

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
November 2014



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

Copies of this document can be viewed:

At the municipal offices

or

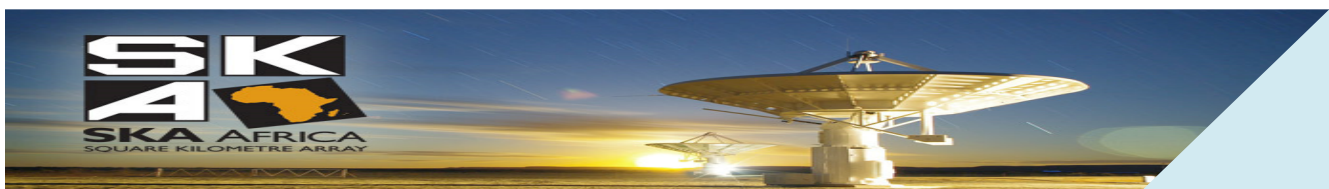
at www.kareeberg.co.za

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Introduction

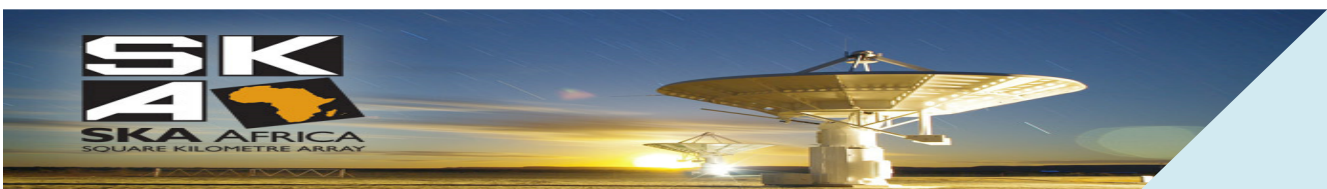
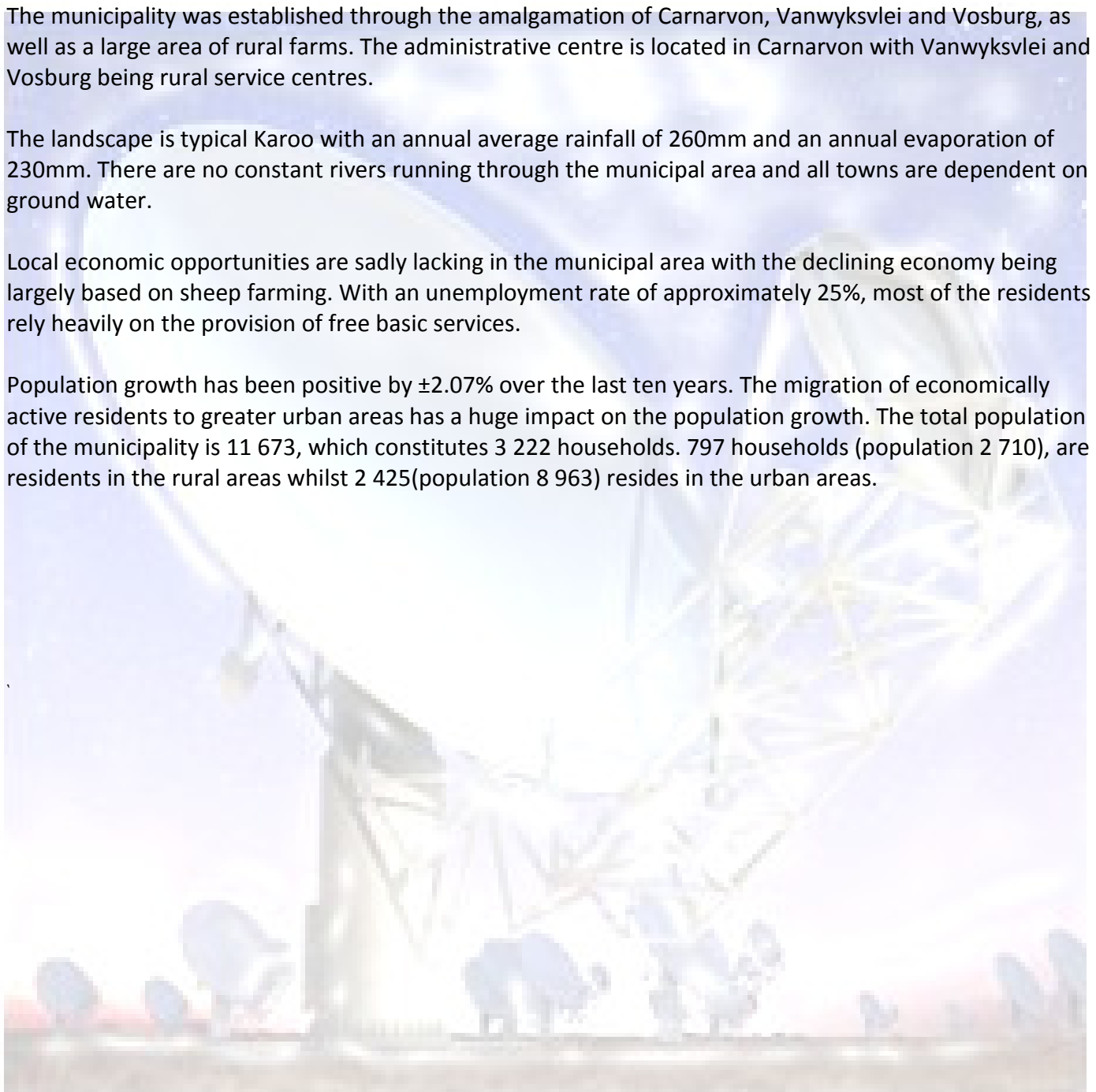
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest.

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

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

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

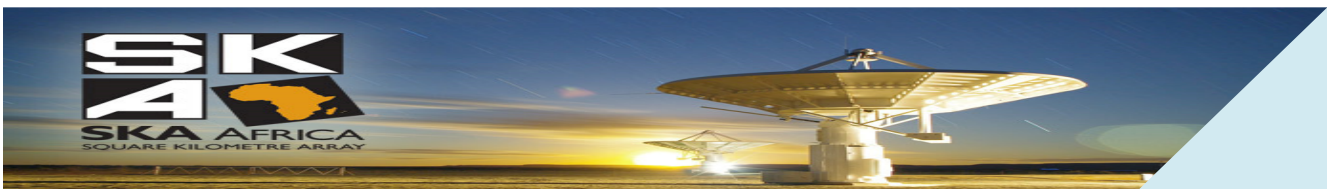
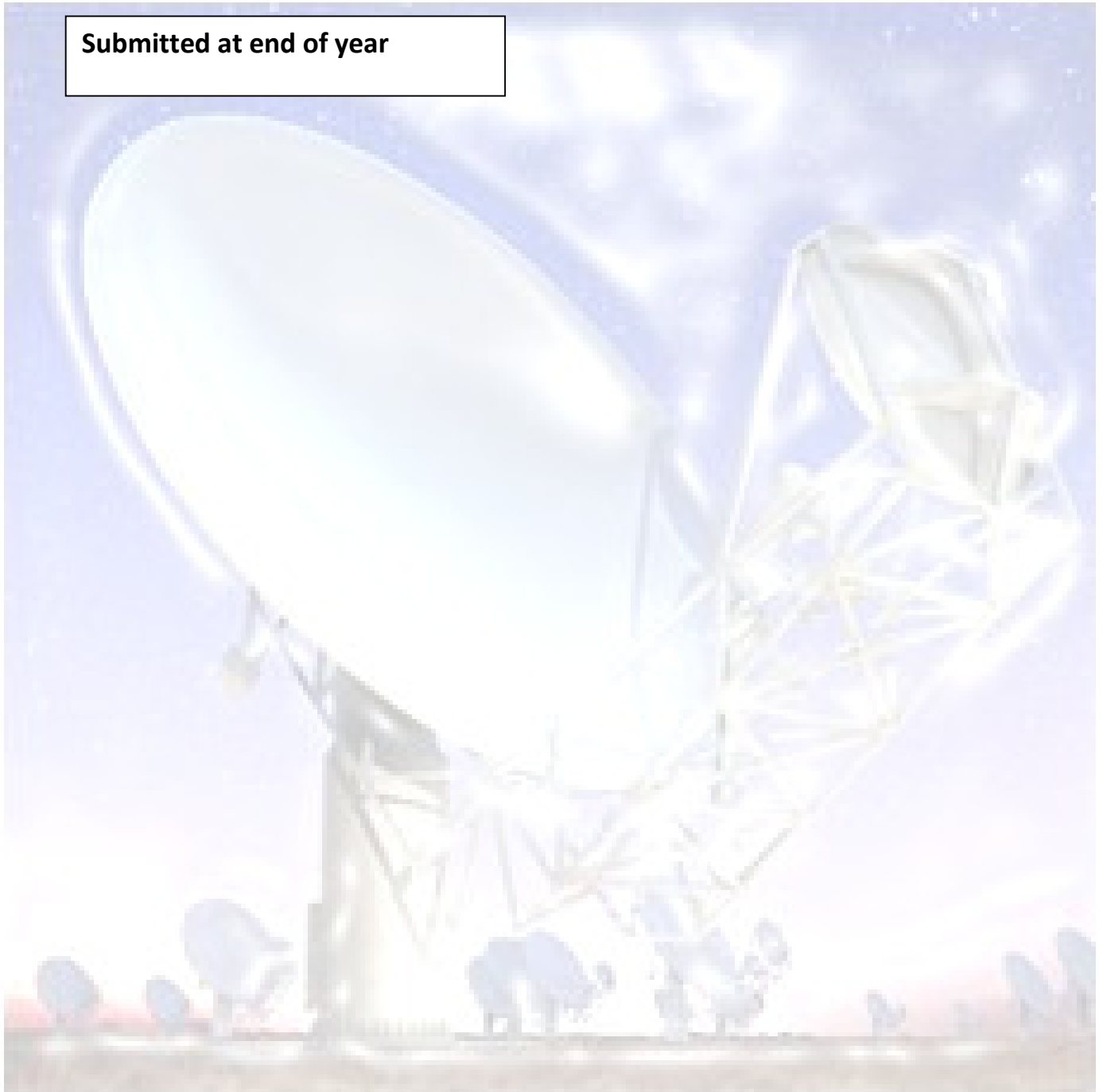
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 797 households (population 2 710), are residents in the rural areas whilst 2 425 (population 8 963) resides in the urban areas.



1. PART 1 – IN-YEAR REPORT

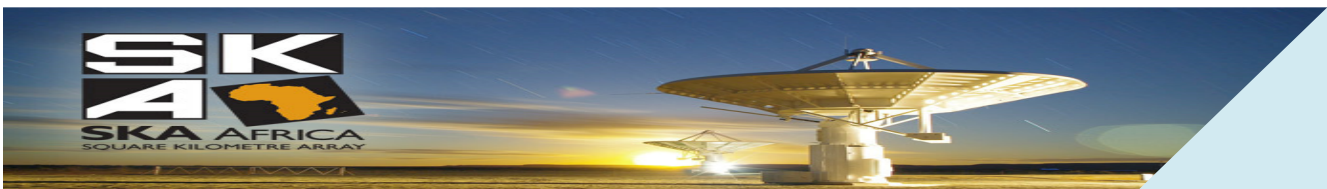
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

The 2013 – 2014 audit has been completed and the municipality received an unqualified report.

The short fall of working capital has increased to R 1.6million. The negative cash flow is due to the MIG not yet discounted in the cash book. The remainder of MIG will be used for upgrading of roads and upgrading of cemeteries in Vanwyksvlei and Vosburg. Credit control must be applied rigorously to ensure constant cash flow. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

Over spending on votes and type of expenditure will result in irregular expenditure which will result in a qualification.

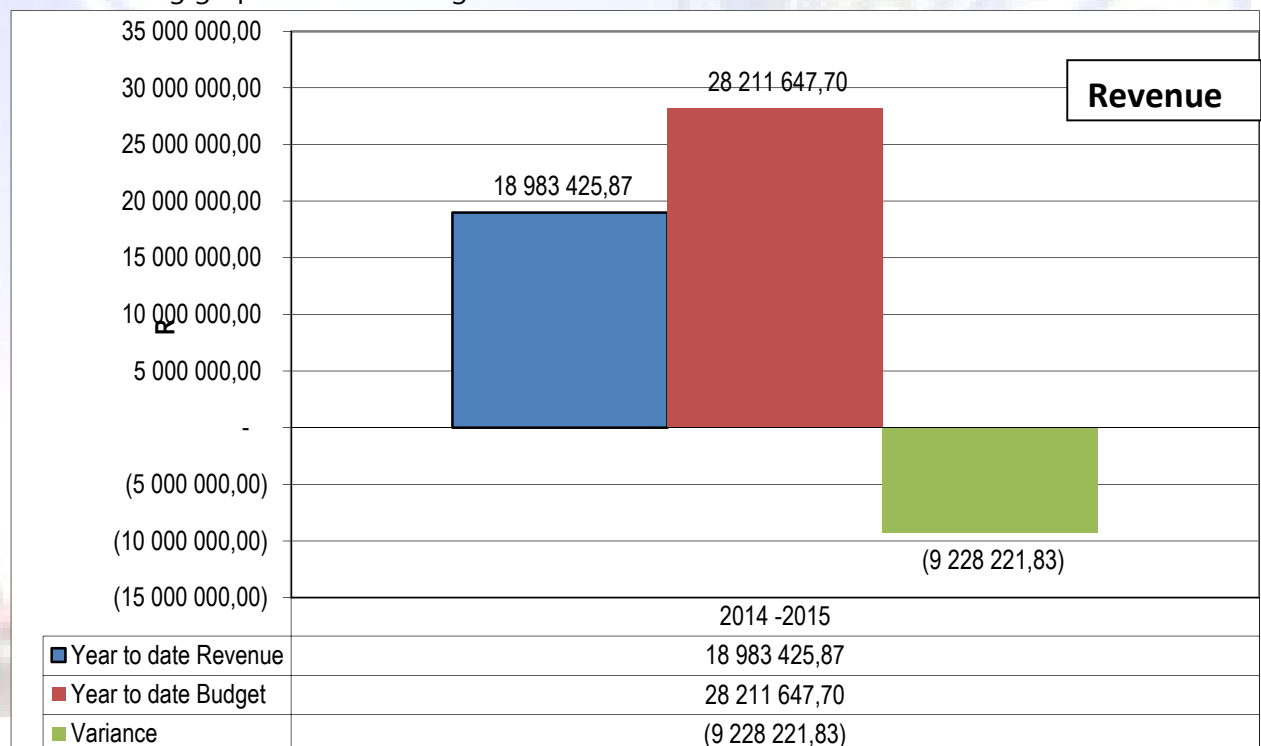
PMS Framework 2014/15 not yet approved.

Consolidated performance

Revenue by source

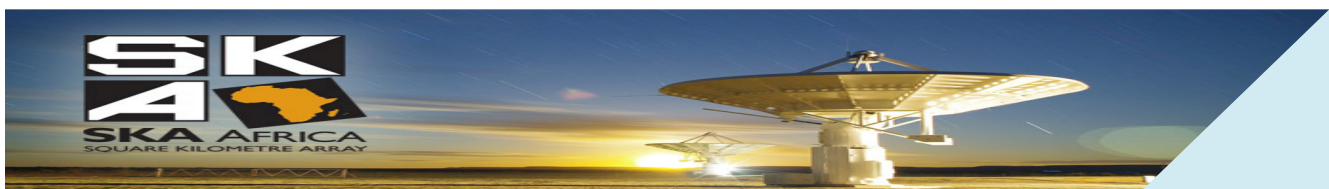
Revenue is under received by 33% (R 9.2million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

The following graph indicates the generated revenue to date:



Operating expenditure by type

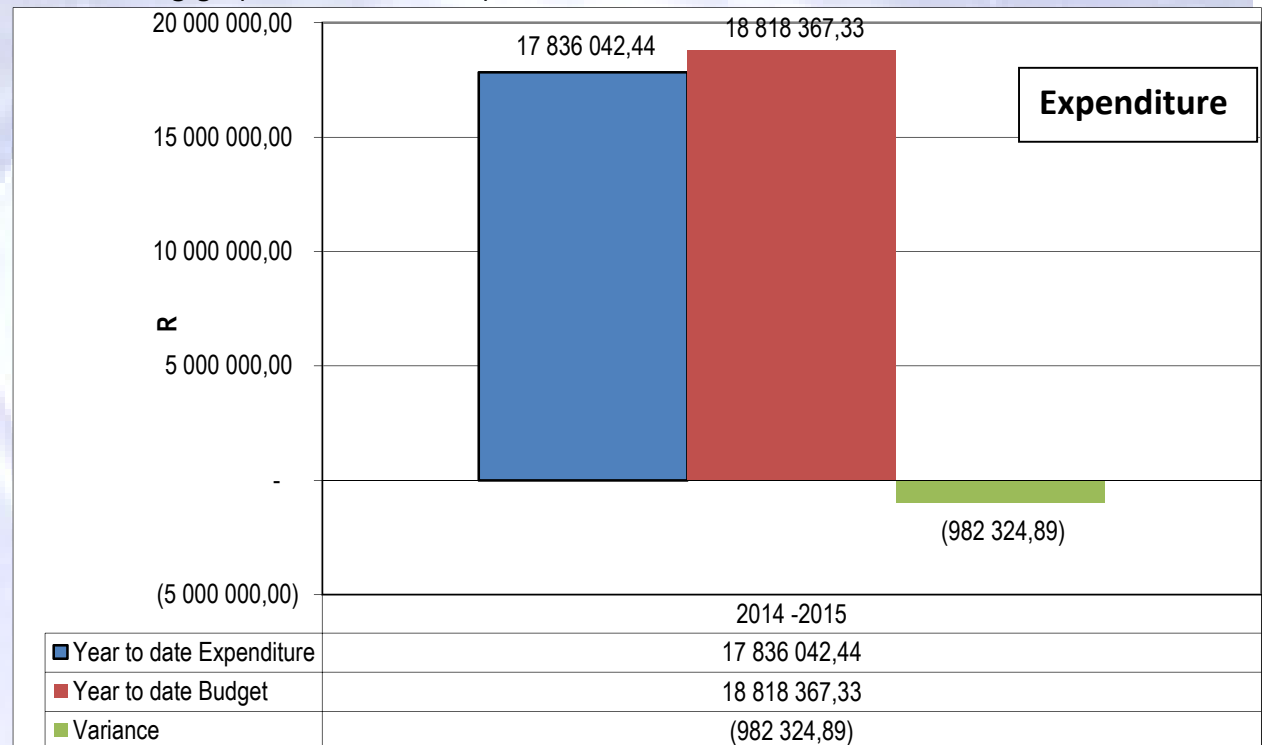
Expenditure is underspent by 5% (R 1.0million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses. Annual audit



costs to the amount of R 1.7million has been paid as well. Salaries previously allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 190 000 already.

Other expenditure needs to be highlighted as well. A table in the format of table C-4 will be attached in future.

The following graph indicates the expenditure incurred to date.



Capital expenditure

The upgrading of roads in Carnarvon and Vanwyksvlei have been registered with MIG. The progress on capital projects will be highlighted in table SC 1.

Cash flows

The municipality has a positive cash flow for the year to date of R 6million. This is due to receipt of the last MIG payment. Salaries previously funded from MSIG also has an influence on the cash flow.



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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	28 654 433.08	25 805 523.98
Long term investments	-	-
	28 654 433.08	25 805 523.98
Less:	8 301 799.52	4 118 025.23
Unspent conditional grants	8 301 799.52	4 118 025.23
Net cash resources available for internal distribution	20 352 633.56	21 687 498.75
Less amounts allocated to:	21 970 531.56	22 209 599.14
Capital replacement reserve	11 347 811.51	11 347 811.51
Housing development fund	36 670.69	36 478.79
Employee benefits	9 996 544.51	10 010 853.59
Retention	589 504.85	814 455.25
Resources available / (shortfall) for working capital requirements	(1 617 898.00)	(522 100.39)

1.3.2 Material variances from SDBIP

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

- Approval of the Annual Report for 2013-2014.
- Publication of monthly newsletters
- Public meetings not held regularly.
- Not achieving a payment percentage of 55%.
- Not ensuring that the recommendations in the external audit report (2012/2013) is successfully implemented due to difference in opinion.
- Non-finalisation of 100% of internal audit queries due to difference in opinion.
- 4 Ward Committee meetings per annum
- Facilitate community meetings for Mayor per town.
- Compilation of Annual Report and submit to Council
- Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- Manage the operations of the sewerage network including the removing of blockages within 36 hours.



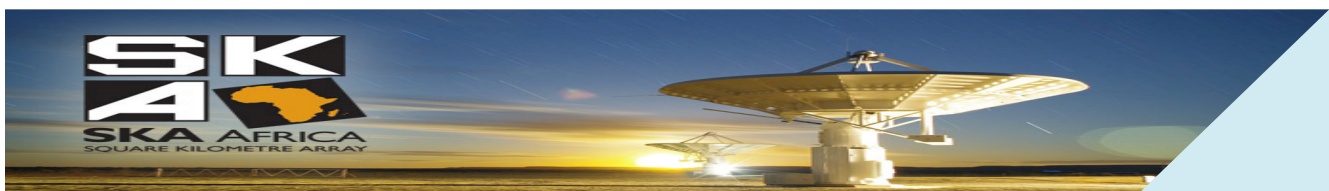
- (l) Managing total water supply system to ensure sufficient water provision.
- (m) Manage maintenance of assets.
- (n) Managing of personnel - training in capacity building and legislation.
- (o) Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

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

1.3.4 Conclusion

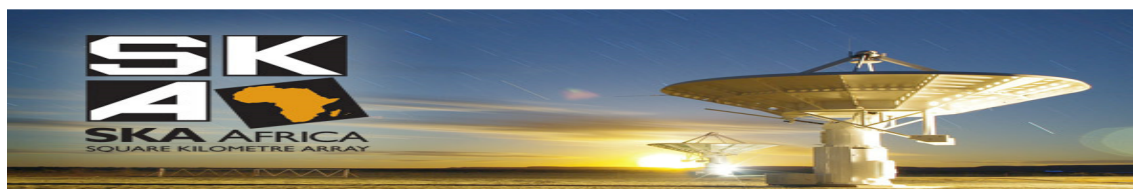
Council as well as management will have to support strict budget control and rigorous application of the credit control by-law for the municipality to survive.



1.3.5 Material variance explanations

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

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	12 983.26	14.7%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - outstanding debtors	(176.00)	-13.6%	Very little revenue - not material	No steps needed
	Fines	(2 971.40)	-57.7%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	947.64	44.7%	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	24 399.39	80.0%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(8 753 500.00)	-59.4%	All operational grants budgeted for, have not been received yet	No steps needed
	Other revenue	(344 423.55)	-38.3%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Other materials	30 520.50	18.2%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Contracted services	(182 481.74)	-86.5%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	(1 312 389.33)	-26.1%	First quarter equitable share was received and expended	No steps needed
	Other expenditure	1 015 941.04	35.7%	Excessive audit fee payments were made	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	559 398.42	53.4%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg		0.0%	Awaiting approval	
	Establishment of cemeteries - Vanwyksvlei		0.0%	Awaiting approval	
	Upgrade of roads - Camarvon	525 982.35	30.1%	Project needs to be registered	
	Upgrade of roads - Vanwyksvlei		0.0%	Project has been registered	MIG/NC0357/R,ST/11/13
	High mast light Schietfontein		0.0%	Project has been registered	MIG/NC0338/CL/10/12
	High mast light Vosburg		0.0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0.0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0.0%	Project has been registered	MIG/NC0391/S/10/12
	Upgrade of sports field	765 094.00	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - 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	215 314.11	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
4	Financial Position				
5	Cash Flow				
	November 2014	2 846 284.81		Receipt of final MIG payment	
6	Measureable performance				
7	Municipal Entities				



1.4 In-year budget statement tables

Monthly Budget Statements

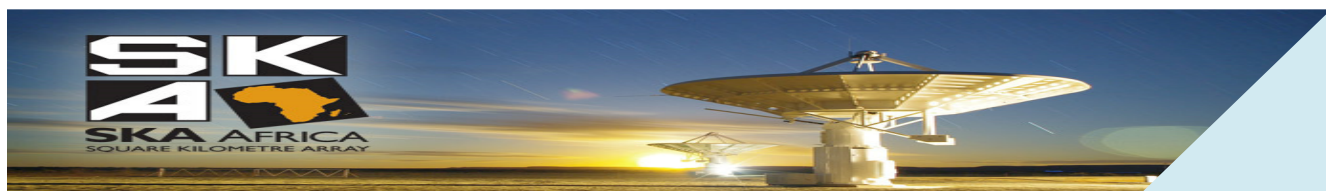
Table C1 Monthly Budget Statement - Summary - M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
R	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	25 288.31	4 268 033.73	4 229 434.00	38 599.73	0.91%	4 331 323.00
Service charges	16 998 357.00	18 018 052.00	18 018 052.00	1 441 398.27	7 488 142.91	7 712 523.00	-224 380.09	-2.91%	18 018 052.00
Investment revenue	1 338 198.00	1 300 300.00	1 300 300.00	86 557.27	467 625.90	421 881.00	45 744.90	10.84%	1 300 300.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	5 976 000.00	14 729 500.00	-8 753 500.00	-59.43%	20 489 000.00
Other own revenue	2 037 892.00	7 840 326.00	7 840 326.00	67 660.23	783 623.33	1 118 309.70	-334 686.37	-29.93%	7 840 326.00
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 620 904.08	18 983 425.87	28 211 647.70	-9 228 221.83	-32.71%	51 979 001.00
Employee costs	13 236 783.00	15 378 405.00	15 378 405.00	1 123 802.92	5 582 764.66	5 721 178.00	-138 413.34	-2.42%	15 378 405.00
Remuneration of Councillors	1 912 960.00	2 018 982.00	2 018 982.00	165 271.29	786 187.15	797 385.00	-11 197.85	-1.40%	2 018 982.00
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-	-	3 671 152.00
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-	531 013.00
Materials and bulk purchases	8 399 186.00	8 975 045.00	8 975 045.00	675 393.65	3 868 008.33	4 221 792.00	-353 783.67	-8.38%	8 975 045.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	3 711 438.00	5 023 827.33	-1 312 389.33	-26.12%	8 302 311.27
Other expenditure	12 583 413.00	14 902 092.67	14 902 092.67	984 240.57	3 887 644.30	3 054 185.00	833 459.30	27.29%	14 902 092.67
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 948 708.43	17 836 042.44	18 818 367.33	-982 324.89	-5.22%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-1 327 804.35	1 147 383.43	9 393 280.37	-8 245 896.94	-87.79%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	3 301 884.67	14 700 000.00	-11 398 115.33	-77.54%	19 848 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37	-19 644 012.27	-81.53%	18 048 000.06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37	-19 644 012.27	-81.53%	18 048 000.06
Capital expenditure & funds sources									
Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00
Capital transfers recognised	7 357 500.07	19 848 000.00	19 848 000.00	-	3 301 884.67	14 400 000.00	-11 098 115.33	-77.07%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	-	1 154.93	-	1 154.93	#DIV/0!	-
Total sources of capital funds	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00
Financial position									
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	-	36 208 155.02	-	-	-	28 888 688.91
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	-	120 644 822.94	-	-	-	125 792 507.39
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	-	15 542 657.36	-	-	-	6 584 740.33
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00	-	11 811 033.50	-	-	-	13 498 884.00
Community wealth/Equity	125 049 643.00	134 597 572.13	134 597 572.13	-	129 499 287.10	-	-	-	134 597 572.13
Cash flows									
Net cash from (used) operating	7 025 179.15	21 589 452.06	21 589 452.06	2 839 512.99	9 332 431.42	21 289 254.82	-11 956 823.40	-56.16%	21 589 452.06
Net cash from (used) investing	-7 625 313.50	-19 838 955.00	-19 838 955.00	1 621.82	-3 299 005.20	-14 696 262.00	11 397 256.80	-77.55%	-19 838 955.00
Net cash from (used) financing	8 650.00	29 000.00	29 000.00	5 150.00	9 000.00	17 001.00	-8 001.00	-47.06%	29 000.00
Cash/cash equivalents at the month/year end	22 612 006.86	22 868 889.06	24 391 503.92	-	28 654 433.08	27 699 385.82	955 047.26	3.45%	24 391 503.92
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	1 033 881.34	265 523.71	168 301.78	247 445.27	3 590 222.79	1 270 096.71	-	-	6 575 471.60
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
<i>Governance and administration</i>	31 990 403.00	53 780 274.00	53 780 274.00	176 511.61	14 786 696.43	37 046 041.00	-22 259 344.57	-60.09%	53 780 274.00
Executive and council	22 005 444.00	39 156 412.00	39 156 412.00	87 117.27	7 919 438.35	31 464 565.00	-23 545 126.65	-74.83%	39 156 412.00
Budget and treasury office	9 984 959.00	14 623 862.00	14 623 862.00	89 394.34	6 867 258.08	5 581 476.00	1 285 782.08	23.04%	14 623 862.00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	88 894.00	24 755.00	24 755.00	2 718.60	8 449.60	8 046.00	403.60	5.02%	24 755.00
Community and social services	13 345.00	6 650.00	6 650.00	654.60	4 445.60	2 458.00	1 987.60	80.86%	6 650.00
Sport and recreation	74 874.00	17 400.00	17 400.00	2 064.00	3 904.00	5 283.00	-1 379.00	-26.10%	17 400.00
Public safety	675.00	705.00	705.00	-	100.00	305.00	-205.00	-67.21%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 966.00	2 000.00	2 000.00	240.00	1 380.00	532.00	848.00	159.40%	2 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966.00	2 000.00	2 000.00	240.00	1 380.00	532.00	848.00	159.40%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 978 736.00	18 019 972.00	18 019 972.00	1 441 433.87	7 488 784.51	5 857 030.00	1 631 754.51	27.86%	18 019 972.00
Electricity	7 936 896.00	7 981 626.00	7 981 626.00	593 197.70	3 245 788.36	2 754 112.00	491 676.36	17.85%	7 981 626.00
Water	4 198 770.00	4 137 677.00	4 137 677.00	345 532.31	1 745 381.30	1 497 221.00	248 160.30	16.57%	4 137 677.00
Waste water management	2 722 357.00	2 478 859.00	2 478 859.00	218 324.26	1 072 294.05	369 349.05	702 945.00	52.54%	2 478 859.00
Waste management	3 120 713.00	3 421 810.00	3 421 810.00	284 379.60	1 425 320.80	902 752.00	522 568.80	57.89%	3 421 810.00
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999.00	71 827 001.00	71 827 001.00	1 620 904.08	22 285 310.54	42 911 649.00	-20 626 338.46	-48.07%	71 827 001.00
Expenditure - Standard									
<i>Governance and administration</i>	27 776 312.00	32 218 112.00	32 218 112.00	1 653 664.96	10 427 192.70	10 105 177.00	322 015.70	3.19%	32 218 112.00
Executive and council	18 234 467.00	21 697 749.00	21 697 749.00	403 925.24	6 055 701.63	6 281 327.00	-225 625.37	-3.59%	21 697 749.00
Budget and treasury office	7 265 727.00	8 432 117.00	8 432 117.00	1 101 406.62	3 656 297.06	2 921 406.00	734 891.06	25.16%	8 432 117.00
Corporate services	2 276 118.00	2 088 246.00	2 088 246.00	148 334.10	715 194.01	902 444.00	-187 249.99	-20.75%	2 088 246.00
<i>Community and public safety</i>	1 953 690.00	2 224 861.00	2 224 861.00	139 154.02	765 920.57	1 571 122.00	-805 201.43	-51.25%	2 224 861.00
Community and social services	1 127 754.00	1 369 344.00	1 369 344.00	87 859.72	469 776.83	906 684.00	-436 907.17	-48.19%	1 369 344.00
Sport and recreation	715 828.00	687 128.00	687 128.00	48 434.26	274 289.43	408 737.00	-134 447.57	-32.89%	687 128.00
Public safety	76 667.00	111 134.00	111 134.00	2 860.04	19 178.31	248 428.00	-229 249.69	-92.28%	111 134.00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441.00	57 255.00	57 255.00	-	2 676.00	7 273.00	-4 597.00	-63.21%	57 255.00
<i>Economic and environmental services</i>	2 561 101.00	2 970 896.00	2 970 896.00	148 032.95	831 935.82	892 457.00	-60 521.18	-6.78%	2 970 896.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101.00	2 970 896.00	2 970 896.00	148 032.95	831 935.82	892 457.00	-60 521.18	-6.78%	2 970 896.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	14 923 192.00	16 365 132.00	16 365 132.00	1 007 856.50	5 810 993.35	6 249 612.00	-438 618.65	-7.02%	16 365 132.00
Electricity	8 449 290.00	9 310 584.00	9 310 584.00	657 770.40	3 840 949.11	3 817 153.00	23 796.11	0.62%	9 310 584.00
Water	1 064 209.00	1 166 396.00	1 166 396.00	40 033.30	272 984.37	493 870.00	-220 885.63	-44.73%	1 166 396.00
Waste water management	2 803 791.00	2 805 582.00	2 805 582.00	291 718.89	1 547 438.28	995 595.00	551 843.28	55.43%	2 805 582.00
Waste management	2 605 902.00	3 082 570.00	3 082 570.00	18 333.91	149 621.59	942 994.00	-793 372.41	-84.13%	3 082 570.00
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295.00	53 779 001.00	53 779 001.00	2 948 708.43	17 836 042.44	18 818 368.00	-882 325.56	-5.22%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-1 327 804.35	4 449 268.10	24 093 281.00	-19 644 012.90	-81.53%	18 048 000.00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)-M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444,00	39 156 412,00	39 156 412,00	125 499,24	7 832 321,08	26 611 209,00	-18 778 887,92	-70,57%	39 156 412,00
Vote 2 - Budget and Treasury	9 984 959,00	14 623 862,00	14 623 862,00	78 743,85	6 777 863,74	4 583 363,00	2 194 500,74	47,88%	14 623 862,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 345,00	6 650,00	6 650,00	770,40	3 791,00	1 980,00	1 811,00	91,46%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	-	100,00	240,00	-140,00	-58,33%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	103,00	1 840,00	3 835,00	-1 995,00	-52,02%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	284 281,60	1 140 941,20	699 858,00	441 083,20	63,02%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	211 074,26	853 969,79	566 049,00	287 920,79	50,86%	2 478 859,00
Vote 13 - Road Transport	3 966,00	2 000,00	2 000,00	380,00	1 140,00	433,00	707,00	163,28%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	347 395,23	1 399 848,99	1 168 682,00	231 166,99	19,78%	4 137 677,00
Vote 15 - Electricity	7 936 896,00	7 981 626,00	7 981 626,00	645 453,20	2 652 590,66	2 317 306,00	335 284,66	14,47%	7 981 626,00
Total Revenue by Vote	50 061 999,00	71 827 001,00	71 827 001,00	1 693 700,78	20 664 406,46	35 952 955,00	-15 288 548,54	-42,52%	71 827 001,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467,00	21 697 749,00	21 697 749,00	432 520,46	5 651 776,39	3 736 118,00	1 915 658,39	51,27%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 432 117,00	8 432 117,00	1 097 287,35	2 554 891,44	2 262 820,00	292 071,44	12,91%	8 432 117,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	136 699,75	566 859,91	736 840,00	-169 980,09	-23,07%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	-	2 676,00	7 273,00	-4 597,00	-63,21%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	92 952,46	381 917,11	708 164,00	-326 246,89	-46,07%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667,00	111 134,00	111 134,00	2 310,22	16 318,27	138 133,00	-121 814,73	-88,19%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	45 780,55	225 855,17	251 519,00	-25 663,83	-10,20%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	25 144,16	131 287,68	750 301,00	-619 013,32	-82,50%	3 082 570,00
Vote 12 - Waste Water Management	2 803 791,00	2 805 582,00	2 805 582,00	306 510,28	1 255 719,39	840 656,00	415 063,39	49,37%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	164 407,20	683 902,87	745 346,00	-61 443,13	-8,24%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	88 008,91	232 951,07	429 446,00	-196 494,93	-45,76%	1 166 396,00
Vote 15 - Electricity	8 449 290,00	9 310 584,00	9 310 584,00	610 592,98	3 183 178,71	3 249 344,00	-66 165,29	-2,04%	9 310 584,00
Total Expenditure by Vote	47 214 295,00	53 779 001,00	53 779 001,00	3 002 214,32	14 887 334,01	13 855 960,00	1 031 374,01	7,44%	53 779 001,00
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	-1 308 513,54	5 777 072,45	22 096 995,00	-16 319 922,55	-73,86%	18 048 000,00

Variances in year to date revenue

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

Vote 2. Property rates have been levied.

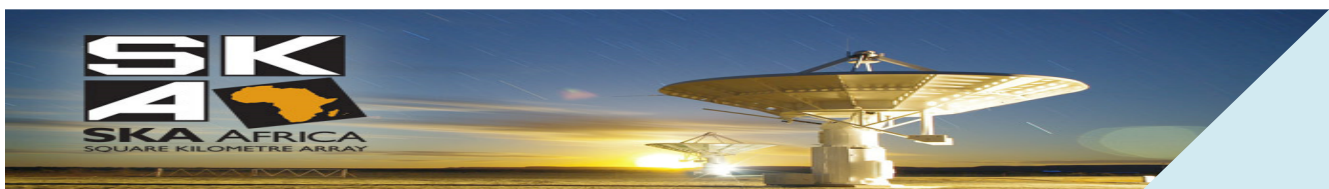
Vote 6. Grave fees are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.

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



Vote 13.Rental of testing ground is utilised more than budgeted for.

Vote 14.Usage has increased.

Vote 15.Usage has increased.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Audit fees have been expended.

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

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

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

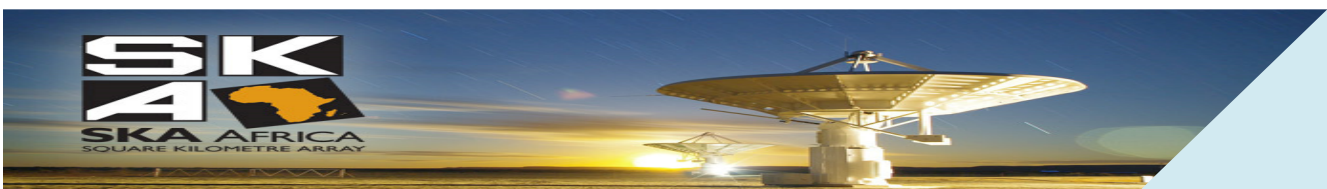
Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

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

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

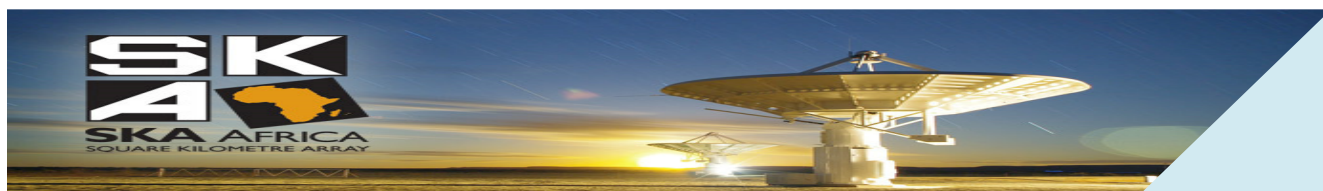
Vote 14.Expenditure for repairs and maintenance is hampered by lack of available cash.



Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement – Financial Performance (revenue and expenditure) – M05 November 2014

Description	2013-2014	Budget Year 2014-2015						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance
R								Full Year Forecast
Revenue By Source								
Property rates	4 237 388.00	4 141 323.00	4 141 323.00	-	4 166 939.47	4 141 323.00	25 616.47	1%
Property rates - penalties & collection charges	186 851.00	190 000.00	190 000.00	25 288.31	101 094.26	88 111.00	12 983.26	15%
Service charges - electricity revenue	7 610 610.00	7 980 926.00	7 980 926.00	593 177.70	3 245 728.36	3 416 191.00	-170 462.64	-5%
Service charges - water revenue	3 872 495.00	4 137 237.00	4 137 237.00	345 532.31	1 745 361.30	1 770 920.00	-25 558.70	-1%
Service charges - sanitation revenue	2 396 121.00	2 478 859.00	2 478 859.00	218 324.26	1 072 294.05	1 061 060.00	11 234.05	1%
Service charges - refuse revenue	3 119 131.00	3 421 030.00	3 421 030.00	284 364.00	1 424 759.20	1 464 352.00	-39 592.80	-3%
Service charges - other	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160.00	483 118.00	483 118.00	6 002.00	168 698.64	181 337.10	-12 638.46	-7%
Interest earned - external investments	1 335 243.00	1 297 000.00	1 297 000.00	86 117.73	466 506.90	420 586.00	45 920.90	11%
Interest earned - outstanding debtors	2 955.00	3 300.00	3 300.00	439.54	1 119.00	1 295.00	-176.00	-14%
Dividends received	-	-	-	-	-	-	-	-
Fines	5 910.00	12 230.00	12 230.00	569.60	2 180.60	5 152.00	2 971.40	-58%
Licences and permits	8 970.00	7 420.00	7 420.00	414.00	3 069.00	2 121.36	947.64	45%
Agency services	136 904.00	97 000.00	97 000.00	8 944.97	54 909.07	30 509.68	24 399.39	80%
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	5 976 000.00	14 729 500.00	-8 753 500.00	-59%
Other revenue	1 372 948.00	7 240 558.00	7 240 558.00	51 729.66	554 766.02	899 189.57	-344 423.55	-38%
Gains on disposal of PPE	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 620 904.08	18 983 425.87	28 211 647.70	-9 228 221.83	-33%
Expenditure By Type								
Employee related costs	13 236 783.00	15 378 405.00	15 378 405.00	1 123 802.92	5 582 764.66	5 721 178.00	-138 413.34	-2%
Remuneration of councillors	1 912 960.00	2 018 982.00	2 018 982.00	165 271.29	786 187.15	797 385.00	-11 197.85	-1%
Debt impairment	1 449 360.00	2 339 501.67	2 339 501.67	-	-	-	-	-
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-	-
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-
Bulk purchases	7 904 574.00	8 543 845.00	8 543 845.00	637 797.60	3 669 372.83	4 053 677.00	-384 304.17	-9%
Other materials	494 612.00	431 200.00	431 200.00	37 596.05	198 635.50	168 115.00	30 520.50	18%
Contracted services	220 169.00	541 400.00	541 400.00	4 081.13	28 598.26	211 080.00	-182 481.74	-86%
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	3 711 438.00	5 023 827.33	-1 312 389.33	-26%
Other expenditure	10 901 999.00	12 019 191.00	12 019 191.00	980 159.44	3 859 046.04	2 843 105.00	1 015 941.04	36%
Loss on disposal of PPE	11 885.00	2 000.00	2 000.00	-	-	-	-	-
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 948 708.43	17 836 042.44	18 818 367.33	-982 324.89	-5%
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-1 327 804.35	1 147 383.43	9 393 280.37	-8 245 896.94	-87.79%
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	3 301 884.67	14 700 000.00	-11 398 115.33	-77.54%
Contributions recognised - capital	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37		
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37		
Attributable to minorities	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	-1 327 804.35	4 449 268.10	24 093 280.37		



Monthly Budget Statements (cont.)

Other expenditure

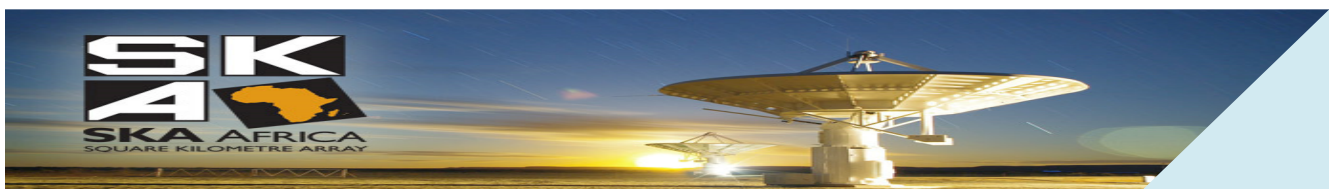
The following table is a further breakdown of other expenditure. Council needs to take note of the expenditure listed under other expenditure.

Description	2013-2014	Budget Year 2014-2015							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000.00	35 000.00	-	-	-	-	-	35 000.00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-
Audit fees	1 261 944.20	2 010 000.00	2 010 000.00	715 024.81	1 709 304.24	1 169 806.00	539 498.24	46.12%	2 010 000.00
General expenses	1 047 899.20	1 658 633.00	1 658 633.00	73 230.74	444 531.66	457 421.66	-12 890.00	-2.82%	1 658 633.00
Internal charges (Activity Based Costing)	2 080 335.08	2 645 306.98	2 645 306.98	-	-	-	-	-	2 645 306.98
Internal recoveries (Activity Based Costing)	-2 082 077.06	-2 645 306.98	-2 645 306.98	-	-	-	-	-	-2 645 306.98
Advertisements, printing and stationery	138 136.29	172 000.00	172 000.00	14 160.98	41 497.43	57 333.34	-15 835.91	-27.62%	172 000.00
Bank charges	96 675.38	119 733.00	119 733.00	11 401.78	46 776.96	39 910.50	6 866.46	17.20%	119 733.00
Fuel and oil	591 933.98	700 000.00	700 000.00	69 211.14	329 520.61	233 333.34	96 187.27	41.22%	700 000.00
Insurance costs	278 548.02	403 950.00	403 950.00	-	303 287.50	314 556.00	-11 268.50	-3.58%	403 950.00
Legal fees	245.45	26 520.00	26 520.00	-	-	11 050.00	-11 050.00	-100.00%	26 520.00
Membership fees	419 241.34	501 680.00	501 680.00	-	500 000.00	500 560.00	-560.00	-0.11%	501 680.00
Operating Grant Expenditure	5 707 293.60	5 393 000.00	5 393 000.00	-	-	-	-	-	5 393 000.00
Telephone and postage	393 613.51	528 675.00	528 675.00	25 251.83	137 366.85	176 225.00	-38 858.15	-22.05%	528 675.00
Travel and subsistence	570 044.13	470 000.00	470 000.00	71 878.16	346 760.79	156 666.00	190 094.79	121.34%	470 000.00
Actuarial losses	676 192.84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025.96	12 019 191.00	12 019 191.00	980 159.44	3 859 046.04	3 116 861.84	742 184.20	69.70%	12 019 191.00

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893.75	-	-	-	149.63	-	149.63	#DIV/0!	-
Vote 3 - Corporate Services	22 270.00	-	-	-	174.12	-	174.12	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360.97	800 000.00	800 000.00	-	-	400 000.00	-400 000.00	-100.00%	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	-	1 324 492.42	1 000 000.00	324 492.42	32.45%	3 048 000.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	-	750 000.00	750 000.00	-	174.12	-	174.12	#DIV/0!	750 000.00
Vote 13 - Road Transport	3 962 832.31	2 750 000.00	2 750 000.00	-	1 977 392.25	1 000 000.00	977 392.25	97.74%	2 750 000.00
Vote 14 - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Vote 15 - Electricity	1 604.04	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Total Capital single-year expenditure	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00
Total Capital Expenditure	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00
Capital Expenditure - Standard Classification									
Governance and administration	269 258.75	-	-	-	980.81	-	980.81	#DIV/0!	-
Executive and council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Budget and treasury office	233 893.75	-	-	-	149.63	-	149.63	#DIV/0!	-
Corporate services	22 270.00	-	-	-	174.12	-	174.12	#DIV/0!	-
Community and public safety	3 427 466.20	3 848 000.00	3 848 000.00	-	1 324 492.42	1 400 000.00	-75 507.58	-5.39%	3 848 000.00
Community and social services	80 610.97	800 000.00	800 000.00	-	-	400 000.00	-400 000.00	-100.00%	800 000.00
Sport and recreation	3 346 855.23	3 048 000.00	3 048 000.00	-	1 324 492.42	1 000 000.00	324 492.42	32.45%	3 048 000.00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 962 832.31	2 750 000.00	2 750 000.00	-	1 977 392.25	1 000 000.00	977 392.25	97.74%	2 750 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832.31	2 750 000.00	2 750 000.00	-	1 977 392.25	1 000 000.00	977 392.25	97.74%	2 750 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604.04	13 250 000.00	13 250 000.00	-	174.12	12 000 000.00	-11 999 825.88	-100.00%	13 250 000.00
Electricity	1 604.04	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Waste water management	-	750 000.00	750 000.00	-	174.12	-	174.12	#DIV/0!	750 000.00
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00
Funded by:									
National Government	7 333 139.10	7 848 000.00	7 848 000.00	-	3 301 884.67	14 400 000.00	-11 098 115.33	-77.07%	7 848 000.00
Provincial Government	24 360.97	12 000 000.00	12 000 000.00	-	-	-	-	-	12 000 000.00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 357 500.07	19 848 000.00	19 848 000.00	-	3 301 884.67	14 400 000.00	-11 098 115.33	-77.07%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	-	1 154.93	-	1 154.93	#DIV/0!	-
Total Capital Funding	7 661 161.30	19 848 000.00	19 848 000.00	-	3 303 039.60	14 400 000.00	-11 096 960.40	-77.06%	19 848 000.00

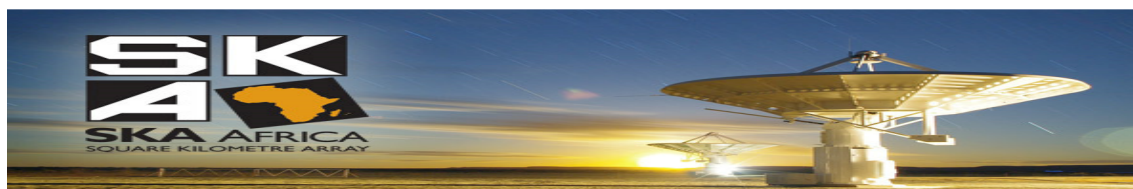
The upgrading of roads in Carnarvon and Vanwyksvlei have been approved by MIG. This, together with upgrading of cemeteries in Vanwyksvlei and Vosburg, will make out the rest of the MIG allocation.



Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement – Financial Position – M05 November 2014

Description R	2013-2014	Budget Year 2014-2015			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	167 919.20	1 538 120.00	1 538 120.00	-	1 538 120.00
Call investment deposits	22 444 086.44	21 330 771.06	21 330 771.06	32 794 242.59	21 330 771.06
Consumer debtors	1 972 071.85	6 000 118.85	6 000 118.85	3 378 635.46	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	5 762.03	9 045.00
Inventory					
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	36 208 155.02	28 888 688.91
Non current assets					
Long-term receivables	45 038.77	29 874.00	29 874.00	45 038.77	29 874.00
Investments					
Investment property	10 214 722.46	10 227 346.43	10 227 346.43	10 214 722.45	10 227 346.43
Investments in Associate					
Property, plant and equipment	105 823 353.00	115 507 948.00	115 507 948.00	109 126 393.02	115 507 948.00
Agricultural					
Biological assets					
Intangible assets	24 758.41	27 338.96	27 338.96	24 758.41	27 338.96
Other non-current assets	1 233 910.00			1 233 910.29	
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	120 644 822.94	125 792 507.39
TOTAL ASSETS	141 965 171.50	154 681 196.30	154 681 196.30	156 852 977.96	154 681 196.30
LIABILITIES					
Current liabilities					
Bank overdraft				4 139 810.73	
Borrowing					
Consumer deposits	292 769.00	360 388.00	360 388.00	301 769.00	360 388.00
Trade and other payables	3 152 583.00	4 604 751.33	4 604 751.33	9 510 397.12	4 604 751.33
Provisions	1 659 144.51	1 619 601.00	1 619 601.00	1 590 680.51	1 619 601.00
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	15 542 657.36	6 584 740.33
Non current liabilities					
Borrowing					
Provisions	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
TOTAL LIABILITIES	16 915 530.51	20 083 624.33	20 083 624.33	27 353 690.86	20 083 624.33
NET ASSETS	125 049 640.99	134 597 571.97	134 597 571.97	129 499 287.10	134 597 571.97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087.00	123 074 310.03	123 074 310.03	118 060 354.90	123 074 310.03
Reserves	11 438 556.00	11 523 262.10	11 523 262.10	11 438 932.20	11 523 262.10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643.00	134 597 572.13	134 597 572.13	129 499 287.10	134 597 572.13



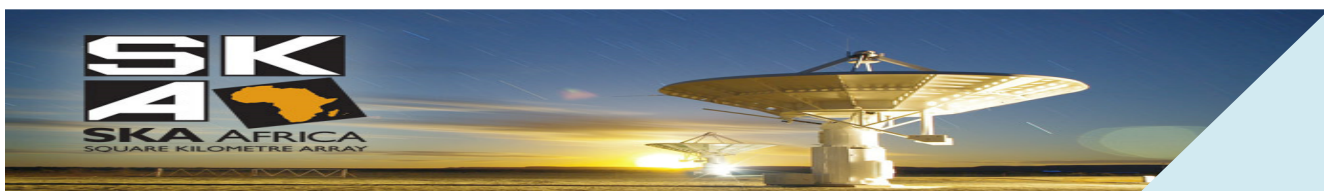
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement – Cash Flow – M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH GLOW GROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	23 378 846.30	27 850 199.33	27 850 199.33	6 487 155.39	20 325 022.09	9 722 663.00	10 602 359.09	109.05%	27 850 199.33
Government - operating	17 905 812.92	20 489 000.00	20 489 000.00	-	5 976 000.00	14 475 000.00	-8 499 000.00	-58.72%	20 489 000.00
Government - capital	7 357 500.07	19 848 000.00	19 848 000.00	-	-	15 700 000.00	-15 700 000.00	-100.00%	19 848 000.00
Interest	1 335 243.13	1 170 600.00	1 170 600.00	86 117.73	466 506.90	332 290.00	134 216.90	40.39%	1 170 600.00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312.81	-38 935 023.00	-38 935 023.00	-3 733 760.13	-13 723 659.57	-13 405 824.00	317 835.57	-2.37%	-38 935 023.00
Finance charges	-811 725.46	-531 013.00	-531 013.00	-	-	-	-	-	-531 013.00
Transfers and Grants	-7 536 185.00	-8 302 311.27	-8 302 311.27	-	-3 711 438.00	-5 534 874.18	-1 823 436.18	32.94%	-8 302 311.27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179.15	21 589 452.06	21 589 452.06	2 839 512.99	9 332 431.42	21 289 254.82	-11 956 823.40	-56.16%	21 589 452.06
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	26 434.53	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	9 413.27	9 045.00	9 045.00	1 621.82	4 034.40	3 738.00	296.40	7.93%	9 045.00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161.30)	(19 848 000.00)	(19 848 000.00)	-	(3 303 039.60)	(14 700 000.00)	(11 396 960.40)	0.78	(19 848 000.00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313.50	-19 838 955.00	-19 838 955.00	1 621.82	-3 299 005.20	-14 696 262.00	-11 397 256.80	77.55%	-19 838 955.00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8 650.00	29 000.00	29 000.00	5 150.00	9 000.00	17 001.00	-8 001.00	-47.06%	29 000.00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650.00	29 000.00	29 000.00	5 150.00	9 000.00	17 001.00	8 001.00	47.06%	29 000.00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484.35	1 779 497.06	1 779 497.06	2 846 284.81	6 042 426.22	6 609 993.82			1 779 497.06
Cash/cash equivalents at beginning:	23 203 491.21	21 089 392.00	22 612 006.86		22 612 006.86	21 089 392.00			22 612 006.86
Cash/cash equivalents at month/year end:	22 612 006.86	22 868 889.06	24 391 503.92		28 654 433.08	27 699 385.82			24 391 503.92

The positive cash flow for the month is due to receipt of conditional grants. Salaries not budgeted for will also impact negatively on cash flow for the year as well as overspending on subsistence and travel.

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

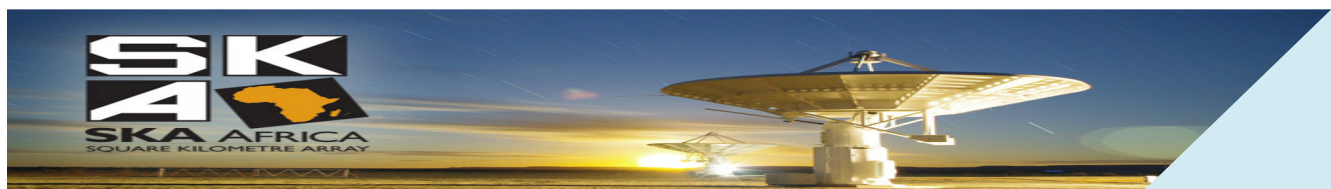


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement – performance indicators – M05 November 2014

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.7%	7.8%	7.8%	0.0%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.5%	3.4%	3.4%	10.5%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	482.4%	438.7%	438.7%	233.0%	438.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443.0%	347.3%	347.3%	211.0%	347.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99.6%	92.2%	92.2%	162.1%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.6%	11.6%	18.2%	11.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15.0%	13.0%	13.0%	13.0%	13.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue	31.0%	29.6%	29.6%	29.4%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.7%	1.9%	1.9%	1.2%	1.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.3%	8.1%	8.1%	0.0%	4.9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146.0%	175.0%	175.0%	174.0%	175.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.0%	34.0%	34.0%	46.0%	34.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575.0%	510.0%	510.0%	643.0%	510.0%



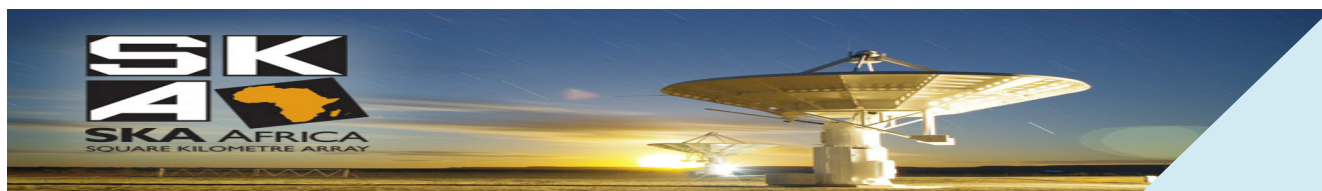
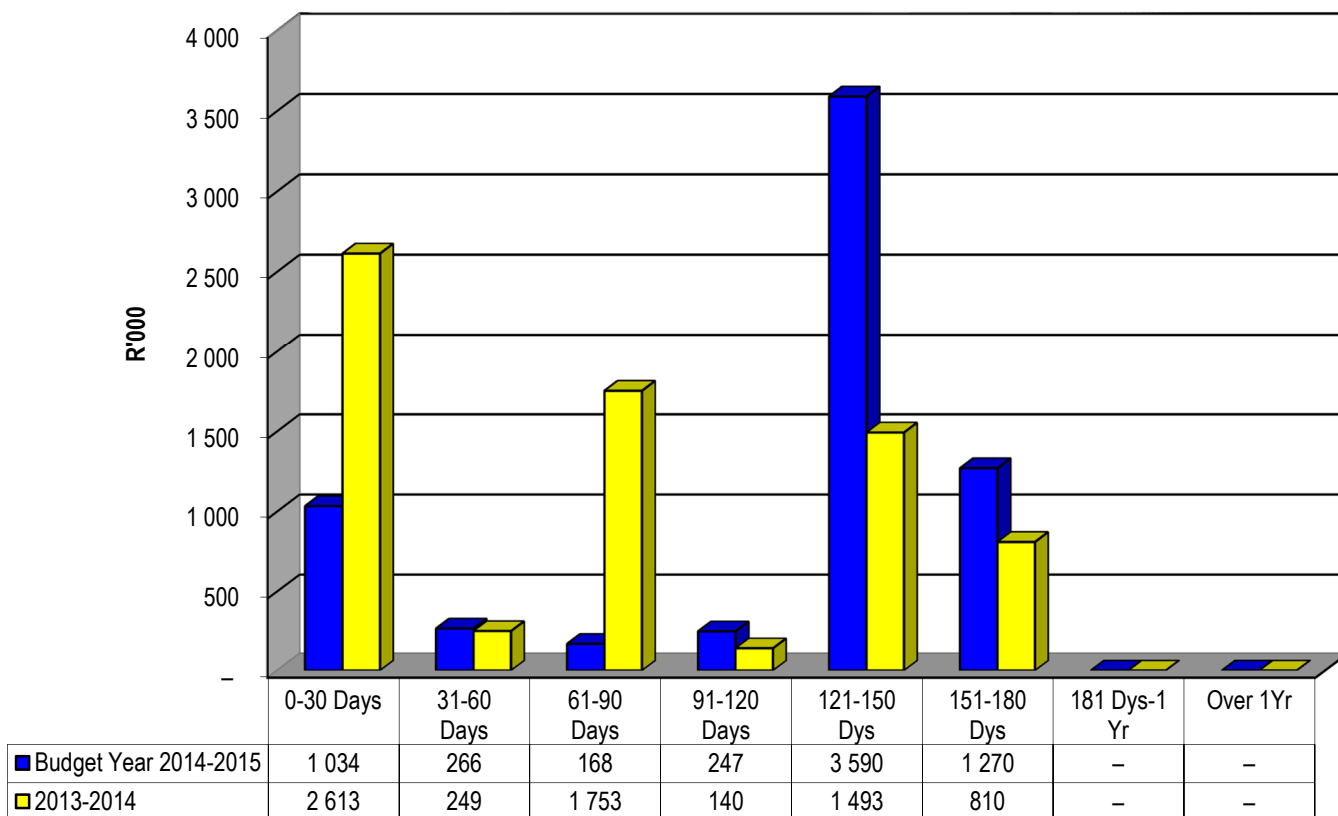
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement – aged debtors – M05 November 2014

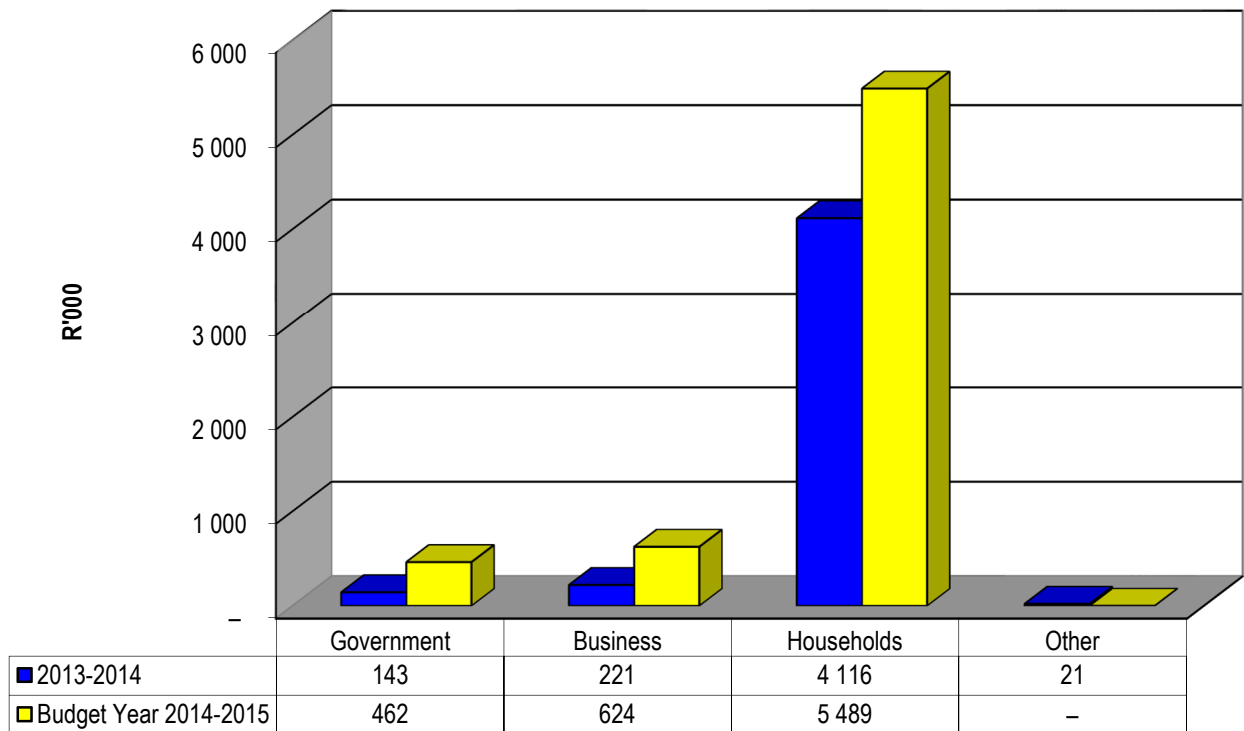
Description	NT Code	Budget Year 2014-2015									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-2 518.98	67 038.83	41 595.65	31 659.90	24 382.54	273 494.25	-	-	435 652.19	329 536.69		146 503.00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	261 983.05	95 589.13	49 923.95	36 086.66	25 533.47	272 636.74	-	-	741 753.00	334 256.87		127 630.00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	3 314 409.42	-	-	-	3 314 409.42	3 314 409.42		1 970 288.00
Receivables from Exchange Transactions - Waste Water Management	1500	-28 402.23	33 126.28	26 237.48	22 755.14	27 044.11	141 306.31	-	-	222 067.09	191 105.56		163 302.00
Receivables from Exchange Transactions - Waste Management	1600	30 621.12	45 054.23	31 432.57	25 951.01	22 413.43	224 159.84	-	-	379 632.20	272 524.28		165 312.00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	4 480.00	1 852.00	117 691.76	159 801.71	-	-	-	283 825.47	277 493.47		240 947.00
Interest on Arrear Debtor Accounts	1810	-	20 235.24	17 260.13	13 300.80	16 638.11	358 499.57	-	-	425 933.85	388 438.48		385 564.00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	772 198.38	-	-	-	-	-	-	-	772 198.38	-		-
Total By Income Source	2000	1 033 881.34	265 523.71	168 301.78	247 445.27	3 590 222.79	1 270 096.71	-	-	6 575 471.60	5 107 764.77	-	3 199 546.00
2013-2014 - totals only		2 613 368.51	249 025.66	1 753 147.05	140 227.86	1 492 505.35	809 852.31	-	-	7 058 126.74	2 442 585.52		
Debtors Age Analysis By Customer Group													
Organs of State	2200	59 713.81	21 628.54	1 990.19	1 929.65	373 969.21	2 978.07	-	-	462 209.47	378 876.93		
Commercial	2300	169 382.34	27 810.18	14 372.66	9 022.49	385 363.48	18 144.00	-	-	624 095.15	412 529.97		237 130.47
Households	2400	804 785.19	216 084.99	151 938.93	236 493.13	2 830 890.10	1 248 974.64	-	-	5 489 166.98	4 316 357.87		2 962 415.53
Other	2500	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2600	1 033 881.34	265 523.71	168 301.78	247 445.27	3 590 222.79	1 270 096.71	-	-	6 575 471.60	5 107 764.77	-	3 199 546.00

Chart C3 Aged Consumer Debtors Analysis



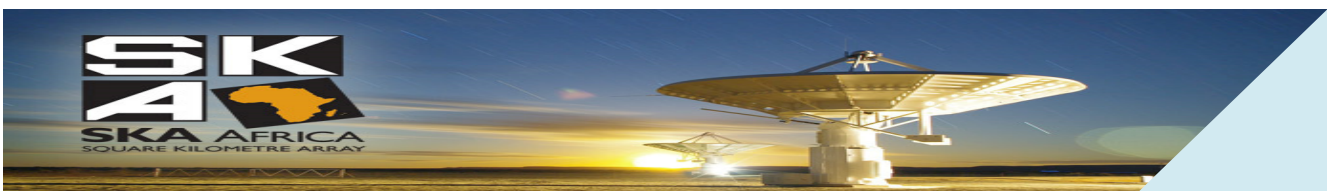
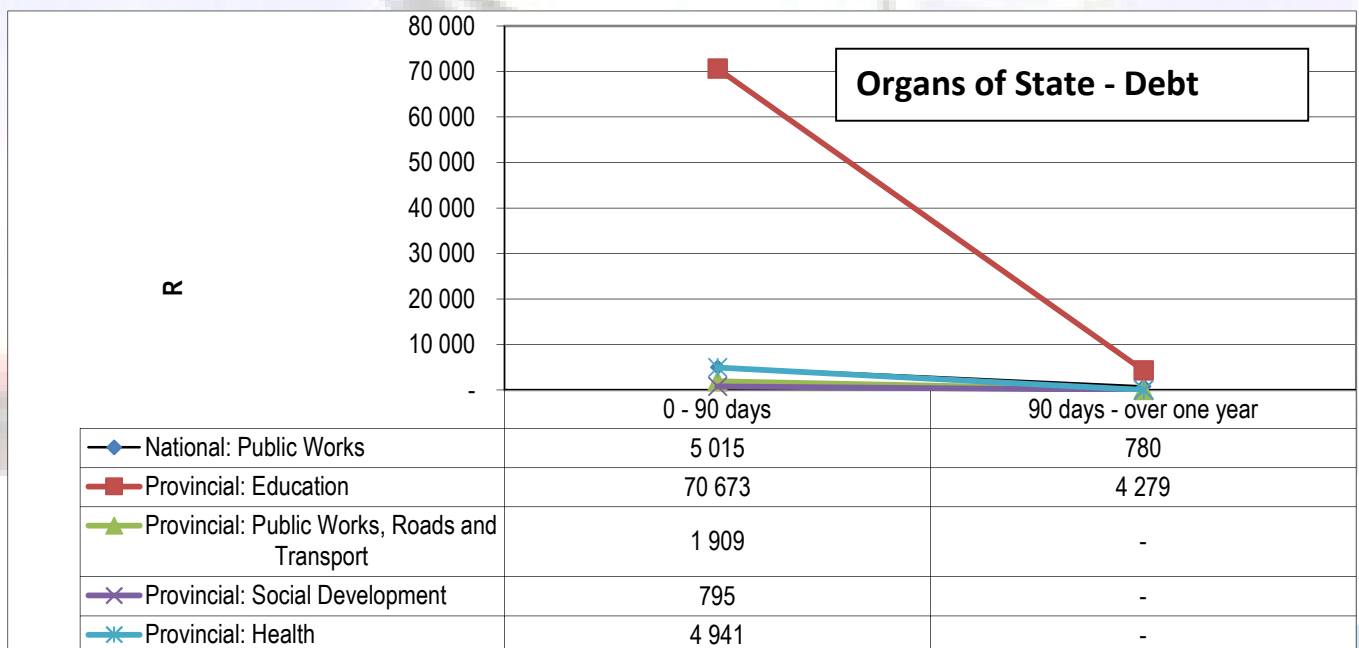
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.) Creditor's analysis

Supporting Table SC4 Monthly Budget Statement – aged creditors – M05 November 2014

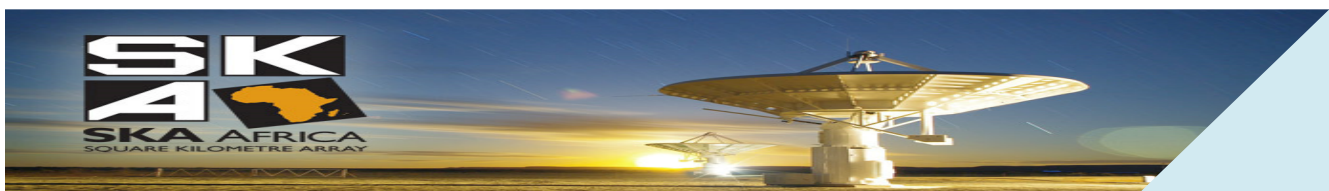
Description	NT Code	Budget Year 2014-2015									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
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 – M05 November 2014

Investments by maturity Name of institution & investment ID	Period of Investment	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
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		250 111.98		11 347 811.51	-	11 347 811.51
Housing Fund	1 day	call deposit				36 478.79	191.90	36 670.69
Job creation - De Bult	32 days	notice deposit				36 896.29	206.11	37 102.40
Land development	1 day	call deposit				15 852.71	79.93	15 932.64
Land development	32 days	notice deposit				14 466.11	71.47	14 537.58
Land development	1 day	call deposit				27 684.54	102.50	27 787.04
Civil Defence	32 days	notice deposit				18 505.82	-	18 505.82
EPWP Vosburg dust						308 544.70	-	308 544.70
CMIP Kwaggakolk(vat)	1 day	call deposit				111 938.92	647.09	112 586.01
MSIG	1 day	call deposit				612 179.83	-	612 179.83
MIG Sanitation interest/vat	1 day	call deposit				1 258 137.13	-	1 258 137.13
Electricity	1 day	call deposit				33 272.94	152.78	33 425.72
Water Services Plan	1 day	call deposit				3 112.91	11.99	3 124.90
CMIP-Saaiport project 301	1 day	call deposit				3 412.88	16.93	3 429.81
Library Development Projects	1 day	call deposit				212 221.15	-	212 221.15
EPWP - Paving/ Cleaning	1 day	call deposit				22 493.38	103.29	22 596.67
Lotto Camarvon	1 day	call deposit				1 727.64	8.19	1 735.83
Lotto Vosburg	1 day	call deposit				30 434.00	171.40	30 605.40
Finance Management Grant	1 day	call deposit				990 641.07	-	990 641.07
Transfer Fees Sub-Economic Housing	32 days	notice deposit				127 798.47	859.08	128 657.55
VB Cleaning Project	1 day	call deposit				24 297.26	135.04	24 432.30
VAT - retention	1 day	call deposit				11 279.41	58.49	11 337.90
EPWP	1 day	call deposit				159 496.00	239 300.00	398 796.00
MIG	1 day	call deposit				-	3 941 850.00	3 941 850.00
Youth development	1 day	call deposit				93 632.07	-	93 632.07
Leave, PMS and Long Service Funds	1 day	call deposit				2 439 662.79	(2 273.28)	2 437 389.51
Provision for Employee benefits	1 day	call deposit				4 000 000.00	-	4 000 000.00
Retention	1 day	call deposit				814 491.25	(224 986.40)	589 504.85
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit				2 728 950.83	3 000 000.00	5 728 950.83
Municipality sub-total				250 111.98		25 837 536.08	6 956 706.51	32 794 242.59
TOTAL INVESTMENTS AND INTEREST				250 111.98		25 837 536.08	6 956 706.51	32 794 242.59

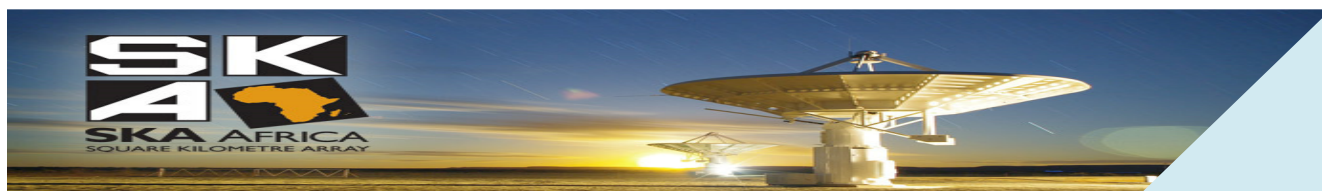


Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement – transfers and grant receipts – M05 November 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000.00	18 830 000.00	18 830 000.00	300 000.00	9 410 000.00	18 830 000.00	-9 420 000.00	-50.0%	18 830 000.00
Local Government Equitable Share	13 268 000.00	15 096 000.00	15 096 000.00		5 976 000.00	15 096 000.00	-9 120 000.00	-60.4%	15 096 000.00
Finance Management	1 650 000.00	1 800 000.00	1 800 000.00		1 800 000.00	1 800 000.00	-		1 800 000.00
Municipal Systems Improvement	890 000.00	934 000.00	934 000.00		934 000.00	934 000.00	-		934 000.00
EPWP Incentive	1 000 000.00	1 000 000.00	1 000 000.00	300 000.00	700 000.00	1 000 000.00	-300 000.00	-30.0%	1 000 000.00
Other transfers and grants [insert description]							-		
Provincial Government:	2 941 046.64	1 659 000.00	1 659 000.00	-	427 500.00	1 659 000.00	-1 231 500.00	-74.2%	1 659 000.00
Sport and Recreation	773 000.00	855 000.00	855 000.00		427 500.00	855 000.00	-427 500.00	-50.0%	855 000.00
Housing	-	804 000.00	804 000.00		-	804 000.00	-804 000.00	-100.0%	804 000.00
Water assistance	-				-	-	-		-
Northern Cape Tourism	-				-	-	-		-
Expanded Public Works Programme	1 752 495.19				-	-	-		-
DWAF	156 077.37				-	-	-		-
War on leaks	259 474.08				-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100.00	-	-	-	-	-	-		-
Sanitation interest	148 100.00				-	-	-		-
Total Operating Transfers and Grants	19 897 146.64	20 489 000.00	20 489 000.00	300 000.00	9 837 500.00	20 489 000.00	-10 651 500.00	-52.0%	20 489 000.00
Capital Transfers and Grants									
National Government:	7 089 000.00	19 848 000.00	19 848 000.00	4 000 000.00	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	4 000 000.00	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	4 000 000.00	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	4 300 000.00	17 685 500.00	40 337 000.00	-22 651 500.00	-56.2%	40 337 000.00

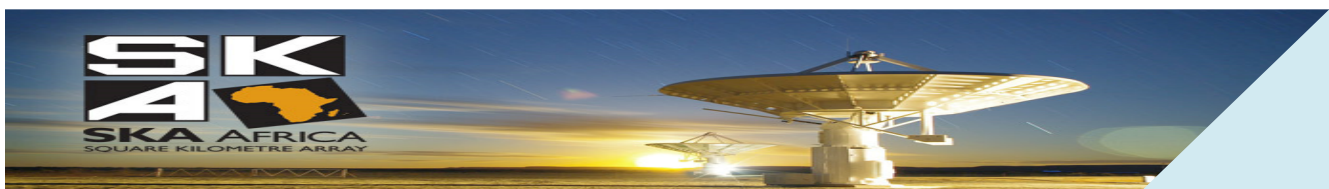


Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement – transfers and grant expenditure – M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
R	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	60 700.00	5 143 820.93	12 036 311.27	-6 892 490.34	-57.3%	12 036 311.27
Local Government Equitable Share	7 535 741.00	8 302 311.27	8 302 311.27		3 711 438.00	8 302 311.27	-4 590 873.27	-55.3%	8 302 311.27
Finance Management	1 523 258.30	1 800 000.00	1 800 000.00		809 358.93	1 800 000.00	-990 641.07	-55.0%	1 800 000.00
Municipal Systems Improvement	868 970.02	934 000.00	934 000.00		321 820.00	934 000.00	-612 180.00	-65.5%	934 000.00
EPWP Incentive	804 199.80	1 000 000.00	1 000 000.00	60 700.00	301 204.00	1 000 000.00	-698 796.00	-69.9%	1 000 000.00
Municipal Infrastructure Grant (MIG)					-		-		
Provincial Government:	1 293 284.80	1 659 000.00	1 659 000.00	48 624.41	263 903.26	1 659 000.00	-1 395 096.74	-84.1%	1 659 000.00
Sport and Recreation	748 639.03	855 000.00	855 000.00	48 624.41	263 903.26	855 000.00	-591 096.74	-69.1%	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	109 324.41	5 407 724.19	13 695 311.27	-8 287 587.08	-60.5%	13 695 311.27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139.10	19 848 000.00	19 848 000.00	263 052.00	4 075 423.00	19 848 000.00	-15 772 577.00	-79.5%	19 848 000.00
Municipal Infrastructure Grant (MIG)	6 267 693.67	7 848 000.00	7 848 000.00	263 052.00	4 075 423.00	7 848 000.00	-3 772 577.00	-48.1%	7 848 000.00
EPWP Incentive	138 900.07				-		-		
EPWP Incentive	926 545.36				-		-		
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00	-100.0%	12 000 000.00
Provincial Government:	24 360.97	-	-	-	-	-	-		-
Sport and Recreation	24 360.97				-		-		
Expanded Public Works Programme									
DWAF									
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Sanitation interest									
Total capital expenditure of Transfers and Grants	7 357 500.07	19 848 000.00	19 848 000.00	263 052.00	4 075 423.00	19 848 000.00	-15 772 577.00	-79.5%	19 848 000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053.99	33 543 311.27	33 543 311.27	372 376.41	9 483 147.19	33 543 311.27	-24 060 164.08	-71.7%	33 543 311.27

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



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

Supporting Documentation (cont.)
Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement – councillor and staff benefits – M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 346 938.44	1 399 476.00	1 399 476.00	111 069.55	555 347.75	556 405.00	-1 057.25	-0.19%	1 399 476.00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	430 172.72	466 492.00	466 492.00	37 023.18	185 115.90	185 468.67	-352.77	-0.19%	466 492.00
Cellphone Allowance	127 859.75	153 014.00	153 014.00	17 178.56	45 723.50	48 703.83	-2 980.33	-6.12%	153 014.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 904 970.91	2 018 982.00	2 018 982.00	165 271.29	786 187.15	790 577.50	-4 390.35	-0.56%	2 018 982.00
% increase		6.0%	6.0%						6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 307 251.00	2 682 509.00	2 682 509.00	213 131.00	1 028 155.00	1 101 537.08	-73 382.08	-6.66%	2 682 509.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	150 776.35	161 108.75	-10 332.40	-6.41%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	48 987.20	51 163.75	-2 176.55	-4.25%	122 793.00
Overtime	-					-	-		
Performance Bonus	139 443.57	202 543.00	202 543.00		-	0.02	-0.02	-100.00%	202 543.00
Motor Vehicle Allowance	412 308.00	441 171.00	441 171.00	36 675.00	183 375.00	183 821.25	-446.25	-0.24%	441 171.00
Cellphone Allowance	-					-	-		
Housing Allowances	-					-	-		
Other benefits and allowances	304.80	25 480.40	25 480.40	27.12	135.60	10 616.83	-10 481.23	-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	289 785.77	1 411 429.15	1 508 247.68	-96 818.53	-6.42%	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	647 757.39	3 236 998.46	3 074 317.67	162 680.79	5.29%	8 376 520.00
Pension and UIF Contributions	1 218 074.32	1 391 847.00	1 391 847.00	100 476.53	523 431.64	579 936.25	-56 504.61	-9.74%	1 391 847.00
Medical Aid Contributions	341 534.60	336 832.00	336 832.00	29 607.60	148 038.00	140 346.67	7 691.33	5.48%	336 832.00
Overtime	304 270.16	200 000.00	200 000.00	43 759.94	188 017.72	83 333.33	104 684.39	125.62%	200 000.00
Performance Bonus	-					-	-		
Motor Vehicle Allowance	68 616.00	73 419.00	73 419.00	6 103.33	30 516.65	30 591.25	-74.60	-0.24%	73 419.00
Cellphone Allowance	-					-	-		
Housing Allowances	9 617.04	20 160.00	20 160.00	867.91	4 495.55	8 400.00	-3 904.45	-46.48%	20 160.00
Other benefits and allowances	91 554.52	464 636.60	464 636.60	5 444.15	39 837.49	193 598.58	-153 761.09	-79.42%	464 636.60
Payments in lieu of leave	-					-	-		
Long service awards	93 378.96					-	-		
Post-retirement benefit obligations	398 450.00	653 833.00	653 833.00	-	-	24 766.27	-24 766.27	-100.00%	653 833.00
Sub Total - Other Municipal Staff	9 928 944.82	11 517 247.60	11 517 247.60	834 016.85	4 171 335.51	4 135 290.02	36 045.49	0.87%	11 517 247.60
% increase		16.0%	16.0%						16.0%
Total Parent Municipality	15 141 644.40	17 397 387.00	17 397 387.00	1 289 073.91	6 368 951.81	6 434 115.20	-65 163.39	-1.01%	17 397 387.00
% increase		14.9%	14.9%						14.9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 646.40	17 397 387.00	17 397 387.00	1 289 073.91	6 368 951.81	6 434 115.20	-65 163.39	-1.01%	17 397 387.00
% increase		14.9%	14.9%						14.9%
TOTAL MANAGERS AND STAFF	13 236 675.49	15 378 405.00	15 378 405.00	1 123 802.62	5 582 764.66	5 643 537.70	-60 773.04	-1.08%	15 378 405.00



Supporting Documentation (cont.)

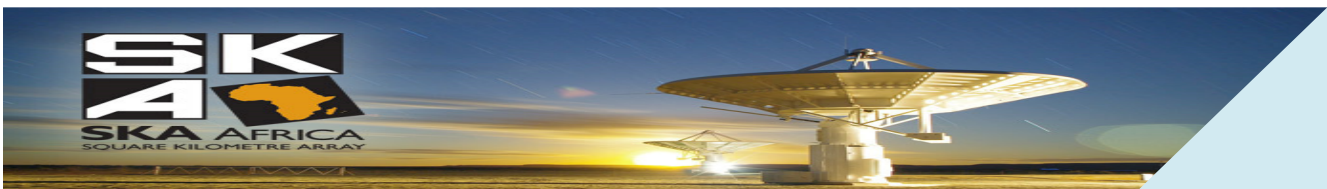
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2014 to 30 November 2014 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	4 532.64	35 286.72
Bargaining council -	494.94	2 467.92
Group insurance	443.69	2 218.45
Total other allowances	5 471.27	39 973.09

2. Excluded from the total amount of R 6 434 115 for the period 1 July 2014 to 30 November 2014 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	200 814.97	58.00%
Senior Management	89 845.15	26.00%
Other staff	56 100.54	16.00%
Total travel and subsistence allowances	346 760.66	

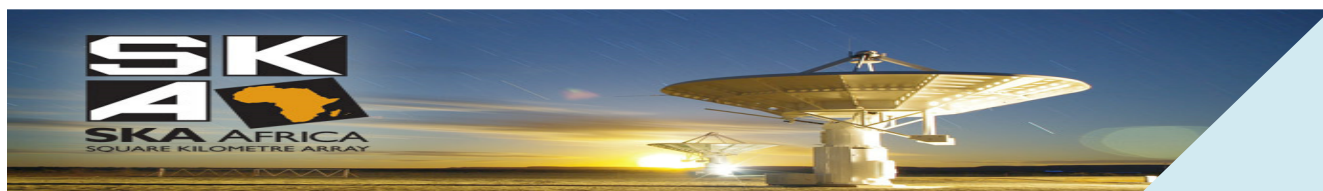


Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement – actuals and revised targets for cash receipts – M05 November 2014

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	93 093.62	724 244.13	990 418.19	585 799.62	278 648.92	263 527.00	167 183.00	193 713.00	288 397.00	106 210.00	108 904.00	-776 972.69	3 023 165.79	3 295 864.15	3 400 507.02
Property rates - penalties & collection charges	1 485.53	5 157.65	12 516.79	12 011.40	5 054.04	-	-	-	-	-	-	-36 225.41	-	-	-
Service charges - electricity revenue	196 064.66	293 376.37	309 090.05	293 717.62	349 419.09	627 765.00	690 234.00	562 297.00	690 356.00	925 480.00	582 897.00	2 081 182.91	7 581 879.70	8 071 468.85	8 400 514.65
Service charges - water revenue	114 119.04	95 457.71	91 965.07	98 762.11	135 959.04	267 703.00	296 681.00	306 740.00	394 992.00	304 835.00	294 379.00	1 528 782.18	3 830 375.15	3 676 637.75	3 934 916.15
Service charges - sanitation revenue	186 298.19	155 833.76	150 132.06	161 228.15	221 951.76	160 396.00	177 759.00	183 786.00	236 662.00	182 644.00	176 380.00	361 845.13	2 354 916.05	2 378 421.50	2 449 739.35
Service charges - refuse	299 740.41	250 725.33	241 551.70	259 404.51	357 104.45	221 360.00	245 322.00	253 640.00	326 614.00	292 064.00	243 419.00	299 033.10	3 249 978.50	3 325 615.60	3 301 502.70
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	63 602.08	11 513.00	18 037.88	9 636.00	90 731.39	24 310.00	54 811.00	14 525.00	85 028.00	3 469.00	18 272.00	-41 259.21	352 676.14	507 199.00	532 558.00
Interest earned - external investments	17 099.44	65 400.41	173 520.08	124 369.24	86 117.73	1 770.00	241 244.00	1 545.00	49 459.00	191 479.00	48 092.00	167 204.10	1 167 300.00	1 361 850.00	1 429 943.00
Interest earned - outstanding debtors	228.16	226.49	223.81	-	439.54	277.00	274.00	271.00	268.00	265.00	262.00	564.00	3 300.00	3 465.00	3 638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3.60	452.40	44.60	1 110.00	569.60	1 590.00	1 185.00	711.00	250.00	1 968.00	70.00	4 275.80	12 230.00	12 842.00	13 484.00
Licences and permits	954.00	954.00	333.00	414.00	414.00	275.00	697.00	342.00	-	459.00	526.00	2 052.00	7 420.00	7 791.00	8 181.00
Agency services	15 804.77	13 614.20	8 239.96	8 305.17	8 944.97	3 192.00	3 195.00	3 751.00	2 789.00	1 616.00	4 235.00	23 312.93	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 976 000.00	-	-	-	-	-	-	-	5 032 000.00	-	-	9 481 000.00	20 489 000.00	22 366 000.00	23 674 000.00
Other revenue	2 701.88	316 395.25	146 920.28	37 018.95	51 729.66	254 755.00	508 053.00	283 695.00	265 210.00	1 013 554.00	923 624.00	3 436 900.98	7 240 558.00	10 360 206.00	12 305 458.00
Cash Receipts by Source	6 967 196.38	1 933 350.70	2 142 993.47	1 591 776.77	1 587 084.19	1 826 920.00	2 386 638.00	1 805 016.00	7 372 025.00	2 984 043.00	2 401 060.00	16 511 695.82	49 509 799.33	55 469 211.25	59 561 384.87
Other Cash Flows by Source															
Transfer receipts - capital	3 848 000.00	-	-	-	4 000 000.00	-	-	300 000.00	3 848 000.00	-	-	7 852 000.00	19 848 000.00	28 364 000.00	8 101 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	1 000.00	3 000.00	4 000.00	2 000.00	7 000.00	2 688.00	1 792.00	896.00	4 480.00	1 792.00	2 717.00	-2 365.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	801.52	804.19	806.87	-	1 621.82	755.00	757.00	760.00	763.00	765.00	738.00	472.60	9 045.00	9 045.00	9 045.00
Change in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 715 801.91	6 502 293.13	3 359 474.38	2 146 447.41	4 097 350.15	-	-	-	-	-	-	-22 821 366.98	-	-	-
Total Cash Receipts by Source	17 532 799.81	8 439 448.02	5 507 274.72	3 740 224.18	9 693 056.16	1 830 363.00	2 389 187.00	2 106 672.00	11 225 268.00	2 986 600.00	2 404 515.00	1 540 436.44	69 395 844.33	83 871 256.25	87 700 429.87
Cash Payments by Type															
Employee related costs	1 101 934.45	1 121 146.94	1 096 881.81	1 138 998.54	1 123 802.92	1 079 116.01	1 006 001.94	1 330 395.10	1 042 587.97	962 978.74	1 081 311.84	3 293 248.74	15 378 405.00	16 656 223.20	17 745 211.20
Remuneration of councillors	148 092.73	148 092.73	148 092.73	156 259.52	165 271.29	147 345.90	151 731.90	165 681.27	222 383.90	158 869.08	161 405.62	245 755.33	2 018 982.00	2 127 580.00	2 242 373.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	531 013.00	531 013.00	658 587.00	1 768 990.40
Bulk purchases - Electricity	644 553.35	976 151.34	821 610.18	589 260.36	637 797.60	562 508.16	581 883.34	599 685.97	542 114.82	547 813.00	574 093.95	1 466 372.93	8 543 845.00	9 529 380.00	10 515 049.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	9 916.84	41 181.86	38 384.31	71 592.44	37 596.05	47 058.67	47 749.38	50 612.49	42 862.98	36 119.02	67 809.65	-59 683.89	431 200.00	452 911.00	671 933.00
Contracted services	13 363.78	7 160.79	3 962.56	-	4 081.13	3 627.92	50 857.90	33 326.92	109 487.51	7 130.67	216.65	308 154.17	541 400.00	573 280.00	610 760.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	3 711 438.00	-	-	-	-	-	-	-	639 481.00	-	-	3 951 392.27	8 302 311.27	12 793 911.00	12 152 894.00
General expenses	693 306.21	414 237.41	745 617.67	1 046 103.46	980 159.44	719 723.50	624 161.75	352 161.03	221 009.23	233 349.52	173 445.07	5 817 916.71	12 021 191.00	11 418 301.00	12 406 463.00
Cash Payments by Type	6 322 605.36	2 707 971.07	2 854 579.26	3 002 214.32	2 948 708.43	2 559 380.36	2 462 386.21	2 531 862.78	2 819 927.41	1 946 260.03	2 058 282.78	15 554 169.26	47 768 347.27	54 210 173.20	58 113 673.60
Other Cash Flows/Payments by Type															
Capital assets	1 154.93	1 189.79	3 300 694.88	-	-	-	-	300 000.00	4 848 000.00	-	-	11 396 960.40	19 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	10 994 499.37	5 729 243.52	-1 066 440.47	1 571 967.22	10 852 145.14	-	-	-	-	-	-	-28 081 414.78	-	-	-
Total Cash Payments by Type	17 318 259.66	8 438 404.38	5 088 833.67	4 574 181.54	13 800 853.57	2 559 380.36	2 462 386.21	2 831 862.78	7 667 927.41	1 946 260.03	2 058 282.78	-1 130 285.12	67 616 347.27	82 574 173.20	86 214 673.60
NET INCREASE/(DECREASE) IN CASH HELD	214 540.15	1 043.64	418 441.05	-333 957.36	-4 107 797.41	-729 017.36	-73 199.21	-725 190.78	3 557 041.59	1 040 339.97	346 232.22	2 670 721.56	1 779 487.06	1 287 083.05	1 485 756.27
Cash/cash equivalents at the month/year beginning	21 089 392.00	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	16 052 644.71	15 979 445.50	15 254 254.72	18 811 296.31	19 851 636.28	20 197 868.50	21 089 392.00	22 868 889.06	24 165 972.11
Cash/cash equivalents at the month/year end	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	16 052 644.71	15 979 445.50	15 254 254.72	18 811 296.31	19 851 636.28	20 197 868.50	22 868 889.06	22 868 889.06	24 165 972.11	25 651 728.39

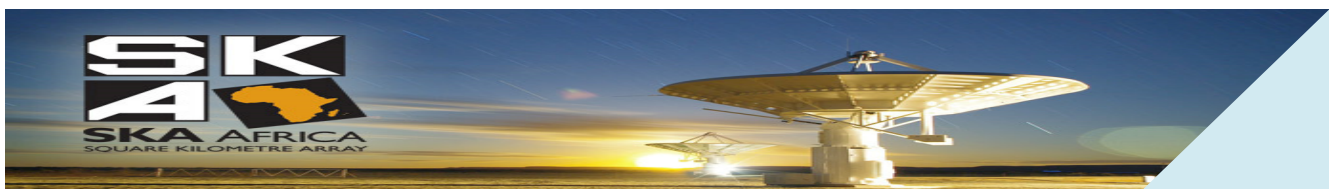
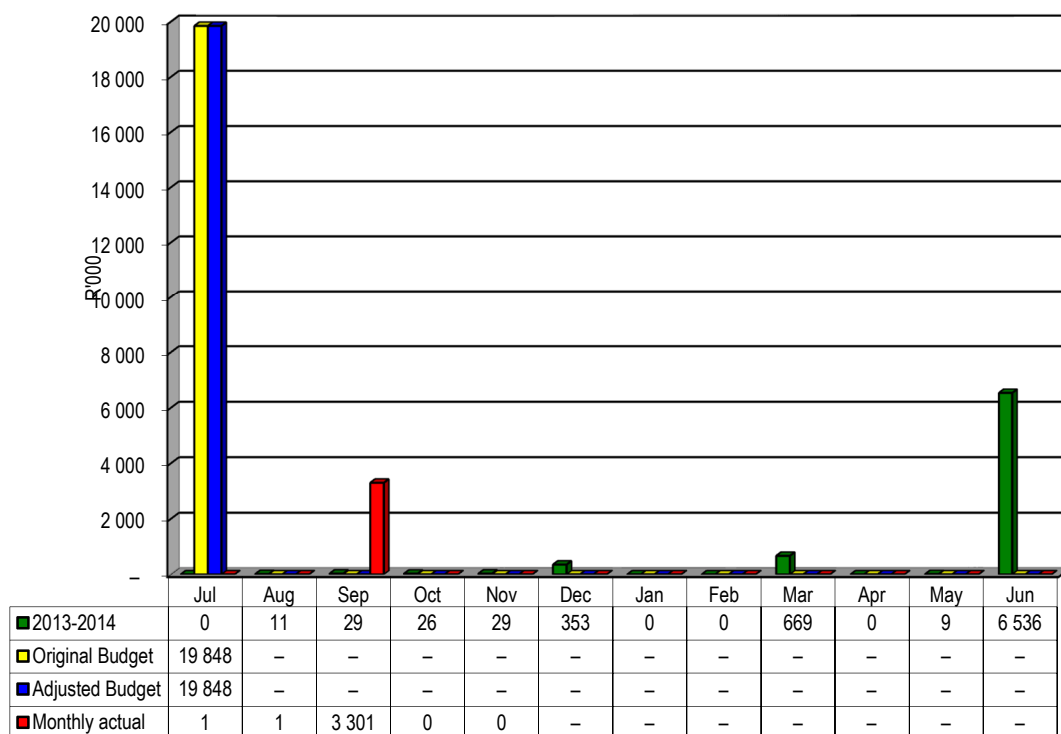


Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement – capital expenditure trend – M05 November 2014

Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	386.84	19 848 000.00	19 848 000.00	1 154.93	1 154.93	19 848 000.00	19 846 845.07	100.0%	0%
August	10 731.87			1 189.79	2 344.72	19 848 000.00	19 845 655.28	100.0%	0%
September	28 550.19			3 300 694.88	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
October	26 231.58			0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
November	29 486.84		-	0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
December	352 575.60					19 848 000.00	-		
January	0.00					19 848 000.00	-		
February	0.00					19 848 000.00	-		
March	668 748.50		-			19 848 000.00	-		
April	0.00					19 848 000.00	-		
May	8 544.69					19 848 000.00	-		
June	6 535 905.19					19 848 000.00	-		
Total Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	3 303 039.60					

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



Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement – capital expenditure on new assets by asset class – M05 November 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000.00	13 250 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	13 250 000.00
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Infrastructure - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Dams & Reservoirs	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000.00	750 000.00	-	-	-	-	-	750 000.00
Reticulation	-	750 000.00	750 000.00	-	-	-	-	-	750 000.00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	56 250.00	-	-	-	-	-	-	-	-
Parks & gardens	56 250.00	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	406 171.34	-	-	-	2 344.72	-	-2 344.72	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779.69	-	-	-	1 189.79	-	-1 189.79	#DIV/0!	-
Computers - hardware/equipment	50 077.45	-	-	-	149.63	-	-149.63	#DIV/0!	-
Furniture and other office equipment	98 414.13	-	-	-	1 005.30	-	-1 005.30	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 900.07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	6 228.07	-	-	-	-	-	-	-	-
Computers - software & programming	6 228.07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	468 649.41	13 250 000.00	13 250 000.00	-	2 344.72	12 000 000.00	11 997 655.28	100.0%	13 250 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

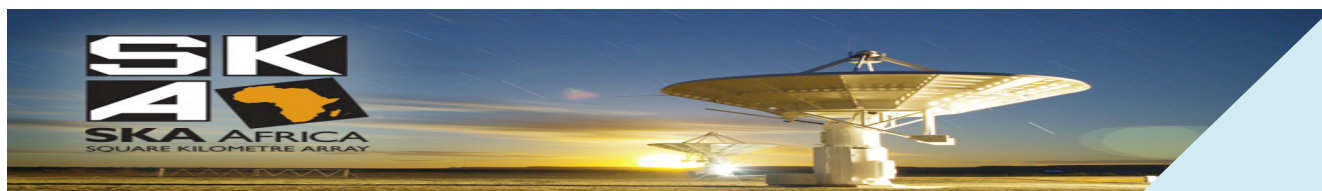
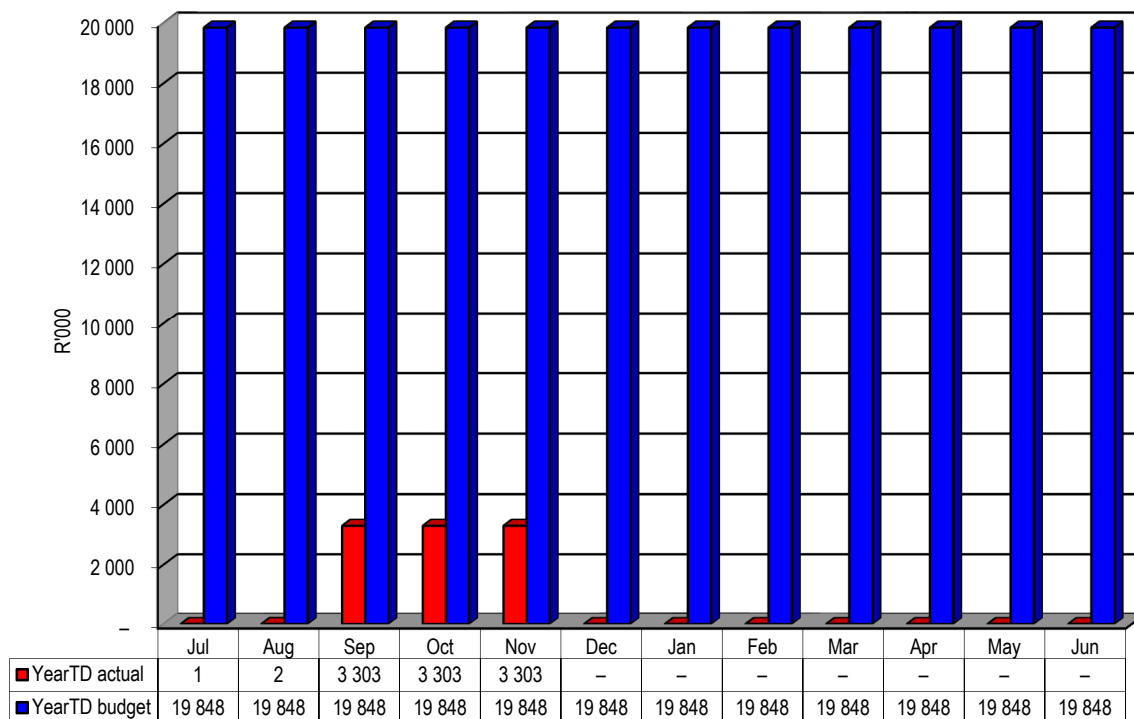
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M05 November 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 656.66	2 750 000.00	2 750 000.00	-	1 976 202.46	1 000 000.00	-976 202.46	-97.6%	2 750 000.00
Infrastructure - Road transport	3 845 656.66	2 750 000.00	2 750 000.00	-	1 976 202.46	1 000 000.00	-976 202.46	-97.6%	2 750 000.00
Roads, Pavements & Bridges	3 845 656.66	2 750 000.00	2 750 000.00	-	1 976 202.46	1 000 000.00	-976 202.46	-97.6%	2 750 000.00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	3 346 855.23	3 848 000.00	3 848 000.00	-	1 324 492.42	1 400 000.00	75 507.58	5.4%	3 848 000.00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	3 346 855.23	3 048 000.00	3 048 000.00	-	1 324 492.42	1 000 000.00	-324 492.42	-32.4%	3 048 000.00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000.00	800 000.00	-	-	400 000.00	400 000.00	100.0%	800 000.00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 192 511.89	6 598 000.00	6 598 000.00	-	3 300 694.88	2 400 000.00	-900 694.88	-37.5%	6 598 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

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 – M05 November 2014

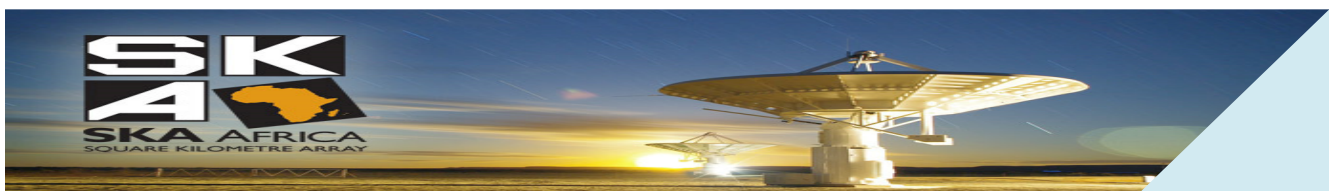
Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931.34	368 000.00	368 000.00	8 665.79	57 503.73	99 820.32	42 316.59	42.4%	368 000.00
Infrastructure - Road transport	41 415.04	60 000.00	60 000.00	4 309.01	6 217.27	35 908.00	29 690.73	82.7%	60 000.00
Roads, Pavements & Bridges	41 415.04	60 000.00	60 000.00	4 309.01	6 217.27	35 908.00	29 690.73	82.7%	60 000.00
Storm water						-	-		
Infrastructure - Electricity	84 318.67	105 000.00	105 000.00	2 568.25	20 453.59	21 773.00	1 319.41	6.1%	105 000.00
Generation		3 000.00	3 000.00			1 250.00	1 250.00	100.0%	3 000.00
Transmission & Reticulation	84 318.67	102 000.00	102 000.00	2 568.25	20 453.59	20 523.00	69.41	0.3%	102 000.00
Street Lighting						-	-		
Infrastructure - Water	59 762.20	90 000.00	90 000.00	1 788.53	27 232.49	19 119.00	-8 113.49	-42.4%	90 000.00
Dams & Reservoirs	59 762.20	90 000.00	90 000.00	1 788.53	27 232.49	19 119.00	-8 113.49	-42.4%	90 000.00
Water purification						-	-		
Reticulation						-	-		
Infrastructure - Sanitation	29 920.02	105 000.00	105 000.00	-	3 600.38	21 687.00	18 086.62	83.4%	105 000.00
Reticulation	29 920.02	105 000.00	105 000.00		3 600.38	21 687.00	18 086.62	83.4%	105 000.00
Sewerage purification						-	-		
Infrastructure - Other	515.41	8 000.00	8 000.00	-	-	1 333.32	1 333.32	100.0%	8 000.00
Waste Management						-	-		
Transportation	515.41	8 000.00	8 000.00		-	1 333.32	1 333.32	100.0%	8 000.00
Gas						-	-		
Other						-	-		
Community	48 415.60	74 400.00	74 400.00	633.75	6 165.46	27 334.00	21 168.54	77.4%	74 400.00
Parks & gardens	14 429.82	18 600.00	18 600.00	58.41	932.19	6 750.00	5 817.81	86.2%	18 600.00
Sportsfields & stadia						-	-		
Swimming pools	13 778.85	14 000.00	14 000.00			4 833.33	4 833.33	100.0%	14 000.00
Community halls						-	-		
Libraries	5 047.03	13 000.00	13 000.00		2 983.19	3 750.67	767.48	20.5%	13 000.00
Recreational facilities	2 781.32	10 500.00	10 500.00			4 375.00	4 375.00	100.0%	10 500.00
Fire, safety & emergency	5 811.67	3 000.00	3 000.00			1 250.00	1 250.00	100.0%	3 000.00
Security and policing	1 116.21	3 300.00	3 300.00			1 375.00	1 375.00	100.0%	3 300.00
Buses						-	-		
Clinics	-	3 000.00	3 000.00			1 250.00	1 250.00	100.0%	3 000.00
Museums & Art Galleries	218.47	4 000.00	4 000.00			1 666.67	1 666.67	100.0%	4 000.00
Cemeteries	5 232.23	5 000.00	5 000.00	575.34	2 250.08	2 083.33	-166.75	-8.0%	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	32 377.64	163 564.57	141 662.67	-21 901.90	-15.5%	530 200.00
General vehicles	87 281.56	95 000.00	95 000.00	12 547.80	26 184.78	31 692.33	5 507.55	17.4%	95 000.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	7 598.79	55 252.70	29 738.00	-25 514.70	-85.8%	193 800.00
Plant & equipment	15 608.26	8 700.00	8 700.00		2 902.79	4 282.00	1 379.21	32.2%	8 700.00
Computers - hardware/equipment	144 152.74	130 000.00	130 000.00	11 047.53	58 262.98	38 282.00	-19 980.98	-52.2%	130 000.00
Furniture and other office equipment	19 635.00	47 700.00	47 700.00	743.78	743.78	16 695.00	15 951.22	95.5%	47 700.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	49 473.92	55 000.00	55 000.00	439.74	20 217.54	20 973.34	755.80	3.6%	55 000.00
Other Buildings						-	-		
Other Land						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other						-	-		
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class						-	-		
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class						-	-		
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming						-	-		
Other						-	-		
Total Repairs and Maintenance Expenditure	714 780.67	972 600.00	972 600.00	41 677.18	227 233.76	268 816.99	41 583.23	15.5%	972 600.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	7 598.79	55 252.70	29 738.00	-25 514.70	(0)	193 800.00
Refuse	134 282.25	193 800.00	193 800.00	7 598.79	55 252.70	29 738.00	-25 514.70	(0)	193 800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		



Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement – depreciation by asset class - M05 November 2014

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



2.2 Municipal Manager's Quality Certification

Quality certificate

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

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

for the month November 2014 - M05 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 November 2014

