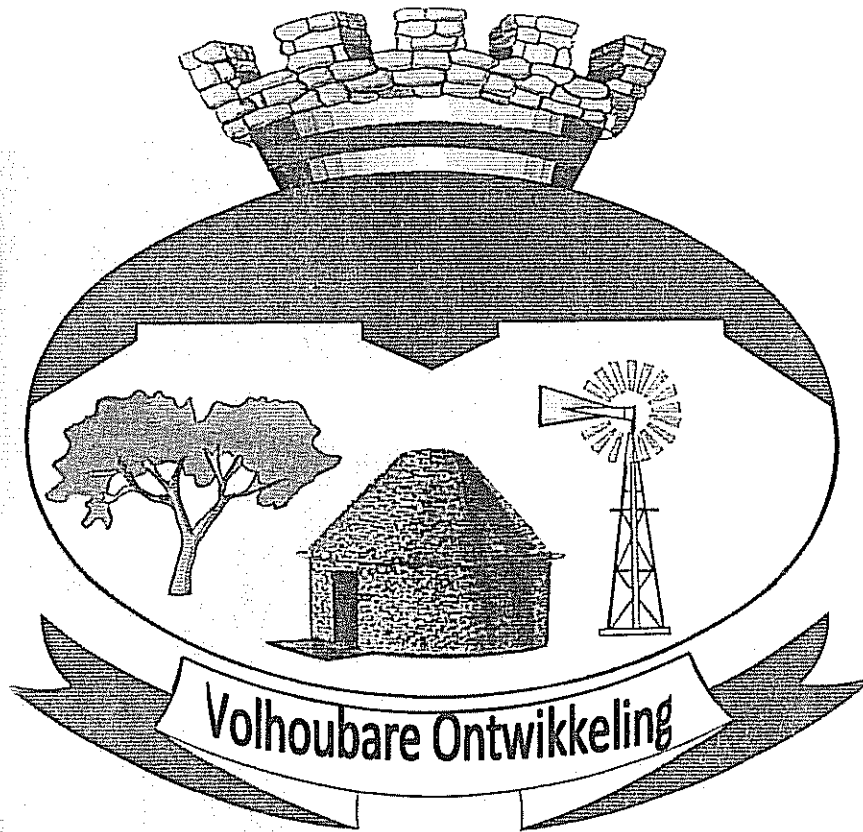


In-Year Report of Kareeberg Municipality

Monthly Budget Statement
June 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

web

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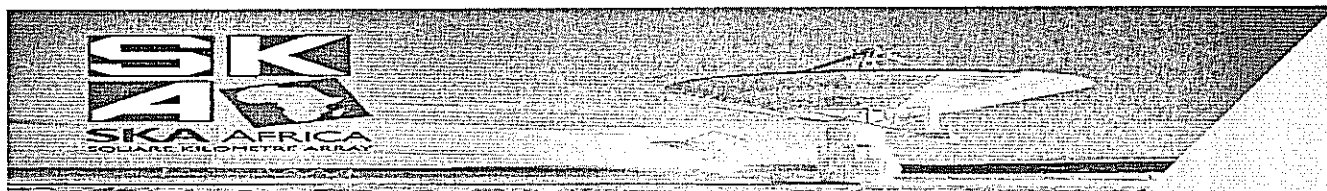
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Introduction

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

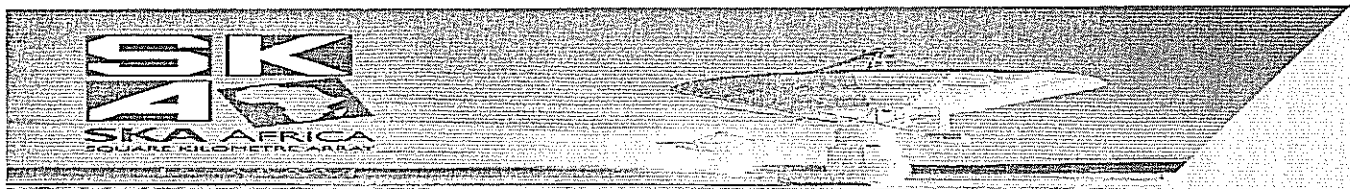
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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

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

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

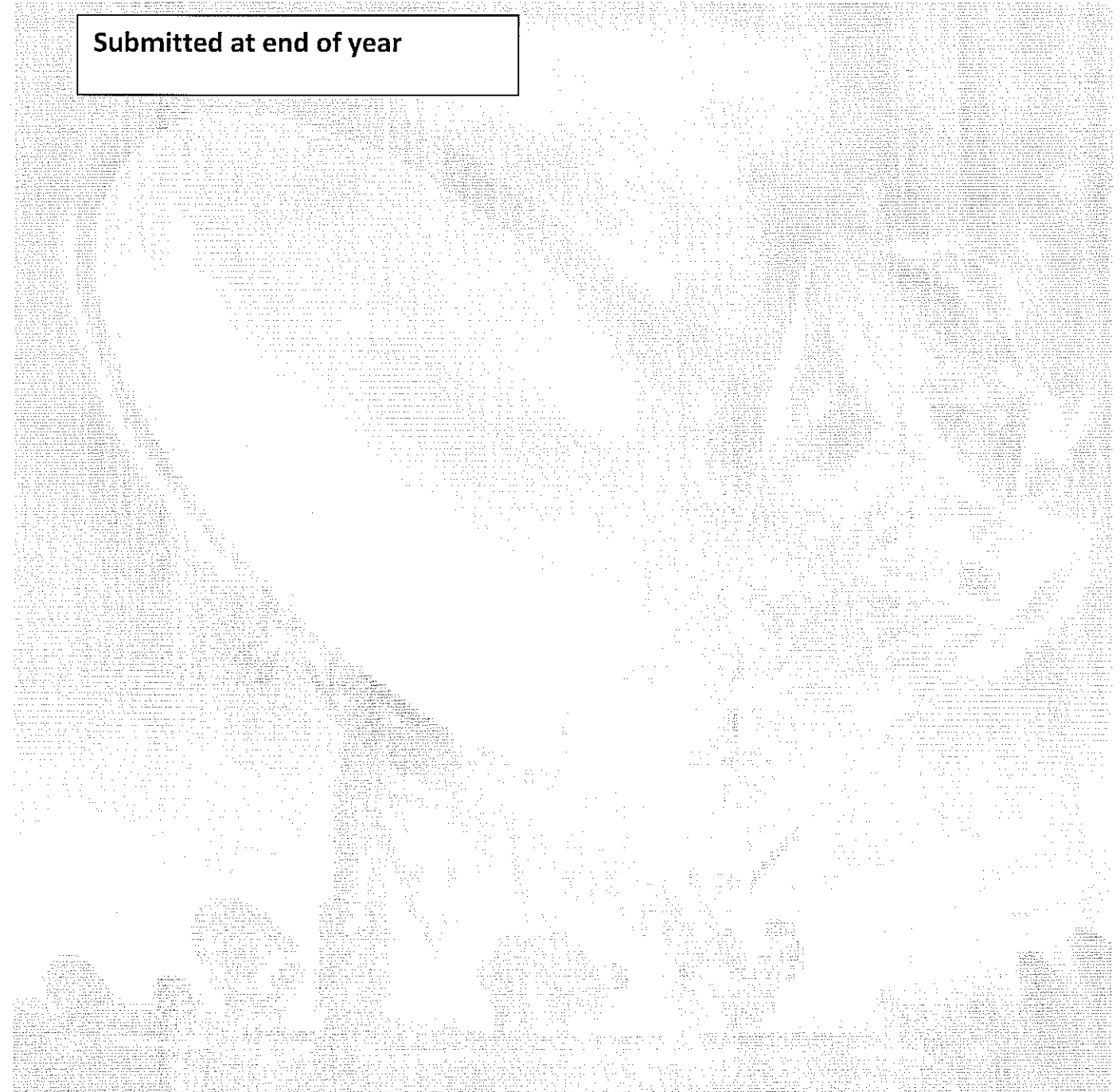
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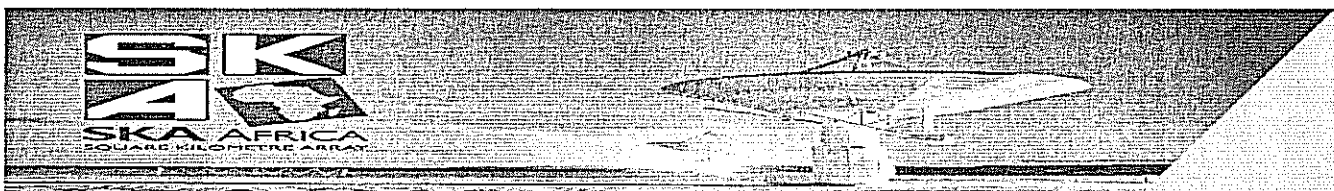
1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year



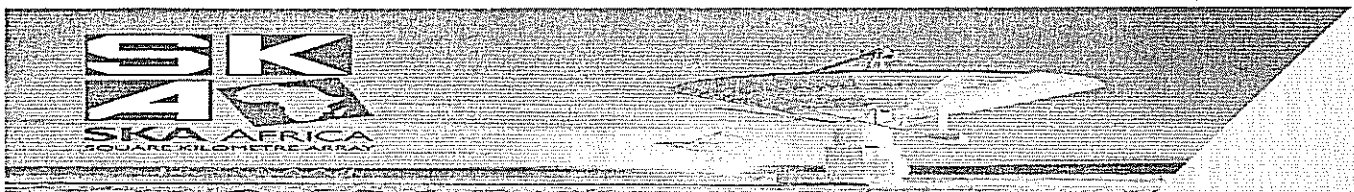
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1.2 Council resolutions

This report will not be tabled in council

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1.3 Executive summary

1.3.1 Introduction

The year ended with a surplus of R7.6 million. However, taking into account that capital expenditure from grants amounted to R10 million, a loss of R2.3 million was **achieved**. All MIG funding has been expended. Cash flow for the year is almost equal with cash outflow exceeding inflow by R 25 000 however, after finalising the financial year, it will be more like \pm R 175 000. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

Over spending on votes and type of expenditure not condoned may 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 2014-2015 audit action plan has not yet been approved.

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

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

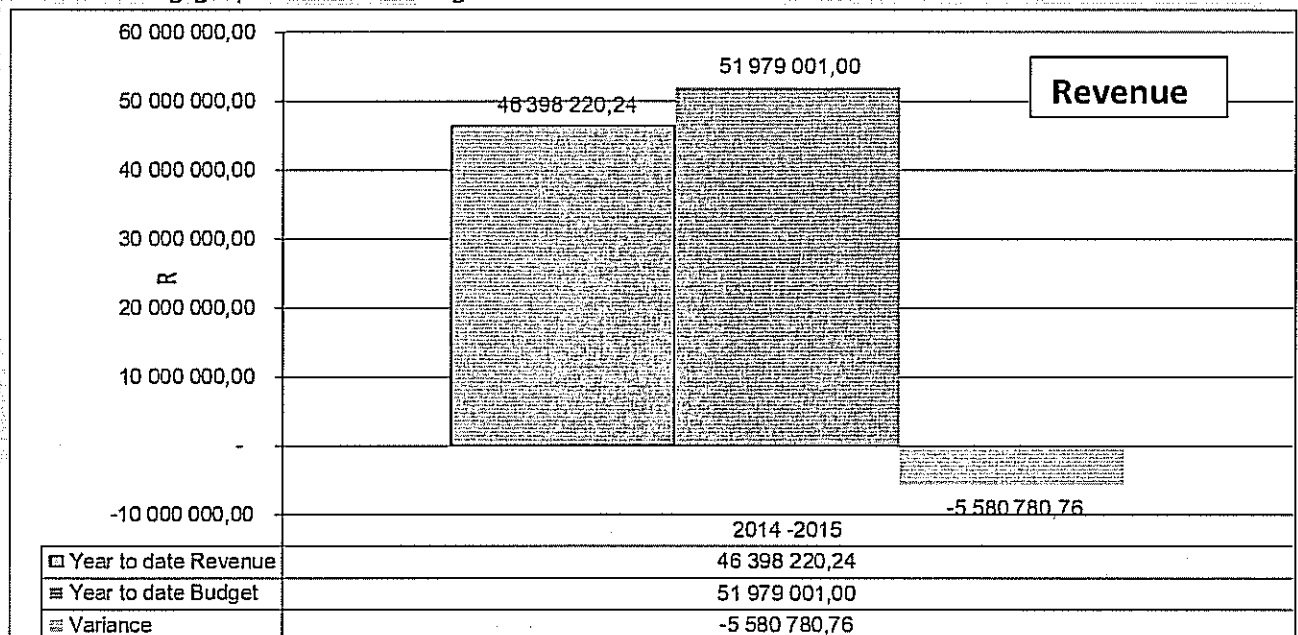
No audit committee meeting was held in quarter three or quarter four due to lack of a quorum.

Consolidated performance,

Revenue by source

Revenue is under received by 11% (R 5.5million) for the year. This is due to the fact that RBIG is not a conditional grant paid over to the municipality

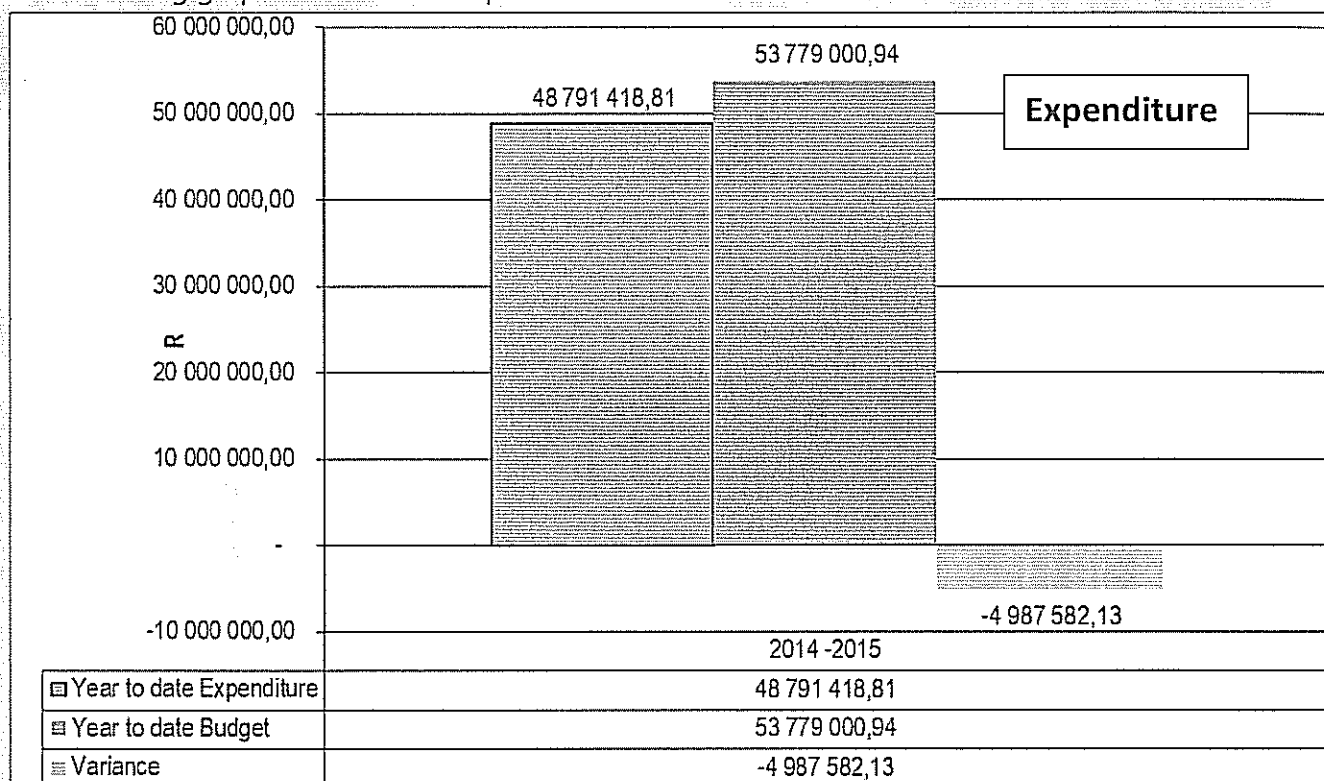
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is underspent by 9% (R 4.9million). This is due to RBIG not recognised as expenditure. Over expenditure occurred for the following items: transport of water to Vanwyksvlei to the amount of R 217 000, audit fees to the amount of R 230 000, travel and subsistence to the amount of R 171 000, interest on provision for employee benefits to the amount of R 197 000.

The following graph indicates the expenditure incurred to date.



Capital spending

The capital projects were completed 100%. The pipe line to Vanwyksvlei also showed expenditure.. The progress on capital projects will be highlighted in table SC 1.

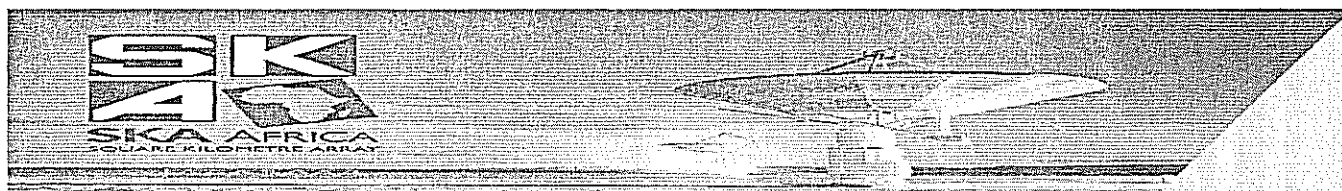
Cash flows

The municipality has a negative cash flow for the year to date of R 25 000. It will increase to about R 175 000. This is due to the careful management of cash resources. In fact, a shortage of R 1.8 million exists for working capital.

Note should be taken that the cash situation is very precarious and that stringent credit control will be the primary solution to this.

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

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Reconciliation of available cash and investment resources

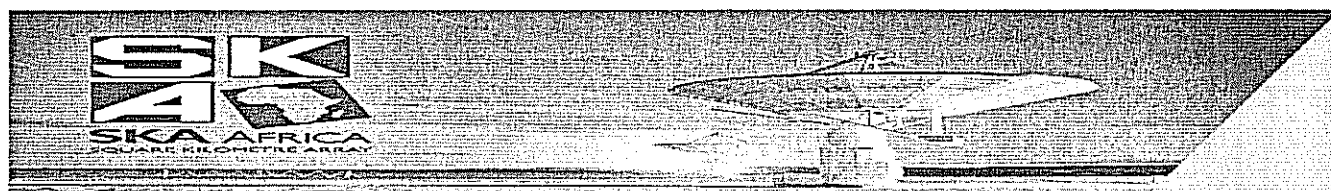
Item	Current month	Previous month
Cash and cash equivalents	22 586 675,02	28 600 419,80
Long term investments	-	-
	22 586 675,02	28 600 419,80
Less:	1 904 727,40	6 455 487,54
Unspent conditional grants	1 904 727,40	6 455 487,54
Net cash resources available for internal distribution	20 681 947,62	22 144 932,26
Less amounts allocated to:	22 461 771,95	21 490 778,45
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	38 010,38	37 648,62
Employee benefits	10 337 560,42	9 469 201,79
Retention	738 389,64	636 116,53
Resources available / (shortfall) for working capital requirements	(1 779 824,33)	654 153,81

1.3.2 Material variances from SDBIP(30 June 2015)

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) The newsletter was not distributed for the last quarter.
- (c) Public meetings not held regularly.
- (d) Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- (e) Administration of Human Resource recruitment and selection.
- (f) Oversee that training in terms of the Skills Development Plan is being implemented.
- (g) Ensure that the recommendations in the external audit report is successfully implemented.
- (h) Internal audit queries must be finalised.
- (i) To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- (j) 4 Ward Committee meetings per annum
- (k) Facilitate community meetings for Mayor per town.
- (l) Administer of a Disaster Management Plan.
- (m) The dumping of all waste at the waste sites and administering the maintenance of the dumping site.
- (n) Managing total water supply system to ensure sufficient water provision.
- (o) Review and submit a Water Services Development Plan
- (p) Application of relevant legislation – on-going.

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- (q) Manage maintenance all electrical distribution machinery and mechanical equipment. (excl. Eskom)
- (r) Issue appropriate safety equipment to personnel and ensure that best safety practices are applied.
- (s) Manage maintenance of assets.
- (t) Managing of personnel - training in capacity building and legislation.
- (u) Manage the maintenance of the municipal vehicle fleet and equipment.

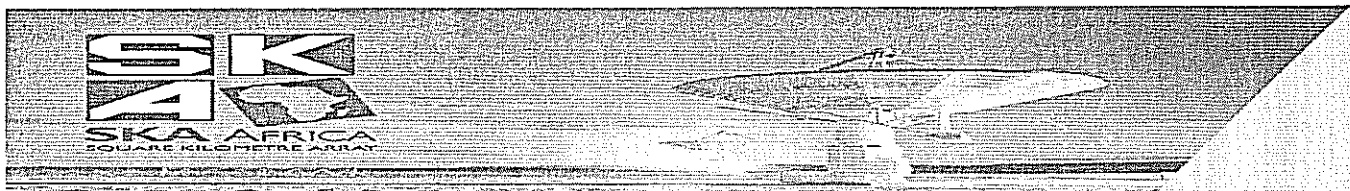
1.3.3 Remedial steps

- (a) The municipal manager must develop and implement a performance management system.
- (b) Attention must be given that the newsletter is printed and distributed regularly.
- (c) Council only held community meetings during February. The budget roadshow was held during May.
- (d) All documentation must be reviewed and updated regularly.
- (e) Recruitment and selection policy to be approved.
- (f) Lobby for more funding from LGSETA.
- (g) The recommendations in the external audit report must be applied.
- (h) Internal audit queries must be finalised.
- (i) The IDP must be aligned to the budget.
- (j) Ward councillors must convene ward committee meetings as stipulated.
- (k) The Mayor must convene community meetings as stipulated.
- (l) A Disaster Management Plan must be developed.
- (m) Waste sites must be maintained continuously.
- (n) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (o) Review of and submitting a Water Services Development Plan is important.
- (p) Legislation must be adhered to.
- (q) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (r) Adherence to the Occupational Health and Safety Act is compulsory.
- (s) Continuous maintenance of assets is a challenge due to the lack of cash.
- (t) Cash restraints hamper training.
- (u) Continuous maintenance of vehicles is a challenge due to the lack of cash.

1.3.4 Conclusion

Revenue sources must be managed strictly, cash flow must be guarded over rigorously and strict budget control must be applied by council as well as management for the municipality to survive.

1.3.5 Material variance explanations

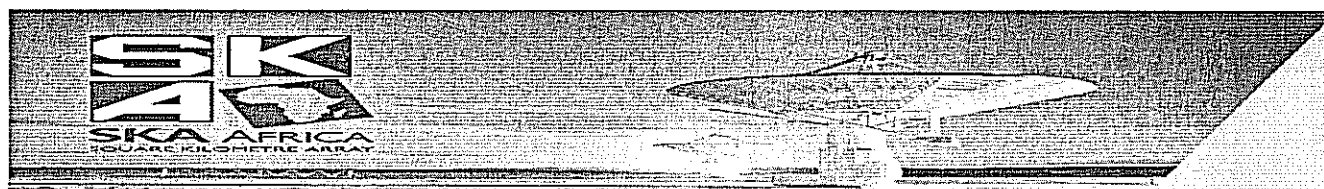


The following is an explanation of material variances in the municipality's performance:

Supporting Table SC1 Material variance explanations - M12 June 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	30 605,05	16,1%	Penalties can not be estimated due to payment percentages	No steps needed
	Rental of facilities and equipment	(93 273,22)	-19,3%	Commonage is let to emerging farmers	No steps needed
	Interest earned - external investments	295 813,16	22,8%	More optimistic interest rates	No steps needed
	Interest earned - outstanding debtors	(728,27)	-22,1%	Very little revenue - not material	No steps needed
	Fines	(5 330,20)	-43,6%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	The budget must be adjusted downward
	Licences and permits	(1 348,00)	-18,2%	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	50 351,35	51,9%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Other revenue	(4 927 322,23)	-68,1%		No steps needed
	Gains on disposal of property, plant and equipment	19 473,68	100,0%		No steps needed
2	Expenditure By Type				
	Debt impairment	(2 339 501,67)	-100,0%	No contributions needed	No steps needed
	Depreciation & asset impairment	(840 618,00)	-22,9%	No excessive depreciation charges	No steps needed
	Finance charges	197 373,00	37,2%	Finance charges are determined by actuaries	
	Other materials	398 001,94	92,3%	Grant expenditure was added	No steps needed
	Contracted services	1 065 690,94	196,9%	Grant expenditure was added	No steps needed
	Other expenditure	(4 085 671,16)	-34,0%	Operating grant expenditure was written away to other expenditure items	No steps needed
	Loss on disposal of PPE	36 236,20	1811,8%		No steps needed
3	Capital Expenditure				
	Upgrade of sports field	593 657,61	100,0%	Project completed	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg	369 652,47	100,0%	Work in progress	
	Establishment of cemeteries - Vanwyksvlei	387 038,76	100,0%	Work in progress	
	Upgrade of roads - Camarvon	2 598 564,14	100,0%	Work in progress	
	Upgrade of roads - Vanwyksvlei	976 897,27	100,0%	Work in progress	
	High mast light Schietfontein		0,0%	Project not started	
	High mast light Vosburg		0,0%	Project not started	
	Water supply to Vanwyksvlei	2 706 657,48	22,6%	Work in progress	
	Establishment of waterborne sewerage for Vosburg	15 624,80	2,1%	Work in progress	
	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 - Camarvon	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	100,0%	EPWP funding	
4	Financial Position				
5	Cash Flow				
	June 2015	(6 013 744,78)		Expenditure on capital	
6	Measureable performance				
7	Municipal Entities				

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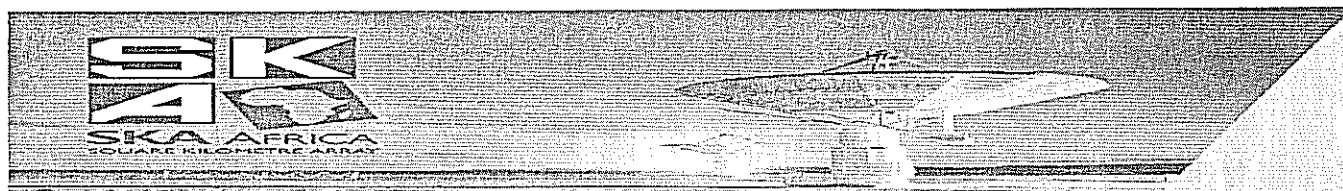
1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M12 June 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 424 239,00	4 331 323,00	4 331 323,00	44 258,70	4 418 317,30	4 331 323,00	86 994,30	2,01%	4 331 323,00
Service charges	16 998 357,00	18 018 052,00	18 018 052,00	1 632 113,07	17 949 794,29	18 018 052,00	-68 257,71	-0,38%	18 018 052,00
Investment revenue	1 338 198,00	1 300 300,00	1 300 300,00	378 262,68	1 595 384,89	1 300 300,00	295 084,89	22,69%	1 300 300,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	4 455 846,38	19 551 846,38	20 489 000,00	-937 153,62	-4,57%	20 489 000,00
Other own revenue	2 037 892,00	7 840 326,00	7 840 326,00	1 622 009,44	2 882 877,38	7 840 326,00	-4 957 448,62	-63,23%	7 840 326,00
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	8 132 490,27	46 398 220,24	51 979 001,00	-5 580 780,76	-10,74%	51 979 001,00
Employee costs	13 236 783,00	15 378 405,00	15 378 405,00	3 794 212,82	16 252 966,34	15 378 405,00	874 561,34	5,69%	15 378 405,00
Remuneration of Councillors	1 912 960,00	2 018 982,00	2 018 982,00	187 586,33	2 020 109,94	2 018 982,00	1 127,94	0,06%	2 018 982,00
Depreciation & asset impairment	2 734 043,00	3 671 152,00	3 671 152,00	2 830 534,00	2 830 534,00	3 671 152,00	-840 618,00	-22,90%	3 671 152,00
Finance charges	811 725,00	531 013,00	531 013,00	728 386,00	728 386,00	531 013,00	197 373,00	37,17%	531 013,00
Materials and bulk purchases	8 399 185,00	8 975 045,00	8 975 045,00	1 480 577,70	9 361 929,08	8 975 045,00	386 884,08	4,31%	8 975 045,00
Transfers and grants	7 536 185,00	8 302 311,27	8 302 311,27	-283 864,53	8 018 446,47	8 302 311,27	-283 864,80	-3,42%	8 302 311,27
Other expenditure	12 583 413,00	14 902 092,67	14 902 092,67	3 130 743,99	9 579 046,99	14 902 092,67	-5 323 045,69	-35,72%	14 902 092,67
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	11 860 175,91	48 791 418,81	53 779 000,94	-4 987 582,13	-9,27%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-3 735 685,64	-2 393 198,57	-1 799 999,94	-593 198,53	32,96%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	5 752 551,35	10 026 174,68	19 848 000,00	-9 821 825,32	-49,49%	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	2 016 865,71	7 632 976,11	18 048 000,06	-10 415 023,95	-57,71%	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	2 016 865,71	7 632 976,11	18 048 000,06	-10 415 023,95	-57,71%	18 048 000,06
Capital expenditure & funds sources									
Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00
Capital transfers recognised	7 357 500,07	19 848 000,00	19 848 000,00	5 752 420,96	10 026 044,29	19 848 000,00	-9 821 955,71	-49,49%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	15 563,11	-	15 563,11	#DIV/0!	-
Total sources of capital funds	7 661 161,30	19 848 000,00	19 848 000,00	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00
Financial position									
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	-	25 050 069,07	-	-	-	28 888 688,91
Total non current assets	117 341 782,64	125 792 507,39	125 792 507,39	-	124 517 087,13	-	-	-	125 792 507,39
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	-	5 061 369,09	-	-	-	6 584 740,33
Total non current liabilities	11 811 034,00	13 498 884,00	13 498 884,00	-	11 823 169,50	-	-	-	13 498 884,00
Community wealth/Equity	125 049 643,00	134 597 572,13	134 597 572,13	-	132 682 610,41	-	-	-	134 597 572,13
Cash flows									
Net cash from (used) operating	7 025 179,15	21 589 452,06	21 589 452,06	-215 204,81	9 955 319,52	21 589 452,06	-11 634 132,54	-53,89%	21 589 452,06
Net cash from (used) investing	-7 625 313,50	-19 838 955,00	-19 838 955,00	-5 798 319,97	-9 896 041,36	-19 838 955,00	9 842 913,64	-49,61%	-19 838 955,00
Net cash from (used) financing	8 650,00	29 000,00	29 000,00	-220,00	15 390,00	29 000,00	-13 610,00	-46,93%	29 000,00
Cash/cash equivalents at the month/year end	22 612 006,66	22 868 889,06	24 391 503,92	-	22 586 675,02	22 868 889,06	-282 214,04	-1,23%	24 391 503,92
Debtors & creditors analysis	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									
Total By Revenue Source	1 430 025,16	1 107 517,86	117 065,19	148 699,09	72 840,71	2 312 831,35	-	-	5 188 779,36
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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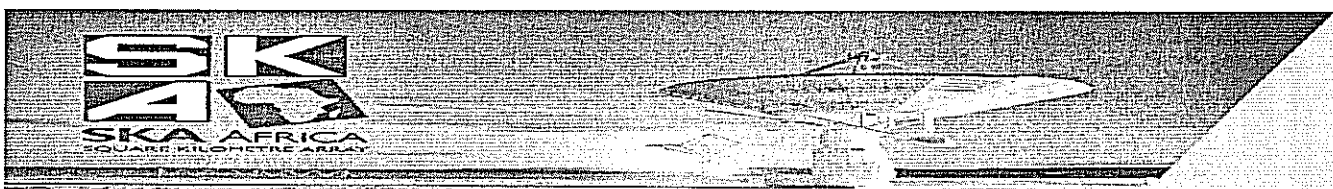


Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June 2015

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	53 780 274,00	53 780 274,00	12 202 026,75	38 396 631,43	53 780 274,00	-15 383 442,57	-28,60%	53 780 274,00
Executive and council	22 005 444,00	39 156 412,00	39 156 412,00	10 587 680,41	25 693 533,73	39 156 412,00	-13 462 878,27	-34,38%	39 156 412,00
Budget and treasury office	9 964 959,00	14 623 862,00	14 623 862,00	1 614 346,34	12 703 297,70	14 623 862,00	-1 920 564,30	-13,13%	14 623 862,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	80 894,00	24 755,00	24 755,00	49 601,00	69 312,00	24 755,00	44 557,00	180,00%	24 755,00
Community and social services	13 345,00	6 650,00	6 650,00	2 251,00	13 369,00	6 650,00	6 719,00	101,05%	6 650,00
Sport and recreation	74 674,00	17 400,00	17 400,00	47 050,00	65 323,00	17 400,00	37 923,00	217,95%	17 400,00
Public safety	675,00	705,00	705,00	300,00	620,00	705,00	-85,00	-12,06%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 956,00	2 000,00	2 000,00	1 000,00	6 050,00	2 000,00	4 050,00	202,50%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 956,00	2 000,00	2 000,00	1 000,00	6 050,00	2 000,00	4 050,00	202,50%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736,00	18 019 972,00	18 019 972,00	1 632 413,67	17 952 200,69	18 019 972,00	-67 771,31	-0,38%	18 019 972,00
Electricity	7 936 896,00	7 981 626,00	7 981 626,00	740 216,22	7 617 894,34	7 981 626,00	-363 631,66	-4,56%	7 981 626,00
Water	4 199 770,00	4 137 677,00	4 137 677,00	367 636,11	4 319 051,73	4 137 677,00	181 374,73	4,38%	4 137 677,00
Waste water management	2 722 357,00	2 478 859,00	2 478 859,00	237 768,58	2 599 446,06	2 478 859,00	119 587,06	4,82%	2 478 859,00
Waste management	3 120 713,00	3 421 810,00	3 421 810,00	286 790,55	3 416 708,56	3 421 810,00	-5 101,44	-0,15%	3 421 810,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999,00	71 827 001,00	71 827 001,00	13 885 041,62	56 424 394,92	71 827 001,00	-15 402 606,08	-21,44%	71 827 001,00
Expenditure - Standard									
Governance and administration	27 776 312,00	32 218 112,00	32 218 112,00	7 031 526,32	27 792 822,38	32 218 112,00	-4 425 289,62	-13,74%	32 218 112,00
Executive and council	18 234 467,00	21 697 749,00	21 697 749,00	5 795 638,20	15 558 551,90	21 697 749,00	-6 139 197,10	-28,29%	21 697 749,00
Budget and treasury office	7 265 727,00	8 432 117,00	8 432 117,00	1 027 981,76	7 393 024,45	8 432 117,00	-1 039 092,55	-12,32%	8 432 117,00
Corporate services	2 276 118,00	2 088 246,00	2 088 246,00	207 605,36	1 841 246,03	2 088 246,00	-246 999,97	-11,83%	2 088 246,00
Community and public safety	1 953 690,00	2 224 861,00	2 224 861,00	206 034,28	1 053 460,51	2 224 861,00	-1 171 396,49	-52,69%	2 224 861,00
Community and social services	1 127 754,00	1 369 344,00	1 369 344,00	41 587,91	1 063 025,74	1 369 344,00	-306 318,26	-22,37%	1 369 344,00
Sport and recreation	715 828,00	687 128,00	687 128,00	118 618,08	703 500,48	687 128,00	16 372,48	2,38%	687 128,00
Public safety	76 667,00	111 134,00	111 134,00	19 583,66	56 578,33	111 134,00	-54 555,67	-49,09%	111 134,00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441,00	57 255,00	57 255,00	27 243,63	30 355,96	57 255,00	-26 899,04	-46,98%	57 255,00
Economic and environmental services	2 561 101,00	2 970 896,00	2 970 896,00	941 984,34	2 892 813,25	2 970 896,00	-78 082,75	-2,63%	2 970 896,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101,00	2 970 896,00	2 970 896,00	941 984,34	2 892 813,25	2 970 896,00	-78 082,75	-2,63%	2 970 896,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192,00	16 365 132,00	16 365 132,00	3 689 610,97	16 252 322,67	16 365 132,00	-112 809,33	-0,69%	16 365 132,00
Electricity	8 449 298,00	9 310 584,00	9 310 584,00	1 297 109,42	9 149 075,29	9 310 584,00	-161 508,71	-1,73%	9 310 584,00
Water	1 064 209,00	1 166 396,00	1 166 396,00	384 365,58	1 075 108,76	1 166 396,00	-91 287,24	-7,82%	1 166 396,00
Waste water management	2 803 791,00	2 805 582,00	2 805 582,00	533 227,76	3 080 400,37	2 805 582,00	274 818,37	9,80%	2 805 582,00
Waste management	2 605 902,00	3 082 570,00	3 082 570,00	2 540 383,73	2 947 658,25	3 082 570,00	-134 911,75	-4,38%	3 082 570,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295,00	53 779 001,00	53 779 001,00	11 065 175,91	48 791 418,81	53 779 001,00	-4 987 582,19	-9,27%	53 779 001,00
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	2 016 865,71	7 632 976,11	18 048 000,00	-10 415 023,89	-57,71%	18 048 000,00

UB



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 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	10 587 680,41	25 693 533,73	39 156 412,00	-13 462 878,27	-34,38%	39 156 412,00
Vote 2 - Budget and Treasury	9 984 959,00	14 623 662,00	14 623 662,00	1 614 346,34	12 703 297,70	14 623 662,00	-1 920 564,30	-13,13%	14 623 662,00
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	2 251,00	13 369,80	6 650,00	6 719,80	101,05%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	300,00	620,00	705,00	-85,00	-12,06%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	47 050,00	55 323,00	17 400,00	37 923,00	217,95%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	286 790,95	3 416 709,56	3 421 810,00	-5 101,44	-0,15%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	237 768,58	2 588 446,06	2 478 859,00	109 587,06	4,42%	2 478 859,00
Vote 13 - Road Transport	3 666,00	2 000,00	2 000,00	1 000,00	6 050,00	2 000,00	4 050,00	202,50%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	367 636,11	4 319 051,73	4 137 677,00	181 374,73	4,38%	4 137 677,00
Vote 15 - Electricity	7 936 896,00	7 981 626,00	7 981 626,00	740 216,22	7 617 994,34	7 981 626,00	-363 631,66	-4,56%	7 981 626,00
Total Revenue by Vote	50 061 999,00	71 827 001,00	71 827 001,00	13 885 041,82	56 424 394,92	71 827 001,00	-15 402 606,08	-21,44%	71 827 001,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467,00	21 697 749,00	21 697 749,00	5 795 939,20	18 558 551,90	21 697 749,00	-3 139 197,10	-14,47%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 432 117,00	8 432 117,00	1 027 981,76	7 393 024,45	8 432 117,00	-1 039 092,55	-12,32%	8 432 117,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	207 605,36	1 841 246,03	2 088 246,00	-246 999,97	-11,83%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	27 243,63	30 355,96	57 255,00	-26 899,04	-46,98%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	41 587,91	1 063 025,74	1 369 344,00	-306 318,26	-22,37%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667,00	111 134,00	111 134,00	16 583,66	56 578,33	111 134,00	-54 555,67	-49,09%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	116 619,08	703 500,48	687 128,00	16 372,48	2,38%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	2 540 383,73	2 947 658,25	3 082 570,00	-134 911,75	-4,36%	3 082 570,00
Vote 12 - Waste Water Management	2 603 791,00	2 805 582,00	2 805 582,00	-533 227,76	3 080 400,37	2 805 582,00	274 818,37	9,80%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	941 984,34	2 692 613,25	2 970 896,00	-278 282,75	-9,37%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	384 365,58	1 075 188,76	1 166 396,00	-91 207,24	-7,82%	1 166 396,00
Vote 15 - Electricity	8 449 290,00	9 310 584,00	9 310 584,00	1 297 109,42	9 149 075,29	9 310 584,00	-161 508,71	-1,73%	9 310 584,00
Total Expenditure by Vote	47 214 295,00	53 779 001,00	53 779 001,00	11 868 175,91	48 791 418,81	53 779 001,00	-4 987 582,19	-9,27%	53 779 001,00
Surplus (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	2 016 865,91	7 632 976,11	18 048 000,00	-10 415 023,89	-57,71%	18 048 000,00

Variances in year to date revenue

Vote 1. Grant revenue from RBIG will not be recorded.

Vote 2. Property rates have been levied.

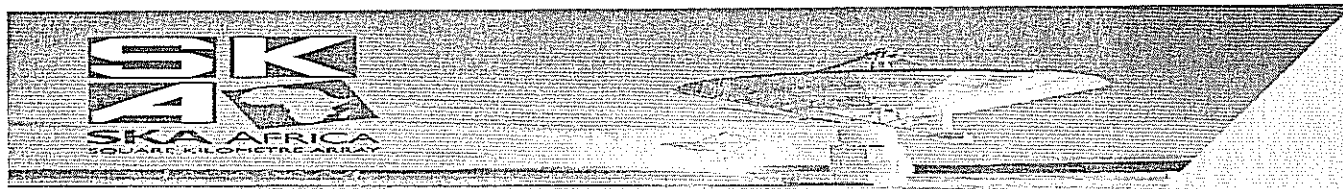
Vote 6. Grave fees are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Accession of game.

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

CB

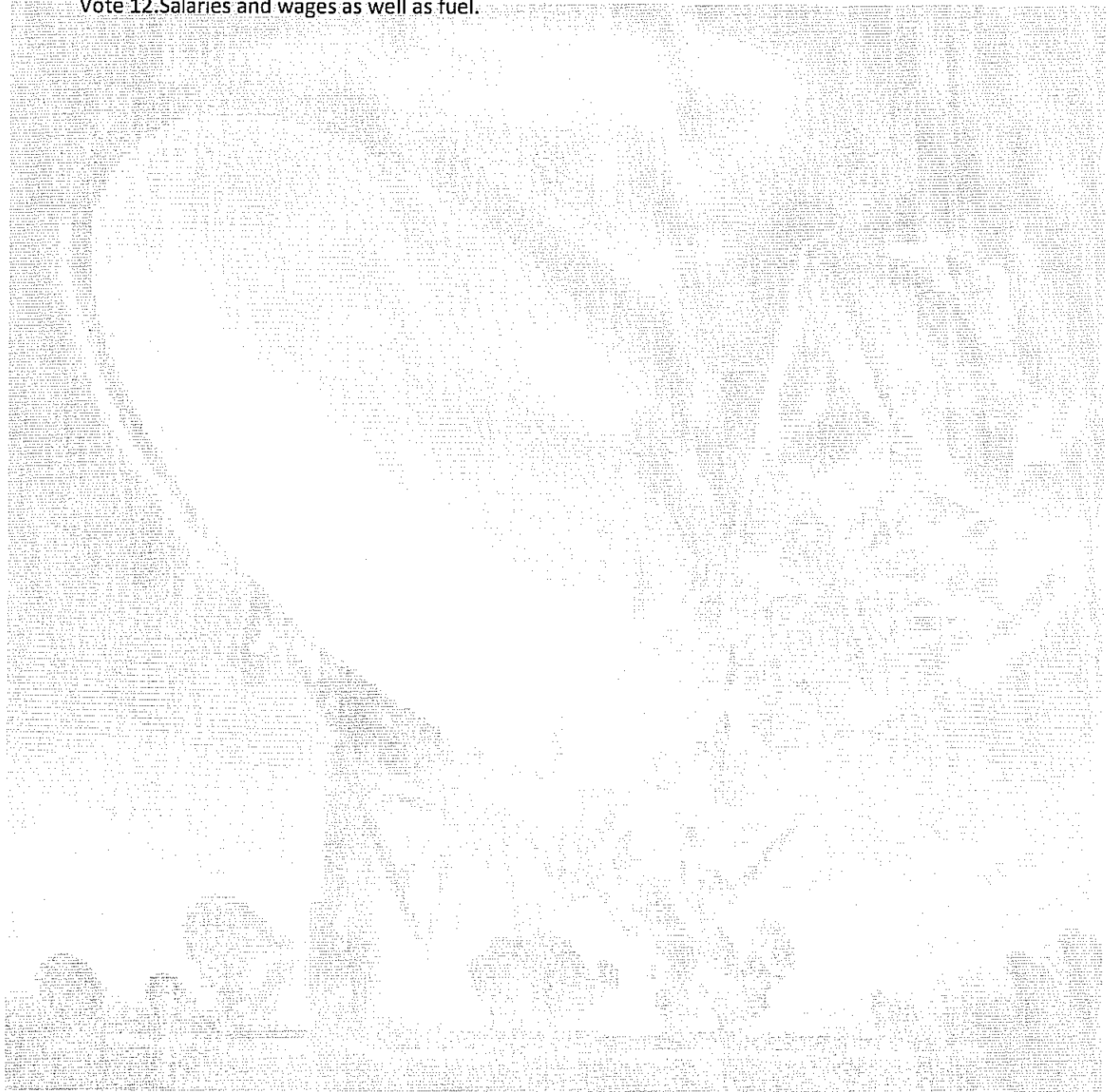


Monthly Budget Statements (cont.)

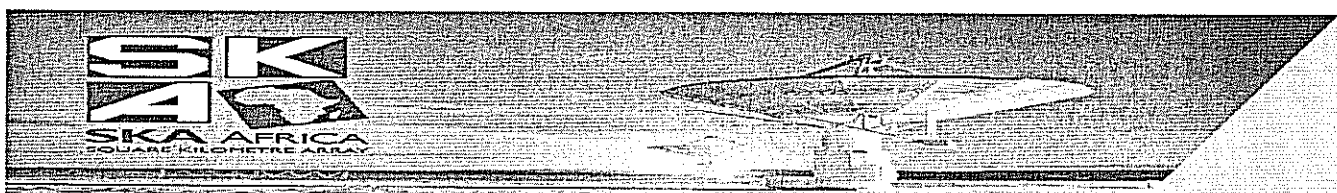
Variances in year to date expenditure

Vote 9. Expenditure for feed for game.

Vote 12. Salaries and wages as well as fuel.



UB

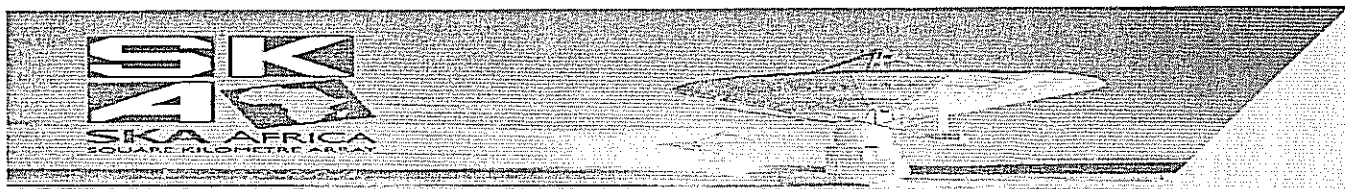


Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June 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	30 772,78	4 197 712,25	4 141 323,00	56 389,25	1%	4 141 323,00
Property rates - penalties & collection charges	188 651,00	190 000,00	190 000,00	13 485,92	220 605,05	190 000,00	30 605,05	16%	190 000,00
Service charges - electricity revenue	7 610 610,00	7 980 926,00	7 980 926,00	740 198,22	7 617 694,34	7 980 926,00	-363 031,66	-5%	7 980 926,00
Service charges - water revenue	3 872 495,00	4 137 237,00	4 137 237,00	367 636,11	4 318 991,73	4 137 237,00	181 754,73	4%	4 137 237,00
Service charges - sanitation revenue	2 398 121,00	2 478 859,00	2 478 859,00	237 760,58	2 598 446,06	2 478 859,00	119 587,06	5%	2 478 859,00
Service charges - refuse revenue	3 119 131,00	3 421 030,00	3 421 030,00	288 510,16	3 414 462,16	3 421 030,00	-6 567,84	0%	3 421 030,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160,00	483 118,00	483 118,00	22 876,32	389 044,78	483 118,00	-93 273,22	-19%	483 118,00
Interest earned - external investments	1 335 243,00	1 297 000,00	1 297 000,00	378 083,38	1 592 813,16	1 297 000,00	295 813,16	23%	1 297 000,00
Interest earned - outstanding debtors	2 955,00	3 300,00	3 300,00	199,30	2 571,73	3 300,00	-728,27	-22%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910,00	12 230,00	12 230,00	1 016,00	6 899,80	12 230,00	-5 330,20	-44%	12 230,00
Licences and permits	8 970,00	7 420,00	7 420,00	111,00	6 072,00	7 420,00	-1 348,00	-18%	7 420,00
Agency services	136 904,00	97 000,00	97 000,00	32 717,38	147 351,35	97 000,00	50 351,35	52%	97 000,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	4 455 846,38	19 551 846,38	20 489 000,00	-937 153,62	-5%	20 489 000,00
Other revenue	1 372 946,00	7 240 558,00	7 240 558,00	1 565 288,74	2 313 235,77	7 240 558,00	-4 927 322,23	-68%	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	8 132 490,27	46 398 220,24	51 979 001,00	-5 580 780,76	-11%	51 979 001,00
Expenditure By Type									
Employee related costs	13 236 783,00	15 378 405,00	15 378 405,00	3 794 212,02	16 252 066,34	15 378 405,00	874 561,34	6%	15 378 405,00
Remuneration of councillors	1 912 960,00	2 018 982,00	2 018 982,00	167 566,33	2 020 109,94	2 018 982,00	1 127,94	0%	2 018 982,00
Debt impairment	1 449 360,00	2 339 501,67	2 339 501,67	-	-	2 339 501,67	-2 339 501,67	-100%	2 339 501,67
Depreciation & asset impairment	2 734 043,00	3 671 152,00	3 671 152,00	2 830 534,00	2 830 534,00	3 671 152,00	-840 618,00	-23%	3 671 152,00
Finance charges	811 725,00	531 013,00	531 013,00	728 386,00	728 386,00	531 013,00	197 373,00	37%	531 013,00
Bulk purchases	7 904 574,00	8 543 845,00	8 543 845,00	1 213 496,71	8 532 727,14	8 543 845,00	-11 117,86	0%	8 543 845,00
Other materials	494 612,00	431 200,00	431 200,00	287 080,99	829 201,94	431 200,00	398 001,94	92%	431 200,00
Contracted services	220 169,00	541 400,00	541 400,00	1 131 702,33	1 607 290,94	541 400,00	1 065 890,94	197%	541 400,00
Transfers and grants	7 536 185,00	8 302 311,27	8 302 311,27	-283 854,53	8 018 446,47	8 302 311,27	-283 864,80	-3%	8 302 311,27
Other expenditure	10 901 999,00	12 019 191,00	12 019 191,00	1 960 805,06	7 933 519,84	12 019 191,00	-4 085 671,16	-34%	12 019 191,00
Loss on disposal of PPE	11 685,00	2 000,00	2 000,00	38 236,20	38 236,20	2 000,00	36 236,20	1812%	2 000,00
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	11 858 175,91	48 791 418,81	53 779 000,94	-4 987 582,13	-9%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-3 725 685,64	-2 393 198,57	-1 799 999,94	-593 188,63	32,96%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	5 752 551,35	10 026 174,68	19 848 000,00	-9 821 825,32	-49,49%	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	2 016 865,71	7 632 976,11	18 048 000,06			18 048 000,06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704,00	18 048 000,06	18 048 000,06	2 016 865,71	7 632 976,11	18 048 000,06			18 048 000,06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704,00	18 048 000,06	18 048 000,06	2 016 865,71	7 632 976,11	18 048 000,06			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	2 016 865,71	7 632 976,11	18 048 000,06			18 048 000,06

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Monthly Budget Statements (cont.)

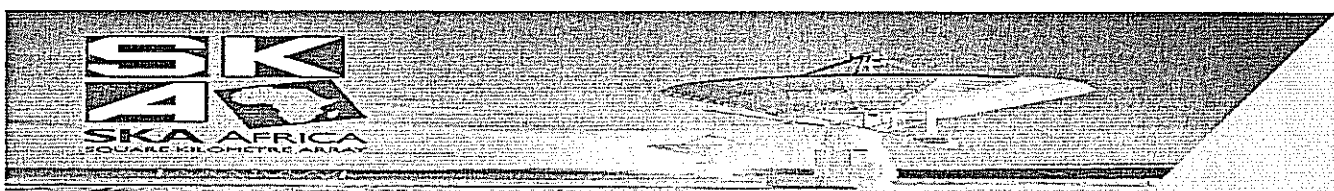
Other expenditure

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) - M12 June 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	-35 000,00	-100,00%	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	850 655,19	850 655,19	-	850 655,19	#DIV/0!	-
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	1 650 633,00	1 650 633,00	404 121,57	1 491 523,96	1 650 633,00	-167 109,04	-10,08%	1 650 633,00
Internal charges (Activity Based Costing)	2 090 335,06	2 645 306,99	2 645 306,99	2 739 340,43	2 739 340,43	2 645 306,99	94 033,45	3,55%	2 645 306,99
Internal recoveries (Activity Based Costing)	-2 002 077,06	-2 645 306,99	-2 645 306,99	-2 739 340,43	-2 739 340,43	-2 645 306,99	-94 033,45	-3,55%	-2 645 306,99
Advertisements, printing and stationery	138 136,29	172 000,00	172 000,00	94 483,72	203 551,74	172 000,00	31 551,74	18,35%	172 000,00
Bank charges	96 675,38	119 733,00	119 733,00	22 500,07	135 421,76	119 733,00	15 688,76	13,10%	119 733,00
Fuel and oil	591 933,98	700 000,00	700 000,00	76 924,51	772 994,76	700 000,00	72 994,76	10,43%	700 000,00
Insurance costs	278 540,02	403 950,00	403 950,00	11 075,13	314 362,63	403 950,00	-89 587,37	-22,18%	403 950,00
Legal fees	245,45	26 520,00	26 520,00	23 722,57	24 642,57	26 520,00	-1 877,43	-6,33%	26 520,00
Membership fees	419 241,34	501 680,00	501 680,00	-	500 000,00	501 680,00	-1 680,00	-0,33%	501 680,00
Operating Grant Expenditure	5 707 293,60	5 393 000,00	5 393 000,00	-	-	5 393 000,00	-5 393 000,00	-100,00%	5 393 000,00
Telephone and postage	393 613,51	528 675,00	528 675,00	33 398,02	356 476,29	528 675,00	-172 198,71	-32,57%	528 675,00
Travel and subsistence	570 044,13	470 000,00	470 000,00	350 116,52	949 801,84	470 000,00	479 801,84	102,09%	470 000,00
Actorial losses	676 192,84	-	-	93 807,76	93 807,76	-	93 807,76	#DIV/0!	-
Total 'Other' Expenditure	11 180 025,96	12 019 191,00	12 019 191,00	1 960 805,06	7 933 519,64	12 019 191,00	-4 085 671,36	#DIV/0!	12 019 191,00

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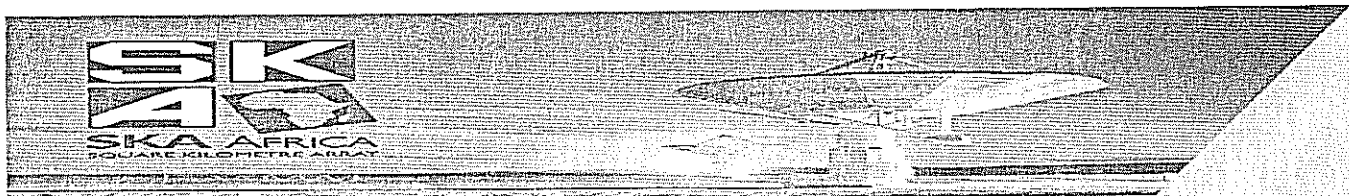
Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M12 June 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893,75	-	-	-	10 582,13	-	10 582,13	#DIV/0!	-
Vote 3 - Corporate Services	22 270,00	-	-	-	1 823,22	-	1 823,22	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360,97	800 000,00	800 000,00	684 387,73	896 690,34	800 000,00	96 690,34	12,09%	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	15 624,80	15 798,92	750 000,00	-734 201,08	-97,89%	750 000,00
Vote 13 - Road Transport	3 962 832,31	2 750 000,00	2 750 000,00	2 345 750,95	5 050 646,64	2 750 000,00	2 300 646,64	83,66%	2 750 000,00
Vote 14 - Water	-	12 000 000,00	12 000 000,00	2 706 657,48	2 706 657,48	12 000 000,00	-9 293 342,52	-77,44%	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	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00
Total Capital Expenditure	7 661 161,30	19 848 000,00	19 848 000,00	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00
Capital Expenditure - Standard Classification									
Governance and administration	269 258,75				13 062,41		13 062,41	#DIV/0!	
Executive and council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Budget and treasury office	233 893,75	-	-	-	10 582,13	-	10 582,13	#DIV/0!	-
Corporate services	22 270,00	-	-	-	1 823,22	-	1 823,22	#DIV/0!	-
Community and public safety	3 427 466,20	3 848 000,00	3 848 000,00	684 387,73	2 255 441,95	3 848 000,00	-1 592 558,05	-41,39%	3 848 000,00
Community and social services	80 610,97	800 000,00	800 000,00	684 387,73	896 690,34	800 000,00	96 690,34	12,09%	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	2 345 750,95	5 050 646,64	2 750 000,00	2 300 646,64	83,66%	2 750 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832,31	2 750 000,00	2 750 000,00	2 345 750,95	5 050 646,64	2 750 000,00	2 300 646,64	83,66%	2 750 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604,04	13 250 000,00	13 250 000,00	2 722 282,28	2 722 456,40	13 250 000,00	-10 527 543,60	-79,45%	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	2 706 657,48	2 706 657,48	12 000 000,00	-9 293 342,52	-77,44%	12 000 000,00
Waste water management	-	750 000,00	750 000,00	15 624,80	15 798,92	750 000,00	-734 201,08	-97,89%	750 000,00
Waste management	-	-	-	-	-	-	-	-	-
Other									
Total Capital Expenditure - Standard Classification	7 661 161,30	19 848 000,00	19 848 000,00	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00
Funded by:									
National Government	7 333 139,10	7 848 000,00	7 848 000,00	5 395 611,07	9 649 281,68	19 848 000,00	-10 198 718,32	-51,38%	7 848 000,00
Provincial Government	24 360,97	12 000 000,00	12 000 000,00	356 609,89	376 762,61	-	376 762,61	#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	5 752 420,96	10 026 044,29	19 848 000,00	-9 821 955,71	-49,49%	19 848 000,00
Public contributions & donations									
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	15 563,11	-	15 563,11	#DIV/0!	-
Total Capital Funding	7 661 161,30	19 848 000,00	19 848 000,00	5 752 420,96	10 041 607,40	19 848 000,00	-9 806 392,60	-49,41%	19 848 000,00

All projects have been completed as far as funding would allow.

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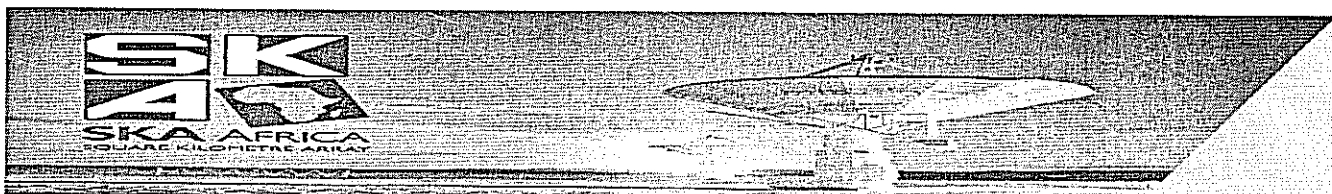


Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M12 June 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	461 097,05	1 538 120,00
Call investment deposits	22 444 086,44	21 330 771,06	21 330 771,06	22 125 576,75	21 330 771,06
Consumer debtors	1 972 071,85	6 000 118,85	6 000 118,85	2 433 881,13	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	0,00	9 045,00
Inventory					
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	25 050 069,87	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	112 998 657,21	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	124 517 087,13	125 792 507,39
TOTAL ASSETS	141 965 171,50	154 681 196,30	154 681 196,30	149 567 157,00	154 681 196,30
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	292 769,00	360 388,00	360 388,00	308 159,00	360 388,00
Trade and other payables	3 152 583,00	4 604 751,33	4 604 751,33	2 833 649,67	4 604 751,33
Provisions	1 659 144,51	1 619 601,00	1 619 601,00	1 919 560,42	1 619 601,00
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	5 061 369,09	6 584 740,33
Non current liabilities					
Borrowing					
Provisions	11 811 034,00	13 498 884,00	13 498 884,00	11 823 169,50	13 498 884,00
Total non current liabilities	11 811 034,00	13 498 884,00	13 498 884,00	11 823 169,50	13 498 884,00
TOTAL LIABILITIES	16 915 530,51	20 083 624,33	20 083 624,33	16 884 538,59	20 083 624,33
NET ASSETS	125 049 640,99	134 597 571,97	134 597 571,97	132 682 618,41	134 597 571,97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087,00	123 074 310,03	123 074 310,03	121 242 346,52	123 074 310,03
Reserves	11 438 556,00	11 523 262,10	11 523 262,10	11 440 271,89	11 523 262,10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643,00	134 597 572,13	134 597 572,13	132 682 618,41	134 597 572,13

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Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M12 June 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 FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratespayers and other	23 378 846,30	27 850 199,33	27 850 199,33	4 452 912,62	24 744 622,00	27 850 199,33	-3 105 577,33	-11,16%	27 850 199,33
Government - operating	17 905 812,62	20 489 000,00	20 489 000,00	4 455 846,38	19 551 846,38	20 489 000,00	-937 153,62	-4,57%	20 489 000,00
Government - capital	7 357 500,07	19 849 000,00	19 849 000,00		19 026 174,68	19 849 000,00	-822 825,32	-4,14%	19 849 000,00
Interest	1 335 243,13	1 170 600,00	1 170 600,00		1 595 384,69	1 170 600,00	424 784,69	36,29%	1 170 600,00
Dividends									
Payments									
Suppliers and employees	-34 604 312,81	-38 935 023,00	-38 935 023,00	-9 407 828,34	-37 215 875,96	-38 935 023,00	1 719 147,04	4,42%	-38 935 023,00
Finance charges	-811 725,48	-531 013,00	-531 013,00		-728 386,00	-531 013,00	-197 373,00	-37,17%	-531 013,00
Transfers and Grants	-7 536 185,00	-8 302 311,27	-8 302 311,27	283 864,53	-8 018 446,47	-8 302 311,27	283 864,80	3,42%	-8 302 311,27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179,15	21 589 452,05	21 589 452,05	-215 204,81	9 955 319,52	21 589 452,05	-11 634 132,54	-53,89%	21 589 452,05
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	28 434,53			-46 600,00	35 900,00		35 900,00	#DIV/0!	
Decrease (increase) in non-current debtors	9 413,27	9 045,00	9 045,00	831,38	9 796,43	9 045,00	751,43	8,31%	9 045,00
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
Payments									
Capital assets	(7 681 161,30)	(19 849 000,00)	(19 849 000,00)	(5 752 551,35)	(10 041 737,79)	(19 849 000,00)	(9 808 262,21)	0,49	(19 849 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313,50	-19 839 955,00	-19 839 955,00	-5 798 319,97	-9 996 041,35	-19 839 955,00	-9 842 913,64	49,61%	-19 839 955,00
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	-220,00	15 390,00	29 000,00	-13 610,00	-46,93%	29 000,00
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650,00	29 000,00	29 000,00	-220,00	15 390,00	29 000,00	-13 610,00	46,93%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 464,35	1 779 497,05	1 779 497,05	-8 013 744,78	-25 331,84	1 779 497,05			1 779 497,05
Cash/cash equivalents at beginning:	23 203 491,21	21 089 392,00	22 612 006,88		22 612 006,88	21 089 392,00			22 612 006,88
Cash/cash equivalents at month/year end:	22 612 006,86	22 868 889,05	24 391 503,92		22 586 675,02	22 868 889,05			24 391 503,92

The negative cash flow for the month is due to expenditure on conditional grants. The nett cash flow indicates that no surplus cash was generated during the year.

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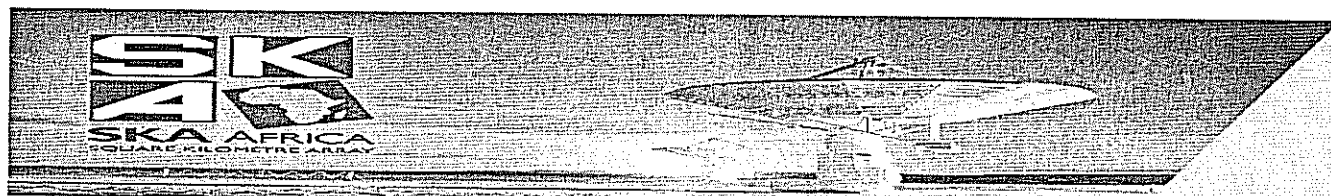
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June 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
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,7%	7,8%	7,8%	7,3%	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%	2,1%	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%	494,9%	438,7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443,0%	347,3%	347,3%	446,3%	347,3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99,6%	92,2%	92,2%	98,1%	92,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	11,6%	11,6%	5,4%	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%	4,8%	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%	35,0%	29,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	1,9%	1,9%	5,3%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	8,1%	8,1%	7,7%	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%	150,0%	175,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,0%	34,0%	34,0%	14,0%	34,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575,0%	510,0%	510,0%	185,0%	510,0%

C. B.



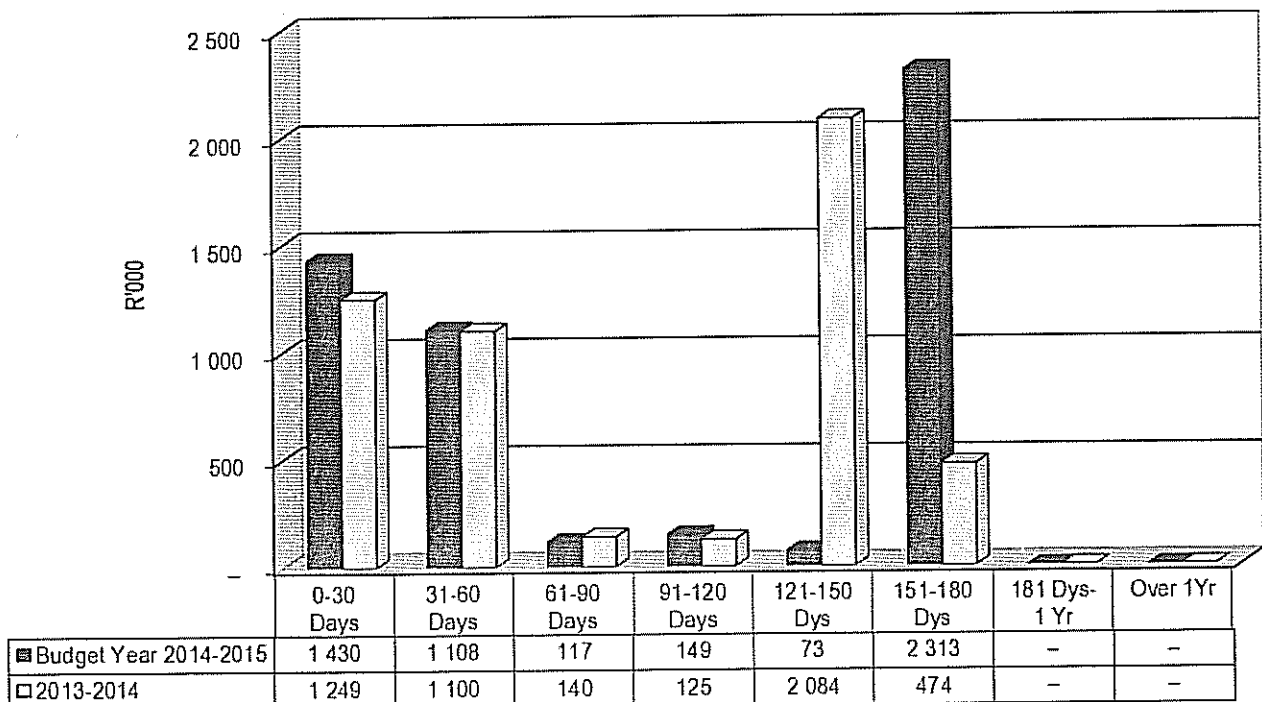
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June 2015

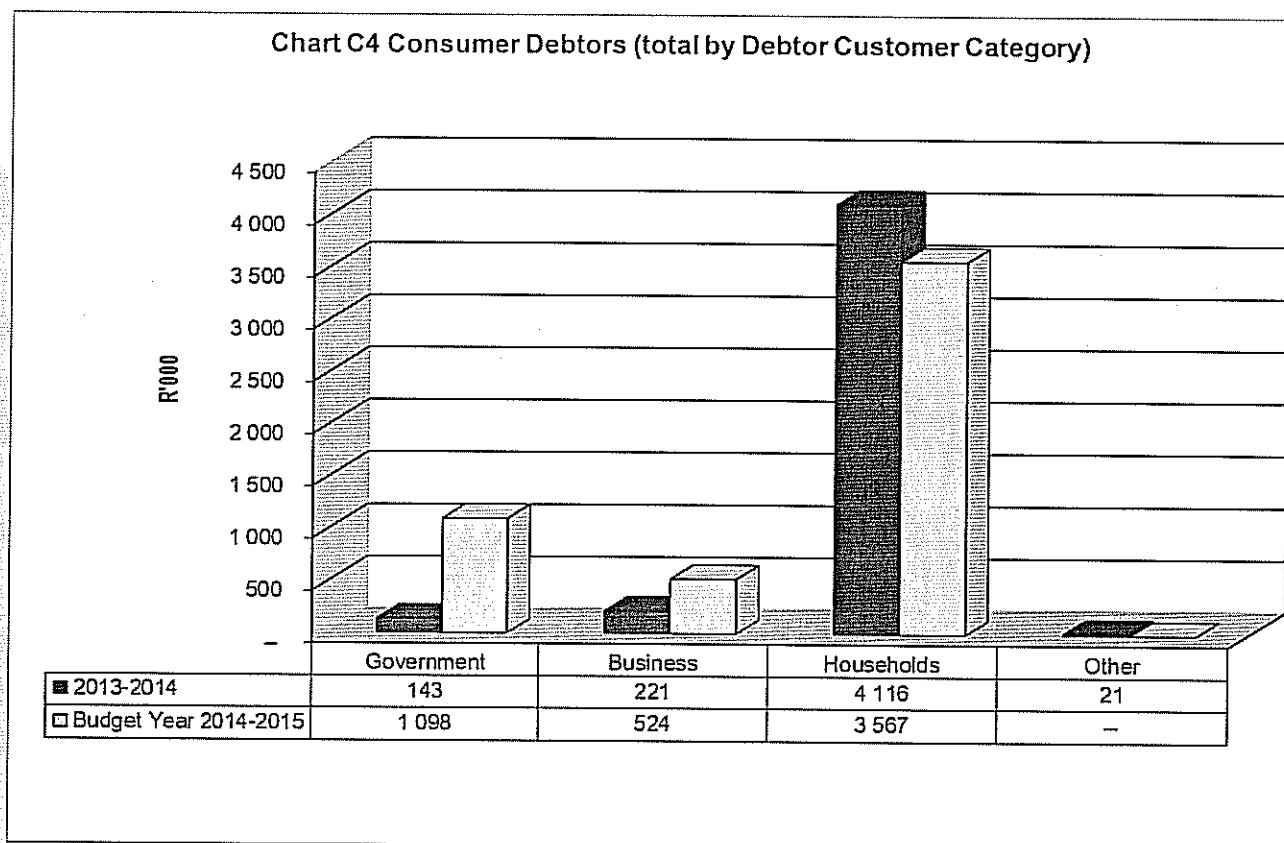
Description	NT Code	Budget Year 2014-2015								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.La Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1290	445 958,10	63 438,22	39 688,66	46 685,85	30 891,92	65 015,90	-	-	691 768,65	142 693,67	120 005,00	265 347,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	425 023,08	-8 637,41	11 774,02	22 495,16	17 315,95	24 399,41	-	-	492 307,21	64 207,52	25 925,00	67 344,00
Receivables from Non-exchange Transactions - Property Rates	1400	8 797,09	-	-	-	-	1 443 096,03	-	-	1 451 893,03	1 443 096,03	107 835,00	1 443 096,00
Receivables from Exchange Transactions - Waste Water Management	1500	272 561,49	53 975,91	34 408,39	46 653,09	40 110,16	67 342,87	-	-	537 351,88	176 106,12	115 973,00	214 430,00
Receivables from Exchange Transactions - Waste Management	1600	162 773,54	51 416,68	12 780,52	13 881,56	-37 834,48	9 999,59	-	-	233 017,41	-13 953,31	61 650,00	50 243,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	5 338,72	4 028,55	10 587,55	308 770,46	-	-	328 735,28	323 396,55	-	328 735,00
Interest on Arrear Debtor Accounts	1810	-	6 971,46	13 074,88	12 954,88	11 459,61	374 210,09	-	-	418 670,92	398 624,53	20 232,00	418 670,00
Recoverable unauthorised, irregular, hushes and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	94 681,98	940 353,00	-	-	-	-	-	-	1 034 954,98	-	-	-
Total By Income Source	2000	1 430 025,16	1 107 517,86	117 065,19	148 699,09	72 640,71	2 312 831,35	-	-	5 188 779,36	2 534 171,15	471 620,00	2 727 925,00
2013-2014 - totals only		1 248 989,04	1 099 830,74	139 788,04	125 028,32	2 084 114,56	473 856,43	-	-	5 171 618,23	2 683 009,61	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	115 772,75	951 164,15	7 260,73	4 545,18	16 077,50	2 739,57	-	-	1 097 500,28	23 362,65	-	450 400,00
Commercial	2300	-36 137,73	117 561,60	38 553,41	16 385,17	8 708,36	379 106,50	-	-	524 276,31	404 199,03	-	-
Households	2400	1 350 390,14	38 692,11	71 251,05	127 768,74	47 854,45	1 030 985,28	-	-	3 566 942,77	2 108 609,47	471 620,00	2 234 525,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2500	1 430 025,16	1 107 517,86	117 065,19	148 699,09	72 640,71	2 312 831,35	-	-	5 188 779,36	2 534 171,15	471 620,00	2 727 925,00

Chart C3 Aged Consumer Debtors Analysis



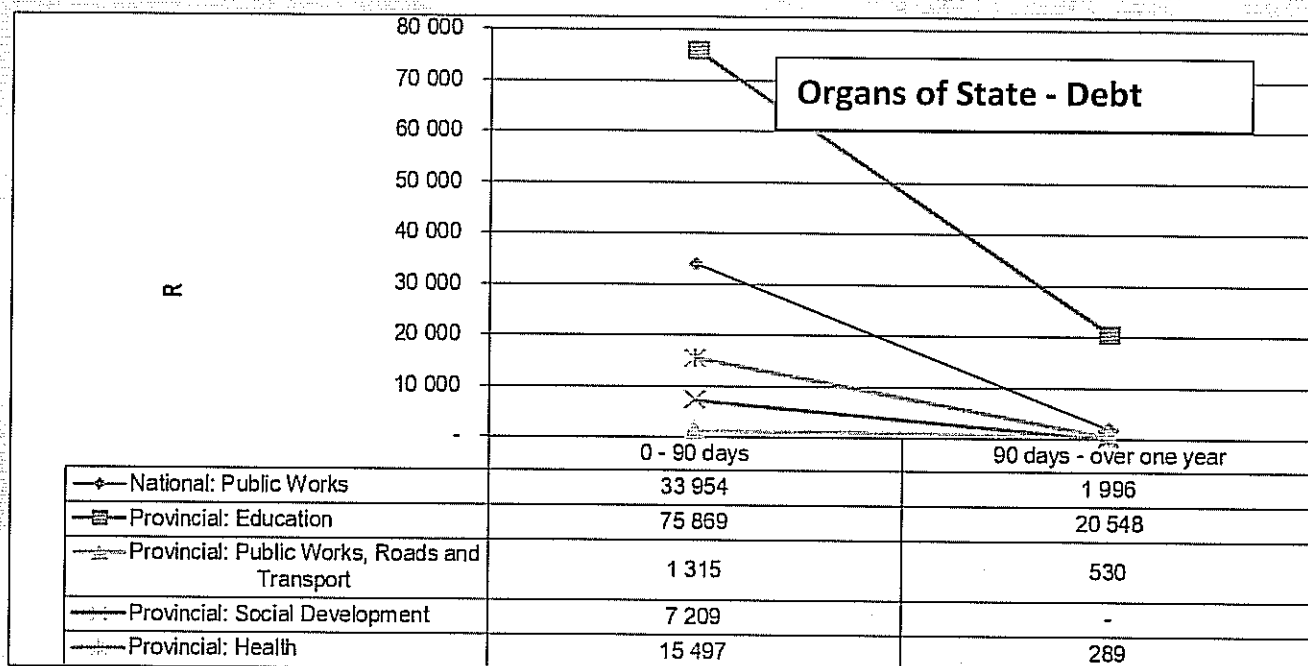
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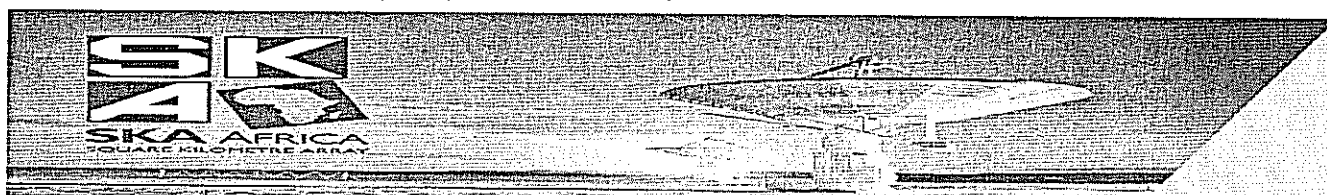


Education is still the biggest debtor of all Organs of State.

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.)



Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June 2015

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	Total	
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	-	-	-	-	-	-	-	-	-	-

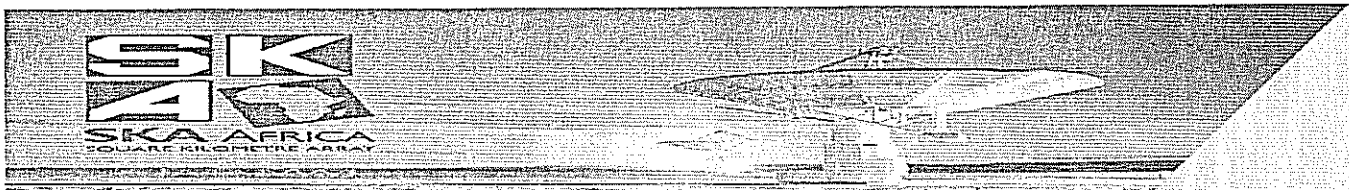
The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June 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				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				37 648,62	361,76	38 010,38
Job creation - De Bull	32 days	notice deposit				38 091,67	366,01	38 457,68
Land development	1 day	call deposit				16 357,02	150,82	16 513,94
Land development	32 days	notice deposit				14 025,06	143,40	15 068,46
Land development	1 day	call deposit				28 527,72	274,03	28 801,75
Civil Defence	32 days	notice deposit				18 806,08	179,51	18 985,59
EPWP Vosburg dust						208 796,71	-	208 796,71
CMIP Kwaggakolk (vat)	1 day	call deposit				603,23	5,80	609,03
MSIG	1 day	call deposit				610 925,48	(610 925,48)	-
MIG Sanitation Infares/vat	1 day	call deposit				1 256 137,13	(123 091,36)	1 135 045,77
Electricity	1 day	call deposit				34 316,84	329,69	34 646,53
Water Services Plan	1 day	call deposit				3 208,38	30,82	3 239,30
CMIP-Saalpoort project 301	1 day	call deposit				3 521,54	34,01	3 555,55
Library Development Projects	1 day	call deposit				316 247,32	(316 247,32)	-
EPWP - Paving/ Cleaning	1 day	call deposit				23 190,63	222,63	23 421,26
Lolo Camarvon	1 day	call deposit				1 761,81	17,01	1 798,82
Lolo Vosburg	1 day	call deposit				31 421,31	301,88	31 723,17
Finance Management Grant	1 day	call deposit				471 372,48	(471 372,48)	-
Transfer Fees Sub-Economic Housing	32 days	notice deposit				132 087,35	1 268,48	133 355,83
VB Cleaning Project	1 day	call deposit				25 083,40	240,79	25 324,25
VAT - retention	1 day	call deposit				11 639,89	111,70	11 751,69
EPWP	1 day	call deposit				215 207,00	(215 207,00)	-
MIG	1 day	call deposit				2 617 599,28	(2 617 599,28)	-
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				1 936 247,70	627 312,53	2 565 560,42
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retension	1 day	call deposit				635 116,53	102 273,11	738 389,64
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				3 217 950,83	(2 038 969,11)	1 178 961,72
Municipality sub-total				-		27 985 378,50	(5 659 801,75)	22 125 576,75
TOTAL INVESTMENTS AND INTEREST				-		27 985 378,50	(5 659 801,75)	22 125 576,75

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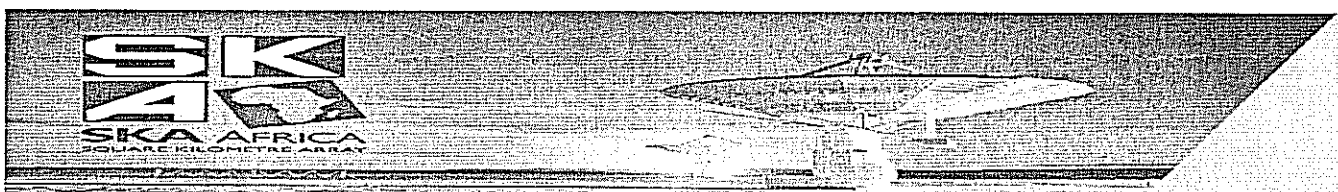


Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 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 & GRANT	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



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Supporting Documentation (cont.)

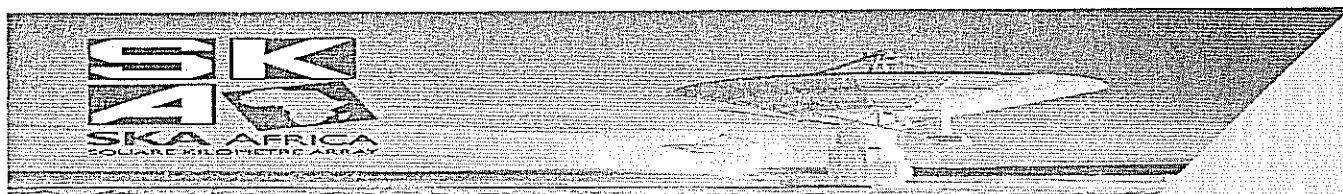
Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June 2015

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	1 299 424,02	12 036 311,00	12 036 311,27	-0,27	0,0%	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	471 372,02	1 800 000,00	1 800 000,00			1 800 000,00
Municipal Systems Improvement	868 970,02	934 000,00	934 000,00	610 926,00	934 000,00	934 000,00			934 000,00
EPWP Incentive	804 199,80	1 000 000,00	1 000 000,00	217 126,00	1 000 000,00	1 000 000,00			1 000 000,00
Municipal Infrastructure Grant (MIG)									
Provincial Government:	1 293 284,80	1 659 000,00	1 659 000,00	314 407,93	855 000,00	1 659 000,00	-804 000,00	-48,5%	1 659 000,00
Sport and Recreation	746 639,03	855 000,00	855 000,00	314 407,93	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	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	1 613 832,75	12 891 311,00	13 695 311,27	-804 000,27	-5,9%	13 695 311,27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139,10	19 848 000,00	19 848 000,00	2 817 600,00	7 848 000,00	19 848 000,00	-12 000 000,00	-60,5%	19 848 000,00
Municipal Infrastructure Grant (MIG)	6 267 693,67	7 848 000,00	7 848 000,00	2 817 600,00	7 848 000,00	7 848 000,00			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	7 357 590,07	19 848 000,00	19 848 000,00	2 817 600,00	7 848 000,00	19 848 000,00	-12 000 000,00	-60,5%	19 848 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053,99	33 543 311,27	33 543 311,27	4 431 432,75	20 739 311,00	33 543 311,27	-12 804 000,27	-38,2%	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.

CB



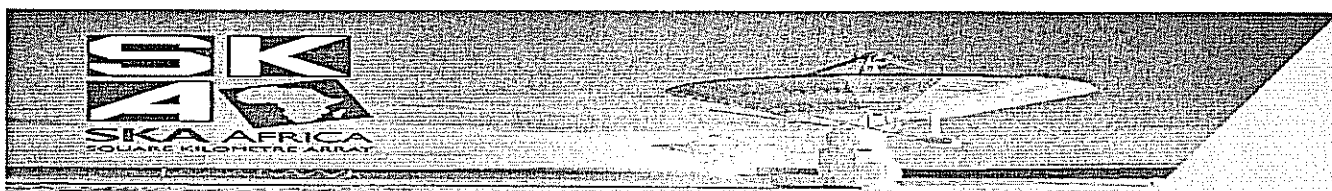
Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June 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	1 346 930,44	1 399 476,00	1 399 476,00	124 397,47	1 412 801,82	1 399 476,00	13 323,82	0,95%	1 399 476,00
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	430 172,72	466 492,00	466 492,00	41 465,85	470 934,24	466 492,00	4 442,24	0,95%	466 492,00
Cellphone Allowance	127 659,75	153 014,00	153 014,00	21 723,00	136 373,86	153 014,00	-16 640,12	-10,87%	153 014,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	1 904 670,91	2 018 982,00	2 018 982,00	187 586,33	2 020 109,94	2 018 984,00	1 125,94	0,06%	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	2 432 672,00	2 682 509,00	-249 837,00	-9,32%	2 682 509,00
Pension and UIF Contributions	331 526,40	386 661,00	386 661,00	30 155,21	361 862,02	386 661,00	-24 798,18	-6,41%	386 661,00
Medical Aid Contributions	116 692,90	122 793,00	122 793,00	9 797,44	117 569,28	122 793,00	-5 223,72	-4,25%	122 793,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139 443,57	202 543,00	202 543,00	-	146 210,47	202 543,00	-66 332,53	-27,81%	202 543,00
Motor Vehicle Allowance	412 308,00	441 171,00	441 171,00	36 675,00	440 100,00	441 171,00	-1 071,00	-0,24%	441 171,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	304,00	25 480,40	25 480,40	27,12	325,44	25 480,40	-25 154,96	-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	3 496 640,01	3 861 157,40	-362 517,39	-9,39%	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	2 917 014,23	10 072 846,38	8 376 520,00	1 696 322,38	20,25%	8 376 520,00
Pension and UIF Contributions	1 218 074,32	1 391 847,00	1 391 847,00	103 763,87	1 248 225,46	1 391 847,00	-143 621,54	-10,32%	1 391 847,00
Medical Aid Contributions	341 534,60	336 832,00	336 832,00	24 209,48	322 902,48	336 832,00	-13 929,52	-4,14%	336 832,00
Overtime	304 270,16	200 000,00	200 000,00	26 202,33	495 685,77	200 000,00	295 685,77	147,85%	200 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	68 616,00	73 419,00	73 419,00	6 103,33	73 239,96	73 419,00	-179,04	-0,24%	73 419,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	9 617,04	20 160,00	20 160,00	902,33	10 681,18	20 160,00	-9 478,82	-47,02%	20 160,00
Other benefits and allowances	91 554,52	464 636,60	464 636,60	6 545,00	92 839,14	464 636,60	-371 797,46	-80,02%	464 636,60
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	83 378,96	-	-	26 676,48	32 385,96	-	32 385,96	#DIV/0!	-
Post-retirement benefit obligations	398 450,00	653 833,00	653 833,00	405 510,00	405 510,00	653 833,00	-248 323,00	-37,98%	653 833,00
Sub Total - Other Municipal Staff	9 928 944,82	11 517 247,60	11 517 247,60	3 518 927,05	12 754 326,33	11 517 251,00	1 237 074,73	10,74%	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	3 981 799,15	18 273 076,28	17 397 393,00	875 683,28	5,03%	17 397 387,00
		14,9%	14,9%						14,9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 644,40	17 397 387,00	17 397 387,00	3 981 799,15	18 273 076,28	17 397 393,00	875 683,28	5,03%	17 397 387,00
% Increase		14,9%	14,9%						14,9%
TOTAL MANAGERS AND STAFF	13 236 675,49	15 378 405,00	15 378 405,00	3 794 212,82	16 252 960,34	15 378 408,00	874 557,34	5,69%	15 378 405,00

CAB



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 June 2015 with the following additional information:

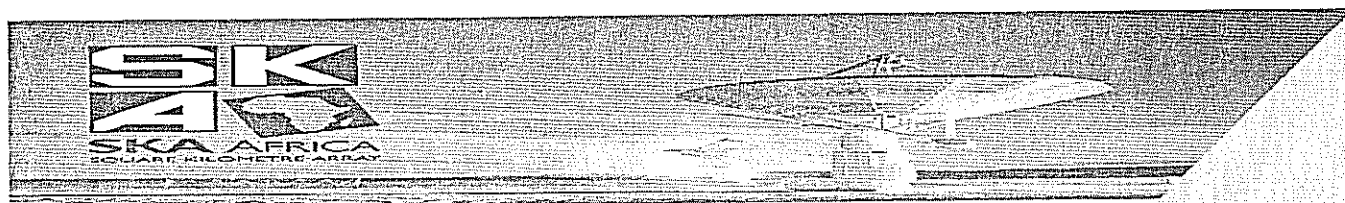
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	5 598,88	81 818,24
Bargaining council	488,16	5 939,28
Group insurance	485,08	5 407,06
Total other allowances	6 572,12	93 164,58

2. Excluded from the total amount of R 18 278 078 for the period 1 July 2014 to 30 June 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	338 749,63	36,00%
Senior Management	327 546,18	34,00%
Other staff	283 506,66	30,00%
Total travel and subsistence allowances	949 802,47	

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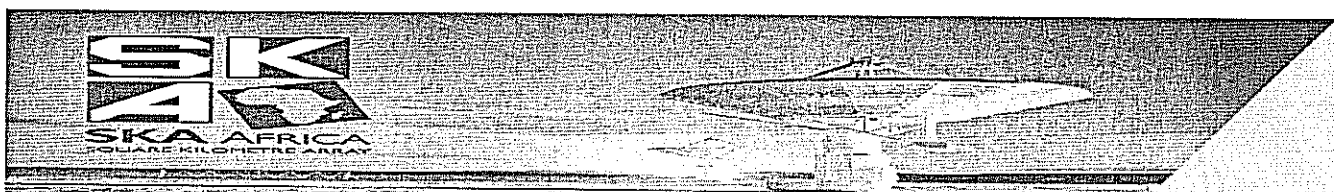
Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June 2015

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcomes	August Outcomes	Sept Outcomes	October Outcomes	Nov Outcomes	Dec Outcomes	January Outcomes	Feb Outcomes	March Outcomes	April Outcomes	May Outcomes	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts by Source															
Property rates	83 059,82	774 244,13	992 418,19	545 759,42	278 648,92	525 087,52	187 352,42	217 760,10	278 186,98	115 657,51	202 858,55	81 827,14	3 023 145,79	3 255 864,15	3 400 507,02
Property rates - penalties & collection	3 465,51	5 157,40	12 516,73	12 011,42	5 054,04	23 582,23	8 608,50	6 261,43	21 136,06	2 021,45	30 817,20	6 514,45			
Service charges - electricity revenue	196 064,68	293 376,37	309 050,25	293 717,42	319 419,09	304 748,85	291 643,92	318 793,67	340 432,56	269 433,20	209 788,02	544 147,43	7 581 879,79	8 071 458,95	8 420 511,65
Service charges - water revenue	114 119,54	95 457,71	81 963,77	94 762,11	125 959,04	105 258,75	83 445,29	120 308,50	121 408,20	85 669,77	100 526,39	212 123,91	3 930 375,15	3 876 637,75	3 834 916,15
Service charges - sanitation revenue	166 264,19	155 823,78	150 132,05	161 221,15	221 951,78	171 833,84	135 223,59	195 209,15	196 159,29	123 855,04	164 106,85	348 230,14	2 354 918,05	2 378 431,30	2 449 729,35
Service charges - refuse	209 740,41	250 725,32	311 551,72	259 421,51	357 104,45	278 458,31	219 173,98	315 887,14	318 888,43	225 016,72	254 035,87	557 165,99	3 243 918,50	3 328 615,50	3 301 502,70
Service charges - other															
Rental of facilities and equipment	63 652,08	11 312,00	14 027,89	9 626,00	90 721,39	19 249,87	4 238,00	12 535,00	16 991,61	9 501,00	21 322,34	47 640,81	353 878,14	507 109,00	532 558,00
Interest earned - on term investments	17 029,44	65 420,41	173 520,08	124 369,74	86 197,73	172 373,73	132 261,71	62 753,36	43 314,83	253 384,63	65 129,44	378 062,38	1 167 300,00	1 361 820,00	1 429 943,00
Interest earned - on revolving debtors	221,16	228,43	223,41		438,54	215,71	210,01	310,29	207,55	204,81	222,06	199,30	3 300,00	3 485,00	3 628,00
Dividends received															
Fines	5,60	452,40	44,00	1 110,00	569,60	250,00		862,80	86,00	418,20	2 125,80	1 016,00	12 220,00	17 842,00	13 484,00
Licences and permits	951,00	954,00	333,00	414,00	616,00	318,00	638,00	954,00				111,00	7 420,00	7 720,00	8 191,00
Agency services	15 801,77	13 814,29	9 229,96	8 305,17	8 944,97	7 553,31	9 569,21	10 963,71	16 828,54	7 900,14	7 058,00	32 717,38	97 000,00	131 830,00	108 943,00
Transfer receipts - operating	5 576 035,00					5 031 000,00			4 065 000,00			4 455 840,38	20 485 000,00	22 368 000,00	23 674 000,00
Other revenue	2 701,84	316 365,25	148 920,29	37 018,98	51 729,68	34 697,93	36 673,58	2 244,20	42 341,30	62 552,90	36 041,71	879 541,31	7 143 558,10	10 302 700,00	12 305 458,00
Cash Receipts by Source	8 967 184,38	1 832 350,75	2 142 993,47	1 081 776,17	1 387 594,11	8 472 681,94	1 115 102,19	1 284 228,39	1 508 931,20	1 173 343,66	1 181 817,29	7 813 338,62	49 508 799,31	53 428 211,25	55 541 294,87
Other Cash Flows by Source															
Transfer receipts - capital	3 818 000,00				4 000 000,00								19 848 000,00	24 354 000,00	8 101 000,00
Contributions & Contributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term financing															
Income on investment 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	6 000,00	2 000,00	29 000,00	29 000,00	29 000,00
Receipt of non-current debtors	801,52	804,13	836,87		1 621,82	814,78	817,67	823,39	821,13	825,87	828,82	831,38	8 045,00	9 045,00	9 045,00
Receipt of non-current revenue															
Change in non-current investments	6 715 801,91	8 507 293,19	3 358 474,38	2 148 447,41	4 087 250,15	3 652 770,94	1 902 127,83	2 683 723,78	3 858 747,12	2 818 021,22	2 588 118,83	1 383 673,92	82 295 844,32	83 871 256,19	87 700 438,87
Total Cash Receipts by Source	17 522 798,81	8 438 643,94	5 507 474,72	2 740 223,58	5 474 844,26	12 125 452,88	3 017 229,99	3 967 952,17	5 367 678,32	4 001 364,88	3 770 936,11	9 200 012,54	62 295 844,32	67 742 512,44	71 700 438,87
Cash Payments by Type															
Employee related costs	1 101 901,45	1 121 146,94	1 095 841,81	1 138 594,54	1 123 802,92	1 308 758,75	1 194 112,69	1 058 578,10	1 182 861,54	1 003 083,45	1 165 039,29	2 794 212,41	19 378 436,00	18 650 223,75	17 745 211,20
Remuneration of councillors	149 022,73	116 022,73	149 022,73	156 253,82	185 271,28	185 965,94	159 363,53	187 703,81	187 590,54	156 105,85	249 412,18	187 586,30	2 018 982,00	2 127 580,00	2 142 379,00
Interest paid													728 388,00	531 013,00	1 768 990,43
Bulk purchases - Electricity	644 553,35	878 181,31	821 610,18	589 250,38	637 737,60	618 576,48	635 754,68	618 233,89	577 194,29	636 835,00	565 132,44	1 212 436,71	8 543 843,00	9 579 380,00	10 515 013,00
Bulk purchases - Water & Sewer															
Other materials	9 918,84	41 181,80	38 384,31	71 582,44	37 536,05	52 431,22	24 526,16	53 838,68	75 443,00	179 518,26	36 583,43	257 080,99	431 200,00	452 911,00	671 333,00
Contracted services	13 303,78	7 100,79	3 932,58		4 081,13	19 947,51	37 083,39	64 650,29	29 887,00	51 715,42	94 628,43	1 121 702,33	541 400,00	579 290,00	610 700,00
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	3 711 438,00					2 768 438,00			1 824 435,00			343 864,61	6 302 311,27	12 793 911,00	12 182 834,00
General expenses	631 306,21	414 237,41	745 617,67	1 048 153,46	350 159,44	729 569,70	296 354,57	251 078,27	258 684,83	302 768,71	210 683,43	4 829 578,28	12 021 191,00	11 418 201,00	12 426 463,00
Cash Payments by Type	8 312 603,96	2 787 871,07	2 834 379,98	3 002 314,33	2 848 758,42	3 639 948,16	3 347 744,00	3 203 182,00	4 184 680,69	3 430 135,81	2 722 818,14	11 808 173,91	47 708 347,27	54 218 172,25	58 118 672,66
Other Cash Flows/Payments by Type															
Capital assets	1 151,93	1 189,79	3 302 694,88			892 790,79	8 844,42	21 595,70	281 415,31	1 083,32	677,46	5 752 551,35	19 848 000,00	28 354 000,00	8 101 000,00
Repayment of borrowing															
Other Cash Flows/Payments	10 091 499,27	5 729 243,52	1 005 442,47	1 571 997,22	42 652 145,14	7 152 242,74	878 430,71	1 956 087,15	3 190 917,00	1 633 865,07	1 253 596,27	4 466 718,31	19 848 000,00	28 354 000,00	8 101 000,00
Total Cash Payments by Type	18 404 103,23	8 517 114,59	3 839 822,45	4 574 311,55	13 900 903,56	10 792 190,90	4 226 174,71	5 159 269,15	7 375 597,69	5 064 000,88	3 976 414,41	16 274 892,22	67 556 347,27	82 572 172,25	66 219 673,66
NET INCREASE/DECREASE IN CASH HELD	214 548,15	1 645,94	418 441,24	-433 857,36	-4 607 059,25	4 686 504,98	-114 961,72	-29 046,81	323 540,62	-891 635,25	257 121,92	-151 840,67	1 779 487,08	1 297 038,95	1 485 736,21
Cash/Cash equivalents at the month	21 040 203,00	21 303 932,15	21 364 975,79	21 723 418,84	20 859 458,48	18 781 662,07	21 471 322,63	21 156 642,19	20 917 557,88	21 671 156,20	21 536 517,97	21 384 677,31	21 085 332,00	22 869 649,06	24 165 972,11
Cash/Cash equivalents at the month	21 254 751,15	21 304 578,09	21 723 418,84	20 869 458,48	18 781 662,07	21 471 322,63	21 156 642,19	20 917 557,88	21 671 156,20	21 536 517,97	21 384 677,31	21 232 836,64	22 869 649,06	24 165 972,11	25 651 729,32

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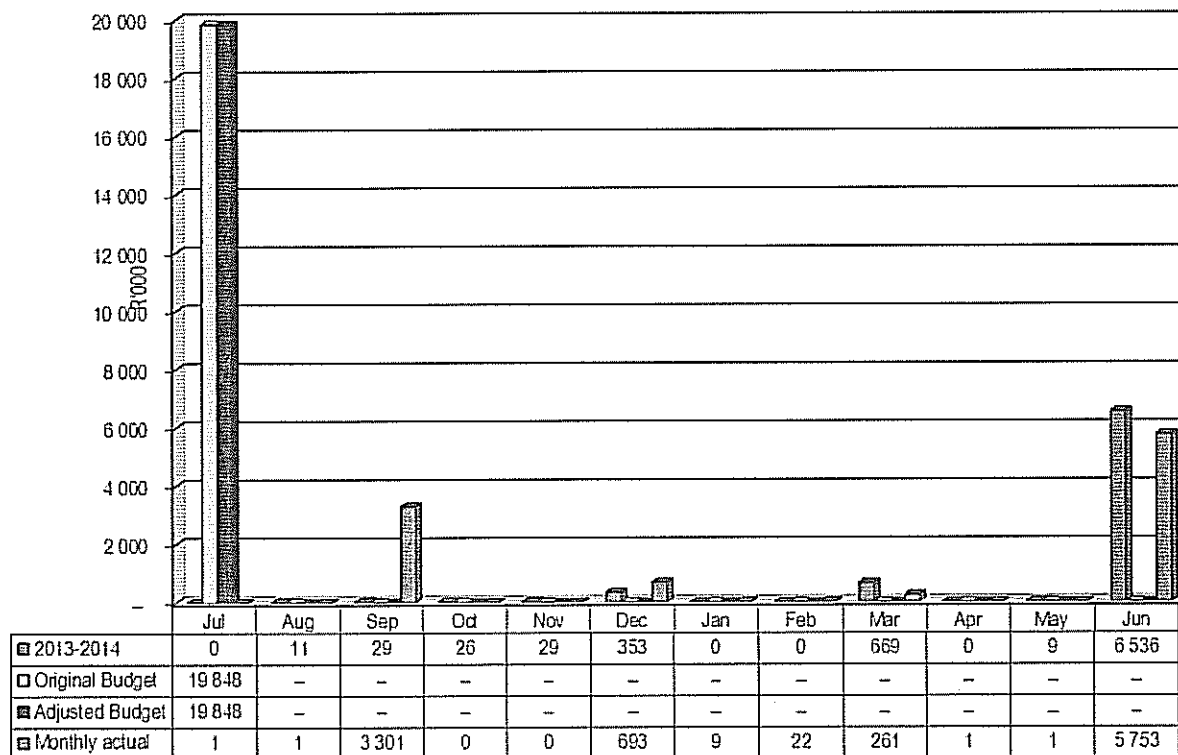


Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June 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	385,84	19 848 000,00	19 848 000,00	1 154,93	1 154,93	19 848 000,00	19 846 845,07	100,0%	0%
August	10 731,87			1 189,79	2 344,72	19 848 000,00	19 845 655,28	100,0%	0%
September	28 550,19			3 300 694,88	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
October	26 231,58			0,00	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
November	29 486,84			0,00	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
December	352 575,60			692 790,73	3 995 830,33	19 848 000,00	15 852 169,67	79,9%	20%
January	0,00			8 584,42	4 004 414,75	19 848 000,00	15 843 585,25	79,8%	20%
February	0,00			21 595,70	4 026 010,45	19 848 000,00	15 821 989,55	79,7%	20%
March	668 748,50			261 415,21	4 287 425,66	19 848 000,00	15 560 574,34	78,4%	22%
April	0,00			1 083,32	4 288 508,98	19 848 000,00	15 559 491,02	78,4%	0
May	8 544,69			677,46	4 289 186,44	19 848 000,00	15 558 813,56	78,4%	0
June	6 535 905,19			5 752 551,35	10 041 737,79	19 848 000,00	9 806 262,21	49,4%	0
Total Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	10 041 737,79					

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 - M12
June 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	2 722 282,28	2 722 282,28	13 250 000,00	10 527 717,72	79,5%	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	2 706 657,48	2 706 657,48	12 000 000,00	9 293 342,52	77,4%	12 000 000,00
Dams & Reservoirs	-	12 000 000,00	12 000 000,00	2 706 657,48	2 706 657,48	12 000 000,00	9 293 342,52	77,4%	12 000 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000,00	750 000,00	15 624,80	15 624,80	750 000,00	734 375,20	97,9%	750 000,00
Reticulation	-	750 000,00	750 000,00	15 624,80	15 624,80	750 000,00	734 375,20	97,9%	750 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	58 250,00	-	-	-	-	-	-	-	-
Parks & gardens	58 250,00	-	-	-	-	-	-	-	-
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	-	-	-	36 905,62	-	-36 905,62	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779,69	-	-	-	11 122,73	-	-11 122,73	#DIV/0!	-
Computers - hardware/equipment	50 077,45	-	-	-	2 769,63	-	-2 769,63	#DIV/0!	-
Furniture and other office equipment	98 414,13	-	-	-	23 013,26	-	-23 013,26	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 900,07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	6 228,07	-	-	-	-	-	-	-	-
Computers - software & programming	6 228,07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	484 649,41	13 250 000,00	13 250 000,00	2 722 282,28	2 759 187,90	13 250 000,00	10 490 812,10	79,2%	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 – M12 June 2015

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 %	
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 856,96	2 750 000,00	2 750 000,00	2 345 750,95	5 047 336,41	2 750 000,00	-2 297 330,41	-83,5%	2 750 000,00
Infrastructure - Road transport	3 845 856,96	2 750 000,00	2 750 000,00	2 345 750,95	5 047 336,41	2 750 000,00	-2 297 330,41	-83,5%	2 750 000,00
Roads, Pavements & Bridges	3 845 856,96	2 750 000,00	2 750 000,00	2 345 750,95	5 047 336,41	2 750 000,00	-2 297 330,41	-83,5%	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	3 048 000,00	3 048 000,00	684 387,73	2 235 083,99	3 048 000,00	1 612 916,91	41,9%	3 048 000,00
Parks & gardens	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
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	119 840,25	-	-119 840,25	604/0%	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000,00	800 000,00	684 387,73	756 691,23	800 000,00	43 308,77	5,4%	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	-	-	-	-	-	-	-	-	-
Assets	-	-	-	-	-	-	-	-	-
Market	-	-	-	-	-	-	-	-	-
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	7 192 511,99	6 598 000,00	6 598 000,00	3 030 138,68	7 282 419,50	6 598 000,00	-684 419,50	-10,4%	6 598 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

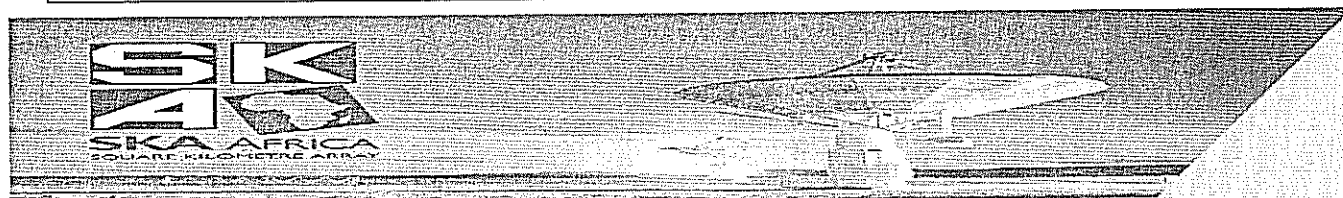
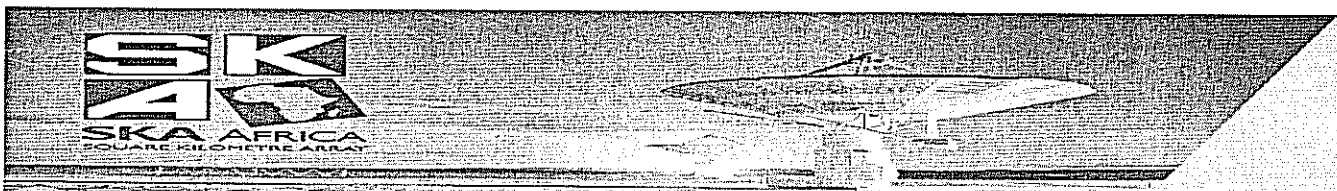
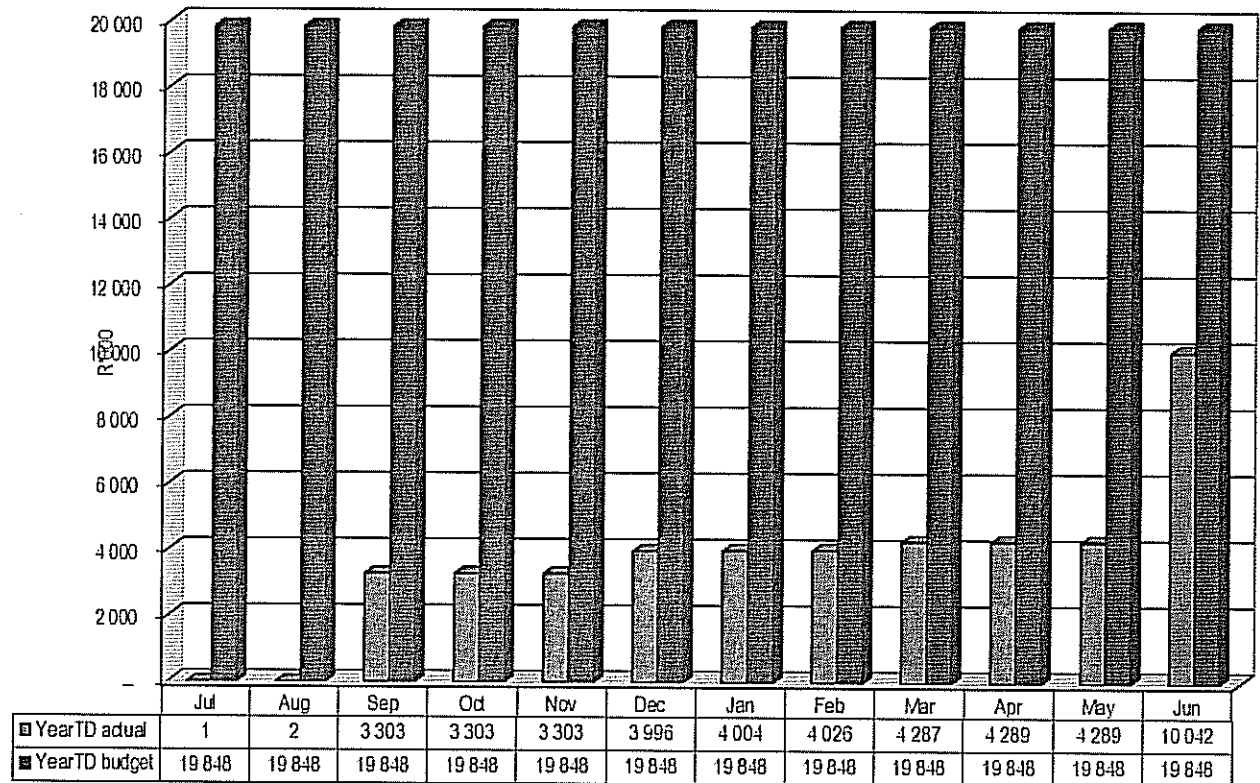


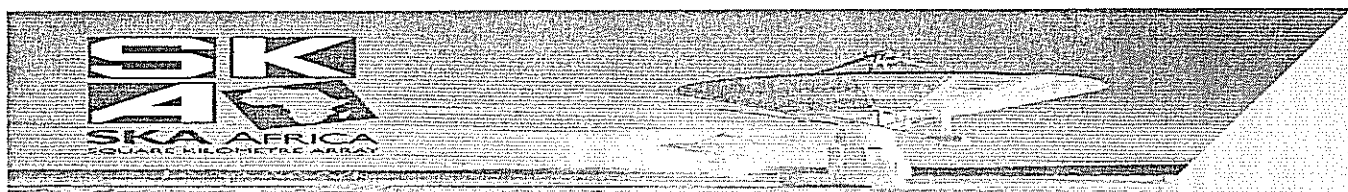
Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June 2015

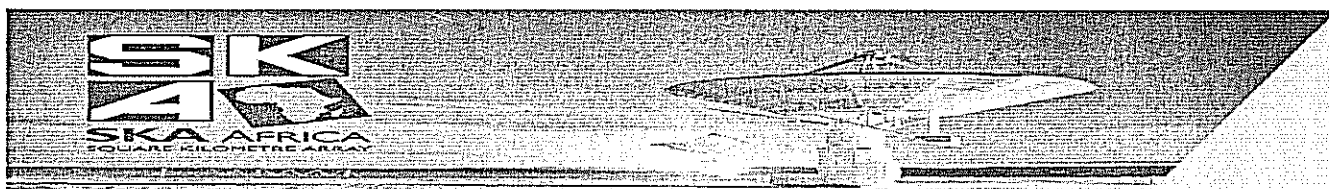
Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 911,34	388 000,00	388 000,00	885 089,03	1 265 051,03	388 000,00	-897 651,03	-231,0%	388 000,00
Infrastructure - Road transport	41 415,04	60 000,00	60 000,00	8 579,06	47 562,32	60 000,00	12 437,68	20,7%	60 000,00
Roads, Pavements & Bridges	41 415,04	60 000,00	60 000,00	8 579,06	47 562,32	60 000,00	12 437,68	20,7%	60 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	84 318,67	105 000,00	105 000,00	170 330,55	347 696,70	105 000,00	-242 696,70	-231,1%	105 000,00
Generation	3 000,00	3 000,00	3 000,00	-	-	3 000,00	3 000,00	100,0%	3 000,00
Transmission & Retiulation	84 318,67	102 000,00	102 000,00	170 330,55	347 696,70	102 000,00	-245 696,70	-240,9%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	59 762,20	90 000,00	90 000,00	646 745,68	814 198,51	90 000,00	-724 198,51	-804,7%	90 000,00
Dams & Reservoirs	59 762,20	90 000,00	90 000,00	646 745,68	814 198,51	90 000,00	-724 198,51	-804,7%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Retiulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	29 920,02	105 000,00	105 000,00	39 414,54	45 956,13	105 000,00	59 043,87	56,2%	105 000,00
Retiulation	29 920,02	105 000,00	105 000,00	39 414,54	45 956,13	105 000,00	59 043,87	56,2%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	515,41	8 000,00	8 000,00	-	10 237,37	8 000,00	-2 237,37	-28,0%	8 000,00
Waste Management	-	-	-	-	7 193,57	-	-7 193,57	#DIV/0!	-
Transportation	515,41	8 000,00	8 000,00	-	3 043,80	8 000,00	4 856,20	60,6%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	45 415,60	74 400,00	74 400,00	34 118,92	61 465,81	74 400,00	-12 934,19	-17,4%	74 400,00
Parks & gardens	14 429,82	18 600,00	18 600,00	413,20	2 200,03	18 600,00	16 399,97	88,2%	18 600,00
Sportsfields & stadia	-	-	-	13 810,00	13 810,00	-	-13 810,00	#DIV/0!	-
Swimming pools	13 778,85	14 000,00	14 000,00	-	15 510,92	14 000,00	-1 510,92	-10,8%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	5 047,03	13 000,00	13 000,00	18 049,21	22 944,13	13 000,00	-9 944,13	-76,5%	13 000,00
Recreational facilities	2 781,32	10 500,00	10 500,00	-	197,29	10 500,00	10 302,71	98,1%	10 500,00
Fire, safety & emergency	5 811,67	3 000,00	3 000,00	-	168,39	3 000,00	2 831,61	94,4%	3 000,00
Security and policing	1 118,21	3 300,00	3 300,00	-	-	3 300,00	3 300,00	100,0%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	3 000,00	3 000,00	492,94	535,86	3 000,00	2 464,14	82,1%	3 000,00
Museums & Art Galleries	219,47	4 000,00	4 000,00	-	1 052,75	4 000,00	2 947,25	73,7%	4 000,00
Cemeteries	5 232,23	5 000,00	5 000,00	1 353,51	5 046,44	5 000,00	-46,44	-0,9%	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	489 593,72	1 109 375,10	530 202,00	-579 173,19	-109,2%	530 200,00
General vehicles	87 281,58	95 000,00	95 000,00	11 350,84	105 076,23	95 000,00	-10 076,23	-10,6%	95 000,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	19 534,24	288 541,44	193 802,00	-92 730,44	-47,9%	193 800,00
Plant & equipment	15 809,20	8 700,00	8 700,00	-	35 158,60	8 700,00	-26 458,60	-304,1%	8 700,00
Computers - hardware/equipment	144 152,74	130 000,00	130 000,00	32 450,84	205 481,52	130 000,00	-75 481,52	-58,1%	130 000,00
Furniture and other office equipment	18 635,00	47 700,00	47 700,00	-	743,76	47 700,00	46 956,22	98,4%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	49 473,92	55 000,00	55 000,00	21 774,80	61 809,32	55 000,00	-6 809,32	-12,5%	55 000,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	414 474,00	414 474,00	-	-414 474,00	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Land sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Land sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	714 760,67	972 600,00	972 600,00	1 398 782,47	2 438 462,03	972 602,00	-1 433 890,03	-150,5%	972 600,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	19 534,24	288 541,44	193 802,00	-92 730,44	(0)	193 800,00
Refuse	134 282,25	193 800,00	193 800,00	19 534,24	288 541,44	193 802,00	-92 730,44	(0)	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June 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	1 755 735,08	1 755 735,08	2 277 157,00	521 421,92	22,9%	2 277 157,00
Infrastructure - Road transport	751 141,09	1 400 142,00	1 400 142,00	1 141 220,05	1 141 220,05	1 400 142,00	338 921,95	22,9%	1 400 142,00
Roads, Pavements & Bridges	719 702,37	1 473 014,00	1 473 014,00	1 135 724,21	1 135 724,21	1 473 014,00	337 289,79	22,9%	1 473 014,00
Storm water	311 436,73	7 128,00	7 128,00	5 405,04	5 405,04	7 128,00	1 632,16	22,9%	7 128,00
Infrastructure - Electricity	209 152,08	119 040,00	119 040,00	92 249,54	92 249,54	119 040,00	27 306,46	22,9%	119 040,00
Generation									
Transmission & Reticulation	209 152,08	119 040,00	119 040,00	92 249,54	92 249,54	119 040,00	27 306,46	22,9%	119 040,00
Street Lighting									
Infrastructure - Water	478 146,15	307 133,00	307 133,00	236 805,89	236 805,89	307 133,00	70 327,11	22,9%	307 133,00
Dams & Reservoirs									
Water purification									
Reticulation	478 146,15	307 133,00	307 133,00	236 805,89	236 805,89	307 133,00	70 327,11	22,9%	307 133,00
Infrastructure - Sanitation	674 007,73	293 503,00	293 503,00	226 298,87	226 298,87	293 503,00	67 204,13	22,9%	293 503,00
Reticulation									
Sewerage purification	674 007,73	293 503,00	293 503,00	226 298,87	226 298,87	293 503,00	67 204,13	22,9%	293 503,00
Infrastructure - Other	95 986,68	76 733,00	76 733,00	59 162,73	59 162,73	76 733,00	17 570,27	22,9%	76 733,00
Waste Management	95 986,68	76 733,00	76 733,00	59 162,73	59 162,73	76 733,00	17 570,27	22,9%	76 733,00
Transportation									
Gas									
Other									
Community	110 904,42	602 678,00	602 678,00	464 877,17	464 877,17	602 678,00	138 000,83	22,9%	602 678,00
Parks & gardens	883,78	1 373,00	1 373,00	1 058,61	1 058,61	1 373,00	314,39	22,9%	1 373,00
Sportsfields & stadia	10 813,18								
Swimming pools	10 099,09								
Community halls	6 825,09								
Libraries	26 371,20	27 889,00	27 889,00	21 502,09	21 502,09	27 889,00	6 386,91	22,9%	27 889,00
Recreational facilities		542 698,00	542 698,00	416 431,38	416 431,38	542 698,00	126 266,62	22,9%	542 698,00
Fire, safety & emergency									
Security and policing									
Buses									
Clinics	13 013,40	15 075,00	15 075,00	11 823,14	11 823,14	15 075,00	3 251,86	22,9%	15 075,00
Museums & Art Galleries	12 084,54	15 041,00	15 041,00	11 599,92	11 599,92	15 041,00	3 441,08	22,9%	15 041,00
Centenaires	519,38	602,00	602,00	464,15	464,15	602,00	137,85	22,9%	602,00
Social rental housing									
Other	20 394,77								
Heritage assets									
Buildings									
Other									
Investment properties	12 329,98	12 364,00	12 364,00	9 532,00	9 532,00	12 364,00	2 831,10	22,9%	12 364,00
Housing development	12 329,98	12 364,00	12 364,00	9 532,00	9 532,00	12 364,00	2 831,10	22,9%	12 364,00
Other									
Other assets	393 595,03	721 401,00	721 401,00	558 215,08	558 215,08	721 401,00	163 185,92	22,9%	721 401,00
General vehicles	134 086,84	255 353,00	255 353,00	198 882,44	198 882,44	255 353,00	56 470,56	22,9%	255 353,00
Specialised vehicles	23 195,73	43 135,00	43 135,00	33 257,97	33 257,97	43 135,00	9 877,03	22,9%	43 135,00
Plant & equipment	38 413,30	114 049,00	114 049,00	87 934,13	87 934,13	114 049,00	26 114,87	22,9%	114 049,00
Computers - hardware/equipment	32 522,82	83 139,00	83 139,00	64 101,89	64 101,89	83 139,00	19 037,11	22,9%	83 139,00
Furniture and other office equipment	05 680,29	114 166,00	114 166,00	88 024,34	88 024,34	114 166,00	26 141,66	22,9%	114 166,00
Abattoirs									
Markets									
Civic Land and Buildings	79 708,85	111 559,00	111 559,00	88 014,29	88 014,29	111 559,00	23 544,71	22,9%	111 559,00
Other Buildings									
Other Land									
Surplus Assets - (livestock or inventory)									
Other									
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles	8 808,02	57 552,00	57 552,00	44 373,79	44 373,79	57 552,00	13 178,21	22,9%	57 552,00
Computers - software & programming	8 808,02	57 552,00	57 552,00	44 373,79	44 373,79	57 552,00	13 178,21	22,9%	57 552,00
Other									
Total Depreciation	2 734 042,89	3 671 152,00	3 671 152,00	2 820 324,00	2 820 324,00	3 671 152,00	850 828,00	22,9%	3 671 152,00
Specialised vehicles	23 195,73	43 135,00	43 135,00	33 257,97	33 257,97	43 135,00	9 877,03	0	43 135,00
Refuse	22 092,64	40 691,00	40 691,00	31 373,00	31 373,00	40 691,00	9 317,00	0	40 691,00
Fire	503,09	2 444,00	2 444,00	1 884,37	1 884,37	2 444,00	559,63	0	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 June 2015 - M12 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

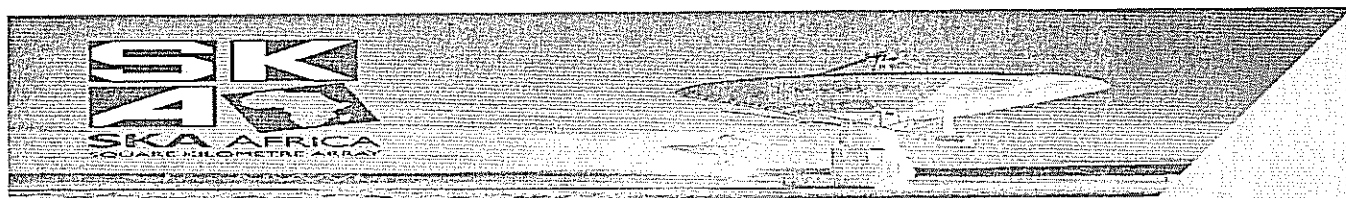
Municipal Manager of Kareeberg Municipality(NC074)

Signature



Date

30 June 2015



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