

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
April 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

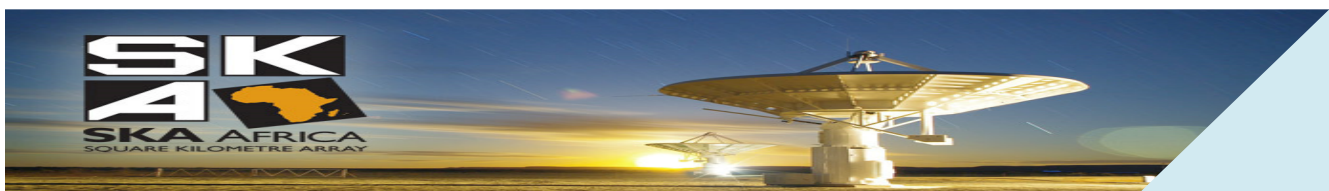
INDEX

PART 1 – IN-YEAR REPORT

INTRODUCTION	-----	2
1.1 Mayor's report	-----	3
1.2 Council resolutions	-----	4
1.3 Executive summary	-----	5
Supporting Table SC1 Material variance explanations - M10 April 2015	-----	9
1.4 In-year budget statement tables	-----	10
Table C1 Monthly Budget Statement - Summary - M10 April 2015	-----	10
Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April 2015	-----	11
Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April 2015	-----	12
Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April 2015	-----	14
Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April 2015	-----	16
Table C6 Monthly Budget Statement - Financial Position - M10 April 2015	-----	17
Table C7 Monthly Budget Statement - Cash Flow - M10 April 2015	-----	18

PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables	-----	19
Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April 2015	-----	19
Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April 2015	-----	20
Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April 2015	-----	22
Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April 2015	-----	22
Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April 2015	-----	23
Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April 2015	-----	24
Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April 2015	-----	25
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April 2015	-----	27
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April 2015	-----	28
Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April 2015	-----	29
Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April 2015	-----	30
Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April 2015	-----	32
Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April 2015	-----	33
2.2 Municipal Manager's quality certification	-----	34



Introduction

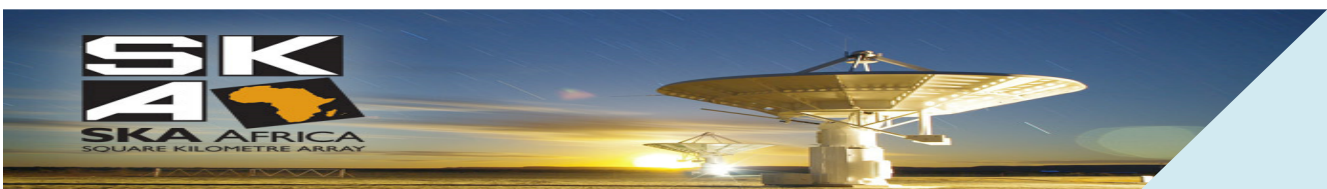
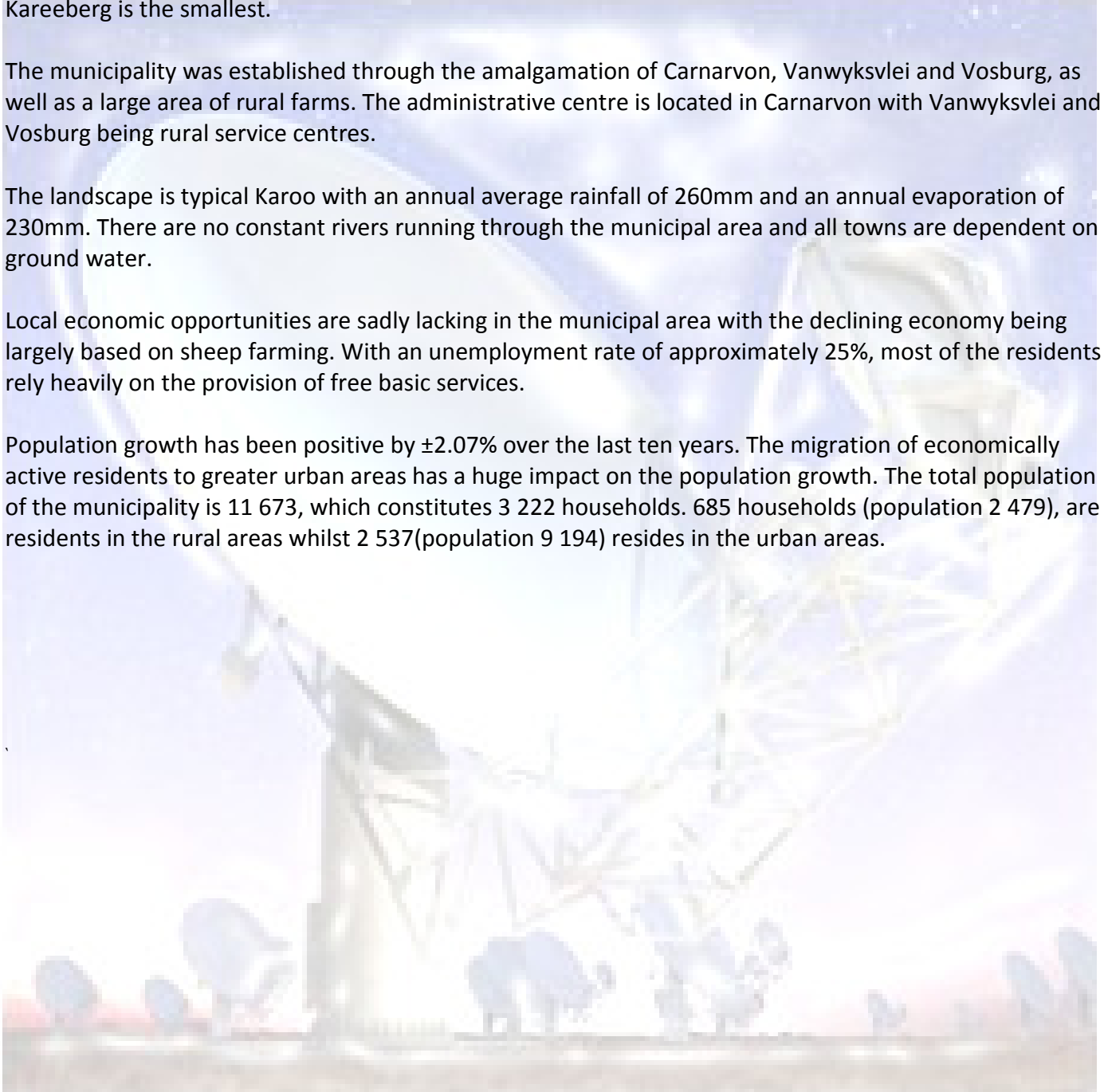
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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.

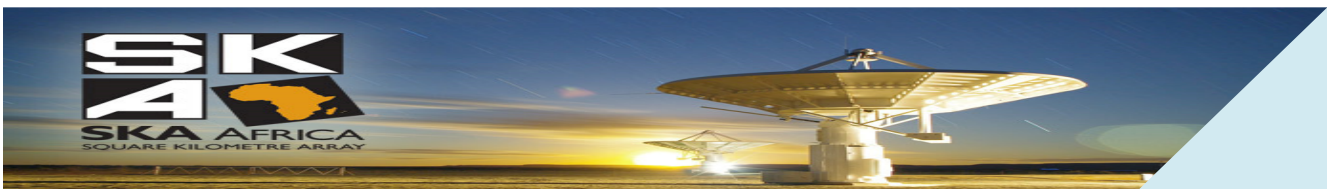
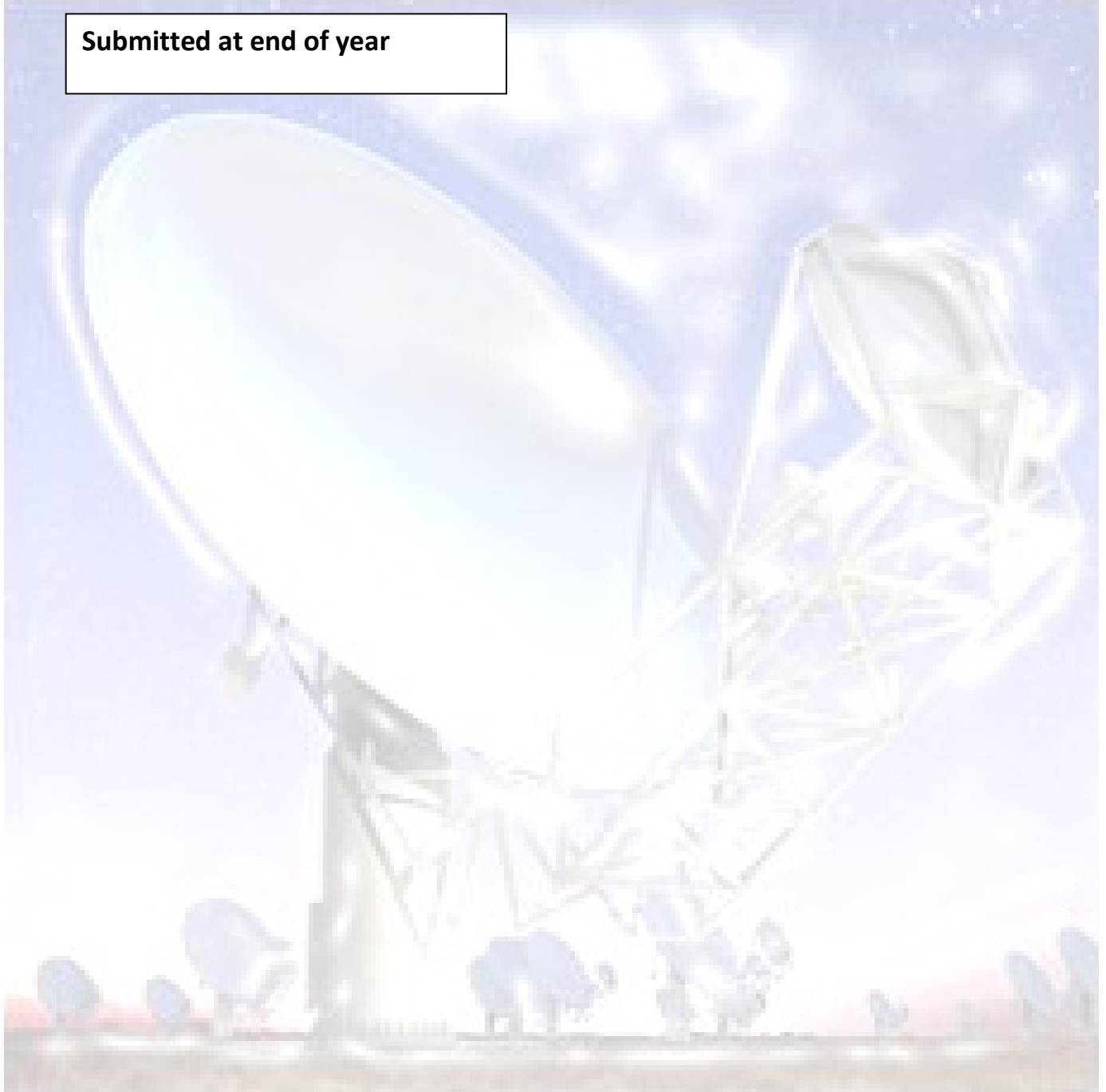
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population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

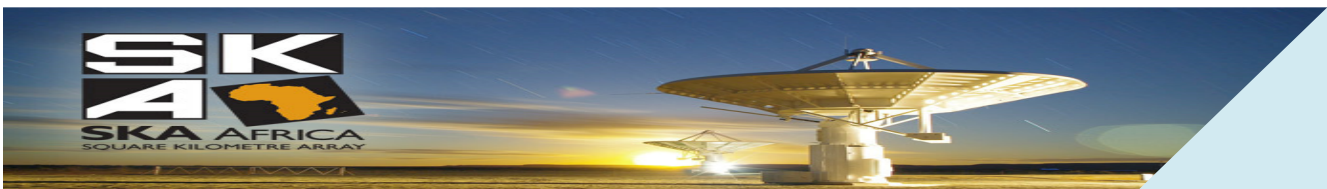
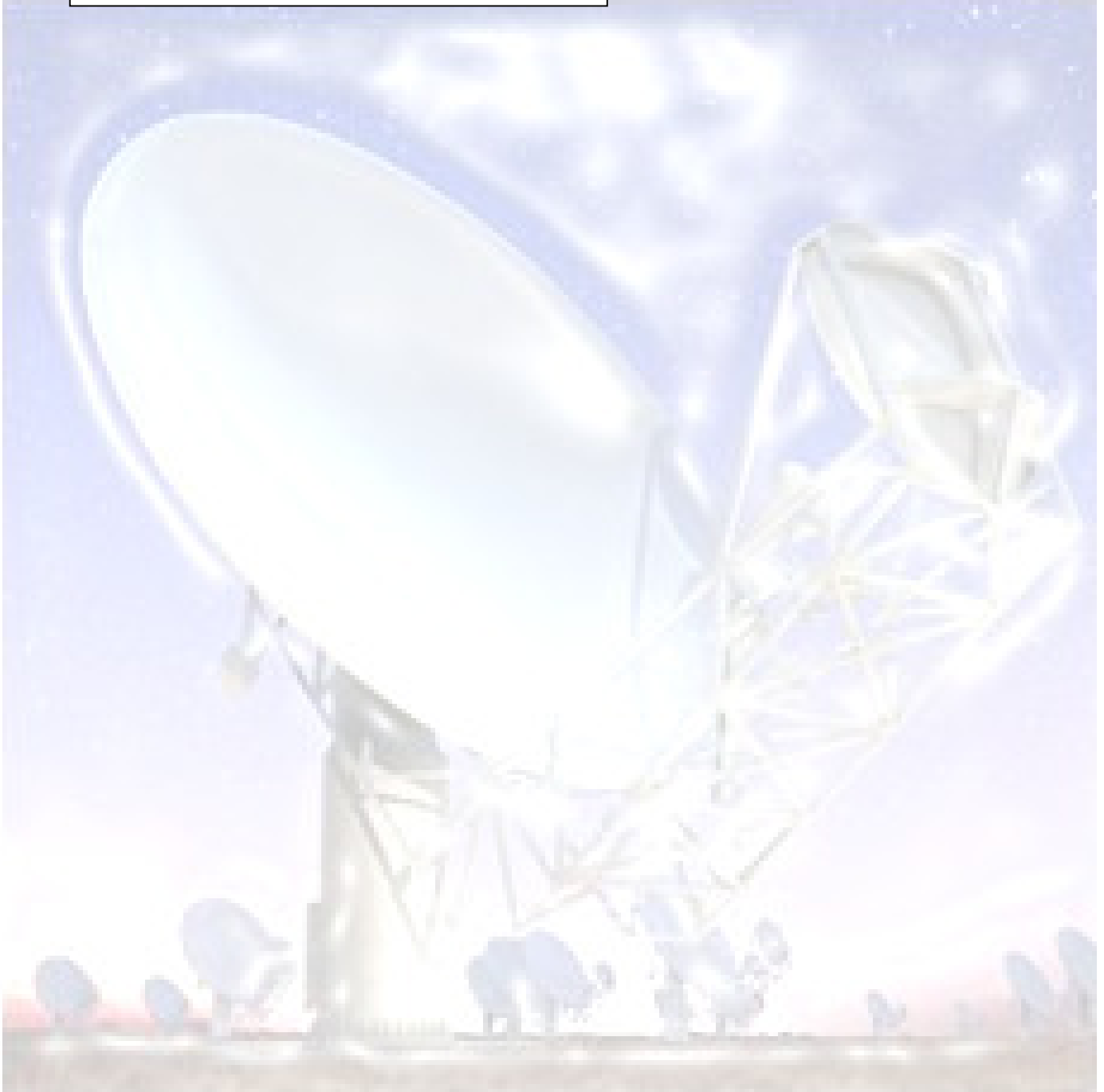
1.1 Mayor's report

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 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 now been approved.

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

Only an audit report for the second quarter was received.

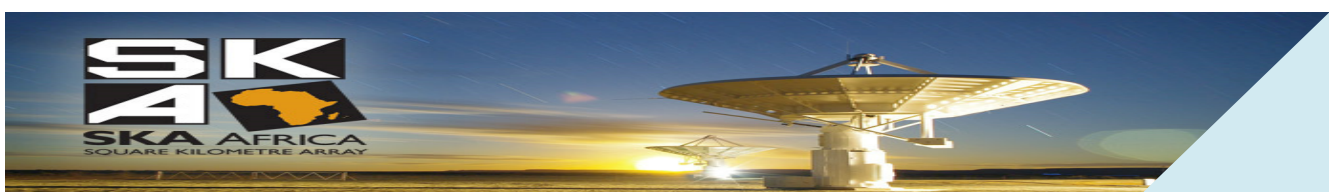
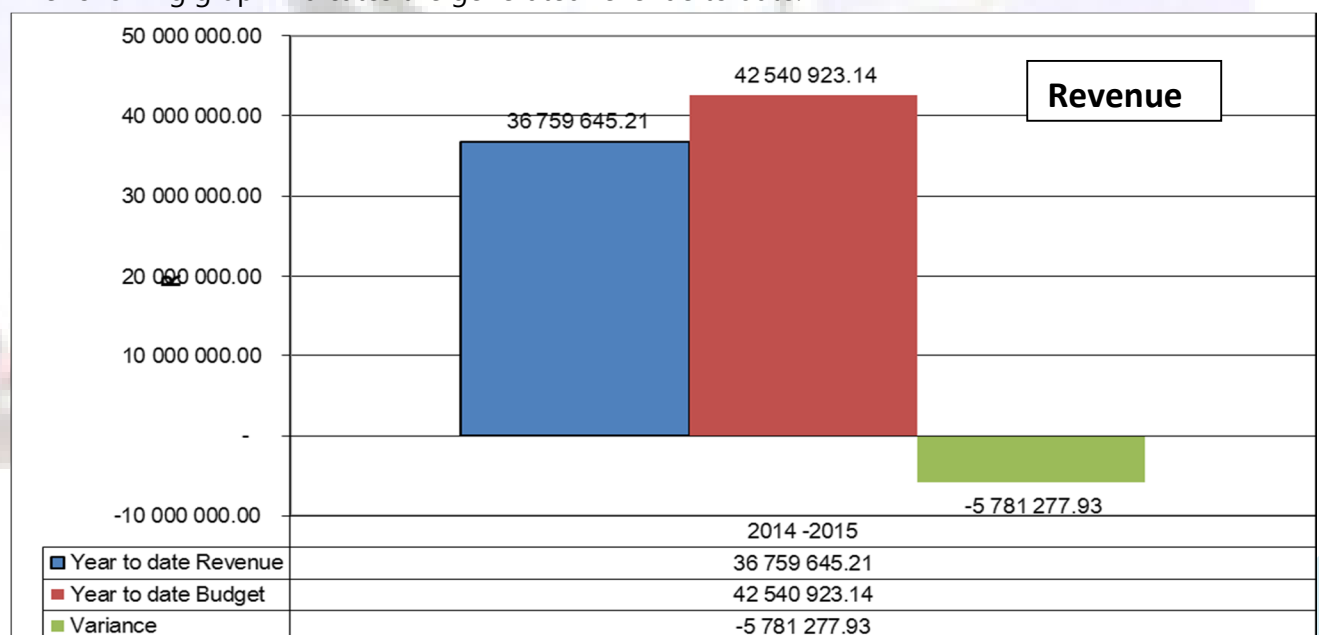
No audit committee meeting was held in quarter three.

Consolidated performance

Revenue by source

Revenue is under received by 14% (R 5.7million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

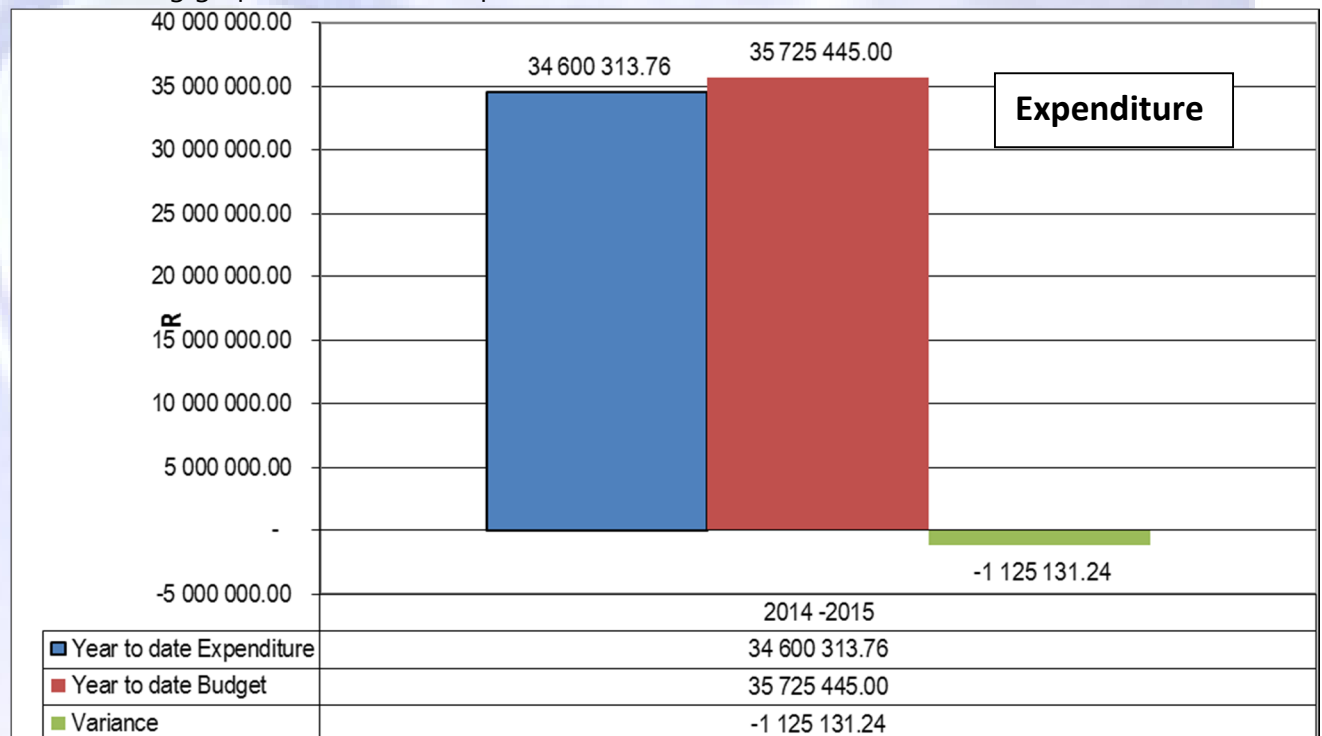
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is underspent by 3% (R 1.1million). 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 213 408 already. Other expenditure items overspent is audit costs and personnel costs. Fuel cost will also be taxed heavily for the duration of the budget period.

The following graph indicates the expenditure incurred to date.

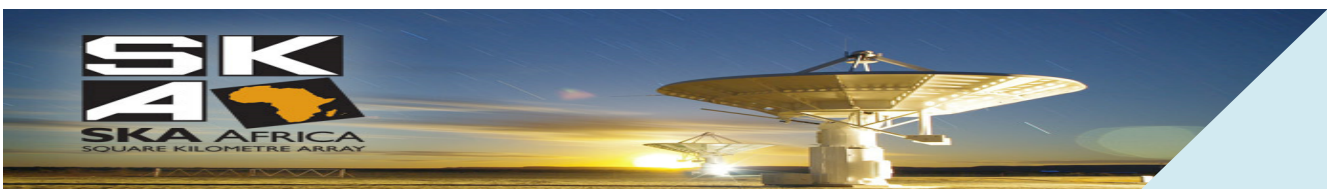


Capital expenditure

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	30 289 830.08	32 362 985.27
Long term investments	-	-
	30 289 830.08	32 362 985.27
Less:	7 043 469.14	7 654 849.36
Unspent conditional grants	7 043 469.14	7 654 849.36
Net cash resources available for internal distribution	23 246 360.94	24 708 135.91
Less amounts allocated to:	21 549 565.05	21 519 388.78
Capital replacement reserve	11 347 811.51	11 347 811.51
Housing development fund	37 648.62	37 440.29
Employee benefits	9 544 632.13	9 544 632.13
Retention	619 472.79	589 504.85
Resources available / (shortfall) for working capital requirements	1 696 795.89	3 188 747.13

1.3.2 Material variances from SDBIP

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

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



- (n) 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.

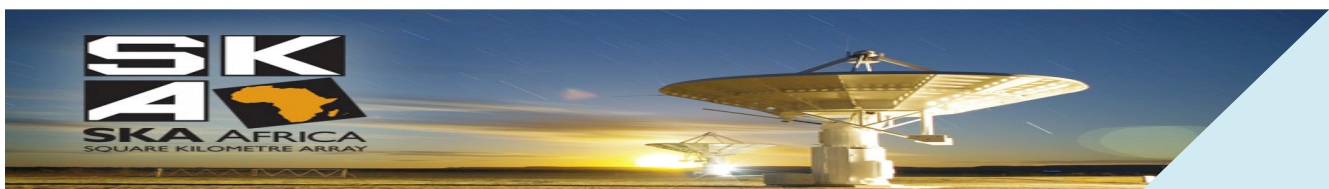
1.3.3 Remedial steps

- (a) The municipal manager must develop and implement a performance management system.
- (b) Council only held community meetings during February.
- (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.

MPAC noted that the remedial steps were not attended to after discussion of the midyear report.

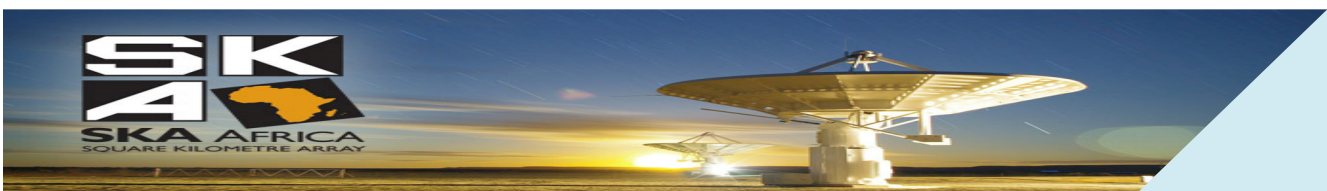
1.3.4 Conclusion

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.



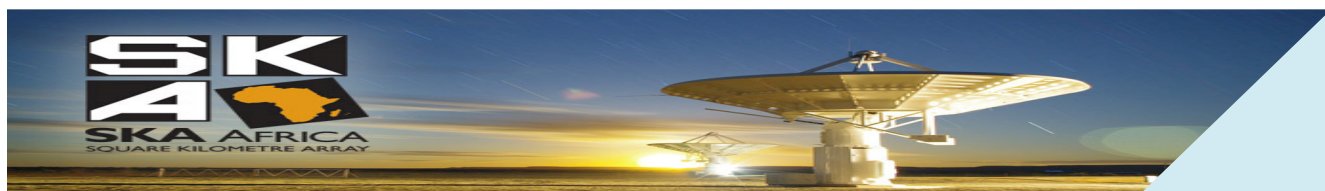
1.3.5 Material variance explanations

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



Supporting Table SC1 Material variance explanations - M10 April 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	27 490.77	16.7%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - outstanding debtors	(369.63)	-14.6%	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
	Agency services	40 672.35	60.8%	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	(300 362.69)	-29.7%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Employee related costs	(1 786 141.71)	-13.7%	Annual contributions to employee benefits have not yet been done	No steps needed
	Other materials	153 601.57	41.3%	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	7 675 805.85		Equitable share	
6	Measurable performance				
7	Municipal Entities				

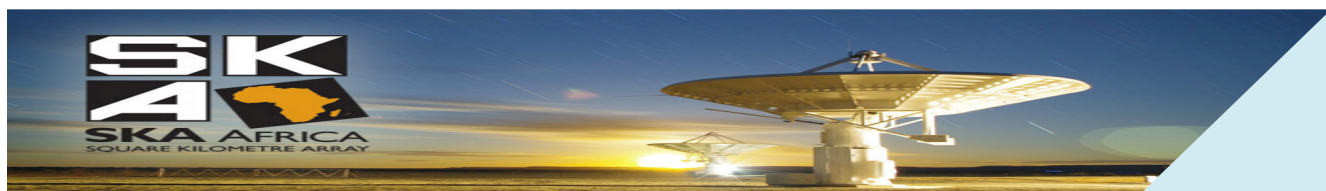


1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M10 April 2015

Description	2013-2014	Budget Year 2014-2015					
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance
Financial Performance							
Property rates	4 424 239.00	4 331 323.00	4 331 323.00	15 099.73	4 359 411.24	4 306 304.00	53 107.24
Service charges	16 998 357.00	18 018 052.00	18 018 052.00	1 483 575.42	14 940 371.06	15 134 293.00	-193 921.94
Investment revenue	1 338 198.00	1 300 300.00	1 300 300.00	252 589.44	1 151 790.51	1 129 585.00	22 205.51
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
Other own revenue	2 037 892.00	7 840 326.00	7 840 326.00	75 433.29	1 212 072.40	1 481 741.14	-269 668.74
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 826 697.88	36 759 645.21	42 540 923.14	-5 781 277.99
Employee costs	13 236 783.00	15 378 405.00	15 378 405.00	1 063 083.45	11 293 654.29	13 079 796.00	-1 786 141.71
Remuneration of Councillors	1 912 960.00	2 018 982.00	2 018 982.00	156 105.86	1 583 111.43	1 682 483.00	-99 371.57
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-
Materials and bulk purchases	8 399 186.00	8 975 045.00	8 975 045.00	816 454.16	7 279 915.56	7 633 914.00	-353 998.44
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
Other expenditure	12 583 413.00	14 902 092.67	14 902 092.67	414 552.34	6 141 321.48	5 793 511.00	347 810.48
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 450 195.81	34 600 313.76	35 725 445.00	-1 125 131.24
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-623 497.93	2 159 331.45	6 815 478.14	-4 656 146.69
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
Contributions & Contributed assets	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-623 497.93	6 432 954.78	26 663 478.14	-20 230 523.36
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	-623 497.93	6 432 954.78	26 663 478.14	-20 230 523.36
Capital expenditure & funds sources							
Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02
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
Public contributions & donations	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	1 083.32	14 885.65	-	14 885.65
Total sources of capital funds	7 661 161.30	19 848 000.00	19 848 000.00	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02
Financial position							
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91		32 078 645.40		
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39		121 630 292.32		
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33		10 413 952.51		
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00		11 811 033.50		
Community wealth/Equity	125 049 643.00	134 597 572.13	134 597 572.13		131 483 951.71		
Cash flows							
Net cash from (used) operating	7 025 179.15	21 589 452.06	21 589 452.06	-2 075 047.74	11 947 085.77	25 939 686.73	-13 992 600.96
Net cash from (used) investing	-7 625 313.50	-19 838 955.00	-19 838 955.00	-257.45	-4 280 372.55	-19 840 462.00	15 560 089.45
Net cash from (used) financing	8 650.00	29 000.00	29 000.00	2 150.00	11 110.00	28 649.00	-17 539.00
Cash/cash equivalents at the month/year end	22 612 006.86	22 868 889.06	24 391 503.92	-	30 289 830.08	27 217 265.73	3 072 564.35
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Y
Debtors Age Analysis							
Total By Revenue Source	517 281.92	242 830.32	178 539.77	289 079.33	353 553.22	3 373 813.18	-
Debtors Age Analysis							
Total Creditors	-	-	-	-	-	-	-



Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April 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	341 433.26	26 069 210.88	50 717 244.00	-24 648 033.12	-48.60%	53 780 274.00
Executive and council	22 005 444.00	39 156 412.00	39 156 412.00	252 999.44	15 038 451.62	41 510 805.00	-26 472 353.38	-63.77%	39 156 412.00
Budget and treasury office	9 984 959.00	14 623 862.00	14 623 862.00	88 433.82	11 030 759.26	9 206 439.00	1 824 320.26	19.82%	14 623 862.00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	88 894.00	24 755.00	24 755.00	737.20	17 527.00	18 282.00	-755.00	-4.13%	24 755.00
Community and social services	13 345.00	6 650.00	6 650.00	578.20	9 433.00	4 833.00	4 600.00	95.18%	6 650.00
Sport and recreation	74 874.00	17 400.00	17 400.00	159.00	7 774.00	12 891.00	-5 117.00	-39.69%	17 400.00
Public safety	675.00	705.00	705.00	-	320.00	558.00	-238.00	-42.65%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 966.00	2 000.00	2 000.00	600.00	4 210.00	1 059.00	3 151.00	297.54%	2 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966.00	2 000.00	2 000.00	600.00	4 210.00	1 059.00	3 151.00	297.54%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736.00	18 019 972.00	18 019 972.00	1 483 927.42	14 942 320.66	10 952 209.00	3 990 111.66	36.43%	18 019 972.00
Electricity	7 936 896.00	7 981 626.00	7 981 626.00	624 081.35	6 339 661.15	4 779 396.00	1 560 265.15	32.65%	7 981 626.00
Water	4 198 770.00	4 137 677.00	4 137 677.00	360 566.77	3 604 619.10	2 843 650.00	760 969.10	26.76%	4 137 677.00
Waste water management	2 722 357.00	2 478 859.00	2 478 859.00	215 221.62	2 153 293.45	1 448 912.00	704 381.45	48.61%	2 478 859.00
Waste management	3 120 713.00	3 421 810.00	3 421 810.00	284 057.68	2 844 746.96	1 880 251.00	964 495.96	51.30%	3 421 810.00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999.00	71 827 001.00	71 827 001.00	1 826 697.88	41 033 268.54	61 688 794.00	-20 655 525.46	-33.48%	71 827 001.00
Expenditure - Standard									
Governance and administration	27 776 312.00	32 218 112.00	32 218 112.00	817 891.19	19 801 731.94	18 999 299.00	802 432.94	4.22%	32 218 112.00
Executive and council	18 234 467.00	21 697 749.00	21 697 749.00	326 121.82	12 348 728.09	11 793 806.00	554 922.09	4.71%	21 697 749.00
Budget and treasury office	7 265 727.00	8 432 117.00	8 432 117.00	343 805.56	5 982 995.83	5 422 938.00	560 057.83	10.33%	8 432 117.00
Corporate services	2 276 118.00	2 088 246.00	2 088 246.00	147 963.81	1 470 008.02	1 782 555.00	-312 546.98	-17.53%	2 088 246.00
Community and public safety	1 953 690.00	2 224 861.00	2 224 861.00	133 675.41	1 499 664.24	3 106 922.00	-1 607 257.76	-51.73%	2 224 861.00
Community and social services	1 127 754.00	1 369 344.00	1 369 344.00	88 965.18	918 839.91	1 464 807.00	-545 967.09	-37.27%	1 369 344.00
Sport and recreation	715 828.00	687 128.00	687 128.00	43 471.25	541 451.73	1 031 789.00	-490 337.27	-47.52%	687 128.00
Public safety	76 667.00	111 134.00	111 134.00	1 238.98	36 260.27	588 845.00	-552 584.73	-93.84%	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	155 750.24	1 757 192.02	1 679 599.00	77 593.02	4.62%	2 970 896.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101.00	2 970 896.00	2 970 896.00	155 750.24	1 757 192.02	1 679 599.00	77 593.02	4.62%	2 970 896.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192.00	16 365 132.00	16 365 132.00	1 342 878.97	11 541 725.56	11 939 626.00	-397 900.44	-3.33%	16 365 132.00
Electricity	8 449 290.00	9 310 584.00	9 310 584.00	728 065.92	7 249 426.91	6 923 666.00	325 760.91	4.71%	9 310 584.00
Water	1 064 209.00	1 166 396.00	1 166 396.00	152 386.15	642 714.36	890 337.00	-247 622.64	-27.81%	1 166 396.00
Waste water management	2 803 791.00	2 805 582.00	2 805 582.00	310 129.09	3 260 905.66	1 839 885.00	1 421 020.66	77.23%	2 805 582.00
Waste management	2 605 902.00	3 082 570.00	3 082 570.00	152 297.81	388 678.63	2 285 738.00	-1 897 059.37	-83.00%	3 082 570.00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295.00	53 779 001.00	53 779 001.00	2 450 195.81	34 600 313.76	35 725 446.00	-1 125 132.24	-3.15%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-623 497.93	6 432 954.78	25 963 348.00	-19 530 393.22	-75.22%	18 048 000.00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April 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
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444.00	39 156 412.00	39 156 412.00	252 999.44	15 038 451.62	41 510 805.00	-26 472 353.38	-63.77%	39 156 412.00
Vote 2 - Budget and Treasury	9 984 959.00	14 623 862.00	14 623 862.00	88 433.82	11 030 759.26	9 206 439.00	1 824 320.26	19.82%	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	578.20	9 433.00	4 833.00	4 600.00	95.18%	6 650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675.00	705.00	705.00	-	320.00	558.00	-238.00	-42.65%	705.00
Vote 9 - Sport and Recreation	74 874.00	17 400.00	17 400.00	159.00	7 774.00	12 891.00	-5 117.00	-39.69%	17 400.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713.00	3 421 810.00	3 421 810.00	284 057.68	2 844 746.96	1 880 251.00	964 495.96	51.30%	3 421 810.00
Vote 12 - Waste Water Management	2 722 357.00	2 478 859.00	2 478 859.00	215 221.62	2 153 293.45	1 448 912.00	704 381.45	48.61%	2 478 859.00
Vote 13 - Road Transport	3 966.00	2 000.00	2 000.00	600.00	4 210.00	1 059.00	3 151.00	297.54%	2 000.00
Vote 14 - Water	4 198 770.00	4 137 677.00	4 137 677.00	360 566.77	3 604 619.10	2 843 650.00	760 969.10	26.76%	4 137 677.00
Vote 15 - Electricity	7 936 896.00	7 981 626.00	7 981 626.00	624 081.35	6 339 661.15	4 779 396.00	1 560 265.15	32.65%	7 981 626.00
Total Revenue by Vote	50 061 999.00	71 827 001.00	71 827 001.00	1 826 697.88	41 033 268.54	61 688 794.00	-20 655 525.46	-33.48%	71 827 001.00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467.00	21 697 749.00	21 697 749.00	326 121.82	12 348 728.09	11 793 806.00	554 922.09	4.71%	21 697 749.00
Vote 2 - Budget and Treasury	7 265 727.00	8 432 117.00	8 432 117.00	343 805.56	5 982 995.83	5 422 938.00	560 057.83	10.33%	8 432 117.00
Vote 3 - Corporate Services	2 276 118.00	2 088 246.00	2 088 246.00	147 963.81	1 470 008.02	1 782 555.00	-312 546.98	-17.53%	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	88 965.18	918 839.91	1 464 807.00	-545 967.09	-37.27%	1 369 344.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667.00	111 134.00	111 134.00	1 238.98	36 260.27	588 845.00	-552 584.73	-93.84%	111 134.00
Vote 9 - Sport and Recreation	715 828.00	687 128.00	687 128.00	43 471.25	541 451.73	1 031 789.00	-490 337.27	-47.52%	687 128.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902.00	3 082 570.00	3 082 570.00	152 297.81	388 678.63	2 285 738.00	-1 897 059.37	-83.00%	3 082 570.00
Vote 12 - Waste Water Management	2 803 791.00	2 805 582.00	2 805 582.00	310 129.09	3 260 905.66	1 839 885.00	1 421 020.66	77.23%	2 805 582.00
Vote 13 - Road Transport	2 561 101.00	2 970 896.00	2 970 896.00	155 750.24	1 757 192.02	1 679 599.00	77 593.02	4.62%	2 970 896.00
Vote 14 - Water	1 064 209.00	1 166 396.00	1 166 396.00	152 386.15	642 714.36	890 337.00	-247 622.64	-27.81%	1 166 396.00
Vote 15 - Electricity	8 449 290.00	9 310 584.00	9 310 584.00	728 065.92	7 249 426.91	6 923 666.00	325 760.91	4.71%	9 310 584.00
Total Expenditure by Vote	47 214 295.00	53 779 001.00	53 779 001.00	2 450 195.81	34 600 313.76	35 725 446.00	-1 125 132.24	-3.15%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-623 497.93	6 432 954.78	25 963 348.00	-19 530 393.22	-75.22%	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.

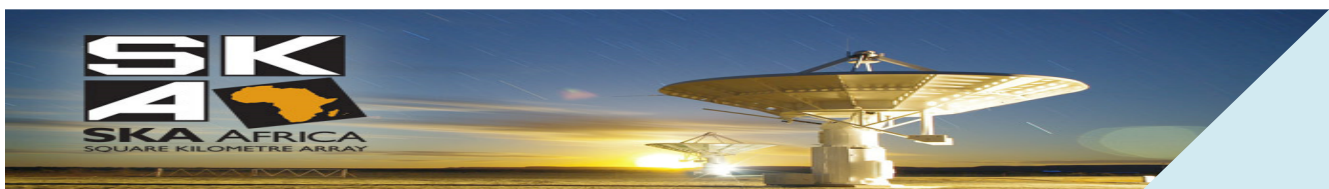
Vote 6. Grave fees are much more than budgeted for.

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.

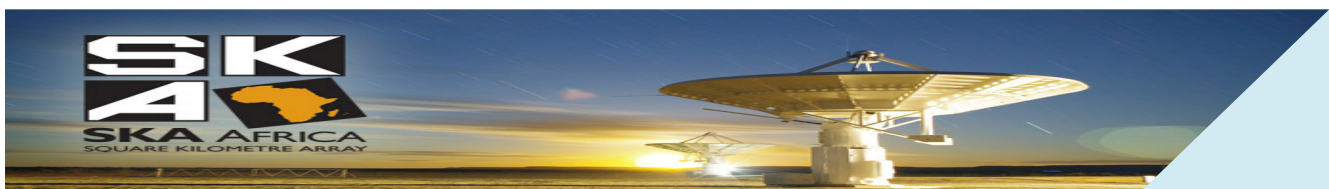
Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

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.

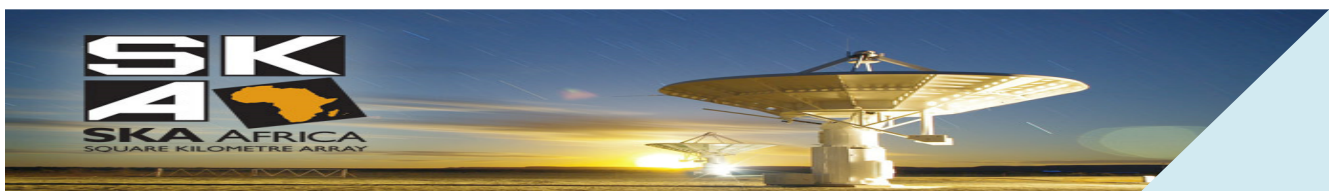
Vote 14. Expenditure for repairs and maintenance is hampered by lack of available cash.



Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April 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	15 099.73	192 471.77	164 981.00	27 490.77	17%	190 000.00
Service charges - electricity revenue	7 610 610.00	7 980 926.00	7 980 926.00	624 081.35	6 339 581.15	6 703 597.00	-364 015.85	-5%	7 980 926.00
Service charges - water revenue	3 872 495.00	4 137 237.00	4 137 237.00	360 526.77	3 604 559.10	3 475 078.00	129 481.10	4%	4 137 237.00
Service charges - sanitation revenue	2 396 121.00	2 478 859.00	2 478 859.00	215 221.62	2 153 293.45	2 082 119.00	71 174.45	3%	2 478 859.00
Service charges - refuse revenue	3 119 131.00	3 421 030.00	3 421 030.00	283 745.68	2 842 937.36	2 873 499.00	-30 561.64	-1%	3 421 030.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160.00	483 118.00	483 118.00	4 472.00	363 396.46	387 238.83	-23 842.37	-6%	483 118.00
Interest earned - external investments	1 335 243.00	1 297 000.00	1 297 000.00	252 384.63	1 149 620.14	1 127 045.00	22 575.14	2%	1 297 000.00
Interest earned - outstanding debtors	2 955.00	3 300.00	3 300.00	204.81	2 170.37	2 540.00	-369.63	-15%	3 300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910.00	12 230.00	12 230.00	418.20	3 758.00	9 515.00	-5 757.00	-61%	12 230.00
Licences and permits	8 970.00	7 420.00	7 420.00	-	5 961.00	5 813.71	147.29	3%	7 420.00
Agency services	136 904.00	97 000.00	97 000.00	7 980.10	107 577.94	66 905.59	40 672.35	61%	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	62 562.99	711 905.32	1 012 268.01	-300 362.69	-30%	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	1 826 697.88	36 759 645.21	42 540 923.14	-5 781 277.93	-14%	51 979 001.00
Expenditure By Type									
Employee related costs	13 236 783.00	15 378 405.00	15 378 405.00	1 063 083.45	11 293 654.29	13 079 796.00	-1 786 141.71	-14%	15 378 405.00
Remuneration of councillors	1 912 960.00	2 018 982.00	2 018 982.00	156 105.86	1 583 111.43	1 682 483.00	-99 371.57	-6%	2 018 982.00
Debt impairment	1 449 360.00	2 339 501.67	2 339 501.67	-	-	-	-	-	2 339 501.67
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-	-	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	636 935.90	6 754 107.99	7 261 708.00	-507 600.01	-7%	8 543 845.00
Other materials	494 612.00	431 200.00	431 200.00	179 518.26	525 807.57	372 206.00	153 601.57	41%	431 200.00
Contracted services	220 169.00	541 400.00	541 400.00	51 785.63	379 562.18	467 331.00	-87 768.82	-19%	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	362 766.71	5 761 759.30	5 326 180.00	435 579.30	8%	12 019 191.00
Loss on disposal of PPE	11 885.00	2 000.00	2 000.00	-	-	-	-	-	2 000.00
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 450 195.81	34 600 313.76	35 725 445.00	-1 125 131.24	-3%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-623 497.93	2 159 331.45	6 815 478.14	-4 656 146.69	-68.32%	-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	-623 497.93	6 432 954.78	26 663 478.14			18 048 000.06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704.00	18 048 000.06	18 048 000.06	-623 497.93	6 432 954.78	26 663 478.14			18 048 000.06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704.00	18 048 000.06	18 048 000.06	-623 497.93	6 432 954.78	26 663 478.14			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	-623 497.93	6 432 954.78	26 663 478.14			18 048 000.06



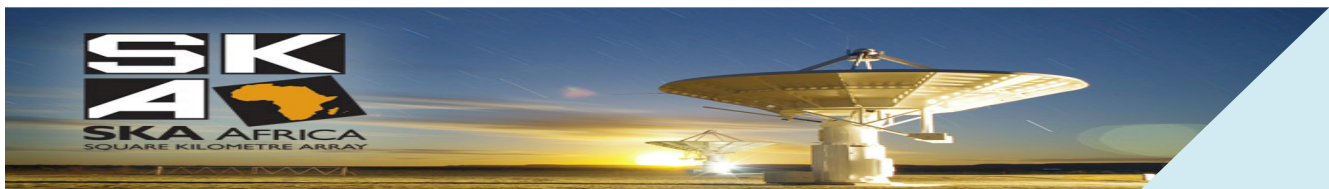
Monthly Budget Statements (cont.)

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) - M10 April 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	206 336.47	1 028 987.24	1 175 204.75	-146 217.51	-12.44%	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	5 265.91	89 203.18	129 000.00	-39 796.82	-30.85%	172 000.00
Bank charges	96 675.38	119 733.00	119 733.00	13 824.44	101 832.26	89 799.25	12 033.01	13.40%	119 733.00
Fuel and oil	591 933.98	700 000.00	700 000.00	47 694.74	636 663.87	525 000.00	111 663.87	21.27%	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	-	-	22 100.00	-22 100.00	-100.00%	26 520.00
Membership fees	419 241.34	501 680.00	501 680.00	-	500 000.00	501 260.00	-1 260.00	-0.25%	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	32 063.87	295 806.33	396 506.25	-100 699.92	-25.40%	528 675.00
Travel and subsistence	570 044.13	470 000.00	470 000.00	57 581.28	565 907.58	352 499.34	213 408.24	60.54%	470 000.00
Actuarial losses	676 192.84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025.96	12 019 191.00	12 019 191.00	362 766.71	5 761 759.30	5 515 925.59	245 833.71	-65.87%	12 019 191.00



Monthly Budget Statements (cont.)

**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M10 April 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
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	-	-	877.18	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	206.14	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	-	2 704 218.23	2 750 000.00	-45 781.77	-1.66%	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	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02	-78.39%	19 848 000.00
Total Capital Expenditure	7 661 161.30	19 848 000.00	19 848 000.00	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02	-78.39%	19 848 000.00
Capital Expenditure - Standard Classification									
Governance and administration	269 258.75	-	-	877.18	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	-	-	877.18	1 823.22	-	1 823.22	#DIV/0!	-
Community and public safety	3 427 466.20	3 848 000.00	3 848 000.00	206.14	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	206.14	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	-	2 704 218.23	2 750 000.00	-45 781.77	-1.66%	2 750 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832.31	2 750 000.00	2 750 000.00	-	2 704 218.23	2 750 000.00	-45 781.77	-1.66%	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	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02	-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	-	-	1 083.32	14 885.65	-	14 885.65	#DIV/0!	-
Total Capital Funding	7 661 161.30	19 848 000.00	19 848 000.00	1 083.32	4 288 508.98	19 848 000.00	-15 559 491.02	-78.39%	19 848 000.00

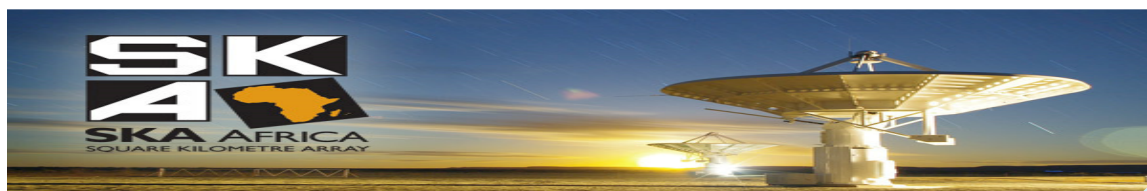


All projects have started and will be completed by 30 June 2015.04.

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M10 April 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	357 682.16	1 538 120.00
Call investment deposits	22 444 086.44	21 330 771.06	21 330 771.06	29 932 146.70	21 330 771.06
Consumer debtors	1 972 071.85	6 000 118.85	6 000 118.85	1 757 641.60	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	1 660.00	9 045.00
Inventory					
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	32 078 645.40	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	110 111 862.40	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	121 630 292.32	125 792 507.39
TOTAL ASSETS	141 965 171.50	154 681 196.30	154 681 196.30	153 708 937.72	154 681 196.30
LIABILITIES					
Current liabilities					
Bank overdraft				-	
Borrowing					
Consumer deposits	292 769.00	360 388.00	360 388.00	303 879.00	360 388.00
Trade and other payables	3 152 583.00	4 604 751.33	4 604 751.33	9 027 055.38	4 604 751.33
Provisions	1 659 144.51	1 619 601.00	1 619 601.00	1 083 018.13	1 619 601.00
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	10 413 952.51	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	22 224 986.01	20 083 624.33
NET ASSETS	125 049 640.99	134 597 571.97	134 597 571.97	131 483 951.71	134 597 571.97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087.00	123 074 310.03	123 074 310.03	120 044 041.58	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	131 483 951.71	134 597 572.13



Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M10 April 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	921 592.68	29 638 997.76	20 578 453.00	9 060 544.76	44.03%	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	252 384.63	1 149 920.14	819 142.00	330 778.14	40.38%	1 170 600.00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312.81	-38 935 023.00	-38 935 023.00	-3 249 025.05	-25 635 521.13	-26 510 597.00	-875 075.87	3.30%	-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	-2 075 047.74	11 947 085.77	25 939 686.73	-13 992 600.96	-53.94%	21 589 452.06
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	26 434.53	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	9 413.27	9 045.00	9 045.00	825.87	8 136.43	7 538.00	598.43	7.94%	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)	(1 083.32)	(4 288 508.98)	(19 848 000.00)	(15 559 491.02)	0.78	(19 848 000.00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313.50	-19 838 955.00	-19 838 955.00	-257.45	-4 280 372.55	-19 840 462.00	-15 560 089.45	78.43%	-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	2 150.00	11 110.00	28 649.00	-17 539.00	-61.22%	29 000.00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650.00	29 000.00	29 000.00	2 150.00	11 110.00	28 649.00	17 539.00	61.22%	29 000.00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484.35	1 779 497.06	1 779 497.06	-2 073 155.19	7 677 823.22	6 127 873.73			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		30 289 830.08	27 217 265.73			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.

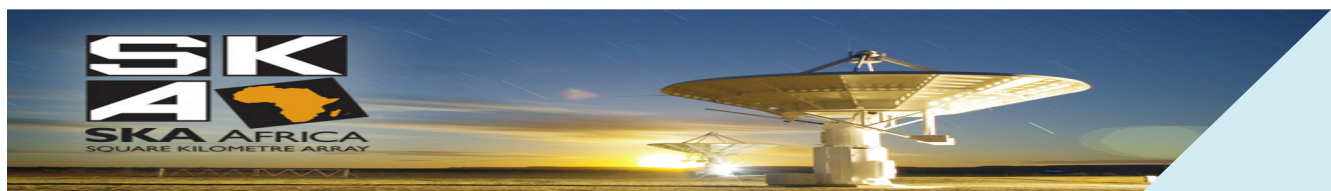
A positive cash flow for the year is due to the receipt of conditional grants as well as the equitable share.

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April 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%	6.9%	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%	308.0%	438.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443.0%	347.3%	347.3%	290.9%	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%	144.6%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.6%	11.6%	5.0%	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%	30.7%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.7%	1.9%	1.9%	2.5%	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%	145.0%	175.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.0%	34.0%	34.0%	12.0%	34.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575.0%	510.0%	510.0%	350.0%	510.0%



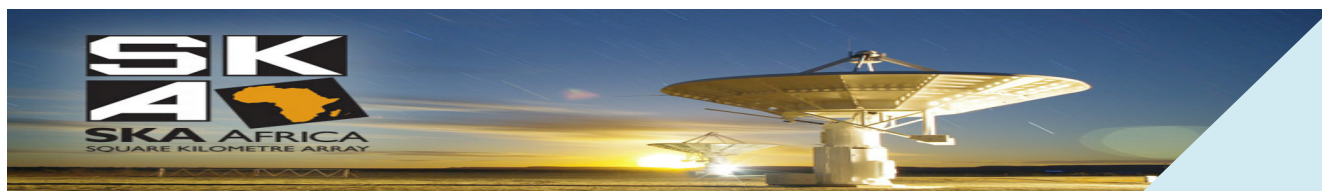
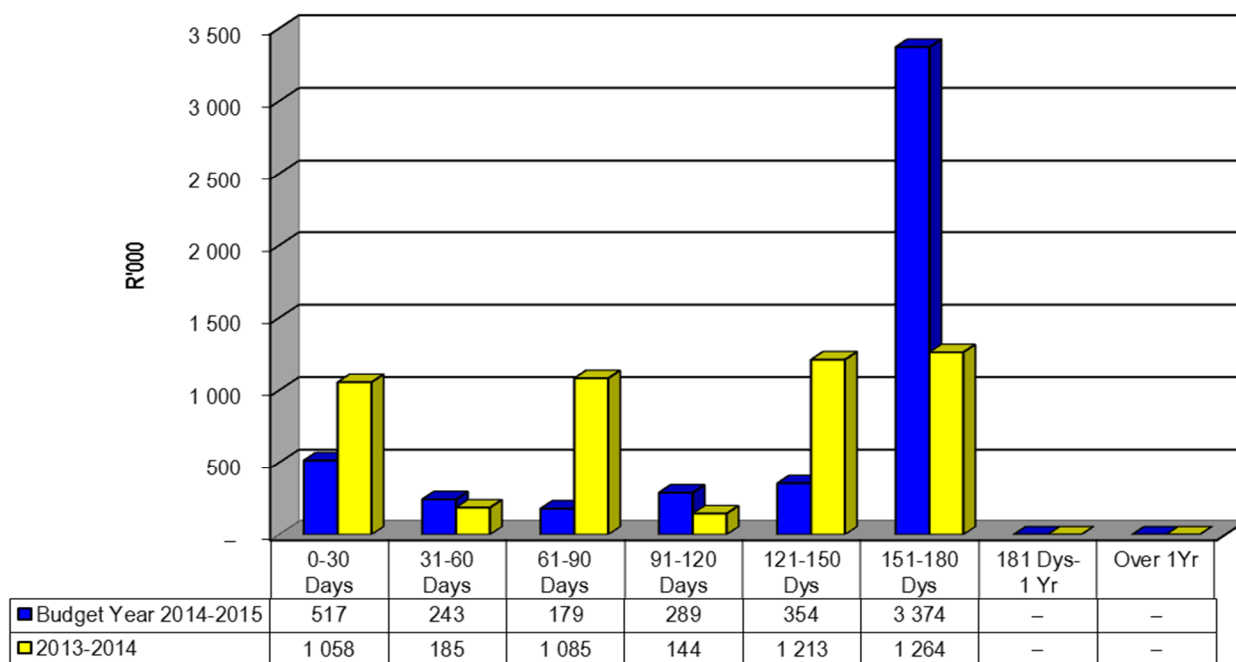
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April 2015

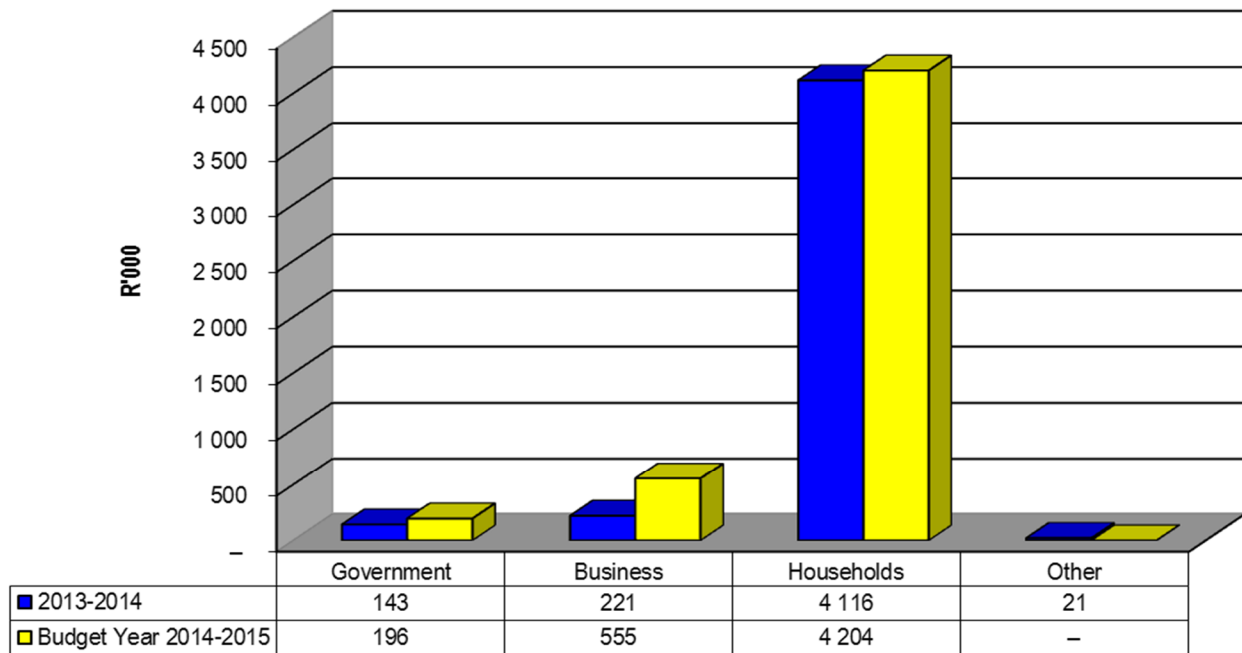
Description	NT Code	Budget Year 2014-2015										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	49 490.82	71 515.18	54 564.37	47 513.32	33 329.58	272 820.66	-	-	529 233.93	353 663.56		240 681.00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	300 353.50	96 612.44	59 583.79	41 863.76	22 826.56	537 462.58	-	-	1 058 702.63	602 152.90		181 400.00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	1 871 446.53	-	-	1 871 446.53	1 871 446.53		1 871 446.00
Receivables from Exchange Transactions - Waste Water Management	1500	-29 439.72	28 547.97	18 400.13	25 966.19	11 318.74	99 817.23	-	-	154 610.54	137 102.16		102 083.00
Receivables from Exchange Transactions - Waste Management	1600	-120 426.65	29 051.30	23 934.32	24 584.69	13 131.35	185 777.10	-	-	156 052.11	223 493.14		177 425.00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	4 028.55	10 597.55	137 691.76	262 852.97	-	-	-	415 170.83	400 544.73		240 947.00
Interest on Arrear Debtor Accounts	1810	-	13 074.88	11 459.61	11 459.61	10 094.02	406 489.08	-	-	452 577.20	428 042.71		385 564.00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	317 303.97	-	-	-	-	-	-	-	317 303.97	-		-
Total By Income Source	2000	517 281.92	242 830.32	178 539.77	289 079.33	353 553.22	3 373 813.18	-	-	4 955 097.74	4 016 445.73	-	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	91 202.35	56 036.18	21 042.30	5 501.86	3 789.79	18 241.98	-	-	195 814.46	27 533.63		
Commercial	2300	143 891.06	19 794.92	15 074.54	7 391.62	3 662.34	365 642.45	-	-	555 456.93	376 696.41		434 540.00
Households	2400	282 188.51	166 999.22	142 422.93	276 185.85	346 101.09	2 989 928.75	-	-	4 203 826.35	3 612 215.69		2 765 006.00
Other	2500	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2600	517 281.92	242 830.32	178 539.77	289 079.33	353 553.22	3 373 813.18	-	-	4 955 097.74	4 016 445.73	-	3 199 546.00

Chart C3 Aged Consumer Debtors Analysis



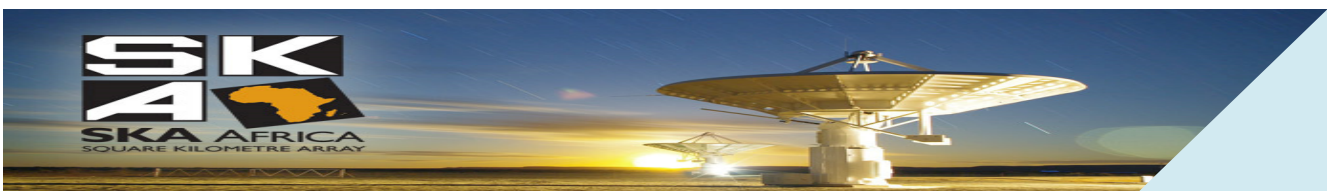
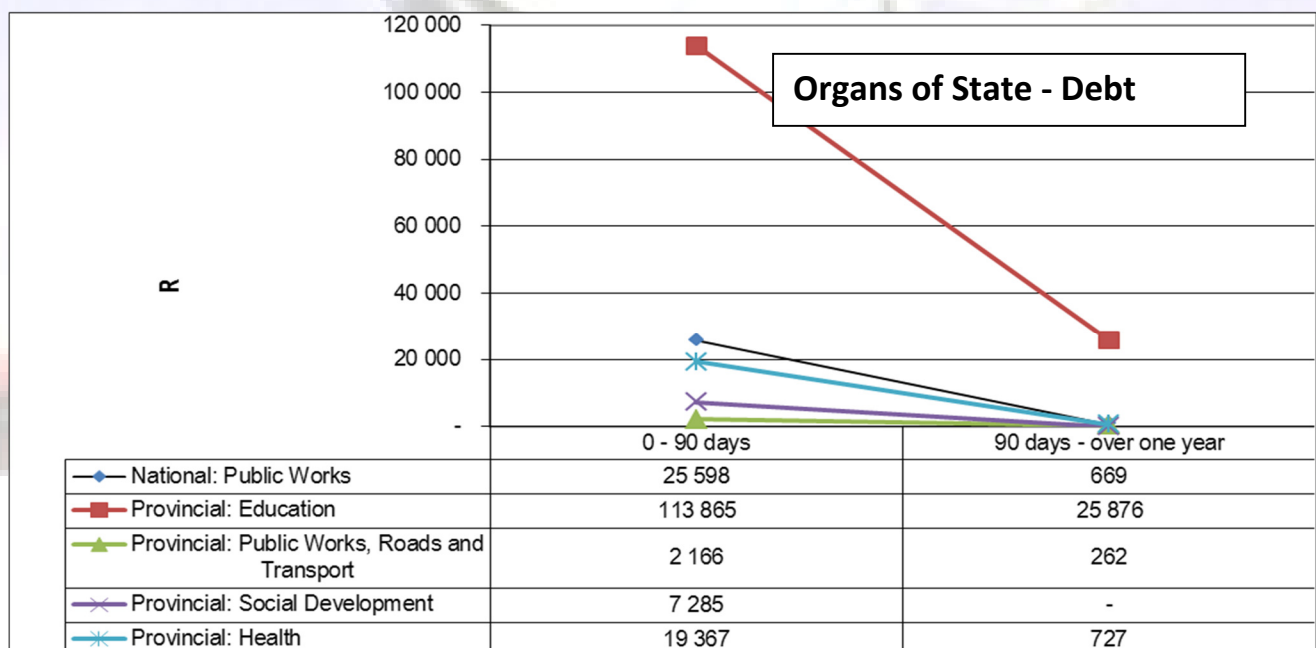
Supporting Documentation (cont.)

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 - M10 April 2015

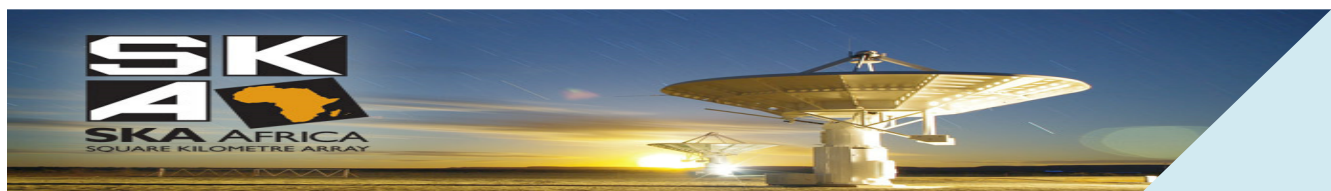
Description	NT Code	Budget Year 2014-2015								Total	Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
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 - M10 April 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				37 440.29	208.33	37 648.62
Job creation - De Bult	32 days	notice deposit				37 880.90	210.77	38 091.67
Land development	1 day	call deposit				16 266.66	90.36	16 357.02
Land development	32 days	notice deposit				14 842.49	82.57	14 925.06
Land development	1 day	call deposit				28 369.92	157.80	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				599.89	3.34	603.23
MSIG	1 day	call deposit				612 179.83	-	612 179.83
MIG Sanitation interest/vat	1 day	call deposit				1 258 137.13	-	1 258 137.13
Electricity	1 day	call deposit				34 126.99	189.85	34 316.84
Water Services Plan	1 day	call deposit				3 190.57	17.81	3 208.38
CMIP-Saaiport project 301	1 day	call deposit				3 501.95	19.59	3 521.54
Library Development Projects	1 day	call deposit				423 514.37	(28 337.14)	395 177.23
EPWP - Paving/ Cleaning	1 day	call deposit				23 070.43	128.20	23 198.63
Lotto Camarvon	1 day	call deposit				1 772.02	9.79	1 781.81
Lotto Vosburg	1 day	call deposit				31 247.48	173.83	31 421.31
Finance Management Grant	1 day	call deposit				657 486.82	(123 175.00)	534 311.82
Transfer Fees Sub-Economic Housing	32 days	notice deposit				131 356.87	730.48	132 087.35
VB Cleaning Project	1 day	call deposit				24 944.80	138.66	25 083.46
VAT - retention	1 day	call deposit				11 575.67	64.32	11 639.99
EPWP	1 day	call deposit				487 806.00	(52 400.00)	435 406.00
MIG	1 day	call deposit				3 451 743.71	(409 485.45)	3 042 258.26
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	-	2 013 678.13
Provision for Employee benefits	1 day	call deposit				4 000 000.00	-	4 000 000.00
Retention	1 day	call deposit				589 504.85	29 967.94	619 472.79
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit				5 617 950.83	(1 100 000.00)	4 517 950.83
Municipality sub-total				250 111.98		31 613 350.65	(1 681 203.95)	29 932 146.70
TOTAL INVESTMENTS AND INTEREST				250 111.98		31 613 350.65	(1 681 203.95)	29 932 146.70

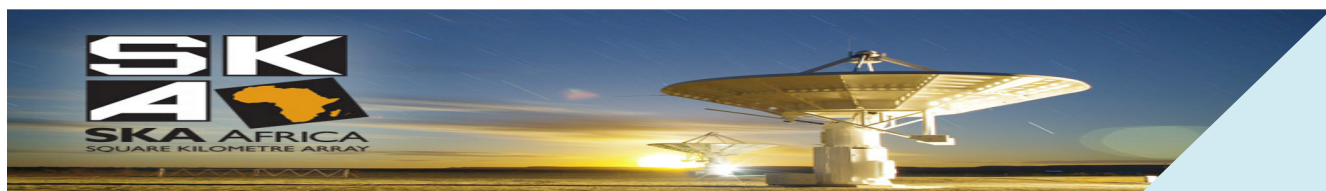


Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April 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 - M10 April 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	175 575.00	10 454 413.18	12 036 311.27	-1 581 898.09	-13.1%	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	123 175.00	1 265 688.18	1 800 000.00	-534 311.82	-29.7%	1 800 000.00
Municipal Systems Improvement	868 970.02	934 000.00	934 000.00	-	321 820.00	934 000.00	-612 180.00	-65.5%	934 000.00
EPWP Incentive	804 199.80	1 000 000.00	1 000 000.00	52 400.00	564 594.00	1 000 000.00	-435 406.00	-43.5%	1 000 000.00
Municipal Infrastructure Grant (MIG)					-		-		
Provincial Government:	1 293 284.80	1 659 000.00	1 659 000.00	30 151.00	463 977.00	1 659 000.00	-1 195 023.00	-72.0%	1 659 000.00
Sport and Recreation	748 639.03	855 000.00	855 000.00	30 151.00	463 977.00	855 000.00	-391 023.00	-45.7%	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	205 726.00	10 918 390.18	13 695 311.27	-2 776 921.09	-20.3%	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	4 805 741.00	19 848 000.00	-15 042 259.00	-75.8%	19 848 000.00
Municipal Infrastructure Grant (MIG)	6 267 693.67	7 848 000.00	7 848 000.00	409 485.00	4 805 741.00	7 848 000.00	-3 042 259.00	-38.8%	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	4 805 741.00	19 848 000.00	-15 042 259.00	-75.8%	19 848 000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053.99	33 543 311.27	33 543 311.27	615 211.00	15 724 131.18	33 543 311.27	-17 819 180.09	-53.1%	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.

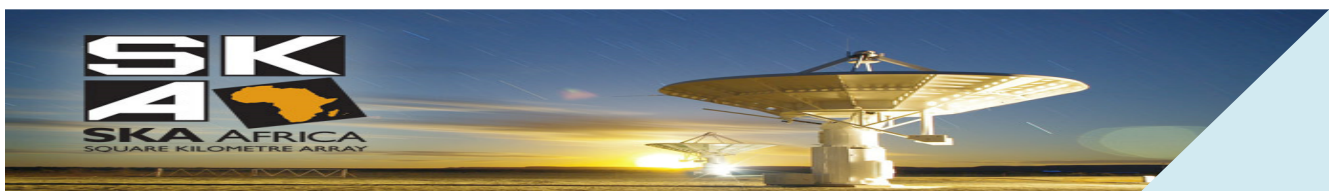
Actual expenditure will be recorded in tables SC 6 and 7, as well as in the reports of the Division of Revenue Act format.

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April 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	111 069.55	1 010 695.50	1 165 715.00	-155 019.50	-13.30%	1 399 476.00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	430 172.72	466 492.00	466 492.00	37 023.18	370 231.80	395 655.33	-25 423.53	-6.43%	466 492.00
Cellphone Allowance	127 859.75	153 014.00	153 014.00	8 013.13	101 499.88	137 383.67	-35 883.79	-26.12%	153 014.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 904 970.91	2 018 982.00	2 018 982.00	156 105.86	1 482 427.18	1 698 754.00	-216 326.82	-12.73%	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	2 031 310.00	2 223 444.17	-192 134.17	-8.64%	2 682 509.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	301 552.40	322 217.50	-20 665.10	-6.41%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	97 974.40	102 327.50	-4 353.10	-4.25%	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	366 750.00	367 642.50	-892.50	-0.24%	441 171.00
Cellphone Allowance	-					-	-		
Housing Allowances	-					-	-		
Other benefits and allowances	304.80	25 480.40	25 480.40	27.12	271.20	21 233.67	-20 962.47	-98.72%	25 480.40
Payments in lieu of leave						-	-		
Long service awards						-	-		
Post-retirement benefit obligations						-	-		
Sub Total - Senior Managers of Municipality	3 307 728.67	3 861 157.40	3 861 157.40	277 285.77	2 944 068.47	3 239 408.37	-295 339.90	-9.12%	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	609 619.44	6 455 708.31	6 580 360.33	-124 652.02	-1.89%	8 376 520.00
Pension and UIF Contributions	1 218 074.32	1 391 847.00	1 391 847.00	104 818.77	1 040 103.11	1 159 872.50	-119 769.39	-10.33%	1 391 847.00
Medical Aid Contributions	341 534.60	336 832.00	336 832.00	24 209.48	274 483.52	280 693.33	-6 209.81	-2.21%	336 832.00
Overtime	304 270.16	200 000.00	200 000.00	32 274.20	430 982.88	166 666.67	264 316.21	158.59%	200 000.00
Performance Bonus	-					-	-		
Motor Vehicle Allowance	68 616.00	73 419.00	73 419.00	6 103.33	61 033.30	61 182.50	-149.20	-0.24%	73 419.00
Cellphone Allowance	-					-	-		
Housing Allowances	9 617.04	20 160.00	20 160.00	902.33	8 876.52	16 800.00	-7 923.48	-47.16%	20 160.00
Other benefits and allowances	91 554.52	464 636.60	464 636.60	7 870.13	78 396.18	387 197.17	-308 800.99	-79.75%	464 636.60
Payments in lieu of leave	-					-	-		
Long service awards	93 378.96					-	-		
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	785 797.68	8 349 583.82	8 702 305.03	-352 721.21	-4.05%	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	1 219 189.31	12 776 079.47	13 640 467.40	-864 387.93	-6.34%	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	1 219 189.31	12 776 079.47	13 640 467.40	-864 387.93	-6.34%	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	1 063 083.45	11 293 652.29	11 941 713.40	-648 061.11	-5.43%	15 378 405.00



Supporting Documentation (cont.)

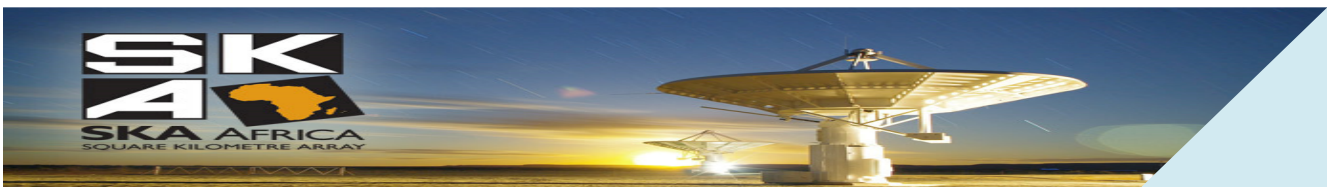
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2014 to 30 April 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	69 267.52
Bargaining council -	501.72	4 962.96
Group insurance	443.69	4 436.90
Total other allowances	7 897.25	78 667.38

2. Excluded from the total amount of R 12 776 079 for the period 1 July 2014 to 30 April 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	308 191.25	54.00%
Senior Management	161 013.85	28.00%
Other staff	96 702.35	17.00%
Total travel and subsistence allowances	565 907.45	



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 - M10 April 2015

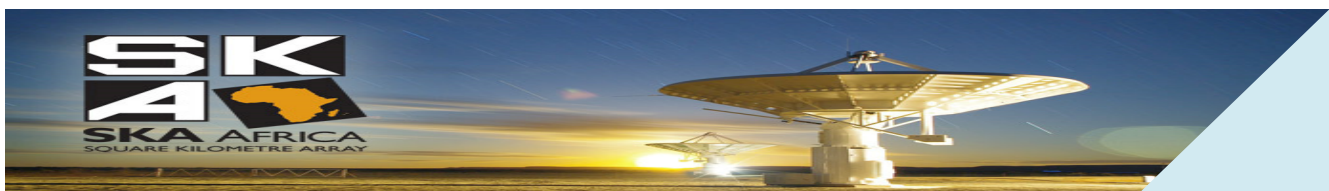
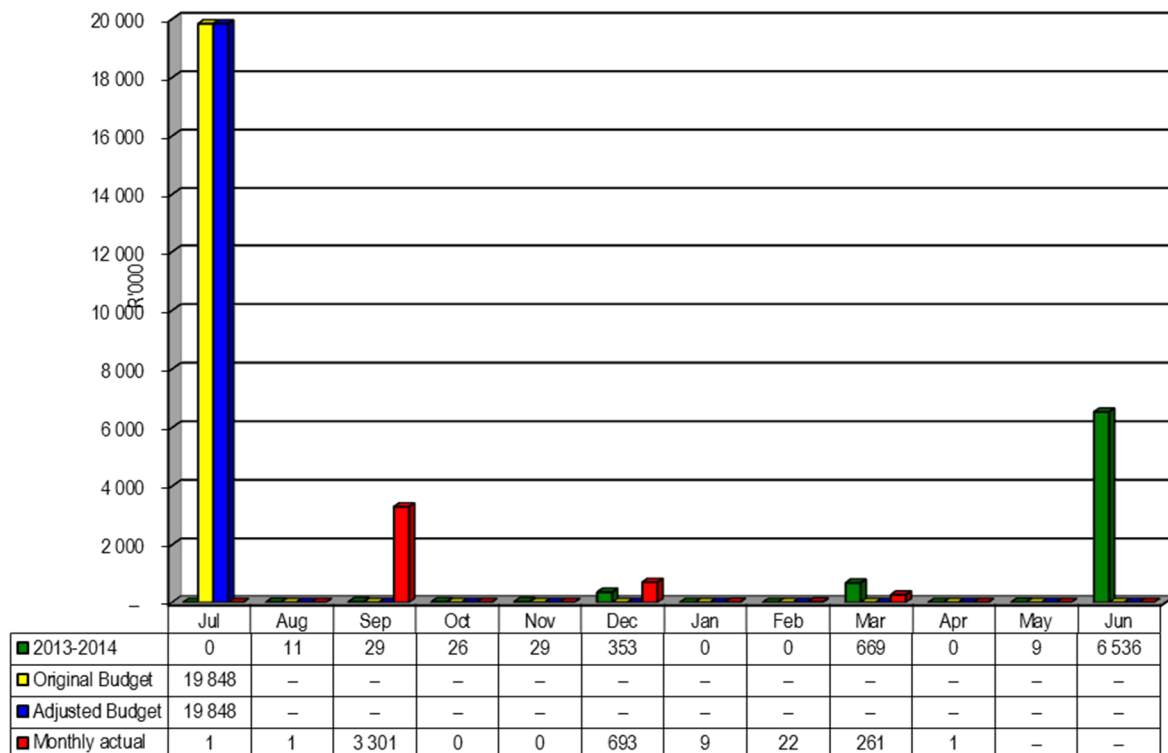
Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	93 093.62	724 244.13	990 418.19	585 799.62	278 648.92	525 087.52	187 360.42	217 760.10	276 186.96	115 897.51	108 904.00	-1 080 235.20	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	-	-100 958.60	-	-	-
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	582 897.00	4 030 803.71	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	294 379.00	2 583 643.67	3 930 375.15	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	176 380.00	460 581.22	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	243 419.00	242 493.52	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	18 272.00	74 218.61	352 676.14	507 199.00	632 558.00
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	48 092.00	-30 412.14	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	262.00	867.63	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	70.00	8 402.80	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	954.00	-	526.00	933.00	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	7 552.31	9 508.21	10 989.71	16 638.54	7 980.14	4 235.00	-14 812.98	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	923 624.00	5 585 555.00	7 240 558.00	10 360 206.00	12 305 458.00
Cash Receipts by Source	6 967 196.38	1 933 350.70	2 142 993.47	1 581 776.77	1 587 084.19	6 672 691.94	1 115 102.19	1 266 226.39	5 506 891.20	1 171 345.86	2 401 060.00	17 154 080.24	49 509 799.33	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	2 717.00	3 283.00	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	738.00	170.75	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	3 652 770.98	1 902 127.83	2 683 733.76	2 808 247.12	2 818 021.22	-	-36 686 267.89	-	-	-
Total Cash Receipts by Source	17 532 799.81	8 439 448.02	5 507 274.72	3 740 224.18	9 693 056.16	10 326 277.71	3 020 047.69	3 951 780.54	8 315 961.45	3 993 192.95	2 404 515.00	-7 528 733.90	69 395 844.33	83 871 256.25	87 700 429.87
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	1 081 311.84	2 910 135.97	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	161 405.62	294 843.10	2 018 982.00	2 127 580.00	2 242 373.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	531 013.00	531 013.00	658 587.00	1 768 990.40
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	574 093.95	1 215 643.06	8 543 845.00	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	67 809.65	-218 046.47	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	216.65	304 662.30	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	173 445.07	6 071 463.96	12 021 191.00	11 418 301.00	12 406 463.00
Cash Payments by Type	6 322 695.36	2 787 971.07	2 854 579.26	3 002 214.32	2 948 708.43	5 659 068.16	2 347 744.00	2 293 182.80	4 104 080.89	2 450 195.81	2 058 282.78	11 109 715.19	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	-	15 599 491.02	19 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments	10 994 499.37	5 729 243.52	-1 066 440.47	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	-35 441 442.00	-	-	-	-
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	2 058 282.78	-8 772 235.79	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	-333 957.36	-4 107 797.41	4 689 661.56	-314 681.44	-339 084.31	753 548.32	-391 951.25	346 232.22	1 243 364.89	1 779 497.06	1 297 083.05	1 485 756.27
Cash/cash equivalents at the monthly year 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	21 625 387.17	21 089 392.00	22 868 889.06	24 165 972.11
Cash/cash equivalents at the monthly year 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	21 625 387.17	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 - M10 April 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
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					19 848 000.00	-		
June	6 535 905.19					19 848 000.00	-		
Total Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	4 288 508.98					

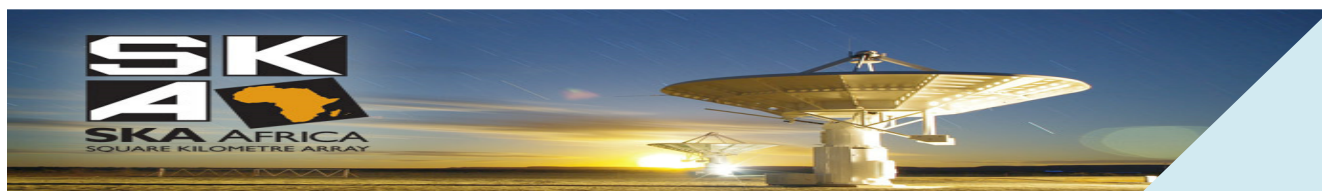
Chart C1 2012/13 Capital Expenditure Monthly Trend: actual v target



Supporting Documentation (cont.)

**Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10
April 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	-	-	1 083.32	36 228.16	-	-36 228.16	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779.69	-	-	-	10 445.27	-	-10 445.27	#DIV/0!	-
Computers - hardware/equipment	50 077.45	-	-	-	2 769.63	-	-2 769.63	#DIV/0!	-
Furniture and other office equipment	98 414.13	-	-	1 083.32	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	1 083.32	36 228.16	13 250 000.00	13 213 771.84	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 – M10 April 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	-	-	-	-	-	-	-	-	-

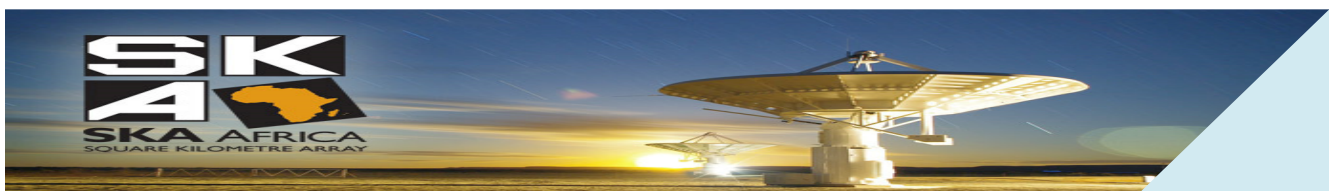
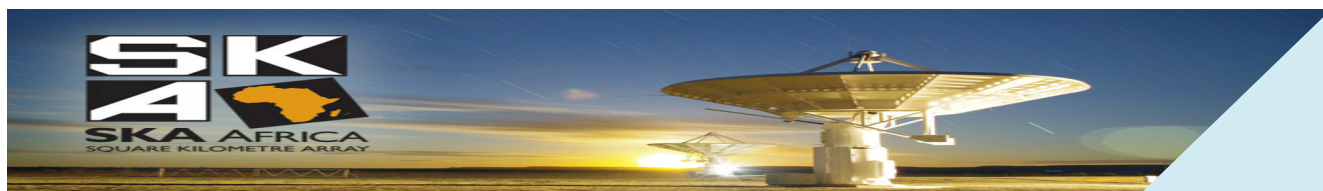
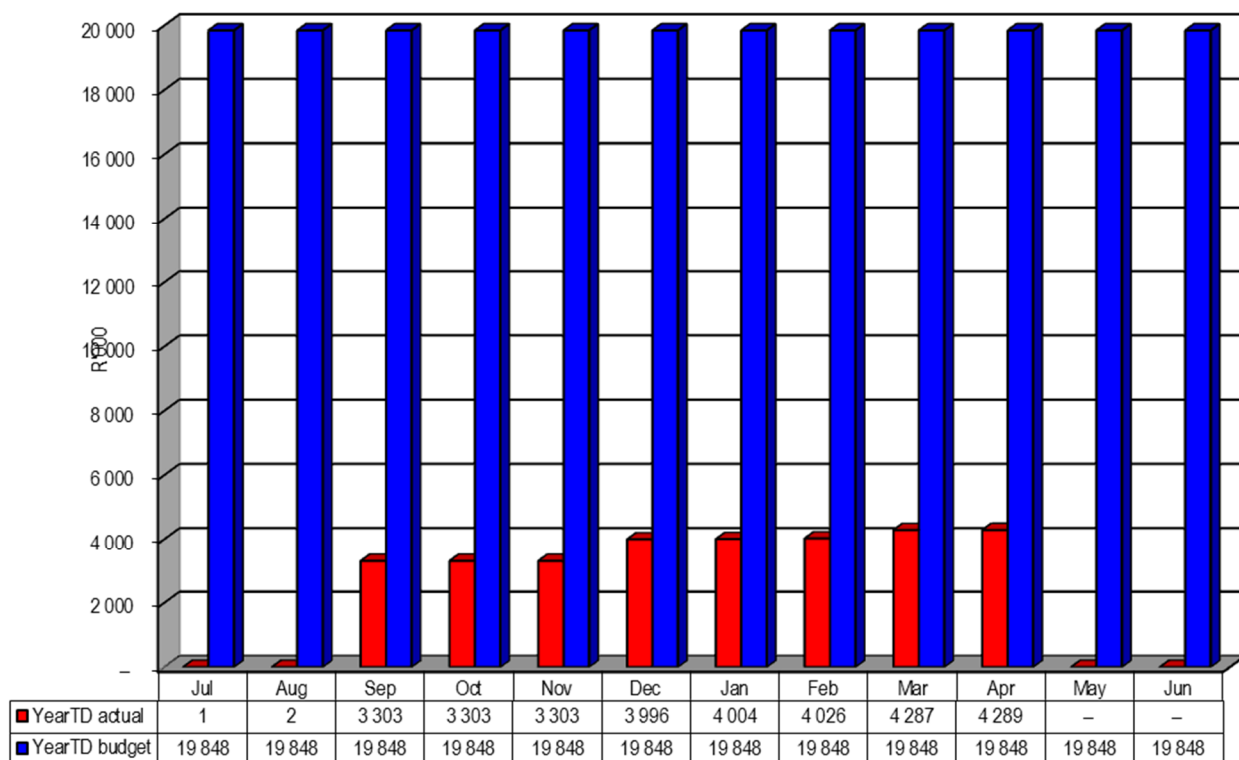


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

**Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M10 April 2015**

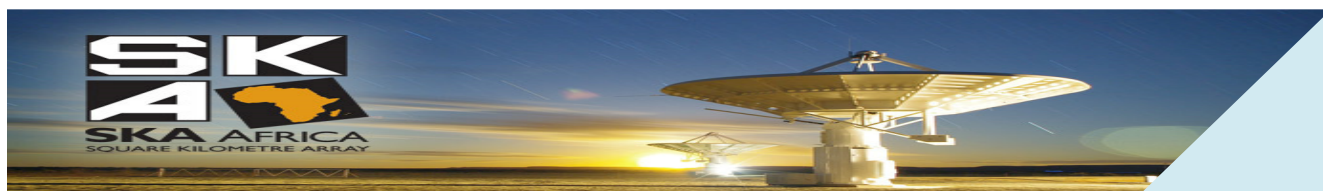
Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931.34	368 000.00	368 000.00	193 688.02	371 585.55	292 035.98	-79 549.57	-27.2%	368 000.00
Infrastructure - Road transport	41 415.04	60 000.00	60 000.00	5 024.53	34 388.91	55 000.00	20 611.09	37.5%	60 000.00
Roads, Pavements & Bridges	41 415.04	60 000.00	60 000.00	5 024.53	34 388.91	55 000.00	20 611.09	37.5%	60 000.00
Storm water						-	-		
Infrastructure - Electricity	84 318.67	105 000.00	105 000.00	76 226.34	159 276.15	77 021.00	-82 255.15	-106.8%	105 000.00
Generation	3 000.00	3 000.00	3 000.00			2 500.00	2 500.00	100.0%	3 000.00
Transmission & Reticulation	84 318.67	102 000.00	102 000.00	76 226.34	159 276.15	74 521.00	-84 755.15	-113.7%	102 000.00
Street Lighting						-	-		
Infrastructure - Water	59 762.20	90 000.00	90 000.00	110 948.43	163 371.56	75 279.00	-88 092.56	-117.0%	90 000.00
Dams & Reservoirs	59 762.20	90 000.00	90 000.00	110 948.43	163 371.56	75 279.00	-88 092.56	-117.0%	90 000.00
Water purification						-	-		
Reticulation						-	-		
Infrastructure - Sanitation	29 920.02	105 000.00	105 000.00	1 390.72	5 806.90	82 736.00	76 929.10	93.0%	105 000.00
Reticulation	29 920.02	105 000.00	105 000.00	1 390.72	5 806.90	82 736.00	76 929.10	93.0%	105 000.00
Sewerage purification						-	-		
Infrastructure - Other	515.41	8 000.00	8 000.00	98.00	8 742.03	1 999.98	-6 742.05	-337.1%	8 000.00
Waste Management					7 193.57	-	-7 193.57	#DIV/0!	
Transportation	515.41	8 000.00	8 000.00	98.00	1 548.46	1 999.98	451.52	22.6%	8 000.00
Gas						-	-		
Other						-	-		
Community	48 415.60	74 400.00	74 400.00	165.36	26 609.25	62 179.00	35 569.75	57.2%	74 400.00
Parks & gardens	14 429.82	18 600.00	18 600.00		1 786.77	15 009.00	13 222.23	88.1%	18 600.00
Sportsfields & stadia						-	-		
Swimming pools	13 778.85	14 000.00	14 000.00		15 510.92	11 562.67	-3 948.25	-34.1%	14 000.00
Community halls						-	-		
Libraries	5 047.03	13 000.00	13 000.00	165.36	4 724.83	10 166.33	5 441.50	53.5%	13 000.00
Recreational facilities	2 781.32	10 500.00	10 500.00		31.94	9 346.00	9 314.06	99.7%	10 500.00
Fire, safety & emergency	5 811.67	3 000.00	3 000.00		168.39	2 750.00	2 581.61	93.9%	3 000.00
Security and policing	1 116.21	3 300.00	3 300.00		-	2 875.00	2 875.00	100.0%	3 300.00
Buses						-	-		
Clinics	-	3 000.00	3 000.00		42.92	2 619.00	2 576.08	98.4%	3 000.00
Museums & Art Galleries	218.47	4 000.00	4 000.00		1 052.75	3 554.33	2 501.58	70.4%	4 000.00
Cemeteries	5 232.23	5 000.00	5 000.00		3 290.73	4 296.67	1 005.94	23.4%	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	37 450.51	507 174.95	350 760.33	-156 414.62	-44.6%	530 200.00
General vehicles	87 281.56	95 000.00	95 000.00	821.29	83 119.42	55 533.67	-27 585.75	-49.7%	95 000.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	25 520.58	234 227.54	102 760.00	-131 467.54	-127.9%	193 800.00
Plant & equipment	15 608.26	8 700.00	8 700.00	707.45	20 139.29	8 632.00	-11 507.29	-133.3%	8 700.00
Computers - hardware/equipment	144 152.74	130 000.00	130 000.00	10 167.57	133 811.53	95 939.66	-37 871.87	-39.5%	130 000.00
Furniture and other office equipment	19 635.00	47 700.00	47 700.00		743.78	38 133.00	37 389.22	98.0%	47 700.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	49 473.92	55 000.00	55 000.00	233.62	35 133.39	49 762.00	14 628.61	29.4%	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	231 303.89	905 369.75	704 975.31	-200 394.44	-28.4%	972 600.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	25 520.58	234 227.54	102 760.00	-131 467.54	(0)	193 800.00
Refuse	134 282.25	193 800.00	193 800.00	25 520.58	234 227.54	102 760.00	-131 467.54	(0)	193 800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		



Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April 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 April 2015 - M10 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 30 April 2015

