

In-Year Report of Kareeberg Municipality

Quarterly Budget Statement
December 2014



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

Copies of this document can be viewed:

At the municipal offices

or

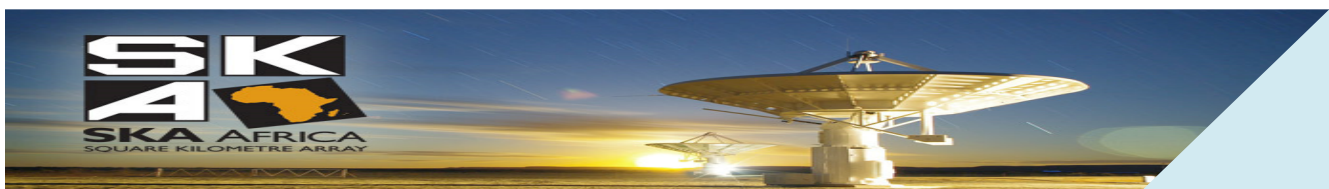
at www.kareeberg.co.za

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Introduction

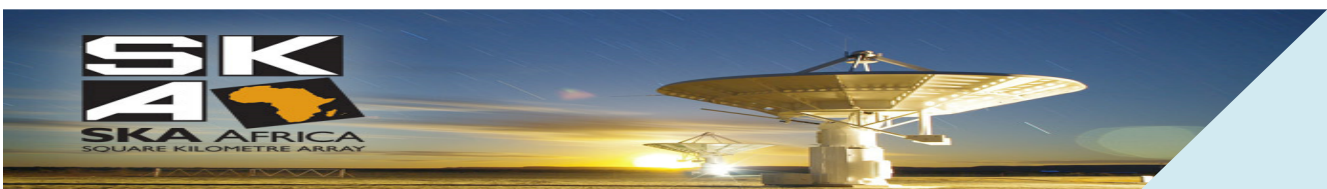
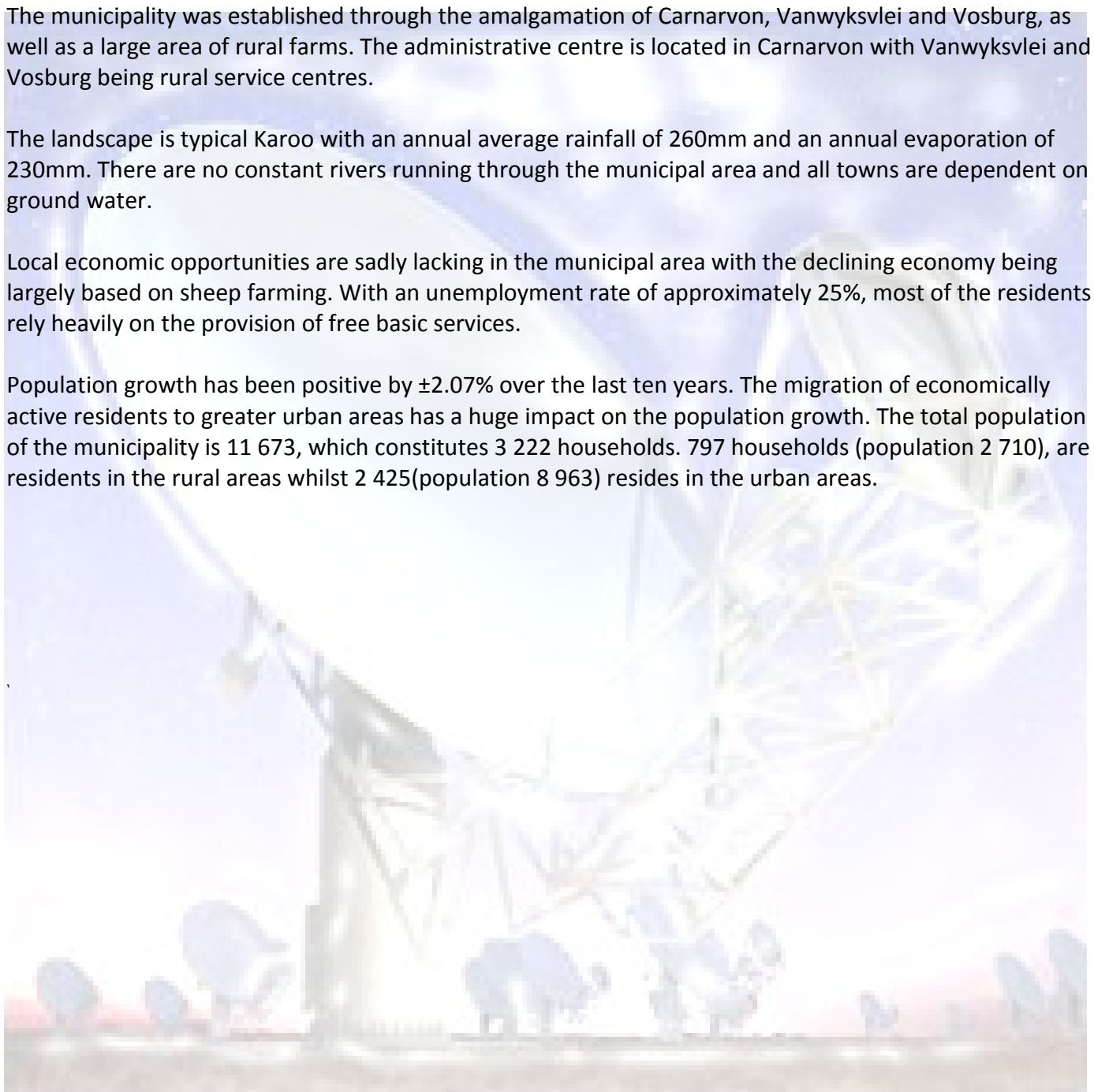
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest.

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

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

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

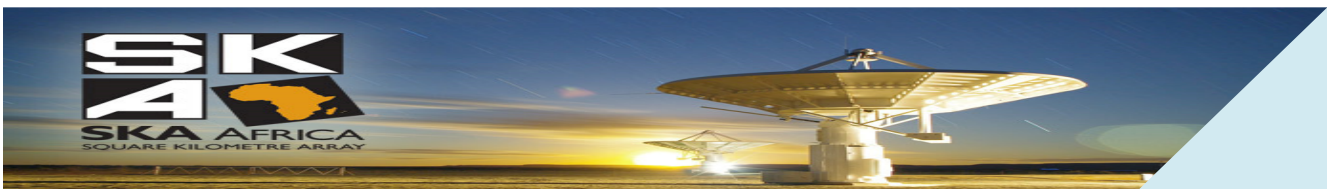
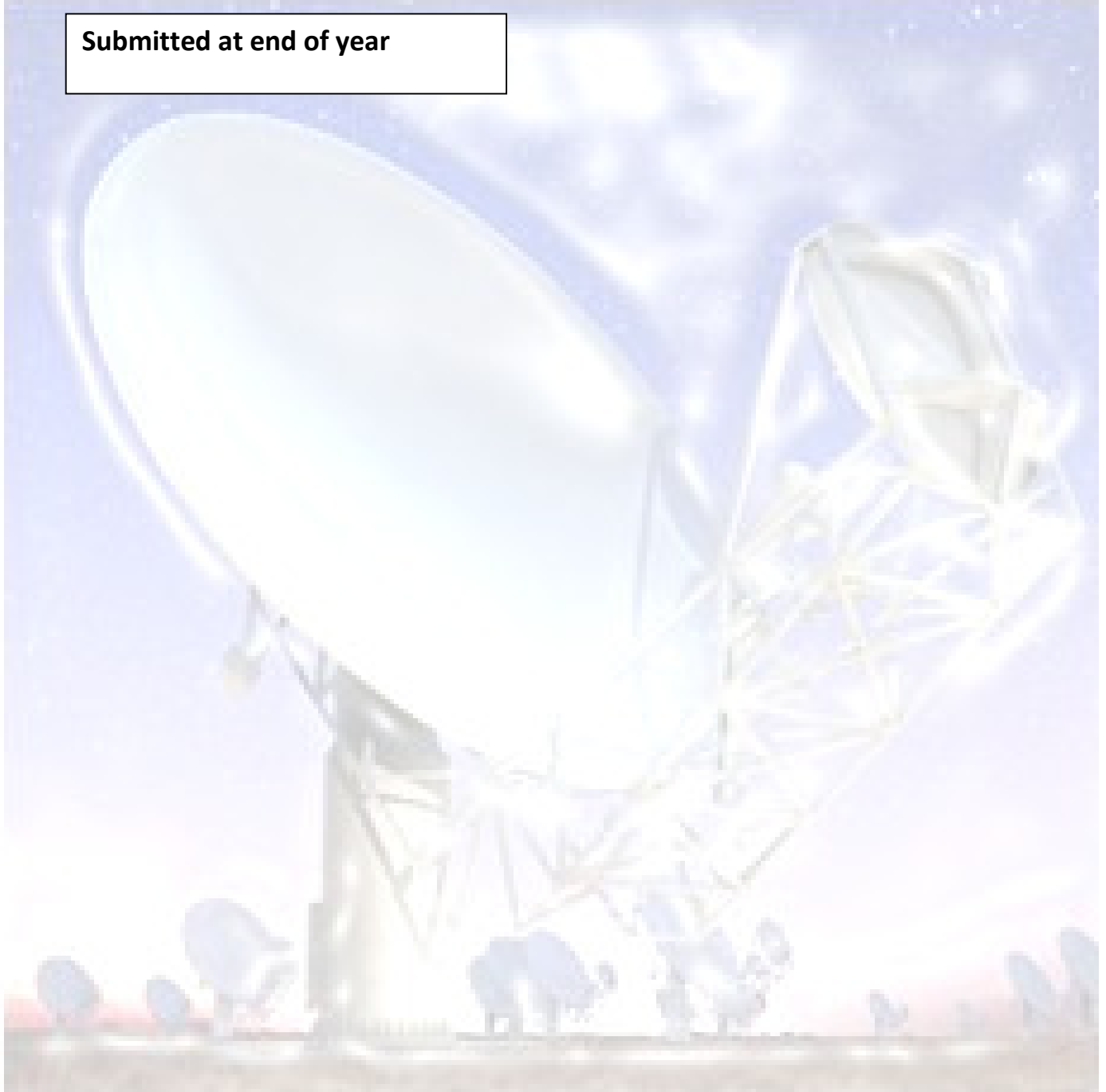
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 797 households (population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



1. PART 1 – IN-YEAR REPORT

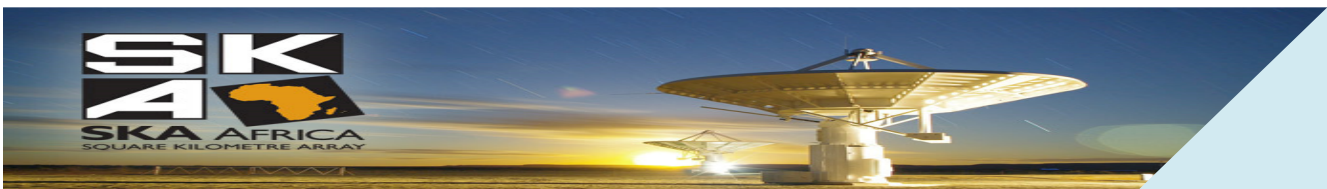
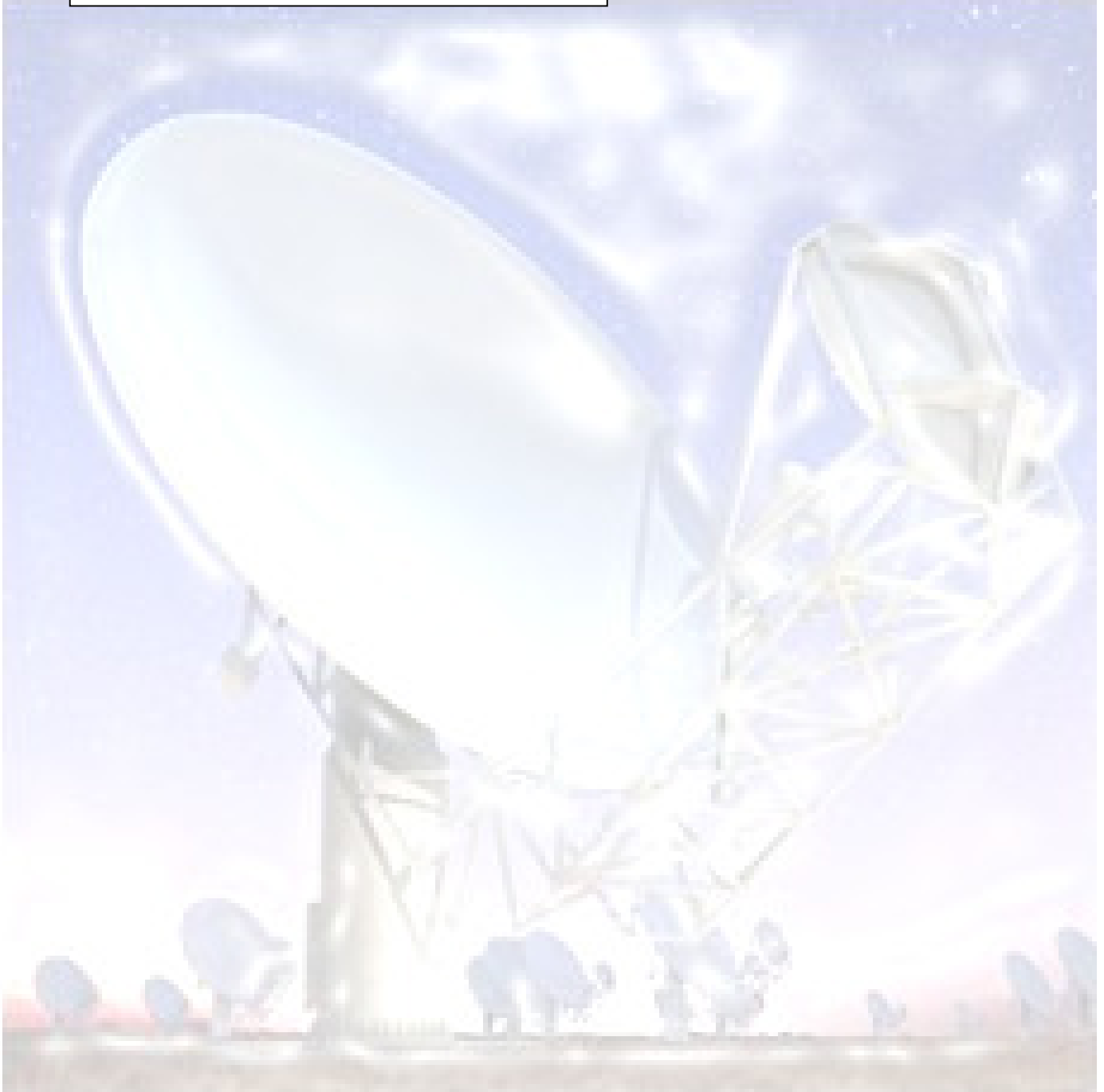
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

There is not sufficient water in Vanwyksvlei! Water is being transported to Vanwyksvlei from Saaipoort, Carnarvon. Funding for the transport of water has not been found yet and the municipality will not be able to afford the cost.

Working capital has increased to R 2.5million. This is due to receipt of the equitable share. The remainder of MIG will be used for upgrading of roads and upgrading of cemeteries in Vanwyksvlei and Vosburg. Credit control must be applied rigorously to ensure constant cash flow. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

Over spending on votes and type of expenditure will result in irregular expenditure which will result in a qualification. Attention is drawn to Table C4 as well as the breakdown of "other expenditure".

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

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

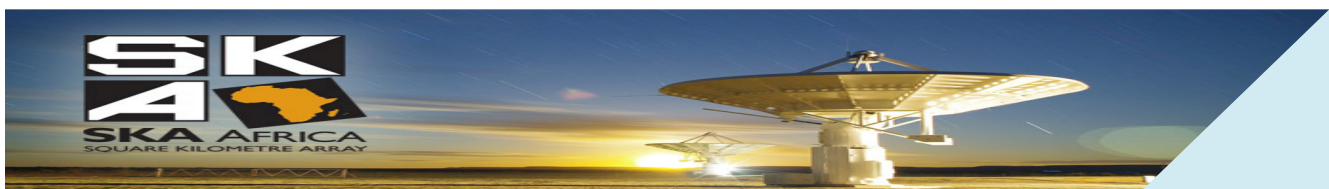
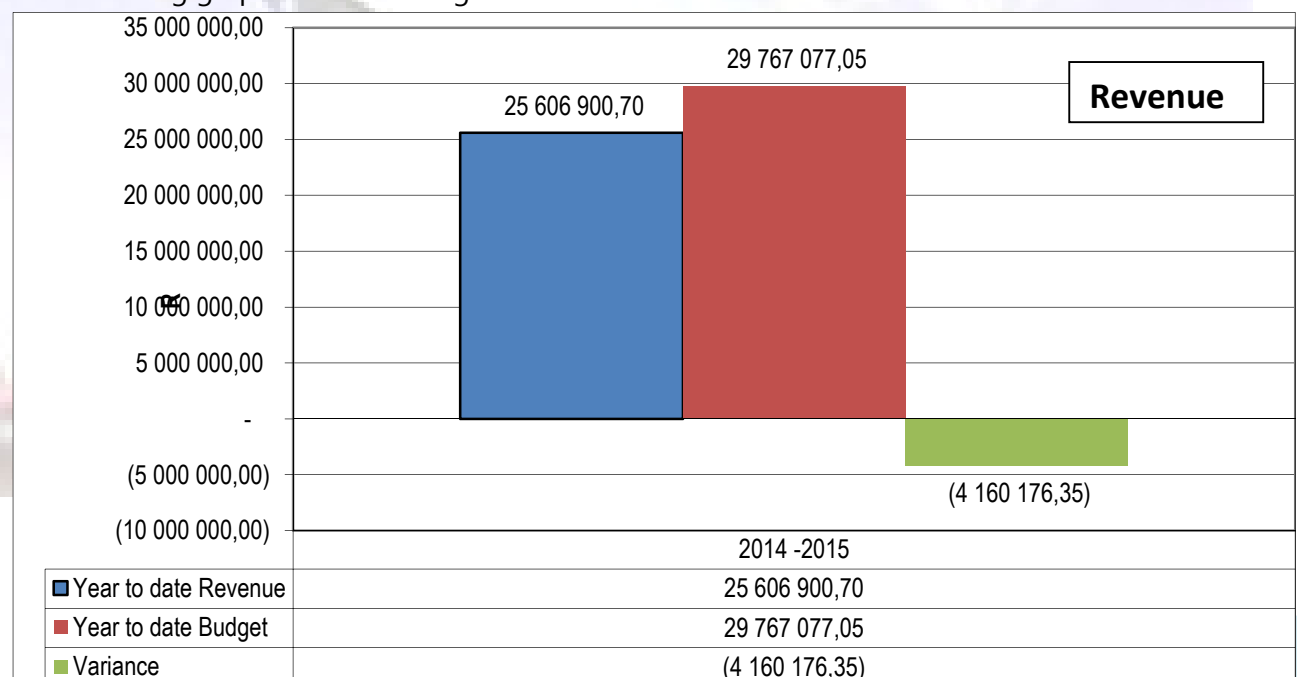
No budget steering committee meeting was held up to date.

Consolidated performance

Revenue by source

Revenue is under received by 14% (R 4.1million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

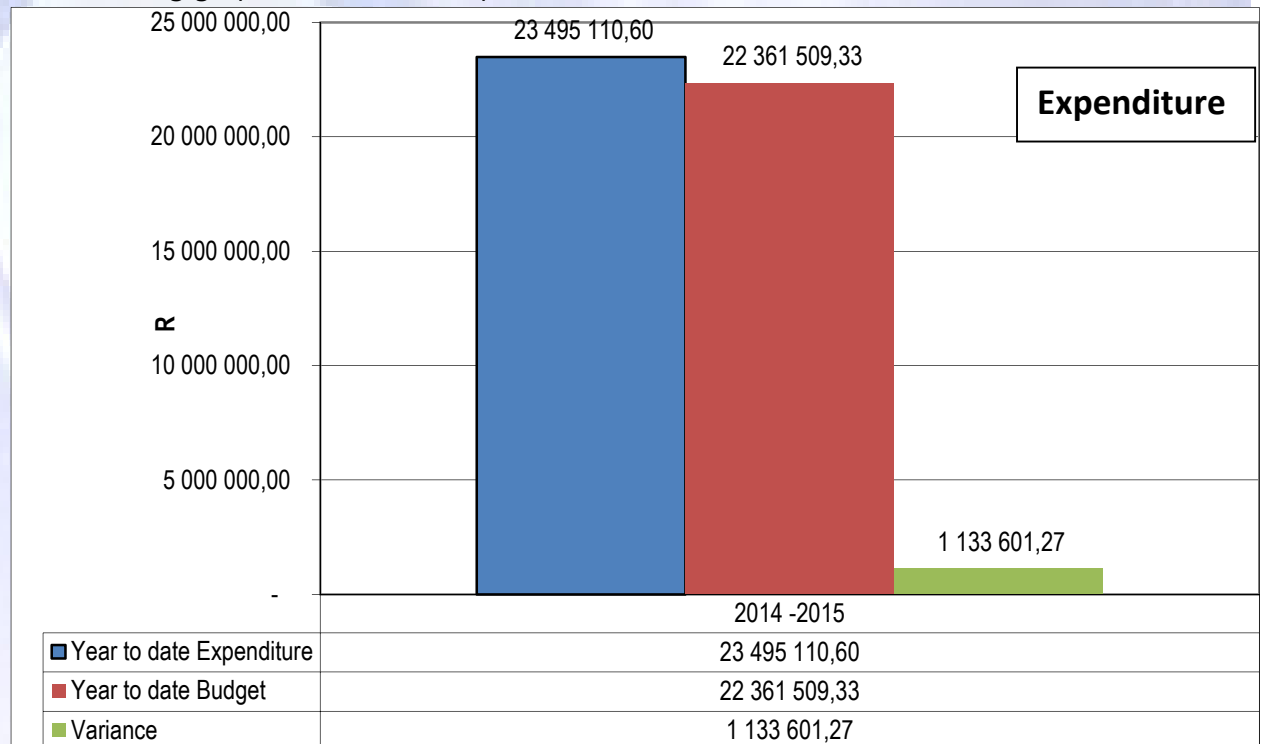
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is overspent by 5% (R 1.1million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses. Annual audit costs to the amount of R 1.7million has been paid as well. Salaries previously allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 129 000 already. Other expenditure items overspent is audit costs and personnel costs. Fuel cost will also be taxed heavily for the duration of the budget period.

The following graph indicates the expenditure incurred to date.



Capital expenditure

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

Cash flows

The municipality has a positive cash flow for the year to date of R 9million. This is due to receipt of the equitable share payment. Salaries previously funded from MSIG also has an influence on the cash flow.



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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 838 657.70	28 654 433.08
Long term investments	-	-
	31 838 657.70	28 654 433.08
Less:	7 694 614.61	8 301 799.52
Unspent conditional grants	7 694 614.61	8 301 799.52
Net cash resources available for internal distribution	24 144 043.09	20 352 633.56
Less amounts allocated to:	21 560 243.73	21 970 531.56
Capital replacement reserve	11 347 811.51	11 347 811.51
Housing development fund	36 863.08	36 670.69
Employee benefits	9 586 064.29	9 996 544.51
Retention	589 504.85	589 504.85
Resources available / (shortfall) for working capital requirements	2 583 799.36	(1 617 898.00)

1.3.2 Material variances from SDBIP

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

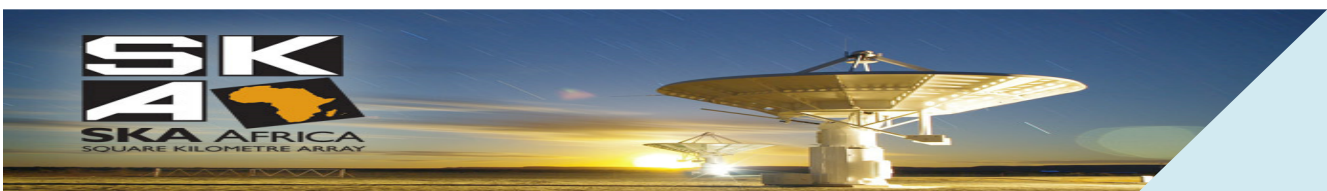
- Approval of the budget for 2015-2016.
- Approval of the Annual Report for 2013-2014.
- Comply with section 72 of the MFMA.
- Implement a performance management system.
- Publication of monthly newsletters
- Public meetings not held regularly.
- Insertion of amendment pages in Statute Books.
- Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- Administration of Human Resource recruitment and selection.
- Oversee that training in terms of the Skills Development Plan is being implemented.
- Draw up 2015/ 2016 budget within time frame - Budget time frame by 31 August 14 - Draft budget by 31 March 2015 to Council and final budget submitted to Council by 31 May 2015.
- Ensure that the recommendations in the external audit report is successfully implemented.
- Internal audit queries must be finalised.
- To facilitate active and structured public participation during the drafting of the IDP Process.
- To record the priority needs of all sectors of the community in the amended IDP document.
- To ensure the alignment of the IDP objectives be reflected in the municipal budget.



- (q) 4 Ward Committee meetings per annum
- (r) Facilitate community meetings for Mayor per town.
- (s) Compilation of Annual Report and submit to Council.
- (t) Managing maintenance of cemeteries.
- (u) Completion of capital projects.
- (v) The dumping of all waste at the waste sites and administering the maintenance of the dumping site.
- (w) Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- (x) Managing total water supply system to ensure sufficient water provision.
- (y) Application of relevant legislation – on-going.
- (z) Manage maintenance all electrical distribution machinery and mechanical equipment. (excl. Eskom)
- (aa) Manage maintenance of assets.
- (bb) Managing of personnel - training in capacity building and legislation.
- (cc) Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

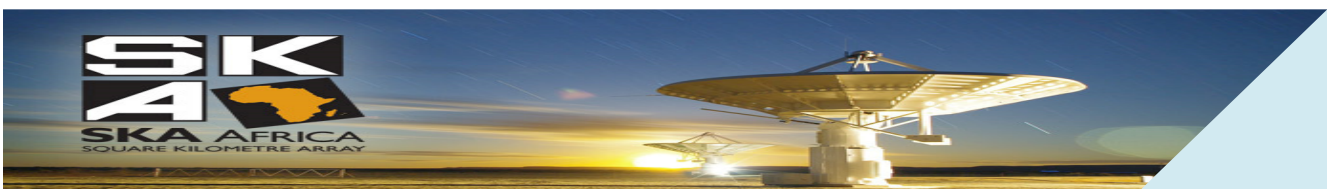
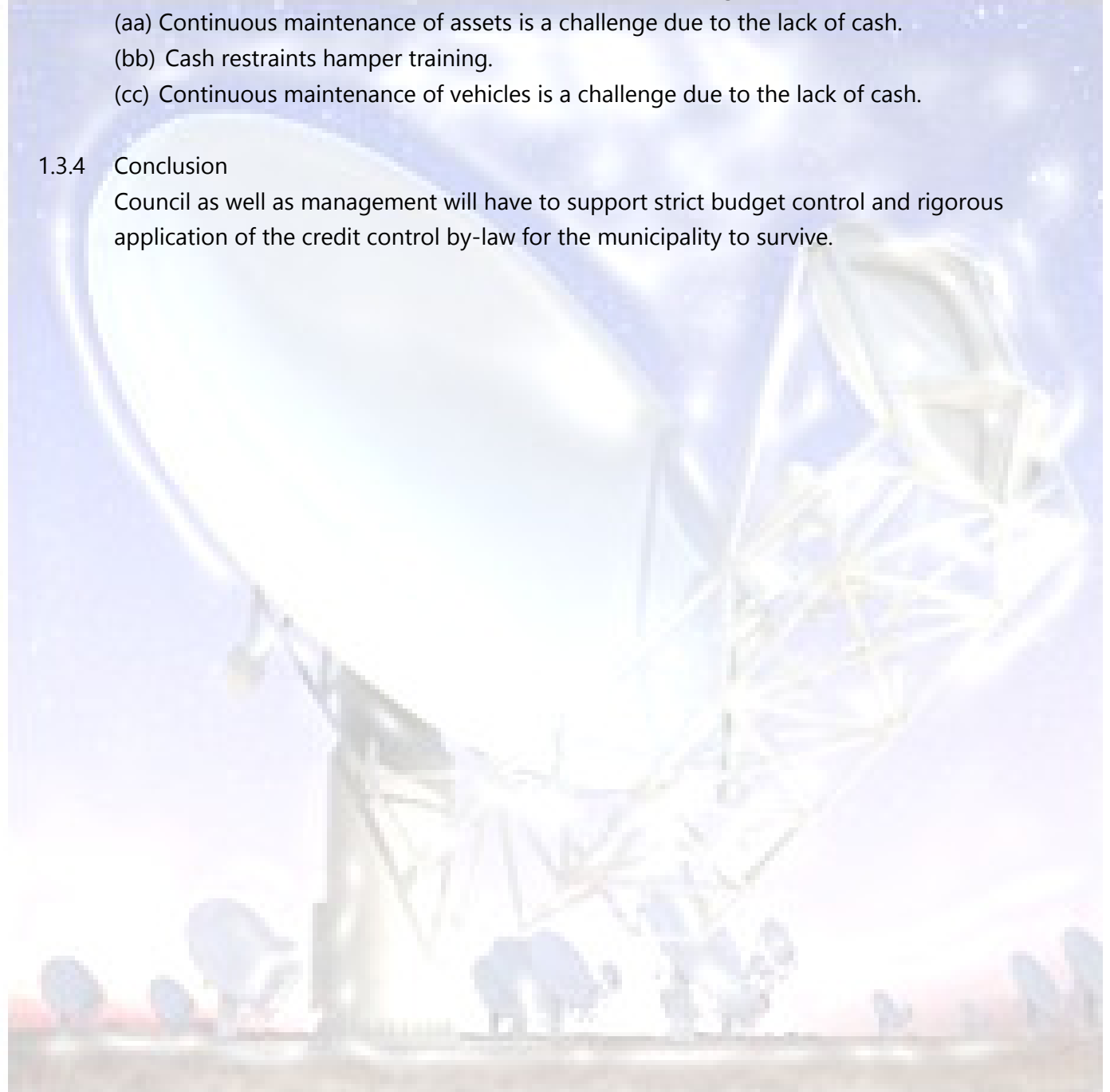
- (a) The Mayor should hold budget steering committee meetings.
- (b) The administration must complete the compilation of the annual report for submission to council.
- (c) The municipal manager must supply council with the report.
- (d) The municipal manager must develop and implement a performance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



- (v) Waste sites must be maintained continuously.
- (w) Construction of an additional pond is important to curb the overflow.
- (x) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (y) Legislation must be adhered to.
- (z) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (aa) Continuous maintenance of assets is a challenge due to the lack of cash.
- (bb) Cash restraints hamper training.
- (cc) Continuous maintenance of vehicles is a challenge due to the lack of cash.

1.3.4 Conclusion

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

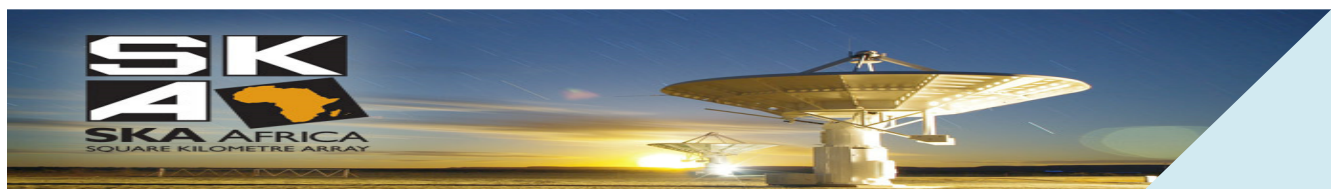


1.3.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - Q2 Second Quarter

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	18 779.80	17.8%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - external investments	139 888.62	28.0%		No steps needed
	Interest earned - outstanding debtors	(213.29)	-13.8%	Very little revenue - not material	No steps needed
	Fines	(3 760.40)	-61.2%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	925.43	37.6%	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	22 236.41	55.3%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(3 722 500.00)	-25.3%	All operational grants budgeted for, have not been accounted for yet	No steps needed
	Other revenue	(309 725.67)	-34.4%	VAT revenue received	No steps needed
2	Expenditure By Type				
	Other materials	25 513.72	11.3%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Contracted services	(234 643.23)	-82.9%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	1 454 048.67	28.9%	Second installment of equitable share was received and expended	No steps needed
	Other expenditure	724 259.74	18.7%	Excessive audit fee payments were made	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	593 657.61	56.6%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg		0.0%	Awaiting approval	
	Establishment of cemeteries - Vanwyksvlei		0.0%	Awaiting approval	
	Upgrade of roads - Carnarvon	1 031 001.16	58.9%	Project has been registered	
	Upgrade of roads - Vanwyksvlei	9 596.95	1.0%	Project has been registered	MIG/NC0357/R,ST/11/13
	High mast light Schietfontein		0.0%	Project has been registered	MIG/NC0338/CL/10/12
	High mast light Vosburg		0.0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0.0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0.0%	Project has been registered	MIG/NC0391/S/10/12
	Upgrade of sports field	765 094.00	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Carnarvon	1 234 906.00	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Vosburg	215 314.11	100.0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
4	Financial Position				
5	Cash Flow				
	December 2014	3 186 848.91		Receipt of equitable share	
6	Measureable performance				
7	Municipal Entities				

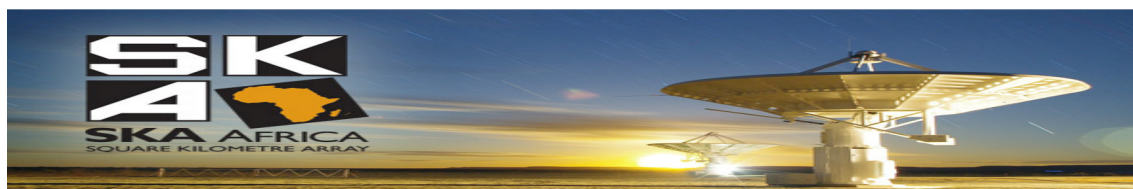


1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - Q2 Second Quarter

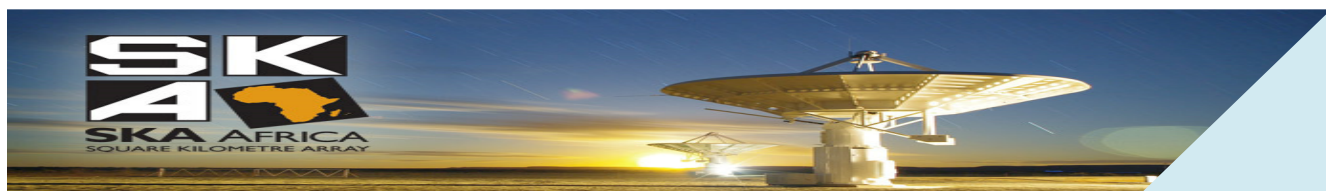
Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 424 239.00	4 331 323.00	4 331 323.00	23 419.54	4 291 453.27	4 247 057.00	44 396.27	1.05%	4 331 323.00
Service charges	16 998 357.00	18 018 052.00	18 018 052.00	1 350 170.62	8 838 313.53	9 154 392.00	-316 078.47	-3.45%	18 018 052.00
Investment revenue	1 338 198.00	1 300 300.00	1 300 300.00	172 594.43	640 220.33	500 545.00	139 675.33	27.90%	1 300 300.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	5 031 000.00	11 007 000.00	14 729 500.00	-3 722 500.00	-25.27%	20 489 000.00
Other own revenue	2 037 892.00	7 840 326.00	7 840 326.00	46 290.24	829 913.57	1 135 583.05	-305 669.48	-26.92%	7 840 326.00
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	6 623 474.83	25 606 900.70	29 767 077.05	-4 160 176.35	-13.98%	51 979 001.00
Employee costs	13 236 783.00	15 378 405.00	15 378 405.00	1 305 756.75	6 888 521.41	7 318 880.00	-430 358.59	-5.88%	15 378 405.00
Remuneration of Councillors	1 912 960.00	2 018 982.00	2 018 982.00	165 955.54	952 142.69	956 862.00	-4 719.31	-0.49%	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	671 000.66	4 539 008.99	4 913 995.00	-374 986.01	-7.63%	8 975 045.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	2 766 438.00	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	749 917.21	4 637 561.51	4 147 945.00	489 616.51	11.80%	14 902 092.67
Total Expenditure	47 214 295.00	53 779 000.94	53 779 000.94	5 659 068.16	23 495 110.60	22 361 509.33	1 133 601.27	5.07%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	964 406.67	2 111 790.10	7 405 567.71	-5 293 777.61	-71.48%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	690 170.73	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71	-16 001 722.21	-72.39%	18 048 000.06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71	-16 001 722.21	-72.39%	18 048 000.06
Capital expenditure & funds sources									
Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00
Capital transfers recognised	7 357 500.07	19 848 000.00	19 848 000.00	690 170.73	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	2 620.00	3 774.93	-	3 774.93	#DIV/0!	-
Total sources of capital funds	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00
Financial position									
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	-	34 245 640.21	-	-	-	28 888 688.91
Total non current assets	117 341 782.64	125 792 507.39	125 792 507.39	-	121 337 613.67	-	-	-	125 792 507.39
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	-	12 618 163.49	-	-	-	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	-	131 154 056.89	-	-	-	134 597 572.13
Cash flows									
Net cash from (used) operating	7 025 179.15	21 589 452.06	21 589 452.06	3 878 824.67	13 208 631.80	20 201 878.82	-6 993 247.02	-34.62%	21 589 452.06
Net cash from (used) investing	-7 625 313.50	-19 838 955.00	-19 838 955.00	-691 975.76	-3 990 980.96	-14 695 507.00	10 704 526.04	-72.84%	-19 838 955.00
Net cash from (used) financing	8 650.00	29 000.00	29 000.00	-	9 000.00	19 689.00	-10 689.00	-54.29%	29 000.00
Cash/cash equivalents at the month/year end	22 612 006.86	22 868 889.06	24 391 503.92	-	31 838 657.70	26 615 452.82	5 223 204.88	19.62%	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	340 867.87	381 533.10	266 960.04	173 737.65	3 057 213.81	1 350 105.40	-	-	5 570 417.87
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Revenue - Standard									
Governance and administration	31 990 403.00	53 780 274.00	53 780 274.00	5 962 046.74	20 748 743.17	37 476 600.00	-16 727 856.83	-44.64%	53 780 274.00
Executive and council	22 005 444.00	39 156 412.00	39 156 412.00	4 064 746.16	11 984 184.51	31 191 535.00	-19 207 350.49	-61.58%	39 156 412.00
Budget and treasury office	9 984 959.00	14 623 862.00	14 623 862.00	1 897 300.58	8 764 558.66	6 285 065.00	2 479 493.66	39.45%	14 623 862.00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	88 894.00	24 755.00	24 755.00	873.00	9 322.60	10 162.00	-839.40	-8.26%	24 755.00
Community and social services	13 345.00	6 650.00	6 650.00	600.00	5 045.60	2 900.00	2 145.60	73.99%	6 650.00
Sport and recreation	74 874.00	17 400.00	17 400.00	53.00	3 957.00	6 898.00	-2 941.00	-42.64%	17 400.00
Public safety	675.00	705.00	705.00	220.00	320.00	364.00	-44.00	-12.09%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 966.00	2 000.00	2 000.00	290.00	1 670.00	649.00	1 021.00	157.32%	2 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966.00	2 000.00	2 000.00	290.00	1 670.00	649.00	1 021.00	157.32%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	17 978 736.00	18 019 972.00	18 019 972.00	1 350 435.82	8 839 220.33	6 979 667.00	1 859 553.33	26.64%	18 019 972.00
Electricity	7 936 896.00	7 981 626.00	7 981 626.00	516 317.05	3 762 105.41	3 244 416.00	517 689.41	15.96%	7 981 626.00
Water	4 198 770.00	4 137 677.00	4 137 677.00	334 677.15	2 080 058.45	1 811 232.00	268 826.45	14.84%	4 137 677.00
Waste water management	2 722 357.00	2 478 859.00	2 478 859.00	216 842.10	1 289 136.15	851 130.00	438 006.15	51.46%	2 478 859.00
Waste management	3 120 713.00	3 421 810.00	3 421 810.00	282 599.52	1 707 920.32	1 072 889.00	635 031.32	59.19%	3 421 810.00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 061 999.00	71 827 001.00	71 827 001.00	7 313 645.56	29 598 956.10	44 467 078.00	-14 868 121.90	-33.44%	71 827 001.00
Expenditure - Standard									
Governance and administration	27 776 312.00	32 218 112.00	32 218 112.00	4 181 217.82	14 608 410.52	12 315 925.00	2 292 485.52	18.61%	32 218 112.00
Executive and council	18 234 467.00	21 697 749.00	21 697 749.00	3 093 266.86	9 148 968.49	7 757 113.00	1 391 855.49	17.94%	21 697 749.00
Budget and treasury office	7 265 727.00	8 432 117.00	8 432 117.00	946 345.08	4 602 642.14	3 490 295.00	1 112 347.14	31.87%	8 432 117.00
Corporate services	2 276 118.00	2 088 246.00	2 088 246.00	141 605.88	856 799.89	1 068 517.00	-211 717.11	-19.81%	2 088 246.00
Community and public safety	1 953 690.00	2 224 861.00	2 224 861.00	173 370.11	939 290.68	1 741 452.00	-802 161.32	-46.06%	2 224 861.00
Community and social services	1 127 754.00	1 369 344.00	1 369 344.00	100 041.30	569 818.13	997 705.00	-427 886.87	-42.89%	1 369 344.00
Sport and recreation	715 828.00	687 128.00	687 128.00	66 669.29	340 958.72	472 550.00	-131 591.28	-27.85%	687 128.00
Public safety	76 667.00	111 134.00	111 134.00	6 659.52	25 837.83	257 856.00	-232 018.17	-89.98%	111 134.00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441.00	57 255.00	57 255.00	-	2 676.00	13 341.00	-10 665.00	-79.94%	57 255.00
Economic and environmental services	2 561 101.00	2 970 896.00	2 970 896.00	213 304.11	1 045 239.93	1 067 487.00	-22 247.07	-2.08%	2 970 896.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101.00	2 970 896.00	2 970 896.00	213 304.11	1 045 239.93	1 067 487.00	-22 247.07	-2.08%	2 970 896.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	14 923 192.00	16 365 132.00	16 365 132.00	1 091 176.12	6 902 169.47	7 236 646.00	-334 476.53	-4.62%	16 365 132.00
Electricity	8 449 290.00	9 310 584.00	9 310 584.00	638 898.43	4 479 847.54	4 412 957.00	66 890.54	1.52%	9 310 584.00
Water	1 064 209.00	1 166 396.00	1 166 396.00	35 278.02	308 262.39	554 199.00	-245 936.61	-44.38%	1 166 396.00
Waste water management	2 803 791.00	2 805 582.00	2 805 582.00	397 450.64	1 944 888.92	1 163 312.00	781 576.92	67.19%	2 805 582.00
Waste management	2 605 902.00	3 082 570.00	3 082 570.00	19 549.03	169 170.62	1 106 178.00	-937 007.38	-84.71%	3 082 570.00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295.00	53 779 001.00	53 779 001.00	5 659 068.16	23 495 110.60	22 361 510.00	1 133 600.60	5.07%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	1 654 577.40	6 103 845.50	22 105 568.00	-16 001 722.50	-72.39%	18 048 000.00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444.00	39 156 412.00	39 156 412.00	4 064 746.16	11 984 184.51	31 191 535.00	-19 207 350.49	-61.58%	39 156 412.00
Vote 2 - Budget and Treasury	9 984 959.00	14 623 862.00	14 623 862.00	1 897 300.58	8 764 558.66	6 285 065.00	2 479 493.66	39.45%	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	600.00	5 045.60	2 900.00	2 145.60	73.99%	6 650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675.00	705.00	705.00	220.00	320.00	364.00	-44.00	-12.09%	705.00
Vote 9 - Sport and Recreation	74 874.00	17 400.00	17 400.00	53.00	3 957.00	6 898.00	-2 941.00	-42.64%	17 400.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713.00	3 421 810.00	3 421 810.00	282 599.52	1 707 920.32	1 072 889.00	635 031.32	59.19%	3 421 810.00
Vote 12 - Waste Water Management	2 722 357.00	2 478 859.00	2 478 859.00	216 842.10	1 289 136.15	851 130.00	438 006.15	51.46%	2 478 859.00
Vote 13 - Road Transport	3 966.00	2 000.00	2 000.00	290.00	1 670.00	649.00	1 021.00	157.32%	2 000.00
Vote 14 - Water	4 198 770.00	4 137 677.00	4 137 677.00	334 677.15	2 080 058.45	1 811 232.00	268 826.45	14.84%	4 137 677.00
Vote 15 - Electricity	7 936 896.00	7 981 626.00	7 981 626.00	516 317.05	3 762 105.41	3 244 416.00	517 689.41	15.96%	7 981 626.00
Total Revenue by Vote	50 061 999.00	71 827 001.00	71 827 001.00	7 313 645.56	29 598 956.10	44 467 078.00	-14 868 121.90	-33.44%	71 827 001.00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467.00	21 697 749.00	21 697 749.00	3 093 266.86	9 148 968.49	7 757 113.00	1 391 855.49	17.94%	21 697 749.00
Vote 2 - Budget and Treasury	7 265 727.00	8 432 117.00	8 432 117.00	946 345.08	4 602 642.14	3 490 295.00	1 112 347.14	31.87%	8 432 117.00
Vote 3 - Corporate Services	2 276 118.00	2 088 246.00	2 088 246.00	141 605.88	856 799.89	1 068 517.00	-211 717.11	-19.81%	2 088 246.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441.00	57 255.00	57 255.00	-	2 676.00	13 341.00	-10 665.00	-79.94%	57 255.00
Vote 6 - Community and Social Services	1 127 754.00	1 369 344.00	1 369 344.00	100 041.30	569 818.13	997 705.00	-427 886.87	-42.89%	1 369 344.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667.00	111 134.00	111 134.00	6 659.52	25 837.83	257 856.00	-232 018.17	-89.98%	111 134.00
Vote 9 - Sport and Recreation	715 828.00	687 128.00	687 128.00	66 669.29	340 958.72	472 550.00	-131 591.28	-27.85%	687 128.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902.00	3 082 570.00	3 082 570.00	19 549.03	169 170.62	1 106 178.00	-937 007.38	-84.71%	3 082 570.00
Vote 12 - Waste Water Management	2 803 791.00	2 805 582.00	2 805 582.00	397 450.64	1 944 888.92	1 163 312.00	781 576.92	67.19%	2 805 582.00
Vote 13 - Road Transport	2 561 101.00	2 970 896.00	2 970 896.00	213 304.11	1 045 239.93	1 067 487.00	-22 247.07	-2.08%	2 970 896.00
Vote 14 - Water	1 064 209.00	1 166 396.00	1 166 396.00	35 278.02	308 262.39	554 199.00	-245 936.61	-44.38%	1 166 396.00
Vote 15 - Electricity	8 449 290.00	9 310 584.00	9 310 584.00	638 898.43	4 479 847.54	4 412 957.00	66 890.54	1.52%	9 310 584.00
Total Expenditure by Vote	47 214 295.00	53 779 001.00	53 779 001.00	5 659 068.16	23 495 110.60	22 361 510.00	1 133 600.60	5.07%	53 779 001.00
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.00	18 048 000.00	1 654 577.40	6 103 845.50	22 105 568.00	-16 001 722.50	-72.39%	18 048 000.00

Variances in year to date revenue

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

Vote 2. Property rates have been levied.

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

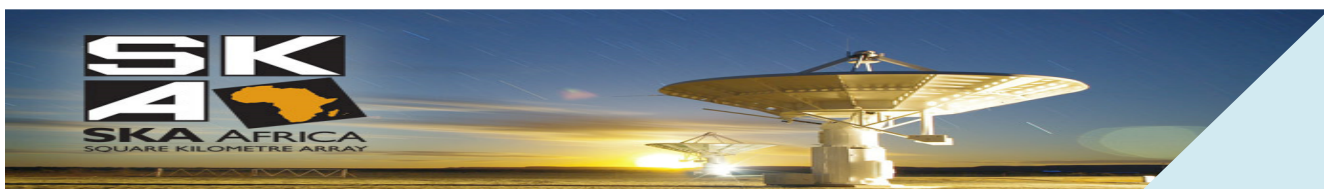
Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.

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

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



Vote 14.Usage has increased.

Vote 15.Usage has increased.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Audit fees have been expended.

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

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

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

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

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

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

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

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



Monthly Budget Statements (cont.)

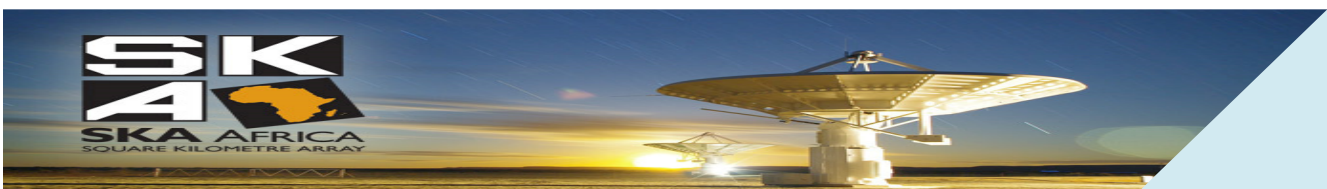


Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

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	23 419.54	124 513.80	105 734.00	18 779.80	18%	190 000.00
Service charges - electricity revenue	7 610 610.00	7 980 926.00	7 980 926.00	516 317.05	3 762 045.41	4 054 854.00	-292 808.59	-7%	7 980 926.00
Service charges - water revenue	3 872 495.00	4 137 237.00	4 137 237.00	334 677.15	2 080 038.45	2 101 996.00	-21 957.55	-1%	4 137 237.00
Service charges - sanitation revenue	2 396 121.00	2 478 859.00	2 478 859.00	216 842.10	1 289 136.15	1 259 427.00	29 709.15	2%	2 478 859.00
Service charges - refuse revenue	3 119 131.00	3 421 030.00	3 421 030.00	282 334.32	1 707 093.52	1 738 115.00	-31 021.48	-2%	3 421 030.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160.00	483 118.00	483 118.00	3 522.00	172 220.64	187 565.88	-15 345.24	-8%	483 118.00
Interest earned - external investments	1 335 243.00	1 297 000.00	1 297 000.00	172 378.72	638 885.62	498 997.00	139 888.62	28%	1 297 000.00
Interest earned - outstanding debtors	2 955.00	3 300.00	3 300.00	215.71	1 334.71	1 548.00	-213.29	-14%	3 300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910.00	12 230.00	12 230.00	200.00	2 380.60	6 141.00	-3 760.40	-61%	12 230.00
Licences and permits	8 970.00	7 420.00	7 420.00	318.00	3 387.00	2 461.57	925.43	38%	7 420.00
Agency services	136 904.00	97 000.00	97 000.00	7 552.31	62 461.38	40 224.97	22 236.41	55%	97 000.00
Transfers recognised - operational	17 905 813.00	20 489 000.00	20 489 000.00	5 031 000.00	11 007 000.00	14 729 500.00	-3 722 500.00	-25%	20 489 000.00
Other revenue	1 372 948.00	7 240 558.00	7 240 558.00	34 697.93	589 463.95	899 189.62	-309 725.67	-34%	7 240 558.00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	42 704 499.00	51 979 001.00	51 979 001.00	6 623 474.83	25 606 900.70	29 767 077.05	-4 160 176.35	-14%	51 979 001.00
Expenditure By Type									
Employee related costs	13 236 783.00	15 378 405.00	15 378 405.00	1 305 756.75	6 888 521.41	7 318 880.00	-430 358.59	-6%	15 378 405.00
Remuneration of councillors	1 912 960.00	2 018 982.00	2 018 982.00	165 955.54	952 142.69	956 862.00	-4 719.31	0%	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	618 576.44	4 287 949.27	4 688 449.00	-400 499.73	-9%	8 543 845.00
Other materials	494 612.00	431 200.00	431 200.00	52 424.22	251 059.72	225 546.00	25 513.72	11%	431 200.00
Contracted services	220 169.00	541 400.00	541 400.00	19 947.51	48 545.77	283 189.00	-234 643.23	-83%	541 400.00
Transfers and grants	7 536 185.00	8 302 311.27	8 302 311.27	2 766 438.00	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	729 969.70	4 589 015.74	3 864 756.00	724 259.74	19%	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	5 659 068.16	23 495 110.60	22 361 509.33	1 133 601.27	5%	53 779 000.94
Surplus/(Deficit)	-4 509 796.00	-1 799 999.94	-1 799 999.94	964 406.67	2 111 790.10	7 405 567.71	-5 293 777.61	-71.48%	-1 799 999.94
Transfers recognised - capital	7 357 500.00	19 848 000.00	19 848 000.00	690 170.73	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71			18 048 000.06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71			18 048 000.06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71			18 048 000.06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704.00	18 048 000.06	18 048 000.06	1 654 577.40	6 103 845.50	22 105 567.71			18 048 000.06



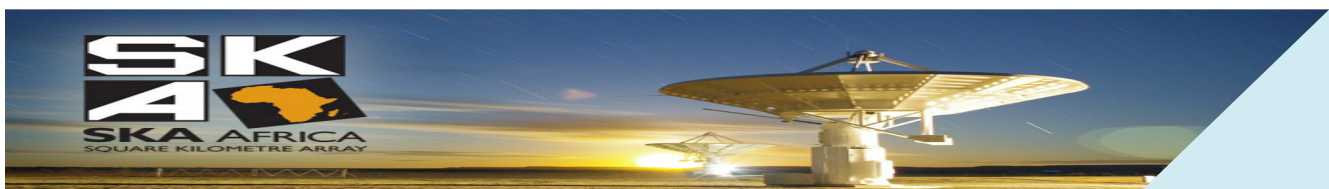
Monthly Budget Statements (cont.)

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) - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
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	525 333.50	2 234 637.74	1 666 317.00	568 320.74	34.11%	2 010 000.00
General expenses	1 047 899.20	1 658 633.00	1 658 633.00	73 816.24	518 347.90	595 641.08	-77 293.18	-12.98%	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	12 687.36	54 184.79	71 666.67	-17 481.88	-24.39%	172 000.00
Bank charges	96 675.38	119 733.00	119 733.00	11 555.10	58 332.06	49 888.25	8 443.81	16.93%	119 733.00
Fuel and oil	591 933.98	700 000.00	700 000.00	59 297.71	388 818.32	291 666.67	97 151.65	33.31%	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	-	-	13 260.00	-13 260.00	-100.00%	26 520.00
Membership fees	419 241.34	501 680.00	501 680.00	-	500 000.00	500 700.00	-700.00	-0.14%	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	29 437.01	166 803.86	220 281.25	-53 477.39	-24.28%	528 675.00
Travel and subsistence	570 044.13	470 000.00	470 000.00	17 842.78	364 603.57	195 832.67	168 770.90	86.18%	470 000.00
Actuarial losses	676 192.84	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	11 180 025.96	12 019 191.00	12 019 191.00	729 969.70	4 589 015.74	3 919 809.59	669 206.15	5.15%	12 019 191.00

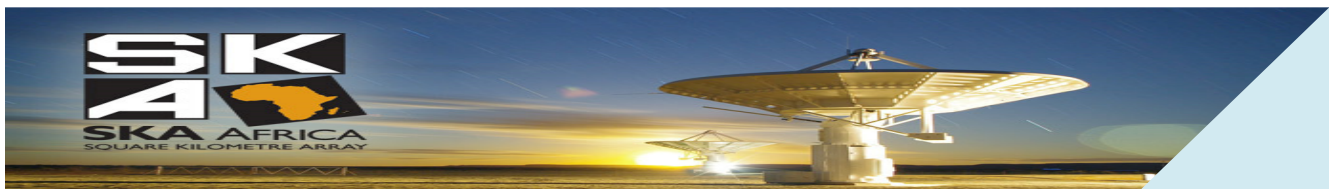


Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

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
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	-	-	2 620.00	2 769.63	-	2 769.63	#DIV/0!	-
Vote 3 - Corporate Services	22 270.00	-	-	-	174.12	-	174.12	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360.97	800 000.00	800 000.00	119 640.25	119 640.25	400 000.00	-280 359.75	-70.09%	800 000.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 403 105.23	3 048 000.00	3 048 000.00	34 259.19	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	536 271.29	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	2 750 000.00
Vote 14 - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Vote 15 - Electricity	1 604.04	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Total Capital single-year expenditure	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00
Total Capital Expenditure	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00
Capital Expenditure - Standard Classification									
Governance and administration	269 258.75	-	-	2 620.00	3 600.81	-	3 600.81	#DIV/0!	-
Executive and council	13 095.00	-	-	-	657.06	-	657.06	#DIV/0!	-
Budget and treasury office	233 893.75	-	-	2 620.00	2 769.63	-	2 769.63	#DIV/0!	-
Corporate services	22 270.00	-	-	-	174.12	-	174.12	#DIV/0!	-
Community and public safety	3 427 466.20	3 848 000.00	3 848 000.00	153 899.44	1 478 391.86	1 400 000.00	78 391.86	5.60%	3 848 000.00
Community and social services	80 610.97	800 000.00	800 000.00	119 640.25	119 640.25	400 000.00	-280 359.75	-70.09%	800 000.00
Sport and recreation	3 346 855.23	3 048 000.00	3 048 000.00	34 259.19	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	536 271.29	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	2 750 000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832.31	2 750 000.00	2 750 000.00	536 271.29	2 513 663.54	1 300 000.00	1 213 663.54	93.36%	2 750 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604.04	13 250 000.00	13 250 000.00	-	174.12	12 000 000.00	-11 999 825.88	-100.00%	13 250 000.00
Electricity	1 604.04	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	-12 000 000.00	-100.00%	12 000 000.00
Waste water management	-	750 000.00	750 000.00	-	174.12	-	174.12	#DIV/0!	750 000.00
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00
Funded by:									
National Government	7 333 139.10	7 848 000.00	7 848 000.00	690 170.73	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	7 848 000.00
Provincial Government	24 360.97	12 000 000.00	12 000 000.00	-	-	-	-	-	12 000 000.00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 357 500.07	19 848 000.00	19 848 000.00	690 170.73	3 992 055.40	14 700 000.00	-10 707 944.60	-72.84%	19 848 000.00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661.23	-	-	2 620.00	3 774.93	-	3 774.93	#DIV/0!	-
Total Capital Funding	7 661 161.30	19 848 000.00	19 848 000.00	692 790.73	3 995 830.33	14 700 000.00	-10 704 169.67	-72.82%	19 848 000.00

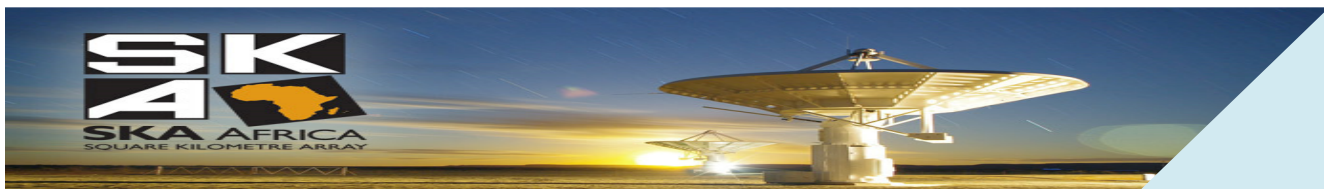
The upgrading of roads in Carnarvon and Vanwyksvlei have been approved by MIG. This, together with upgrading of cemeteries in Vanwyksvlei and Vosburg, will make out the rest of the MIG allocation.



Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

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	549 850.83	1 538 120.00
Call investment deposits	22 444 086.44	21 330 771.06	21 330 771.06	31 288 805.65	21 330 771.06
Consumer debtors	1 972 071.85	6 000 118.85	6 000 118.85	2 372 521.73	6 000 118.85
Other debtors	29 514.94	10 634.00	10 634.00	29 514.94	10 634.00
Current portion of long-term receivables	9 796.43	9 045.00	9 045.00	4 947.06	9 045.00
Inventory					
Total current assets	24 623 388.86	28 888 688.91	28 888 688.91	34 245 640.21	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	109 819 183.75	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	121 337 613.67	125 792 507.39
TOTAL ASSETS	141 965 171.50	154 681 196.30	154 681 196.30	155 583 253.88	154 681 196.30
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	292 769.00	360 388.00	360 388.00	301 769.00	360 388.00
Trade and other payables	3 152 583.00	4 604 751.33	4 604 751.33	11 136 194.20	4 604 751.33
Provisions	1 659 144.51	1 619 601.00	1 619 601.00	1 180 200.29	1 619 601.00
Total current liabilities	5 104 496.51	6 584 740.33	6 584 740.33	12 618 163.49	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	24 429 196.99	20 083 624.33
NET ASSETS	125 049 640.99	134 597 571.97	134 597 571.97	131 154 056.89	134 597 571.97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087.00	123 074 310.03	123 074 310.03	119 714 932.30	123 074 310.03
Reserves	11 438 556.00	11 523 262.10	11 523 262.10	11 439 124.59	11 523 262.10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643.00	134 597 572.13	134 597 572.13	131 154 056.89	134 597 572.13



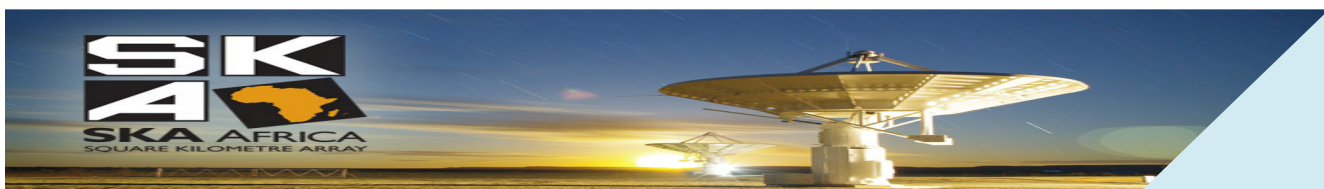
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

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	2 564 543.40	22 886 941.20	11 547 536.00	11 339 405.20	98.20%	27 850 199.33
Government - operating	17 905 812.92	20 489 000.00	20 489 000.00	5 031 000.00	11 007 000.00	14 475 000.00	-3 468 000.00	-23.96%	20 489 000.00
Government - capital	7 357 500.07	19 848 000.00	19 848 000.00	-	-	15 700 000.00	-15 700 000.00	-100.00%	19 848 000.00
Interest	1 335 243.13	1 170 600.00	1 170 600.00	172 378.72	638 885.62	334 337.00	304 548.62	91.09%	1 170 600.00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 604 312.81	-38 935 023.00	-38 935 023.00	-1 122 659.45	-14 846 319.02	-16 320 120.00	-1 473 800.98	9.03%	-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	-2 766 438.00	-6 477 876.00	-5 534 874.18	943 001.82	-17.04%	-8 302 311.27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179.15	21 589 452.06	21 589 452.06	3 878 824.67	13 208 631.80	20 201 878.82	-6 993 247.02	-34.62%	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	814.97	4 849.37	4 493.00	356.37	7.93%	9 045.00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161.30)	(19 848 000.00)	(19 848 000.00)	(692 790.73)	(3 995 830.33)	(14 700 000.00)	(10 704 169.67)	0.73	(19 848 000.00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313.50	-19 838 955.00	-19 838 955.00	-691 975.76	-3 990 980.96	-14 695 507.00	-10 704 526.04	72.84%	-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	-	9 000.00	19 689.00	-10 689.00	-54.29%	29 000.00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650.00	29 000.00	29 000.00	-	9 000.00	19 689.00	10 689.00	54.29%	29 000.00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484.35	1 779 497.06	1 779 497.06	3 186 848.91	9 226 650.84	5 526 060.82			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		31 838 657.70	26 615 452.82			24 391 503.92

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

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

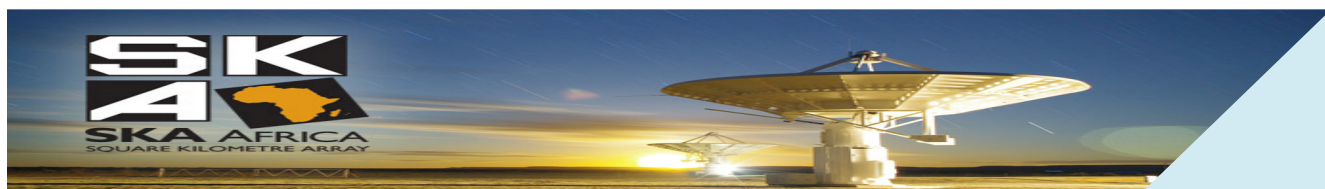


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.7%	7.8%	7.8%	0.0%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.5%	3.4%	3.4%	8.5%	3.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	482.4%	438.7%	438.7%	271.4%	438.7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443.0%	347.3%	347.3%	252.3%	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%	163.9%	92.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4.8%	11.6%	11.6%	9.6%	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%	26.9%	29.6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.7%	1.9%	1.9%	1.2%	1.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.3%	8.1%	8.1%	0.0%	4.9%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146.0%	175.0%	175.0%	165.0%	175.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12.0%	34.0%	34.0%	28.0%	34.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575.0%	510.0%	510.0%	542.0%	510.0%



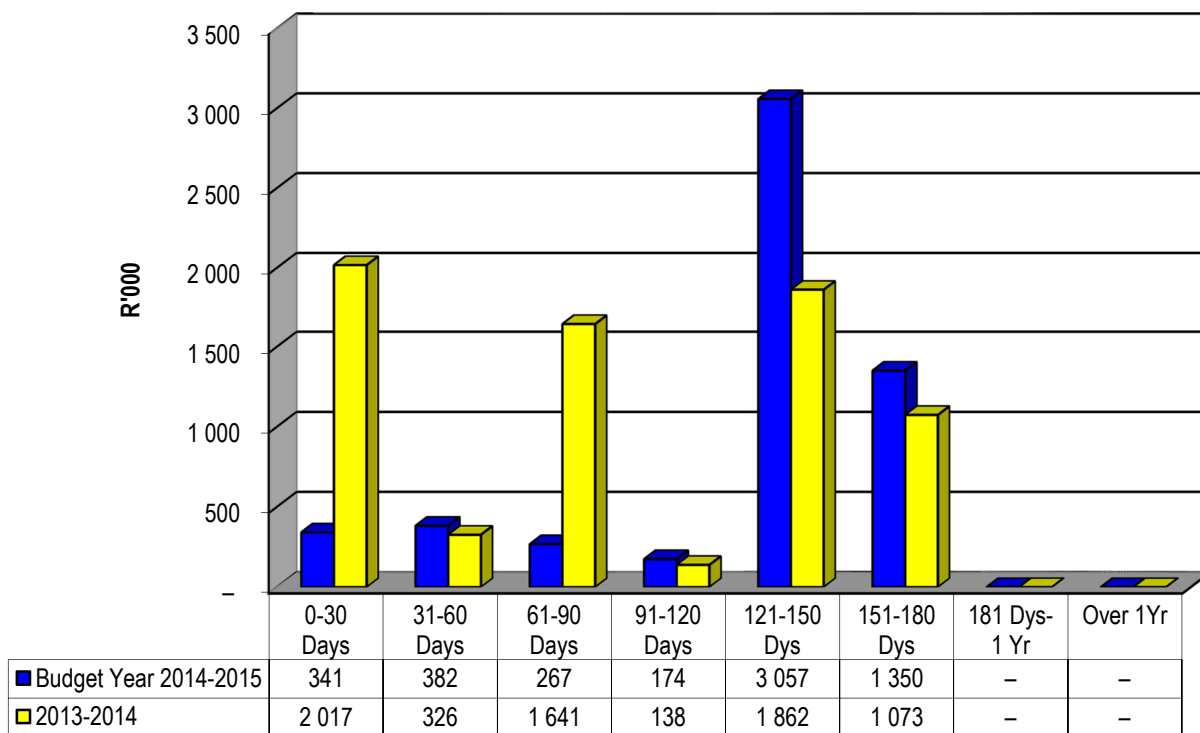
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

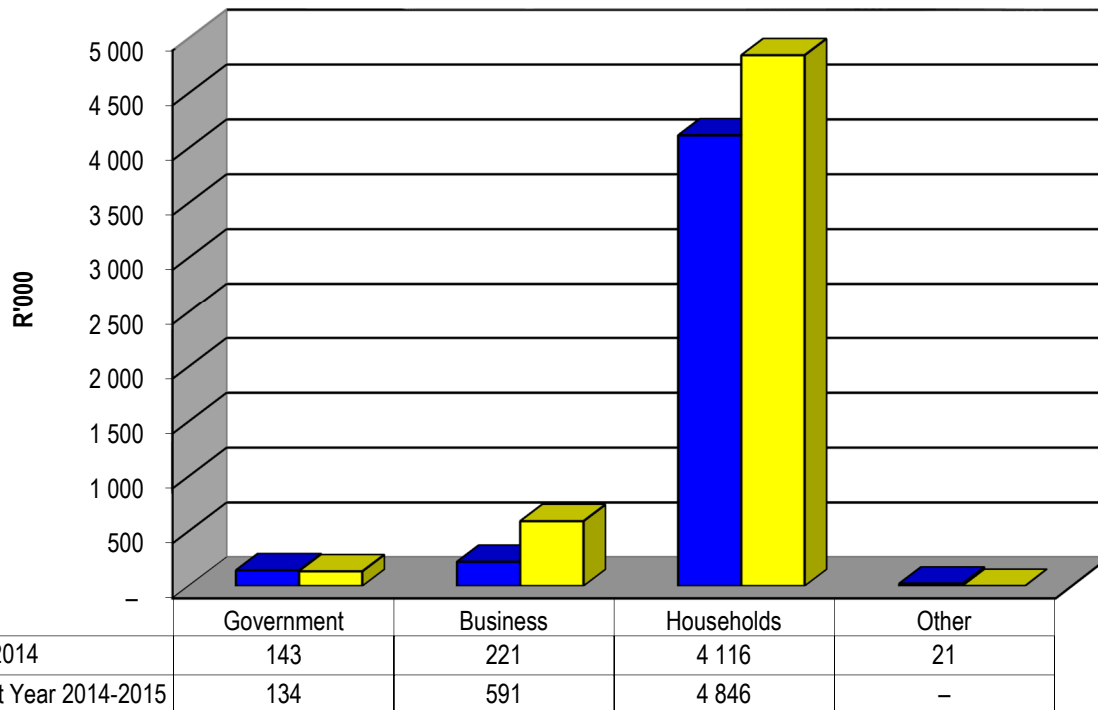
Description	NT Code	Budget Year 2014-2015										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-48 072.08	113 894.85	65 884.99	45 112.50	31 944.49	268 130.38	-	-	476 895.13	345 187.37		146 503.00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	261 339.18	108 916.70	76 232.15	41 216.22	29 835.10	296 595.23	-	-	814 134.58	367 646.55		127 630.00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	2 668 837.80	-	-	-	2 668 837.80	2 668 837.80		1 970 396.00
Receivables from Exchange Transactions - Waste Water Management	1500	-64 596.73	73 285.41	45 287.58	30 618.96	24 634.57	168 423.14	-	-	277 652.93	223 676.67		163 302.00
Receivables from Exchange Transactions - Waste Management	1600	5 400.95	83 451.13	54 840.08	37 677.84	27 275.25	243 687.74	-	-	452 332.99	308 640.83		165 205.00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	280.00	4 480.00	1 852.00	261 385.80	-	-	-	267 997.80	263 237.80		240 947.00
Interest on Arrear Debtor Accounts	1810	-	1 705.01	20 235.24	17 260.13	13 300.80	373 268.91	-	-	425 770.09	403 829.84		385 564.00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		-
Other	1900	186 796.55	-	-	-	-	-	-	-	186 796.55	-		-
Total By Income Source	2000	340 867.87	381 533.10	266 960.04	173 737.65	3 057 213.81	1 350 105.40	-	-	5 570 417.87	4 581 056.86	-	3 199 547.00
2013-2014 - totals only		2 016 659.27	325 603.33	1 641 138.12	137 902.25	1 861 998.85	1 073 241.76	-	-	7 056 543.58	3 073 142.86		
Debtors Age Analysis By Customer Group													
Organs of State	2200	62 256.89	55 908.22	13 447.14	136.98	1 904.64	132.72	-	-	133 786.59	2 174.34		-
Commercial	2300	138 348.37	28 826.10	19 069.21	10 873.34	374 007.84	19 635.42	-	-	590 760.28	404 516.60		437 489.00
Households	2400	140 262.61	296 798.78	234 443.69	162 727.33	2 681 301.33	1 330 337.26	-	-	4 845 871.00	4 174 365.92		2 762 058.00
Other	2500	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2600	340 867.87	381 533.10	266 960.04	173 737.65	3 057 213.81	1 350 105.40	-	-	5 570 417.87	4 581 056.86	-	3 199 547.00

Chart C3 Aged Consumer Debtors Analysis



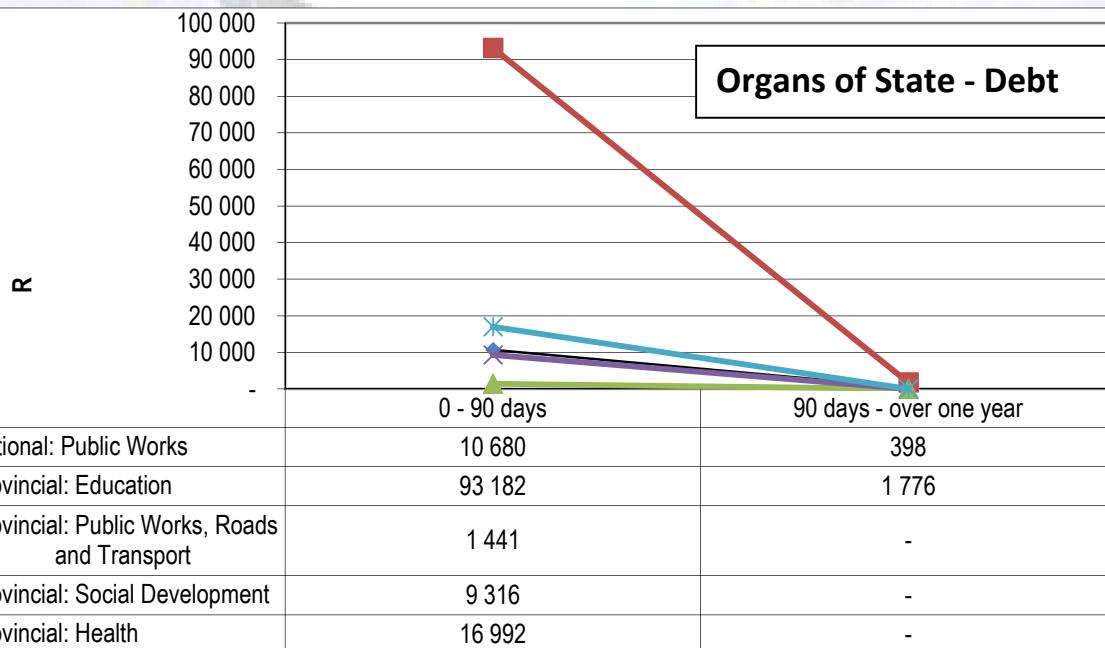
Supporting Documentation (cont.)

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 - Q2 Second Quarter

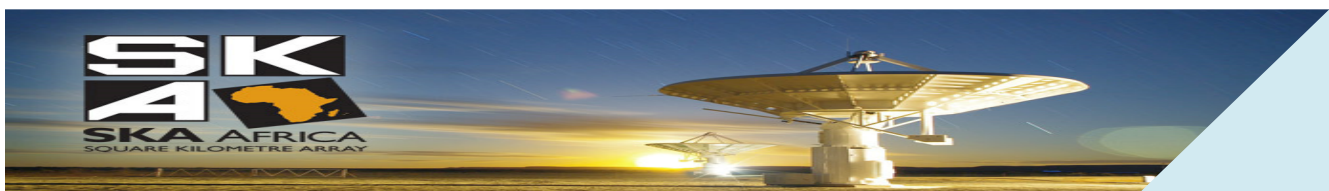
Description	NT Code	Budget Year 2014-2015								Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions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

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		250 111.98		11 347 811.51	-	11 347 811.51
Housing Fund	1 day	call deposit				36 670.69	192.39	36 863.08
Job creation - De Bult	32 days	notice deposit				37 102.40	194.50	37 296.90
Land development	1 day	call deposit				15 932.64	83.51	16 016.15
Land development	32 days	notice deposit				14 537.58	76.11	14 613.69
Land development	1 day	call deposit				27 787.04	145.61	27 932.65
Civil Defence	32 days	notice deposit				18 505.82	152.01	18 657.83
EPWP Vosburg dust						308 544.70	(19 747.99)	288 796.71
CMIP Kwaggakolk(vat)	1 day	call deposit				112 586.01	(111 995.37)	590.64
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				33 425.72	175.21	33 600.93
Water Services Plan	1 day	call deposit				3 124.90	16.38	3 141.28
CMIP-Saaiport project 301	1 day	call deposit				3 429.81	17.97	3 447.78
Library Development Projects	1 day	call deposit				212 221.15	(98 245.40)	113 975.75
EPWP - Paving/ Cleaning	1 day	call deposit				22 596.67	118.39	22 715.06
Lotto Camarvon	1 day	call deposit				1 735.83	8.99	1 744.82
Lotto Vosburg	1 day	call deposit				30 605.40	160.41	30 765.81
Finance Management Grant	1 day	call deposit				990 641.07	(144 218.99)	846 422.08
Transfer Fees Sub-Economic Housing	32 days	notice deposit				128 657.55	674.96	129 332.51
VB Cleaning Project	1 day	call deposit				24 432.30	128.17	24 560.47
VAT - retention	1 day	call deposit				11 337.90	59.46	11 397.36
EPWP	1 day	call deposit				398 796.00	(43 835.00)	354 961.00
MIG	1 day	call deposit				3 941 850.00	(191 153.84)	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				2 437 389.51	(398 444.42)	2 038 945.09
Provision for Employee benefits	1 day	call deposit				4 000 000.00	-	4 000 000.00
Retention	1 day	call deposit				589 504.85	-	589 504.85
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit				5 728 950.83	(500 000.00)	5 228 950.83
Municipality sub-total				250 111.98		32 794 242.59	(1 505 436.94)	31 288 805.65
TOTAL INVESTMENTS AND INTEREST				250 111.98		32 794 242.59	(1 505 436.94)	31 288 805.65

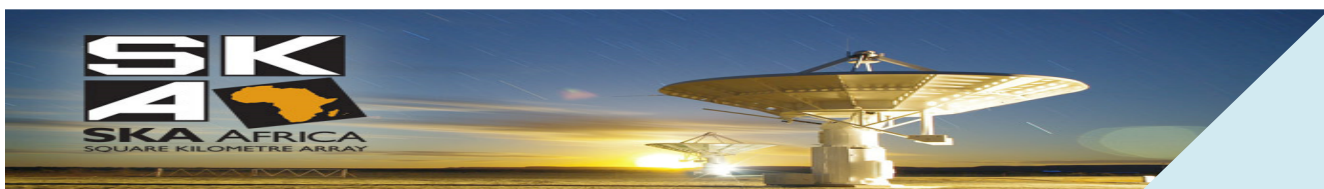


Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000.00	18 830 000.00	18 830 000.00	5 031 000.00	14 441 000.00	18 830 000.00	-4 389 000.00	-23.3%	18 830 000.00
Local Government Equitable Share	13 268 000.00	15 096 000.00	15 096 000.00	5 031 000.00	11 007 000.00	15 096 000.00	-4 089 000.00	-27.1%	15 096 000.00
Finance Management	1 650 000.00	1 800 000.00	1 800 000.00		1 800 000.00	1 800 000.00	-		1 800 000.00
Municipal Systems Improvement	890 000.00	934 000.00	934 000.00		934 000.00	934 000.00	-		934 000.00
EPWP Incentive	1 000 000.00	1 000 000.00	1 000 000.00		700 000.00	1 000 000.00	-300 000.00	-30.0%	1 000 000.00
Other transfers and grants [insert description]							-		
Provincial Government:	2 941 046.64	1 659 000.00	1 659 000.00	-	427 500.00	1 659 000.00	-1 231 500.00	-74.2%	1 659 000.00
Sport and Recreation	773 000.00	855 000.00	855 000.00		427 500.00	855 000.00	-427 500.00	-50.0%	855 000.00
Housing	-	804 000.00	804 000.00		-	804 000.00	-804 000.00	-100.0%	804 000.00
Water assistance	-				-	-	-		-
Northern Cape Tourism	-		-		-	-	-		-
Expanded Public Works Programme	1 752 495.19				-	-	-		-
DWAF	156 077.37				-	-	-		-
War on leaks	259 474.08				-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100.00	-	-	-	-	-	-		-
Sanitation interest	148 100.00				-	-	-		-
Total Operating Transfers and Grants	19 897 146.64	20 489 000.00	20 489 000.00	5 031 000.00	14 868 500.00	20 489 000.00	-5 620 500.00	-27.4%	20 489 000.00
Capital Transfers and Grants									
National Government:	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
Municipal Infrastructure Grant (MIG)	7 089 000.00	7 848 000.00	7 848 000.00		7 848 000.00	7 848 000.00	-		7 848 000.00
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00		12 000 000.00
Other capital transfers [insert description]							-		
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	7 089 000.00	19 848 000.00	19 848 000.00	-	7 848 000.00	19 848 000.00	-12 000 000.00	-60.5%	19 848 000.00
TOTAL RECEIPTS OF TRANSFERS & GRANT	26 986 146.64	40 337 000.00	40 337 000.00	5 031 000.00	22 716 500.00	40 337 000.00	-17 620 500.00	-43.7%	40 337 000.00



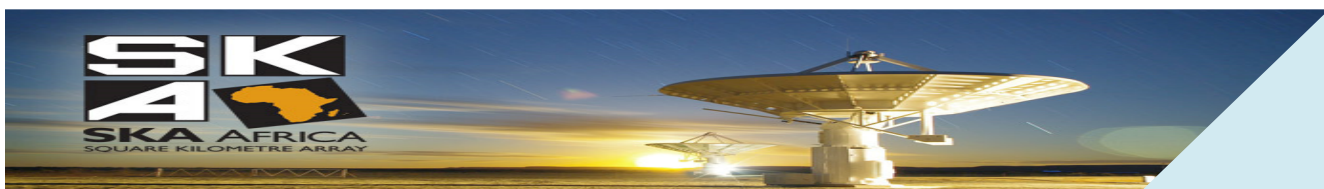
Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

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	2 954 491.99	8 098 312.92	12 036 311.27	-3 937 998.35	-32.7%	12 036 311.27
Local Government Equitable Share	7 535 741.00	8 302 311.27	8 302 311.27	2 766 438.00	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	144 218.99	953 577.92	1 800 000.00	-846 422.08	-47.0%	1 800 000.00
Municipal Systems Improvement	868 970.02	934 000.00	934 000.00		321 820.00	934 000.00	-612 180.00	-65.5%	934 000.00
EPWP Incentive	804 199.80	1 000 000.00	1 000 000.00	43 835.00	345 039.00	1 000 000.00	-654 961.00	-65.5%	1 000 000.00
Municipal Infrastructure Grant (MIG)					-		-		
Provincial Government:	1 293 284.80	1 659 000.00	1 659 000.00	49 882.45	313 785.71	1 659 000.00	-1 345 214.29	-81.1%	1 659 000.00
Sport and Recreation	748 639.03	855 000.00	855 000.00	49 882.45	313 785.71	855 000.00	-541 214.29	-63.3%	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	3 004 374.44	8 412 098.63	13 695 311.27	-5 283 212.64	-38.6%	13 695 311.27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139.10	19 848 000.00	19 848 000.00	21 881.00	4 097 304.00	19 848 000.00	-15 750 696.00	-79.4%	19 848 000.00
Municipal Infrastructure Grant (MIG)	6 267 693.67	7 848 000.00	7 848 000.00	21 881.00	4 097 304.00	7 848 000.00	-3 750 696.00	-47.8%	7 848 000.00
EPWP Incentive	138 900.07				-	-	-		-
EPWP Incentive	926 545.36				-	-	-		-
Regional bulk Infrastructure Grant		12 000 000.00	12 000 000.00		-	12 000 000.00	-12 000 000.00	-100.0%	12 000 000.00
Provincial Government:	24 360.97	-	-	-	-	-	-		-
Sport and Recreation	24 360.97				-	-	-		-
Expanded Public Works Programme									
DWAF									
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Sanitation interest									
Total capital expenditure of Transfers and Grants	7 357 500.07	19 848 000.00	19 848 000.00	21 881.00	4 097 304.00	19 848 000.00	-15 750 696.00	-79.4%	19 848 000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053.99	33 543 311.27	33 543 311.27	3 026 255.44	12 509 402.63	33 543 311.27	-21 033 908.64	-62.7%	33 543 311.27

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

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

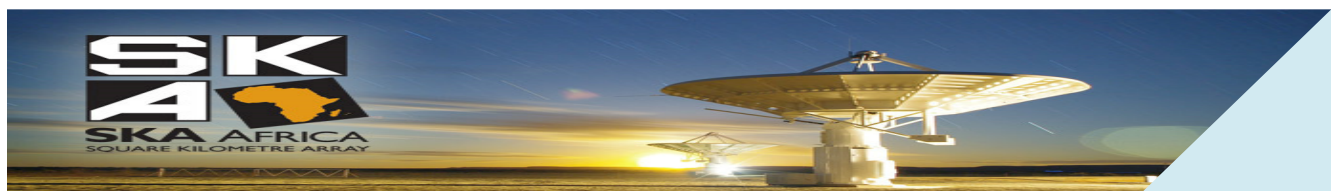


Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

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	566 417.30	675 115.00	-108 697.70	-16.10%	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	222 139.08	213 158.00	8 981.08	4.21%	466 492.00
Cellphone Allowance	127 859.75	153 014.00	153 014.00	17 178.56	62 902.06	60 478.00	2 424.06	4.01%	153 014.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 904 970.91	2 018 982.00	2 018 982.00	165 271.29	851 458.44	948 751.00	-97 292.56	-10.25%	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	1 228 786.00	1 350 779.50	-121 993.50	-9.03%	2 682 509.00
Pension and UIF Contributions	331 526.40	386 661.00	386 661.00	30 155.21	180 931.56	193 330.50	-12 398.94	-6.41%	386 661.00
Medical Aid Contributions	116 892.90	122 793.00	122 793.00	9 797.44	58 784.64	61 396.50	-2 611.86	-4.25%	122 793.00
Overtime	-				-	-	-		
Performance Bonus	139 443.57	202 543.00	202 543.00	146 210.47	146 210.47	202 543.02	-56 332.55	-27.81%	202 543.00
Motor Vehicle Allowance	412 308.00	441 171.00	441 171.00	36 675.00	220 050.00	220 585.50	-535.50	-0.24%	441 171.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances	304.80	25 480.40	25 480.40	27.12	162.72	12 740.20	-12 577.48	-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	423 496.24	1 834 925.39	2 041 375.22	-206 449.83	-10.11%	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	650 929.26	3 887 927.72	3 582 706.00	305 221.72	8.52%	8 376 520.00
Pension and UIF Contributions	1 218 074.32	1 391 847.00	1 391 847.00	125 610.25	649 041.89	695 923.50	-46 881.61	-6.74%	1 391 847.00
Medical Aid Contributions	341 534.60	336 832.00	336 832.00	29 607.60	177 645.60	168 416.00	9 229.60	5.48%	336 832.00
Overtime	304 270.16	200 000.00	200 000.00	61 975.27	249 992.99	100 000.00	149 992.99	149.99%	200 000.00
Performance Bonus	-				-	-	-		
Motor Vehicle Allowance	68 616.00	73 419.00	73 419.00	6 103.33	36 619.98	36 709.50	-89.52	-0.24%	73 419.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9 617.04	20 160.00	20 160.00	867.91	5 363.46	10 080.00	-4 716.54	-46.79%	20 160.00
Other benefits and allowances	91 554.52	464 636.60	464 636.60	7 166.89	47 004.38	232 318.30	-185 313.92	-79.77%	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	-	-	29 719.52	-29 719.52	-100.00%	653 833.00
Sub Total - Other Municipal Staff	9 928 944.82	11 517 247.60	11 517 247.60	882 260.51	5 053 596.02	4 855 872.82	197 723.20	4.07%	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	1 471 028.04	7 739 979.85	7 845 999.04	-106 019.19	-1.35%	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	1 471 028.04	7 739 979.85	7 845 999.04	-106 019.19	-1.35%	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	1 305 756.75	6 888 521.41	6 897 248.04	-8 726.63	-0.13%	15 378 405.00



Supporting Documentation (cont.)

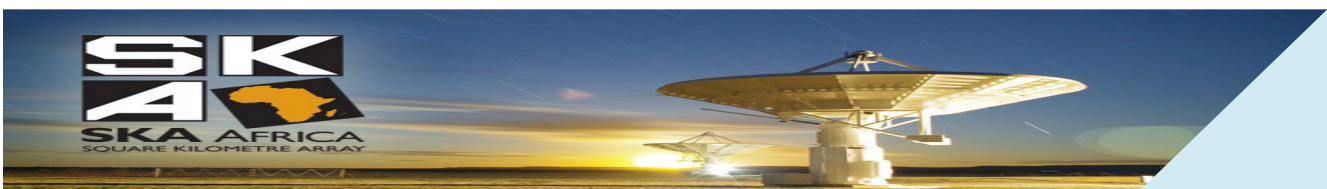
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	6 235.04	41 521.76
Bargaining council -	515.28	2 983.20
Group insurance	443.69	2 662.14
Total other allowances	7 194.01	47 167.10

2. Excluded from the total amount of R 7 739 979 for the period 1 July 2014 to 31 December 2014 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	211 810.17	58.00%
Senior Management	93 732.90	26.00%
Other staff	59 060.28	16.00%
Total travel and subsistence allowances	364 603.35	



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 - Q2 Second Quarter

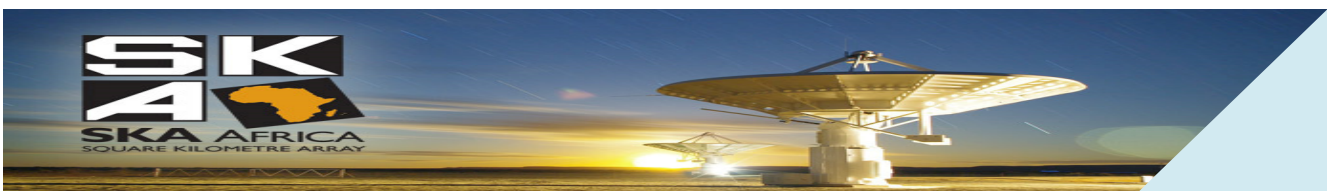
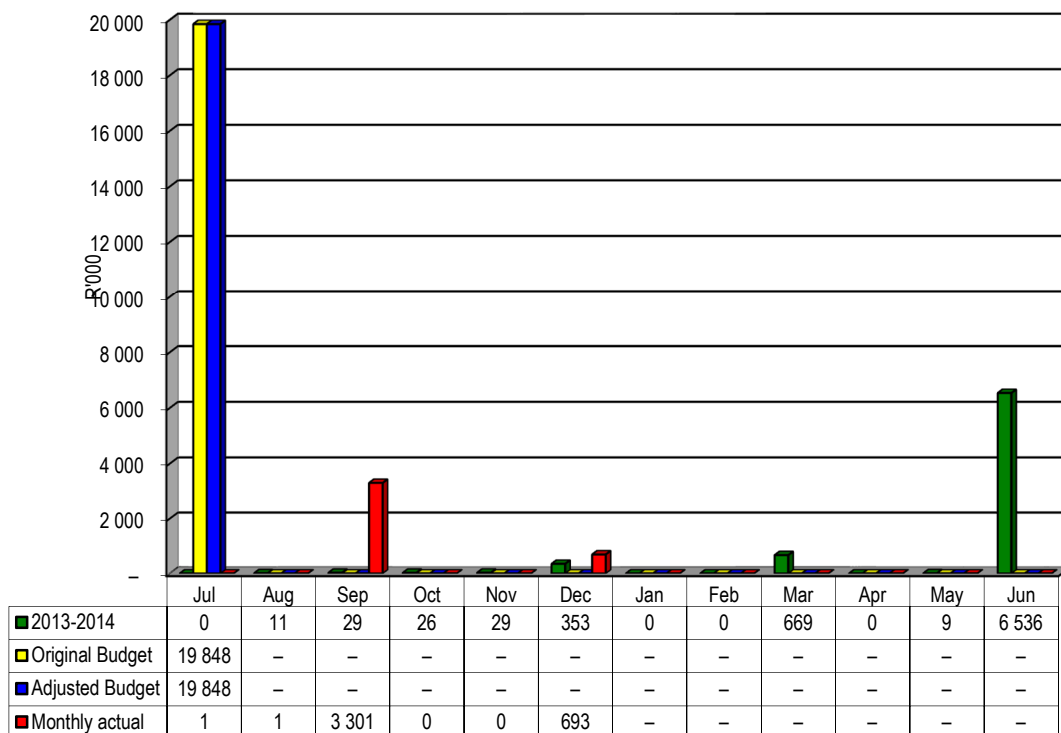
Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	93 093.62	724 244.13	990 418.19	585 799.62	278 648.92	525 087.52	167 183.00	193 713.00	288 397.00	106 210.00	108 904.00	-1 038 533.21	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	-	-	-	-	-	-59 807.74	-	-	-
Service charges - electricity revenue	196 064.66	293 376.37	309 090.05	293 717.62	349 419.09	304 748.85	690 234.00	562 297.00	690 356.00	925 480.00	582 897.00	2 384 199.06	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	296 681.00	306 740.00	394 992.00	304 835.00	294 379.00	1 691 226.43	3 930 375.15	3 676 637.75	3 934 916.15
Service charges - sanitation revenue	186 298.19	155 833.76	150 132.06	161 228.15	221 951.76	171 833.84	177 759.00	183 786.00	236 662.00	182 644.00	176 380.00	350 407.29	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	245 322.00	253 640.00	326 614.00	252 064.00	243 419.00	243 924.75	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	54 811.00	14 525.00	85 028.00	3 469.00	18 272.00	-36 298.88	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	241 244.00	1 545.00	49 459.00	191 479.00	48 092.00	-3 404.62	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	274.00	271.00	268.00	265.00	262.00	625.29	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	1 185.00	711.00	250.00	1 988.00	70.00	5 665.80	12 230.00	12 842.00	13 484.00
Licences and permits	954.00	954.00	333.00	414.00	414.00	318.00	697.00	342.00	-	459.00	526.00	2 009.00	7 420.00	7 791.00	8 181.00
Agency services	15 804.77	13 614.20	8 239.96	8 305.17	8 944.97	7 552.31	3 195.00	3 751.00	2 789.00	1 616.00	4 235.00	18 952.62	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 978 000.00	-	-	-	-	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	508 053.00	283 895.00	265 210.00	1 013 554.00	923 624.00	3 656 958.05	7 240 558.00	10 360 206.00	12 305 458.00
Cash Receipts by Source	6 967 196.38	1 933 350.70	2 142 993.47	1 591 776.77	1 587 084.19	6 672 691.94	2 386 638.00	1 805 016.00	7 372 625.00	2 984 043.00	2 401 060.00	11 665 923.88	49 509 799.33	55 469 211.25	59 561 384.87
Other Cash Flows by Source															
Transfer receipts - capital	3 848 000.00	-	-	-	4 000 000.00	-	-	300 000.00	3 848 000.00	-	-	7 852 000.00	19 848 000.00	28 364 000.00	8 101 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	1 000.00	3 000.00	4 000.00	2 000.00	7 000.00	-	1 792.00	896.00	4 480.00	1 792.00	2 717.00	323.00	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	757.00	760.00	763.00	765.00	738.00	412.81	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	-	-	-	-	-	-26 474 137.96	-	-	-
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	2 389 187.00	2 106 672.00	11 225 268.00	2 986 600.00	2 404 515.00	-6 955 478.27	69 395 844.33	83 871 256.25	87 700 429.87
Cash Payments by Type															
Employee related costs	1 101 934.45	1 121 146.94	1 096 881.81	1 138 998.54	1 123 802.92	1 305 756.75	1 006 001.94	1 330 395.10	1 042 587.97	962 978.74	1 081 311.84	3 066 608.00	15 378 405.00	16 656 223.20	17 745 211.20
Remuneration of councillors	148 092.73	148 092.73	148 092.73	156 259.52	165 271.29	165 955.54	151 731.90	165 681.27	222 383.90	158 869.08	161 405.62	227 145.69	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	581 883.34	599 685.97	542 114.82	547 813.00	574 093.95	1 410 304.65	8 543 945.00	9 529 380.00	10 515 049.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	9 916.94	41 181.86	38 384.31	71 592.44	37 596.05	52 424.22	47 749.38	50 612.49	42 862.98	36 119.02	67 809.65	-65 049.24	431 200.00	452 911.00	671 933.00
Contracted services	13 363.78	7 180.79	3 992.56	-	4 081.13	19 947.51	50 857.90	33 326.92	109 487.51	7 130.67	216.65	291 834.58	541 400.00	573 280.00	610 760.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	3 711 438.00	-	-	-	-	2 768 438.00	-	-	639 481.00	-	-	1 184 954.27	8 302 311.27	12 739 911.00	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	624 161.75	352 161.03	221 009.23	233 349.52	173 445.07	5 807 670.51	12 021 191.00	11 418 301.00	12 406 463.00
Cash Payments by Type	6 322 695.36	2 707 971.07	2 854 579.26	3 002 214.32	2 948 708.43	5 659 068.16	2 462 386.21	2 531 862.78	2 819 927.41	1 946 260.03	2 058 282.78	12 454 481.46	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	-	300 000.00	4 848 000.00	-	-	10 704 169.67	19 848 000.00	28 364 000.00	8 101 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	10 994 499.37	5 729 243.52	-1 066 440.47	1 571 967.22	10 852 145.14	-715 242.74	-	-	-	-	-	-27 366 172.04	-	-	-
Total Cash Payments by Type	17 318 255.66	8 438 404.38	5 088 833.67	4 574 181.54	13 800 853.57	5 636 616.15	2 462 386.21	2 831 862.78	7 667 927.41	1 946 260.03	2 058 282.78	-4 207 520.91	67 616 347.27	82 574 173.20	86 214 673.60
NET INCREASE/(DECREASE) IN CASH HELD	214 540.15	1 043.64	419 441.05	-333 957.36	-4 107 797.41	4 689 661.56	-73 199.21	-725 190.78	3 557 041.59	1 040 339.97	346 232.22	-2 747 957.36	1 779 487.06	1 297 083.05	1 485 756.27
Cash/cash equivalents at the monthly year beginning	21 089 392.00	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 398 124.42	20 672 933.64	24 229 975.23	25 270 315.20	25 616 547.42	21 089 392.00	22 868 889.06	24 165 972.11
Cash/cash equivalents at the monthly year end:	21 303 932.15	21 304 975.79	21 723 416.84	20 889 459.48	16 781 662.07	21 471 323.63	21 398 124.42	20 672 933.64	24 229 975.23	25 270 315.20	25 616 547.42	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 - Q2 Second Quarter

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					19 848 000.00	-		
February	0.00					19 848 000.00	-		
March	668 748.50		-			19 848 000.00	-		
April	0.00					19 848 000.00	-		
May	8 544.69					19 848 000.00	-		
June	6 535 905.19					19 848 000.00	-		
Total Capital expenditure	7 661 161.30	19 848 000.00	19 848 000.00	3 995 830.33					

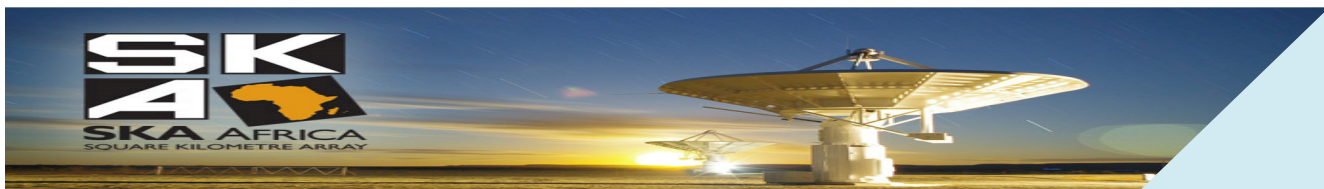
Chart C1 2012/13 Capital Expenditure Monthly Trend: actual v target



Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000.00	13 250 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	13 250 000.00
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	500 000.00	500 000.00	-	-	-	-	-	500 000.00
Infrastructure - Water	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Dams & Reservoirs	-	12 000 000.00	12 000 000.00	-	-	12 000 000.00	12 000 000.00	100.0%	12 000 000.00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000.00	750 000.00	-	-	-	-	-	750 000.00
Reticulation	-	750 000.00	750 000.00	-	-	-	-	-	750 000.00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	56 250.00	-	-	-	-	-	-	-	-
Parks & gardens	56 250.00	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	406 171.34	-	-	2 620.00	4 964.72	-	-4 964.72	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779.69	-	-	-	1 189.79	-	-1 189.79	#DIV/0!	-
Computers - hardware/equipment	50 077.45	-	-	2 620.00	2 769.63	-	-2 769.63	#DIV/0!	-
Furniture and other office equipment	98 414.13	-	-	-	1 005.30	-	-1 005.30	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 900.07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	6 228.07	-	-	-	-	-	-	-	-
Computers - software & programming	6 228.07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	468 649.41	13 250 000.00	13 250 000.00	2 620.00	4 964.72	12 000 000.00	11 995 035.28	100.0%	13 250 000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – Q2 Second Quarter

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	536 271.29	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	536 271.29	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	536 271.29	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	153 899.44	1 478 391.86	1 400 000.00	-78 391.86	-5.6%	3 848 000.00
Parks & gardens	3 346 855.23	3 048 000.00	3 048 000.00	34 259.19	1 358 751.61	1 000 000.00	-358 751.61	-35.9%	3 048 000.00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	119 640.25	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	690 170.73	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.)

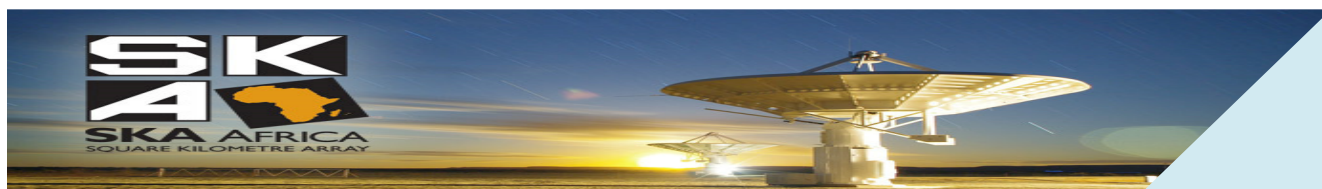
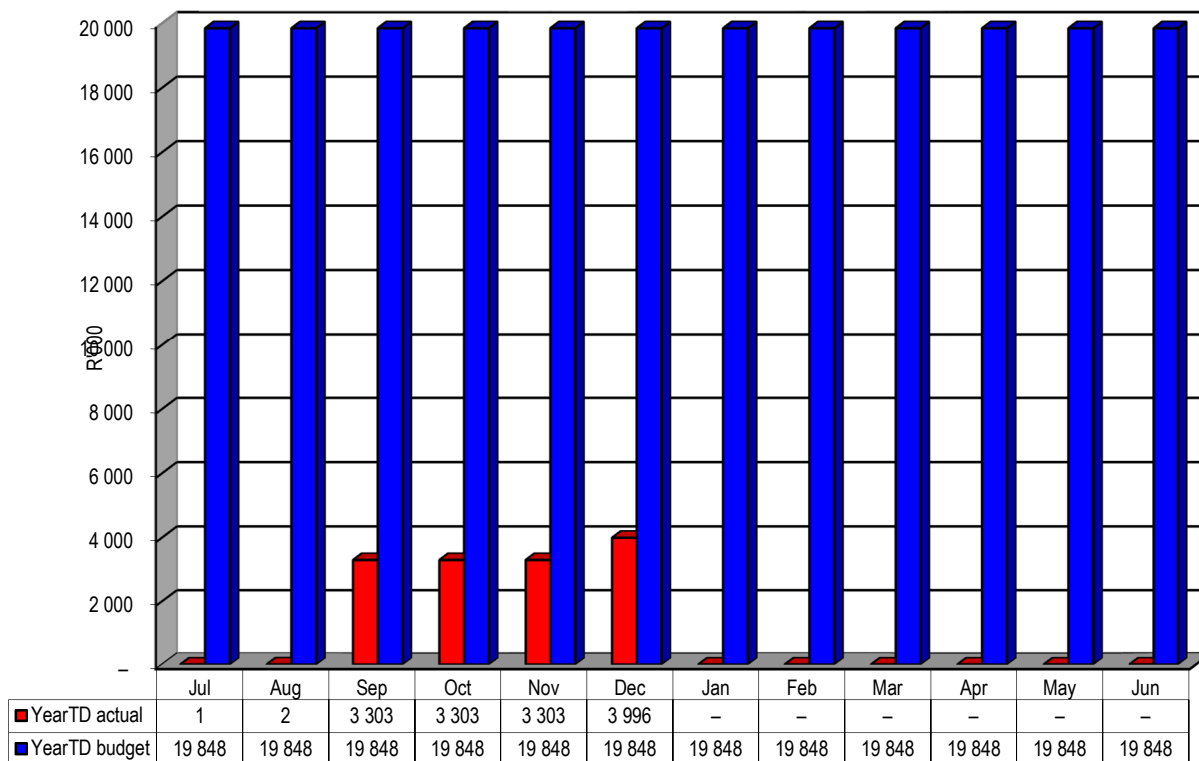
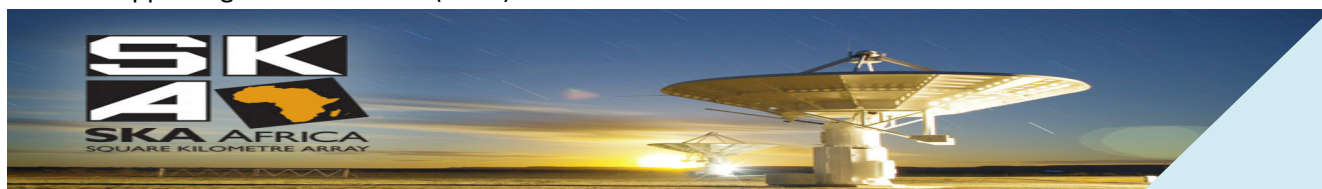


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



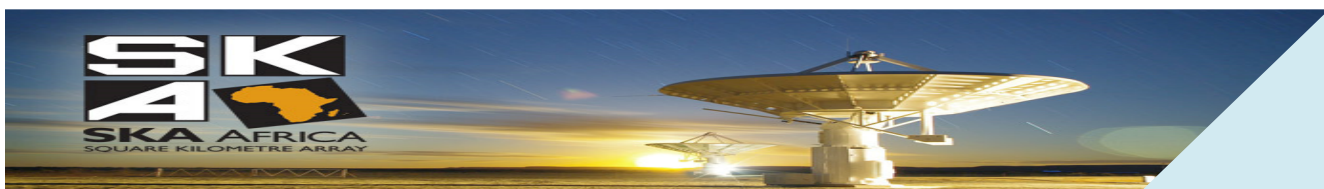
Supporting Documentation (cont.)



Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931.34	368 000.00	368 000.00	20 582.02	78 085.75	134 656.32	56 570.57	42.0%	368 000.00
Infrastructure - Road transport	41 415.04	60 000.00	60 000.00	14 909.80	21 127.07	38 856.00	17 728.93	45.6%	60 000.00
Roads, Pavements & Bridges	41 415.04	60 000.00	60 000.00	14 909.80	21 127.07	38 856.00	17 728.93	45.6%	60 000.00
Storm water						-	-		
Infrastructure - Electricity	84 318.67	105 000.00	105 000.00	3 068.12	23 521.71	41 434.00	17 912.29	43.2%	105 000.00
Generation		3 000.00	3 000.00			1 500.00	1 500.00	100.0%	3 000.00
Transmission & Reticulation	84 318.67	102 000.00	102 000.00	3 068.12	23 521.71	39 934.00	16 412.29	41.1%	102 000.00
Street Lighting						-	-		
Infrastructure - Water	59 762.20	90 000.00	90 000.00	2 604.10	29 836.59	24 584.00	-5 252.59	-21.4%	90 000.00
Dams & Reservoirs	59 762.20	90 000.00	90 000.00	2 604.10	29 836.59	24 584.00	-5 252.59	-21.4%	90 000.00
Water purification						-	-		
Reticulation						-	-		
Infrastructure - Sanitation	29 920.02	105 000.00	105 000.00	-	3 600.38	28 449.00	24 848.62	87.3%	105 000.00
Reticulation	29 920.02	105 000.00	105 000.00		3 600.38	28 449.00	24 848.62	87.3%	105 000.00
Sewerage purification						-	-		
Infrastructure - Other	515.41	8 000.00	8 000.00	-	-	1 333.32	1 333.32	100.0%	8 000.00
Waste Management						-	-		
Transportation	515.41	8 000.00	8 000.00		-	1 333.32	1 333.32	100.0%	8 000.00
Gas						-	-		
Other						-	-		
Community	48 415.60	74 400.00	74 400.00	15 871.31	22 036.77	33 534.00	11 497.23	34.3%	74 400.00
Parks & gardens	14 429.82	18 600.00	18 600.00	192.00	1 124.19	8 300.00	7 175.81	86.5%	18 600.00
Sportsfields & stadia						-	-		
Swimming pools	13 778.85	14 000.00	14 000.00	15 510.92	15 510.92	6 000.00	-9 510.92	-158.5%	14 000.00
Community halls						-	-		
Libraries	5 047.03	13 000.00	13 000.00		2 983.19	4 834.00	1 850.81	38.3%	13 000.00
Recreational facilities	2 781.32	10 500.00	10 500.00		-	5 250.00	5 250.00	100.0%	10 500.00
Fire, safety & emergency	5 811.67	3 000.00	3 000.00	168.39	168.39	1 500.00	1 331.61	88.8%	3 000.00
Security and policing	1 116.21	3 300.00	3 300.00		-	1 650.00	1 650.00	100.0%	3 300.00
Buses						-	-		
Clinics	-	3 000.00	3 000.00		-	1 500.00	1 500.00	100.0%	3 000.00
Museums & Art Galleries	218.47	4 000.00	4 000.00		-	2 000.00	2 000.00	100.0%	4 000.00
Cemeteries	5 232.23	5 000.00	5 000.00		2 250.08	2 500.00	249.92	10.0%	5 000.00
Social rental housing						-	-		
Other						-	-		
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	450 433.73	530 200.00	530 200.00	35 918.71	199 483.28	192 092.00	-7 391.28	-3.8%	530 200.00
General vehicles	87 281.56	95 000.00	95 000.00	11 305.24	37 490.02	33 596.00	-3 894.02	-11.6%	95 000.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	2 066.91	57 319.61	47 229.00	-10 090.61	-21.4%	193 800.00
Plant & equipment	15 608.26	8 700.00	8 700.00	1 835.11	4 737.90	5 007.00	269.10	5.4%	8 700.00
Computers - hardware/equipment	144 152.74	130 000.00	130 000.00	14 154.49	72 417.47	54 671.33	-17 746.14	-32.5%	130 000.00
Furniture and other office equipment	19 635.00	47 700.00	47 700.00		743.78	26 032.00	25 288.22	97.1%	47 700.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	49 473.92	55 000.00	55 000.00	6 556.96	26 774.50	25 556.67	-1 217.83	-4.8%	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	72 372.04	299 605.80	360 282.32	60 676.52	16.8%	972 600.00
Specialised vehicles	134 282.25	193 800.00	193 800.00	2 066.91	57 319.61	47 229.00	-10 090.61	(0)	193 800.00
Refuse	134 282.25	193 800.00	193 800.00	2 066.91	57 319.61	47 229.00	-10 090.61	(0)	193 800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		

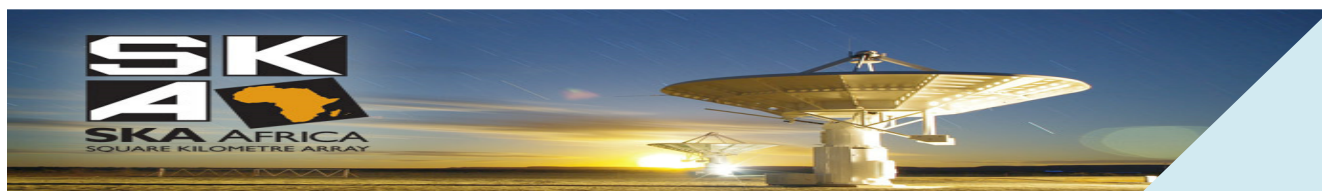
Supporting Documentation (cont.)



Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Depreciation expenditure by Asset Class/Sub-class									
Infrastructure	2 208 433.74	2 277 157.00	2 277 157.00	-	-	-	-	-	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 second quarter - Q2 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature

Date 31 December 2014

