

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
January 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

Copies of this document can be viewed:

At the municipal offices

or

at www.kareeberg.co.za

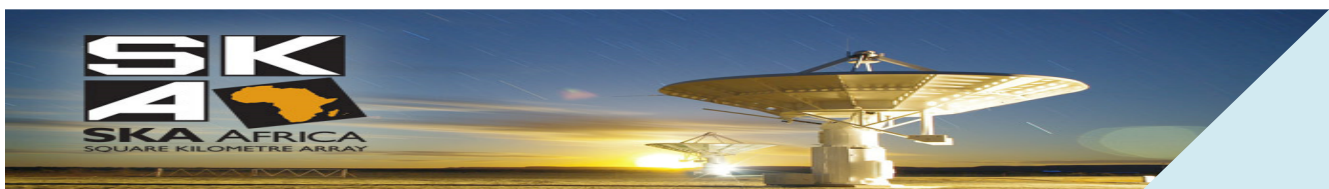
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Introduction

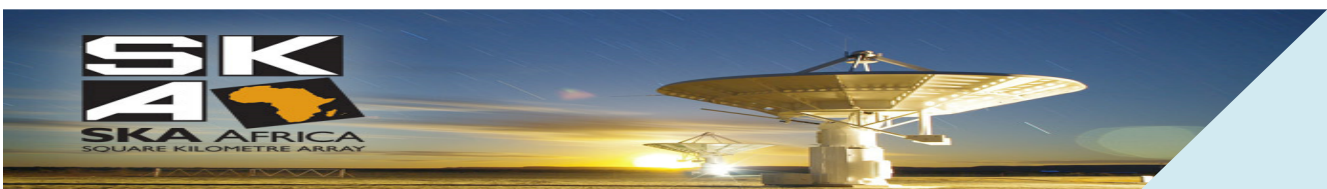
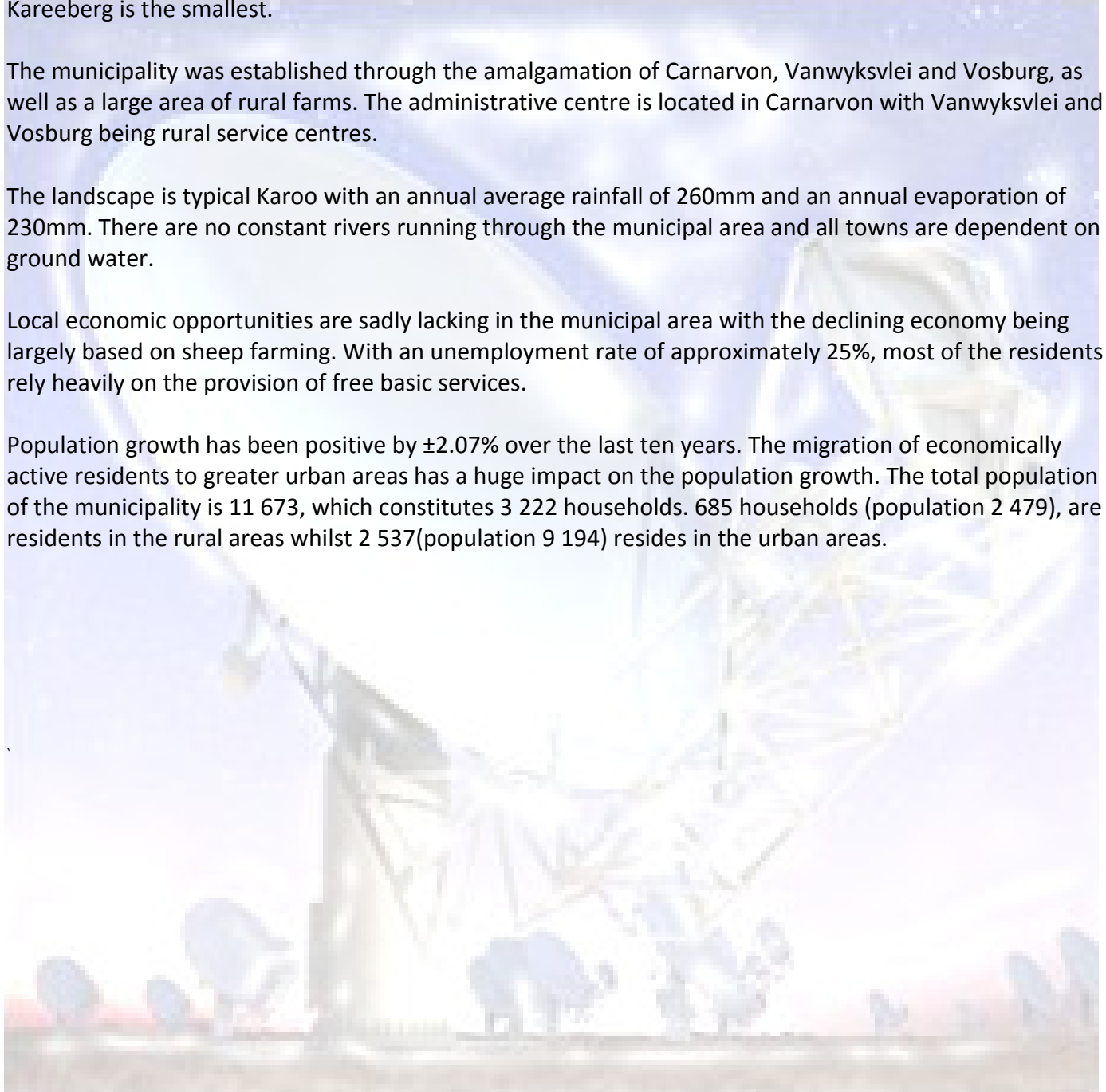
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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

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

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

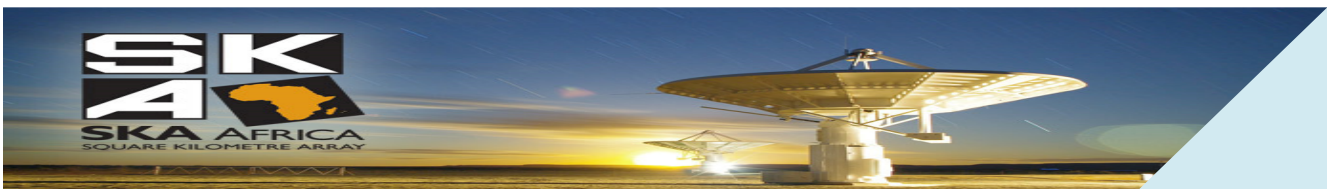
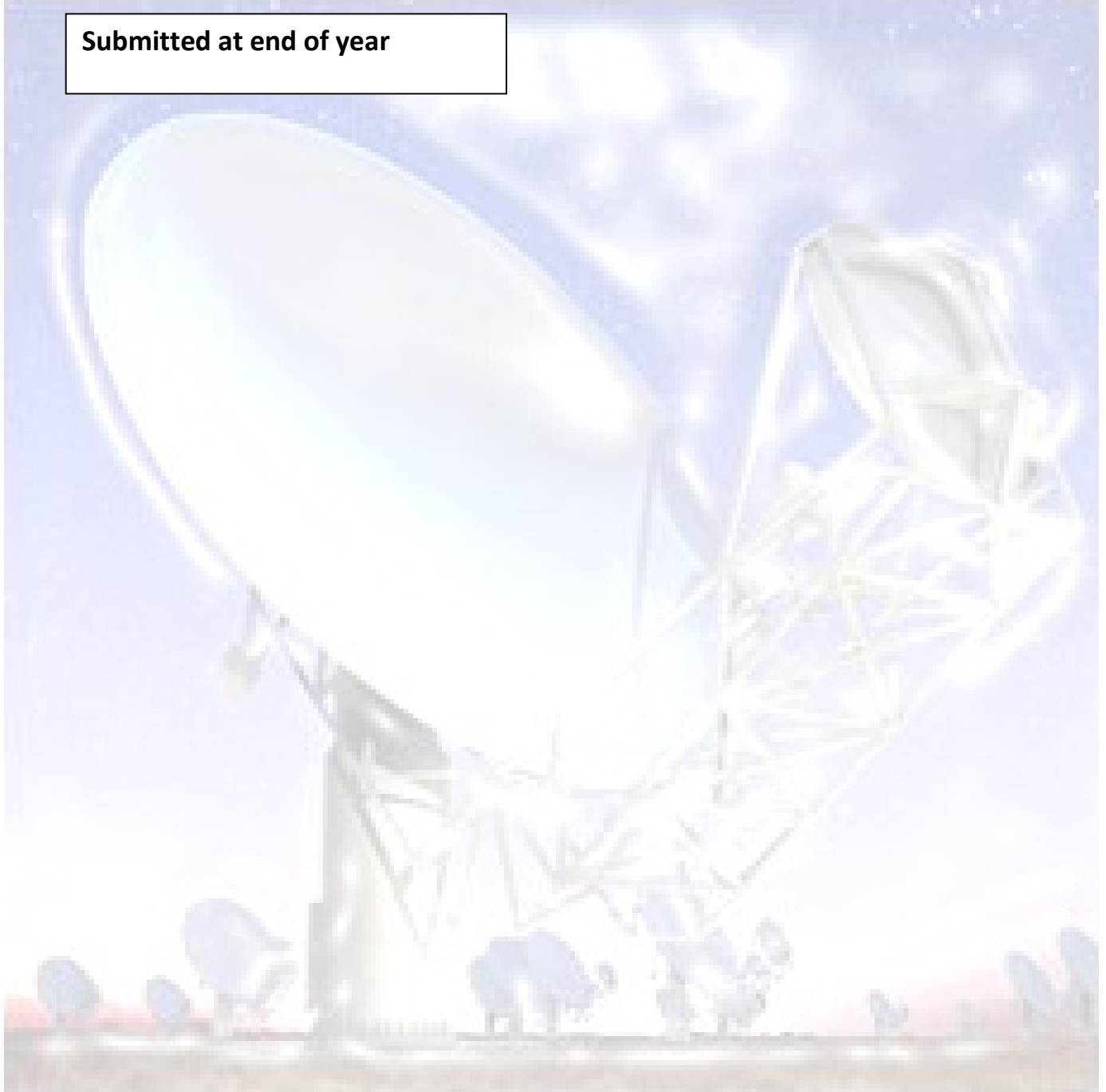
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population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



1. PART 1 – IN-YEAR REPORT

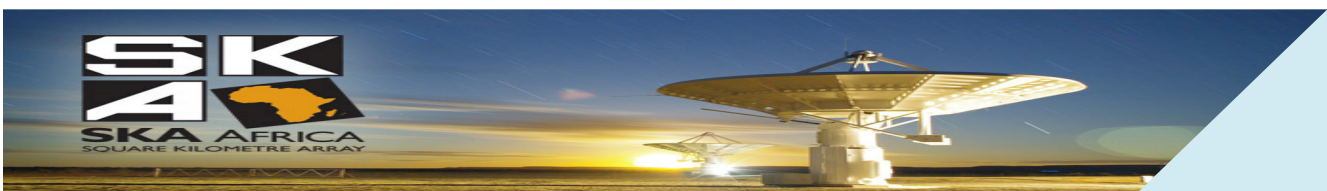
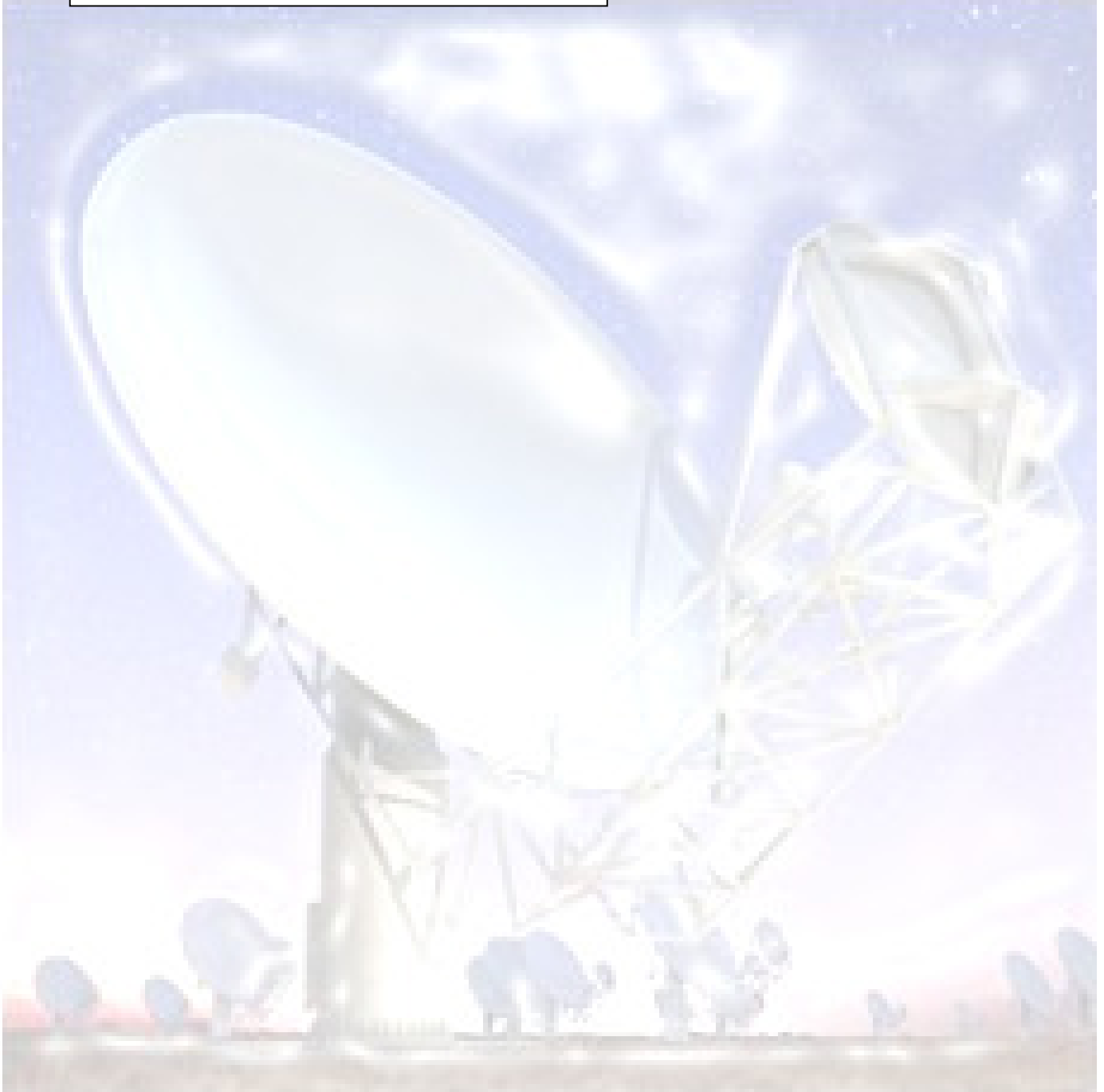
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

There is not sufficient water in Vanwyksvlei! The transportation of water to Vanwyksvlei has been stopped for now. Funding for the transport of water has not been found yet. Working capital has decreased to R 1million. This is due to grant expenditure. The remainder of MIG will be used for upgrading of roads in Carnarvon and Vanwyksvlei 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 unauthorised expenditure which will result in a qualification. Attention is drawn to Table C4 as well as the breakdown of "other expenditure". MPAC recommended that the over expenditure as at 31 December 2014 be condoned.

The PMS Framework for 2014-2015 has not yet been approved.

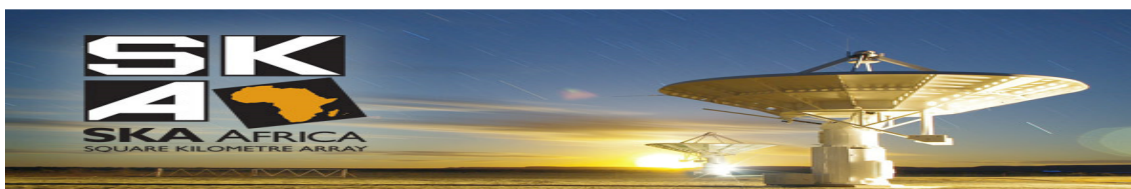
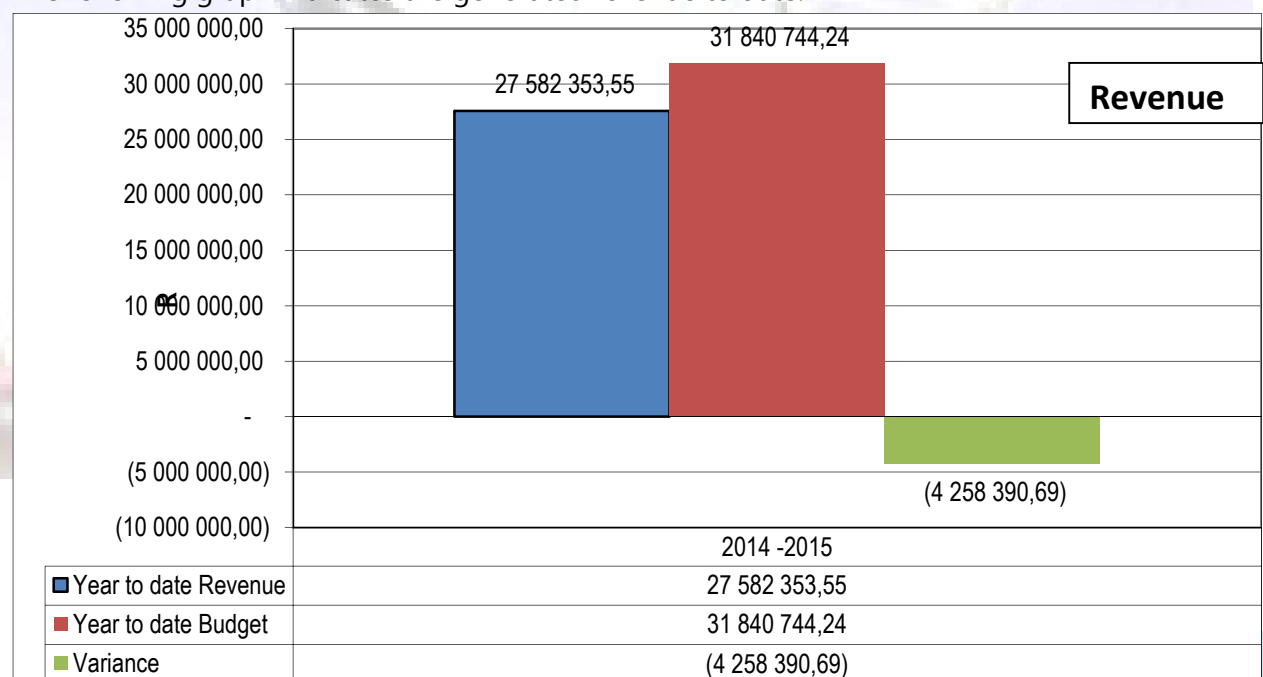
The IDP process has come to a halt and will also cause findings in the audit.

Consolidated performance

Revenue by source

Revenue is under received by 13% (R 4.2million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

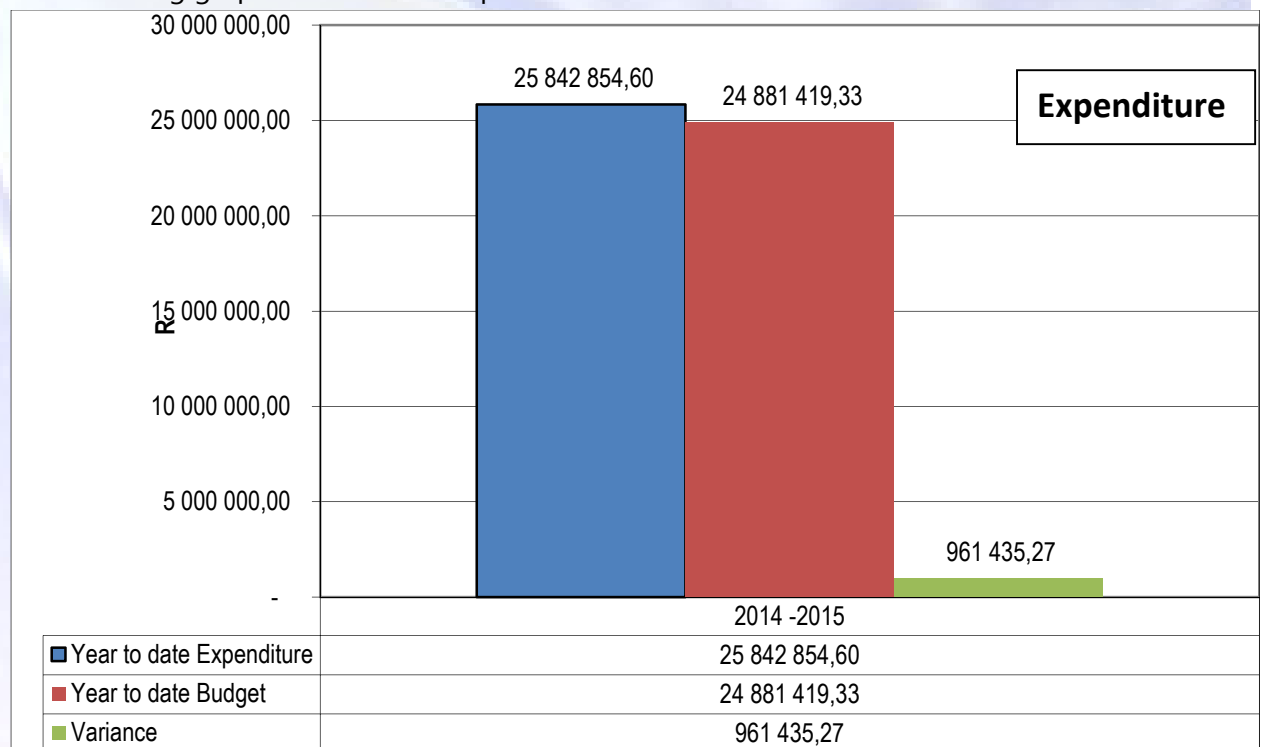
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is overspent by 4% (R .9million). 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 112 000 already. Other expenditure items overspent is audit costs and personnel costs. Fuel cost will also be taxed heavily for the duration of the budget period.

The following graph indicates the expenditure incurred to date.



Capital expenditure

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 7.5million. This is due to grant expenditure. Salaries previously funded from MSIG also has an influence on the cash flow.



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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	30 121 769.76	31 838 657.70
Long term investments	-	-
	30 121 769.76	31 838 657.70
Less:	7 492 220.58	7 694 614.61
Unspent conditional grants	7 492 220.58	7 694 614.61
Net cash resources available for internal distribution	22 629 549.18	24 144 043.09
Less amounts allocated to:	21 544 266.06	21 560 243.73
Capital replacement reserve	11 347 811.51	11 347 811.51
Housing development fund	37 050.61	36 863.08
Employee benefits	9 569 899.09	9 586 064.29
Retention	589 504.85	589 504.85
Resources available / (shortfall) for working capital requirements	1 085 283.12	2 583 799.36

1.3.2 Material variances from SDBIP

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

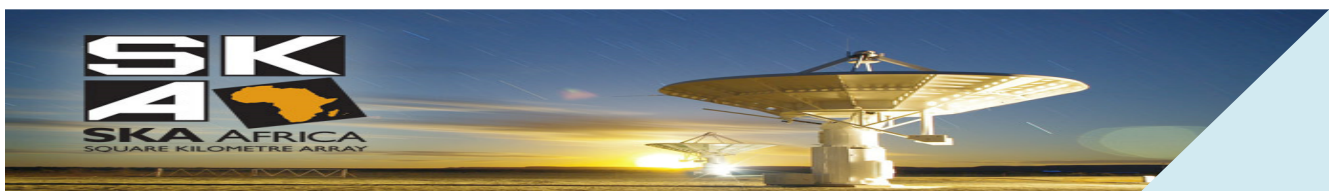
- Approval of the budget for 2015-2016.
- Approval of the Annual Report for 2013-2014.
- Comply with section 72 of the MFMA.
- Implement a performance management system.
- Publication of monthly newsletters
- Public meetings not held regularly.
- Insertion of amendment pages in Statute Books.
- Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- Oversee that training in terms of the Skills Development Plan is being implemented.
- Draw up 2015/ 2016 budget within time frame - Budget time frame by 31 August 14 - Draft budget by 31 March 2015 to Council and final budget submitted to Council by 31 May 2015.
- Ensure that the recommendations in the external audit report is successfully implemented.



- (l) Internal audit queries must be finalised.
- (m) To facilitate active and structured public participation during the drafting of the IDP Process.
- (n) To record the priority needs of all sectors of the community in the amended IDP document.
- (o) To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- (p) 4 Ward Committee meetings per annum
- (q) Facilitate community meetings for Mayor per town.
- (r) Compilation of Annual Report and submit to Council.
- (s) Managing maintenance of cemeteries.
- (t) Completion of capital projects.
- (u) The dumping of all waste at the waste sites and administering the maintenance of the dumping site.
- (v) Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- (w) Managing total water supply system to ensure sufficient water provision.
- (x) Application of relevant legislation – on-going.
- (y) Manage maintenance all electrical distribution machinery and mechanical equipment. (excl. Eskom)
- (z) Manage maintenance of assets.
- (aa) Managing of personnel - training in capacity building and legislation.
- (bb) Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

- (a) The Mayor should hold budget steering committee meetings.
- (b) The administration must complete the compilation of the annual report for submission to council.
- (c) The municipal manager must supply council with the report.
- (d) The municipal manager must develop and implement a performance management system.
- (e) The newsletter must be published regularly.
- (f) Council must convene community meetings.
- (g) Insertion of pages must be done regularly.
- (h) All documentation must be reviewed and updated regularly.
- (i) Lobby for more funding from LGSETA.
- (j) Time frame must be adhered to.
- (k) The recommendations in the external audit report must be applied.
- (l) Internal audit queries must be finalised.
- (m) The IDP process plan must be followed.
- (n) The IDP process plan must be followed.
- (o) The IDP must be aligned to the budget.
- (p) Ward councillors must convene ward committee meetings as stipulated.

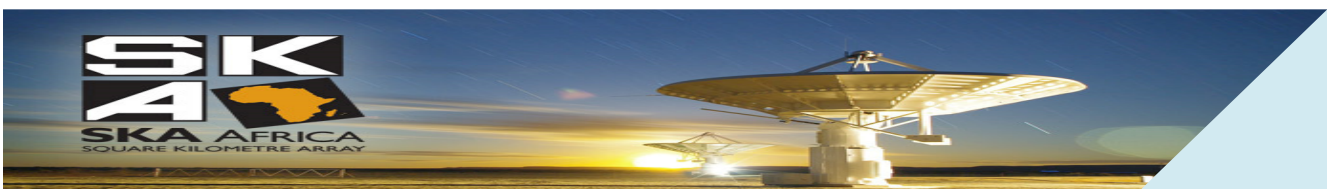
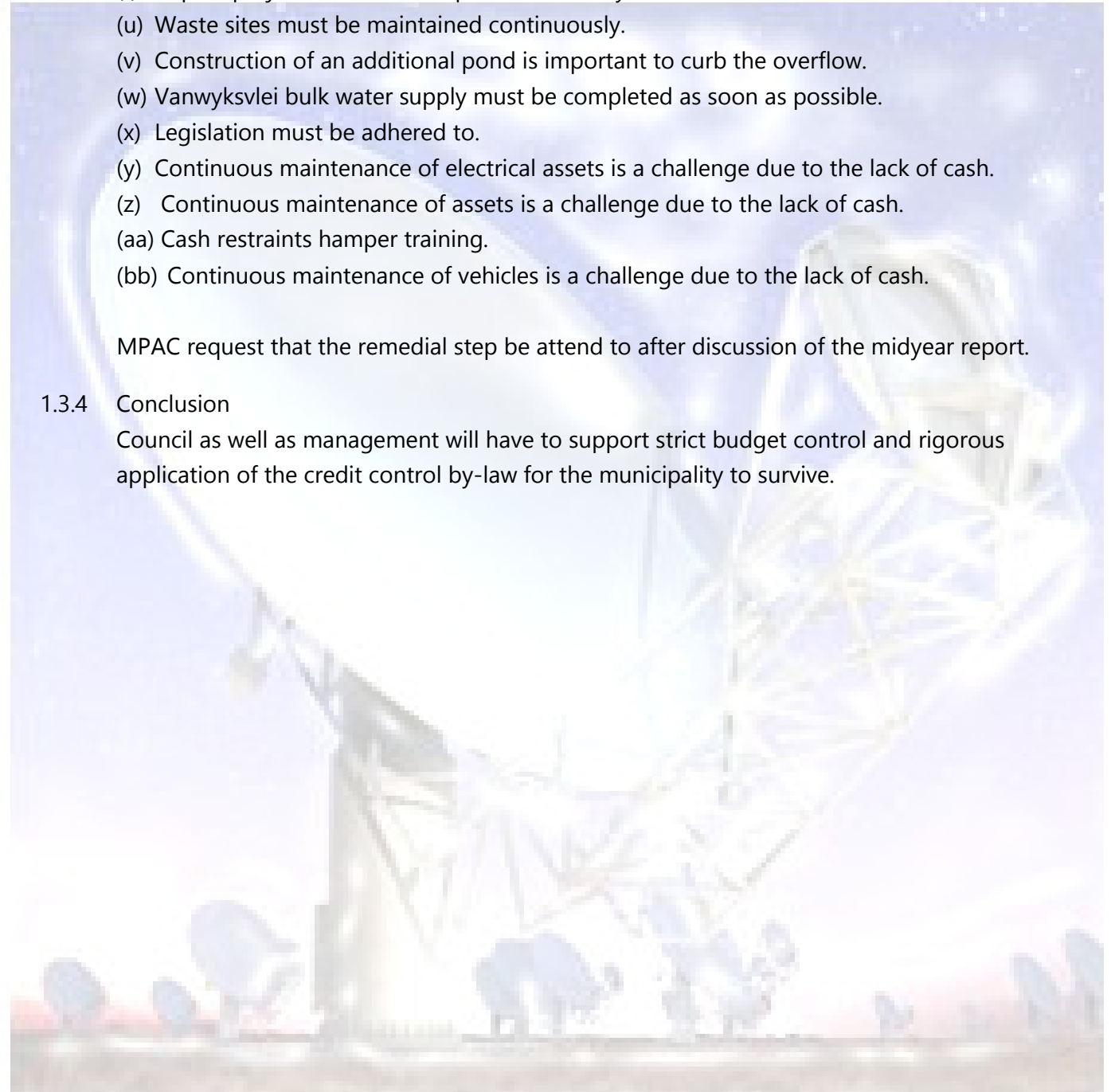


- (q) The Mayor must convene community meetings as stipulated.
- (r) The administration must complete the compilation of the annual report for submission to council.
- (s) Cemeteries must be maintained.
- (t) Capital projects must be completed timeously.
- (u) Waste sites must be maintained continuously.
- (v) Construction of an additional pond is important to curb the overflow.
- (w) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (x) Legislation must be adhered to.
- (y) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (z) Continuous maintenance of assets is a challenge due to the lack of cash.
- (aa) Cash restraints hamper training.
- (bb) Continuous maintenance of vehicles is a challenge due to the lack of cash.

MPAC request that the remedial step be attend to after discussion of the midyear report.

1.3.4 Conclusion

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

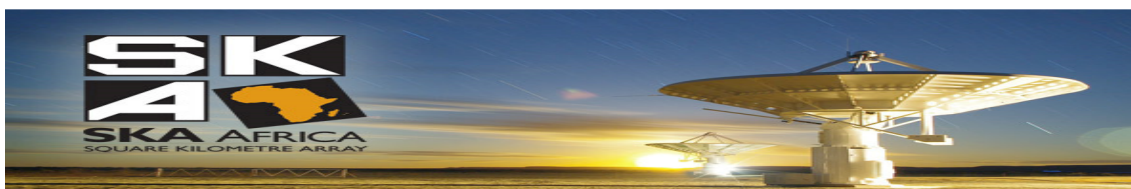


1.3.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M07 January 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	20 723.32	16.9%	Penalties can not be estimated due to payment percentages	No steps needed
	Rental of facilities and equipment	55 951.87	20.9%	Annual levy made	No steps needed
	Interest earned - external investments	(99 868.67)	-11.5%		No steps needed
	Interest earned - outstanding debtors	(251.28)	-14.0%	Very little revenue - not material	No steps needed
	Fines	(5 989.40)	-71.6%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	1 021.08	34.0%	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	25 434.46	54.7%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(3 722 500.00)	-25.3%	All operational grants budgeted for, have not been accounted for yet	No steps needed
	Other revenue	(353 179.83)	-36.8%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Contracted services	(266 654.84)	-75.6%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	1 454 048.67	28.9%	Second installment of equitable share was received and expended	No steps needed
	Other expenditure	709 408.21	17.0%	Excessive audit fee payments were made	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	593 657.61	56.6%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg		0.0%	Awaiting approval	
	Establishment of cemeteries - Van Wyksvlei		0.0%	Awaiting approval	
	Upgrade of roads - Camarvon	1 041 788.54	59.5%	Project has been registered	
	Upgrade of roads - Van Wyksvlei	9 596.95	1.0%	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 Van Wyksvlei		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	236 969.00	110.1%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
4	Financial Position				
5	Cash Flow				
	January 2015	(1 716 887.94)		Grant expenditure	
6	Measurable performance				
7	Municipal Entities				



1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 424 239.00	4 331 323.00	4 331 323.00	18 700.52	4 310 153.79	4 263 814.00	46 339.79	1.09%	4 331 323.00
Service charges	16 998 357.00	18 018 052.00	18 018 052.00	1 626 391.08	10 464 704.61	10 689 527.00	-224 822.39	-2.10%	18 018 052.00
Investment revenue	1 338 198.00	1 300 300.00	1 300 300.00	132 494.72	772 715.05	872 835.00	-100 119.95	-11.47%	1 300 300.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	11 007 000.00	14 729 500.00	-3 722 500.00	-25.27%	20 489 000.00
Other own revenue	2 037 892.00	7 840 326.00	7 840 326.00	197 866.53	1 027 780.10	1 285 068.24	-257 288.14	-20.02%	7 840 326.00
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 975 452.85	27 582 353.55	31 840 744.24	-4 258 390.69	-13.37%	51 979 001.00
Employee costs	13 236 783.00	15 378 405.00	15 378 405.00	1 194 112.69	8 076 831.20	8 528 372.00	-451 540.80	-5.29%	15 378 405.00
Remuneration of Councillors	1 912 960.00	2 018 982.00	2 018 982.00	159 368.53	1 111 511.22	1 177 739.00	-66 227.78	-5.62%	2 018 982.00
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-	-	3 671 152.00
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-	531 013.00
Materials and bulk purchases	8 399 186.00	8 975 045.00	8 975 045.00	660 240.82	5 199 249.81	5 616 848.00	-417 598.19	-7.43%	8 975 045.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	6 477 876.00	5 023 827.33	1 454 048.67	28.94%	8 302 311.27
Other expenditure	12 583 413.00	14 902 092.67	14 902 092.67	334 021.96	4 977 386.37	4 534 633.00	442 753.37	9.76%	14 902 092.67
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 347 744.00	25 842 854.60	24 881 419.33	961 435.27	3.86%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-372 291.15	1 739 498.95	6 959 324.91	-5 219 825.96	-75.00%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	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	-372 291.15	5 731 554.35	21 659 324.91	-15 927 770.56	-73.54%	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	-372 291.15	5 731 554.35	21 659 324.91	-15 927 770.56	-73.54%	18 048 000.06
Capital expenditure & funds sources									
Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00
Capital transfers recognised	7 357 500.07	19 848 000.00	19 848 000.00	-	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	8 584.42	12 359.35	-	12 359.35	#DIV/0!	-
Total sources of capital funds	7 661 161.30	19 848 000.00	19 848 000.00	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00
Financial position									
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	-	32 379 192.31	-	-	-	28 888 688.91
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	-	121 346 198.09	-	-	-	125 792 507.39
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	-	11 132 403.63	-	-	-	6 584 740.33
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00	-	11 811 033.50	-	-	-	13 498 884.00
Community wealth/Equity	125 049 643.00	134 597 572.13	134 597 572.13	130 781 953.27	130 781 953.27	130 781 953.27	130 781 953.27	130 781 953.27	134 597 572.13
Cash flows									
Net cash from (used) operating	7 025 179.15	21 589 452.06	21 589 452.06	-1 710 431.19	11 498 200.61	19 838 783.82	-8 340 583.21	-42.04%	21 589 452.06
Net cash from (used) investing	-7 625 313.50	-19 838 955.00	-19 838 955.00	-7 766.75	-3 998 747.71	-14 694 750.00	10 696 002.29	-72.79%	-19 838 955.00
Net cash from (used) financing	8 650.00	29 000.00	29 000.00	1 310.00	10 310.00	21 481.00	-11 171.00	-52.00%	29 000.00
Cash/cash equivalents at the month/year end	22 612 006.86	22 868 889.06	24 391 503.92	-	30 121 769.76	26 254 906.82	3 866 862.94	14.73%	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	737 955.71	240 821.18	190 138.18	138 879.43	360 563.98	3 755 840.86	-	-	5 424 199.34
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Revenue - Standard									
Governance and administration	31 990 403.00	53 780 274.00	53 780 274.00	346 488.97	21 095 232.14	38 816 884.00	-17 721 651.86	-45.65%	53 780 274.00
Executive and council	22 005 444.00	39 156 412.00	39 156 412.00	132 544.72	12 116 729.23	31 862 864.00	-19 746 134.77	-61.97%	39 156 412.00
Budget and treasury office	9 984 959.00	14 623 862.00	14 623 862.00	213 944.25	8 978 502.91	6 954 020.00	2 024 482.91	29.11%	14 623 862.00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	88 894.00	24 755.00	24 755.00	1 592.00	10 914.60	12 381.00	-1 466.40	-11.84%	24 755.00
Community and social services	13 345.00	6 650.00	6 650.00	850.00	5 895.60	3 336.00	2 559.60	76.73%	6 650.00
Sport and recreation	74 874.00	17 400.00	17 400.00	742.00	4 699.00	8 645.00	-3 946.00	-45.64%	17 400.00
Public safety	675.00	705.00	705.00	-	320.00	400.00	-80.00	-20.00%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 966.00	2 000.00	2 000.00	700.00	2 370.00	745.00	1 625.00	218.12%	2 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966.00	2 000.00	2 000.00	700.00	2 370.00	745.00	1 625.00	218.12%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736.00	18 019 972.00	18 019 972.00	1 626 671.88	10 465 892.21	7 710 735.00	2 755 157.21	35.73%	18 019 972.00
Electricity	7 936 896.00	7 981 626.00	7 981 626.00	747 474.59	4 509 580.00	3 351 256.00	1 158 324.00	34.56%	7 981 626.00
Water	4 198 770.00	4 137 677.00	4 137 677.00	382 973.84	2 463 032.29	2 131 186.00	331 846.29	15.57%	4 137 677.00
Waste water management	2 722 357.00	2 478 859.00	2 478 859.00	212 799.05	1 501 935.20	989 550.00	512 385.20	51.78%	2 478 859.00
Waste management	3 120 713.00	3 421 810.00	3 421 810.00	283 424.40	1 991 344.72	1 238 743.00	752 601.72	60.76%	3 421 810.00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999.00	71 827 001.00	71 827 001.00	1 975 452.85	31 574 408.95	46 540 745.00	-14 966 336.05	-32.16%	71 827 001.00
Expenditure - Standard									
Governance and administration	27 776 312.00	32 218 112.00	32 218 112.00	793 915.91	15 402 326.43	13 233 321.00	2 169 005.43	16.39%	32 218 112.00
Executive and council	18 234 467.00	21 697 749.00	21 697 749.00	304 690.78	9 453 659.27	8 088 288.00	1 365 371.27	16.88%	21 697 749.00
Budget and treasury office	7 265 727.00	8 432 117.00	8 432 117.00	362 245.24	4 964 887.38	3 919 708.00	1 045 179.38	26.66%	8 432 117.00
Corporate services	2 276 118.00	2 088 246.00	2 088 246.00	126 979.89	983 779.78	1 225 325.00	-241 545.22	-19.71%	2 088 246.00
Community and public safety	1 953 690.00	2 224 861.00	2 224 861.00	134 532.20	1 073 822.88	2 176 471.00	-1 102 648.12	-50.66%	2 224 861.00
Community and social services	1 127 754.00	1 369 344.00	1 369 344.00	81 129.90	650 948.03	1 156 046.00	-505 097.97	-43.69%	1 369 344.00
Sport and recreation	715 828.00	687 128.00	687 128.00	50 473.95	391 432.67	641 551.00	-250 118.33	-38.99%	687 128.00
Public safety	76 667.00	111 134.00	111 134.00	2 534.94	28 372.77	363 658.00	-335 285.23	-92.20%	111 134.00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441.00	57 255.00	57 255.00	393.41	3 069.41	15 216.00	-12 146.59	-79.83%	57 255.00
Economic and environmental services	2 561 101.00	2 970 896.00	2 970 896.00	202 768.44	1 248 008.37	1 210 280.00	37 728.37	3.12%	2 970 896.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101.00	2 970 896.00	2 970 896.00	202 768.44	1 248 008.37	1 210 280.00	37 728.37	3.12%	2 970 896.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192.00	16 365 132.00	16 365 132.00	1 216 527.45	8 118 696.92	8 261 348.00	-142 651.08	-1.73%	16 365 132.00
Electricity	8 449 290.00	9 310 584.00	9 310 584.00	727 511.57	5 207 359.11	5 031 475.00	175 884.11	3.50%	9 310 584.00
Water	1 064 209.00	1 166 396.00	1 166 396.00	87 914.84	396 177.23	644 393.00	-248 215.77	-38.52%	1 166 396.00
Waste water management	2 803 791.00	2 805 582.00	2 805 582.00	374 275.75	2 319 164.67	1 319 977.00	999 187.67	75.70%	2 805 582.00
Waste management	2 605 902.00	3 082 570.00	3 082 570.00	26 825.29	195 995.91	1 265 503.00	-1 069 507.09	-84.51%	3 082 570.00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295.00	53 779 001.00	53 779 001.00	2 347 744.00	25 842 854.60	24 881 420.00	961 434.60	3.86%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-372 291.15	5 731 554.35	21 659 325.00	-15 927 770.65	-73.54%	18 048 000.00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444.00	39 156 412.00	39 156 412.00	132 544.72	12 116 729.23	31 862 864.00	-19 746 134.77	-61.97%	39 156 412.00
Vote 2 - Budget and Treasury	9 984 959.00	14 623 862.00	14 623 862.00	213 944.25	8 978 502.91	6 954 020.00	2 024 482.91	29.11%	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	850.00	5 895.60	3 336.00	2 559.60	76.73%	6 650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675.00	705.00	705.00	-	320.00	400.00	-80.00	-20.00%	705.00
Vote 9 - Sport and Recreation	74 874.00	17 400.00	17 400.00	742.00	4 699.00	8 645.00	-3 946.00	-45.64%	17 400.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713.00	3 421 810.00	3 421 810.00	283 424.40	1 991 344.72	1 238 743.00	752 601.72	60.76%	3 421 810.00
Vote 12 - Waste Water Management	2 722 357.00	2 478 859.00	2 478 859.00	212 799.05	1 501 935.20	989 550.00	512 385.20	51.78%	2 478 859.00
Vote 13 - Road Transport	3 966.00	2 000.00	2 000.00	700.00	2 370.00	745.00	1 625.00	218.12%	2 000.00
Vote 14 - Water	4 198 770.00	4 137 677.00	4 137 677.00	382 973.84	2 463 032.29	2 131 186.00	331 846.29	15.57%	4 137 677.00
Vote 15 - Electricity	7 936 896.00	7 981 626.00	7 981 626.00	747 474.59	4 509 580.00	3 351 256.00	1 158 324.00	34.56%	7 981 626.00
Total Revenue by Vote	50 061 999.00	71 827 001.00	71 827 001.00	1 975 452.85	31 574 408.95	46 540 745.00	-14 966 336.05	-32.16%	71 827 001.00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467.00	21 697 749.00	21 697 749.00	304 690.78	9 453 659.27	8 088 288.00	1 365 371.27	16.88%	21 697 749.00
Vote 2 - Budget and Treasury	7 265 727.00	8 432 117.00	8 432 117.00	362 245.24	4 964 887.38	3 919 708.00	1 045 179.38	26.66%	8 432 117.00
Vote 3 - Corporate Services	2 276 118.00	2 088 246.00	2 088 246.00	126 979.89	983 779.78	1 225 325.00	-241 545.22	-19.71%	2 088 246.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441.00	57 255.00	57 255.00	393.41	3 069.41	15 216.00	-12 146.59	-79.83%	57 255.00
Vote 6 - Community and Social Services	1 127 754.00	1 369 344.00	1 369 344.00	81 129.90	650 948.03	1 156 046.00	-505 097.97	-43.69%	1 369 344.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667.00	111 134.00	111 134.00	2 534.94	28 372.77	363 658.00	-335 285.23	-92.20%	111 134.00
Vote 9 - Sport and Recreation	715 828.00	687 128.00	687 128.00	50 473.95	391 432.67	641 551.00	-250 118.33	-38.99%	687 128.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902.00	3 082 570.00	3 082 570.00	26 825.29	195 995.91	1 265 503.00	-1 069 507.09	-84.51%	3 082 570.00
Vote 12 - Waste Water Management	2 803 791.00	2 805 582.00	2 805 582.00	374 275.75	2 319 164.67	1 319 977.00	999 187.67	75.70%	2 805 582.00
Vote 13 - Road Transport	2 561 101.00	2 970 896.00	2 970 896.00	202 768.44	1 248 008.37	1 210 280.00	37 728.37	3.12%	2 970 896.00
Vote 14 - Water	1 064 209.00	1 166 396.00	1 166 396.00	87 914.84	396 177.23	644 393.00	-248 215.77	-38.52%	1 166 396.00
Vote 15 - Electricity	8 449 290.00	9 310 584.00	9 310 584.00	727 511.57	5 207 359.11	5 031 475.00	175 884.11	3.50%	9 310 584.00
Total Expenditure by Vote	47 214 295.00	53 779 001.00	53 779 001.00	2 347 744.00	25 842 854.60	24 881 420.00	961 434.60	3.86%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	-372 291.15	5 731 554.35	21 659 325.00	-15 927 770.65	-73.54%	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.

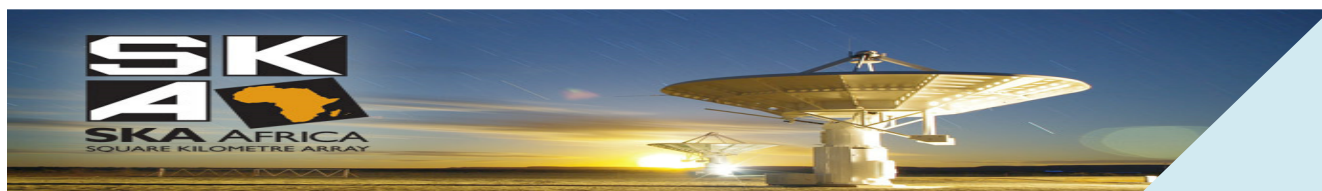
Vote 8. Pound moneys depend on animals impounded.

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

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

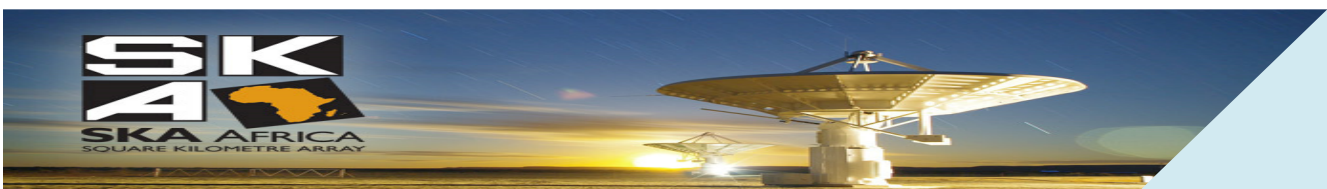
Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

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

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

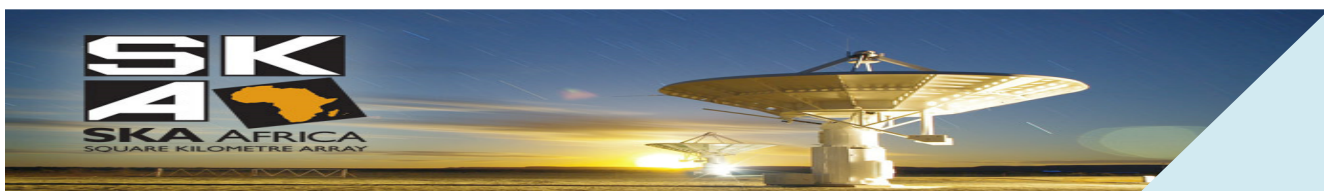
Vote 14.Expenditure for repairs and maintenance is hampered by lack of available cash.



Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue By Source									
Property rates	4 237 388.00	4 141 323.00	4 141 323.00	-	4 166 939.47	4 141 323.00	25 616.47	1%	4 141 323.00
Property rates - penalties & collection charges	186 851.00	190 000.00	190 000.00	18 700.52	143 214.32	122 491.00	20 723.32	17%	190 000.00
Service charges - electricity revenue	7 610 610.00	7 980 926.00	7 980 926.00	747 474.59	4 509 520.00	4 734 828.00	-225 308.00	-5%	7 980 926.00
Service charges - water revenue	3 872 495.00	4 137 237.00	4 137 237.00	382 973.84	2 463 012.29	2 454 488.00	8 524.29	0%	4 137 237.00
Service charges - sanitation revenue	2 396 121.00	2 478 859.00	2 478 859.00	212 799.05	1 501 935.20	1 470 625.00	31 310.20	2%	2 478 859.00
Service charges - refuse revenue	3 119 131.00	3 421 030.00	3 421 030.00	283 143.60	1 990 237.12	2 029 586.00	-39 348.88	-2%	3 421 030.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160.00	483 118.00	483 118.00	151 042.76	323 263.40	267 311.53	55 951.87	21%	483 118.00
Interest earned - external investments	1 335 243.00	1 297 000.00	1 297 000.00	132 281.71	771 167.33	871 036.00	-99 868.67	-11%	1 297 000.00
Interest earned - outstanding debtors	2 955.00	3 300.00	3 300.00	213.01	1 547.72	1 799.00	-251.28	-14%	3 300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910.00	12 230.00	12 230.00	-	2 380.60	8 370.00	-5 989.40	-72%	12 230.00
Licences and permits	8 970.00	7 420.00	7 420.00	636.00	4 023.00	3 001.92	1 021.08	34%	7 420.00
Agency services	136 904.00	97 000.00	97 000.00	9 508.21	71 969.59	46 535.13	25 434.46	55%	97 000.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	-	11 007 000.00	14 729 500.00	-3 722 500.00	-25%	20 489 000.00
Other revenue	1 372 948.00	7 240 558.00	7 240 558.00	17 205.88	606 669.83	959 849.66	-353 179.83	-37%	7 240 558.00
Gains on disposal of property, plant and equipment	-	-	-	19 473.68	19 473.68	-	19 473.68	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	1 975 452.85	27 582 353.55	31 840 744.24	-4 258 390.69	-13%	51 979 001.00
Expenditure By Type									
Employee related costs	13 236 783.00	15 378 405.00	15 378 405.00	1 194 112.69	8 076 831.20	8 528 372.00	-451 540.80	-5%	15 378 405.00
Remuneration of councillors	1 912 960.00	2 018 982.00	2 018 982.00	159 368.53	1 111 511.22	1 177 739.00	-66 227.78	-6%	2 018 982.00
Debt impairment	1 449 360.00	2 339 501.67	2 339 501.67	-	-	-	-	-	2 339 501.67
Depreciation & asset impairment	2 734 043.00	3 671 152.00	3 671 152.00	-	-	-	-	-	3 671 152.00
Finance charges	811 725.00	531 013.00	531 013.00	-	-	-	-	-	531 013.00
Bulk purchases	7 904 574.00	8 543 845.00	8 543 845.00	635 704.66	4 923 653.93	5 335 809.00	-412 155.07	-8%	8 543 845.00
Other materials	494 612.00	431 200.00	431 200.00	24 536.16	275 595.88	281 039.00	-5 443.12	-2%	431 200.00
Contracted services	220 169.00	541 400.00	541 400.00	37 663.39	86 209.16	352 864.00	-266 654.84	-76%	541 400.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	-	6 477 876.00	5 023 827.33	1 454 048.67	29%	8 302 311.27
Other expenditure	10 901 999.00	12 019 191.00	12 019 191.00	296 358.57	4 891 177.21	4 181 769.00	709 408.21	17%	12 019 191.00
Loss on disposal of PPE	11 885.00	2 000.00	2 000.00	-	-	-	-	-	2 000.00
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	2 347 744.00	25 842 854.60	24 881 419.33	961 435.27	4%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	-372 291.15	1 739 498.95	6 959 324.91	-5 219 825.96	-75.00%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	-	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Contributions recognised - capital							-		
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	-372 291.15	5 731 554.35	21 659 324.91			18 048 000.06
Taxation							-		
Surplus/(Deficit) after taxation	2 847 704.00	18 048 000.06	18 048 000.06	-372 291.15	5 731 554.35	21 659 324.91			18 048 000.06
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	2 847 704.00	18 048 000.06	18 048 000.06	-372 291.15	5 731 554.35	21 659 324.91			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	-372 291.15	5 731 554.35	21 659 324.91			18 048 000.06



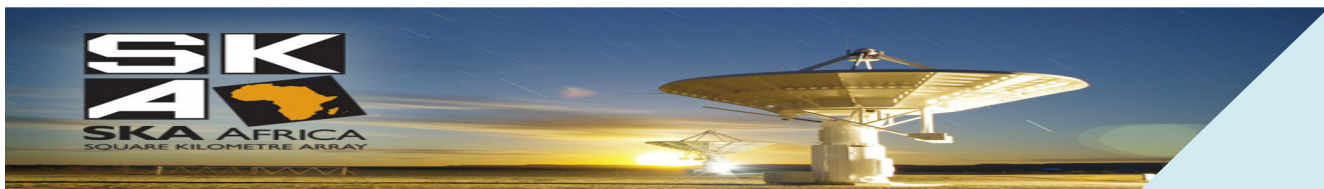
Monthly Budget Statements (cont.)

Other expenditure

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

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000.00	35 000.00	-	-	-	-	-	35 000.00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-
Audit fees	1 261 944.20	2 010 000.00	2 010 000.00	5 433.60	2 240 071.34	2 010 000.00	230 071.34	11.45%	2 010 000.00
General expenses	1 047 899.20	1 658 633.00	1 658 633.00	138 180.12	662 330.92	780 076.50	-117 745.58	-15.09%	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	745.17	54 929.96	86 000.00	-31 070.04	-36.13%	172 000.00
Bank charges	96 675.38	119 733.00	119 733.00	7 285.98	65 618.04	59 866.00	5 752.04	9.61%	119 733.00
Fuel and oil	591 933.98	700 000.00	700 000.00	84 798.05	473 616.37	350 000.00	123 616.37	35.32%	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	-	-	15 470.00	-15 470.00	-100.00%	26 520.00
Membership fees	419 241.34	501 680.00	501 680.00	-	500 000.00	500 840.00	-840.00	-0.17%	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	47 162.08	213 965.94	264 337.50	-50 371.56	-19.06%	528 675.00
Travel and subsistence	570 044.13	470 000.00	470 000.00	12 753.57	377 357.14	234 999.34	142 357.80	60.58%	470 000.00
Actuarial losses	676 192.84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025.96	12 019 191.00	12 019 191.00	296 358.57	4 891 177.21	4 616 145.34	275 031.87	-57.08%	12 019 191.00

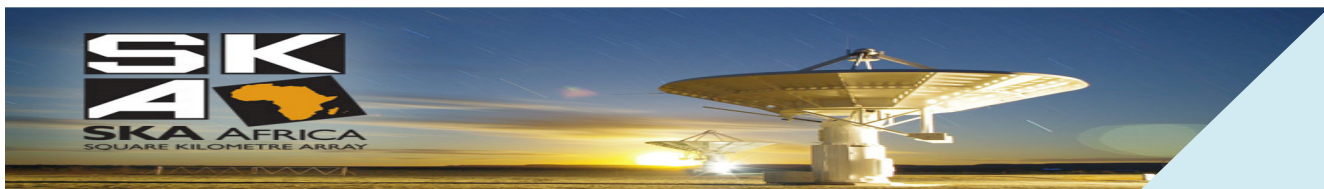


Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M07 January 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893.75	-	-	7 812.50	10 582.13	-	10 582.13	#DIV/0!	-
Vote 3 - Corporate Services	22 270.00	-	-	771.92	946.04	-	946.04	#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	-	119 640.25	400 000.00	-280 359.75	-70.09%	800 000.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 403 105.23	3 048 000.00	3 048 000.00	-	1 358 751.61	1 000 000.00	358 751.61	35.88%	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	-	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	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	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00
Total Capital Expenditure	7 661 161.30	19 848 000.00	19 848 000.00	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00
Capital Expenditure - Standard Classification									
Governance and administration	269 258.75	-	-	8 584.42	12 185.23	-	12 185.23	#DIV/0!	-
Executive and council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Budget and treasury office	233 893.75	-	-	7 812.50	10 582.13	-	10 582.13	#DIV/0!	-
Corporate services	22 270.00	-	-	771.92	946.04	-	946.04	#DIV/0!	-
Community and public safety	3 427 466.20	3 848 000.00	3 848 000.00	-	1 478 391.86	1 400 000.00	78 391.86	5.60%	3 848 000.00
Community and social services	80 610.97	800 000.00	800 000.00	-	119 640.25	400 000.00	-280 359.75	-70.09%	800 000.00
Sport and recreation	3 346 855.23	3 048 000.00	3 048 000.00	-	1 358 751.61	1 000 000.00	358 751.61	35.88%	3 048 000.00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 962 832.31	2 750 000.00	2 750 000.00	-	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	2 750 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832.31	2 750 000.00	2 750 000.00	-	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	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	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00
Funded by:									
National Government	7 333 139.10	7 848 000.00	7 848 000.00	-	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	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	-	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	8 584.42	12 359.35	-	12 359.35	#DIV/0!	-
Total Capital Funding	7 661 161.30	19 848 000.00	19 848 000.00	8 584.42	4 004 414.75	14 700 000.00	-10 695 585.25	-72.76%	19 848 000.00

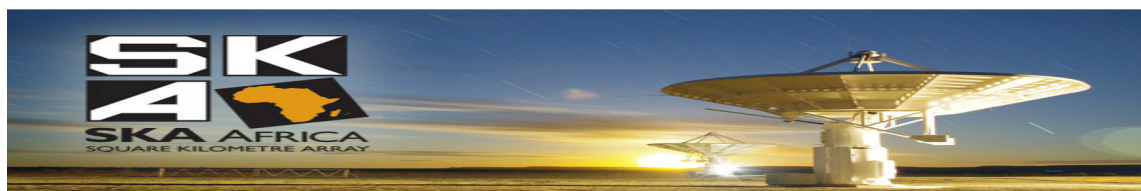
The upgrading of roads in Carnarvon and Vanwyksvlei have been approved by MIG. This, together with upgrading of cemeteries in Vanwyksvlei and Vosburg, will make out the rest of the MIG allocation.



Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M07 January 2015

Description R	2013-2014	Budget Year 2014-2015			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	167 919.20	1 538 120.00	1 538 120.00	235 169.39	1 538 120.00
Call investment deposits	22 444 086.44	21 330 771.06	21 330 771.06	29 886 599.15	21 330 771.06
Consumer debtors	1 972 071.85	6 000 118.85	6 000 118.85	2 223 779.44	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	4 129.39	9 045.00
Inventory					
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	32 379 192.31	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	109 827 768.17	115 507 948.00
Agricultural					
Biological assets					
Intangible assets	24 758.41	27 338.96	27 338.96	24 758.41	27 338.96
Other non-current assets	1 233 910.00			1 233 910.29	
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	121 346 198.09	125 792 507.39
TOTAL ASSETS	141 965 171.50	154 681 196.30	154 681 196.30	153 725 390.40	154 681 196.30
LIABILITIES					
Current liabilities					
Bank overdraft				-	
Borrowing					
Consumer deposits	292 769.00	360 388.00	360 388.00	303 079.00	360 388.00
Trade and other payables	3 152 583.00	4 604 751.33	4 604 751.33	9 667 103.14	4 604 751.33
Provisions	1 659 144.51	1 619 601.00	1 619 601.00	1 162 221.49	1 619 601.00
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	11 132 403.63	6 584 740.33
Non current liabilities					
Borrowing					
Provisions	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
Total non current liabilities	11 811 034.00	13 498 884.00	13 498 884.00	11 811 033.50	13 498 884.00
TOTAL LIABILITIES	16 915 530.51	20 083 624.33	20 083 624.33	22 943 437.13	20 083 624.33
NET ASSETS	125 049 640.99	134 597 571.97	134 597 571.97	130 781 953.27	134 597 571.97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087.00	123 074 310.03	123 074 310.03	119 342 641.15	123 074 310.03
Reserves	11 438 556.00	11 523 262.10	11 523 262.10	11 439 312.12	11 523 262.10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643.00	134 597 572.13	134 597 572.13	130 781 953.27	134 597 572.13



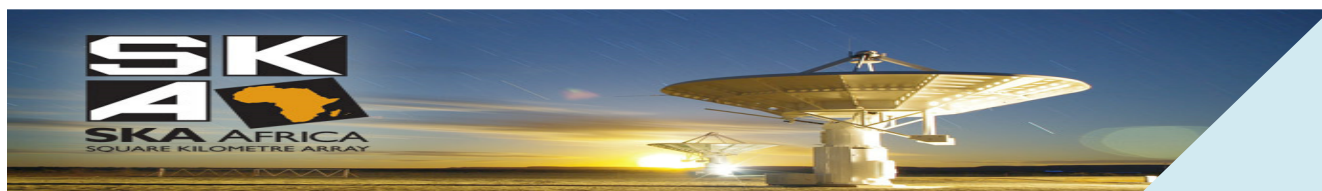
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH GLOW GROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	23 378 846.30	27 850 199.33	27 850 199.33	1 702 285.40	24 589 226.60	13 692 656.00	10 896 570.60	79.58%	27 850 199.33
Government - operating	17 905 812.92	20 489 000.00	20 489 000.00	-	11 007 000.00	14 475 000.00	-3 468 000.00	-23.96%	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	132 281.71	771 167.33	575 855.00	195 312.33	33.92%	1 170 600.00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312.81	-38 935 023.00	-38 935 023.00	-3 544 998.30	-18 221 366.72	-19 069 853.00	-848 486.28	4.45%	-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	-	-6 647 826.60	-5 534 874.18	1 112 952.42	-20.11%	-8 302 311.27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179.15	21 589 452.06	21 589 452.06	-1 710 431.19	11 498 200.61	19 838 783.82	-8 340 583.21	-42.04%	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	817.67	5 667.04	5 250.00	417.04	7.94%	9 045.00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161.30)	(19 848 000.00)	(19 848 000.00)	(8 584.42)	(4 004 414.75)	(14 700 000.00)	(10 695 585.25)	0.73	(19 848 000.00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313.50	-19 838 955.00	-19 838 955.00	-7 766.75	-3 998 747.71	-14 694 750.00	-10 696 002.29	72.79%	-19 838 955.00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8 650.00	29 000.00	29 000.00	1 310.00	10 310.00	21 481.00	-11 171.00	-52.00%	29 000.00
Payments									
Repayment of borrow ing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650.00	29 000.00	29 000.00	1 310.00	10 310.00	21 481.00	11 171.00	52.00%	29 000.00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484.35	1 779 497.06	1 779 497.06	-1 716 887.94	7 509 762.90	5 165 514.82			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		30 121 769.76	26 254 906.82			24 391 503.92

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

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

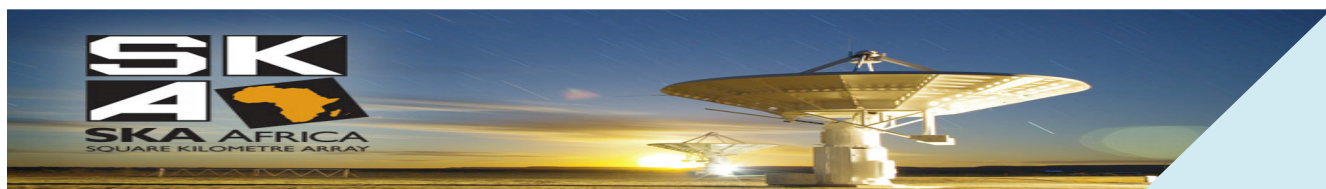


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January 2015

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.7%	7.8%	7.8%	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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.5%	3.4%	3.4%	7.4%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	482.4%	438.7%	438.7%	290.9%	438.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443.0%	347.3%	347.3%	270.6%	347.3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99.6%	92.2%	92.2%	155.8%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.6%	11.6%	8.3%	11.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15.0%	13.0%	13.0%	13.0%	13.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue	31.0%	29.6%	29.6%	29.3%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.7%	1.9%	1.9%	1.3%	1.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.3%	8.1%	8.1%	0.0%	4.9%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146.0%	175.0%	175.0%	158.0%	175.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.0%	34.0%	34.0%	22.0%	34.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575.0%	510.0%	510.0%	466.0%	510.0%



Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January 2015

Description	NT Code	Budget Year 2014-2015									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total over 90 days		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	41 829.88	75 735.24	66 860.53	36 485.45	28 793.03	258 353.06	-	-	508 057.19	323 631.54	169 675.00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	407 787.99	91 873.02	71 477.58	43 754.41	22 026.90	302 259.03	-	-	939 178.93	368 040.34	146 012.00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	2 481 291.10	-	-	2 481 291.10	2 481 291.10	1 977 805.00
Receivables from Exchange Transactions - Waste Water Management	1500	-75 108.82	25 144.19	19 771.75	13 216.46	10 673.23	117 773.12	-	-	111 469.93	141 662.81	102 083.00
Receivables from Exchange Transactions - Waste Management	1600	-64 158.28	36 424.93	30 043.31	20 707.87	18 572.89	209 594.84	-	-	251 185.56	248 875.60	177 425.00
Receivables from Exchange Transactions - Property Rental Debtors	1700	142 754.76	1 549.78	280.00	4 480.00	263 237.80	-	-	-	412 302.34	267 717.80	240 947.00
Interest on Arrear Debtor Accounts	1810	-	10 094.02	1 705.01	20 235.24	17 260.13	386 569.71	-	-	435 864.11	424 065.08	385 564.00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	284 850.18	-	-	-	-	-	-	-	284 850.18	-	-
Total By Income Source	2000	737 955.71	240 821.18	190 138.18	138 879.43	360 563.98	3 755 840.86	-	-	5 424 199.34	4 255 284.27	3 199 511.00
2013-2014 - totals only		1 616 874.08	629 899.90	1 525 087.00	128 253.41	1 253 968.47	1 175 943.92	-	-	6 330 027.78	2 558 166.80	
Debtors Age Analysis By Customer Group												
Organs of State	2200	37 137.49	33 508.35	46 066.80	13 377.55	128.13	1 771.92	-	-	131 990.24	15 277.60	-
Commercial	2300	255 148.92	19 075.26	26 180.70	9 522.02	4 741.61	373 895.60	-	-	688 564.11	388 159.23	437 489.00
Households	2400	445 669.30	188 237.57	117 890.68	115 979.86	355 694.24	3 380 173.34	-	-	4 603 644.99	3 851 847.44	2 762 058.00
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	737 955.71	240 821.18	190 138.18	138 879.43	360 563.98	3 755 840.86	-	-	5 424 199.34	4 255 284.27	3 199 547.00

Chart C3 Aged Consumer Debtors Analysis

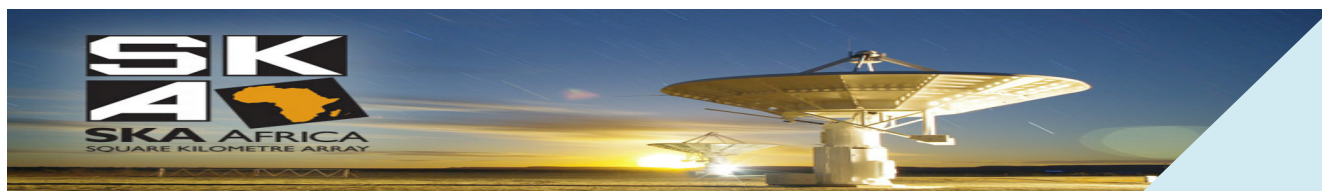
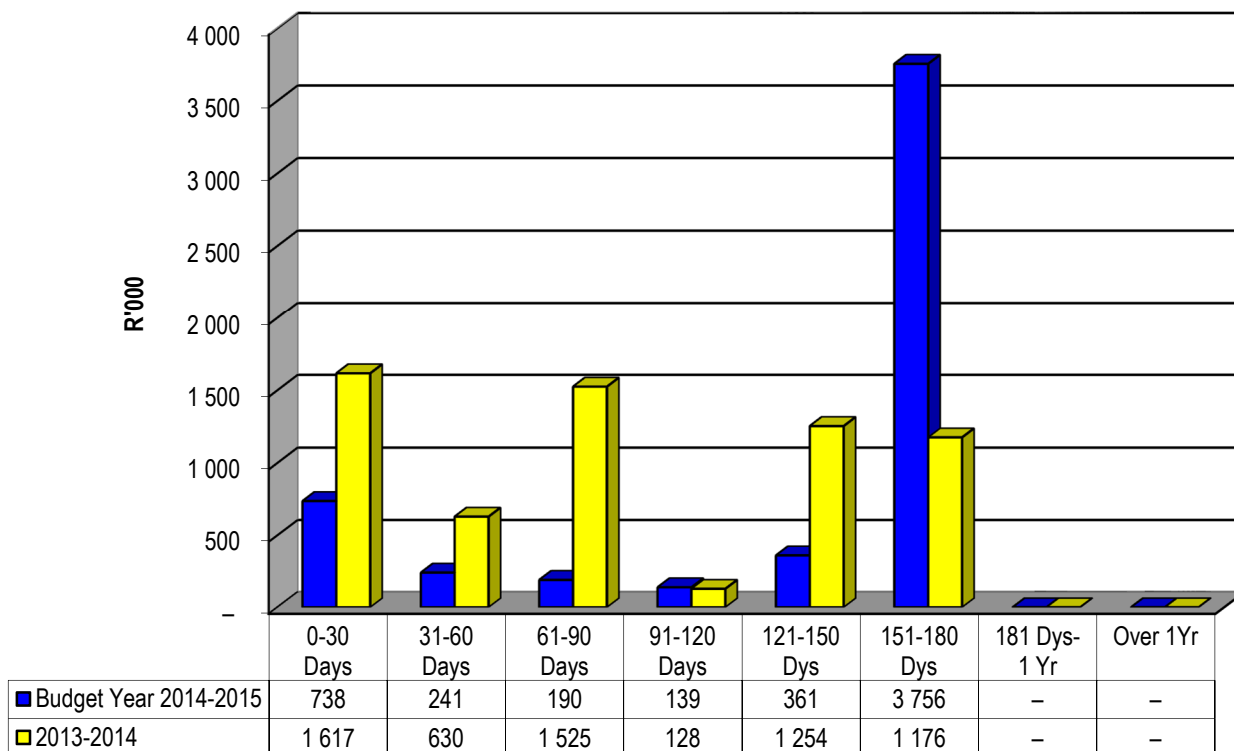
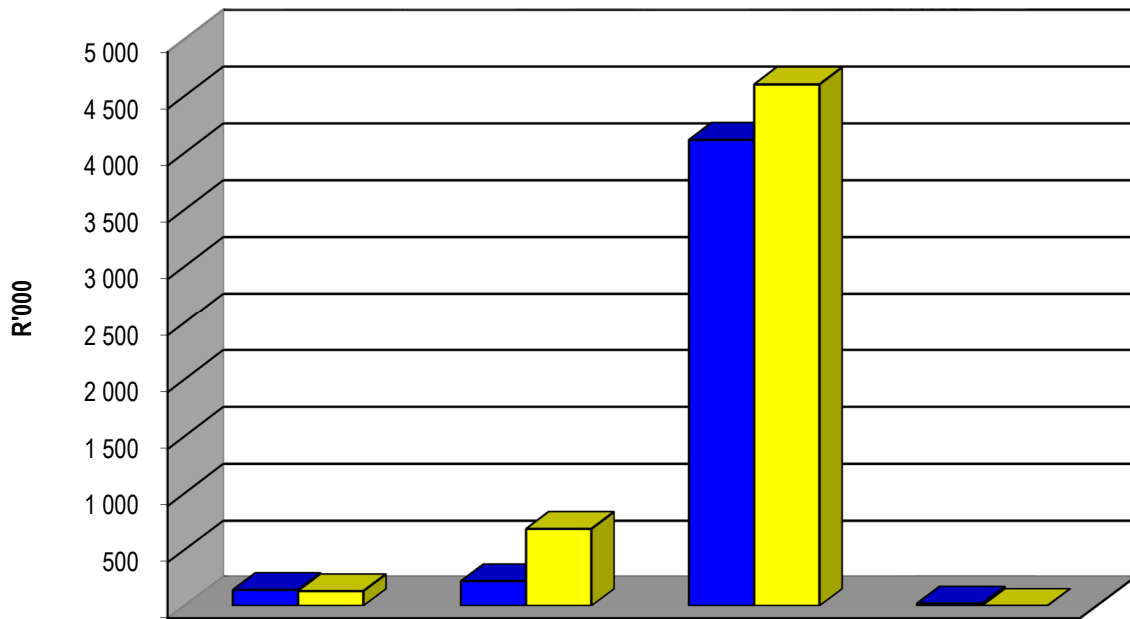


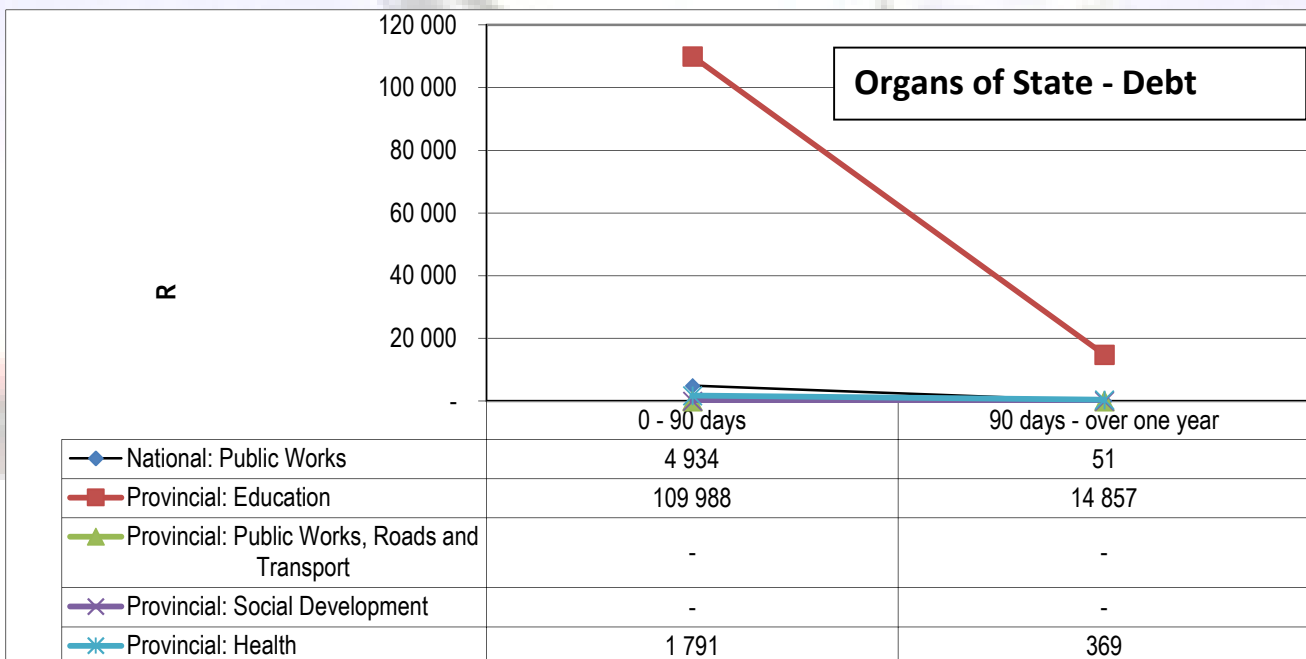
Chart C4 Consumer Debtors (total by Debtor Customer Category)



2013-2014	143	221	4 116	21
Budget Year 2014-2015	132	689	4 604	-

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

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.) Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January 2015

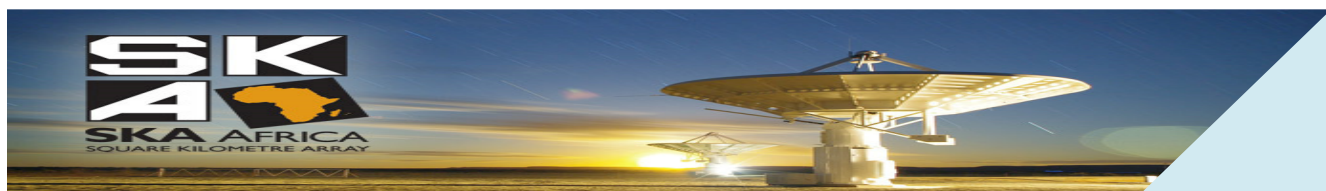
Description	NT Code	Budget Year 2014-2015									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200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

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January 2015

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R								
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		250 111.98		11 347 811.51	-	11 347 811.51
Housing Fund	1 day	call deposit				36 863.08	187.53	37 050.61
Job creation - De Bult	32 days	notice deposit				37 296.90	189.74	37 486.64
Land development	1 day	call deposit				16 016.15	81.34	16 097.49
Land development	32 days	notice deposit				14 613.69	74.33	14 688.02
Land development	1 day	call deposit				27 932.65	142.05	28 074.70
Civil Defence	32 days	notice deposit				18 657.83	-	18 657.83
EPWP Vosburg dust						288 796.71	-	288 796.71
CMIP Kwaggakolk(vat)	1 day	call deposit				590.64	3.01	593.65
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				33 600.93	170.90	33 771.83
Water Services Plan	1 day	call deposit				3 141.28	16.03	3 157.31
CMIP-Saaiport project 301	1 day	call deposit				3 447.78	17.63	3 465.41
Library Development Projects	1 day	call deposit				113 975.75	(18 314.06)	95 661.69
EPWP - Paving/ Cleaning	1 day	call deposit				22 715.06	115.41	22 830.47
Lotto Camarvon	1 day	call deposit				1 744.82	8.82	1 753.64
Lotto Vosburg	1 day	call deposit				30 765.81	156.48	30 922.29
Finance Management Grant	1 day	call deposit				846 422.08	(139 335.00)	707 087.08
Transfer Fees Sub-Economic Housing	32 days	notice deposit				129 332.51	657.57	129 990.08
VB Cleaning Project	1 day	call deposit				24 560.47	124.82	24 685.29
VAT - retention	1 day	call deposit				11 397.36	57.90	11 455.26
EPWP	1 day	call deposit				354 961.00	(46 561.00)	308 400.00
MIG	1 day	call deposit				3 750 696.16	-	3 750 696.16
Youth development	1 day	call deposit				93 632.07	-	93 632.07
Leave, PMS and Long Service Funds	1 day	call deposit				2 038 945.09	-	2 038 945.09
Provision for Employee benefits	1 day	call deposit				4 000 000.00	-	4 000 000.00
Retention	1 day	call deposit				589 504.85	-	589 504.85
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit				5 228 950.83	(1 200 000.00)	4 028 950.83
Municipality sub-total				250 111.98		31 288 805.65	(1 402 206.50)	29 886 599.15
TOTAL INVESTMENTS AND INTEREST				250 111.98		31 288 805.65	(1 402 206.50)	29 886 599.15



Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

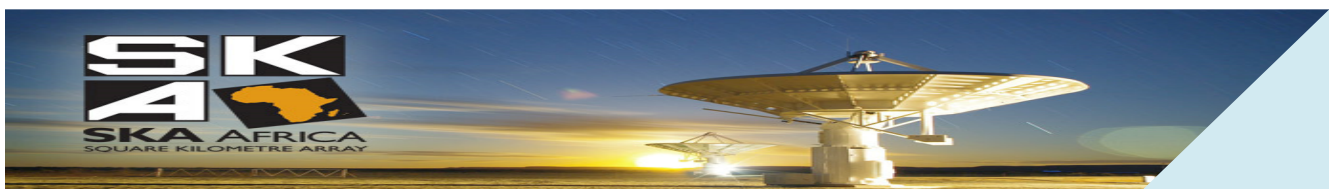
Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000.00	18 830 000.00	18 830 000.00	-	14 441 000.00	18 830 000.00	-4 389 000.00	-23.3%	18 830 000.00
Local Government Equitable Share	13 268 000.00	15 096 000.00	15 096 000.00		11 007 000.00	15 096 000.00	-4 089 000.00	-27.1%	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		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	-	14 868 500.00	20 489 000.00	-5 620 500.00	-27.4%	20 489 000.00
Capital Transfers and Grants									
National Government:	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
Municipal Infrastructure Grant (MIG)	7 089 000.00	7 848 000.00	7 848 000.00		7 848 000.00	7 848 000.00	-		7 848 000.00
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00		12 000 000.00
							-		
							-		
							-		
Other capital transfers [insert description]							-		
Provincial Government:	-	-	-	-	-	-	-		-
							-		
District Municipality:	-	-	-	-	-	-	-		-
							-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total Capital Transfers and Grants	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	26 986 146.64	40 337 000.00	40 337 000.00	-	22 716 500.00	40 337 000.00	-17 620 500.00	-43.7%	40 337 000.00

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	10 732 169.12	12 036 311.27	12 036 311.27	185 896.00	8 284 208.92	12 036 311.27	-3 752 102.35	-31.2%	12 036 311.27
Local Government Equitable Share	7 535 741.00	8 302 311.27	8 302 311.27		6 477 876.00	8 302 311.27	-1 824 435.27	-22.0%	8 302 311.27
Finance Management	1 523 258.30	1 800 000.00	1 800 000.00	139 335.00	1 092 912.92	1 800 000.00	-707 087.08	-39.3%	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	46 561.00	391 600.00	1 000 000.00	-608 400.00	-60.8%	1 000 000.00
Municipal Infrastructure Grant (MIG)					-		-		
Provincial Government:	1 293 284.80	1 659 000.00	1 659 000.00	18 052.60	331 838.31	1 659 000.00	-1 327 161.69	-80.0%	1 659 000.00
Sport and Recreation	748 639.03	855 000.00	855 000.00	18 052.60	331 838.31	855 000.00	-523 161.69	-61.2%	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	203 948.60	8 616 047.23	13 695 311.27	-5 079 264.04	-37.1%	13 695 311.27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139.10	19 848 000.00	19 848 000.00	-	4 097 304.00	19 848 000.00	-15 750 696.00	-79.4%	19 848 000.00
Municipal Infrastructure Grant (MIG)	6 267 693.67	7 848 000.00	7 848 000.00		4 097 304.00	7 848 000.00	-3 750 696.00	-47.8%	7 848 000.00
EPWP Incentive	138 900.07				-		-		
EPWP Incentive	926 545.36				-		-		
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00	-100.0%	12 000 000.00
Provincial Government:	24 360.97	-	-	-	-	-	-		-
Sport and Recreation	24 360.97				-		-		
Expanded Public Works Programme									
DWAF							-		
District Municipality:	-	-	-	-	-	-	-		-
							-		
Other grant providers:	-	-	-	-	-	-	-		-
Sanitation interest							-		
Total capital expenditure of Transfers and Grants	7 357 500.07	19 848 000.00	19 848 000.00	-	4 097 304.00	19 848 000.00	-15 750 696.00	-79.4%	19 848 000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053.99	33 543 311.27	33 543 311.27	203 948.60	12 713 351.23	33 543 311.27	-20 829 960.04	-62.1%	33 543 311.27

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



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

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 346 938.44	1 399 476.00	1 399 476.00	111 069.55	677 486.85	791 738.00	-114 251.15	-14.43%	1 399 476.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	211 086.77	225 552.25	-14 465.48	-6.41%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	68 582.08	71 629.25	-3 047.17	-4.25%	122 793.00
Motor Vehicle Allowance	430 172.72	466 492.00	466 492.00	37 023.18	259 162.26	252 032.33	7 129.93	2.83%	466 492.00
Cellphone Allowance	127 859.75	153 014.00	153 014.00	11 275.80	74 177.86	67 861.17	6 316.69	9.31%	153 014.00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	1 904 970.91	2 018 982.00	2 018 982.00	159 368.53	1 010 826.97	1 111 631.50	-100 804.53	-9.07%	2 018 982.00
% increase		6.0%	6.0%						6.0%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 307 251.00	2 682 509.00	2 682 509.00	200 631.00	1 429 417.00	1 558 586.92	-129 169.92	-8.29%	2 682 509.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	211 086.77	225 552.25	-14 465.48	-6.41%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	68 582.08	71 629.25	-3 047.17	-4.25%	122 793.00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	139 443.57	202 543.00	202 543.00	-	146 210.47	202 543.02	-56 332.55	-27.81%	202 543.00
Motor Vehicle Allowance	412 308.00	441 171.00	441 171.00	36 675.00	256 725.00	257 349.75	-624.75	-0.24%	441 171.00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	304.80	25 480.40	25 480.40	27.12	189.84	14 863.57	-14 673.73	-98.72%	25 480.40
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	3 307 728.67	3 861 157.40	3 861 157.40	277 285.77	2 112 211.16	2 330 524.76	-218 313.60	-9.37%	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	696 253.33	4 578 377.97	4 250 128.33	328 249.64	7.72%	8 376 520.00
Pension and UIF Contributions	1 218 074.32	1 391 847.00	1 391 847.00	95 275.33	744 317.22	811 910.75	-67 593.53	-8.33%	1 391 847.00
Medical Aid Contributions	341 534.60	336 832.00	336 832.00	24 209.48	201 855.08	196 485.33	5 369.75	2.73%	336 832.00
Overtime	304 270.16	200 000.00	200 000.00	86 342.57	336 335.56	116 666.67	219 668.89	188.29%	200 000.00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	68 616.00	73 419.00	73 419.00	6 103.33	42 723.31	42 827.75	-104.44	-0.24%	73 419.00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	9 617.04	20 160.00	20 160.00	874.91	6 238.37	11 760.00	-5 521.63	-46.95%	20 160.00
Other benefits and allowances	91 554.52	464 636.60	464 636.60	7 768.15	54 772.53	271 038.02	-216 265.49	-79.79%	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	-	-	34 672.77	-34 672.77	-100.00%	653 833.00
Sub Total - Other Municipal Staff	9 928 944.82	11 517 247.60	11 517 247.60	916 827.10	5 964 620.04	5 735 489.62	229 130.42	3.99%	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	1 353 481.40	9 087 658.17	9 177 645.88	-89 987.71	-0.98%	17 397 387.00
Unpaid salary, allowances & benefits in arrears:		14.9%	14.9%						14.9%
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 644.40	17 397 387.00	17 397 387.00	1 353 481.40	9 087 658.17	9 177 645.88	-89 987.71	-0.98%	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	1 194 112.87	8 076 831.20	8 066 014.38	10 816.82	0.13%	15 378 405.00



Supporting Documentation (cont.)

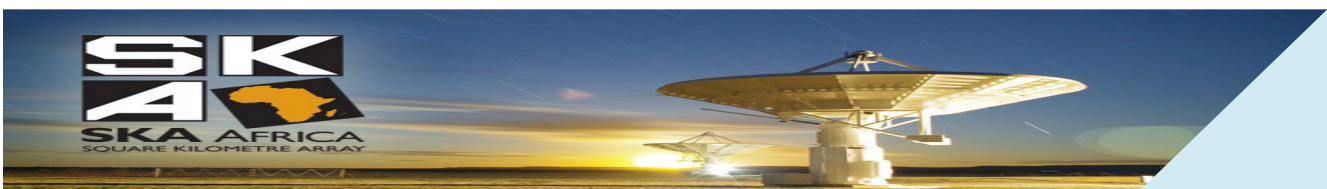
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	6 856.64	48 378.40
Bargaining council -	494.94	3 478.14
Group insurance	443.69	3 105.83
Total other allowances	7 795.27	54 962.37

2. Excluded from the total amount of R 9 087 658 for the period 1 July 2014 to 31 January 2015 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	217 035.61	58.00%
Senior Management	98 691.51	26.00%
Other staff	61 629.80	16.00%
Total travel and subsistence allowances	377 356.92	



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 - M07 January 2015

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb 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	93 093.02	724 244.13	990 418.19	585 799.62	278 648.92	525 087.52	187 360.42	193 713.00	288 397.00	106 210.00	108 904.00	-1 058 710.63	3 023 165.79	3 295 864.15	3 400 507.02
Property rates - penalties & collection charges	1 485.53	5 157.65	12 516.79	12 011.40	5 054.04	23 582.33	8 606.50	-	-	-	-	-	48 414.24	-	-
Service charges - electricity revenue	196 064.66	293 376.37	309 090.05	293 717.62	349 419.09	304 748.85	292 685.92	562 297.00	660 356.00	925 480.00	582 897.00	2 781 747.14	7 581 979.70	8 071 468.85	8 400 514.65
Service charges - water revenue	114 119.04	95 457.71	91 965.07	98 762.11	135 959.04	105 258.75	83 445.29	306 740.00	364 992.00	304 835.00	294 379.00	1 904 462.14	3 930 375.15	3 676 637.75	3 934 916.15
Service charges - sanitation revenue	186 298.19	155 833.76	150 132.06	161 228.15	221 951.76	171 833.84	136 223.59	183 786.00	236 662.00	182 644.00	176 380.00	391 942.70	2 354 916.05	2 378 421.90	2 449 739.35
Service charges - refuse	299 740.41	250 725.33	241 551.70	259 404.51	357 104.45	276 468.31	219 173.98	253 640.00	326 614.00	252 064.00	243 419.00	270 072.81	3 249 978.50	3 325 615.60	3 301 502.70
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	63 602.08	11 513.00	18 037.88	9 636.00	90 731.39	19 349.67	8 288.00	14 525.00	85 028.00	3 499.00	18 272.00	10 224.12	352 676.14	507 199.00	532 558.00
Interest earned - external investments	17 099.44	65 400.41	173 520.08	124 369.24	86 117.73	172 378.72	132 281.71	1 545.00	49 459.00	191 479.00	48 082.00	105 557.67	1 167 300.00	1 361 850.00	1 429 943.00
Interest earned - outstanding debtors	229.16	226.49	223.81	-	438.54	215.71	213.01	271.00	268.00	265.00	262.00	686.28	3 300.00	3 465.00	3 638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3.60	452.40	44.60	1 110.00	569.60	200.00	-	711.00	250.00	1 988.00	70.00	6 850.80	12 230.00	12 842.00	13 484.00
Licences and permits	954.00	954.00	333.00	414.00	414.00	318.00	636.00	342.00	-	459.00	526.00	2 070.00	7 420.00	7 791.00	8 181.00
Agency services	15 804.77	13 614.20	8 239.56	8 305.17	9 944.97	7 552.31	9 538.21	3 751.00	2 789.00	1 616.00	4 235.00	12 639.41	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 976 000.00	-	-	-	-	5 031 000.00	-	-	5 032 000.00	-	-	4 450 000.00	20 489 000.00	22 366 000.00	23 674 000.00
Other revenue	2 701.88	316 395.25	146 920.28	37 018.95	51 729.66	34 697.93	36 679.56	283 695.00	265 210.00	1 013 554.00	923 624.00	4 128 331.49	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	6 672 691.94	1 115 102.19	1 805 016.00	7 372 025.00	2 984 043.00	2 401 060.00	12 937 459.69	49 509 799.33	55 489 211.25	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	-	2 000.00	896.00	4 480.00	1 792.00	2 717.00	115.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	801.52	804.19	806.87	-	1 621.82	814.79	817.67	760.00	763.00	765.00	738.00	352.14	9 045.00	9 045.00	9 045.00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 715 801.91	6 502 293.13	3 359 474.38	2 145 447.41	4 097 350.15	3 652 770.98	1 902 127.82	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	17 532 799.81	8 439 448.02	5 507 274.72	3 740 224.18	9 693 056.16	10 326 277.71	3 020 047.98	2 106 672.00	11 225 268.00	2 986 600.00	2 404 915.00	-7 586 338.95	69 385 844.33	83 871 256.25	87 700 428.87
Cash Payments by Type															
Employee related costs	1 101 934.45	1 121 146.94	1 096 881.81	1 138 998.54	1 123 802.92	1 305 756.75	1 194 112.69	1 330 395.10	1 042 587.97	962 978.74	1 081 311.84	2 878 497.25	15 378 405.00	16 656 223.20	17 745 211.20
Remuneration of councillors	148 092.73	148 092.73	148 092.73	156 259.52	165 271.29	165 955.54	199 368.53	165 681.27	222 383.90	158 869.08	161 405.62	219 509.06	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	637 737.60	618 576.44	635 704.66	599 685.97	542 114.82	547 813.00	574 093.95	1 356 483.33	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	37 598.05	52 424.22	24 536.16	50 612.49	42 862.98	36 119.02	67 809.65	41 636.02	431 200.00	452 911.00	671 933.00
Contracted services	13 363.78	7 160.79	3 992.56	-	4 081.13	19 947.51	37 663.39	33 326.92	109 487.51	7 130.67	216.65	305 029.09	541 400.00	573 280.00	610 760.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	3 711 438.00	-	-	-	-	2 766 438.00	-	-	639 481.00	-	-	1 184 954.27	8 302 311.27	12 793 911.00	12 152 894.00
General expenses	693 306.21	414 237.41	745 617.67	1 045 103.46	980 159.44	729 969.70	296 338.57	352 161.03	221 009.23	233 349.52	173 445.07	6 135 473.69	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	5 659 068.16	2 347 744.00	2 531 862.78	2 819 927.41	1 946 260.03	2 059 282.78	12 569 123.67	47 768 347.27	54 210 173.28	58 113 673.60
Other Cash Flows/Payments by Type															
Capital assets	1 154.93	1 189.79	3 300 694.88	-	-	692 790.73	8 584.42	300 000.00	4 848 000.00	-	-	10 695 595.25	19 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow sPayments	10 994 499.37	5 729 243.52	1 066 440.47	1 571 967.22	10 852 145.14	-715 242.74	978 400.71	-	-	-	-	-	-	-	-
Total Cash Payments by Type	17 318 259.66	8 438 404.38	5 088 833.67	4 574 181.54	13 800 853.57	5 636 616.15	3 334 728.13	2 831 862.78	7 667 927.41	1 946 260.03	2 059 282.78	-5 079 863.83	67 616 347.27	82 574 173.28	86 214 673.60
NET(INCREASE/DECREASE) IN CASH HELD	214 540.15	1 043.64	418 441.05	-833 957.36	-4 107 797.41	4 689 661.56	-314 681.45	-725 190.78	3 557 041.59	1 040 339.97	346 232.22	-2 506 475.12	1 779 497.06	1 297 083.95	1 485 756.27
Cash/cash equivalents at the monthly year beginning	21 089 392.00	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 156 642.18	20 431 451.40	23 988 492.99	25 028 832.96	25 375 065.18	21 089 392.00	22 868 889.06	24 165 972.11
Cash/cash equivalents at the monthly year end:	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 156 642.18	20 431 451.40	23 988 492.99	25 028 832.96	25 375 065.18	22 868 889.06	22 868 889.06	24 165 972.11	25 651 728.39

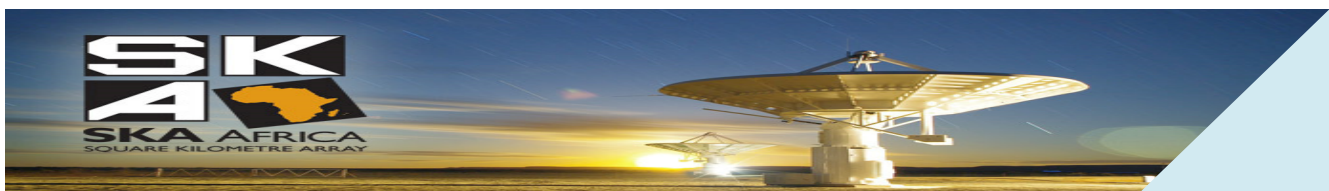
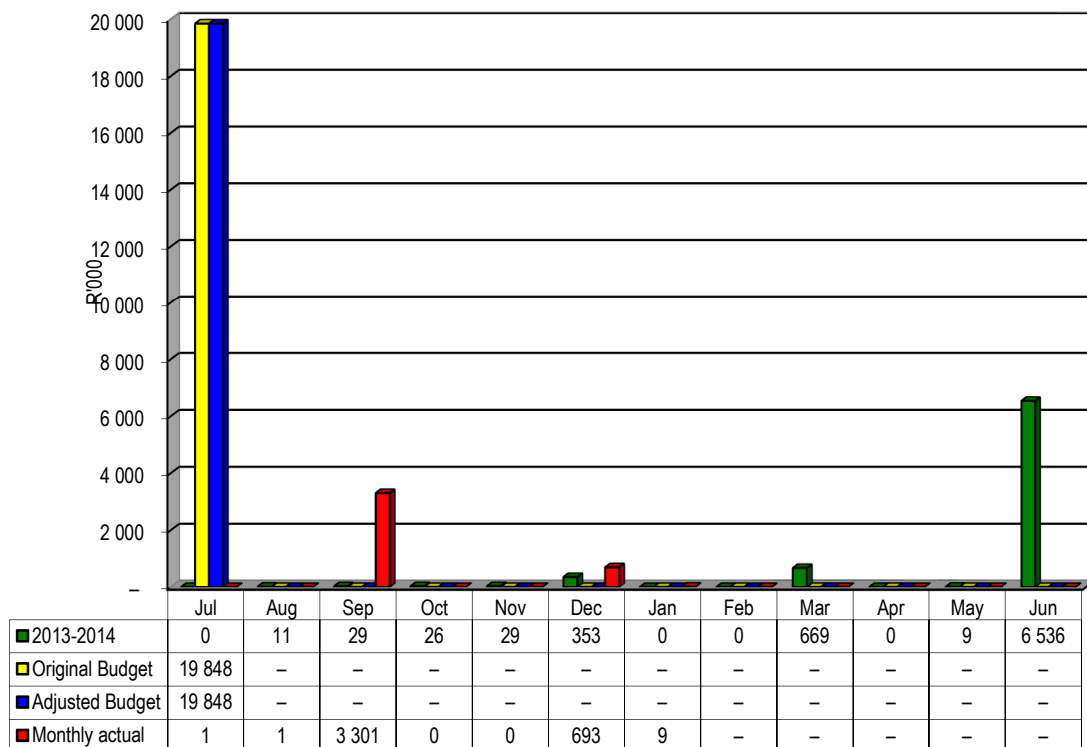
References

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January 2015

Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	386.84	19 848 000.00	19 848 000.00	1 154.93	1 154.93	19 848 000.00	19 846 845.07	100.0%	0%
August	10 731.87			1 189.79	2 344.72	19 848 000.00	19 845 655.28	100.0%	0%
September	28 550.19			3 300 694.88	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
October	26 231.58			0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
November	29 486.84		-	0.00	3 303 039.60	19 848 000.00	16 544 960.40	83.4%	17%
December	352 575.60			692 790.73	3 995 830.33	19 848 000.00	15 852 169.67	79.9%	20%
January	0.00			8 584.42	4 004 414.75	19 848 000.00	15 843 585.25	79.8%	20%
February	0.00					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	4 004 414.75					

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 - M07 January 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000.00	13 250 000.00	-	-	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	-	-	8 584.42	13 549.14	-	-13 549.14	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779.69	-	-	7 812.50	9 002.29	-	-9 002.29	#DIV/0!	-
Computers - hardware/equipment	50 077.45	-	-	-	2 769.63	-	-2 769.63	#DIV/0!	-
Furniture and other office equipment	98 414.13	-	-	771.92	1 777.22	-	-1 777.22	#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	8 584.42	13 549.14	12 000 000.00	11 986 450.86	99.9%	13 250 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

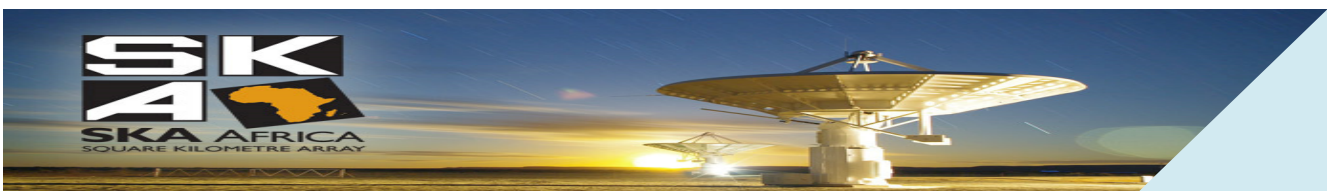
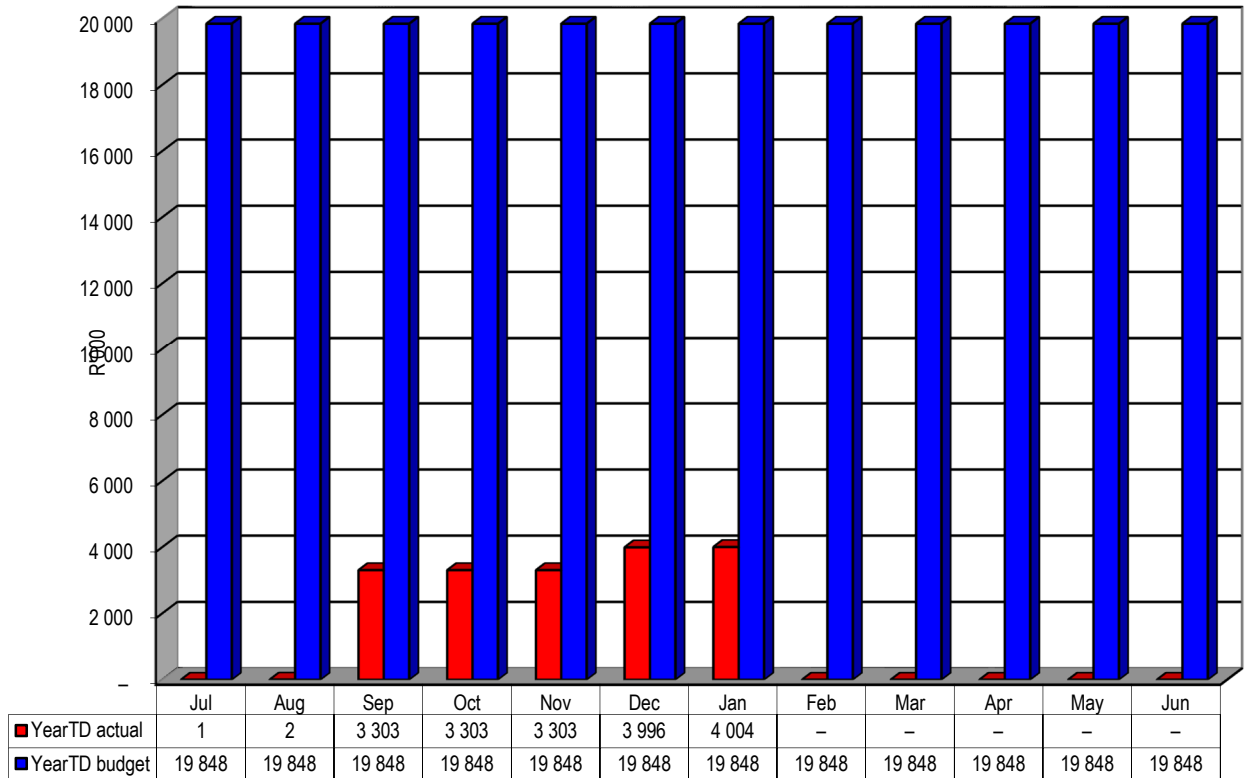
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M07 January 2015

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 656.66	2 750 000.00	2 750 000.00	-	2 512 473.75	1 300 000.00	-1 212 473.75	-93.3%	2 750 000.00
Infrastructure - Road transport	3 845 656.66	2 750 000.00	2 750 000.00	-	2 512 473.75	1 300 000.00	-1 212 473.75	-93.3%	2 750 000.00
Roads, Pavements & Bridges	3 845 656.66	2 750 000.00	2 750 000.00	-	2 512 473.75	1 300 000.00	-1 212 473.75	-93.3%	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	-	1 478 391.86	1 400 000.00	-78 391.86	-5.6%	3 848 000.00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	3 346 855.23	3 048 000.00	3 048 000.00	-	1 358 751.61	1 000 000.00	-358 751.61	-35.9%	3 048 000.00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	119 640.25	-	-119 640.25	#DIV/0!	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000.00	800 000.00	-	-	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	-	3 990 865.61	2 700 000.00	-1 290 865.61	-47.8%	6 598 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

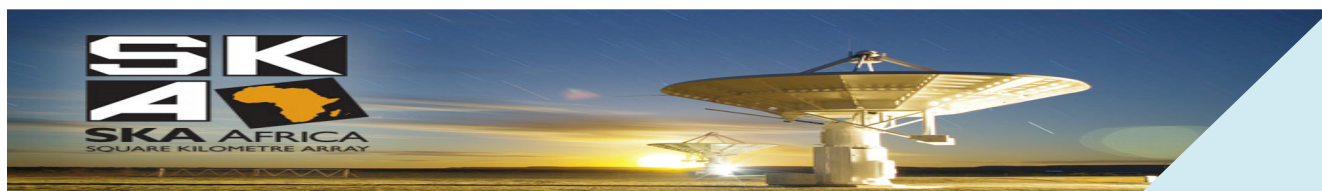
Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931.34	368 000.00	368 000.00	8 331.06	86 416.81	171 386.32	84 969.51	49.6%	368 000.00
Infrastructure - Road transport	41 415.04	60 000.00	60 000.00	2 477.71	23 604.78	48 834.00	25 229.22	51.7%	60 000.00
Roads, Pavements & Bridges	41 415.04	60 000.00	60 000.00	2 477.71	23 604.78	48 834.00	25 229.22	51.7%	60 000.00
Storm water						-	-		
Infrastructure - Electricity	84 318.67	105 000.00	105 000.00	1 812.85	25 334.56	46 147.00	20 812.44	45.1%	105 000.00
Generation		3 000.00	3 000.00			1 750.00	1 750.00	100.0%	3 000.00
Transmission & Reticulation	84 318.67	102 000.00	102 000.00	1 812.85	25 334.56	44 397.00	19 062.44	42.9%	102 000.00
Street Lighting						-	-		
Infrastructure - Water	59 762.20	90 000.00	90 000.00	4 040.50	33 877.09	38 047.00	4 169.91	11.0%	90 000.00
Dams & Reservoirs	59 762.20	90 000.00	90 000.00	4 040.50	33 877.09	38 047.00	4 169.91	11.0%	90 000.00
Water purification						-	-		
Reticulation						-	-		
Infrastructure - Sanitation	29 920.02	105 000.00	105 000.00	-	3 600.38	37 025.00	33 424.62	90.3%	105 000.00
Reticulation	29 920.02	105 000.00	105 000.00		3 600.38	37 025.00	33 424.62	90.3%	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	816.52	22 853.29	44 746.00	21 892.71	48.9%	74 400.00
Parks & gardens	14 429.82	18 600.00	18 600.00	162.53	1 286.72	10 359.00	9 072.28	87.6%	18 600.00
Sportsfields & stadia						-	-		
Swimming pools	13 778.85	14 000.00	14 000.00		15 510.92	8 062.67	-7 448.25	-92.4%	14 000.00
Community halls						-	-		
Libraries	5 047.03	13 000.00	13 000.00	115.61	3 098.80	6 916.33	3 817.53	55.2%	13 000.00
Recreational facilities	2 781.32	10 500.00	10 500.00			6 721.00	6 721.00	100.0%	10 500.00
Fire, safety & emergency	5 811.67	3 000.00	3 000.00		168.39	2 083.00	1 914.61	91.9%	3 000.00
Security and policing	1 116.21	3 300.00	3 300.00			2 050.00	2 050.00	100.0%	3 300.00
Buses						-	-		
Clinics	-	3 000.00	3 000.00			2 119.00	2 119.00	100.0%	3 000.00
Museums & Art Galleries	218.47	4 000.00	4 000.00			2 554.33	2 554.33	100.0%	4 000.00
Cemeteries	5 232.23	5 000.00	5 000.00	538.38	2 788.46	3 880.67	1 092.21	28.1%	5 000.00
Social rental housing						-	-		
Umer						-	-		
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings						-	-		
Other						-	-		
Investment properties	-	-	-	-	-	-	-	-	-
Housing development						-	-		
Other						-	-		
Other assets	450 433.73	530 200.00	530 200.00	53 051.97	252 535.25	236 958.33	-15 576.92	-6.6%	530 200.00
General vehicles	87 281.56	95 000.00	95 000.00	11 855.78	49 345.80	41 745.67	-7 600.13	-18.2%	95 000.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	21 027.23	78 346.84	59 574.00	-18 772.84	-31.5%	193 800.00
Plant & equipment	15 608.26	8 700.00	8 700.00	12 893.76	17 631.66	6 732.00	-10 899.66	-161.9%	8 700.00
Computers - hardware/equipment	144 152.74	130 000.00	130 000.00	1 934.09	74 351.56	68 759.66	-5 591.90	-8.1%	130 000.00
Furniture and other office equipment	19 635.00	47 700.00	47 700.00		743.78	30 007.00	29 263.22	97.5%	47 700.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	49 473.92	55 000.00	55 000.00	5 341.11	32 115.61	30 140.00	-1 975.61	-6.6%	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	62 199.55	361 805.35	453 090.65	91 285.30	20.1%	972 600.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	21 027.23	78 346.84	59 574.00	-18 772.84	(0)	193 800.00
Refuse	134 282.25	193 800.00	193 800.00	21 027.23	78 346.84	59 574.00	-18 772.84	(0)	193 800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		



Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January 2015

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R									
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 January 2015 - M07 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature

Date 31 January 2015

