

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
February 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

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At the municipal offices

or

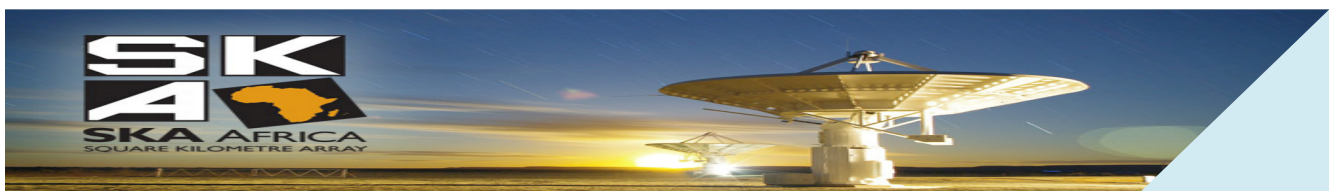
at www.kareeberg.co.za

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Introduction

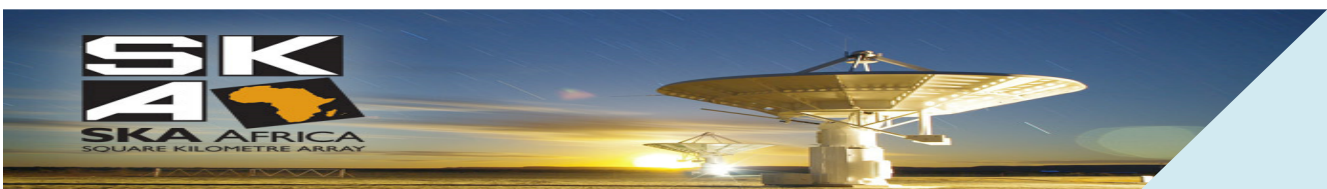
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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.

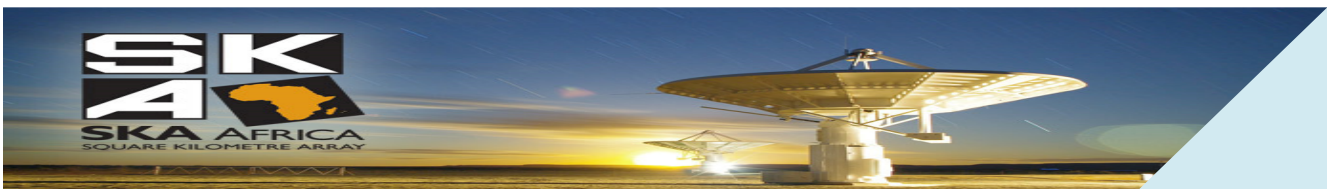
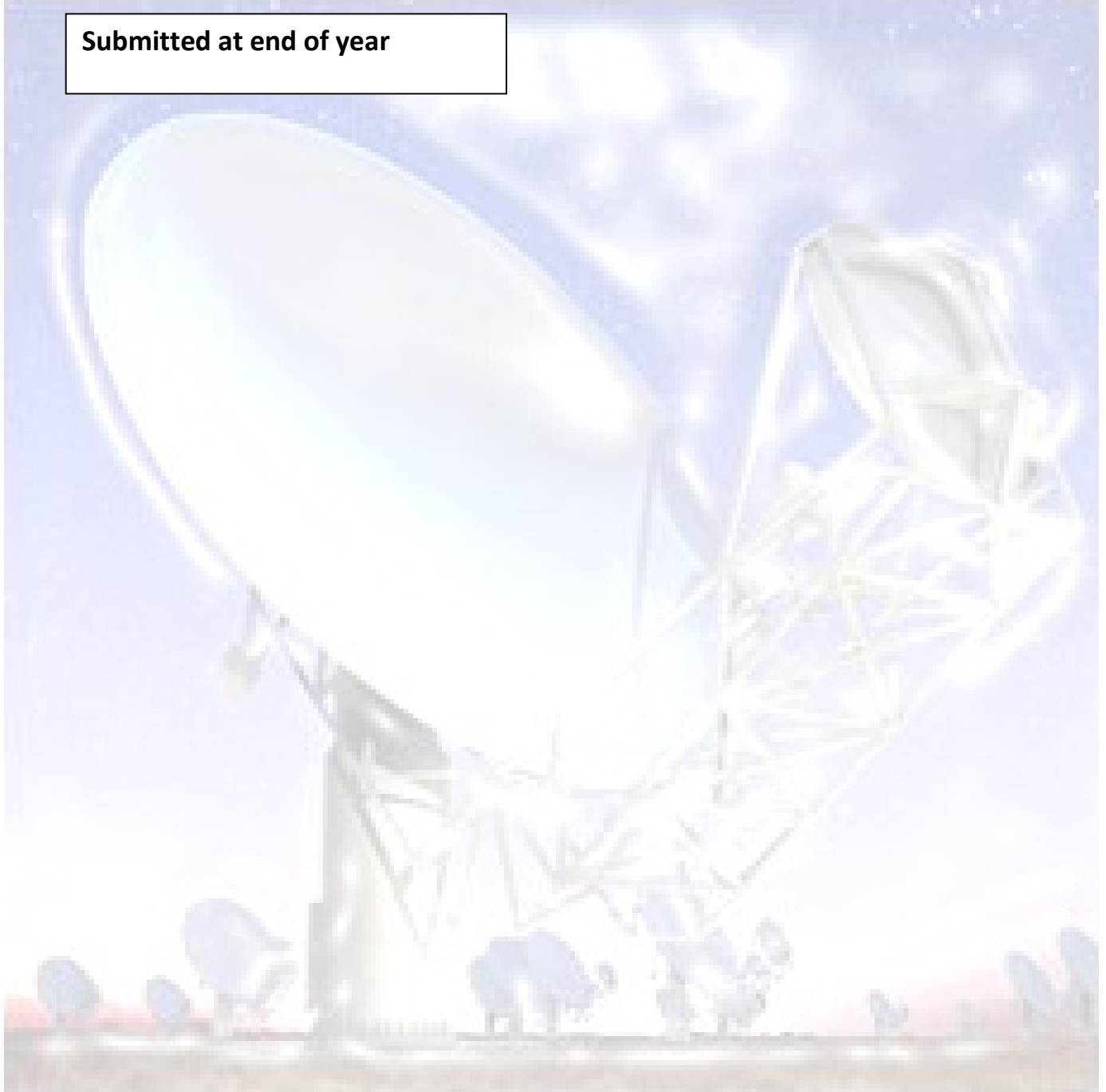
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population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

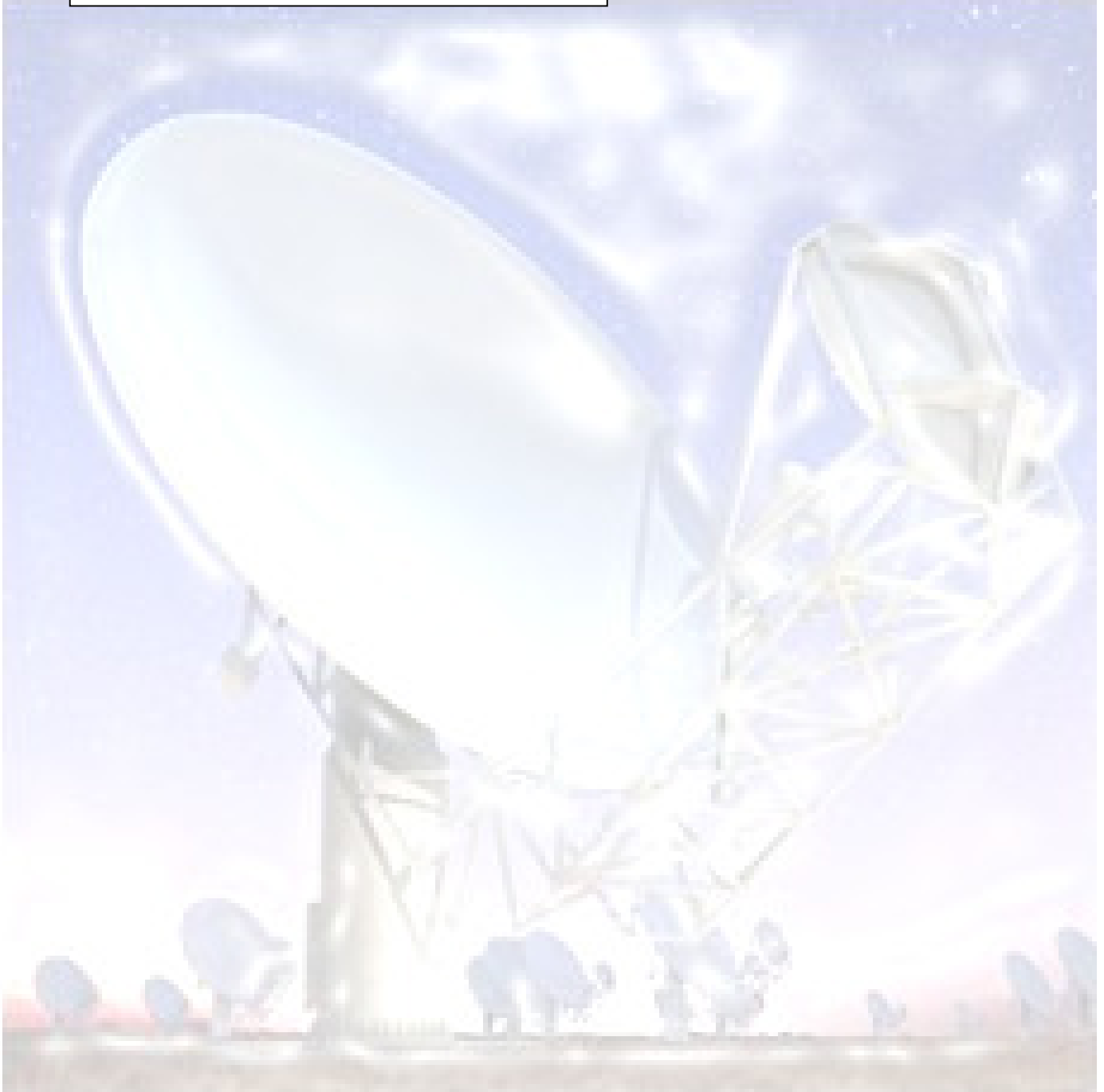
1.1 Mayor's report

Submitted at end of year



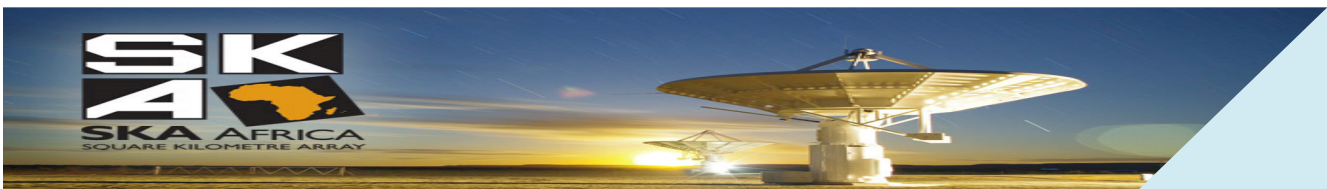
1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction



Funding for the transport of water to Vanwyksvlei has not been found yet. Working capital has decreased that a deficit is anticipated at the beginning of March. This is due to grant expenditure as well as a payment percentage of 94%. 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".

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

The IDP process is not on track according to the time frame.

The audit action plan has not yet been approved.

The internal audit work plan and risk assessment has not been approved.

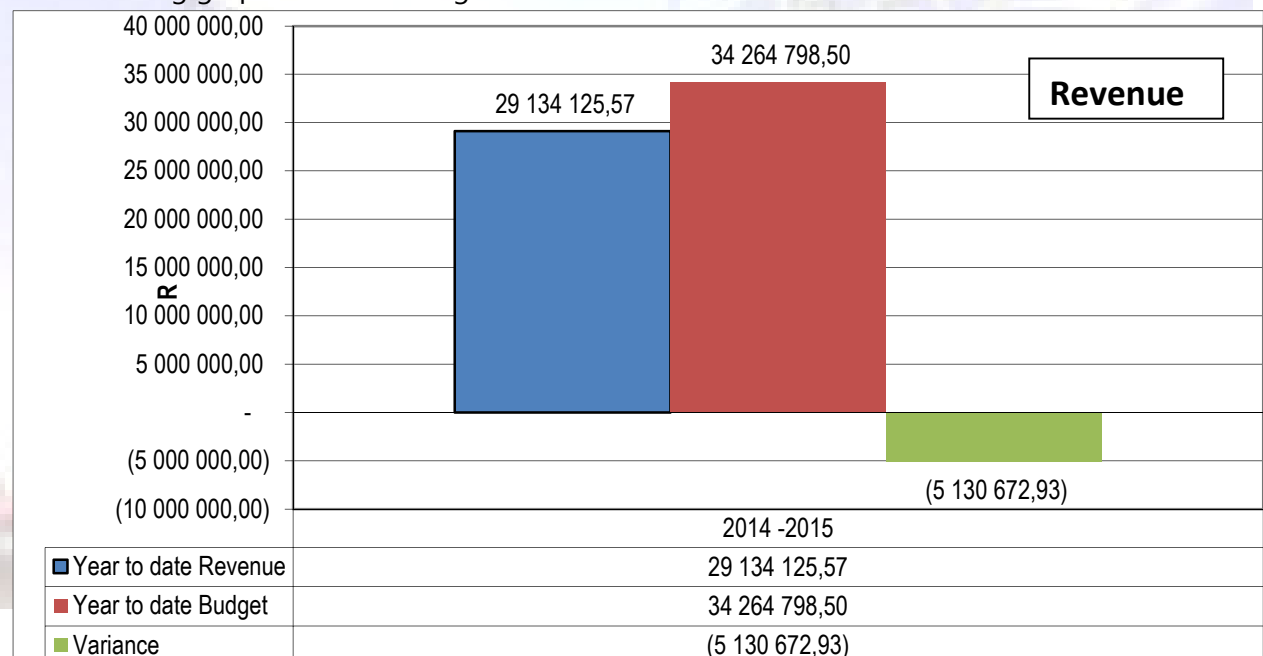
The internal audit reports for quarter one and two have not been received yet.

Consolidated performance

Revenue by source

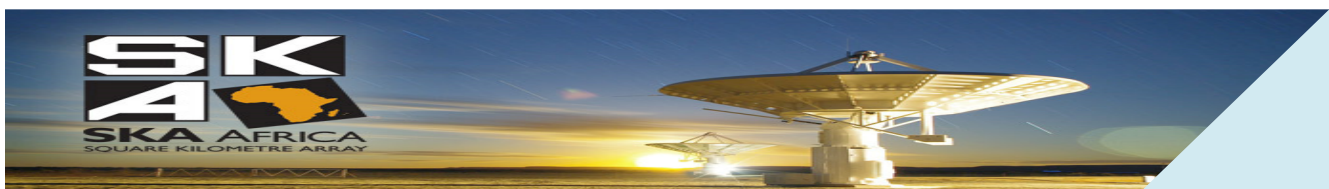
Revenue is under received by 15% (R 5.1million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

The following graph indicates the generated revenue to date:



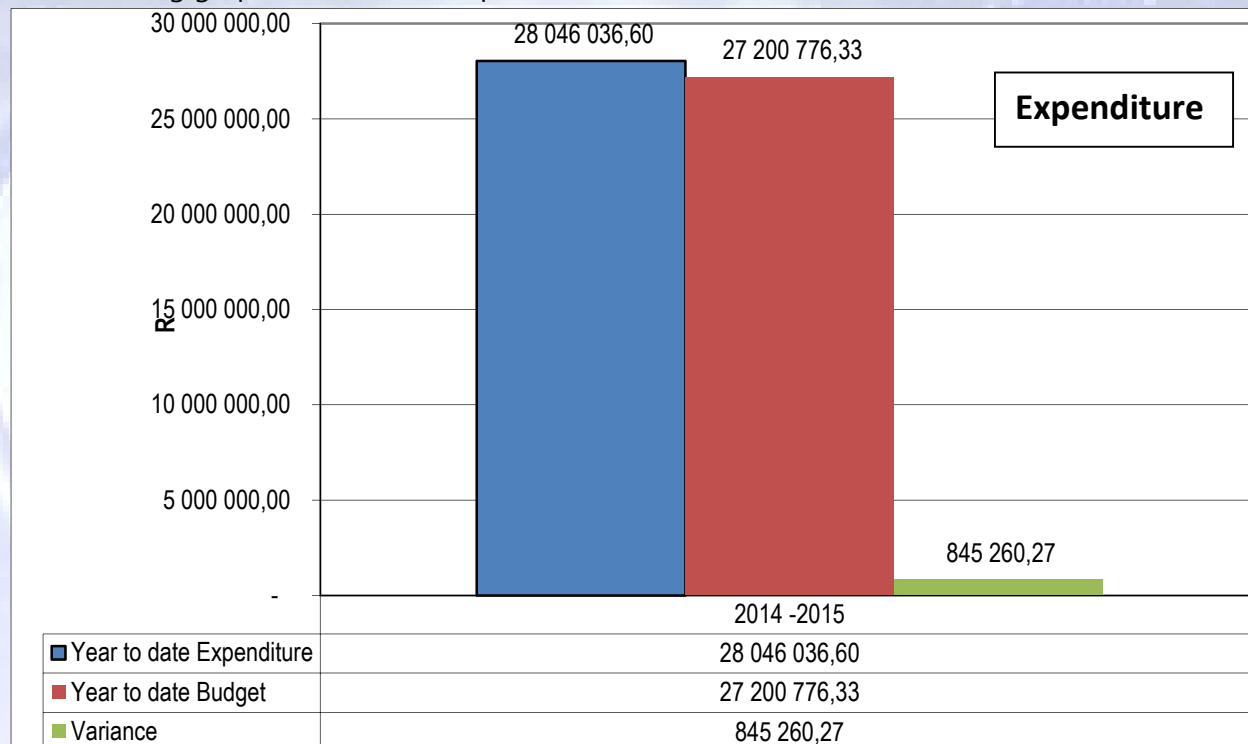
Operating expenditure by type

Expenditure is overspent by 3% (R .8million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses. Annual audit



costs to the amount of R 2million has been paid as well. Salaries previously allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 168 000 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.



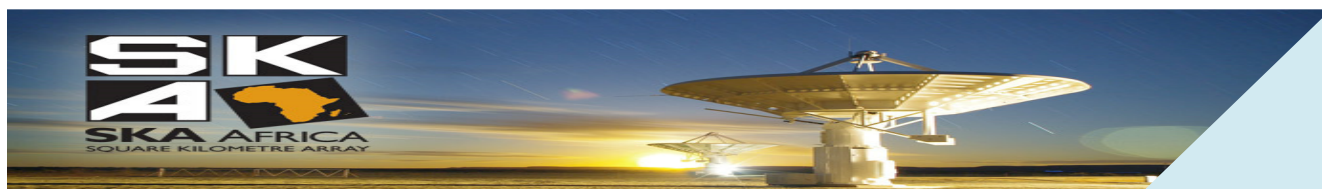
Capital expenditure

Tender for the upgrading of roads in Carnarvon and Vanwyksvlei have been awarded. The upgrading of cemeteries in Vanwyksvlei and Vosburg have been approved. The progress on capital projects will be highlighted in table SC 1.

Cash flows

The municipality has a positive cash flow for the year to date of R 6.2million. 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:



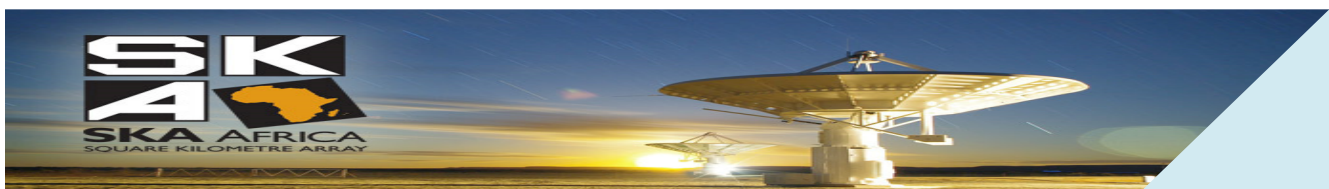
Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	28 850 062,33	30 121 769,76
Long term investments	-	-
	28 850 062,33	30 121 769,76
Less:	7 472 067,86	7 492 220,58
Unspent conditional grants	7 472 067,86	7 492 220,58
Net cash resources available for internal distribution	21 377 994,47	22 629 549,18
Less amounts allocated to:	21 531 795,66	21 544 266,06
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	37 050,61	37 050,61
Employee benefits	9 557 428,69	9 569 899,09
Retention	589 504,85	589 504,85
Resources available / (shortfall) for working capital requirements	(153 801,19)	1 085 283,12

1.3.2 Material variances from SDBIP

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

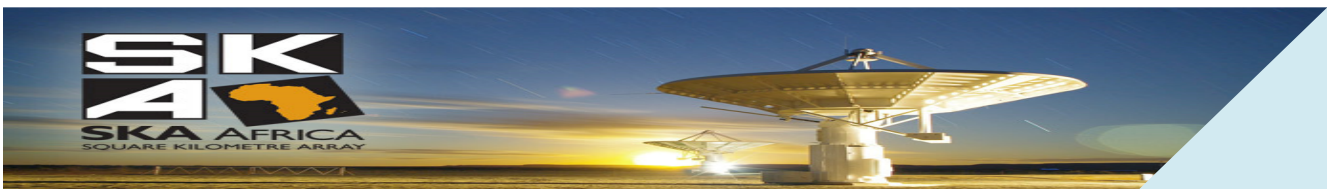
- (a) Approval of the budget for 2015-2016.
- (b) Approval of the Annual Report for 2013-2014.
- (c) Comply with section 72 of the MFMA.
- (d) Implement a performance management system.
- (e) Publication of monthly newsletters
- (f) Public meetings not held regularly.
- (g) Insertion of amendment pages in Statute Books.
- (h) Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- (i) Oversee that training in terms of the Skills Development Plan is being implemented.
- (j) 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.
- (k) 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 held community meetings during February and the variance should be resolved.
- (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.

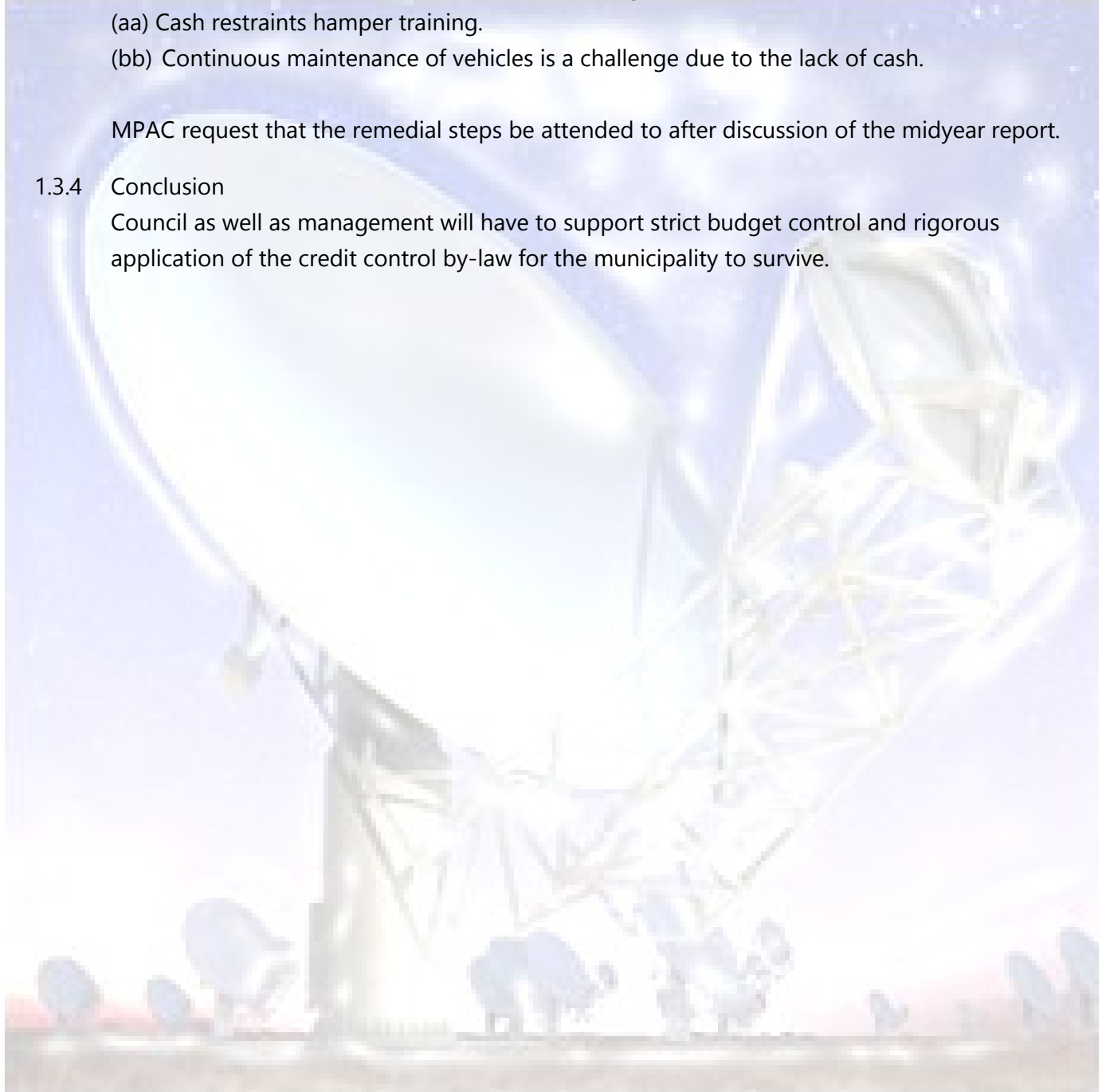


- (v) Construction of an additional pond is important to curb the overflow.
- (w) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (x) Legislation must be adhered to.
- (y) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (z) Continuous maintenance 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.

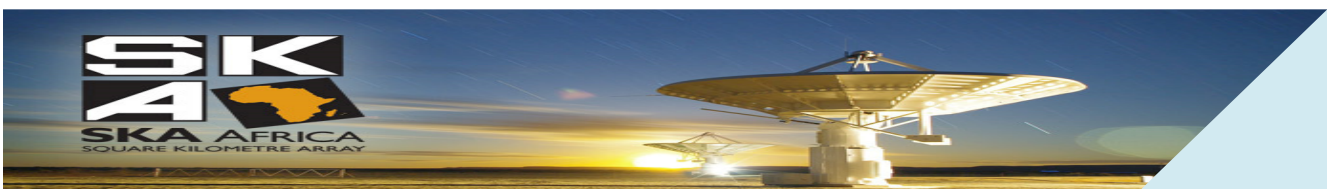
MPAC request that the remedial steps be attended to after discussion of the midyear report.

1.3.4 Conclusion

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



1.3.5 Material variance explanations



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

Supporting Table SC1 Material variance explanations - M08 February 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	22 332,38	16,1%	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	(138 309,29)	-14,2%		No steps needed
	Interest earned - outstanding debtors	(289,99)	-14,2%	Very little revenue - not material	No steps needed
	Fines	(5 323,60)	-62,1%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	1 584,83	46,7%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	31 800,30	62,2%	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	(4 450 000,00)	-28,8%	All operational grants budgeted for, have not been accounted for yet	No steps needed
	Other revenue	(377 268,75)	-38,3%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Other materials	(39 039,80)	-12,3%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Contracted services	(196 712,80)	-49,3%		
	Transfers and grants	1 454 048,67	28,9%	Second installment of equitable share was received and expended	No steps needed
	Other expenditure	729 434,06	16,5%	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%	Project has been registered	
	Establishment of cemeteries - Vanwyksvlei		0,0%	Project has been registered	
	Upgrade of roads - Carnarvon	1 041 788,54	59,5%	Tenders have been awarded	
	Upgrade of roads - Vanwyksvlei	9 596,95	1,0%	Tenders have been awarded	
	High mast light Schietfontein		0,0%	Project has been registered	
	High mast light Vosburg		0,0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0,0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0,0%	Project has been registered	
	Upgrade of sports field	765 094,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Carnarvon	1 234 906,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Vosburg	236 969,00	110,1%	EPWP funding	
4	Financial Position				
5	Cash Flow				
	February 2015	(1 271 707,43)		Grant expenditure	
6	Measureable performance				
7	Municipal Entities				

1.4 In-year budget statement tables

Monthly Budget Statements

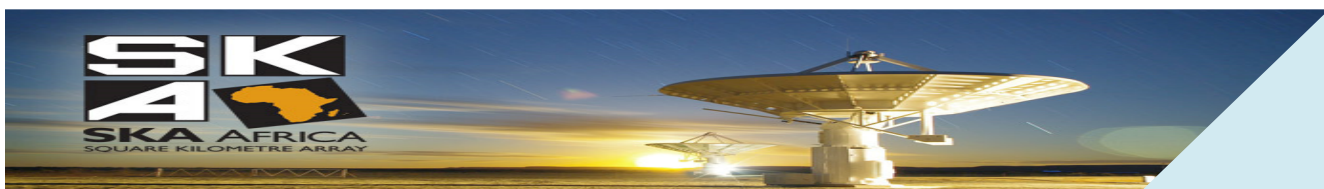


Table C1 Monthly Budget Statement - Summary - M08 February 2015

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	17 841,06	4 327 994,85	4 280 046,00	47 948,85	1,12%	4 331 323,00
Service charges	16 998 357,00	18 018 052,00	18 018 052,00	1 448 400,58	11 913 105,19	12 157 289,00	-244 183,81	-2,01%	18 018 052,00
Investment revenue	1 338 198,00	1 300 300,00	1 300 300,00	62 963,67	835 678,72	974 278,00	-138 599,28	-14,23%	1 300 300,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	11 007 000,00	15 457 000,00	-4 450 000,00	-28,79%	20 489 000,00
Other own revenue	2 037 892,00	7 840 326,00	7 840 326,00	22 566,71	1 050 346,81	1 396 185,50	-345 838,69	-24,77%	7 840 326,00
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 551 772,02	29 134 125,57	34 264 798,50	-5 130 672,93	-14,97%	51 979 001,00
Employee costs	13 236 783,00	15 378 405,00	15 378 405,00	1 058 578,10	9 135 409,30	9 705 030,00	-569 620,70	-5,87%	15 378 405,00
Remuneration of Councillors	1 912 960,00	2 018 982,00	2 018 982,00	157 703,81	1 269 215,03	1 345 987,00	-76 771,97	-5,70%	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	667 162,56	5 818 819,01	6 313 936,00	-495 116,99	-7,84%	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	319 737,53	5 344 717,26	4 811 996,00	532 721,26	11,07%	14 902 092,67
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	2 203 182,00	28 046 036,60	27 200 776,33	845 260,27	3,11%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-651 409,98	1 088 088,97	7 064 022,17	-5 975 933,20	-84,60%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	20 152,72	4 012 208,12	15 000 000,00	-10 987 791,88	-73,25%	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	-631 257,26	5 100 297,09	22 064 022,17	-16 963 725,08	-76,88%	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	-631 257,26	5 100 297,09	22 064 022,17	-16 963 725,08	-76,88%	18 048 000,06
Capital expenditure & funds sources									
Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	19 848 000,00
Capital transfers recognised	7 357 500,07	19 848 000,00	19 848 000,00	20 152,72	4 012 208,12	14 700 000,00	-10 687 791,88	-72,71%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	1 442,98	13 802,33	-	13 802,33	#DIV/0!	-
Total sources of capital funds	7 661 161,30	19 848 000,00	19 848 000,00	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	19 848 000,00
Financial position									
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91		31 135 950,53				28 888 688,91
Total non current assets	117 341 782,64	125 792 507,39	125 792 507,39		121 367 793,79				125 792 507,39
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33		10 542 014,81				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		130 150 696,01				134 597 572,13
Cash flows									
Net cash from (used) operating	7 025 179,15	21 589 452,06	21 589 452,06	-1 249 582,12	10 248 618,49	19 080 860,82	-8 832 242,33	-46,29%	21 589 452,06
Net cash from (used) investing	-7 625 313,50	-19 838 955,00	-19 838 955,00	-20 775,31	-4 019 523,02	-14 993 990,00	10 974 466,98	-73,19%	-19 838 955,00
Net cash from (used) financing	8 650,00	29 000,00	29 000,00	-1 350,00	8 960,00	22 377,00	-13 417,00	-59,96%	29 000,00
Cash/cash equivalents at the month/year end	22 612 006,86	22 868 889,06	24 391 503,92	-	28 850 062,33	25 198 639,82	3 651 422,51	14,49%	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	857 838,80	366 444,57	166 924,20	115 892,79	230 225,83	3 559 940,81	-	-	5 297 267,00
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly Budget Statements (cont.)

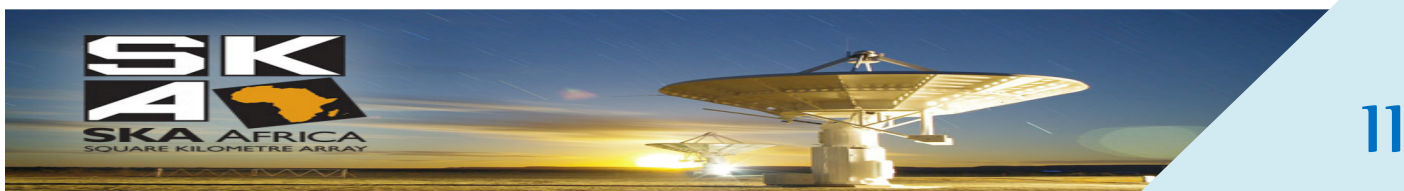


Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February 2015

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
<i>Governance and administration</i>	31 990 403,00	53 780 274,00	53 780 274,00	119 432,16	21 214 664,30	40 486 254,00	-19 271 589,70	-47,60%	53 780 274,00
Executive and council	22 005 444,00	39 156 412,00	39 156 412,00	83 956,39	12 200 685,62	32 803 344,00	-20 602 658,38	-62,81%	39 156 412,00
Budget and treasury office	9 984 959,00	14 623 862,00	14 623 862,00	35 475,77	9 013 978,68	7 682 910,00	1 331 068,68	17,33%	14 623 862,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	88 894,00	24 755,00	24 755,00	3 202,80	14 117,40	13 961,00	156,40	1,12%	24 755,00
Community and social services	13 345,00	6 650,00	6 650,00	982,80	6 878,40	3 797,00	3 081,40	81,15%	6 650,00
Sport and recreation	74 874,00	17 400,00	17 400,00	2 220,00	6 919,00	9 703,00	-2 784,00	-28,69%	17 400,00
Public safety	675,00	705,00	705,00	-	320,00	461,00	-141,00	-30,59%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 966,00	2 000,00	2 000,00	760,00	3 130,00	840,00	2 290,00	272,62%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966,00	2 000,00	2 000,00	760,00	3 130,00	840,00	2 290,00	272,62%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 978 736,00	18 019 972,00	18 019 972,00	1 448 529,78	11 914 421,99	8 687 244,00	3 227 177,99	37,15%	18 019 972,00
Electricity	7 936 896,00	7 981 626,00	7 981 626,00	586 387,68	5 095 967,68	3 767 426,00	1 328 541,68	35,26%	7 981 626,00
Water	4 198 770,00	4 137 677,00	4 137 677,00	362 139,82	2 825 172,11	2 366 390,00	468 782,11	19,89%	4 137 677,00
Waste water management	2 722 357,00	2 478 859,00	2 478 859,00	215 674,76	1 717 609,96	1 130 001,00	587 608,96	52,00%	2 478 859,00
Waste management	3 120 713,00	3 421 810,00	3 421 810,00	284 327,52	2 275 672,24	1 433 427,00	842 245,24	58,76%	3 421 810,00
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999,00	71 827 001,00	71 827 001,00	1 571 924,74	33 146 333,69	49 188 299,00	-16 041 965,31	-32,61%	71 827 001,00
Expenditure - Standard									
<i>Governance and administration</i>	27 776 312,00	32 218 112,00	32 218 112,00	808 719,69	16 211 046,12	14 145 321,00	2 065 725,12	14,60%	32 218 112,00
Executive and council	18 234 467,00	21 697 749,00	21 697 749,00	340 487,72	9 794 146,99	8 388 906,00	1 405 240,99	16,75%	21 697 749,00
Budget and treasury office	7 265 727,00	8 432 117,00	8 432 117,00	330 268,25	5 295 155,63	4 377 257,00	917 898,63	20,97%	8 432 117,00
Corporate services	2 276 118,00	2 088 246,00	2 088 246,00	137 963,72	1 121 743,50	1 379 158,00	-257 414,50	-18,66%	2 088 246,00
<i>Community and public safety</i>	1 953 690,00	2 224 861,00	2 224 861,00	138 834,45	1 212 657,33	2 425 900,00	-1 213 242,67	-50,01%	2 224 861,00
Community and social services	1 127 754,00	1 369 344,00	1 369 344,00	81 389,95	732 337,98	1 251 141,00	-518 803,02	-41,47%	1 369 344,00
Sport and recreation	715 828,00	687 128,00	687 128,00	52 933,26	444 365,93	783 347,00	-338 981,07	-43,27%	687 128,00
Public safety	76 667,00	111 134,00	111 134,00	4 511,24	32 884,01	373 377,00	-340 492,99	-91,19%	111 134,00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441,00	57 255,00	57 255,00	-	3 069,41	18 035,00	-14 965,59	-82,98%	57 255,00
<i>Economic and environmental services</i>	2 561 101,00	2 970 896,00	2 970 896,00	169 482,20	1 417 490,57	1 352 705,00	64 785,57	4,79%	2 970 896,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101,00	2 970 896,00	2 970 896,00	169 482,20	1 417 490,57	1 352 705,00	64 785,57	4,79%	2 970 896,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	14 923 192,00	16 365 132,00	16 365 132,00	1 086 145,66	9 204 842,58	9 276 851,00	-72 008,42	-0,78%	16 365 132,00
Electricity	8 449 290,00	9 310 584,00	9 310 584,00	699 185,84	5 906 544,95	5 639 234,00	267 310,95	4,74%	9 310 584,00
Water	1 064 209,00	1 166 396,00	1 166 396,00	59 742,43	455 919,66	707 877,00	-251 957,34	-35,59%	1 166 396,00
Waste water management	2 803 791,00	2 805 582,00	2 805 582,00	310 156,15	2 629 320,82	1 478 940,00	1 150 380,82	77,78%	2 805 582,00
Waste management	2 605 902,00	3 082 570,00	3 082 570,00	17 061,24	213 057,15	1 450 800,00	-1 237 742,85	-85,31%	3 082 570,00
<i>Other</i>	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295,00	53 779 001,00	53 779 001,00	2 203 182,00	28 046 036,60	27 200 777,00	845 259,60	3,11%	53 779 001,00
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	-631 257,26	5 100 297,09	21 987 522,00	-16 887 224,91	-76,80%	18 048 000,00

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444,00	39 156 412,00	39 156 412,00	83 956,39	12 200 685,62	32 803 344,00	-20 602 658,38	-62,81%	39 156 412,00
Vote 2 - Budget and Treasury	9 984 959,00	14 623 862,00	14 623 862,00	35 475,77	9 013 978,68	7 682 910,00	1 331 068,68	17,33%	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	982,80	6 878,40	3 797,00	3 081,40	81,15%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	-	320,00	461,00	-141,00	-30,59%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	2 220,00	6 919,00	9 703,00	-2 784,00	-28,69%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	284 327,52	2 275 672,24	1 433 427,00	842 245,24	58,76%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	215 674,76	1 717 609,96	1 130 001,00	587 608,96	52,00%	2 478 859,00
Vote 13 - Road Transport	3 966,00	2 000,00	2 000,00	760,00	3 130,00	840,00	2 290,00	272,62%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	362 139,82	2 825 172,11	2 356 390,00	468 782,11	19,89%	4 137 677,00
Vote 15 - Electricity	7 936 896,00	7 981 626,00	7 981 626,00	586 387,68	5 095 967,68	3 767 426,00	1 328 541,68	35,26%	7 981 626,00
Total Revenue by Vote	50 061 999,00	71 827 001,00	71 827 001,00	1 571 924,74	33 146 333,69	49 188 299,00	-16 041 965,31	-32,81%	71 827 001,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467,00	21 697 749,00	21 697 749,00	340 487,72	9 794 146,99	8 388 906,00	1 405 240,99	16,75%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 432 117,00	8 432 117,00	330 268,25	5 295 155,63	4 377 257,00	917 898,63	20,97%	8 432 117,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	137 963,72	1 121 743,50	1 379 158,00	-257 414,50	-18,66%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	-	3 069,41	18 035,00	-14 965,59	-82,98%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	81 389,95	732 337,98	1 251 141,00	-518 803,02	-41,47%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667,00	111 134,00	111 134,00	4 511,24	32 884,01	373 377,00	-340 492,99	-91,19%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	52 933,26	444 365,93	783 347,00	-338 981,07	-43,27%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	17 061,24	213 057,15	1 450 800,00	-1 237 742,85	-85,31%	3 082 570,00
Vote 12 - Waste Water Management	2 803 791,00	2 805 582,00	2 805 582,00	310 156,15	2 629 320,82	1 478 940,00	1 150 380,82	77,78%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	169 482,20	1 417 490,57	1 352 705,00	64 785,57	4,79%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	59 742,43	455 919,66	707 877,00	-251 957,34	-35,59%	1 166 396,00
Vote 15 - Electricity	8 449 290,00	9 310 584,00	9 310 584,00	699 185,84	5 906 544,95	5 639 234,00	267 310,95	4,74%	9 310 584,00
Total Expenditure by Vote	47 214 295,00	53 779 001,00	53 779 001,00	2 203 182,00	28 046 036,60	27 200 777,00	845 259,60	3,11%	53 779 001,00
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,00	18 048 000,00	-631 257,26	5 100 297,09	21 987 522,00	-16 887 224,91	-76,80%	18 048 000,00

Variances in year to date revenue

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

Vote 2. Property rates have been levied.

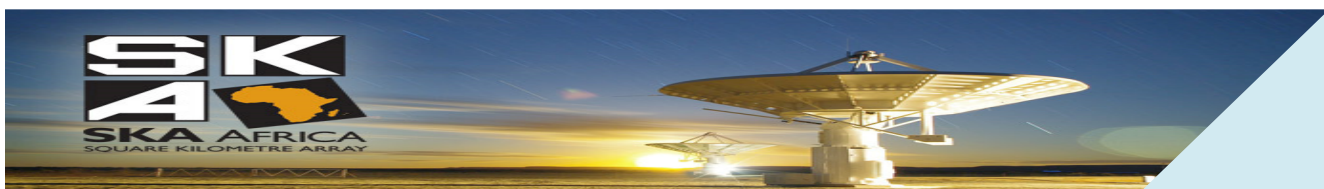
Vote 6. Grave fees are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.

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



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

Vote 14. Usage has increased.

Vote 15. Usage has increased.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 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.)

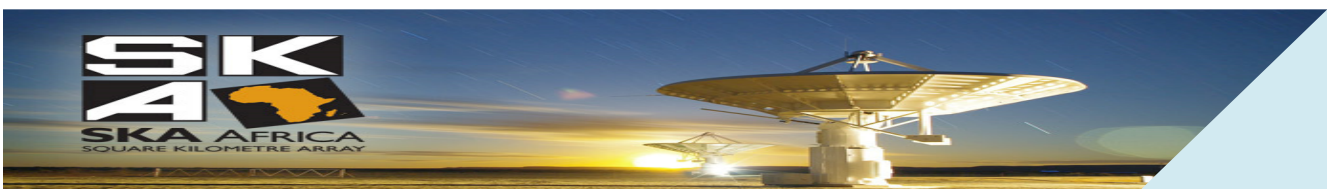
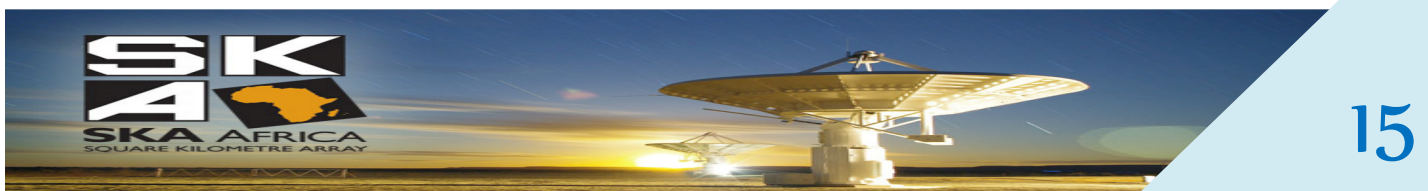


Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2015

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	17 841,06	161 055,38	138 723,00	22 332,38	16%	190 000,00
Service charges - electricity revenue	7 610 610,00	7 980 926,00	7 980 926,00	586 367,68	5 095 887,68	5 384 960,00	-289 072,32	-5%	7 980 926,00
Service charges - water revenue	3 872 495,00	4 137 237,00	4 137 237,00	362 139,82	2 825 152,11	2 791 510,00	33 642,11	1%	4 137 237,00
Service charges - sanitation revenue	2 396 121,00	2 478 859,00	2 478 859,00	215 674,76	1 717 609,96	1 672 554,00	45 055,96	3%	2 478 859,00
Service charges - refuse revenue	3 119 131,00	3 421 030,00	3 421 030,00	284 218,32	2 274 455,44	2 308 265,00	-33 809,56	-1%	3 421 030,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160,00	483 118,00	483 118,00	7 472,00	330 735,40	346 840,55	-16 105,15	-5%	483 118,00
Interest earned - external investments	1 335 243,00	1 297 000,00	1 297 000,00	62 753,38	833 920,71	972 230,00	-138 309,29	-14%	1 297 000,00
Interest earned - outstanding debtors	2 955,00	3 300,00	3 300,00	210,29	1 758,01	2 048,00	-289,99	-14%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910,00	12 230,00	12 230,00	862,80	3 243,40	8 567,00	-5 323,60	-62%	12 230,00
Licences and permits	8 970,00	7 420,00	7 420,00	954,00	4 977,00	3 392,17	1 584,83	47%	7 420,00
Agency services	136 904,00	97 000,00	97 000,00	10 989,71	82 959,30	51 159,00	31 800,30	62%	97 000,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	11 007 000,00	15 457 000,00	-4 450 000,00	-29%	20 489 000,00
Other revenue	1 372 948,00	7 240 558,00	7 240 558,00	2 288,20	608 958,03	986 226,78	-377 268,75	-38%	7 240 558,00
Gains on disposal of property, plant and equipment	-	-	-	-	19 473,68	-	19 473,68	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 551 772,02	29 134 125,57	34 264 798,50	-5 130 672,93	-15%	51 979 001,00
Expenditure By Type									
Employee related costs	13 236 783,00	15 378 405,00	15 378 405,00	1 058 578,10	9 135 409,30	9 705 030,00	-569 620,70	-6%	15 378 405,00
Remuneration of councillors	1 912 960,00	2 018 982,00	2 018 982,00	157 703,81	1 269 215,03	1 345 987,00	-76 771,97	-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	616 323,88	5 539 977,81	5 996 055,00	-456 077,19	-8%	8 543 845,00
Other materials	494 612,00	431 200,00	431 200,00	50 838,68	278 841,20	317 881,00	-39 039,80	-12%	431 200,00
Contracted services	220 169,00	541 400,00	541 400,00	68 659,26	202 409,20	399 122,00	-196 712,80	-49%	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	251 078,27	5 142 308,06	4 412 874,00	729 434,06	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	2 203 182,00	28 046 036,60	27 200 776,33	845 260,27	3%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-651 409,98	1 088 088,97	7 064 022,17	-5 975 933,20	-84,60%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	20 152,72	4 012 208,12	15 000 000,00	-10 987 791,88	-73,25%	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	-631 257,26	5 100 297,09	22 064 022,17			18 048 000,06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704,00	18 048 000,06	18 048 000,06	-631 257,26	5 100 297,09	22 064 022,17			18 048 000,06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704,00	18 048 000,06	18 048 000,06	-631 257,26	5 100 297,09	22 064 022,17			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	-631 257,26	5 100 297,09	22 064 022,17			18 048 000,06

Monthly Budget Statements (cont.)



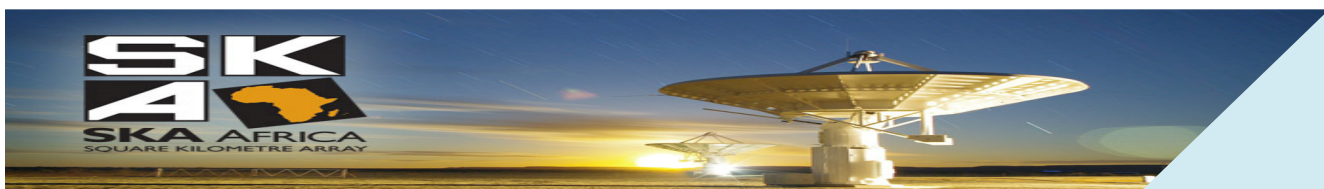
Other expenditure

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) - M08 February 2015

Description	2013-2014	Budget Year 2014-2015							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	-	-	-	-	-	-	-	-	-
Audit fees	1 261 944,20	2 010 000,00	2 010 000,00	-	2 240 071,34	2 010 000,00	230 071,34	11,45%	2 010 000,00
General expenses	1 047 899,20	1 658 633,00	1 658 633,00	82 183,51	744 567,01	1 004 741,91	-260 174,90	-25,89%	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	12 173,78	67 103,74	100 333,34	-33 229,60	-33,12%	172 000,00
Bank charges	96 675,38	119 733,00	119 733,00	10 245,72	75 863,76	69 843,75	6 020,01	8,62%	119 733,00
Fuel and oil	591 933,98	700 000,00	700 000,00	57 514,00	531 130,37	408 333,34	122 797,03	30,07%	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	-	-	17 680,00	-17 680,00	-100,00%	26 520,00
Membership fees	419 241,34	501 680,00	501 680,00	-	500 000,00	500 980,00	-980,00	-0,20%	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	23 354,74	237 320,68	308 393,75	-71 073,07	-23,05%	528 675,00
Travel and subsistence	570 044,13	470 000,00	470 000,00	65 606,52	442 963,66	274 166,00	168 797,66	61,57%	470 000,00
Actuarial losses	676 192,84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025,96	12 019 191,00	12 019 191,00	251 078,27	5 142 308,06	5 009 028,09	133 279,97	-74,13%	12 019 191,00

Monthly Budget Statements (cont.)



**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M08 February 2015**

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893,75	-	-	-	10 582,13	-	10 582,13	#DIV/0!	-
Vote 3 - Corporate Services	22 270,00	-	-	-	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	20 152,72	139 792,97	400 000,00	-260 207,03	-65,05%	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	1 442,98	2 515 106,52	1 300 000,00	1 215 106,52	93,47%	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	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	19 848 000,00
Total Capital Expenditure	7 661 161,30	19 848 000,00	19 848 000,00	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	19 848 000,00
Capital Expenditure - Standard Classification									
Governance and administration	269 258,75	-	-	-	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	-	-	-	10 582,13	-	10 582,13	#DIV/0!	-
Corporate services	22 270,00	-	-	-	946,04	-	946,04	#DIV/0!	-
Community and public safety	3 427 466,20	3 848 000,00	3 848 000,00	20 152,72	1 498 544,58	1 400 000,00	98 544,58	7,04%	3 848 000,00
Community and social services	80 610,97	800 000,00	800 000,00	20 152,72	139 792,97	400 000,00	-260 207,03	-65,05%	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	1 442,98	2 515 106,52	1 300 000,00	1 215 106,52	93,47%	2 750 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832,31	2 750 000,00	2 750 000,00	1 442,98	2 515 106,52	1 300 000,00	1 215 106,52	93,47%	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	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	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	20 152,72	20 152,72	-	20 152,72	#DIV/0!	12 000 000,00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 357 500,07	19 848 000,00	19 848 000,00	20 152,72	4 012 208,12	14 700 000,00	-10 687 791,88	-72,71%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	1 442,98	13 802,33	-	13 802,33	#DIV/0!	-
Total Capital Funding	7 661 161,30	19 848 000,00	19 848 000,00	21 595,70	4 026 010,45	14 700 000,00	-10 673 989,55	-72,61%	19 848 000,00

Tenders for the upgrading of roads in Carnarvon and Vanwyksvlei have been awarded. The upgrading of cemeteries in Vanwyksvlei and Vosburg have been approved by MIG and the project will start shortly.

Monthly Budget Statements (cont.)

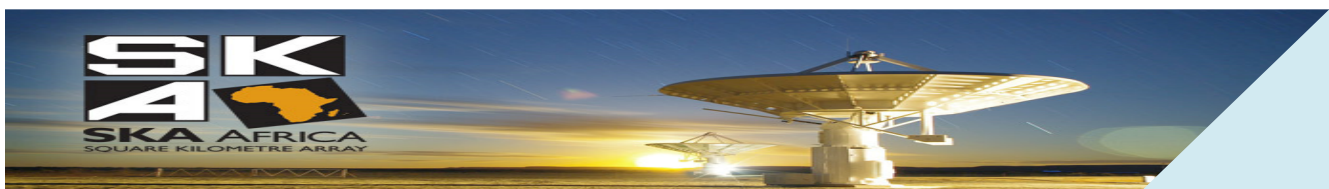


Table C6 Monthly Budget Statement - Financial Position - M08 February 2015

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	-	1 538 120,00
Call investment deposits	22 444 086,44	21 330 771,06	21 330 771,06	28 853 976,03	21 330 771,06
Consumer debtors	1 972 071,85	6 000 118,85	6 000 118,85	2 249 150,56	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	3 309,00	9 045,00
Inventory					
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	31 135 950,53	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	109 849 363,87	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	121 367 793,79	125 792 507,39
TOTAL ASSETS	141 965 171,50	154 681 196,30	154 681 196,30	152 503 744,32	154 681 196,30
LIABILITIES					
Current liabilities					
Bank overdraft				3 914,92	
Borrowing					
Consumer deposits	292 769,00	360 388,00	360 388,00	301 729,00	360 388,00
Trade and other payables	3 152 583,00	4 604 751,33	4 604 751,33	9 104 598,60	4 604 751,33
Provisions	1 659 144,51	1 619 601,00	1 619 601,00	1 131 772,29	1 619 601,00
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	10 542 014,81	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	22 353 048,31	20 083 624,33
NET ASSETS	125 049 640,99	134 597 571,97	134 597 571,97	130 150 696,01	134 597 571,97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087,00	123 074 310,03	123 074 310,03	118 711 383,89	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	130 150 696,01	134 597 572,13

Monthly Budget Statements (cont.)

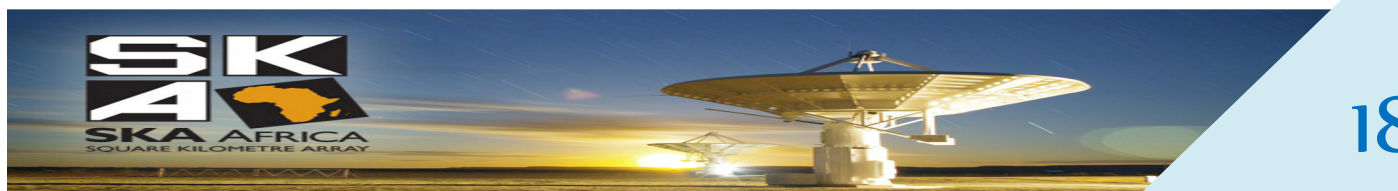
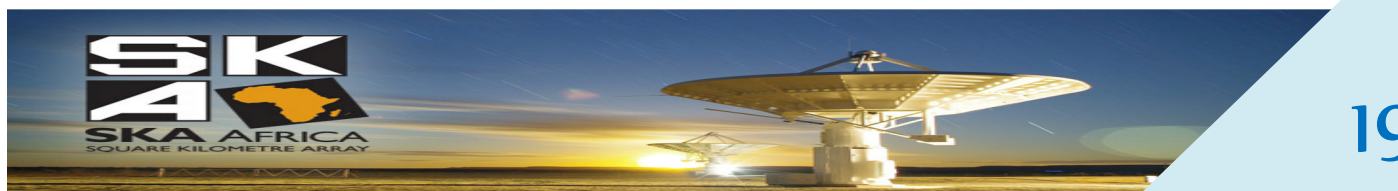


Table C7 Monthly Budget Statement - Cash Flow - M08 February 2015

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	1 550 217,94	26 139 444,54	15 495 856,00	10 643 588,54	68,69%	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	-	-	16 000 000,00	-16 000 000,00	-100,00%	19 848 000,00
Interest	1 335 243,13	1 170 600,00	1 170 600,00	62 753,38	833 920,71	577 671,00	256 249,71	44,36%	1 170 600,00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312,81	-38 935 023,00	-38 935 023,00	-2 862 553,44	-21 083 920,16	-21 932 792,00	-848 871,84	3,87%	-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	-1 249 582,12	10 248 618,49	19 080 860,82	-8 832 242,33	-46,29%	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	820,39	6 487,43	6 010,00	477,43	7,94%	9 045,00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161,30)	(19 848 000,00)	(19 848 000,00)	(21 595,70)	(4 026 010,45)	(15 000 000,00)	(10 973 989,55)	0,73	(19 848 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313,50	-19 838 955,00	-19 838 955,00	-20 775,31	-4 019 523,02	-14 993 990,00	-10 974 466,98	73,19%	-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	-1 350,00	8 960,00	22 377,00	-13 417,00	-59,96%	29 000,00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650,00	29 000,00	29 000,00	-1 350,00	8 960,00	22 377,00	13 417,00	59,96%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484,35	1 779 497,06	1 779 497,06	-1 271 707,43	6 238 055,47	4 109 247,82			1 779 497,06
Cash/cash equivalents at beginning:	23 203 491,21	21 089 392,00	22 612 006,86		22 612 006,86	21 089 392,00			22 612 006,86
Cash/cash equivalents at month/year end:	22 612 006,86	22 868 889,06	24 391 503,92		28 850 062,33	25 198 639,82			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.



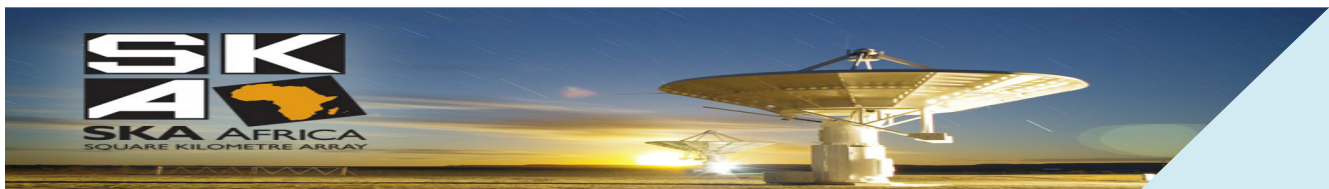
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February 2015

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,7%	7,8%	7,8%	0,0%	4,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,5%	3,4%	3,4%	7,0%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	482,4%	438,7%	438,7%	295,4%	438,7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443,0%	347,3%	347,3%	273,7%	347,3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99,6%	92,2%	92,2%	151,3%	92,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	11,6%	11,6%	8,0%	11,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15,0%	13,0%	13,0%	13,0%	13,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue	31,0%	29,6%	29,6%	31,4%	29,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	1,9%	1,9%	1,7%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	8,1%	8,1%	0,0%	4,9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146,0%	175,0%	175,0%	152,0%	175,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,0%	34,0%	34,0%	20,0%	34,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575,0%	510,0%	510,0%	411,0%	510,0%

Supporting Documentation (cont.)

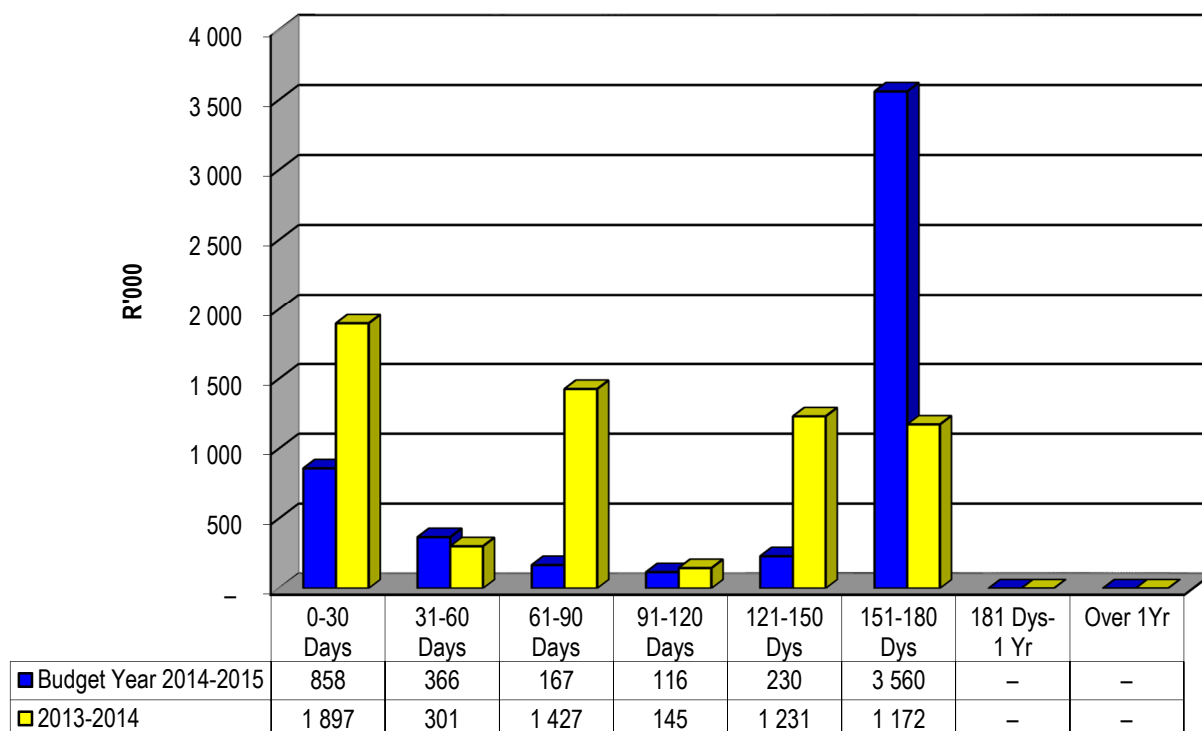


Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February 2015

Description	NT Code	Budget Year 2014-2015										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	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	437 575,30	79 988,84	38 604,81	43 498,00	21 898,77	306 858,95	-	-	928 424,67	372 255,72		146 012,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	2 263 531,00	-	-	2 263 531,00	2 263 531,00		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	-	137 691,76	1 549,78	280,00	130 052,67	-	-	-	269 574,21	130 332,67		240 947,00
Interest on Arrear Debtor Accounts	1810	-	11 459,61	10 094,02	1 705,01	20 235,24	403 829,84	-	-	447 323,72	425 770,09		385 564,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	517 700,72	-	-	-	-	-	-	-	517 700,72	-		
Total By Income Source	2000	857 838,80	366 444,57	166 924,20	115 892,79	230 225,83	3 559 940,81	-	-	5 297 267,00	3 906 059,43	-	3 199 511,00
2013-2014 - totals only		1 897 098,35	301 083,27	1 426 511,88	145 175,57	1 230 608,04	1 172 229,89	-	-	6 172 707,00	2 548 013,50		
Debtors Age Analysis By Customer Group													
Organs of State	2200	66 924,80	21 624,17	13 194,03	13 121,14	-	4 471,75	-	-	119 336,89	17 592,89		
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		437 453,00
Households	2400	535 765,08	325 745,14	127 549,47	93 249,63	225 484,22	3 181 573,46	-	-	4 489 367,00	3 500 307,31		2 762 058,00
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	857 838,80	366 444,57	166 924,20	115 892,79	230 225,83	3 559 940,81	-	-	5 297 267,00	3 906 059,43	-	3 199 511,00

Chart C3 Aged Consumer Debtors Analysis



Supporting Documentation (cont.)

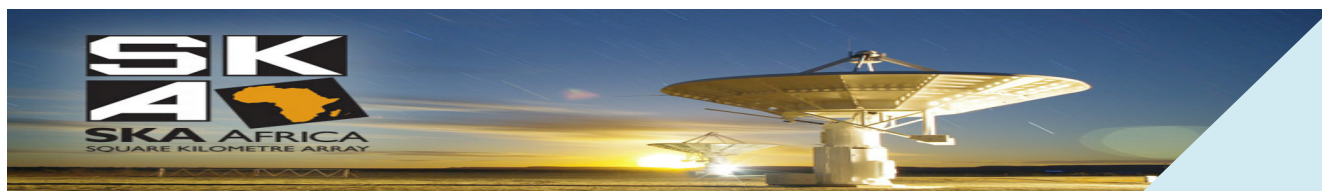
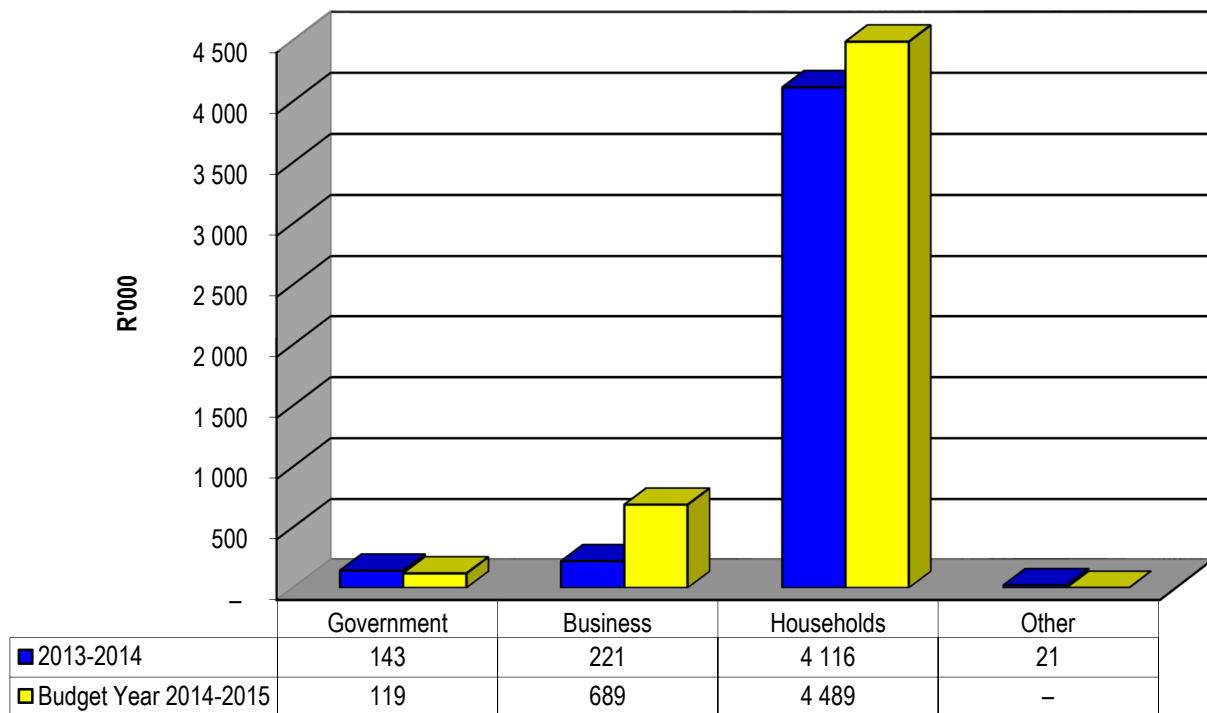
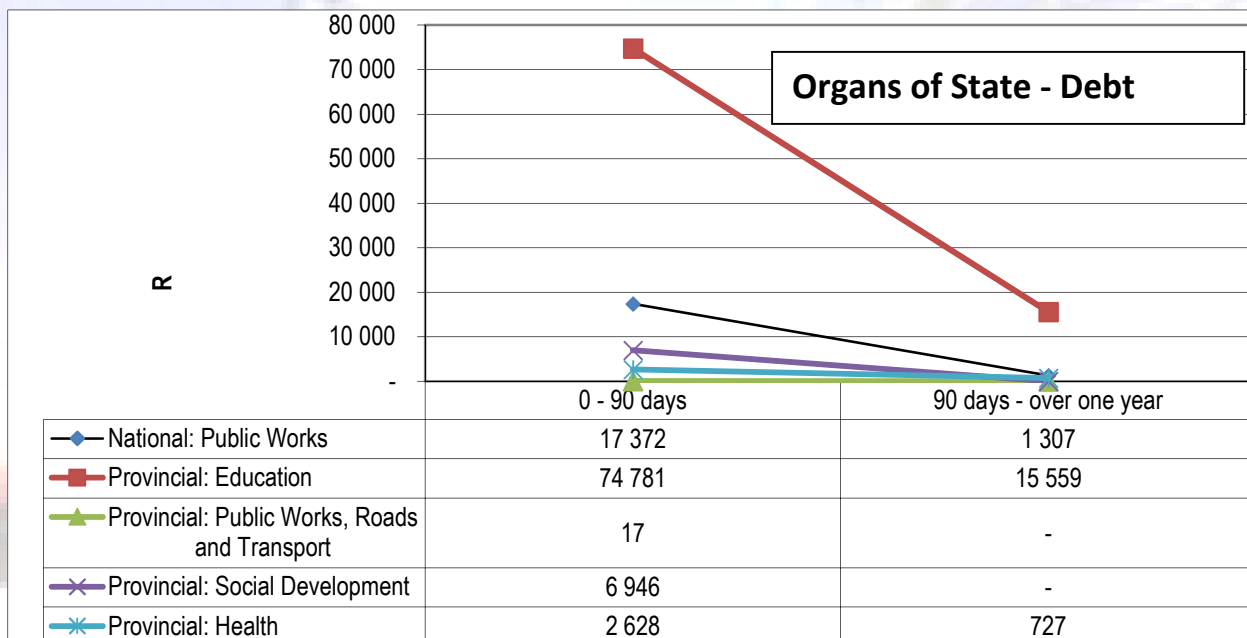


Chart C4 Consumer Debtors (total by Debtor Customer Category)

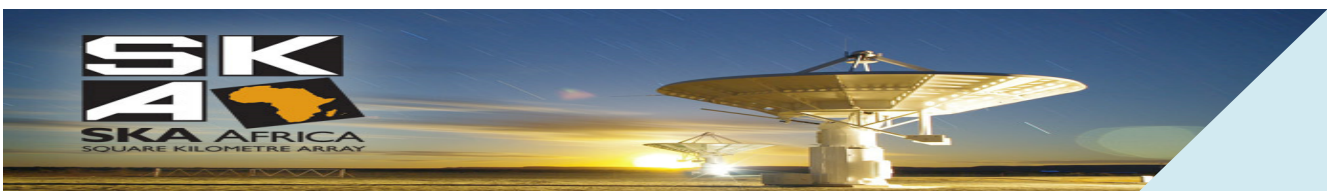


Education is still the biggest debtor of all Organs of State.

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.)
Creditor's analysis



Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February 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	-	-	-	-	-	-	-	-	-	-

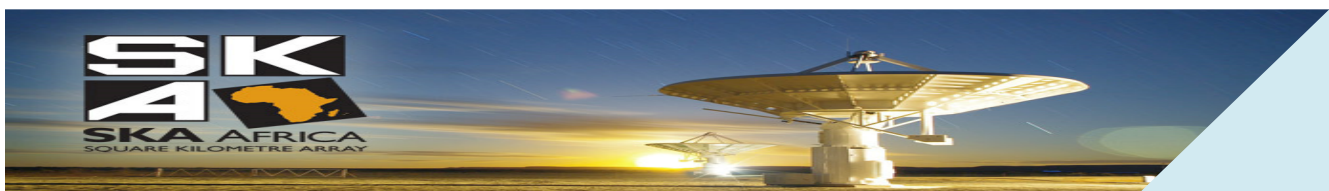
The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February 2015

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R								
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		250 111,98		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				37 050,61	-	37 050,61
Job creation - De Bult	32 days	notice deposit				37 486,64	190,70	37 677,34
Land development	1 day	call deposit				16 097,49	81,76	16 179,25
Land development	32 days	notice deposit				14 688,02	74,71	14 762,73
Land development	1 day	call deposit				28 074,70	142,77	28 217,47
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				593,65	3,02	596,67
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				33 771,83	171,77	33 943,60
Water Services Plan	1 day	call deposit				3 157,31	16,11	3 173,42
CMIP-Saaiport project 301	1 day	call deposit				3 465,41	17,72	3 483,13
Library Development Projects	1 day	call deposit				95 661,69	-	95 661,69
EPWP - Paving/ Cleaning	1 day	call deposit				22 830,47	115,99	22 946,46
Lotto Carnarvon	1 day	call deposit				1 753,64	8,86	1 762,50
Lotto Vosburg	1 day	call deposit				30 922,29	157,27	31 079,56
Finance Management Grant	1 day	call deposit				707 087,08	-	707 087,08
Transfer Fees Sub-Economic Housing	32 days	notice deposit				129 990,08	660,92	130 651,00
VB Cleaning Project	1 day	call deposit				24 685,29	125,46	24 810,75
VAT - retention	1 day	call deposit				11 455,26	58,20	11 513,46
EPWP	1 day	call deposit				308 400,00	-	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	(12 470,40)	2 026 474,69
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				4 028 950,83	(1 000 000,00)	3 028 950,83
Municipality sub-total				250 111,98		29 886 599,15	(1 010 645,14)	28 875 954,01
TOTAL INVESTMENTS AND INTEREST				250 111,98		29 886 599,15	(1 010 645,14)	28 875 954,01

Supporting Documentation (cont.)



Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February 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	300 000,00	14 741 000,00	18 830 000,00	-4 089 000,00	-21,7%	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	300 000,00	1 000 000,00	1 000 000,00	-		1 000 000,00
Other transfers and grants [insert description]							-		
Provincial Government:	2 941 046,64	1 659 000,00	1 659 000,00	427 500,00	855 000,00	1 659 000,00	-804 000,00	-48,5%	1 659 000,00
Sport and Recreation	773 000,00	855 000,00	855 000,00	427 500,00	855 000,00	855 000,00	-		855 000,00
Housing	-	804 000,00	804 000,00		-	804 000,00	-804 000,00	-100,0%	804 000,00
Water assistance	-				-	-	-		-
Northern Cape Tourism	-				-	-	-		-
Expanded Public Works Programme	1 752 495,19				-	-	-		-
DWAF	156 077,37				-	-	-		-
War on leaks	259 474,08				-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100,00	-	-	-	-	-	-		-
Sanitation interest	148 100,00				-	-	-		-
Total Operating Transfers and Grants	19 897 146,64	20 489 000,00	20 489 000,00	727 500,00	15 596 000,00	20 489 000,00	-4 893 000,00	-23,9%	20 489 000,00
Capital Transfers and Grants									
National Government:	7 089 000,00	19 848 000,00	19 848 000,00	-	7 848 000,00	19 848 000,00	-12 000 000,00	-60,5%	19 848 000,00
Municipal Infrastructure Grant (MIG)	7 089 000,00	7 848 000,00	7 848 000,00		7 848 000,00	7 848 000,00	-		7 848 000,00
Regional bulk Infrastructure Grant		12 000 000,00	12 000 000,00		-	12 000 000,00	-12 000 000,00		12 000 000,00
Other capital transfers [insert description]							-		
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	7 089 000,00	19 848 000,00	19 848 000,00	-	7 848 000,00	19 848 000,00	-12 000 000,00	-60,5%	19 848 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	26 986 146,64	40 337 000,00	40 337 000,00	727 500,00	23 444 000,00	40 337 000,00	-16 893 000,00	-41,9%	40 337 000,00

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February 2015



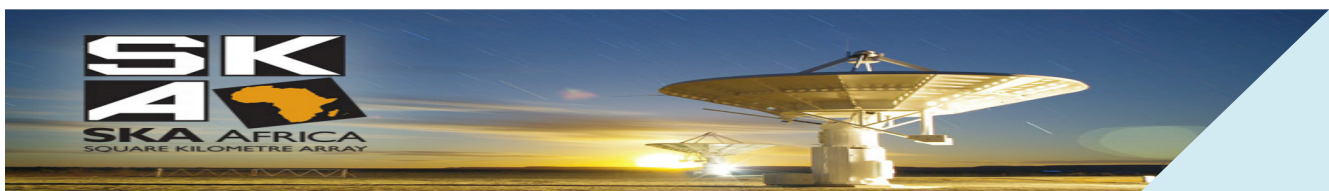
Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	10 732 169,12	12 036 311,27	12 036 311,27	93 825,26	8 378 034,18	12 036 311,27	-3 658 277,09	-30,4%	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	32 720,26	1 125 633,18	1 800 000,00	-674 366,82	-37,5%	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	61 105,00	452 705,00	1 000 000,00	-547 295,00	-54,7%	1 000 000,00
Municipal Infrastructure Grant (MIG)					-		-		
Provincial Government:	1 293 284,80	1 659 000,00	1 659 000,00	71 024,97	402 863,28	1 659 000,00	-1 256 136,72	-75,7%	1 659 000,00
Sport and Recreation	748 639,03	855 000,00	855 000,00	71 024,97	402 863,28	855 000,00	-452 136,72	-52,9%	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	164 850,23	8 780 897,46	13 695 311,27	-4 914 413,81	-35,9%	13 695 311,27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139,10	19 848 000,00	19 848 000,00	100 573,00	4 197 877,00	19 848 000,00	-15 650 123,00	-78,8%	19 848 000,00
Municipal Infrastructure Grant (MIG)	6 267 693,67	7 848 000,00	7 848 000,00	100 573,00	4 197 877,00	7 848 000,00	-3 650 123,00	-46,5%	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	100 573,00	4 197 877,00	19 848 000,00	-15 650 123,00	-78,8%	19 848 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053,99	33 543 311,27	33 543 311,27	265 423,23	12 978 774,46	33 543 311,27	-20 564 536,81	-61,3%	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

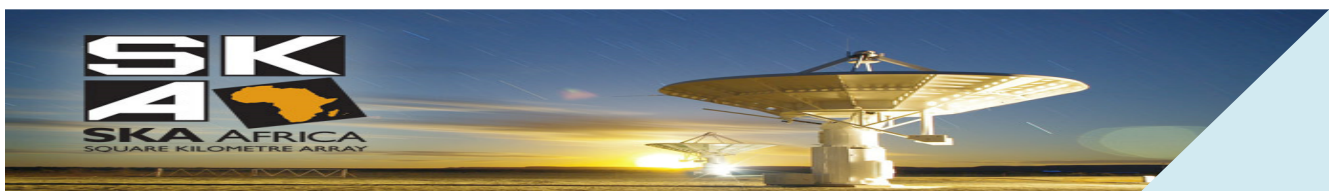


Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February 2015

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	788 556,40	908 361,00	-119 804,60	-13,19%	1 399 476,00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	430 172,72	466 492,00	466 492,00	37 023,18	296 185,44	290 906,67	5 278,77	1,81%	466 492,00
Cellphone Allowance	127 859,75	153 014,00	153 014,00	9 611,08	83 788,94	90 219,33	-6 430,39	-7,13%	153 014,00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 904 970,91	2 018 982,00	2 018 982,00	157 703,81	1 168 530,78	1 289 487,00	-120 956,22	-9,38%	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	1 630 048,00	1 766 394,33	-136 346,33	-7,72%	2 682 509,00
Pension and UIF Contributions	331 526,40	386 661,00	386 661,00	30 155,21	241 241,98	257 774,00	-16 532,02	-6,41%	386 661,00
Medical Aid Contributions	116 892,90	122 793,00	122 793,00	9 797,44	78 379,52	81 862,00	-3 482,48	-4,25%	122 793,00
Overtime	-					-	-		
Performance Bonus	139 443,57	202 543,00	202 543,00		146 210,47	202 543,03	-56 332,56	-27,81%	202 543,00
Motor Vehicle Allowance	412 308,00	441 171,00	441 171,00	36 675,00	293 400,00	294 114,00	-714,00	-0,24%	441 171,00
Cellphone Allowance	-					-	-		
Housing Allowances	-					-	-		
Other benefits and allowances	304,80	25 480,40	25 480,40	27,12	216,96	16 986,93	-16 769,97	-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	2 389 496,93	2 619 674,29	-230 177,36	-8,79%	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	599 447,81	5 177 825,78	5 294 428,67	-116 602,89	-2,20%	8 376 520,00
Pension and UIF Contributions	1 218 074,32	1 391 847,00	1 391 847,00	96 291,79	840 609,01	927 898,00	-87 288,99	-9,41%	1 391 847,00
Medical Aid Contributions	341 534,60	336 832,00	336 832,00	24 209,48	226 064,56	224 554,67	1 509,89	0,67%	336 832,00
Overtime	304 270,16	200 000,00	200 000,00	47 908,66	384 244,22	133 333,33	250 910,89	188,18%	200 000,00
Performance Bonus	-					-	-		
Motor Vehicle Allowance	68 616,00	73 419,00	73 419,00	6 103,33	48 826,64	48 946,00	-119,36	-0,24%	73 419,00
Cellphone Allowance	-					-	-		
Housing Allowances	9 617,04	20 160,00	20 160,00	867,91	7 106,28	13 440,00	-6 333,72	-47,13%	20 160,00
Other benefits and allowances	91 554,52	464 636,60	464 636,60	6 463,35	61 235,88	309 757,73	-248 521,85	-80,23%	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	-	-	39 626,03	-39 626,03	-100,00%	653 833,00
Sub Total - Other Municipal Staff	9 928 944,82	11 517 247,60	11 517 247,60	781 292,33	6 745 912,37	6 991 984,43	-246 072,06	-3,52%	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	1 216 281,91	10 303 940,08	10 901 145,72	-597 205,64	-5,48%	17 397 387,00
		14,9%	14,9%						14,9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 646,40	17 397 387,00	17 397 387,00	1 216 281,91	10 303 940,08	10 901 145,72	-597 205,64	-5,48%	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	1 058 578,10	9 135 409,30	9 611 658,72	-476 249,42	-4,95%	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 28 February 2015 with the following additional information:

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

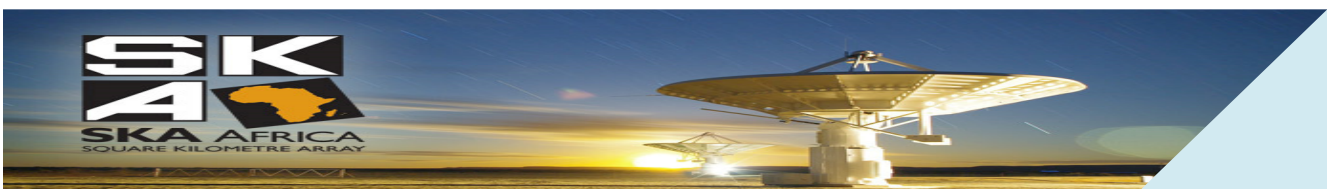
	Monthly actual	YearTD actual
Standby allowance	5 551,84	53 930,24
Bargaining councl -	494,94	3 973,08
Group insurance	443,69	3 549,52
Total other allowances	6 490,47	61 452,84

2. Excluded from the total amount of R 10 901 145 for the period 1 July 2014 to 28 February 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	253 447,00	57,00%
Senior Management	115 910,94	26,00%
Other staff	73 605,59	17,00%
Total travel and subsistence allowances	442 963,53	

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 - M08 February 2015

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	93 093,62	724 244,13	990 418,19	585 799,62	278 648,92	525 087,52	187 360,42	217 760,10	288 397,00	106 210,00	108 904,00	-1 082 757,73	3 023 165,79	3 295 864,15	3 400 507,02
Property rates - penalties & collection charges	1 485,53	5 157,65	12 516,79	12 011,40	5 054,04	23 582,33	8 606,50	6 381,45	-	-	-	-74 795,69	-	-	-
Service charges - electricity revenue	196 064,66	293 376,31	309 090,05	293 717,62	349 419,09	304 748,85	292 685,92	318 793,67	690 356,00	925 480,00	582 897,00	3 025 250,47	7 581 879,70	8 071 468,85	8 400 514,65
Service charges - water revenue	114 119,04	95 457,71	91 965,07	98 762,11	135 959,04	105 258,75	83 445,29	120 306,50	394 992,00	304 835,00	294 379,00	2 090 895,64	3 930 375,15	3 676 637,75	3 934 916,15
Service charges - sanitation revenue	186 298,19	155 633,76	150 132,06	161 228,15	221 951,76	171 633,84	136 223,59	196 399,15	236 662,00	182 644,00	176 380,00	379 329,55	2 354 916,05	2 378 421,90	2 449 739,35
Service charges - refuse	299 740,41	250 725,33	241 551,70	259 404,51	357 104,45	276 468,31	219 173,98	315 992,14	326 614,00	252 064,00	243 419,00	207 720,67	3 249 978,50	3 325 615,60	3 301 502,70
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	63 602,08	11 513,00	18 037,88	9 636,00	90 731,39	19 349,67	8 288,00	12 535,00	85 028,00	3 469,00	18 272,00	12 214,12	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	62 753,38	49 459,00	191 479,00	48 092,00	44 349,29	1 167 300,00	1 361 850,00	1 429 943,00
Interest earned - outstanding debtors	229,16	226,49	223,81	-	439,54	215,71	213,01	210,29	268,00	265,00	262,00	746,99	3 300,00	3 465,00	3 638,00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3,60	452,40	44,60	1 110,00	569,60	200,00	-	862,80	250,00	1 968,00	70,00	6 699,00	12 230,00	12 842,00	13 484,00
Licences and permits	954,00	954,00	333,00	414,00	414,00	318,00	636,00	954,00	-	459,00	526,00	7 420,00	1 458,00	7 791,00	8 181,00
Agency services	15 804,77	13 614,20	8 239,96	8 305,17	8 944,97	7 552,31	9 508,21	10 989,71	2 789,00	1 616,00	4 235,00	5 400,70	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	2 288,20	265 210,00	1 013 554,00	923 624,00	4 409 738,29	7 240 558,00	10 360 206,00	12 305 458,00
Cash Receipts by Source	6 987 196,38	1 933 350,70	2 142 993,47	1 591 776,77	1 587 084,19	6 672 691,94	1 115 102,19	1 266 226,39	7 372 025,00	2 984 043,00	2 401 060,00	13 476 249,30	49 509 799,33	55 469 211,25	59 561 384,87
Other Cash Flows by Source															
Transfer receipts - capital	3 848 000,00	-	-	-	4 000 000,00	-	-	-	3 848 000,00	-	-	8 152 000,00	19 848 000,00	28 364 000,00	8 101 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	1 000,00	3 000,00	4 000,00	2 000,00	7 000,00	-	2 000,00	1 000,00	4 480,00	1 792,00	2 717,00	11,00	29 000,00	29 000,00	29 000,00
Receipt of non-current debtors	801,52	804,19	806,87	-	1 621,82	814,79	817,67	820,39	763,00	765,00	738,00	291,75	9 045,00	9 045,00	9 045,00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 715 801,91	6 502 293,13	3 359 474,38	2 146 447,41	4 097 350,15	3 652 770,98	1 902 127,82	2 683 733,76	-	-	-	-31 059 999,54	69 395 844,33	83 871 256,25	67 790 429,87
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	3 020 047,68	3 951 780,54	11 225 268,00	2 986 600,00	2 404 515,00	-9 431 447,49	69 395 844,33	83 871 256,25	67 790 429,87
Cash Payments by Type															
Employee related costs	1 101 934,45	1 121 146,94	1 096 881,81	1 138 998,54	1 123 802,92	1 305 756,75	1 194 112,69	1 058 578,10	1 042 587,97	962 978,74	1 081 311,84	3 150 314,25	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	165 965,54	159 368,53	157 703,81	222 383,90	158 869,08	161 405,62	227 486,52	2 018 982,00	2 127 580,00	2 242 373,00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	531 013,00	531 013,00	1 768 990,40
Bulk purchases - Electricity	644 553,35	976 151,34	821 610,18	589 260,36	637 797,60	618 576,44	635 704,66	616 323,88	542 114,82	547 813,00	574 093,95	1 339 845,42	8 543 845,00	9 529 380,00	10 515 049,00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	9 916,84	41 181,86	38 384,31	71 592,44	37 596,05	52 424,22	24 536,16	50 838,68	42 862,98	36 119,02	67 809,65	-42 062,21	431 200,00	452 911,00	671 933,00
Contracted services	13 363,78	7 160,79	3 992,56	-	4 081,13	19 947,51	37 663,39	68 659,26	109 487,51	7 130,67	216,65	269 696,75	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	1 046 103,46	980 159,44	729 969,70	296 358,57	251 078,27	221 009,23	233 349,52	173 445,07	6 236 556,45	12 021 191,00	11 418 301,00	12 406 463,00
Cash Payments by Type	6 322 695,36	2 787 971,07	2 854 579,26	3 002 214,32	2 948 708,43	5 659 068,16	2 347 744,00	2 203 182,00	2 819 927,41	1 946 260,03	2 058 282,78	12 897 804,45	47 768 347,27	54 210 173,20	58 113 673,60
Other Cash Flows/Payments by Type															
Capital assets	1 154,93	1 189,79	3 300 694,88	-	-	692 790,73	8 584,42	21 595,70	4 848 000,00	-	-	10 973 989,55	19 848 000,00	28 364 000,00	8 101 000,00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments	10 994 499,37	5 729 243,52	-1 066 440,47	1 571 967,22	10 852 145,14	-715 242,74	978 400,71	1 966 087,15	-	-	-	-30 310 659,90	-	-	-
Total Cash Payments by Type	17 318 259,66	8 438 404,38	5 088 833,67	4 574 181,54	13 800 853,57	5 636 616,15	3 334 729,13	4 190 864,85	7 667 927,41	1 946 260,03	2 058 282,78	-6 438 865,90	67 616 347,27	82 574 173,20	66 214 673,60
NET INCREASE/(DECREASE) IN CASH HELD	214 540,15	1 043,64	418 441,05	-333 957,36	-4 107 797,41	4 689 661,56	-314 681,45	-239 084,31	3 557 041,59	1 040 339,97	346 232,22	-2 992 581,59	1 779 497,06	1 297 083,05	1 485 756,27
Cash/cash equivalents at the monthly ear 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	20 917 557,87	24 474 599,46	25 514 939,43	25 861 171,65	21 089 392,00	22 868 889,06	24 165 972,11
Cash/cash equivalents at the monthly ear 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	20 917 557,87	24 474 599,46	25 514 939,43	25 861 171,65	22 868 889,06	22 868 889,06	24 165 972,11	25 651 728,39

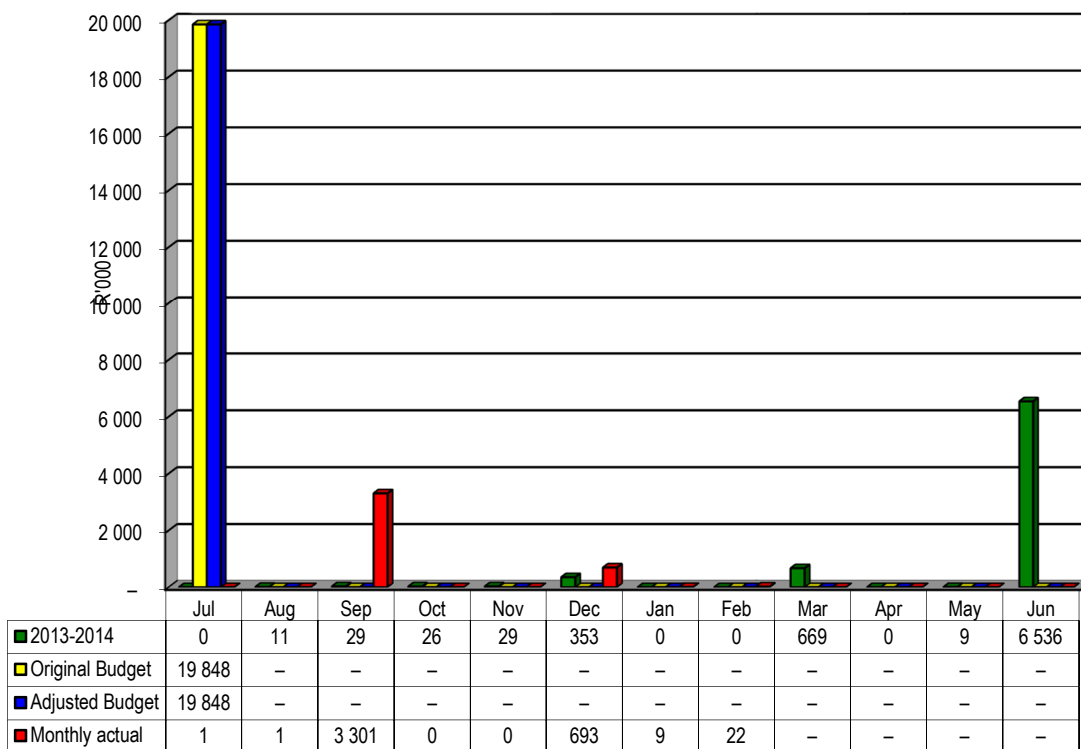
Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February 2015



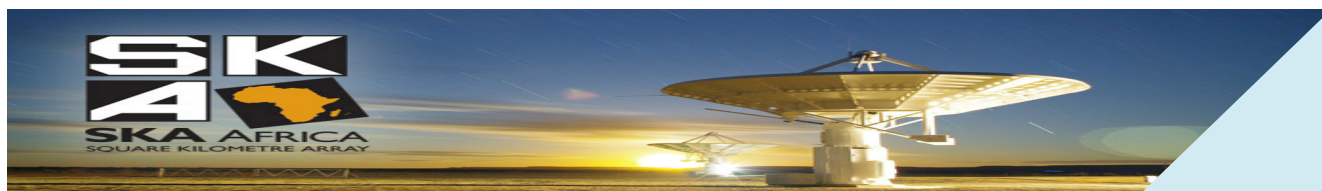
Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	386,84	19 848 000,00	19 848 000,00	1 154,93	1 154,93	19 848 000,00	19 846 845,07	100,0%	0%
August	10 731,87			1 189,79	2 344,72	19 848 000,00	19 845 655,28	100,0%	0%
September	28 550,19			3 300 694,88	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
October	26 231,58			0,00	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
November	29 486,84			0,00	3 303 039,60	19 848 000,00	16 544 960,40	83,4%	17%
December	352 575,60			692 790,73	3 995 830,33	19 848 000,00	15 852 169,67	79,9%	20%
January	0,00			8 584,42	4 004 414,75	19 848 000,00	15 843 585,25	79,8%	20%
February	0,00			21 595,70	4 026 010,45	19 848 000,00	15 821 989,55	79,7%	20%
March	668 748,50					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	4 026 010,45					

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



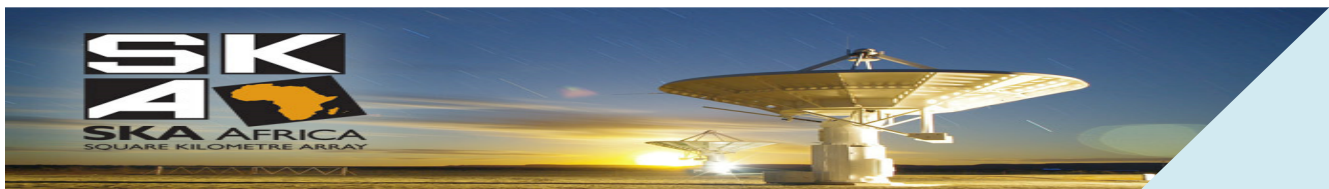
Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08
February 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	-	-	21 595,70	35 144,84	-	-35 144,84	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779,69	-	-	1 442,98	10 445,27	-	-10 445,27	#DIV/0!	-
Computers - hardware/equipment	50 077,45	-	-	-	2 769,63	-	-2 769,63	#DIV/0!	-
Furniture and other office equipment	98 414,13	-	-	20 152,72	21 929,94	-	-21 929,94	#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	21 595,70	35 144,84	12 000 000,00	11 964 855,16	99,7%	13 250 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)



Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M08 February 2015

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 656,66	2 750 000,00	2 750 000,00	-	2 512 473,75	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.)

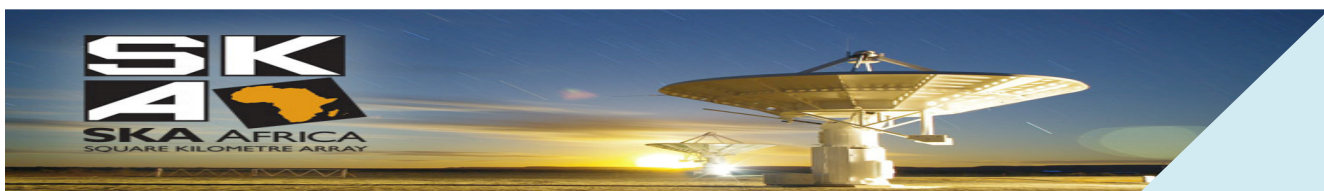
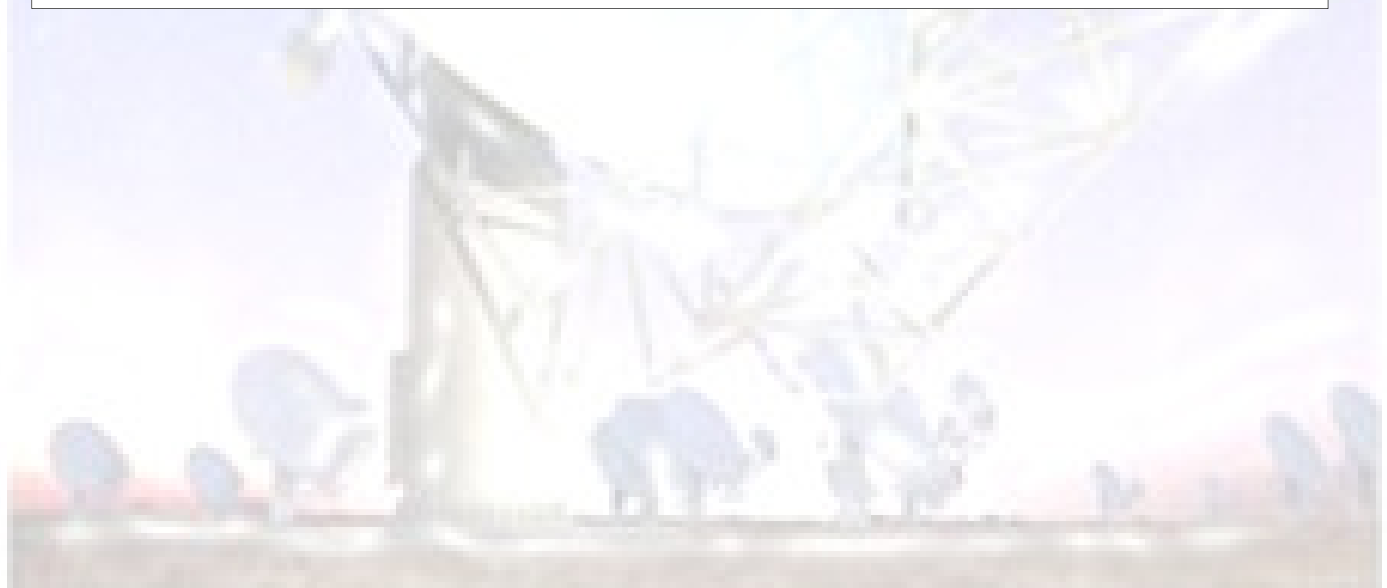
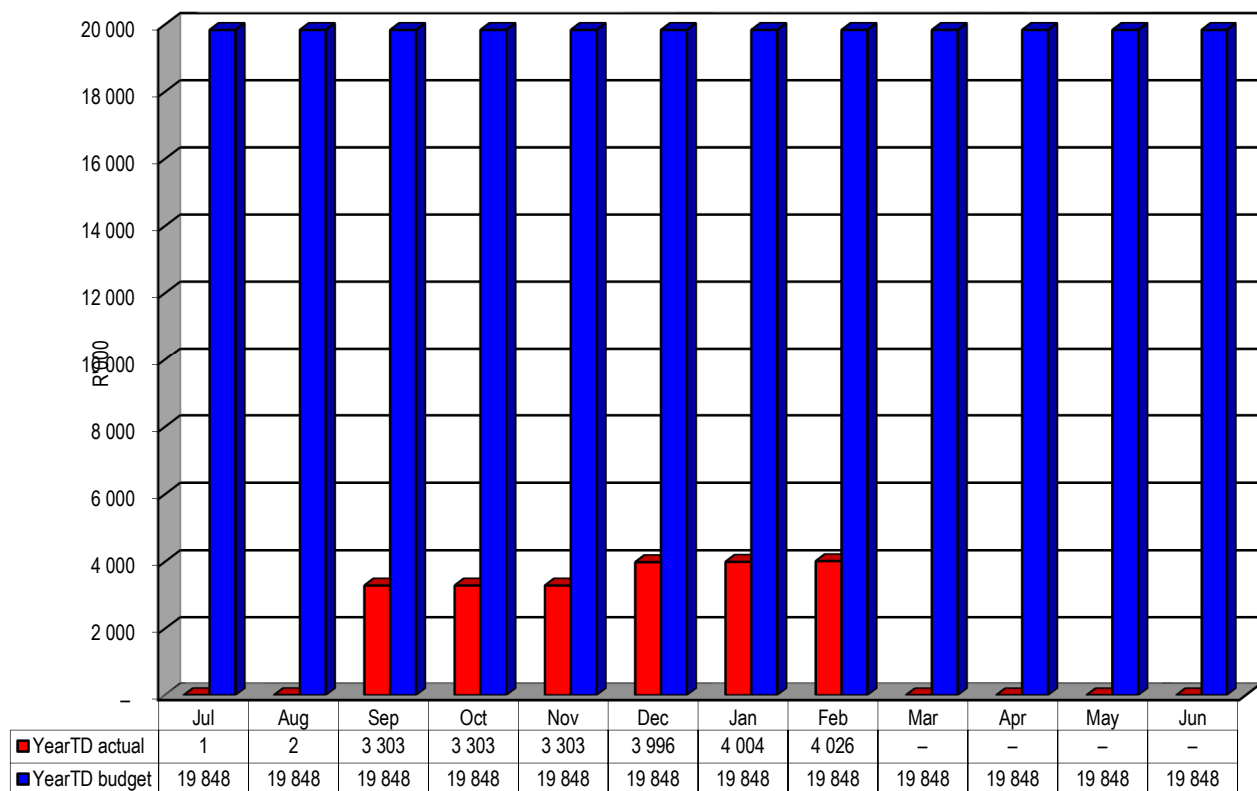
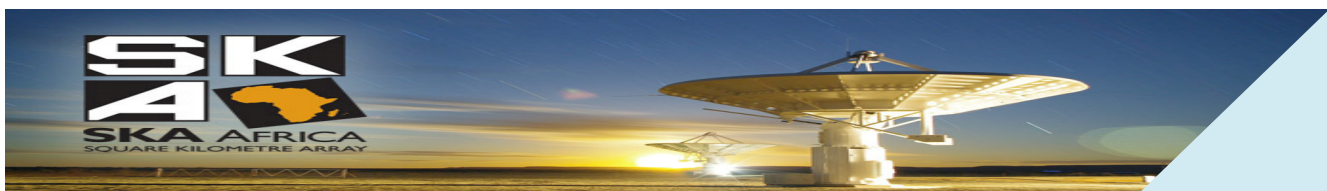


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



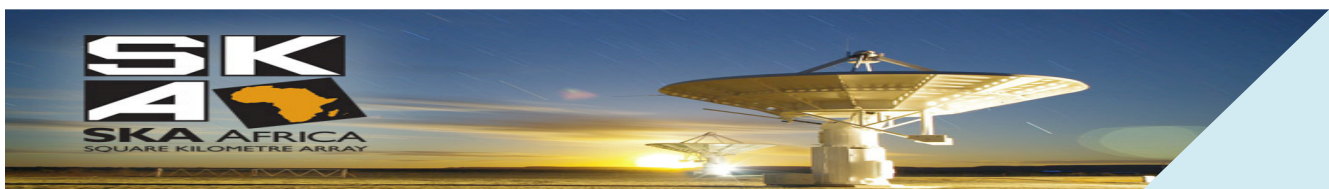
Supporting Documentation (cont.)



Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February 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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931,34	368 000,00	368 000,00	68 875,31	155 292,12	217 311,31	62 019,19	28,5%	368 000,00
Infrastructure - Road transport	41 415,04	60 000,00	60 000,00	810,20	24 414,98	53 834,00	29 419,02	54,6%	60 000,00
Roads, Pavements & Bridges	41 415,04	60 000,00	60 000,00	810,20	24 414,98	53 834,00	29 419,02	54,6%	60 000,00
Storm water						-	-		
Infrastructure - Electricity	84 318,67	105 000,00	105 000,00	51 541,32	76 875,88	54 897,00	-21 978,88	-40,0%	105 000,00
Generation		3 000,00	3 000,00			2 000,00	2 000,00	100,0%	3 000,00
Transmission & Reticulation	84 318,67	102 000,00	102 000,00	51 541,32	76 875,88	52 897,00	-23 978,88	-45,3%	102 000,00
Street Lighting						-	-		
Infrastructure - Water	59 762,20	90 000,00	90 000,00	16 462,39	50 339,48	51 472,00	1 132,52	2,2%	90 000,00
Dams & Reservoirs	59 762,20	90 000,00	90 000,00	16 462,39	50 339,48	51 472,00	1 132,52	2,2%	90 000,00
Water purification						-	-		
Reticulation						-	-		
Infrastructure - Sanitation	29 920,02	105 000,00	105 000,00	-	3 600,38	55 775,00	52 174,62	93,5%	105 000,00
Reticulation	29 920,02	105 000,00	105 000,00	-	3 600,38	55 775,00	52 174,62	93,5%	105 000,00
Sewerage purification						-	-		
Infrastructure - Other	515,41	8 000,00	8 000,00	61,40	61,40	1 333,31	1 271,91	95,4%	8 000,00
Waste Management						-	-		
Transportation	515,41	8 000,00	8 000,00	61,40	61,40	1 333,31	1 271,91	95,4%	8 000,00
Gas						-	-		
Other						-	-		
Community	48 415,60	74 400,00	74 400,00	846,55	23 699,84	50 946,00	27 246,16	53,5%	74 400,00
Parks & gardens	14 429,82	18 600,00	18 600,00	128,42	1 415,14	11 909,00	10 493,86	88,1%	18 600,00
Sportsfields & stadia						-	-		
Swimming pools	13 778,85	14 000,00	14 000,00		15 510,92	9 229,33	-6 281,59	-68,1%	14 000,00
Community halls						-	-		
Libraries	5 047,03	13 000,00	13 000,00	517,39	3 616,19	7 999,67	4 383,48	54,8%	13 000,00
Recreational facilities	2 781,32	10 500,00	10 500,00		-	7 596,00	7 596,00	100,0%	10 500,00
Fire, safety & emergency	5 811,67	3 000,00	3 000,00		168,39	2 333,00	2 164,61	92,8%	3 000,00
Security and policing	1 116,21	3 300,00	3 300,00		-	2 325,00	2 325,00	100,0%	3 300,00
Buses						-	-		
Clinics	-	3 000,00	3 000,00		-	2 369,00	2 369,00	100,0%	3 000,00
Museums & Art Galleries	218,47	4 000,00	4 000,00		-	2 887,67	2 887,67	100,0%	4 000,00
Cemeteries	5 232,23	5 000,00	5 000,00	200,74	2 989,20	4 297,33	1 308,13	30,4%	5 000,00
Social rental housing						-	-		
Other						-	-		
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	450 433,73	530 200,00	530 200,00	49 776,08	302 258,44	283 205,67	-19 052,77	-6,7%	530 200,00
General vehicles	87 281,56	95 000,00	95 000,00	10 281,79	59 627,59	45 662,33	-13 965,26	-30,6%	95 000,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	3 872,76	82 166,71	75 916,00	-6 250,71	-8,2%	193 800,00
Plant & equipment	15 608,26	8 700,00	8 700,00	1 384,42	19 016,08	7 457,00	-11 559,08	-155,0%	8 700,00
Computers - hardware/equipment	144 152,74	130 000,00	130 000,00	33 363,85	107 715,41	79 593,00	-28 122,41	-35,3%	130 000,00
Furniture and other office equipment	19 635,00	47 700,00	47 700,00		743,78	33 982,00	33 238,22	97,8%	47 700,00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	49 473,92	55 000,00	55 000,00	873,26	32 988,87	40 595,34	7 606,47	18,7%	55 000,00
Other Buildings						-	-		
Other Land						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other						-	-		
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming									
Other									
Total Repairs and Maintenance Expenditure	714 780,67	972 600,00	972 600,00	119 497,94	481 250,40	551 462,98	70 212,58	12,7%	972 600,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	3 872,76	82 166,71	75 916,00	-6 250,71	(0)	193 800,00
Refuse	134 282,25	193 800,00	193 800,00	3 872,76	82 166,71	75 916,00	-6 250,71	(0)	193 800,00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		

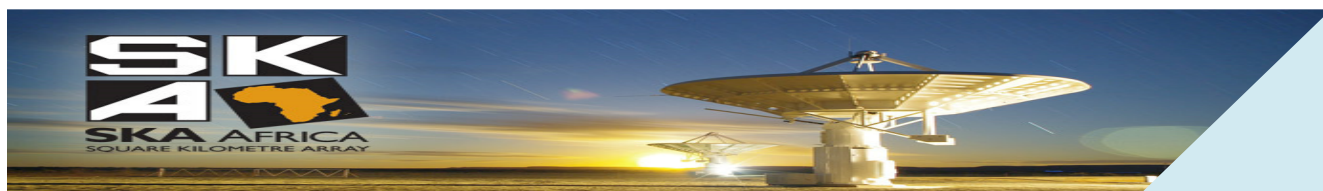
Supporting Documentation (cont.)



Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February 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 February 2015 - M08 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 28 February 2015

