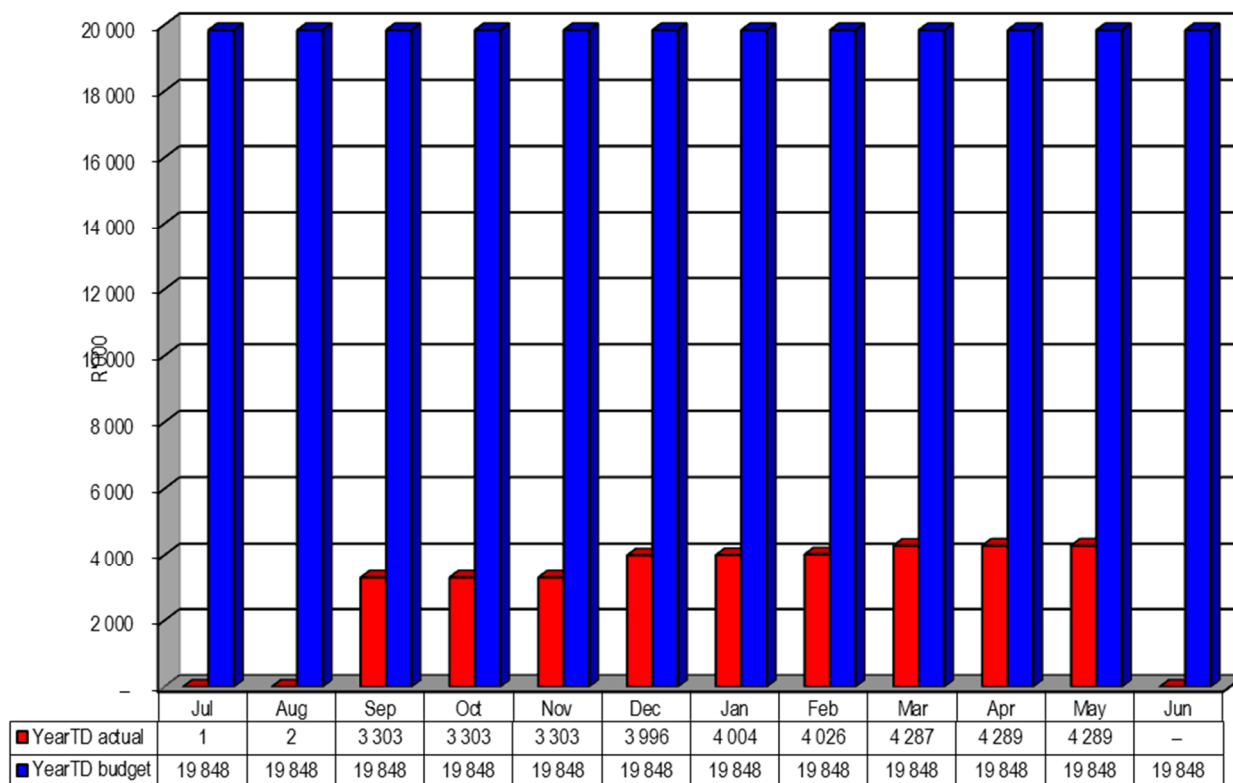


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target

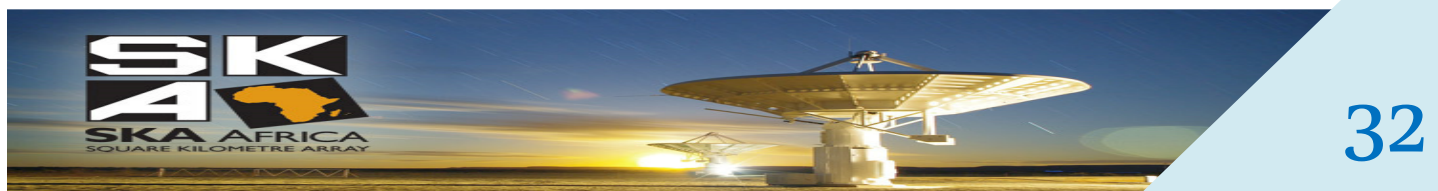


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Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931.34	368 000.00	368 000.00	28 995.65	400 581.20	318 679.64	-81 901.56	-25.7%	368 000.00
Infrastructure - Road transport	41 415.04	60 000.00	60 000.00	4 594.35	38 983.26	55 000.00	16 016.74	29.1%	60 000.00
Roads, Pavements & Bridges	41 415.04	60 000.00	60 000.00	4 594.35	38 983.26	55 000.00	16 016.74	29.1%	60 000.00
Storm water									
Infrastructure - Electricity	84 318.67	105 000.00	105 000.00	18 090.00	177 366.15	83 334.00	-94 032.15	-112.8%	105 000.00
Generation		3 000.00	3 000.00			2 750.00	2 750.00	100.0%	3 000.00
Transmission & Reticulation	84 318.67	102 000.00	102 000.00	18 090.00	177 366.15	80 584.00	-96 782.15	-120.1%	102 000.00
Street Lighting									
Infrastructure - Water	59 762.20	90 000.00	90 000.00	4 081.27	167 452.83	83 832.00	-83 620.83	-99.7%	90 000.00
Dams & Reservoirs	59 762.20	90 000.00	90 000.00	4 081.27	167 452.83	83 832.00	-83 620.83	-99.7%	90 000.00
Water purification									
Reticulation									
Infrastructure - Sanitation	29 920.02	105 000.00	105 000.00	734.69	6 541.59	91 486.00	84 944.41	92.8%	105 000.00
Reticulation	29 920.02	105 000.00	105 000.00	734.69	6 541.59	91 486.00	84 944.41	92.8%	105 000.00
Sewerage purification									
Infrastructure - Other	515.41	8 000.00	8 000.00	1 495.34	10 237.37	5 027.64	-5 209.73	-103.6%	8 000.00
Waste Management					7 193.57		-7 193.57	#DIV/0!	
Transportation	515.41	8 000.00	8 000.00	1 495.34	3 043.80	5 027.64	1 983.84	39.5%	8 000.00
Gas									
Other									
Community	48 415.60	74 400.00	74 400.00	737.64	27 346.89	68 379.00	41 032.11	60.0%	74 400.00
Parks & gardens	14 429.82	18 600.00	18 600.00		1 786.77	16 559.00	14 772.23	89.2%	18 600.00
Sportsfields & stadia									
Swimming pools	13 778.85	14 000.00	14 000.00		15 510.92	12 729.33	-2 781.59	-21.9%	14 000.00
Community halls									
Libraries	5 047.03	13 000.00	13 000.00	170.09	4 894.92	11 249.67	6 354.75	56.5%	13 000.00
Recreational facilities	2 781.32	10 500.00	10 500.00	165.35	197.29	10 221.00	10 023.71	98.1%	10 500.00
Fire, safety & emergency	5 811.67	3 000.00	3 000.00		168.39	3 000.00	2 831.61	94.4%	3 000.00
Security and policing	1 116.21	3 300.00	3 300.00			3 150.00	3 150.00	100.0%	3 300.00
Buses									
Clinics	-	3 000.00	3 000.00		42.92	2 869.00	2 826.08	98.5%	3 000.00
Museums & Art Galleries	218.47	4 000.00	4 000.00		1 052.75	3 887.67	2 834.92	72.9%	4 000.00
Cemeteries	5 232.23	5 000.00	5 000.00	402.20	3 692.93	4 713.33	1 020.40	21.6%	5 000.00
Social rental housing									
Other									
Heritage assets									
Buildings									
Other									
Investment properties									
Housing development									
Other									
Other assets	450 433.73	530 200.00	530 200.00	102 876.57	610 051.52	449 713.67	-160 337.85	-35.7%	530 200.00
General vehicles	87 281.56	95 000.00	95 000.00	10 596.97	93 716.39	85 710.33	-8 006.06	-9.3%	95 000.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	33 049.71	267 277.25	160 653.00	-106 624.25	-66.4%	193 800.00
Plant & equipment	15 608.26	8 700.00	8 700.00	15 019.61	35 158.90	8 700.00	-26 458.90	-304.1%	8 700.00
Computers - hardware/equipment	144 152.74	130 000.00	130 000.00	39 219.15	173 030.68	98 197.00	-74 833.68	-76.2%	130 000.00
Furniture and other office equipment	19 635.00	47 700.00	47 700.00		743.78	42 108.00	41 364.22	98.2%	47 700.00
Abattoirs									
Markets									
Civic Land and Buildings	49 473.92	55 000.00	55 000.00	4 991.13	40 124.52	54 345.34	14 220.82	26.2%	55 000.00
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Repairs and Maintenance Expenditure	714 780.67	972 600.00	972 600.00	132 609.86	1 037 979.61	836 772.31	-201 207.30	-24.0%	972 600.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	33 049.71	267 277.25	160 653.00	-106 624.25	(0)	193 800.00
Refuse	134 282.25	193 800.00	193 800.00	33 049.71	267 277.25	160 653.00	-106 624.25	(0)	193 800.00
Fire									
Conservancy									
Ambulances									

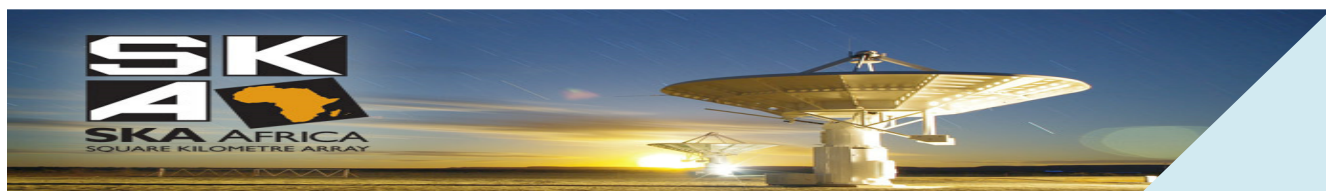
Supporting Documentation (cont.)



Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Depreciation expenditure by Asset Class/Sub-class									
Infrastructure	2 208 433.74	2 277 157.00	2 277 157.00	-	-	-	-	-	2 277 157.00
Infrastructure - Road transport	751 141.09	1 480 142.00	1 480 142.00	-	-	-	-	-	1 480 142.00
Roads, Pavements & Bridges	719 702.37	1 473 014.00	1 473 014.00	-	-	-	-	-	1 473 014.00
Storm water	31 438.73	7 128.00	7 128.00	-	-	-	-	-	7 128.00
Infrastructure - Electricity	209 152.08	119 646.00	119 646.00	-	-	-	-	-	119 646.00
Generation				-	-	-	-	-	
Transmission & Reticulation	209 152.08	119 646.00	119 646.00	-	-	-	-	-	119 646.00
Street Lighting				-	-	-	-	-	
Infrastructure - Water	478 146.15	307 133.00	307 133.00	-	-	-	-	-	307 133.00
Dams & Reservoirs				-	-	-	-	-	
Water purification				-	-	-	-	-	
Reticulation	478 146.15	307 133.00	307 133.00	-	-	-	-	-	307 133.00
Infrastructure - Sanitation	674 007.73	293 503.00	293 503.00	-	-	-	-	-	293 503.00
Reticulation				-	-	-	-	-	
Sewerage purification	674 007.73	293 503.00	293 503.00	-	-	-	-	-	293 503.00
Infrastructure - Other	95 986.69	76 733.00	76 733.00	-	-	-	-	-	76 733.00
Waste Management	95 986.69	76 733.00	76 733.00	-	-	-	-	-	76 733.00
Transportation				-	-	-	-	-	
Gas				-	-	-	-	-	
Other				-	-	-	-	-	
Community	110 904.42	602 678.00	602 678.00	-	-	-	-	-	602 678.00
Parks & gardens	683.79	1 373.00	1 373.00	-	-	-	-	-	1 373.00
Sportsfields & stadia	19 913.16			-	-	-	-	-	
Swimming pools	10 099.09			-	-	-	-	-	
Community halls	6 925.09			-	-	-	-	-	
Libraries	26 371.20	27 889.00	27 889.00	-	-	-	-	-	27 889.00
Recreational facilities	-	542 698.00	542 698.00	-	-	-	-	-	542 698.00
Fire, safety & emergency	-			-	-	-	-	-	
Security and policing	-			-	-	-	-	-	
Buses				-	-	-	-	-	
Clinics	13 013.40	15 075.00	15 075.00	-	-	-	-	-	15 075.00
Museums & Art Galleries	12 984.54	15 041.00	15 041.00	-	-	-	-	-	15 041.00
Cemeteries	519.38	602.00	602.00	-	-	-	-	-	602.00
Social rental housing	-			-	-	-	-	-	
Other	20 394.77			-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings				-	-	-	-	-	
Other				-	-	-	-	-	
Investment properties	12 329.98	12 364.00	12 364.00	-	-	-	-	-	12 364.00
Housing development	12 329.98	12 364.00	12 364.00	-	-	-	-	-	12 364.00
Other				-	-	-	-	-	
Other assets	393 565.93	721 401.00	721 401.00	-	-	-	-	-	721 401.00
General vehicles	134 066.84	255 353.00	255 353.00	-	-	-	-	-	255 353.00
Specialised vehicles	23 195.73	43 135.00	43 135.00	-	-	-	-	-	43 135.00
Plant & equipment	38 413.39	114 049.00	114 049.00	-	-	-	-	-	114 049.00
Computers - hardware/equipment	32 522.92	83 139.00	83 139.00	-	-	-	-	-	83 139.00
Furniture and other office equipment	85 660.20	114 166.00	114 166.00	-	-	-	-	-	114 166.00
Abattoirs				-	-	-	-	-	
Markets				-	-	-	-	-	
Civic Land and Buildings	79 706.85	111 559.00	111 559.00	-	-	-	-	-	111 559.00
Other Buildings				-	-	-	-	-	
Other Land				-	-	-	-	-	
Surplus Assets - (Investment or Inventory)				-	-	-	-	-	
Other				-	-	-	-	-	
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class				-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class				-	-	-	-	-	
Intangibles	8 808.62	57 552.00	57 552.00	-	-	-	-	-	57 552.00
Computers - software & programming	8 808.62	57 552.00	57 552.00	-	-	-	-	-	57 552.00
Other				-	-	-	-	-	
Total Depreciation	2 734 042.69	3 671 152.00	3 671 152.00	-	-	-	-	-	3 671 152.00
Specialised vehicles	23 195.73	43 135.00	43 135.00	-	-	-	-	-	43 135.00
Refuse	22 692.64	40 691.00	40 691.00	-	-	-	-	-	40 691.00
Fire	503.08	2 444.00	2 444.00	-	-	-	-	-	2 444.00
Conservancy				-	-	-	-	-	
Ambulances				-	-	-	-	-	

2.2 Municipal Manager's Quality Certification



Quality certificate

I, Willem de Bruin, the municipal manager of Kareeberg Municipality, hereby certify that -

- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month Mayl 2015 - M11 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature

Date 31 May 2015

