

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
October 2014



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

Copies of this document can be viewed:

At the municipal offices

or

at www.kareeberg.co.za

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PART 1 – IN-YEAR REPORT

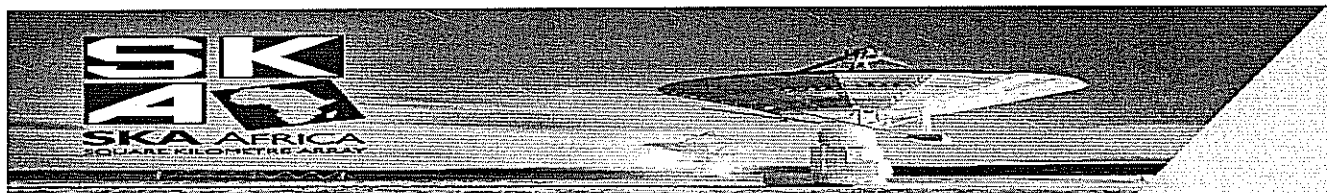
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Introduction

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

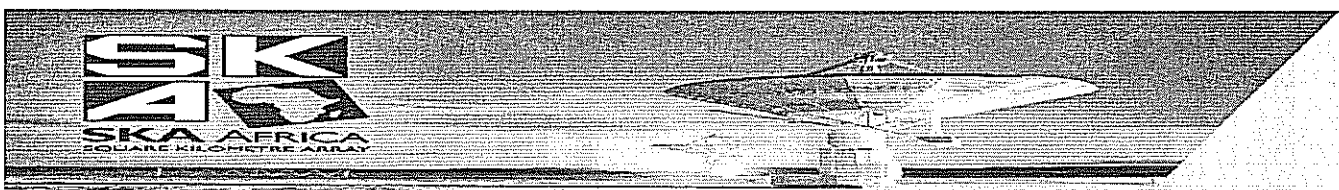
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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. 797 households (population 2 710), are residents in the rural areas whilst 2 425 (population 8 963) resides in the urban areas.

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1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

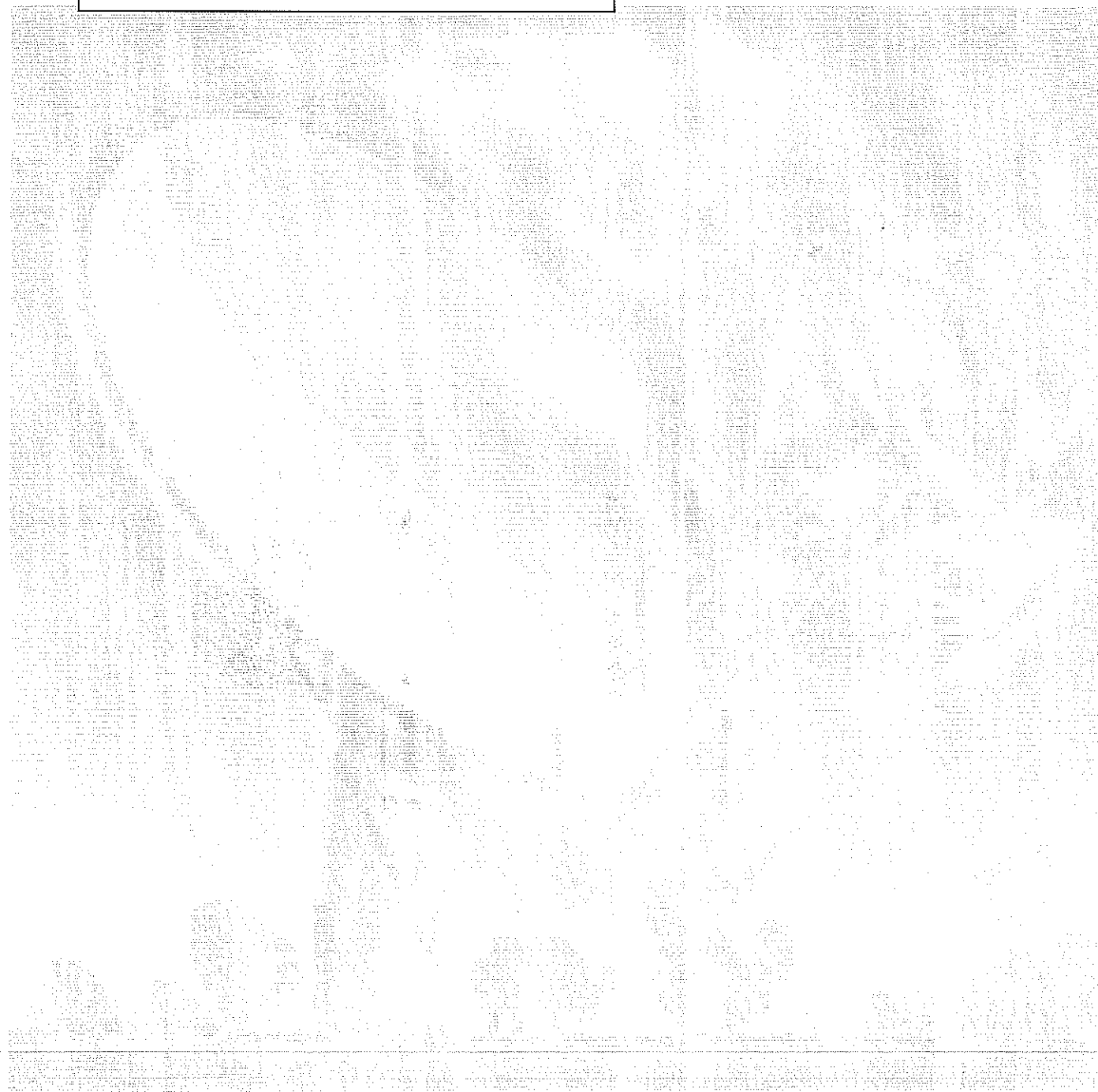
Submitted at end of year

Wolfs

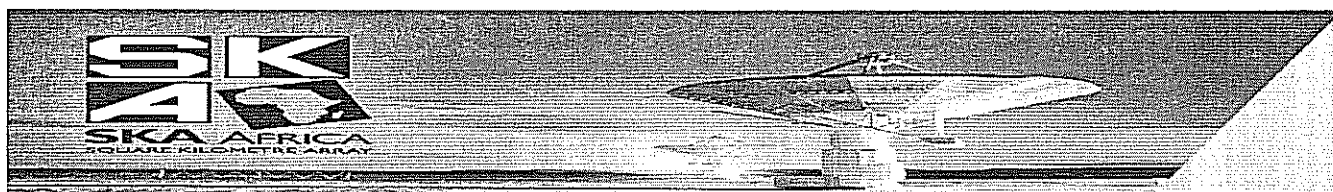


1.2 Council resolutions

This report will not be tabled in council



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1.3 Executive summary

1.3.1 Introduction

MIG funding received up to now has been spent. It is unfortunate that MIG projects are switched haphazardly as this will hamper spending.

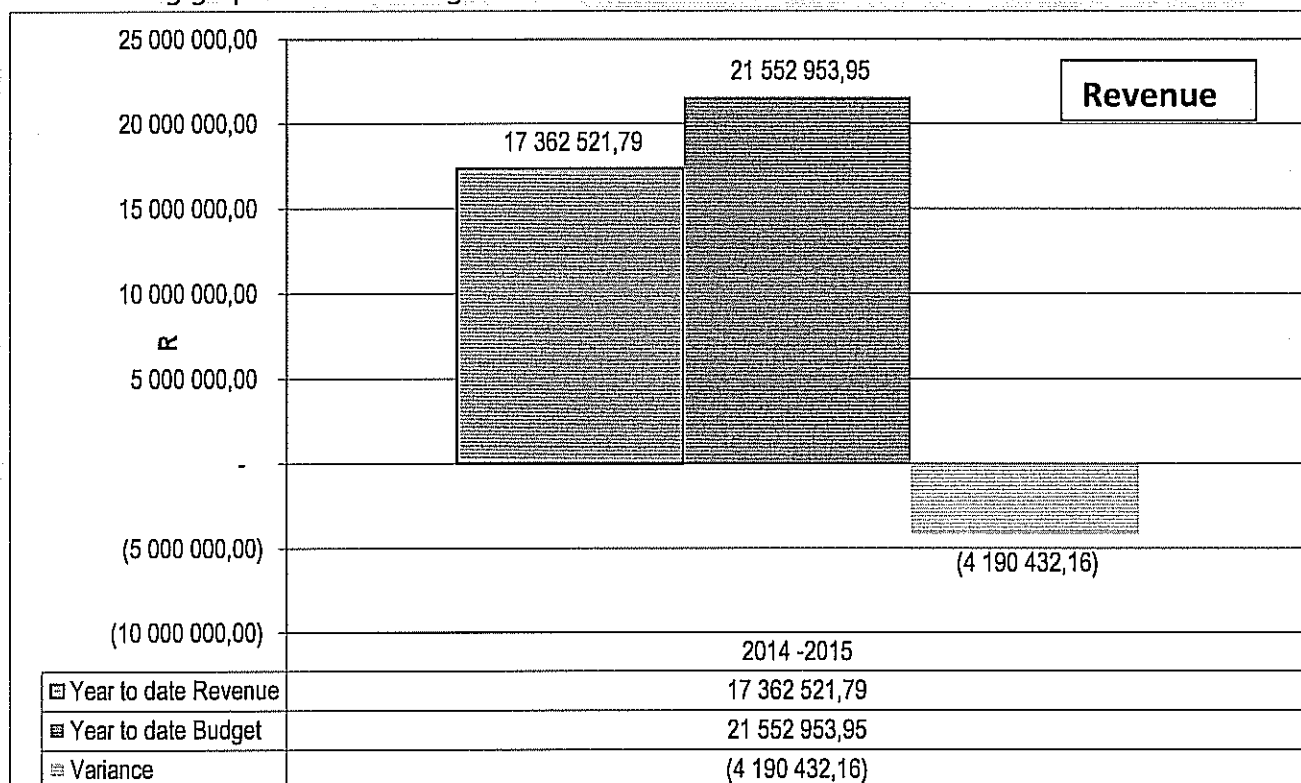
Note that a short fall of working capital has developed. A payment percentage of 89% does not benefit cash flow at all. Credit control must be applied rigorously to ensure constant cash flow. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

Consolidated performance

Revenue by source

Revenue is under received by 19% (R 4.1million) 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:

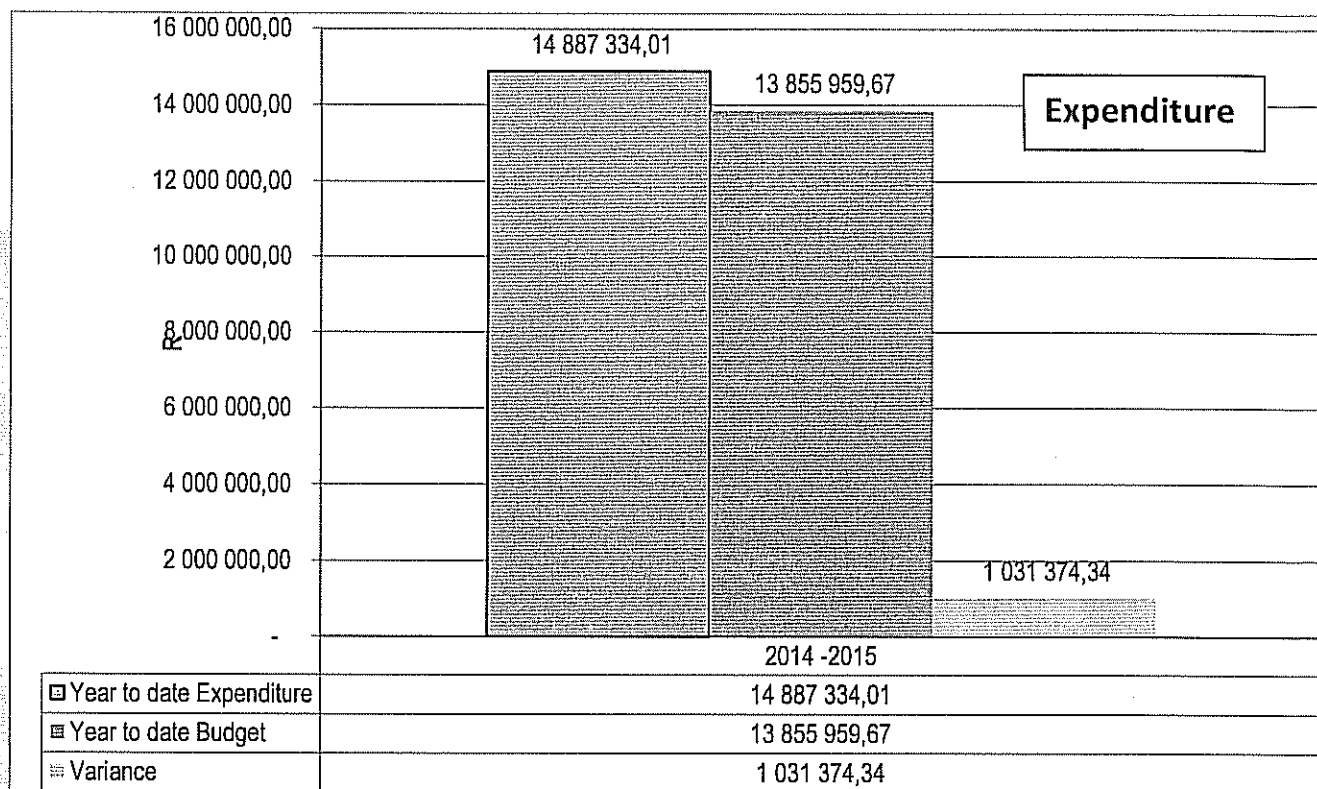


Operating expenditure by type

Expenditure is overspent by 7% (R 1.0million). 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 1.0million has been paid as well. Salaries allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 118 000 already. The following graph indicates the expenditure incurred to date.

web





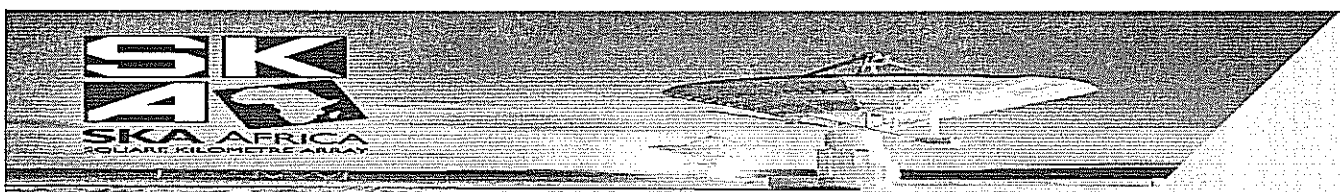
Capital expenditure

The upgrading of roads in Carnarvon and Vanwyksvlei have been registered with MIG. 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 3.1million. This is a decrease of approximately R 2.9million from the previous month. Grant spending as well as audit fees contributed to the decrease. Salaries previously funded from MSIG also has an influence on the cash flow.

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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	25 805 523,98	28 705 790,05
Long term investments	-	-
	25 805 523,98	28 705 790,05
Less:	4 118 025,23	5 019 577,65
Unspent conditional grants	4 118 025,23	5 019 577,65
Net cash resources available for internal distribution	21 687 498,75	23 686 212,40
Less amounts allocated to:	22 209 599,14	22 186 427,22
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	36 478,79	36 478,79
Employee benefits	10 010 853,59	10 022 889,39
Retention	814 455,25	779 247,53
Resources available / (shortfall) for working capital requirements	(522 100,39)	1 499 785,18

1.3.2 Material variances from SDBIP

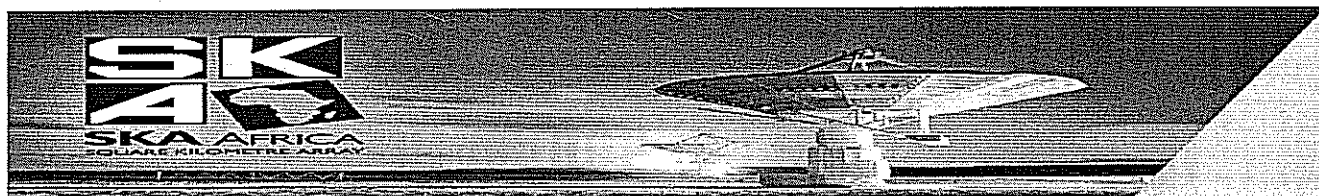
The service delivery and budget implementation plan has been reviewed and the following defects in service delivery is highlighted.

- Approval of the Annual Report for 2013-2014.
- Publication of monthly newsletters
- Public meetings not held regularly.
- Not achieving a payment percentage of 55%.
- Not ensuring that the recommendations in the external audit report is successfully implemented due to difference in opinion.
- Non-finalisation of 100% of internal audit queries due to difference in opinion.
- 4 Ward Committee meetings per annum
- Facilitate community meetings for Mayor per town.
- Compilation of Annual Report and submit to Council
- Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- Manage the operations of the sewerage network including the removing of blockages within 36 hours.
- Managing total water supply system to ensure sufficient water provision.
- Manage maintenance of assets.
- Managing of personnel - training in capacity building and legislation.
- Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

- The administration must complete the compilation of the annual report for submission to council.

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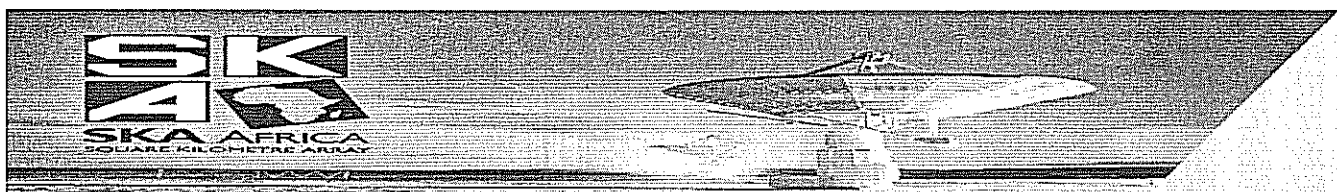


- (b) The newsletter must be published regularly.
- (c) Council must convene community meetings.
- (d) The credit control by-law must be applied constantly.
- (e) The recommendations in the external audit report must be applied.
- (f) Internal audit queries must be finalised.
- (g) Ward councillors must convene ward committee meetings as stipulated.
- (h) The Mayor must convene community meetings as stipulated.
- (i) The administration must complete the compilation of the annual report for submission to council.
- (j) Construction of an additional pond is important to curb the overflow.
- (k) Care must be taken to ensure that blockages are cleared within 36 hours.
- (l) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (m) Continuous maintenance of assets is a challenge due to the lack of cash.
- (n) Cash restraints hamper training.
- (o) Continuous maintenance of vehicles is a challenge due to the lack of cash.

1.3.4 Conclusion

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

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1.3.5 Material variance explanations

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

NC074 Kareeberg		Supporting Table SC1 Material variance explanations - M04 October 2014			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	8 842,95	13,2%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - outstanding debtors	(360,54)	-34,7%	Very little revenue - not material	No steps needed
	Fines	(2 046,00)	-55,9%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	1 288,64	94,3%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	20 920,67	83,5%	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	(3 721 500,00)	-38,4%	All operational grants budgeted for, have not been received yet	No steps needed
	Other revenue	(385 344,26)	-43,4%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Bulk purchases	(376 324,77)	-11,0%	Expenditure will realise later in the year	No steps needed
	Other materials	28 659,45	21,6%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Contracted services	(141 694,87)	-85,2%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	1 199 524,33	47,8%	First quarter equitable share was received and expended	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	559 398,42	53,4%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg		0,0%	Awaiting approval	
	Establishment of cemeteries - Vanwyksvlei		0,0%	Awaiting approval	
	Upgrade of roads - Carnarvon	525 982,35	30,1%	Project needs to be registered	
	Upgrade of roads - Vanwyksvlei		0,0%	Project has been registered	MG/NC0357/R,ST/11/13
	High mast light Schietfontein		0,0%	Project has been registered	MG/NC0338/CL/10/12
	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	MG/NC0391/S/10/12
	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	215 314,11	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
4	Financial Position				
5	Cash Flow				
	October 2014	(2 900 266,07)		Expenditure on conditional grants	
6	Measureable performance				
7	Municipal Entities				

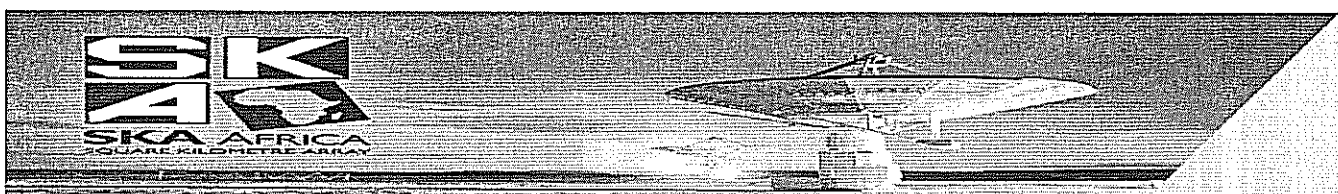


1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M04 October 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 424 239,00	4 331 323,00	4 331 323,00	29 271,53	4 242 745,42	4 208 286,00	34 459,42	0,82%	4 331 323,00
Service charges	16 998 357,00	18 018 052,00	18 018 052,00	1 488 069,49	6 046 744,64	6 155 163,00	-108 418,36	-1,76%	18 018 052,00
Investment revenue	1 338 198,00	1 300 300,00	1 300 300,00	124 369,24	381 068,63	421 626,00	-40 557,37	-9,62%	1 300 300,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	5 976 000,00	9 697 500,00	-3 721 500,00	-38,38%	20 489 000,00
Other own revenue	2 037 892,00	7 840 326,00	7 840 326,00	51 990,52	715 963,10	1 070 378,95	-354 415,85	-33,11%	7 840 326,00
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 693 700,78	17 382 521,79	21 552 953,95	-4 190 432,16	-19,44%	51 979 001,00
Employee costs	13 236 783,00	15 378 405,00	15 378 405,00	1 138 998,54	4 458 961,74	4 624 765,00	-165 803,26	-3,59%	15 378 405,00
Remuneration of Councillors	1 912 960,00	2 018 982,00	2 018 982,00	156 259,52	620 915,86	637 908,00	-16 992,14	-2,66%	2 018 982,00
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
Materials and bulk purchases	8 399 186,00	8 975 045,00	8 975 045,00	660 852,80	3 192 614,68	3 540 280,00	-347 665,32	-9,82%	8 975 045,00
Transfers and grants	7 535 165,00	8 302 311,27	8 302 311,27	-	3 711 438,00	2 511 913,67	1 199 524,33	47,75%	8 302 311,27
Other expenditure	12 583 413,00	14 902 092,67	14 902 092,67	1 046 103,46	2 903 403,73	2 541 073,00	362 330,73	14,26%	14 902 092,67
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	3 002 214,32	14 887 334,01	13 855 859,67	1 031 374,34	7,44%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-1 308 513,54	2 475 187,78	7 696 994,28	-5 221 806,50	-67,84%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	-	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704,00	18 048 000,06	18 048 000,06	-1 308 513,54	5 777 072,45	22 096 994,28	-16 319 921,83	-73,86%	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	-1 308 513,54	5 777 072,45	22 096 994,28	-16 319 921,83	-73,86%	18 048 000,06
Capital expenditure & funds sources									
Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,06%	19 848 000,00
Capital transfers recognised	7 357 500,07	19 848 000,00	19 848 000,00	-	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 681,23	-	-	-	1 154,93	-	1 154,93	#DIV/0!	-
Total sources of capital funds	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,06%	19 848 000,00
Financial position									
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	-	29 955 870,51	-	-	-	28 888 688,91
Total non current assets	117 341 762,64	125 792 507,39	125 792 507,39	-	120 644 822,94	-	-	-	125 792 507,39
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	-	7 962 760,40	-	-	-	6 584 740,33
Total non current liabilities	11 811 034,00	13 498 884,00	13 498 884,00	-	11 811 033,50	-	-	-	13 498 884,00
Community wealth/Equity	125 049 643,00	134 597 572,13	134 597 572,13	-	130 826 899,55	-	-	-	134 597 572,13
Cash flows									
Net cash from (used) operating	7 025 179,15	21 589 452,06	21 589 452,06	-2 899 016,07	6 490 294,14	19 254 900,91	-12 764 606,77	-68,29%	21 589 452,06
Net cash from (used) investing	-7 625 313,50	-19 838 955,00	-19 838 955,00	-	-3 300 627,02	-14 397 014,00	11 096 386,98	-77,07%	-19 838 955,00
Net cash from (used) financing	8 650,00	29 000,00	29 000,00	-1 250,00	3 850,00	16 105,00	-12 255,00	-76,09%	29 000,00
Cash/cash equivalents at the month/year end	22 612 006,65	22 868 889,06	24 391 503,92	-	25 805 523,98	25 963 383,91	-157 859,93	-0,61%	24 391 503,92
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	1 376 875,66	314 576,75	183 451,88	1 898 150,05	3 176 281,89	341 904,06	-	-	7 291 240,29
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October

2014

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Revenue - Standard									
Governance and administration	31 990 403,00	53 760 274,00	53 760 274,00	204 243,09	14 610 184,42	31 194 572,00	-16 584 387,18	-53,10%	53 760 274,00
Executive and council	22 005 444,00	39 156 412,00	39 156 412,00	125 499,24	7 832 321,05	26 511 209,00	-18 778 887,92	-70,57%	39 156 412,00
Budget and treasury office	9 984 959,00	14 623 862,00	14 623 862,00	78 743,85	5 777 863,74	4 583 363,00	2 194 500,74	47,88%	14 623 862,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	88 894,00	24 755,00	24 755,00	873,40	5 731,00	6 855,00	-324,00	-5,35%	24 755,00
Community and social services	13 345,00	6 650,00	6 650,00	770,40	3 791,00	1 980,00	1 811,00	91,46%	6 650,00
Sport and recreation	74 874,00	17 400,00	17 400,00	103,00	1 840,00	3 835,00	-1 995,00	-52,02%	17 400,00
Public safety	675,00	705,00	705,00	-	100,00	240,00	-140,00	-58,33%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 966,00	2 000,00	2 000,00	380,00	1 140,00	433,00	707,00	163,28%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966,00	2 000,00	2 000,00	380,00	1 140,00	433,00	707,00	163,28%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736,00	18 019 972,00	18 019 972,00	1 488 204,29	6 047 350,64	4 751 895,00	1 295 455,64	27,26%	18 019 972,00
Electricity	7 936 896,00	7 981 626,00	7 981 626,00	645 453,20	2 652 590,60	2 317 305,00	335 285,60	14,47%	7 981 626,00
Water	4 198 770,00	4 137 677,00	4 137 677,00	347 395,23	1 399 848,89	1 168 682,00	231 166,89	19,78%	4 137 677,00
Waste water management	2 722 357,00	2 478 659,00	2 478 659,00	211 074,28	853 969,79	565 049,00	287 920,79	50,85%	2 478 659,00
Waste management	3 120 713,00	3 421 610,00	3 421 610,00	284 281,60	1 140 941,20	699 856,00	441 085,20	63,02%	3 421 610,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 081 999,00	71 827 001,00	71 827 001,00	1 693 709,78	20 664 406,46	35 952 953,00	-15 288 546,54	-42,52%	71 827 001,00
Expenditure - Standard									
Governance and administration	27 776 312,00	32 218 112,00	32 218 112,00	1 666 587,56	8 773 527,74	6 735 778,00	2 037 749,74	30,25%	32 218 112,00
Executive and council	18 234 407,00	21 697 749,00	21 697 749,00	432 520,46	5 651 776,39	3 735 118,00	1 915 658,39	51,27%	21 697 749,00
Budget and treasury office	7 265 727,00	6 432 117,00	6 432 117,00	1 097 287,35	2 554 891,44	2 262 820,00	292 071,44	12,91%	6 432 117,00
Corporate services	2 276 118,00	2 088 246,00	2 088 246,00	136 699,75	568 859,91	735 840,00	-166 980,09	-23,07%	2 088 246,00
Community and public safety	1 953 696,00	2 224 861,00	2 224 861,00	141 843,23	626 766,55	1 105 089,00	-478 322,45	-43,28%	2 224 861,00
Community and social services	1 127 754,00	1 369 344,00	1 369 344,00	92 952,48	381 917,11	708 164,00	-326 246,89	-46,07%	1 369 344,00
Sport and recreation	715 828,00	687 128,00	687 128,00	45 780,55	225 855,17	251 510,00	-25 654,83	-10,20%	687 128,00
Public safety	76 667,00	111 134,00	111 134,00	2 310,22	16 318,27	138 133,00	-121 814,73	-88,19%	111 134,00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441,00	57 255,00	57 255,00	-	2 676,00	7 273,00	-4 597,00	-63,21%	57 255,00
Economic and environmental services	2 561 101,00	2 970 896,00	2 970 896,00	164 407,20	683 902,57	745 346,00	-61 443,13	-8,24%	2 970 896,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101,00	2 970 896,00	2 970 896,00	164 407,20	683 902,57	745 346,00	-61 443,13	-8,24%	2 970 896,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192,00	16 365 132,00	16 365 132,00	1 030 256,33	4 803 136,85	5 269 747,00	-466 610,15	-8,85%	16 365 132,00
Electricity	8 449 290,00	9 310 584,00	9 310 584,00	610 592,99	3 183 179,71	3 240 344,00	-56 164,29	-2,04%	9 310 584,00
Water	1 054 209,00	1 166 396,00	1 166 396,00	88 005,91	232 951,07	420 446,00	-187 494,93	-45,78%	1 166 396,00
Waste water management	2 803 791,00	2 805 582,00	2 805 582,00	306 510,28	1 255 719,39	840 656,00	415 063,39	49,37%	2 805 582,00
Waste management	2 605 902,00	3 082 570,00	3 082 570,00	25 144,16	131 287,68	750 301,00	-619 013,32	-82,50%	3 082 570,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295,00	53 779 001,00	53 779 001,00	3 002 214,32	14 887 334,01	13 455 960,00	1 431 374,01	7,44%	53 779 001,00
Surplus (Deficit) for the year	2 867 704,00	18 048 000,00	18 048 000,00	-1 308 513,54	5 777 072,45	22 096 993,00	-16 319 922,55	-73,86%	18 048 000,00

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Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04
October 2014

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	125 499,24	7 832 321,08	26 611 209,00	-18 778 887,92	-70,57%	39 156 412,00
Vote 2 - Budget and Treasury	9 994 959,00	14 623 862,00	14 623 862,00	78 743,65	6 777 863,74	4 583 363,00	2 194 500,74	47,88%	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	770,40	3 791,00	1 980,00	1 811,00	91,46%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	-	100,00	240,00	-140,00	-58,33%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	103,00	1 840,00	3 835,00	-1 995,00	-52,02%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	284 281,60	1 140 941,20	699 858,00	441 083,20	63,02%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	211 074,26	853 969,79	566 049,00	287 920,79	50,86%	2 478 859,00
Vote 13 - Road Transport	3 966,00	2 000,00	2 000,00	360,00	1 140,00	433,00	707,00	163,28%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	347 395,21	1 399 848,99	1 168 682,00	231 166,99	19,78%	4 137 677,00
Vote 15 - Electricity	7 936 896,00	7 981 626,00	7 981 626,00	645 453,20	2 652 590,66	2 317 306,00	335 284,66	14,47%	7 981 626,00
Total Revenue by Vote	50 051 999,00	71 827 001,00	71 827 001,00	1 693 700,78	20 864 406,46	35 852 955,00	-15 288 548,54	-42,52%	71 827 001,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 457,00	21 697 749,00	21 697 749,00	432 520,46	5 651 776,39	3 736 116,00	1 915 660,39	51,27%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 432 117,00	8 432 117,00	1 097 287,35	2 654 891,44	2 262 620,00	392 271,44	12,91%	8 432 117,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	136 699,75	566 859,91	736 840,00	-169 980,09	-23,07%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	-	2 676,00	7 273,00	-4 597,00	-63,21%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	92 952,46	381 917,11	708 164,00	-326 246,89	-46,07%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 697,00	111 134,00	111 134,00	2 310,22	16 318,27	138 133,00	-121 814,73	-88,19%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	45 780,55	225 655,17	251 519,00	-25 863,83	-10,20%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	25 144,16	131 287,60	750 301,00	-619 013,32	-82,50%	3 082 570,00
Vote 12 - Waste Water Management	2 803 791,00	2 805 582,00	2 805 582,00	306 510,28	1 255 719,39	840 656,00	415 063,39	49,37%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	164 407,20	663 902,87	745 346,00	-61 443,13	-8,24%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	88 008,91	232 951,07	429 446,00	-196 494,93	-45,75%	1 166 396,00
Vote 15 - Electricity	8 449 250,00	9 310 584,00	9 310 584,00	610 582,98	3 183 178,71	3 249 344,00	-66 165,29	-2,04%	9 310 584,00
Total Expenditure by Vote	47 214 295,00	53 779 001,00	53 779 001,00	3 002 214,32	14 867 334,01	13 855 960,00	1 031 374,01	7,44%	53 779 001,00
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	-1 308 513,54	5 777 072,45	22 096 995,00	-16 319 922,55	-73,86%	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.

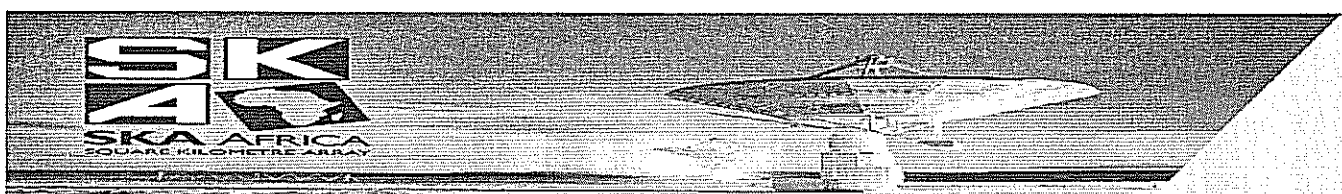
Vote 6. Grave fees are much more than budgeted for.

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. Rental of testing ground is utilised more than budgeted for.

Vote 14. Usage has increased.

Vote 15. Usage has not yet increased due to cool weather.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Audit fees have been expended.

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

Vote 5. Contributions to employee benefits still to be made.

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.

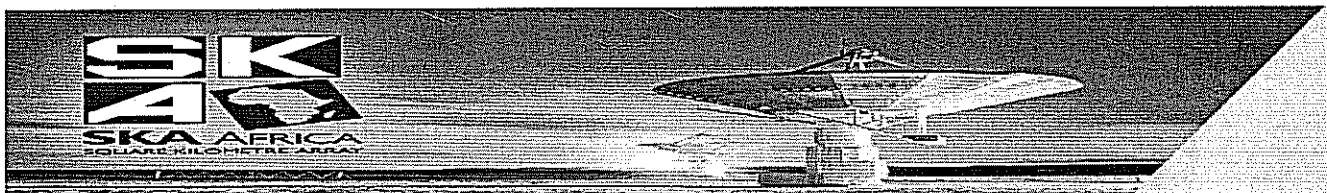
Vote 9. Expenditure for repairs and maintenance is hampered by lack of available cash.

Vote 11. Salaries and wages will be allocated from vote 12 in June 2014.

Vote 12. Salaries and wages will be allocated to vote 11 in June 2014.

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

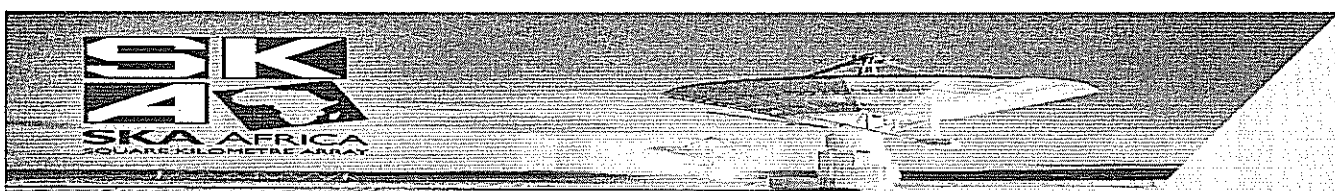
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Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October 2014

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	185 851,00	190 000,00	190 000,00	29 271,53	75 805,95	66 963,00	8 842,95	13%	190 000,00
Service charges - electricity revenue	7 610 610,00	7 980 926,00	7 980 926,00	645 453,20	2 652 550,66	2 726 373,00	-73 822,34	-3%	7 980 926,00
Service charges - water revenue	3 872 495,00	4 137 237,00	4 137 237,00	347 385,23	1 399 828,99	1 413 325,00	-13 496,01	-1%	4 137 237,00
Service charges - sanitation revenue	2 396 121,00	2 478 859,00	2 478 859,00	211 074,26	853 969,79	846 004,00	7 965,79	1%	2 478 859,00
Service charges - refuse revenue	3 119 131,00	3 421 030,00	3 421 030,00	284 166,80	1 140 395,20	1 168 661,00	-28 265,80	-2%	3 421 030,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160,00	483 118,00	483 118,00	5 142,00	162 696,64	161 931,53	765,11	7%	483 118,00
Interest earned - external investments	1 335 243,00	1 297 000,00	1 297 000,00	124 369,24	380 389,17	420 586,00	-40 196,83	-10%	1 297 000,00
Interest earned - outstanding debtors	2 955,00	3 300,00	3 300,00	-	679,46	1 040,00	-360,54	-35%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910,00	12 230,00	12 230,00	1 110,40	1 611,00	3 667,00	-2 046,00	-56%	12 230,00
Licences and permits	8 970,00	7 420,00	7 420,00	414,00	2 655,00	1 366,36	1 288,64	94%	7 420,00
Agency services	136 904,00	97 000,00	97 000,00	8 305,17	45 964,10	25 043,43	20 920,67	84%	97 000,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	5 976 000,00	9 697 500,00	-3 721 500,00	-38%	20 489 000,00
Other revenue	1 372 948,00	7 240 558,00	7 240 558,00	37 018,95	503 036,36	888 380,62	-385 344,26	-43%	7 240 558,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 693 700,78	17 362 521,79	21 552 953,95	-4 190 432,16	-19%	51 979 001,00
Expenditure By Type									
Employee related costs	13 236 783,00	15 378 405,00	15 378 405,00	1 138 998,54	4 458 961,74	4 624 785,00	-165 823,26	-4%	15 378 405,00
Remuneration of councillors	1 912 960,00	2 018 982,00	2 018 982,00	156 259,52	620 915,86	637 908,00	-16 992,14	-3%	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	589 260,36	3 031 575,23	3 407 900,00	-376 324,77	-11%	8 543 845,00
Other materials	494 612,00	431 200,00	431 200,00	71 592,44	161 039,45	132 380,00	28 659,45	22%	431 200,00
Contracted services	220 169,00	541 400,00	541 400,00	-	24 517,13	166 212,00	-141 694,87	-85%	541 400,00
Transfers and grants	7 536 185,00	8 302 311,27	8 302 311,27	-	3 711 438,00	2 511 913,67	1 199 524,33	48%	8 302 311,27
Other expenditure	10 901 999,00	12 019 191,00	12 019 191,00	1 046 103,45	2 878 886,60	2 374 861,00	504 025,60	21%	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	3 002 214,32	14 887 334,01	13 855 859,67	1 031 374,34	7%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-1 308 513,54	2 475 187,79	7 696 994,28	-5 221 806,50	-87,84%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	-	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	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	-1 308 513,54	5 777 072,45	22 096 994,28			18 048 000,06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704,00	18 048 000,06	18 048 000,06	-1 308 513,54	5 777 072,45	22 096 994,28			18 048 000,06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704,00	18 048 000,06	18 048 000,06	-1 308 513,54	5 777 072,45	22 096 994,28			18 048 000,06
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,06	18 048 000,06	-1 308 513,54	5 777 072,45	22 096 994,28			18 048 000,06



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Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893,75	-	-	-	149,63	-	149,63	#DIV/0!	-
Vote 3 - Corporate Services	22 270,00	-	-	-	174,12	-	174,12	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360,07	600 000,00	800 000,00	-	-	400 000,00	-400 000,00	-100,00%	600 000,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 403 105,23	3 048 000,00	3 048 000,00	-	1 324 492,42	1 000 000,00	324 492,42	32,45%	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	-	174,12	#DIV/0!	750 000,00
Vote 13 - Road Transport	3 962 832,31	2 750 000,00	2 750 000,00	-	1 977 392,25	1 000 000,00	977 392,25	97,74%	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
Total Capital single-year expenditure	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,08%	19 848 000,00
Total Capital Expenditure	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,05%	19 848 000,00
Capital Expenditure - Standard Classification									
Governance and administration	269 258,75	-	-	-	980,81	-	980,81	#DIV/0!	-
Executive and council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Budget and treasury office	233 893,75	-	-	-	149,63	-	149,63	#DIV/0!	-
Corporate services	22 270,00	-	-	-	174,12	-	174,12	#DIV/0!	-
Community and public safety	3 427 466,20	3 848 000,00	3 848 000,00	-	1 324 492,42	1 400 000,00	-75 507,58	-5,30%	3 848 000,00
Community and social services	80 610,97	800 000,00	600 000,00	-	-	400 000,00	-400 000,00	-100,00%	600 000,00
Sport and recreation	3 346 855,23	3 048 000,00	3 048 000,00	-	1 324 492,42	1 000 000,00	324 492,42	32,45%	3 048 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 962 832,31	2 750 000,00	2 750 000,00	-	1 977 392,25	1 000 000,00	977 392,25	97,74%	2 750 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832,31	2 750 000,00	2 750 000,00	-	1 977 392,25	1 000 000,00	977 392,25	97,74%	2 750 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604,04	13 250 000,00	13 250 000,00	-	174,12	12 000 000,00	-11 999 825,88	-100,00%	13 250 000,00
Electricity	1 604,04	500 000,00	500 000,00	-	-	-	-	-	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	-	174,12	#DIV/0!	750 000,00
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,08%	19 848 000,00
Funded by:									
National Government	7 333 138,10	7 848 000,00	7 848 000,00	-	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	7 848 000,00
Provincial Government	24 360,07	12 000 000,00	12 000 000,00	-	-	-	-	-	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	-	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	1 154,93	-	1 154,93	#DIV/0!	-
Total Capital Funding	7 661 161,30	19 848 000,00	19 848 000,00	-	3 303 039,60	14 400 000,00	-11 096 960,40	-77,06%	19 848 000,00

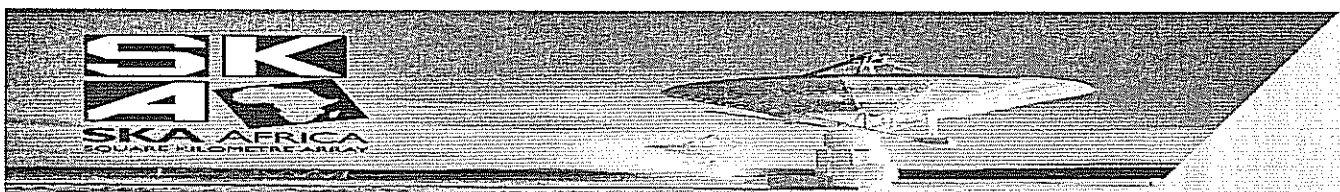
The upgrading of roads in Carnarvon and Vanwyksvlei have been approved by MIG. The MIG transfer has been depleted and the second transfer is awaited before projects can commence. The upgrading of the sport

complex will be reduced by R 2 000 000 due to withholding of MIG funding by National Treasury. Erection of high mast lighting in Vosburg and Schietfontein still has to be registered.

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M04 October 2014

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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	-	1 538 120,00
Call investment deposits	22 444 086,44	21 330 771,06	21 330 771,06	25 837 536,08	21 330 771,06
Consumer debtors	1 972 071,85	6 000 118,85	6 000 118,85	4 081 435,64	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	7 383,85	9 045,00
Inventory					
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	29 955 870,51	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	109 126 393,02	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	120 644 822,94	125 792 507,39
TOTAL ASSETS	141 965 171,50	154 681 196,30	154 681 196,30	150 600 693,45	154 681 196,30
LIABILITIES					
Current liabilities					
Bank overdraft				32 013,32	
Borrowing					
Consumer deposits	292 769,00	360 388,00	360 388,00	296 619,00	360 388,00
Trade and other payables	3 152 583,00	4 604 751,33	4 604 751,33	6 029 138,49	4 604 751,33
Provisions	1 659 144,51	1 619 601,00	1 619 601,00	1 604 989,59	1 619 601,00
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	7 962 760,40	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	19 773 793,90	20 083 624,33
NET ASSETS	125 049 640,99	134 597 571,97	134 597 571,97	130 826 899,55	134 597 571,97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087,00	123 074 310,03	123 074 310,03	119 388 159,25	123 074 310,03
Reserves	11 438 556,00	11 523 262,10	11 523 262,10	11 438 740,30	11 523 262,10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643,00	134 597 572,13	134 597 572,13	130 826 899,55	134 597 572,13

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M04 October 2014

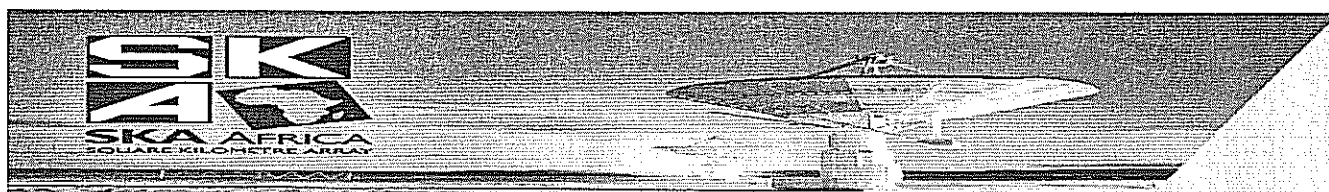


Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratopayers and other	23 378 846,30	27 850 199,33	27 850 199,33	554 714,95	13 835 242,41	7 639 414,00	6 195 828,41	81,10%	27 850 199,33
Government - operating	17 905 812,92	20 489 000,00	20 489 000,00	-	5 976 000,00	9 054 500,00	-3 078 500,00	-34,00%	20 489 000,00
Government - capital	7 357 500,07	19 848 000,00	19 848 000,00	-	-	15 400 000,00	-15 400 000,00	-100,00%	19 848 000,00
Interest	1 335 243,13	1 170 600,00	1 170 600,00	124 369,24	380 389,17	282 323,00	98 066,17	34,74%	1 170 600,00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312,61	-38 935 023,00	-38 935 023,00	-3 578 100,26	-9 989 899,44	-10 353 899,00	-363 999,56	3,52%	-38 935 023,00
Finance charges	-811 725,46	-531 013,00	-531 013,00	-	-	-	-	-	-531 013,00
Transfers and Grants	-7 536 165,00	-8 302 311,27	-8 302 311,27	-	-3 711 438,00	-2 767 437,09	944 000,91	-34,11%	-8 302 311,27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 178,15	21 589 452,06	21 589 452,06	-2 899 016,07	6 400 294,14	19 254 900,91	-12 764 606,77	-66,28%	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	-	2 412,58	2 986,00	-573,42	-19,20%	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)	-	(3 303 039,60)	(14 400 000,00)	(11 096 960,40)	0,77	(19 848 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313,50	-19 838 955,00	-19 838 955,00	-	-3 300 627,02	-14 397 014,00	-11 096 386,90	77,07%	-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	-1 250,00	3 850,00	16 105,00	-12 255,00	-76,09%	29 000,00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650,00	29 000,00	29 000,00	-1 250,00	3 850,00	16 105,00	12 255,00	76,08%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484,35	1 779 497,06	1 779 497,06	-2 900 266,07	3 193 517,12	4 873 991,91			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 monthly year end:	22 612 006,86	22 868 889,06	24 391 503,92	-	25 805 523,98	25 963 383,91	-	-	24 391 503,92

The negative cash flow for the month is due to expenditure on conditional grants as well as substantial payments to the Auditor General. Salaries not budgeted for will also impact negatively on cash flow for the year.

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

Wet



2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October 2014

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,5%	3,4%	3,4%	4,6%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity						
Current Ratio	Current assets/current liabilities	482,4%	438,7%	438,7%	376,2%	438,7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443,0%	347,3%	347,3%	324,5%	347,3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99,6%	92,2%	92,2%	125,7%	92,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	11,6%	11,6%	24,0%	11,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
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%	25,7%	29,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	1,9%	1,9%	1,1%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	8,1%	8,1%	0,0%	4,9%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146,0%	175,0%	175,0%	188,0%	175,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,0%	34,0%	34,0%	69,0%	34,0%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	575,0%	510,0%	510,0%	693,0%	510,0%

Web



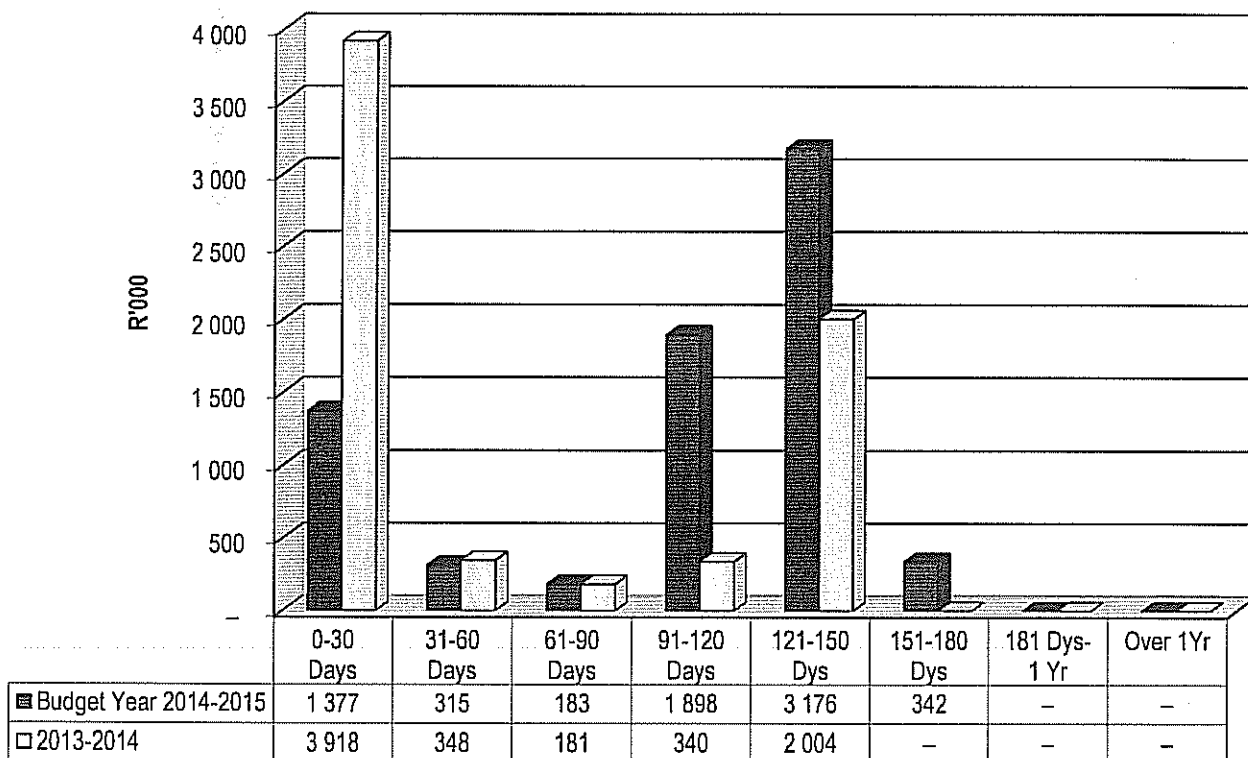
Supporting Documentation (cont.)

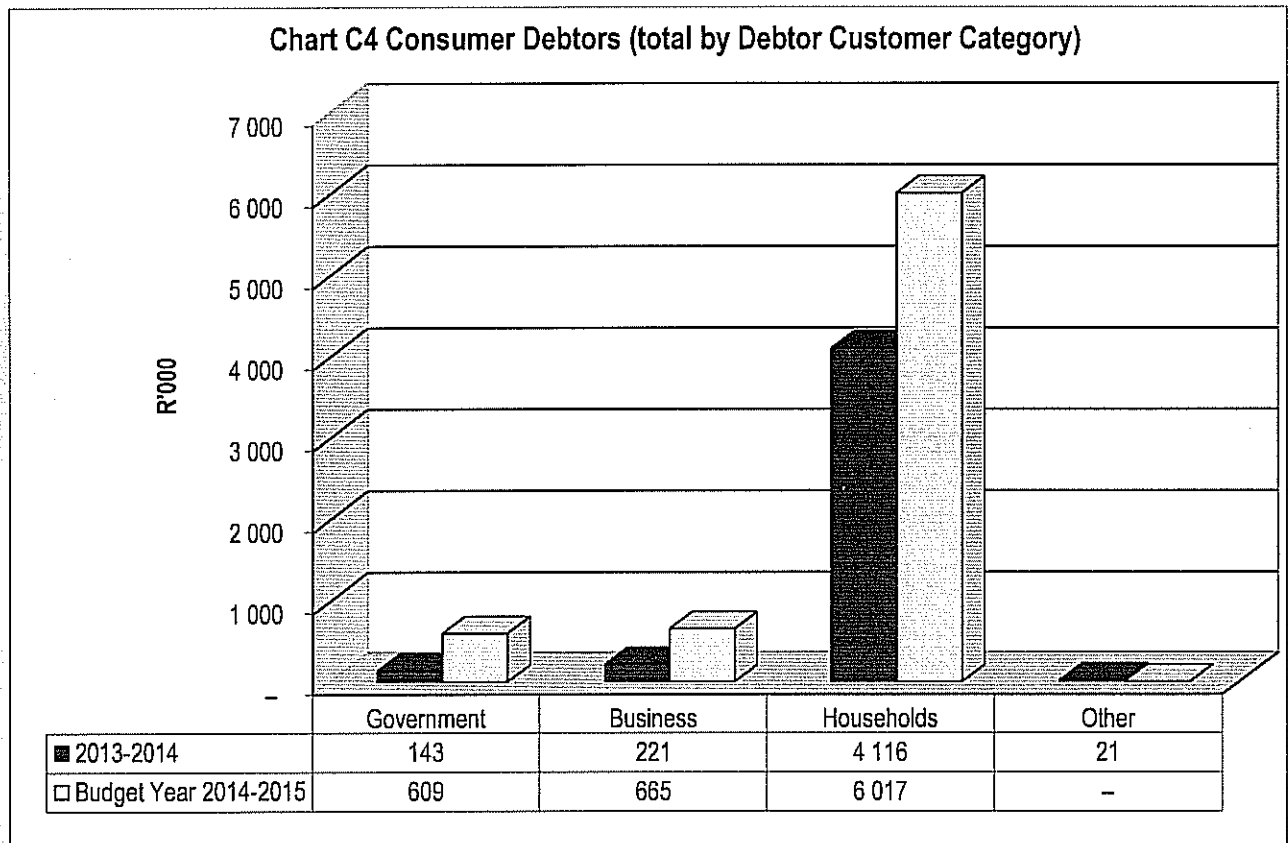
Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October 2014

Description	NT Code	Budget Year 2014-2015									Actual Bad Debts Written Off against Debtors	Impairment Debts I.L.o Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	413,99	118 573,69	43 185,32	33 453,94	291 537,09	-	-	-	486 136,05	324 991,03	14
Trade and Other Receivables from Exchange Transactions - Electricity	1300	358 103,88	97 758,32	71 329,56	42 480,93	289 763,40	-	-	-	859 436,09	332 244,33	12
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	0,00	1 835 703,36	1 957 370,43	-	-	-	3 593 073,81	3 593 073,81	197
Receivables from Exchange Transactions - Waste Water Management	1500	36 534,79	31 681,26	23 131,53	27 544,54	144 892,84	-	-	-	190 515,38	172 237,38	16
Receivables from Exchange Transactions - Waste Management	1600	35 283,73	44 823,35	30 652,67	24 637,39	229 841,52	-	-	-	365 238,66	254 478,91	16
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	4 480,00	1 662,00	117 691,76	246 481,10	-	-	-	370 504,86	364 172,86	24
Interest on Arrear Debtor Accounts	1810	-	17 260,13	13 300,80	16 639,11	16 595,51	341 904,06	-	-	405 898,61	375 137,68	38
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 020 636,83	-	-	-	-	-	-	-	1 020 636,83	-	-
Total By Income Source	2000	1 376 875,66	314 576,75	183 451,88	1 898 150,05	3 176 281,89	341 904,06	-	-	7 291 240,29	5 416 336,00	3 19
2013-2014 - totals only		3 918 069,89	347 742,13	181 418,36	339 772,39	2 004 011,28	-	-	-	8 790 954,25	2 343 783,67	
Debtors Age Analysis By Customer Group												
Organs of State	2200	111 218,47	111 244,79	34 831,77	343 334,18	5 518,28	-	-	-	699 147,49	351 852,46	-
Commercial	2300	379 642,21	39 194,96	14 715,86	9 994,45	221 535,59	-	-	-	665 083,07	231 530,04	23
Households	2400	895 014,98	164 137,00	133 904,25	1 544 821,42	2 946 228,02	341 904,06	-	-	6 017 009,73	4 832 953,50	2 96
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 376 875,66	314 576,75	183 451,88	1 898 150,05	3 176 281,89	341 904,06	-	-	7 291 240,29	5 416 336,00	3 19

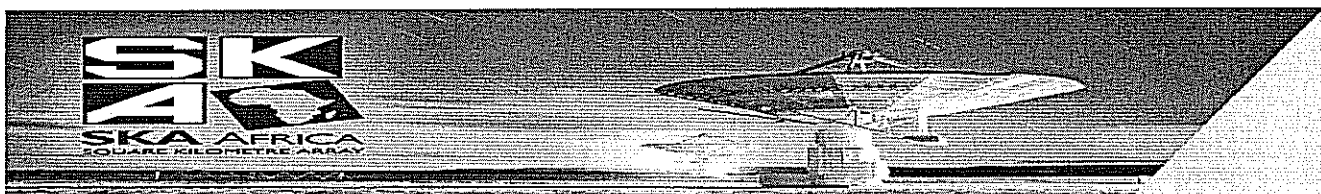
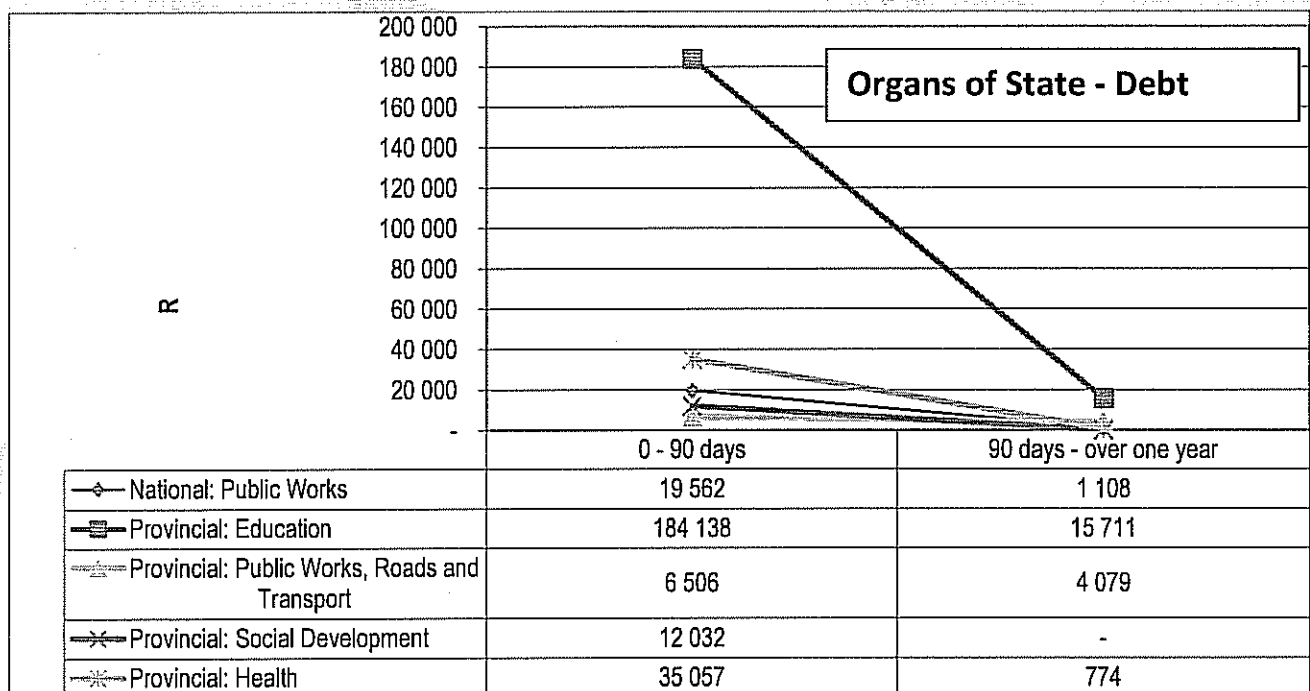
Chart C3 Aged Consumer Debtors Analysis





Education is still the biggest debtor of all Organs of State. All state departments have not paid property rates to date.

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October 2014

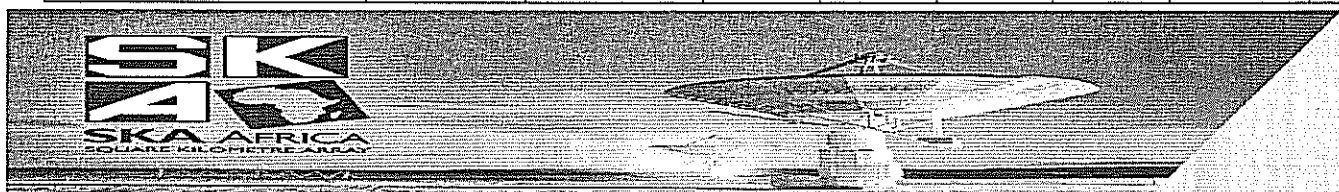
Description	NT Code	Budget Year 2014-2015								Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									
Bulk Water	0200									
PAYE deductions	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 -
M04 October 2014

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
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		74 006,38		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				36 478,79	-	36 478,79
Job creation - De Built	32 days	notice deposit				36 898,29	-	36 898,29
Land development	1 day	call deposit				15 852,71	-	15 852,71
Land development	32 days	notice deposit				14 486,11	-	14 486,11
Land development	1 day	call deposit				27 084,54	-	27 084,54
Civil Defence	32 days	notice deposit				18 505,02	-	18 505,02
EPWP Vosburg dust						367 029,55	(58 404,85)	308 544,70
CMIP Kwaggakok(vat)	1 day	call deposit				111 938,92	-	111 938,92
MSIG	1 day	call deposit				812 170,83	-	812 170,83
MIG Sanitation interest/vat	1 day	call deposit				1 258 137,13	-	1 258 137,13
Electricity	1 day	call deposit				33 272,94	-	33 272,94
Water Services Plan	1 day	call deposit				3 112,91	-	3 112,91
CMIP-Sanipoint project 301	1 day	call deposit				3 412,88	-	3 412,88
Library Development Projects	1 day	call deposit				332 370,03	(120 154,88)	212 221,15
EPWP - Paving/ Cleaning	1 day	call deposit				22 493,38	-	22 493,38
Leto Camarvan	1 day	call deposit				1 727,64	-	1 727,64
Leto Vosburg	1 day	call deposit				30 434,00	-	30 434,00
Finance Management Grant	1 day	call deposit				1 268 730,07	(276 089,00)	992 641,07
Transfer Fees Sub-Economic Housing	32 days	notice deposit				127 798,47	-	127 798,47
VB Cleaning Project	1 day	call deposit				24 297,26	-	24 297,26
VAT - retention	1 day	call deposit				11 279,41	-	11 279,41
EPWP	1 day	call deposit				210 129,00	(59 830,00)	150 299,00
MIG	1 day	call deposit				385 193,69	(385 193,69)	-
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 439 662,78	-	2 439 662,78
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				779 247,53	35 243,72	814 491,25
Reserves	1 day	call deposit				352 115,88	-	352 115,88
General Account	1 day	call deposit				3 928 950,83	(1 200 000,00)	2 728 950,83
Municipality sub-total				74 006,38		27 903 844,78	(2 066 308,70)	25 837 536,08
TOTAL INVESTMENTS AND INTEREST				74 006,38		27 903 844,78	(2 066 308,70)	25 837 536,08



Supporting Documentation (cont.) Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October 2014

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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000,00	18 830 000,00	18 830 000,00	-	9 110 000,00	18 830 000,00	-9 720 000,00	-51,6%	18 830 000,00
Local Government Equitable Share	13 268 000,00	15 096 000,00	15 096 000,00		5 976 000,00	15 096 000,00	-9 120 000,00	-60,4%	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		400 000,00	1 000 000,00	-600 000,00	-60,0%	1 000 000,00
Other transfers and grants [insert description]									
Provincial Government:	2 941 046,64	1 659 000,00	1 659 000,00	-	427 500,00	1 659 000,00	-1 231 500,00	-74,2%	1 659 000,00
Sport and Recreation	773 000,00	855 000,00	855 000,00		427 500,00	855 000,00	-427 500,00	-50,0%	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	-	9 537 500,00	20 489 000,00	-10 951 500,00	-53,5%	20 489 000,00
Capital Transfers and Grants									
National Government:	7 089 000,00	19 848 000,00	19 848 000,00	-	3 848 000,00	19 848 000,00	-16 000 000,00	-80,6%	19 848 000,00
Municipal Infrastructure Grant (MIG)	7 089 000,00	7 848 000,00	7 848 000,00		3 848 000,00	7 848 000,00	-4 000 000,00	-51,0%	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	-	3 848 000,00	19 848 000,00	-16 000 000,00	-80,6%	19 848 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	26 986 146,64	40 337 000,00	40 337 000,00	-	13 385 500,00	40 337 000,00	-26 951 500,00	-66,8%	40 337 000,00



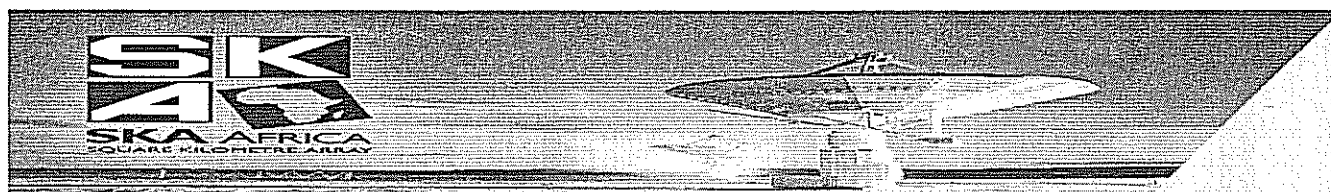
Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October 2014

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	337 719,00	5 063 120,93	12 036 311,27	-6 953 190,34	-57,0%	12 036 311,27
Local Government Equitable Share	7 535 741,00	8 302 311,27	8 302 311,27		3 711 439,00	8 302 311,27	-4 590 873,27	-55,3%	8 302 311,27
Finance Management	1 523 258,30	1 800 000,00	1 800 000,00	278 089,00	809 358,93	1 800 000,00	-990 641,07	-55,0%	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	59 630,00	240 504,00	1 000 000,00	-759 496,00	-75,9%	1 000 000,00
Municipal Infrastructure Grant (MIG)									
Provincial Government:	1 293 284,80	1 659 000,00	1 659 000,00	119 997,07	215 278,85	1 659 000,00	-1 443 721,15	-87,0%	1 659 000,00
Sport and Recreation	748 639,03	855 000,00	855 000,00	119 997,07	215 278,85	855 000,00	-639 721,15	-74,0%	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	457 718,07	5 298 399,78	13 695 311,27	-8 396 911,49	-61,3%	13 695 311,27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139,10	19 848 000,00	19 848 000,00	349 564,00	3 812 371,00	19 848 000,00	-16 035 629,00	-80,8%	19 848 000,00
Municipal Infrastructure Grant (MIG)	6 267 693,67	7 848 000,00	7 848 000,00	349 564,00	3 812 371,00	7 848 000,00	-4 035 629,00	-51,4%	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	349 564,00	3 812 371,00	19 848 000,00	-16 035 629,00	-80,8%	19 848 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053,99	33 543 311,27	33 543 311,27	807 282,07	9 110 770,78	33 543 311,27	-24 432 540,49	-72,0%	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 - M04 October 2014

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	111 869,55	444 278,20	333 737,00	110 541,20	33,12%	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	148 092,72	111 246,00	36 846,72	33,12%	466 492,00
Cellphone Allowance	127 859,75	153 014,00	153 014,00	8 166,79	28 544,94	27 032,50	1 512,44	5,59%	153 014,00
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	1 904 970,91	2 018 982,00	2 018 982,00	156 259,52	620 915,86	472 015,50	148 900,36	31,55%	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	213 131,00	815 024,00	623 422,25	191 601,75	30,73%	2 682 509,00
Pension and UIF Contributions	331 526,40	386 661,00	386 661,00	30 155,21	120 620,84	96 665,25	23 955,59	24,78%	386 661,00
Medical Aid Contributions	116 892,90	122 793,00	122 793,00	9 797,44	39 189,76	30 690,25	8 499,51	27,66%	122 793,00
Overtime									
Performance Bonus	139 443,57	202 543,00	202 543,00			0,01	-0,01	-100,00%	202 543,00
Motor Vehicle Allowance	412 308,00	441 171,00	441 171,00	36 675,00	146 700,00	110 292,75	36 407,25	33,01%	441 171,00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	304,80	25 480,40	25 480,40	27,12	108,48	6 370,10	-6 261,62	-98,30%	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	289 785,77	1 121 643,08	867 448,61	254 194,47	29,30%	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	658 143,14	2 589 241,07	1 919 505,00	669 736,07	34,89%	8 376 520,00
Pension and UIF Contributions	1 218 074,32	1 391 847,00	1 391 847,00	103 620,46	422 955,11	347 961,75	74 993,36	21,55%	1 391 847,00
Medical Aid Contributions	341 534,60	336 832,00	336 832,00	29 607,60	118 430,40	84 208,00	34 222,40	40,64%	336 832,00
Overtime	304 270,16	200 000,00	200 000,00	42 837,36	144 257,76	50 000,00	94 257,76	188,52%	200 000,00
Performance Bonus									
Motor Vehicle Allowance	68 616,00	73 419,00	73 419,00	6 103,33	24 413,32	18 354,75	6 058,57	33,01%	73 419,00
Cellphone Allowance									
Housing Allowances	9 617,04	20 160,00	20 160,00	1 037,91	3 627,64	5 040,00	-1 412,36	-28,02%	20 160,00
Other benefits and allowances	91 554,52	464 636,60	464 636,60	8 662,97	34 393,34	116 159,15	-81 765,81	-70,39%	464 636,60
Payments in lieu of leave									
Long service awards	93 378,86								
Post-retirement benefit obligations	398 450,00	653 833,00	653 833,00			14 859,76	-14 859,76	-100,00%	653 833,00
Sub Total - Other Municipal Staff	9 928 944,82	11 517 247,60	11 517 247,60	849 212,77	3 337 318,66	2 556 088,41	781 230,25	30,56%	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	1 295 258,06	5 079 877,60	3 895 552,52	1 184 325,08	30,40%	17 397 387,00
Unpaid salary, allowances & benefits in arrears:		14,9%	14,9%						14,9%
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 644,40	17 397 387,00	17 397 387,00	1 295 258,06	5 079 877,60	3 895 552,52	1 184 325,08	30,40%	17 397 387,00
% Increase		14,9%	14,9%						14,9%
TOTAL MANAGERS AND STAFF	13 236 875,49	15 378 405,00	15 378 405,00	1 138 898,54	4 458 961,74	3 423 537,02	1 035 424,72	30,24%	15 378 405,00

Supporting Documentation (cont.)

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

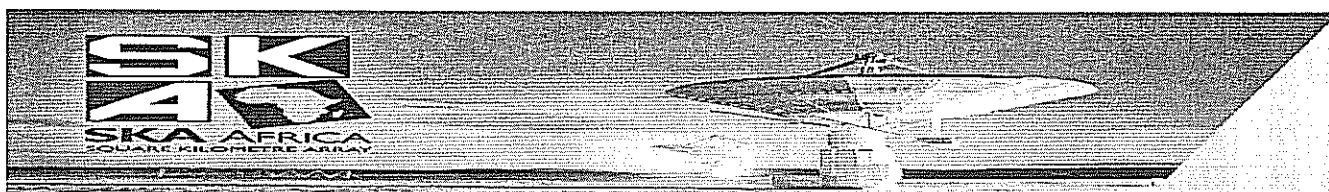
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	7 758,24	30 754,08
Bargaining council	488,16	1 972,98
Group insurance	443,69	1 774,76
Total other allowances	8 690,09	34 501,82

2. Excluded from the total amount of R 5 079 887 for the period 1 July 2014 to 31 October 2014 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	171 529,32	62,00%
Senior Management	59 743,77	22,00%
Other staff	43 609,33	16,00%
Total travel and subsistence allowances	274 882,41	

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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 - M04 October 2014

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year 2015-2016	Budget Year 2016-2017
Cash Receipts By Source															
Property rates	93 093.02	72 434.13	660 418.19	565 799.02	606 749.00	263 527.00	167 183.00	193 713.00	259 397.00	106 210.00	106 904.00	1 105 072.77	3 023 165.78	3 255 854.15	3 400 567.02
Property rates - penalties & collection charges	1 485.03	5 157.65	12 516.79	17 011.40	-	-	-	-	-	-	-	31 117.57	-	-	-
Service charges - electricity revenue	190 064.00	203 376.37	309 050.05	293 717.02	281 564.00	277 703.00	298 681.00	309 740.00	304 902.00	304 635.00	294 378.00	1 346 328.22	3 030 375.19	3 076 637.70	3 034 816.15
Service charges - water revenue	114 119.04	89 497.71	91 065.07	96 702.11	318 413.00	297 703.00	298 681.00	309 740.00	304 902.00	304 635.00	294 378.00	1 346 328.22	3 030 375.19	3 076 637.70	3 034 816.15
Service charges - sanitation revenue	180 256.19	155 833.79	150 132.00	161 228.15	190 780.00	190 398.00	177 759.00	183 786.00	236 622.00	182 644.00	170 380.00	303 018.89	2 354 918.05	2 378 421.50	2 449 730.35
Service charges - refuse	229 740.41	250 725.33	241 551.70	259 404.51	253 232.00	221 390.00	245 372.00	253 645.00	326 814.00	263 064.00	243 419.00	302 845.55	3 749 978.55	3 325 815.60	3 301 502.70
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Harvest of facilities and equipment	63 602.08	11 513.00	16 037.88	9 626.00	9 126.00	24 210.00	54 811.00	14 526.00	85 026.00	3 469.00	18 272.00	40 348.18	352 676.14	567 199.00	532 556.00
Interest earned - external investments	17 029.44	85 400.41	173 520.08	124 399.24	43 698.00	1 770.00	241 244.00	1 545.00	49 459.00	191 479.00	48 002.00	225 633.93	1 187 300.00	1 361 850.00	1 429 843.00
Interest earned - outstanding debtors	228.18	228.49	223.81	-	276.00	277.00	274.00	271.00	256.00	265.00	262.00	221.54	3 300.00	3 465.00	3 636.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3.00	452.49	44.60	1 110.00	627.00	1 680.00	1 185.00	711.00	250.00	1 968.00	70.00	4 218.45	12 230.00	12 842.00	13 404.00
Licences and permits	954.00	954.00	335.00	414.00	92.00	275.00	897.00	342.00	459.00	628.00	317.00	7 791.00	7 791.00	8 181.00	8 181.00
Agency services	15 804.77	13 814.70	8 236.96	8 305.17	420.00	3 192.00	3 195.00	3 751.00	2 769.00	1 616.00	4 225.00	31 857.90	67 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 078 000.00	-	-	-	5 420 500.00	-	-	-	5 032 000.00	-	-	4 060 500.00	20 480 000.00	22 360 000.00	23 674 000.00
Other revenue	7 701.84	318 305.25	148 920.28	37 018.95	12 209.00	254 755.00	508 063.00	263 895.00	265 210.00	1 013 554.00	823 824.00	1 478 424.64	7 240 558.00	10 360 230.00	12 305 458.00
Cash Receipts by Source	6 967 196.29	6 933 356.79	3 142 991.47	1 581 776.77	7 533 716.00	1 828 678.00	2 388 838.00	1 865 016.00	7 372 625.00	2 964 842.00	2 401 986.00	18 345 064.81	49 589 793.23	55 489 211.25	59 561 384.87
Other Cash Flows by Source															
Transfer receipts - capital	3 848 000.00	-	-	-	300 000.00	-	-	300 000.00	3 848 000.00	-	-	11 652 000.00	18 848 000.00	28 364 000.00	8 101 000.00
Cash Inflows & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	1 000.00	3 000.00	4 000.00	2 000.00	806.00	2 684.00	1 792.00	696.00	4 480.00	1 792.00	2 717.00	3 739.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	801.57	804.19	806.87	-	752.00	755.00	757.00	760.00	763.00	765.00	738.00	1 342.42	9 045.00	9 045.00	9 045.00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 715 601.91	6 502 753.13	3 359 474.38	2 148 447.41	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	17 832 798.91	8 439 448.82	6 507 974.73	3 740 224.18	7 833 516.00	1 830 363.00	2 389 167.00	1 196 472.00	11 235 268.00	2 966 608.00	2 404 615.00	3 379 132.80	69 395 644.33	83 971 256.25	87 790 429.87
Cash Payments by Type															
Employment related costs	1 101 854.45	1 121 140.94	1 050 681.81	1 136 996.54	948 877.28	1 079 116.01	1 006 071.54	1 330 305.10	1 042 587.97	962 578.74	1 081 311.84	3 408 174.38	15 378 405.00	16 056 223.20	17 745 211.25
Remuneration of councillors	148 092.73	148 092.73	148 092.73	156 259.52	147 345.90	147 345.90	151 731.90	195 981.27	222 363.90	158 869.08	161 405.62	263 860.72	2 018 982.00	2 127 590.00	2 242 373.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	644 553.35	670 151.34	821 810.18	589 290.36	564 732.37	562 508.18	581 883.34	569 685.97	542 114.82	547 813.00	574 082.85	1 539 438.76	6 543 945.00	6 529 380.00	10 515 549.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	9 916.84	41 181.88	38 384.31	71 502.44	29 435.88	47 058.87	47 749.38	50 812.49	42 862.98	36 119.02	67 809.85	61 583.72	431 200.00	452 811.00	671 933.00
Contracted services	13 363.78	7 160.79	3 992.58	-	5 156.23	3 627.92	50 857.90	33 326.92	109 487.51	7 130.97	216.65	307 076.07	541 400.00	573 280.00	610 750.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	3 711 438.00	-	-	-	1 745 037.00	-	-	-	639 491.00	-	-	2 308 355.27	8 302 311.27	12 763 911.00	12 152 854.00
General expenses	693 308.21	414 237.41	745 817.87	1 048 103.46	1 007 157.41	710 723.60	824 181.75	352 181.00	221 039.23	233 349.52	173 445.07	5 780 918.74	12 031 181.00	11 418 301.00	12 408 483.00
Cash Payments by Type	6 322 685.36	2 787 871.87	2 854 579.24	3 962 214.37	4 447 981.37	2 939 338.36	2 483 398.21	2 931 862.78	2 819 927.41	1 946 268.83	2 856 782.78	14 866 915.73	47 769 347.27	64 618 123.39	68 113 672.86
Other Cash Flows/Payments by Type															
Capital assets	1 154.02	1 159.79	3 300 554.88	-	300 000.00	-	-	300 000.00	4 848 000.00	-	-	11 038 960.40	16 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow/Payments	10 994 429.37	5 729 243.52	1 026 440.47	1 571 967.22	5 747 981.37	2 939 338.36	2 483 398.21	2 931 862.78	2 819 927.41	1 946 268.83	2 856 782.78	17 229 255.64	67 618 347.27	83 574 173.29	96 214 672.86
Total Cash Payments by Type	17 318 259.88	8 517 115.39	3 881 020.71	5 534 181.59	10 195 962.74	5 869 701.72	4 966 796.42	5 863 725.56	5 639 854.81	3 892 537.66	5 713 565.56	32 098 171.37	114 387 694.54	142 192 296.68	144 028 345.72
NET INCREASE/DECREASE IN CASH HELD	218 539.03	1 643.84	119 441.88	186 042.59	3 137 533.26	2 400 661.28	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79	2 382 468.79
Cash/cash equivalents at the monthly end beginning	21 059 322.00	21 303 932.15	21 304 975.79	21 723 416.84	20 858 459.48	23 997 021.51	23 298 034.15	23 164 804.34	22 459 814.16	26 026 655.75	27 050 685.72	27 413 227.94	22 868 589.00	24 165 672.11	25 651 728.30
Cash/cash equivalents at the monthly end end	21 303 932.15	21 304 975.79	21 723 416.84	20 858 459.48	23 997 021.51	23 298 034.15	23 164 804.34	22 459 814.16	26 026 655.75	27 050 685.72	27 413 227.94	22 868 589.00	24 165 672.11	25 651 728.30	27 034 197.10

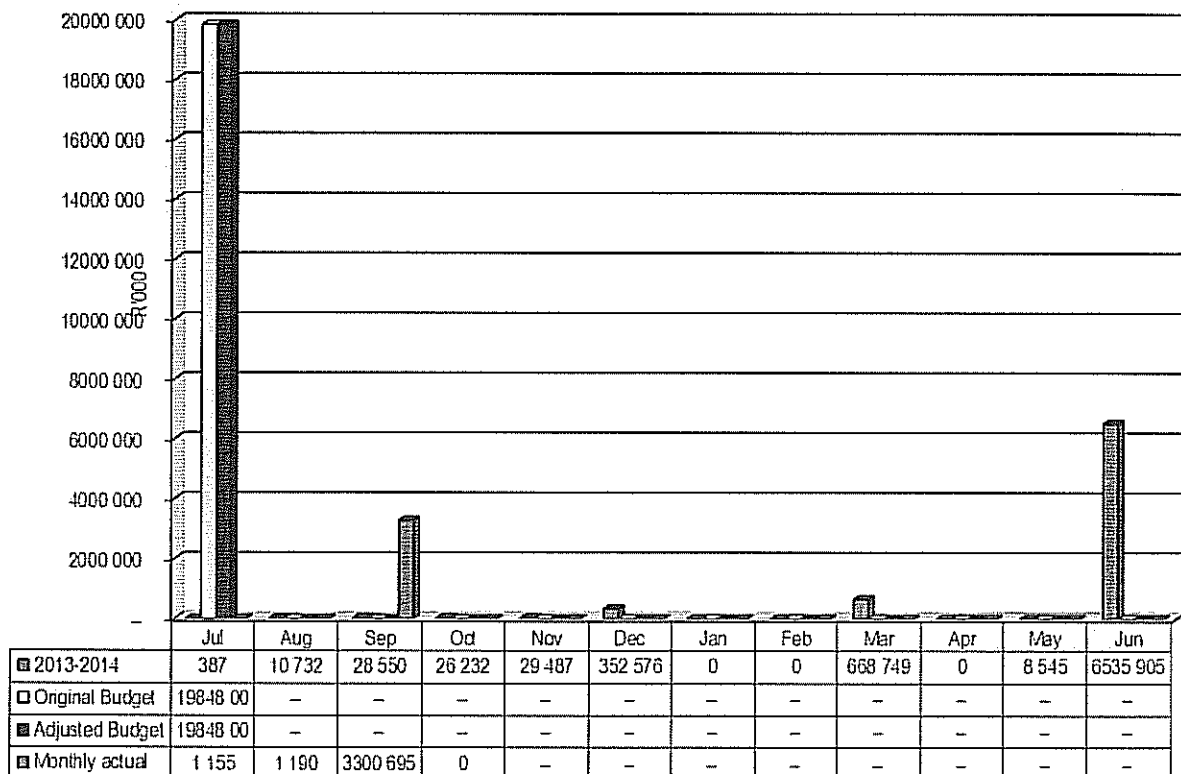
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Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October 2014

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					19 848 000,00	-		
December	352 575,60					19 848 000,00	-		
January	0,00					19 848 000,00	-		
February	0,00					19 848 000,00	-		
March	668 748,50					19 848 000,00	-		
April	0,00					19 848 000,00	-		
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	3 303 039,60					

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



WBS

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October 2014

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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000,00	13 250 000,00	-	-	12 000 000,00	12 000 000,00	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
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	500 000,00	500 000,00	-	-	-	-	-	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
Reticulation	-	750 000,00	750 000,00	-	-	-	-	-	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	-	-	-	2 344,72	-	-2 344,72	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	110 779,60	-	-	-	1 100,79	-	-1 100,79	#DIV/0!	-
Computers - hardware/equipment	50 077,45	-	-	-	149,63	-	-149,63	#DIV/0!	-
Furniture and other office equipment	98 414,13	-	-	-	1 005,30	-	-1 005,30	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 000,07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Usef sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Usef sub-class	-	-	-	-	-	-	-	-	-
Intangibles	6 228,07	-	-	-	-	-	-	-	-
Computers - software & programming	6 228,07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	488 549,41	13 250 000,00	13 250 000,00	-	2 344,72	12 000 000,00	11 997 655,28	100,0%	13 250 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



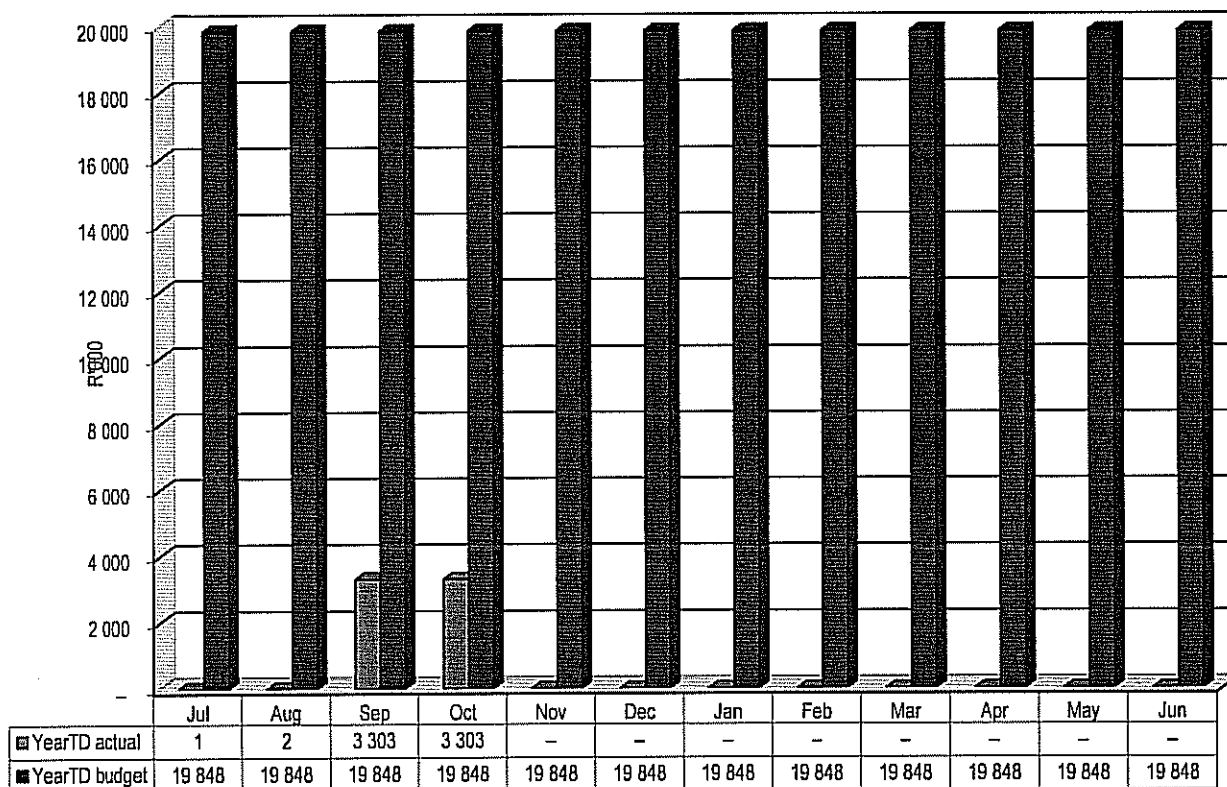
Supporting Documentation (cont.)

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 October 2014

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	-	1 976 202,46	1 000 000,00	-976 202,46	-35,8%	2 750 000,00
Infrastructure - Road transport	3 845 656,66	2 750 000,00	2 750 000,00	-	1 976 202,46	1 000 000,00	-976 202,46	-35,8%	2 750 000,00
Roads, Pavements & Bridges	3 845 656,66	2 750 000,00	2 750 000,00	-	1 976 202,46	1 000 000,00	-976 202,46	-35,8%	2 750 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticalulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticalulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticalulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	3 348 655,23	3 048 000,00	3 048 000,00	-	1 324 492,42	1 000 000,00	-324 492,42	-32,4%	3 048 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000,00	800 000,00	-	-	400 000,00	400 000,00	100,0%	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	7 194 311,89	5 798 000,00	5 798 000,00	-	3 300 694,88	2 000 000,00	-1 298 694,88	-37,8%	5 798 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)

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



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Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October 2014

Description	2012-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931,34	368 000,00	358 000,00	14 384,47	48 637,94	84 389,33	35 548,30	-42,1%	368 000,00
Infrastructure - Road transport	41 415,04	60 000,00	60 000,00	-	1 608,26	30 606,00	28 999,74	93,8%	60 000,00
Roads, Pavements & Bridges	41 415,04	60 000,00	60 000,00	-	1 608,26	30 606,00	28 999,74	93,8%	60 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	64 318,67	105 000,00	105 000,00	4 767,50	17 866,34	18 023,00	137,66	0,8%	105 000,00
Generation	3 000,00	3 000,00	3 000,00	-	-	1 000,00	1 000,00	100,0%	3 000,00
Transmission & Reticulation	64 318,67	102 000,00	102 000,00	4 767,50	17 866,34	17 023,00	882,34	-5,1%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	50 762,20	90 000,00	90 000,00	9 616,97	25 443,96	14 110,00	-11 324,06	-80,2%	90 000,00
Dams & Reservoirs	50 762,20	90 000,00	90 000,00	9 616,97	25 443,96	14 110,00	-11 324,06	-80,2%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	29 920,02	105 000,00	105 000,00	-	3 600,38	20 003,00	16 402,62	82,0%	105 000,00
Reticulation	29 920,02	105 000,00	105 000,00	-	3 600,38	20 003,00	16 402,62	82,0%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	515,41	8 000,00	8 000,00	-	-	1 333,33	1 333,33	100,0%	8 000,00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	515,41	8 000,00	8 000,00	-	-	1 333,33	1 333,33	100,0%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	48 418,80	74 400,00	74 400,00	1 728,39	5 531,71	21 134,00	15 602,29	73,8%	74 400,00
Parks & gardens	14 429,82	18 600,00	18 600,00	-	873,78	5 200,00	4 326,22	83,2%	18 600,00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	13 778,65	14 000,00	14 000,00	-	-	3 666,67	3 666,67	100,0%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	5 047,03	13 000,00	13 000,00	1 539,81	2 983,19	2 607,33	-315,86	-11,8%	13 000,00
Recreational facilities	2 781,32	10 500,00	10 500,00	-	-	3 500,00	3 500,00	100,0%	10 500,00
Fire, safety & emergency	5 611,67	3 000,00	3 000,00	-	-	1 000,00	1 000,00	100,0%	3 000,00
Security and policing	1 116,21	3 300,00	3 300,00	-	-	1 100,00	1 100,00	100,0%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	3 000,00	3 000,00	-	-	1 000,00	1 000,00	100,0%	3 000,00
Museums & Art Galleries	216,47	4 000,00	4 000,00	-	-	1 333,33	1 333,33	100,0%	4 000,00
Cemeteries	5 232,23	5 000,00	5 000,00	191,78	1 674,74	1 866,67	-6,07	-0,5%	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	55 479,58	131 186,93	105 066,33	-25 220,60	-23,8%	530 200,00
General vehicles	97 281,58	95 000,00	95 000,00	4 719,68	13 636,98	25 776,67	12 138,69	47,1%	95 000,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	27 010,50	47 653,91	18 588,00	-29 065,91	-150,4%	193 800,00
Plant & equipment	15 608,29	8 700,00	8 700,00	-	2 902,79	3 557,00	654,21	18,4%	8 700,00
Computers - hardware/equipment	144 152,74	130 000,00	130 000,00	14 827,71	47 215,45	32 448,66	-14 766,79	-45,5%	130 000,00
Furniture and other office equipment	19 635,00	47 700,00	47 700,00	-	-	9 206,00	9 206,00	100,0%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	40 473,92	55 000,00	55 000,00	6 121,68	16 777,60	16 390,00	-3 887,60	-20,7%	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	714 780,87	972 600,00	972 600,00	71 592,44	185 556,58	211 486,68	25 930,08	12,3%	972 600,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	27 010,50	47 653,91	18 588,00	-29 065,91	(0)	193 800,00
Rehuse	134 282,25	193 800,00	193 800,00	27 010,50	47 653,91	18 588,00	-29 065,91	(0)	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October 2014

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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	751 141,00	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	209 152,00	119 640,00	119 640,00	-	-	-	-	-	119 640,00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticalation	209 152,00	119 640,00	119 640,00	-	-	-	-	-	119 640,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	470 140,15	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticalation	470 140,15	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Infrastructure - Sanitation	674 007,73	203 503,00	203 503,00	-	-	-	-	-	203 503,00
Reticalation	-	-	-	-	-	-	-	-	-
Sewerage purification	674 007,73	203 503,00	203 503,00	-	-	-	-	-	203 503,00
Infrastructure - Other	85 906,00	70 733,00	70 733,00	-	-	-	-	-	70 733,00
Waste Management	85 906,00	70 733,00	70 733,00	-	-	-	-	-	70 733,00
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	110 904,42	602 678,00	602 678,00	-	-	-	-	-	602 678,00
Parks & gardens	603,79	1 373,00	1 373,00	-	-	-	-	-	1 373,00
Sports fields & stadia	10 913,16	-	-	-	-	-	-	-	-
Swimming pools	10 009,09	-	-	-	-	-	-	-	-
Community halls	6 025,00	-	-	-	-	-	-	-	-
Libraries	26 371,20	27 880,00	27 880,00	-	-	-	-	-	27 880,00
Recreational facilities	-	542 690,00	542 690,00	-	-	-	-	-	542 690,00
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	13 013,40	15 075,00	15 075,00	-	-	-	-	-	15 075,00
Museums & Art Galleries	12 084,54	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	12 320,98	12 364,00	12 364,00	-	-	-	-	-	12 364,00
Housing development	12 320,98	12 364,00	12 364,00	-	-	-	-	-	12 364,00
Other	-	-	-	-	-	-	-	-	-
Other assets	383 565,93	721 401,00	721 401,00	-	-	-	-	-	721 401,00
General vehicles	134 060,84	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	32 522,02	83 130,00	83 130,00	-	-	-	-	-	83 130,00
Furniture and other office equipment	05 860,20	114 160,00	114 160,00	-	-	-	-	-	114 160,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	70 706,65	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	2 734 042,89	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	503,09	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 October 2014 - M04 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature



Date

31 October 2014

