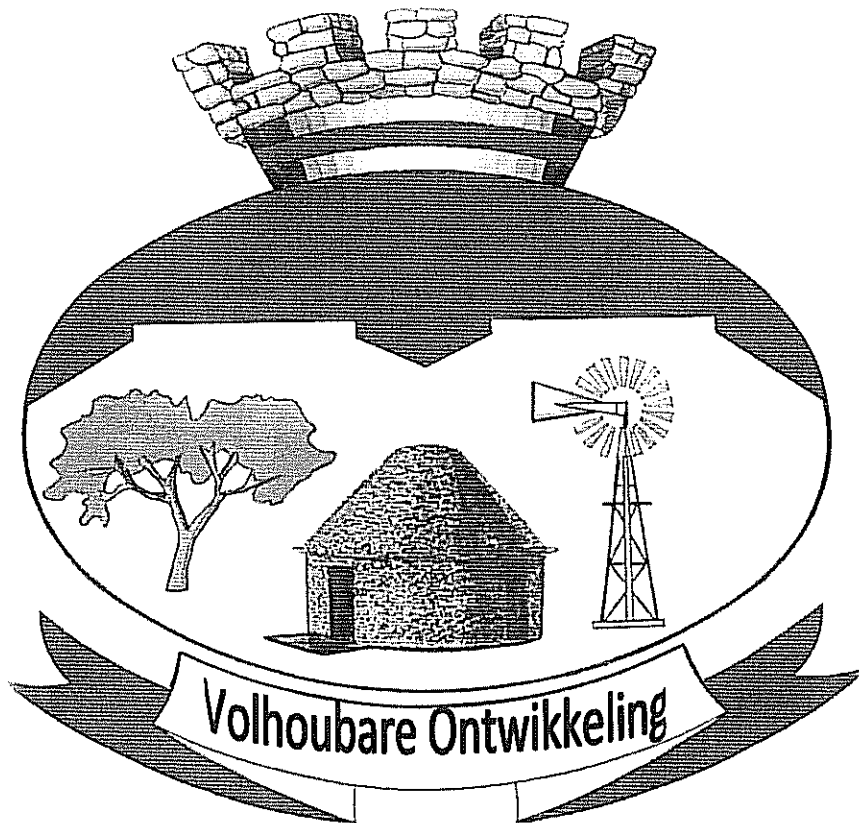


In-Year Report of Kareeberg Municipality

Quarterly Budget Statement
March 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

Copies of this document can be viewed:

At the municipal offices

or

at www.kareeberg.co.za

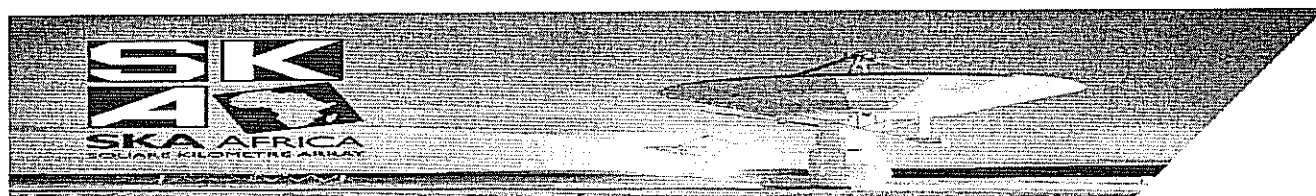
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Introduction

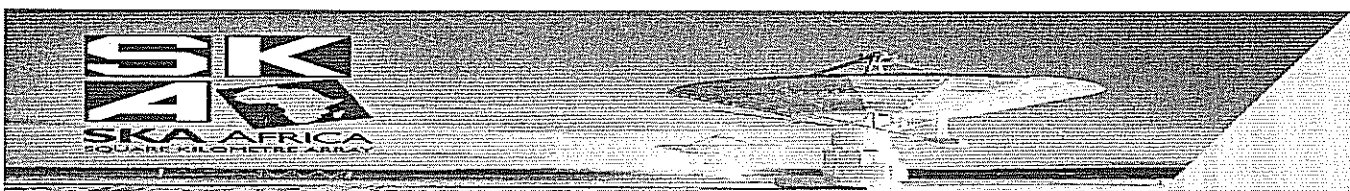
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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

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

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

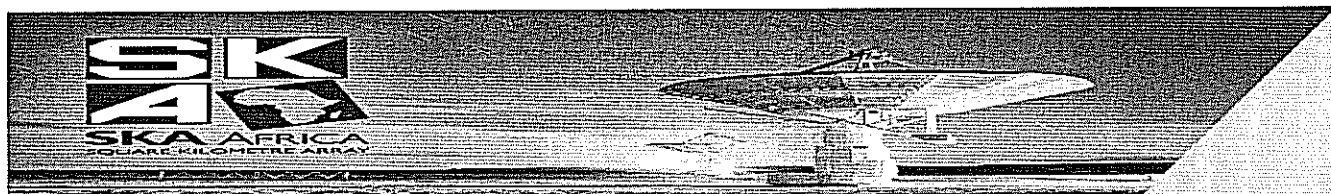
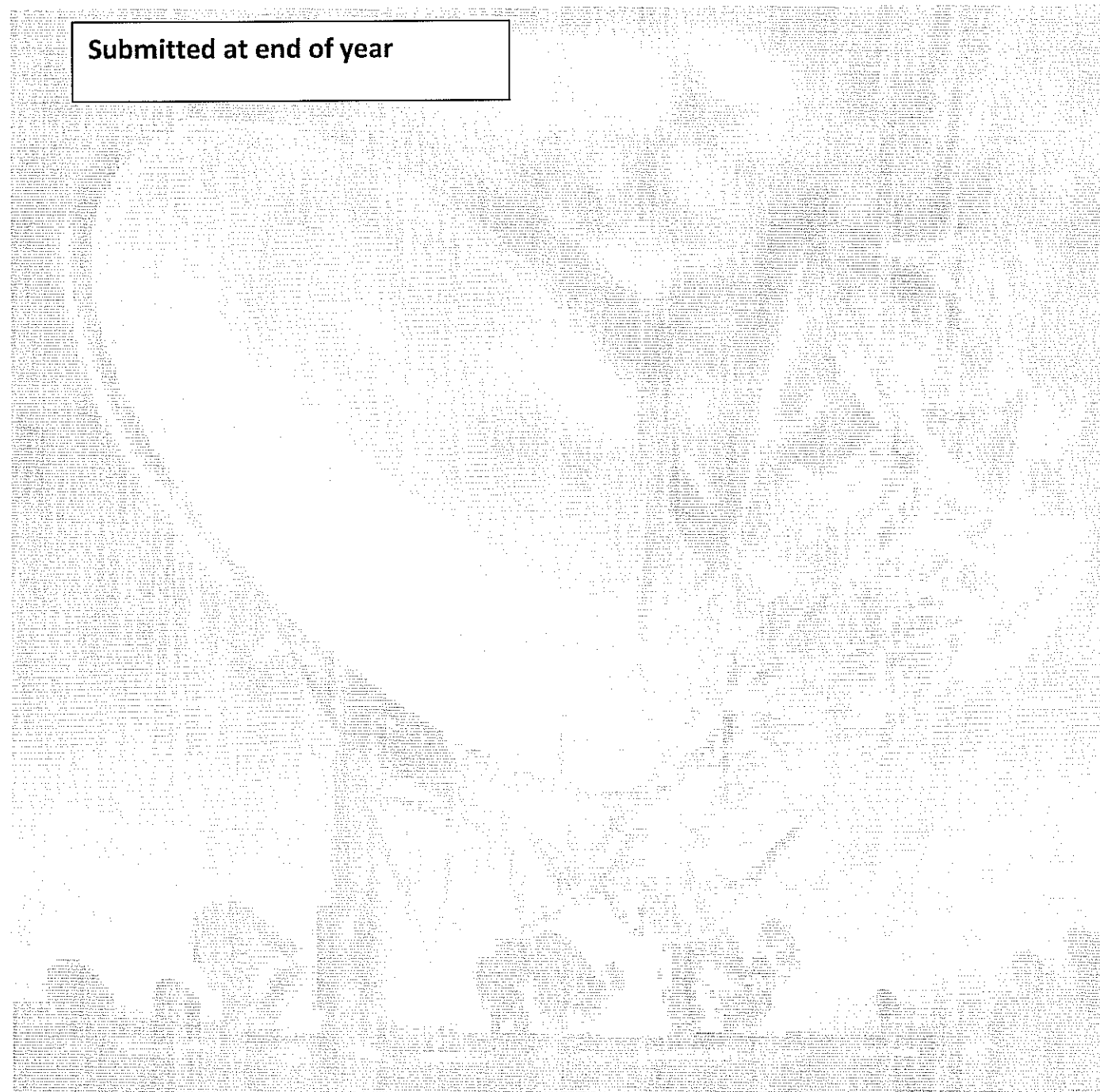
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population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



1. PART 1 – IN-YEAR REPORT

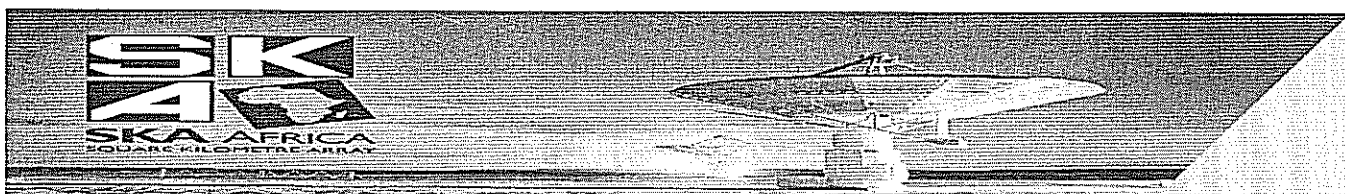
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

Funding for the transport of water to Vanwyksvlei has not been found yet and will result in unauthorised expenditure.

The resources available for working capital has increased due to the receipt of the last instalment of the equitable share. The MIG projects are under way and will be completed by 30 June 2015. Credit control must be applied rigorously to ensure constant cash flow. The payment of salaries previously funded from MSIG also has an influence on the cash flow.

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

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

The audit action plan has not yet been approved.

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

Only an audit report for the second quarter was received.

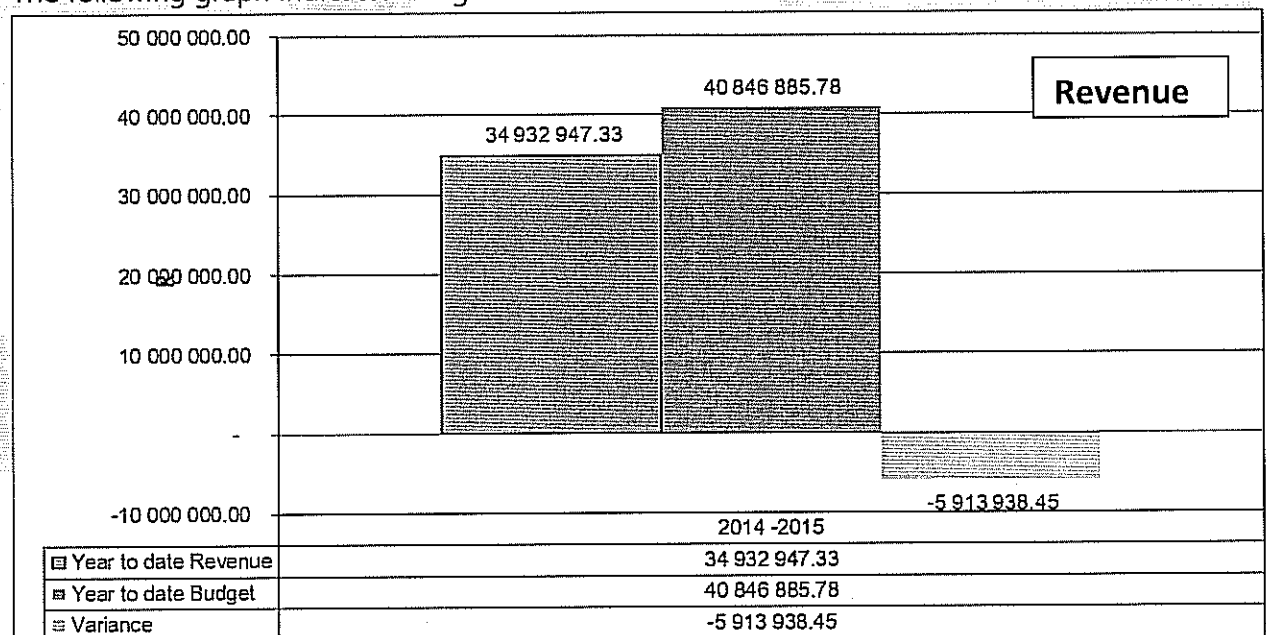
No audit committee meeting was held in quarter three.

Consolidated performance

Revenue by source

Revenue is under received by 14% (R 5.9million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2015.

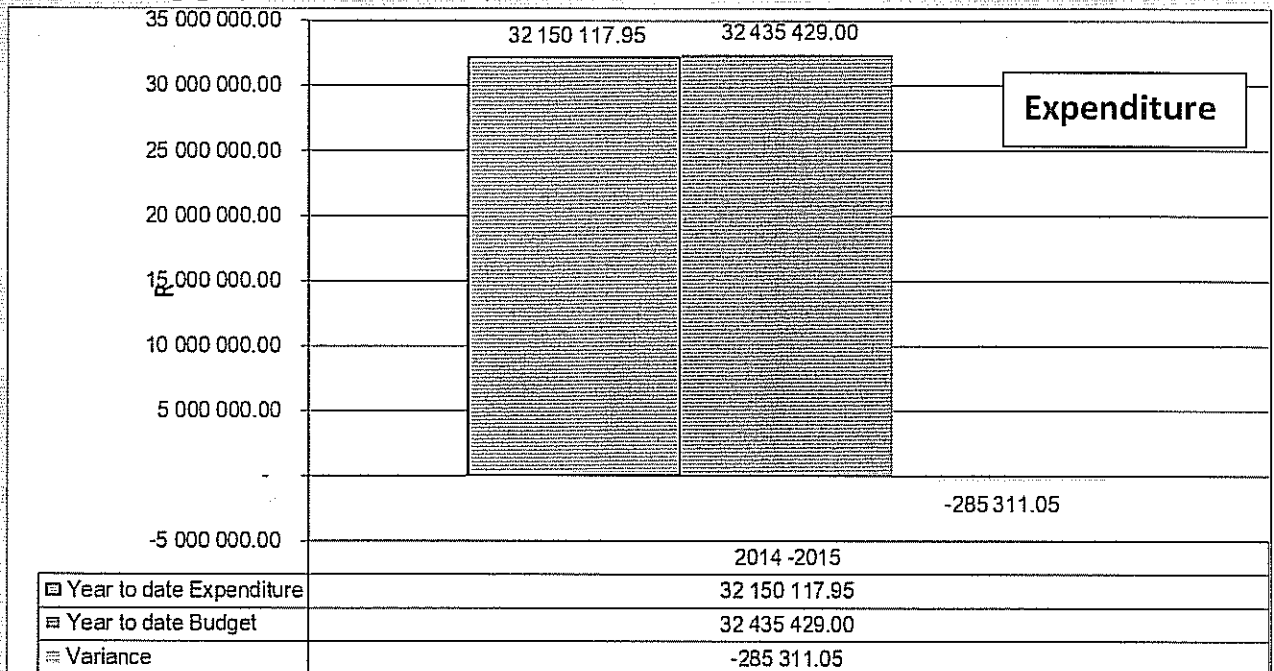
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is overspent by 3% (R .8million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses. Annual audit costs to the amount of R 2million has been paid as well. Salaries previously allocated to MSIG will also have a negative impact on spending. Travel and subsistence is overspent by R 168 000 already. Other expenditure items overspent is audit costs and personnel costs. Fuel cost will also be taxed heavily for the duration of the budget period.

The following graph indicates the expenditure incurred to date.

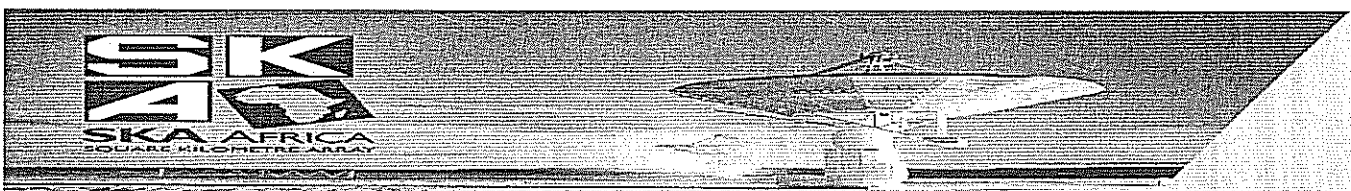


Capital expenditure

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

Cash flows

The municipality has a positive cash flow for the year to date of R 9.7million. This is due to the receipt of the last instalment of the equitable share. Salaries previously funded from MSIG also has an influence on the cash flow.



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

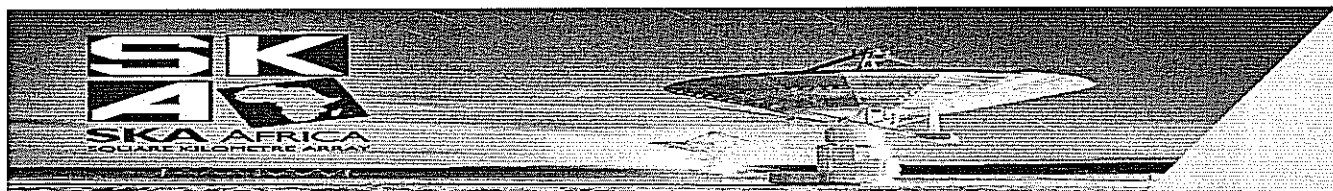
Reconciliation of available cash and investment resources

| Item | Current month | Previous month |
|--|----------------------|----------------------|
| Cash and cash equivalents | 32 362 985.27 | 28 850 062.33 |
| Long term investments | - | - |
| | 32 362 985.27 | 28 850 062.33 |
| Less: | 7 654 849.36 | 7 472 067.86 |
| Unspent conditional grants | 7 654 849.36 | 7 472 067.86 |
| Net cash resources available for internal distribution | 24 708 135.91 | 21 377 994.47 |
| Less amounts allocated to: | 21 519 388.78 | 21 531 795.66 |
| Capital replacement reserve | 11 347 811.51 | 11 347 811.51 |
| Housing development fund | 37 440.29 | 37 050.61 |
| Employee benefits | 9 544 632.13 | 9 557 428.69 |
| Retention | 589 504.85 | 589 504.85 |
| Resources available / (shortfall) for working capital requirements | 3 188 747.13 | (153 801.19) |

1.3.2 Material variances from SDBIP

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

- (a) Implement a performance management system.
- (b) Public meetings not held regularly.
- (c) Up to date policies systems, procedures, bylaws, contracts and agreements and clear office instructions in place and reviewed annually. Delegation manual in place.
- (d) Oversee that training in terms of the Skills Development Plan is being implemented.
- (e) Ensure that the recommendations in the external audit report is successfully implemented.
- (f) Internal audit queries must be finalised.
- (g) To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- (h) 4 Ward Committee meetings per annum
- (i) Facilitate community meetings for Mayor per town.
- (j) Managing maintenance of cemeteries.
- (k) The dumping of all waste at the waste sites and administering the maintenance of the dumping site.
- (l) Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- (m) Managing total water supply system to ensure sufficient water provision.
- (n) Application of relevant legislation – on-going.



- (o) Manage maintenance all electrical distribution machinery and mechanical equipment. (excl. Eskom)
- (p) Manage maintenance of assets.
- (q) Managing of personnel - training in capacity building and legislation.
- (r) Manage the maintenance of the municipal vehicle fleet and equipment.

1.3.3 Remedial steps

- (a) The municipal manager must develop and implement a performance management system.
- (b) Council only held community meetings during February.
- (c) All documentation must be reviewed and updated regularly (recruitment policy).
- (d) Lobby for more funding from LGSETA.
- (e) The recommendations in the external audit report must be applied.
- (f) Internal audit queries must be finalised.
- (g) The IDP must be aligned to the budget.
- (h) Ward councillors must convene ward committee meetings as stipulated.
- (i) The Mayor must convene community meetings as stipulated.
- (j) Cemeteries must be maintained.
- (k) Waste sites must be maintained continuously.
- (l) Construction of an additional pond is important to curb the overflow.
- (m) Vanwyksvlei bulk water supply must be completed as soon as possible.
- (n) Legislation must be adhered to.
- (o) Continuous maintenance of electrical assets is a challenge due to the lack of cash.
- (p) Continuous maintenance of assets is a challenge due to the lack of cash.
- (q) Cash restraints hamper training.
- (r) Continuous maintenance of vehicles is a challenge due to the lack of cash.

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

1.3.4 Conclusion

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

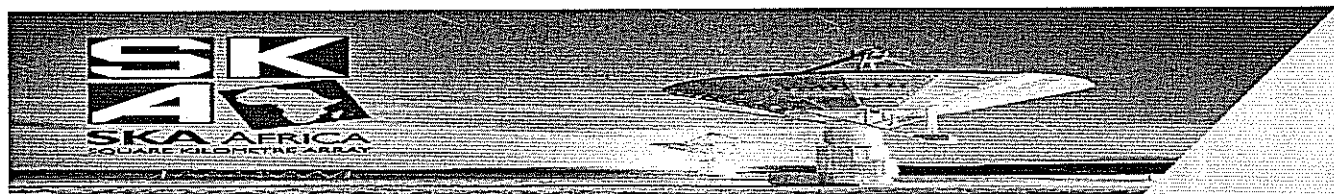


1.3.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M09 March 2015

| Ref | Description | Variance | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|----------------|------------|--|--|
| 1 | Revenue By Source | | | | |
| | Property rates - penalties & collection charges | 25 008.04 | 16.4% | Penalties can not be estimated due to payment percentages | No steps needed |
| | Interest earned - external investments | (136 263.49) | -13.2% | | No steps needed |
| | Interest earned - outstanding debtors | (329.44) | -14.4% | Very little revenue - not material | No steps needed |
| | Fines | (5 329.20) | -61.5% | No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively. | No steps needed |
| | Licences and permits | 1 768.32 | 42.2% | No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively. | No steps needed |
| | Agency services | 40 053.53 | 67.3% | 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 | (5 393 000.00) | -26.3% | All operational grants budgeted for, have not been accounted for yet | No steps needed |
| | Other revenue | (352 160.19) | -35.2% | VAT revenue received | No steps needed |
| 2 | Expenditure By Type | | | | |
| | Contracted services | (106 855.45) | -24.6% | Repairs and maintenance is not carried out as budgeted for due to a negative cash flow | No steps needed |
| | Transfers and grants | 768 570.00 | 10.2% | Last instalment of equitable share was received and expended | 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 | 44 335.80 | 11.1% | Project has commenced | |
| | Establishment of cemeteries - Vanwykville | 56 994.10 | 14.2% | Project has commenced | |
| | Upgrade of roads - Carnarvon | 1 153 785.78 | 65.9% | Project has commenced | |
| | Upgrade of roads - Vanwykville | 78 557.45 | 7.9% | Project has commenced | |
| | High mast light Schleifstein | | 0.0% | Project has been registered | |
| | High mast light Vosburg | | 0.0% | Project needs to be registered | |
| | Water supply to Vanwykville | | 0.0% | Initial examination of ground water availability has commenced | |
| | Establishment of waterborne sewerage for Vosburg | | 0.0% | Project has been registered | |
| | Upgrade of sports field | 765 094.00 | 100.0% | Project rolled over from previous year due to Treasury withholding R 2 000 000 | |
| | Upgrade of roads - Carnarvon | 1 234 906.00 | 100.0% | Project rolled over from previous year due to Treasury withholding R 2 000 000 | |
| | Upgrade of roads - Vosburg | 236 969.00 | 110.1% | EPWP funding | |
| 4 | Financial Position | | | | |
| 5 | Cash Flow | | | | |
| | March 2015 | 9 750 978.42 | | Equitable share | |
| 6 | Measurable performance | | | | |
| 7 | Municipal Entities | | | | |

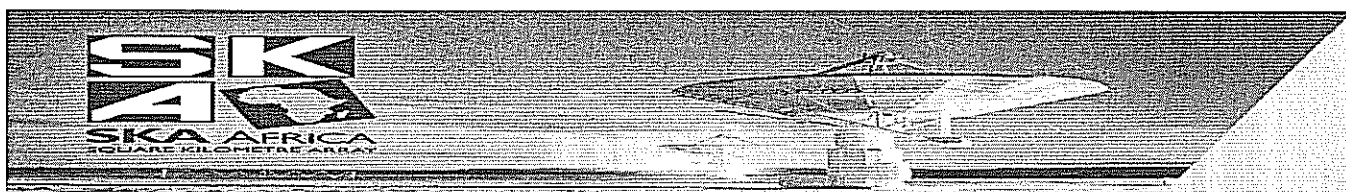


1.4 In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M09 March 2015

| Description R | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|---------------------|-----------------------|----------------------|-----------------------|-----------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 4 424 239,00 | 4 331 323,00 | 4 331 323,00 | 17 841,06 | 4 327 994,05 | 4 280 046,00 | 47 948,05 | 1,12% | 4 331 323,00 |
| Service charges | 16 998 357,00 | 18 018 052,00 | 18 018 052,00 | 1 448 400,58 | 11 913 105,19 | 12 157 289,00 | -244 183,81 | -2,01% | 18 018 052,00 |
| Investment revenue | 1 330 198,00 | 1 300 300,00 | 1 300 300,00 | 62 953,67 | 635 678,72 | 974 270,00 | -138 599,28 | -14,23% | 1 300 300,00 |
| Transfers recognised - operational | 17 905 813,00 | 20 489 000,00 | 20 489 000,00 | - | 11 007 000,00 | 15 457 000,00 | -4 450 000,00 | -28,79% | 20 489 000,00 |
| Other own revenue | 2 037 892,00 | 7 840 326,00 | 7 840 326,00 | 22 566,71 | 1 050 346,81 | 1 396 165,50 | -345 838,69 | -24,77% | 7 840 326,00 |
| Total Revenue (excluding capital transfers and contributions) | 42 704 499,00 | 51 979 001,00 | 51 979 001,00 | 1 551 772,02 | 29 134 125,57 | 34 284 798,50 | -5 150 672,93 | -14,97% | 51 979 001,00 |
| Employee costs | 13 236 783,00 | 15 370 405,00 | 15 370 405,00 | 1 058 578,10 | 9 135 409,30 | 9 705 030,00 | -569 620,70 | -5,87% | 15 370 405,00 |
| Remuneration of Councilors | 1 912 950,00 | 2 018 982,00 | 2 018 982,00 | 157 703,81 | 1 269 215,03 | 1 345 987,00 | -76 771,97 | -5,70% | 2 018 982,00 |
| Depreciation & asset impairment | 2 734 043,00 | 3 671 152,00 | 3 671 152,00 | - | - | - | - | - | 3 671 152,00 |
| Finance charges | 811 725,00 | 531 013,00 | 531 013,00 | - | - | - | - | - | 531 013,00 |
| Materials and bulk purchases | 8 399 166,00 | 8 975 045,00 | 8 975 045,00 | 667 162,56 | 5 618 819,01 | 6 313 936,00 | -695 116,99 | -7,84% | 8 975 045,00 |
| Transfers and grants | 7 536 185,00 | 8 302 311,27 | 8 302 311,27 | - | 6 477 876,00 | 5 023 827,33 | 1 454 048,67 | 28,94% | 8 302 311,27 |
| Other expenditure | 12 583 413,00 | 14 902 092,67 | 14 902 092,67 | 319 737,53 | 5 344 717,26 | 4 811 996,00 | 532 721,26 | 11,07% | 14 902 092,67 |
| Total Expenditure | 47 214 295,00 | 53 779 000,94 | 53 779 000,94 | 2 203 182,00 | 28 046 036,60 | 27 200 776,33 | 845 260,27 | 3,11% | 53 779 000,94 |
| Surplus/(Deficit) | -4 509 796,00 | -1 799 999,94 | -1 799 999,94 | -651 409,98 | 1 088 088,97 | 7 084 022,17 | -5 975 933,20 | -84,80% | -1 799 999,94 |
| Transfers recognised - capital | 7 357 500,00 | 19 848 000,00 | 19 848 000,00 | 20 152,72 | 4 012 208,12 | 15 000 000,00 | -10 987 791,88 | -73,25% | 19 848 000,00 |
| Contributions & Contributed assets | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 2 847 704,00 | 18 048 000,06 | 18 048 000,06 | -631 257,26 | 5 100 297,09 | 22 084 022,17 | -16 963 725,08 | -76,88% | 18 048 000,06 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 2 847 704,00 | 18 048 000,06 | 18 048 000,06 | -631 257,26 | 5 100 297,09 | 22 084 022,17 | -16 963 725,08 | -76,88% | 18 048 000,06 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 7 661 161,30 | 19 848 000,00 | 19 848 000,00 | 21 595,70 | 4 026 010,45 | 14 700 000,00 | -10 673 989,55 | -72,61% | 19 848 000,00 |
| Capital transfers recognised | 7 357 500,07 | 19 848 000,00 | 19 848 000,00 | 20 152,72 | 4 012 208,12 | 14 700 000,00 | -10 687 791,88 | -72,71% | 19 848 000,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 303 661,23 | - | - | 1 442,98 | 13 802,33 | - | 13 802,33 | #DIV/0! | - |
| Total sources of capital funds | 7 661 161,30 | 19 848 000,00 | 19 848 000,00 | 21 595,70 | 4 026 010,45 | 14 700 000,00 | -10 673 989,55 | -72,61% | 19 848 000,00 |
| Financial position | | | | | | | | | |
| Total current assets | 24 623 388,86 | 28 888 688,91 | 28 888 688,91 | - | 31 135 950,53 | - | - | - | 28 888 688,91 |
| Total non current assets | 117 341 782,64 | 125 792 507,39 | 125 792 507,39 | - | 121 367 793,79 | - | - | - | 125 792 507,39 |
| Total current liabilities | 5 104 496,51 | 6 584 740,33 | 6 584 740,33 | - | 10 542 014,81 | - | - | - | 6 584 740,33 |
| Total non current liabilities | 11 811 034,00 | 13 498 884,00 | 13 498 884,00 | - | 11 811 033,50 | - | - | - | 13 498 884,00 |
| Community wealth/Equity | 125 049 643,00 | 134 597 572,13 | 134 597 572,13 | - | 130 150 696,01 | - | - | - | 134 597 572,13 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 7 025 179,15 | 21 589 452,06 | 21 589 452,06 | -1 249 582,12 | 10 248 618,49 | 19 080 860,82 | -8 832 242,33 | -46,29% | 21 589 452,06 |
| Net cash from (used) investing | -7 625 313,50 | -19 838 955,00 | -19 838 955,00 | -20 775,31 | -4 019 523,02 | -14 993 990,00 | 10 974 466,98 | -73,19% | -19 838 955,00 |
| Net cash from (used) financing | 8 650,00 | 29 000,00 | 29 000,00 | -1 350,00 | 8 960,00 | 22 377,00 | -13 417,00 | -59,95% | 29 000,00 |
| Cash/cash equivalents at the month/year end | 22 612 006,86 | 22 668 889,06 | 24 391 503,92 | - | 28 850 062,33 | 25 196 639,82 | 3 653 422,51 | 14,49% | 24 391 503,92 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Revenue Source | 857 838,80 | 366 444,57 | 166 924,20 | 115 892,79 | 230 225,83 | 3 559 940,81 | - | - | 5 297 267,00 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |



Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March 2015

| Description R | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---------------------------------------|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue - Standard | | | | | | | | | |
| Governance and administration | 31 990 403.00 | 53 780 274.00 | 53 780 274.00 | 4 513 113.32 | 25 727 777.62 | 50 047 858.00 | -24 320 080.38 | -48.59% | 53 780 274.00 |
| Executive and council | 22 005 444.00 | 39 156 412.00 | 39 156 412.00 | 2 584 766.56 | 14 785 452.18 | 41 337 861.00 | -26 552 408.82 | -64.23% | 39 156 412.00 |
| Budget and treasury office | 9 984 929.00 | 14 623 862.00 | 14 623 862.00 | 1 928 346.75 | 10 942 325.44 | 8 709 977.00 | 2 232 348.44 | 25.63% | 14 623 862.00 |
| Corporate services | - | - | - | - | - | - | - | - | - |
| Community and public safety | 88 894.00 | 24 755.00 | 24 755.00 | 2 672.40 | 16 789.80 | 18 417.00 | -372.80 | 2.27% | 24 755.00 |
| Community and social services | 13 345.00 | 6 650.00 | 6 650.00 | 1 976.40 | 8 654.00 | 4 404.00 | 4 450.00 | 101.05% | 6 650.00 |
| Sport and recreation | 74 874.00 | 17 400.00 | 17 400.00 | 696.00 | 7 615.00 | 11 477.00 | -3 862.00 | -33.65% | 17 400.00 |
| Public safety | 675.00 | 705.00 | 705.00 | - | 320.00 | 536.00 | -216.00 | -40.30% | 705.00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 3 966.00 | 2 000.00 | 2 000.00 | 480.00 | 3 610.00 | 967.00 | 2 643.00 | 273.32% | 2 000.00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 3 966.00 | 2 000.00 | 2 000.00 | 480.00 | 3 610.00 | 967.00 | 2 643.00 | 273.32% | 2 000.00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 17 978 736.00 | 18 019 972.00 | 18 019 972.00 | 1 543 971.25 | 13 458 393.24 | 9 929 515.00 | 3 528 878.24 | 35.54% | 18 019 972.00 |
| Electricity | 7 936 896.00 | 7 981 626.00 | 7 981 626.00 | 619 612.12 | 5 715 579.00 | 4 323 243.00 | 1 392 336.00 | 32.21% | 7 981 626.00 |
| Water | 4 198 770.00 | 4 137 677.00 | 4 137 677.00 | 418 660.22 | 3 244 052.33 | 2 596 698.00 | 647 354.33 | 24.93% | 4 137 677.00 |
| Waste water management | 2 722 357.00 | 2 478 699.00 | 2 478 699.00 | 220 461.87 | 1 938 071.83 | 1 323 418.00 | 614 653.83 | 46.44% | 2 478 699.00 |
| Waste management | 3 120 713.00 | 3 421 810.00 | 3 421 810.00 | 285 017.04 | 2 660 689.28 | 1 686 156.00 | 974 533.28 | 51.87% | 3 421 810.00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 50 051 999.00 | 71 827 001.00 | 71 827 001.00 | 6 060 236.97 | 39 206 570.66 | 59 994 757.00 | -20 788 186.34 | -34.65% | 71 827 001.00 |
| Expenditure - Standard | | | | | | | | | |
| Governance and administration | 27 776 312.00 | 32 218 112.00 | 32 218 112.00 | 2 772 794.83 | 16 983 840.75 | 17 152 361.00 | 1 631 479.75 | 10.68% | 32 218 112.00 |
| Executive and council | 18 234 457.00 | 21 697 749.00 | 21 697 749.00 | 2 228 459.26 | 12 022 606.27 | 10 577 615.00 | 1 444 991.27 | 13.66% | 21 697 749.00 |
| Budget and treasury office | 7 265 727.00 | 8 432 117.00 | 8 432 117.00 | 344 034.64 | 5 639 190.27 | 4 965 852.00 | 673 338.27 | 13.56% | 8 432 117.00 |
| Corporate services | 2 276 118.00 | 2 088 246.00 | 2 088 246.00 | 200 300.71 | 1 322 044.21 | 1 606 894.00 | -286 849.79 | -17.63% | 2 088 246.00 |
| Community and public safety | 1 953 690.00 | 2 224 861.00 | 2 224 861.00 | 153 331.50 | 1 365 988.83 | 2 758 969.00 | -1 392 980.17 | -50.49% | 2 224 861.00 |
| Community and social services | 1 127 754.00 | 1 369 344.00 | 1 369 344.00 | 97 536.75 | 829 874.73 | 1 376 272.00 | -546 397.27 | -39.70% | 1 369 344.00 |
| Sport and recreation | 715 828.00 | 687 128.00 | 687 128.00 | 53 614.55 | 497 980.48 | 875 926.00 | -377 945.52 | -43.15% | 687 128.00 |
| Public safety | 76 687.00 | 111 134.00 | 111 134.00 | 2 137.26 | 35 021.29 | 485 290.00 | -450 268.71 | -92.78% | 111 134.00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | 33 441.00 | 57 255.00 | 57 255.00 | 42.92 | 3 112.33 | 21 481.00 | -18 368.67 | -85.51% | 57 255.00 |
| Economic and environmental services | 2 561 101.00 | 2 970 896.00 | 2 970 896.00 | 183 951.21 | 1 601 441.78 | 1 542 249.00 | 59 192.78 | 3.84% | 2 970 896.00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 2 561 101.00 | 2 970 896.00 | 2 970 896.00 | 183 951.21 | 1 601 441.78 | 1 542 249.00 | 59 192.78 | 3.84% | 2 970 896.00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 14 923 192.00 | 16 365 132.00 | 16 365 132.00 | 994 004.01 | 10 189 846.59 | 10 981 851.00 | -783 004.41 | -7.13% | 16 365 132.00 |
| Electricity | 8 449 290.00 | 9 310 584.00 | 9 310 584.00 | 614 816.04 | 6 521 360.99 | 6 278 057.00 | 243 303.99 | 3.88% | 9 310 584.00 |
| Water | 1 064 209.00 | 1 166 396.00 | 1 166 396.00 | 34 408.55 | 490 328.21 | 831 998.00 | -341 669.79 | -41.07% | 1 166 396.00 |
| Waste water management | 2 803 791.00 | 2 805 582.00 | 2 805 582.00 | 321 455.75 | 2 950 776.57 | 1 697 850.00 | 1 252 926.57 | 73.79% | 2 805 582.00 |
| Waste management | 2 605 902.00 | 3 082 570.00 | 3 082 570.00 | 23 323.67 | 236 380.82 | 2 173 946.00 | -1 937 565.18 | -89.13% | 3 082 570.00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 47 214 295.00 | 53 779 001.00 | 53 779 001.00 | 4 104 081.35 | 32 150 117.95 | 32 435 430.00 | -285 312.05 | -0.88% | 53 779 001.00 |
| Surplus (Deficit) for the year | 2 847 704.00 | 18 048 000.00 | 18 048 000.00 | 1 956 155.62 | 7 056 452.71 | 27 559 327.00 | -20 502 874.29 | -74.40% | 18 048 000.00 |



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 22 005 444.00 | 39 156 412.00 | 39 156 412.00 | 2 584 766.56 | 14 785 452.18 | 41 337 881.00 | -26 552 428.82 | -64.23% | 39 156 412.00 |
| Vote 2 - Budget and Treasury | 9 984 959.00 | 14 623 862.00 | 14 623 862.00 | 1 928 346.76 | 10 942 325.44 | 8 709 977.00 | 2 232 348.44 | 25.63% | 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 | 1 976.40 | 8 654.60 | 4 404.00 | 4 450.60 | 101.06% | 6 650.00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 675.00 | 705.00 | 705.00 | - | 320.00 | 536.00 | -216.00 | -40.30% | 705.00 |
| Vote 9 - Sport and Recreation | 74 874.00 | 17 400.00 | 17 400.00 | 696.00 | 7 615.00 | 11 477.00 | -3 862.00 | -33.65% | 17 400.00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 3 120 713.00 | 3 421 810.00 | 3 421 810.00 | 285 017.04 | 2 560 689.28 | 1 686 156.00 | 874 533.28 | 51.87% | 3 421 810.00 |
| Vote 12 - Waste Water Management | 2 722 357.00 | 2 478 859.00 | 2 478 859.00 | 220 461.87 | 1 938 871.83 | 1 323 418.00 | 614 853.83 | 46.44% | 2 478 859.00 |
| Vote 13 - Road Transport | 3 956.00 | 2 000.00 | 2 000.00 | 480.00 | 3 610.00 | 957.00 | 2 643.00 | 273.32% | 2 000.00 |
| Vote 14 - Water | 4 199 770.00 | 4 137 677.00 | 4 137 677.00 | 418 880.22 | 3 244 052.33 | 2 596 698.00 | 647 354.33 | 24.93% | 4 137 677.00 |
| Vote 15 - Electricity | 7 936 896.00 | 7 981 626.00 | 7 981 626.00 | 619 612.12 | 5 715 579.80 | 4 323 243.00 | 1 392 336.80 | 32.21% | 7 981 626.00 |
| Total Revenue by Vote | 50 061 999.00 | 71 827 001.00 | 71 827 001.00 | 6 060 236.97 | 39 206 570.66 | 59 994 757.00 | -20 788 186.34 | -34.65% | 71 827 001.00 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 18 234 457.00 | 21 697 749.00 | 21 697 749.00 | 2 228 459.28 | 12 022 606.27 | 10 577 615.00 | 1 444 991.27 | 13.56% | 21 697 749.00 |
| Vote 2 - Budget and Treasury | 7 265 727.00 | 8 432 117.00 | 8 432 117.00 | 344 034.64 | 5 639 190.27 | 4 965 852.00 | 673 338.27 | 13.56% | 8 432 117.00 |
| Vote 3 - Corporate Services | 2 276 118.00 | 2 088 246.00 | 2 088 246.00 | 200 300.71 | 1 322 044.21 | 1 608 654.00 | -286 549.79 | -17.83% | 2 088 246.00 |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | 33 441.00 | 57 255.00 | 57 255.00 | 42.92 | 3 112.33 | 21 481.00 | -18 368.67 | -85.51% | 57 255.00 |
| Vote 6 - Community and Social Services | 1 127 754.00 | 1 369 344.00 | 1 369 344.00 | 97 536.75 | 829 674.73 | 1 376 272.00 | -546 597.27 | -39.70% | 1 369 344.00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 76 667.00 | 111 134.00 | 111 134.00 | 2 137.28 | 35 021.29 | 485 290.00 | -450 268.71 | -92.78% | 111 134.00 |
| Vote 9 - Sport and Recreation | 715 828.00 | 687 128.00 | 687 128.00 | 53 614.55 | 497 500.48 | 875 826.00 | -377 945.52 | -43.15% | 687 128.00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 2 605 902.00 | 3 082 570.00 | 3 082 570.00 | 23 323.67 | 230 380.82 | 2 173 946.00 | -1 937 565.18 | -89.13% | 3 082 570.00 |
| Vote 12 - Waste Water Management | 2 803 791.00 | 2 805 582.00 | 2 805 582.00 | 321 455.75 | 2 950 776.57 | 1 697 850.00 | 1 252 926.57 | 73.79% | 2 805 582.00 |
| Vote 13 - Road Transport | 2 561 101.00 | 2 970 896.00 | 2 970 896.00 | 183 951.21 | 1 601 441.78 | 1 542 249.00 | 59 192.78 | 3.84% | 2 970 896.00 |
| Vote 14 - Water | 1 054 209.00 | 1 166 396.00 | 1 166 396.00 | 34 408.55 | 490 328.21 | 631 998.00 | -341 669.79 | -41.07% | 1 166 396.00 |
| Vote 15 - Electricity | 8 449 290.00 | 9 310 584.00 | 9 310 584.00 | 614 816.04 | 6 521 360.99 | 6 278 057.00 | 243 303.99 | 3.88% | 9 310 584.00 |
| Total Expenditure by Vote | 47 214 295.00 | 53 778 001.00 | 53 778 001.00 | 4 104 081.35 | 32 150 117.95 | 32 435 430.00 | -285 312.05 | -0.88% | 53 778 001.00 |
| Surplus/ (Deficit) for the year | 2 847 704.00 | 18 048 000.00 | 18 048 000.00 | 1 956 155.62 | 7 056 452.71 | 27 559 327.00 | -20 502 874.29 | -74.40% | 18 048 000.00 |

Variances in year to date revenue

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

Vote 2. Property rates have been levied.

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

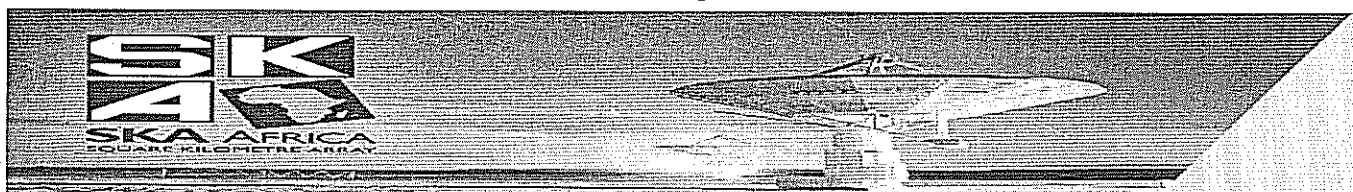
Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.

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

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



Vote 14.Usage has increased.

Vote 15.Usage has increased.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Audit fees have been expended.

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

Vote 5. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

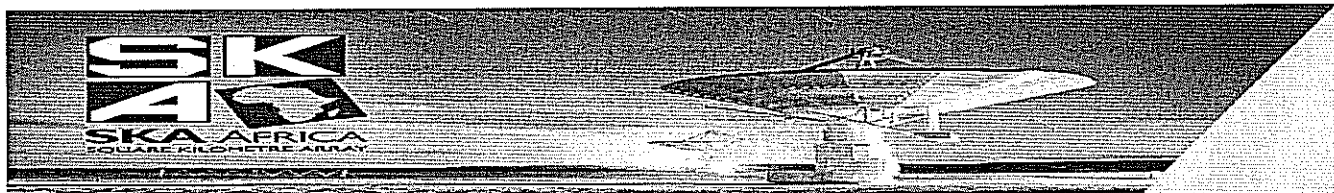
Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

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

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

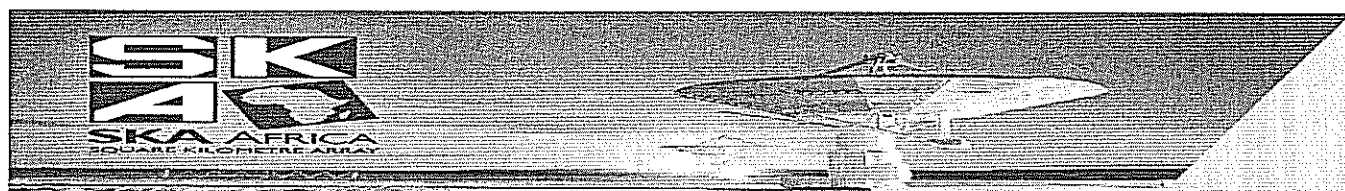
Vote 14.Expenditure for repairs and maintenance is hampered by lack of available cash.



Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue By Source | | | | | | | | | |
| Property rates | 4 237 388.00 | 4 141 323.00 | 4 141 323.00 | - | 4 165 939.47 | 4 141 323.00 | 25 616.47 | 1% | 4 141 323.00 |
| Property rates - penalties & collection charges | 156 851.00 | 190 000.00 | 190 000.00 | 16 316.66 | 177 372.04 | 152 354.00 | 25 008.04 | 16% | 190 000.00 |
| Service charges - electricity revenue | 7 610 610.00 | 7 980 926.00 | 7 980 926.00 | 619 612.12 | 5 715 499.80 | 6 023 623.00 | -308 123.20 | -5% | 7 980 926.00 |
| Service charges - water revenue | 3 872 495.00 | 4 137 237.00 | 4 137 237.00 | 410 880.22 | 3 244 032.33 | 3 122 588.00 | 121 446.33 | 4% | 4 137 237.00 |
| Service charges - sanitation revenue | 2 396 121.00 | 2 478 859.00 | 2 478 859.00 | 220 461.87 | 1 838 071.83 | 1 870 921.00 | 67 150.83 | 4% | 2 478 859.00 |
| Service charges - refuse revenue | 3 119 131.00 | 3 421 030.00 | 3 421 030.00 | 284 736.24 | 2 559 191.68 | 2 582 026.00 | -22 836.32 | -1% | 3 421 030.00 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 513 160.00 | 483 118.00 | 483 118.00 | 28 189.05 | 358 924.46 | 355 348.28 | 3 576.18 | 1% | 483 118.00 |
| Interest earned - external investments | 1 335 243.00 | 1 297 000.00 | 1 297 000.00 | 63 314.80 | 897 235.51 | 1 033 499.00 | -136 263.49 | -13% | 1 297 000.00 |
| Interest earned - outstanding debtors | 2 955.00 | 3 300.00 | 3 300.00 | 207.55 | 1 965.56 | 2 295.00 | -329.44 | -14% | 3 300.00 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 5 910.00 | 12 230.00 | 12 230.00 | 96.40 | 3 339.60 | 8 669.00 | -5 329.20 | -61% | 12 230.00 |
| Licences and permits | 8 970.00 | 7 420.00 | 7 420.00 | 984.00 | 5 961.00 | 4 192.66 | 1 768.32 | 42% | 7 420.00 |
| Agency services | 136 904.00 | 97 000.00 | 97 000.00 | 16 638.54 | 99 597.84 | 59 534.31 | 40 063.53 | 67% | 97 000.00 |
| Transfers recognised - operational | 17 905 813.00 | 20 489 000.00 | 20 489 000.00 | 4 089 000.00 | 15 096 000.00 | 20 489 000.00 | -5 393 000.00 | -26% | 20 489 000.00 |
| Other revenue | 1 372 948.00 | 7 240 558.00 | 7 240 558.00 | 40 384.30 | 649 342.33 | 1 001 502.52 | -352 160.19 | -35% | 7 240 558.00 |
| Gains on disposal of property, plant and equipment | - | - | - | - | 19 473.68 | - | 19 473.68 | #DIV/0! | - |
| Total Revenue (excluding capital transfers and contributions) | 42 704 499.00 | 51 979 001.00 | 51 979 001.00 | 5 799 821.76 | 34 932 947.33 | 40 846 885.78 | -5 913 938.45 | -14% | 51 979 001.00 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 13 236 783.00 | 15 378 405.00 | 15 378 405.00 | 1 095 181.54 | 10 230 570.84 | 10 928 460.00 | -697 889.16 | -6% | 15 378 405.00 |
| Remuneration of councillors | 1 912 960.00 | 2 018 982.00 | 2 018 982.00 | 157 780.54 | 1 427 005.57 | 1 514 235.00 | -87 229.43 | -6% | 2 018 982.00 |
| Debt Impairment | 1 449 360.00 | 2 339 501.67 | 2 339 501.67 | - | - | - | - | - | 2 339 501.67 |
| Depreciation & asset impairment | 2 734 043.00 | 3 671 152.00 | 3 671 152.00 | - | - | - | - | - | 3 671 152.00 |
| Finance charges | 811 725.00 | 531 013.00 | 531 013.00 | - | - | - | - | - | 531 013.00 |
| Bulk purchases | 7 904 574.00 | 8 543 845.00 | 8 543 845.00 | 577 194.26 | 6 117 172.09 | 6 815 931.00 | -498 758.91 | -6% | 8 543 845.00 |
| Other materials | 494 612.00 | 431 200.00 | 431 200.00 | 67 448.11 | 346 289.31 | 346 163.00 | 126.31 | 0% | 431 200.00 |
| Contracted services | 220 169.00 | 541 400.00 | 541 400.00 | 125 367.35 | 327 776.55 | 434 832.00 | -106 855.45 | -25% | 541 400.00 |
| Transfers and grants | 7 536 185.00 | 8 302 311.27 | 8 302 311.27 | 1 824 435.00 | 8 302 311.00 | 7 535 741.00 | 766 570.00 | 10% | 8 302 311.27 |
| Other expenditure | 10 901 999.00 | 12 019 191.00 | 12 019 191.00 | 256 684.53 | 5 398 992.59 | 5 060 267.00 | 338 725.59 | 7% | 12 019 191.00 |
| Loss on disposal of PPE | 11 865.00 | 2 000.00 | 2 000.00 | - | - | - | - | - | 2 000.00 |
| Total Expenditure | 47 214 295.00 | 53 779 000.94 | 53 779 000.94 | 4 104 081.35 | 32 150 117.85 | 32 435 429.00 | -285 311.05 | -1% | 53 779 000.94 |
| Surplus/(Deficit) | -4 509 796.00 | -1 799 999.94 | -1 799 999.94 | 1 694 740.41 | 2 782 829.38 | 8 411 456.78 | -5 628 627.40 | -66.92% | -1 799 999.94 |
| Transfers recognised - capital | 7 357 500.00 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 273 623.33 | 19 848 000.00 | -15 574 376.67 | -78.47% | 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 | 1 956 155.62 | 7 056 452.71 | 28 259 456.78 | | | 18 048 000.06 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 2 847 704.00 | 18 048 000.06 | 18 048 000.06 | 1 956 155.62 | 7 056 452.71 | 28 259 456.78 | | | 18 048 000.06 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 2 847 704.00 | 18 048 000.06 | 18 048 000.06 | 1 956 155.62 | 7 056 452.71 | 28 259 456.78 | | | 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 | 1 956 155.62 | 7 056 452.71 | 28 259 456.78 | | | 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) - M09 March 2015

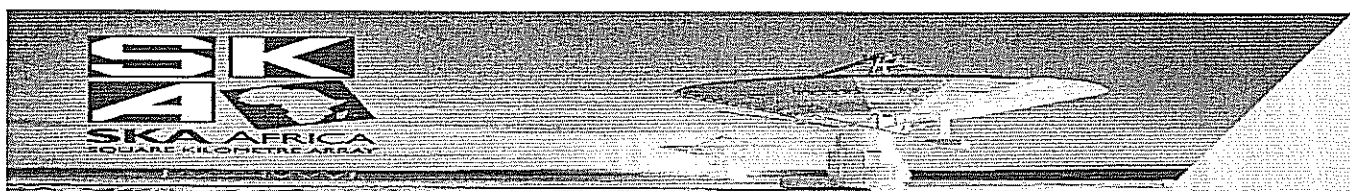
| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|----------------------|-----------------------|----------------------|-------------------|---------------------|---------------------|-------------------|----------------|----------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R | | | | | | | | | |
| Other Expenditure By Type | | | | | | | | | |
| Collection costs | | 35 000.00 | 35 000.00 | - | - | - | - | - | 35 000.00 |
| Contributions to 'other' provisions | | - | - | - | - | - | - | - | - |
| Consultant fees | | - | - | - | - | - | - | - | - |
| Audit fees | 1 261 544.20 | 2 010 000.00 | 2 010 000.00 | - | 2 240 071.34 | 2 010 000.00 | 230 071.34 | 11.45% | 2 010 000.00 |
| General expenses | 1 047 899.20 | 1 658 633.00 | 1 658 633.00 | 78 083.75 | 622 650.77 | 1 083 089.33 | -250 438.56 | -24.05% | 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) | -2 082 077.05 | -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 | 16 833.53 | 63 937.27 | 114 666.67 | -30 729.40 | -26.80% | 172 000.00 |
| Bank charges | 96 675.38 | 119 733.00 | 119 733.00 | 12 144.06 | 88 007.82 | 79 821.50 | 8 186.32 | 10.26% | 119 733.00 |
| Fuel and oil | 591 933.98 | 700 000.00 | 700 000.00 | 57 638.76 | 588 959.13 | 458 666.67 | 122 302.46 | 25.21% | 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 | - | - | 19 890.00 | -19 890.00 | -100.00% | 26 520.00 |
| Membership fees | 419 241.34 | 501 680.00 | 501 680.00 | - | 500 000.00 | 501 120.00 | -1 120.00 | -0.22% | 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 | 26 421.78 | 263 742.48 | 352 450.00 | -88 707.52 | -25.17% | 528 675.00 |
| Travel and subsistence | 570 044.13 | 470 000.00 | 470 000.00 | 65 362.64 | 608 326.30 | 313 332.67 | 194 993.63 | 62.23% | 470 000.00 |
| Actuarial losses | 676 192.64 | - | - | - | - | - | - | - | - |
| Total 'Other' Expenditure | 11 180 025.96 | 12 019 191.00 | 12 019 191.00 | 256 684.53 | 5 388 992.59 | 5 255 592.84 | 143 399.75 | -49.68% | 12 019 191.00 |

Monthly Budget Statements (cont.)

**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M09 March 2015**

| Description | Budget Year 2014-2015 | | | | | | | | |
|--|-----------------------|----------------------|----------------------|-------------------|---------------------|----------------------|-----------------------|-----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive and Council | 13 095.00 | - | - | - | 657.06 | - | 657.06 | #DIV/0! | - |
| Vote 2 - Budget and Treasury | 233 893.75 | - | - | - | 10 582.13 | - | 10 582.13 | #DIV/0! | - |
| Vote 3 - Corporate Services | 22 270.00 | - | - | - | 946.04 | - | 946.04 | #DIV/0! | - |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | 24 360.97 | 800 000.00 | 800 000.00 | 72 303.50 | 212 086.47 | 800 000.00 | -587 903.53 | -73.49% | 800 000.00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | - | - | - | - | - | - | - | - | - |
| Vote 9 - Sport and Recreation | 3 403 105.23 | 3 048 000.00 | 3 048 000.00 | - | 1 358 751.61 | 3 048 000.00 | -1 689 248.39 | -55.42% | 3 048 000.00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | - | - | - | - | - | - | - | - | - |
| Vote 12 - Waste Water Management | - | 750 000.00 | 750 000.00 | - | 174.12 | 750 000.00 | -749 825.88 | -99.98% | 750 000.00 |
| Vote 13 - Road Transport | 3 962 832.31 | 2 750 000.00 | 2 750 000.00 | 189 111.71 | 2 704 218.23 | 2 750 000.00 | -45 781.77 | -1.66% | 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 | -500 000.00 | -100.00% | 500 000.00 |
| Total Capital single-year expenditure | 7 661 161.30 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 287 425.66 | 19 848 000.00 | -15 560 574.34 | -78.40% | 19 848 000.00 |
| Total Capital Expenditure | 7 661 161.30 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 287 425.66 | 19 848 000.00 | -15 560 574.34 | -78.40% | 19 848 000.00 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 269 258.75 | - | - | - | 12 185.23 | - | 12 185.23 | #DIV/0! | - |
| Executive and council | 13 095.00 | - | - | - | 657.06 | - | 657.06 | #DIV/0! | - |
| Budget and treasury office | 233 893.75 | - | - | - | 10 582.13 | - | 10 582.13 | #DIV/0! | - |
| Corporate services | 22 270.00 | - | - | - | 946.04 | - | 946.04 | #DIV/0! | - |
| Community and public safety | 3 427 466.20 | 3 848 000.00 | 3 848 000.00 | 72 303.50 | 1 570 848.08 | 3 848 000.00 | -2 277 151.92 | -59.18% | 3 848 000.00 |
| Community and social services | 80 610.97 | 800 000.00 | 800 000.00 | 72 303.50 | 212 086.47 | 800 000.00 | -587 903.53 | -73.49% | 800 000.00 |
| Sport and recreation | 3 346 855.23 | 3 048 000.00 | 3 048 000.00 | - | 1 358 751.61 | 3 048 000.00 | -1 689 248.39 | -55.42% | 3 048 000.00 |
| Public safety | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 3 962 832.31 | 2 750 000.00 | 2 750 000.00 | 189 111.71 | 2 704 218.23 | 2 750 000.00 | -45 781.77 | -1.66% | 2 750 000.00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 3 962 832.31 | 2 750 000.00 | 2 750 000.00 | 189 111.71 | 2 704 218.23 | 2 750 000.00 | -45 781.77 | -1.66% | 2 750 000.00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 1 604.04 | 13 250 000.00 | 13 250 000.00 | - | 174.12 | 13 250 000.00 | -13 249 825.88 | -100.00% | 13 250 000.00 |
| Electricity | 1 604.04 | 500 000.00 | 500 000.00 | - | - | 500 000.00 | -500 000.00 | -100.00% | 500 000.00 |
| Water | - | 12 000 000.00 | 12 000 000.00 | - | - | 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 | 750 000.00 | -749 825.88 | -99.98% | 750 000.00 |
| Waste management | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 7 661 161.30 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 287 425.66 | 19 848 000.00 | -15 560 574.34 | -78.40% | 19 848 000.00 |
| Funded by: | | | | | | | | | |
| National Government | 7 333 139.10 | 7 848 000.00 | 7 848 000.00 | 261 415.21 | 4 253 470.61 | 19 848 000.00 | -15 594 529.39 | -78.57% | 7 848 000.00 |
| Provincial Government | 24 360.97 | 12 000 000.00 | 12 000 000.00 | - | 20 152.72 | - | 20 152.72 | #DIV/0! | 12 000 000.00 |
| Distal Municipality | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 7 357 500.07 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 273 623.33 | 19 848 000.00 | -15 574 376.67 | -78.47% | 19 848 000.00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 303 661.23 | - | - | - | 13 802.33 | - | 13 802.33 | #DIV/0! | - |
| Total Capital Funding | 7 661 161.30 | 19 848 000.00 | 19 848 000.00 | 261 415.21 | 4 287 425.66 | 19 848 000.00 | -15 560 574.34 | -78.40% | 19 848 000.00 |

All projects have started and will be completed by 30 June 2015.04.



Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M09 March 2015

| Description R | 2013-2014 | Budget Year 2014-2015 | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 167 919.20 | 1 538 120.00 | 1 538 120.00 | 749 633.40 | 1 538 120.00 |
| Call investment deposits | 22 444 086.44 | 21 330 771.06 | 21 330 771.06 | 31 613 350.65 | 21 330 771.06 |
| Consumer debtors | 1 972 071.85 | 6 000 118.85 | 6 000 118.85 | 1 845 545.71 | 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 | 2 485.87 | 9 045.00 |
| Inventory | | | | | |
| Total current assets | 24 623 368.86 | 28 888 688.91 | 28 888 688.91 | 34 240 530.57 | 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 | 110 110 779.08 | 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 | 121 629 209.00 | 125 792 507.39 |
| TOTAL ASSETS | 141 965 171.50 | 154 681 196.30 | 154 681 196.30 | 155 869 739.57 | 154 681 196.30 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | | | | | |
| Borrowing | | | | | |
| Consumer deposits | 292 769.00 | 360 388.00 | 360 388.00 | 301 729.00 | 360 388.00 |
| Trade and other payables | 3 152 583.00 | 4 604 751.33 | 4 604 751.33 | 10 548 738.83 | 4 604 751.33 |
| Provisions | 1 659 144.51 | 1 619 601.00 | 1 619 601.00 | 1 100 996.93 | 1 619 601.00 |
| Total current liabilities | 5 104 496.51 | 6 584 740.33 | 6 584 740.33 | 11 951 464.76 | 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 | 23 762 498.26 | 20 083 624.33 |
| NET ASSETS | 125 049 640.99 | 134 597 571.97 | 134 597 571.97 | 132 107 241.31 | 134 597 571.97 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 113 611 087.00 | 123 074 310.03 | 123 074 310.03 | 120 667 539.51 | 123 074 310.03 |
| Reserves | 11 438 556.00 | 11 523 262.10 | 11 523 262.10 | 11 439 701.80 | 11 523 262.10 |
| TOTAL COMMUNITY WEALTH/EQUITY | 125 049 643.00 | 134 597 572.13 | 134 597 572.13 | 132 107 241.31 | 134 597 572.13 |



Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---|----------------------|-----------------------|-----------------------|---------------------|----------------------|-----------------------|-----------------------|----------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Ratepayers and other | 23 378 846.30 | 27 850 199.33 | 27 850 199.33 | 2 578 260.54 | 28 717 705.08 | 17 786 154.00 | 10 931 551.08 | 61.46% | 27 850 199.33 |
| Government - operating | 17 905 812.92 | 20 489 000.00 | 20 489 000.00 | 4 089 000.00 | 15 096 000.00 | 19 507 000.00 | -4 411 000.00 | -22.61% | 20 489 000.00 |
| Government - capital | 7 357 500.07 | 19 848 000.00 | 19 848 000.00 | - | - | 19 848 000.00 | -19 848 000.00 | -100.00% | 19 848 000.00 |
| Interest | 1 335 243.13 | 1 170 600.00 | 1 170 600.00 | 63 314.60 | 697 235.51 | 627 398.00 | 269 837.51 | 43.01% | 1 170 600.00 |
| Dividends | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Suppliers and employees | -34 604 312.81 | -38 935 023.00 | -38 935 023.00 | -1 132 625.32 | -22 386 495.08 | -24 298 621.00 | -1 912 124.92 | 7.87% | -38 935 023.00 |
| Finance charges | -811 725.46 | -531 013.00 | -531 013.00 | - | - | - | - | - | -531 013.00 |
| Transfers and Grants | -7 536 185.00 | -8 302 311.27 | -8 302 311.27 | -1 624 435.00 | -8 302 311.00 | -8 302 311.27 | -0.27 | 0.00% | -8 302 311.27 |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 7 025 179.15 | 21 589 452.06 | 21 589 452.06 | 3 773 515.02 | 14 022 133.51 | 25 167 619.73 | -11 145 486.22 | -44.29% | 21 589 452.06 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 25 434.53 | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | 9 413.27 | 9 045.00 | 9 045.00 | 823.13 | 7 310.57 | 6 773.00 | 537.57 | 7.94% | 9 045.00 |
| Decrease (Increase) other non-current receivables | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current investments | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | |
| Capital assets | (7 661 161.30) | (19 848 000.00) | (19 848 000.00) | (261 415.21) | (4 287 425.66) | (19 848 000.00) | (15 560 574.34) | 0.78 | (19 848 000.00) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | -7 625 313.50 | -19 838 955.00 | -19 838 955.00 | -260 592.08 | -4 280 115.10 | -19 841 227.00 | -15 561 111.91 | 78.43% | -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 | - | 8 960.00 | 26 857.00 | -17 897.00 | -66.64% | 29 000.00 |
| Payments | | | | | | | | | |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 8 650.00 | 29 000.00 | 29 000.00 | - | 8 960.00 | 26 857.00 | 17 897.00 | 66.64% | 29 000.00 |
| NET INCREASE/ (DECREASE) IN CASH HELD | -591 484.35 | 1 779 497.06 | 1 779 497.06 | 3 512 922.94 | 9 750 978.42 | 5 353 249.73 | | | 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 | - | 32 362 985.27 | 26 442 641.73 | - | - | 24 391 503.92 |

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

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

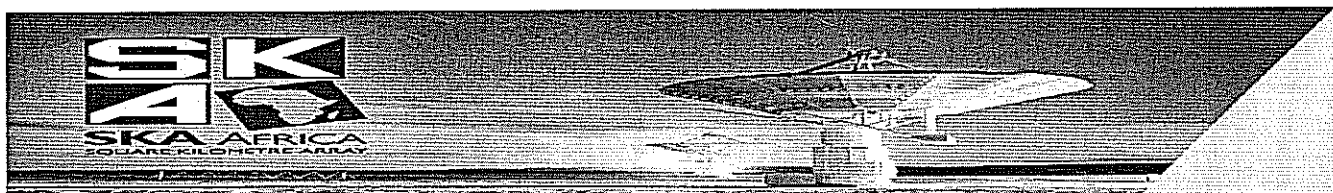


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March 2015

| Description of financial Indicator | Basis of calculation | 2013-2014 | Budget Year 2014-2015 | | | |
|--|--|-----------------|-----------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| Borrowing Management | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 1.7% | 7.8% | 7.8% | 0.0% | 4.7% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 2.5% | 3.4% | 3.4% | 8.0% | 3.4% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Liquidity | | | | | | |
| Current Ratio | Current assets/current liabilities | 482.4% | 438.7% | 438.7% | 286.5% | 438.7% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 443.0% | 347.3% | 347.3% | 270.8% | 347.3% |
| Revenue Management | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 99.6% | 92.2% | 92.2% | 151.8% | 92.2% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 4.8% | 11.6% | 11.6% | 5.5% | 11.6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Creditors Management | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Funding of Provisions | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | |
| Other Indicators | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 15.0% | 13.0% | 13.0% | 13.0% | 13.0% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Employee costs | Employee costs/Total Revenue - capital revenue | 31.0% | 29.6% | 29.6% | 29.3% | 29.6% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 1.7% | 1.9% | 1.9% | 1.7% | 1.9% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 8.3% | 8.1% | 8.1% | 0.0% | 4.9% |
| IDP regulation financial viability Indicators | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 146.0% | 175.0% | 175.0% | 147.0% | 175.0% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 12.0% | 34.0% | 34.0% | 14.0% | 34.0% |
| iii. Cost coverage | (Available cash + investments)/monthly fixed operational expenditure | 575.0% | 510.0% | 510.0% | 403.0% | 510.0% |



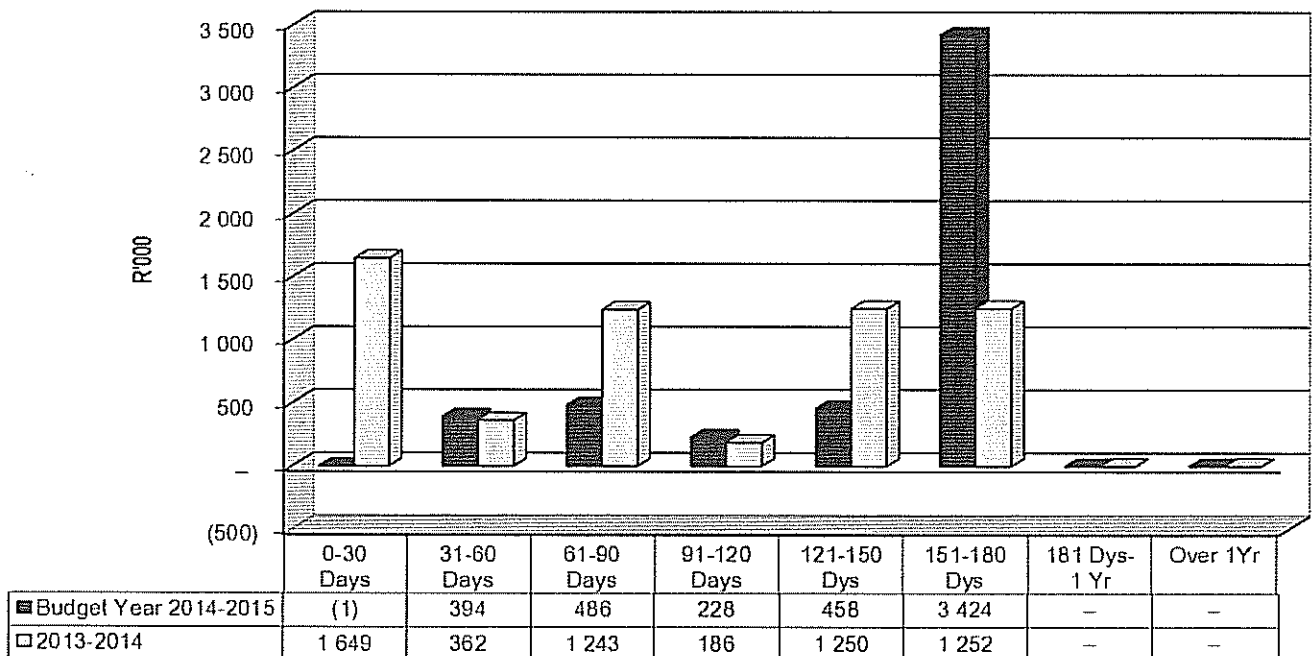
Supporting Documentation (cont.)

Debtor's analysis

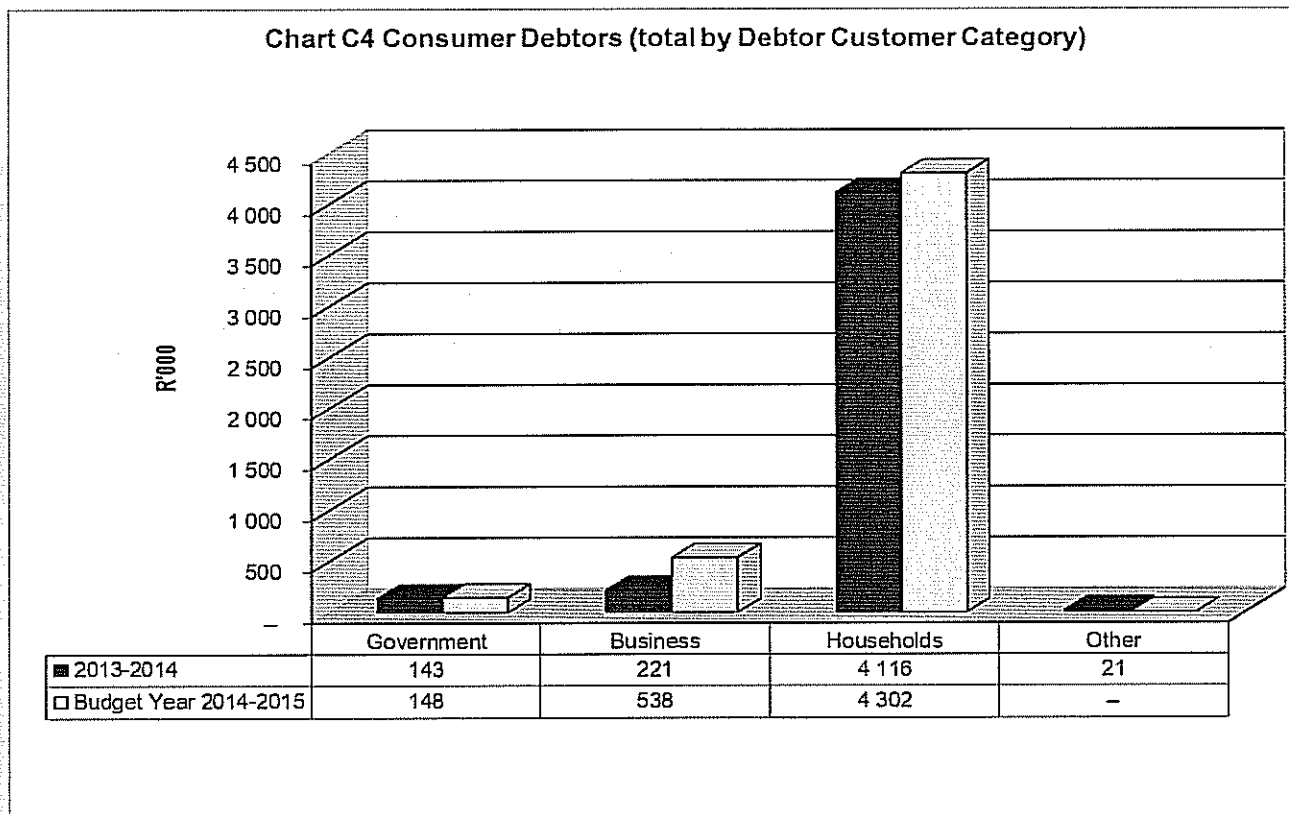
Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March 2015

| Description | NT Code | Budget Year 2014-2015 | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.L.C 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 | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 109 528.56 | 157 115.87 | 132 404.82 | 87 112.40 | 75 022.41 | 338 241.27 | - | - | 699 425.33 | 500 376.08 | 169 875.00 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 290 700.16 | 95 505.92 | 81 463.57 | 44 662.73 | 44 634.27 | 276 234.55 | - | - | 833 761.20 | 366 011.55 | 146 012.00 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | - | 1 987 344.04 | - | - | 1 987 344.04 | 1 987 344.04 | 1 977 805.00 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | -22 214.01 | 91 405.98 | 90 110.69 | 65 949.69 | 50 237.64 | 173 225.22 | - | - | 448 714.61 | 269 412.55 | 102 063.00 |
| Receivables from Exchange Transactions - Waste Management | 1600 | -613 007.73 | 39 427.65 | 32 038.39 | 18 509.91 | 17 319.37 | 232 370.41 | - | - | -272 536.00 | 268 205.69 | 177 425.00 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | 10 597.55 | 137 691.76 | 1 549.78 | 268 754.74 | - | - | - | 418 633.83 | 270 344.52 | 240 947.00 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | 11 459.61 | 10 094.02 | 1 705.01 | 416 243.05 | - | - | 439 502.32 | 428 042.71 | 365 564.00 |
| Recoverable unauthorised, irregular, incorrect and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 233 546.66 | - | - | - | - | - | - | - | 233 546.66 | - | - |
| Total By Income Source | 2000 | -1 446.96 | 394 132.97 | 485 968.84 | 228 058.53 | 457 973.44 | 3 423 665.17 | - | - | 4 986 391.99 | 4 109 737.14 | 3 199 511.00 |
| 2013-2014 - totals only | | 1 649 030.24 | 362 168.39 | 1 242 932.46 | 185 625.30 | 1 250 438.05 | 1 251 922.92 | - | - | 5 942 157.26 | 2 688 006.17 | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 2200 | 81 302.93 | 31 405.98 | 9 348.72 | 6 233.72 | 14 864.41 | 4 279.32 | - | - | 147 615.08 | 25 477.45 | - |
| Commercial | 2300 | 99 124.23 | 25 467.94 | 15 303.37 | 6 539.71 | 11 748.87 | 378 209.69 | - | - | 538 463.81 | 398 588.27 | 427 506.00 |
| Households | 2400 | -181 954.12 | 337 259.05 | 461 316.75 | 213 325.16 | 431 250.16 | 3 641 086.16 | - | - | 4 302 293.10 | 3 685 671.42 | 2 772 065.00 |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | -1 446.96 | 394 132.97 | 485 968.84 | 228 058.53 | 457 973.44 | 3 423 665.17 | - | - | 4 986 391.99 | 4 109 737.14 | 3 199 511.00 |

Chart C3 Aged Consumer Debtors Analysis

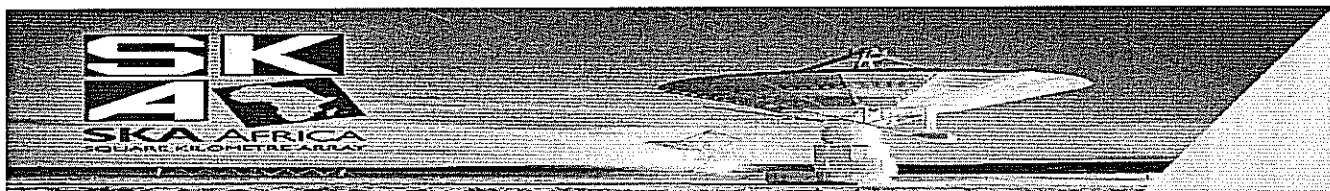
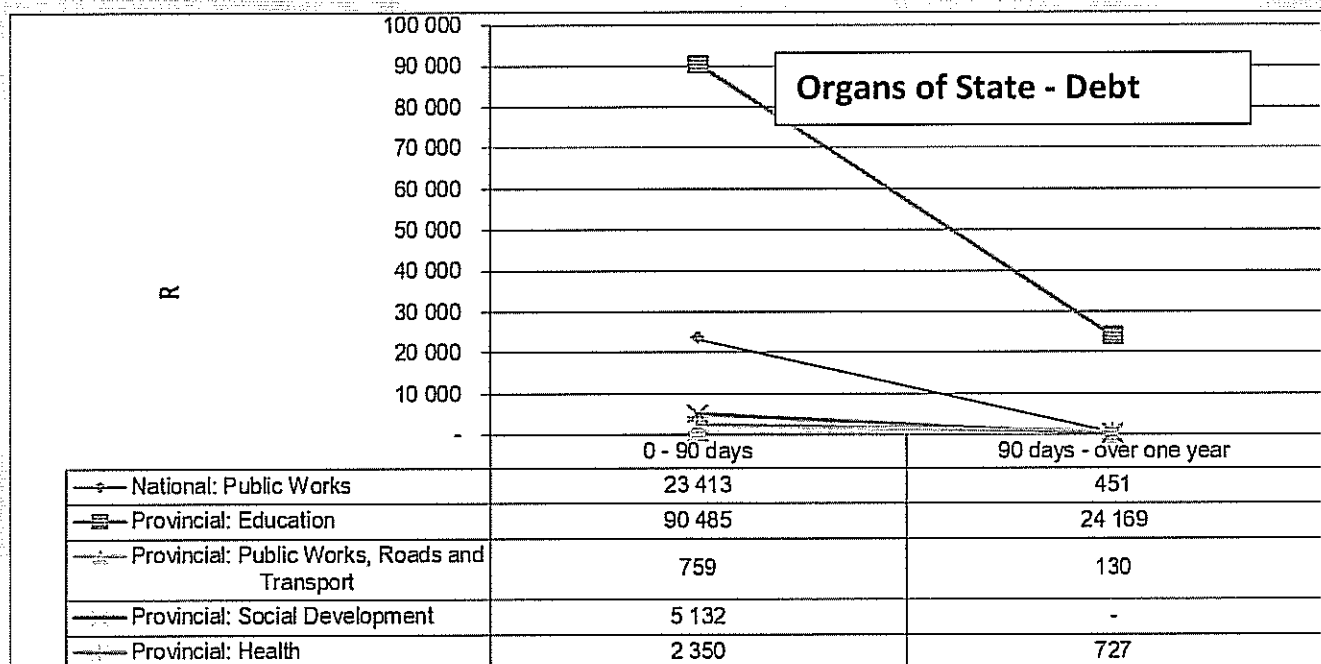


Supporting Documentation (cont.)



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 - M09 March 2015

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

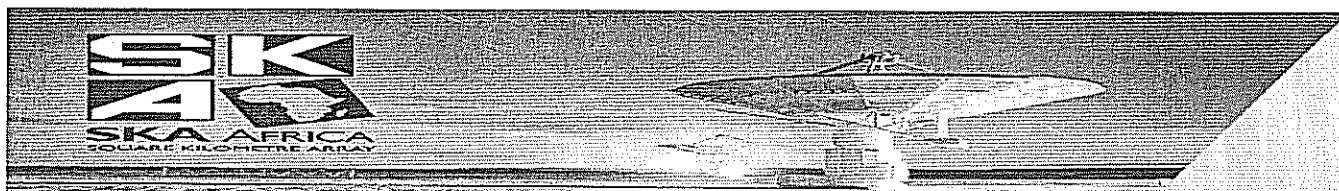
The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March 2015

| Investments by maturity Name of institution & Investment ID | Period of Investment Yrs/Months | Type of Investment | Expiry date of Investment | Accrued Interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|------------------------------------|--------------------|---------------------------|--------------------------------|---------------------------|--|------------------------|----------------------------------|
| | | | | | | | | |
| Municipality | | | | | | | | |
| Capital Replacement Reserve | 32 days | fixed deposit | | 250 111.98 | | 11 347 811.51 | - | 11 347 811.51 |
| Housing Fund | 1 day | call deposit | | | | 37 050.61 | 389.68 | 37 440.29 |
| Job creation - Do Bull | 32 days | notice deposit | | | | 37 677.34 | 203.56 | 37 880.90 |
| Land development | 1 day | call deposit | | | | 16 179.25 | 67.41 | 16 246.66 |
| Land development | 32 days | notice deposit | | | | 14 762.73 | 79.76 | 14 842.49 |
| Land development | 1 day | call deposit | | | | 28 217.47 | 152.45 | 28 369.92 |
| Civil Defence | 32 days | notice deposit | | | | 18 657.83 | 148.25 | 18 806.08 |
| EPWP Voasburg dust | | | | | | 288 796.71 | - | 288 796.71 |
| CMIP Kwaggaalkolk (val) | 1 day | call deposit | | | | 596.67 | 3.22 | 599.89 |
| 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 | | | | 33 943.60 | 183.39 | 34 126.99 |
| Water Services Plan | 1 day | call deposit | | | | 3 173.42 | 17.15 | 3 190.57 |
| CMIP-Saaiport project 301 | 1 day | call deposit | | | | 3 483.13 | 18.62 | 3 501.95 |
| Library Development Projects | 1 day | call deposit | | | | 95 661.69 | 327 852.68 | 423 514.37 |
| EPWP - Paving/ Cleaning | 1 day | call deposit | | | | 22 946.46 | 123.97 | 23 070.43 |
| Lotto Carnarvon | 1 day | call deposit | | | | 1 762.50 | 9.52 | 1 772.02 |
| Lotto Voasburg | 1 day | call deposit | | | | 31 079.56 | 167.92 | 31 247.48 |
| Finance Management Grant | 1 day | call deposit | | | | 707 087.09 | (49 600.29) | 657 486.82 |
| Transfer Fees Sub-Economic Housing | 32 days | notice deposit | | | | 130 651.00 | 705.87 | 131 356.87 |
| VB Cleaning Project | 1 day | call deposit | | | | 24 810.75 | 134.05 | 24 944.80 |
| VAT - retention | 1 day | call deposit | | | | 11 513.46 | 62.21 | 11 575.67 |
| EPWP | 1 day | call deposit | | | | 308 400.00 | 179 409.00 | 487 809.00 |
| MIG | 1 day | call deposit | | | | 3 750 696.16 | (298 952.45) | 3 451 743.71 |
| Youth development | 1 day | call deposit | | | | 93 632.07 | - | 93 632.07 |
| Leave, PMS and Long Service Funds | 1 day | call deposit | | | | 2 026 474.69 | (12 796.56) | 2 013 678.13 |
| 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 | | | | 3 028 950.83 | 2 589 000.00 | 5 617 950.83 |
| Municipality sub-total | | | | 250 111.98 | | 26 875 954.01 | 2 737 396.64 | 31 613 350.65 |
| TOTAL INVESTMENTS AND INTEREST | | | | 250 111.98 | | 26 875 954.01 | 2 737 396.64 | 31 613 350.65 |

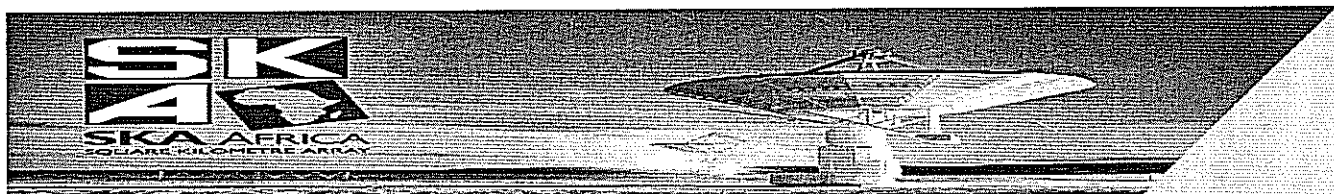
Supporting Documentation (cont.)



Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 16 808 000.00 | 18 830 000.00 | 18 830 000.00 | 4 089 000.00 | 18 830 000.00 | 18 830 000.00 | - | | 18 830 000.00 |
| Local Government Equitable Share | 13 268 000.00 | 15 096 000.00 | 15 096 000.00 | 4 089 000.00 | 15 096 000.00 | 15 096 000.00 | - | | 15 096 000.00 |
| Finance Management | 1 650 000.00 | 1 800 000.00 | 1 800 000.00 | | 1 800 000.00 | 1 800 000.00 | - | | 1 800 000.00 |
| Municipal Systems Improvement | 890 000.00 | 934 000.00 | 934 000.00 | | 934 000.00 | 934 000.00 | - | | 934 000.00 |
| EPWP Incentive | 1 000 000.00 | 1 000 000.00 | 1 000 000.00 | | 1 000 000.00 | 1 000 000.00 | - | | 1 000 000.00 |
| Other transfers and grants (insert description) | | | | | | | - | | |
| Provincial Government: | 2 941 046.64 | 1 659 000.00 | 1 659 000.00 | - | 855 000.00 | 1 659 000.00 | -804 000.00 | -48.5% | 1 659 000.00 |
| Sport and Recreation | 773 000.00 | 855 000.00 | 855 000.00 | | 855 000.00 | 855 000.00 | - | | 855 000.00 |
| Housing | - | 804 000.00 | 804 000.00 | | - | 804 000.00 | -804 000.00 | -100.0% | 804 000.00 |
| Water assistance | - | | | | - | - | - | | - |
| Northern Cape Tourism | - | | | | - | - | - | | - |
| Expanded Public Works Programme | 1 752 495.19 | | | | - | - | - | | - |
| DWAF | 156 077.37 | | | | - | - | - | | - |
| War on leaks | 259 474.08 | | | | - | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| Other grant providers: | 148 100.00 | - | - | - | - | - | - | | - |
| Sanitation interest | 148 100.00 | | | | - | - | - | | - |
| Total Operating Transfers and Grants | 19 897 146.64 | 20 489 000.00 | 20 489 000.00 | 4 089 000.00 | 19 685 000.00 | 20 489 000.00 | -804 000.00 | -3.9% | 20 489 000.00 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 7 089 000.00 | 19 848 000.00 | 19 848 000.00 | - | 7 848 000.00 | 19 848 000.00 | -12 000 000.00 | -60.5% | 19 848 000.00 |
| Municipal Infrastructure Grant (MIG) | 7 089 000.00 | 7 848 000.00 | 7 848 000.00 | | 7 848 000.00 | 7 848 000.00 | - | | 7 848 000.00 |
| Regional bulk Infrastructure Grant | | 12 000 000.00 | 12 000 000.00 | | - | 12 000 000.00 | -12 000 000.00 | | 12 000 000.00 |
| Other capital transfers (insert description) | | | | | | | - | | |
| Provincial Government: | - | - | - | - | - | - | - | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| Total Capital Transfers and Grants | 7 089 000.00 | 19 848 000.00 | 19 848 000.00 | - | 7 848 000.00 | 19 848 000.00 | -12 000 000.00 | -60.5% | 19 848 000.00 |
| TOTAL RECEIPTS OF TRANSFERS & GRANT | 26 986 146.64 | 40 337 000.00 | 40 337 000.00 | 4 089 000.00 | 27 533 000.00 | 40 337 000.00 | -12 804 000.00 | -31.7% | 40 337 000.00 |



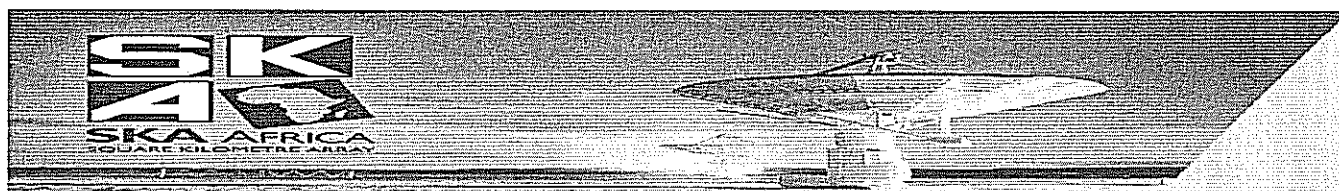
Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March 2015

| Description R | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|---------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 10 732 169.12 | 12 036 311.27 | 12 036 311.27 | 1 841 315.00 | 10 219 349.18 | 12 036 311.27 | -1 816 962.09 | -15.1% | 12 036 311.27 |
| Local Government Equitable Share | 7 535 741.00 | 8 302 311.27 | 8 302 311.27 | 1 824 435.00 | 8 302 311.00 | 8 302 311.27 | -0.27 | 0.0% | 8 302 311.27 |
| Finance Management | 1 523 258.30 | 1 800 000.00 | 1 800 000.00 | 16 880.00 | 1 142 513.18 | 1 000 000.00 | -557 486.82 | -36.5% | 1 800 000.00 |
| Municipal Systems Improvement | 868 970.02 | 934 000.00 | 934 000.00 | - | 321 820.00 | 934 000.00 | -612 180.00 | -65.5% | 934 000.00 |
| EPWP Incentive | 804 199.80 | 1 000 000.00 | 1 000 000.00 | - | 452 705.00 | 1 000 000.00 | -547 295.00 | -54.7% | 1 000 000.00 |
| Municipal Infrastructure Grant (MIG) | - | - | - | - | - | - | - | - | - |
| Provincial Government: | 1 293 204.80 | 1 659 000.00 | 1 659 000.00 | 30 962.72 | 433 626.00 | 1 659 000.00 | -1 225 373.98 | -73.9% | 1 659 000.00 |
| Sport and Recreation | 748 639.03 | 855 000.00 | 855 000.00 | 30 962.72 | 433 626.00 | 855 000.00 | -421 373.98 | -49.3% | 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 | 1 872 277.72 | 10 653 175.18 | 13 695 311.27 | -3 042 136.09 | -22.2% | 13 695 311.27 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 7 333 139.10 | 19 848 000.00 | 19 848 000.00 | 198 379.00 | 4 396 256.00 | 19 848 000.00 | -15 451 744.00 | -77.9% | 19 848 000.00 |
| Municipal Infrastructure Grant (MIG) | 6 267 693.67 | 7 848 000.00 | 7 848 000.00 | 198 379.00 | 4 396 256.00 | 7 848 000.00 | -3 451 744.00 | -44.0% | 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 | 198 379.00 | 4 396 256.00 | 19 848 000.00 | -15 451 744.00 | -77.9% | 19 848 000.00 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 19 531 053.99 | 33 543 311.27 | 33 543 311.27 | 2 070 656.72 | 15 049 431.18 | 33 543 311.27 | -18 493 880.09 | -55.1% | 33 543 311.27 |

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

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

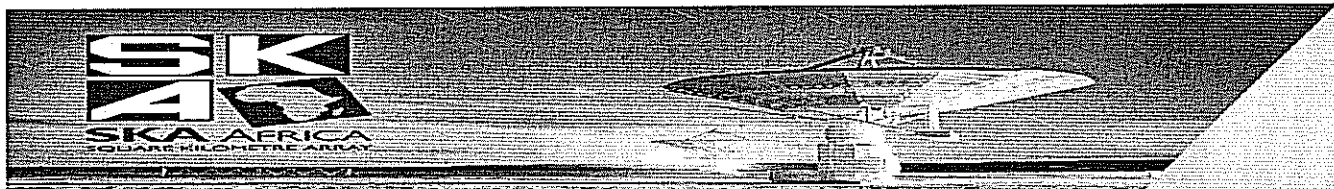


Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March 2015

| Description | 2013-2014 | Budget Year: 2014-2015 | | | | | | | |
|---|----------------------|------------------------|----------------------|---------------------|----------------------|----------------------|--------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 1 340 038.44 | 1 399 476.00 | 1 399 476.00 | 111 069.55 | 899 625.95 | 1 049 092.00 | -149 466.05 | -14.25% | 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 | 333 208.62 | 356 781.00 | -23 572.38 | -6.61% | 466 492.00 |
| Cellphone Allowance | 127 659.75 | 153 014.00 | 153 014.00 | 9 697.81 | 93 488.75 | 122 338.50 | -28 851.75 | -23.59% | 153 014.00 |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | |
| Sub Total - Councillors | 1 904 870.91 | 2 018 982.00 | 2 018 982.00 | 157 790.54 | 1 326 321.32 | 1 528 211.50 | -201 890.18 | -13.21% | 2 018 982.00 |
| % Increase | | 6.0% | 6.0% | | | | | | 6.0% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 2 307 251.00 | 2 682 509.00 | 2 682 509.00 | 200 631.00 | 1 630 679.00 | 2 015 636.75 | -184 957.75 | -9.18% | 2 682 509.00 |
| Pension and UIF Contributions | 331 526.40 | 386 661.00 | 386 661.00 | 30 155.21 | 271 397.19 | 289 095.75 | -18 698.56 | -6.41% | 386 661.00 |
| Medical Aid Contributions | 116 892.90 | 122 793.00 | 122 793.00 | 9 797.44 | 88 178.99 | 92 094.75 | -3 917.79 | -4.25% | 122 793.00 |
| Overtime | | | | | | | | | |
| Performance Bonus | 138 443.57 | 202 543.00 | 202 543.00 | | 146 210.47 | 202 543.03 | -56 332.56 | -27.81% | 202 543.00 |
| Motor Vehicle Allowance | 412 308.00 | 441 171.00 | 441 171.00 | 36 675.00 | 330 075.00 | 330 878.25 | -803.25 | -0.24% | 441 171.00 |
| Cellphone Allowance | | | | | | | | | |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | 304.80 | 25 480.40 | 25 480.40 | 27.12 | 244.08 | 19 110.30 | -18 866.22 | -88.72% | 25 480.40 |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | | | | | | | | | |
| Post-retirement benefit obligations | | | | | | | | | |
| Sub Total - Senior Managers of Municipality | 3 307 728.67 | 3 861 157.40 | 3 861 157.40 | 277 285.77 | 2 666 782.70 | 2 950 258.83 | -283 476.13 | -9.61% | 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 | 755 765.09 | 5 933 590.87 | 5 962 922.00 | -29 331.13 | -0.49% | 8 376 520.00 |
| Pension and UIF Contributions | 1 218 074.32 | 1 391 847.00 | 1 391 847.00 | 94 675.33 | 935 284.34 | 1 043 685.25 | -108 000.91 | -10.40% | 1 391 847.00 |
| Medical Aid Contributions | 341 534.60 | 336 832.00 | 336 832.00 | 24 209.48 | 250 274.04 | 252 624.00 | -2 349.96 | -0.93% | 336 832.00 |
| Overtime | 304 270.16 | 200 000.00 | 200 000.00 | 14 464.48 | 386 708.68 | 150 000.00 | 248 708.68 | 165.81% | 200 000.00 |
| Performance Bonus | | | | | | | | | |
| Motor Vehicle Allowance | 68 616.00 | 73 419.00 | 73 419.00 | 6 103.33 | 54 929.87 | 55 054.25 | -134.28 | -0.24% | 73 419.00 |
| Cellphone Allowance | | | | | | | | | |
| Housing Allowances | 9 617.04 | 20 180.00 | 20 180.00 | 867.91 | 7 974.19 | 15 120.00 | -7 145.81 | -47.28% | 20 180.00 |
| Other benefits and allowances | 91 554.52 | 484 636.60 | 484 636.60 | 9 290.17 | 70 526.05 | 348 477.45 | -277 951.40 | -79.78% | 484 636.60 |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | 63 378.98 | | | | | | | | |
| Post-retirement benefit obligations | 388 450.00 | 653 833.00 | 653 833.00 | | | 44 579.28 | -44 579.28 | -100.00% | 653 833.00 |
| Sub Total - Other Municipal Staff | 9 928 944.82 | 11 517 247.60 | 11 517 247.60 | 905 375.77 | 7 651 266.14 | 7 872 672.23 | -221 386.09 | -2.81% | 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 | 1 340 452.08 | 11 644 392.16 | 12 351 142.56 | -706 750.40 | -5.72% | 17 397 387.00 |
| | | 14.9% | 14.9% | | | | | | 14.9% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | |
| | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 15 141 644.40 | 17 397 387.00 | 17 397 387.00 | 1 340 452.08 | 11 644 392.16 | 12 351 142.56 | -706 750.40 | -5.72% | 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 | 1 182 661.54 | 10 318 070.84 | 10 622 931.06 | -504 860.22 | -4.66% | 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 March 2015 with the following additional information:

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

| | Monthly actual | YearTD actual |
|-------------------------------|-----------------|------------------|
| Standby allowance | 8 385.44 | 62 315.68 |
| Bargaining council | 488.16 | 4 461.24 |
| Group insurance | 443.69 | 3 993.21 |
| Total other allowances | 9 317.29 | 70 770.13 |

2. Excluded from the total amount of R 11 644 392 for the period 1 July 2014 to 31 March 2015 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

| | YearTD actual | |
|--|-------------------|--------|
| Councillors | 277 381.91 | 55.00% |
| Senior Management | 142 396.32 | 28.00% |
| Other staff | 88 547.95 | 17.00% |
| Total travel and subsistence allowances | 508 326.17 | |



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 - M09 March 2015

| Description | Budget Year 2014-2015 | | | | | | | | | | | | 2014-2015 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---|-----------------------|-----------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Outcome | Feb Outcome | March Outcome | April Budget | May Budget | June Budget | Budget Year 2014-2015 | Budget Year 2015-2016 | Budget Year 2016-2017 |
| Cash Receipts by Source | | | | | | | | | | | | | | | |
| Property rates | 91 023.02 | 754 244.13 | 950 418.19 | 585 759.03 | 278 648.92 | 525 087.52 | 187 363.42 | 217 753.13 | 278 156.95 | 106 210.00 | 108 504.00 | 1 070 547.00 | 3 023 165.79 | 3 285 864.15 | 3 420 027.00 |
| Property rates - penalties & collection charges | 1 425.53 | 5 157.55 | 12 816.73 | 12 011.40 | 5 054.04 | 23 502.33 | 8 056.50 | 5 301.45 | 24 136.05 | | | 46 833.75 | 3 375 153.91 | 7 581 879.70 | 6 071 458.05 |
| Service charges - electricity revenue | 106 054.00 | 263 378.37 | 300 050.05 | 233 717.02 | 343 418.00 | 304 748.85 | 297 685.07 | 318 733.67 | 340 452.56 | 825 480.00 | 547 827.00 | 2 364 478.44 | 3 630 375.15 | 3 878 837.75 | 3 504 916.15 |
| Service charges - water revenue | 114 119.04 | 95 457.71 | 91 985.07 | 86 783.31 | 125 959.04 | 105 254.75 | 83 445.29 | 120 316.50 | 121 429.00 | 304 835.00 | 254 378.00 | 1 178 380.00 | 2 354 915.05 | 2 378 421.50 | 2 440 730.35 |
| Service charges - sanitation revenue | 185 354.19 | 155 833.75 | 150 132.00 | 161 328.15 | 221 861.78 | 171 833.84 | 136 223.45 | 195 309.15 | 156 193.25 | 183 644.00 | 178 380.00 | 1 178 380.00 | 2 354 915.05 | 2 378 421.50 | 2 440 730.35 |
| Service charges - refuse | 269 740.41 | 250 725.33 | 241 551.70 | 259 404.51 | 357 104.45 | 278 458.31 | 219 173.98 | 315 992.14 | 318 688.43 | 253 054.00 | 213 419.00 | 215 446.31 | 3 325 815.00 | 3 325 815.00 | 3 301 022.70 |
| Service charges - other | | | | | | | | | | | | | | | |
| Rentals of building and equipment | 63 033.08 | 11 513.00 | 18 037.08 | 9 036.00 | 90 731.39 | 15 343.67 | 8 288.00 | 12 536.00 | 18 991.51 | 3 459.00 | 18 272.00 | 80 250.01 | 352 875.14 | 507 139.00 | 572 559.00 |
| Interest earned - on internal investments | 17 059.44 | 25 433.41 | 173 520.06 | 124 369.54 | 86 117.73 | 172 378.72 | 132 281.71 | 62 753.34 | 63 314.80 | 101 479.00 | 48 032.00 | 30 453.49 | 1 187 330.00 | 1 361 850.00 | 1 429 843.00 |
| Interest earned - outstanding debtors | 229.16 | 229.42 | 229.81 | | 439.54 | 215.71 | 713.01 | 210.29 | 257.55 | 265.00 | 352.00 | 807.44 | 3 300.00 | 3 465.00 | 3 638.00 |
| Dividends received | | | | | | | | | | | | | | | |
| Fines | 3.00 | 452.40 | 44.00 | 1 110.00 | 549.00 | 200.00 | | 803.00 | 96.00 | 1 958.00 | 70.00 | 6 651.00 | 12 230.00 | 12 842.00 | 13 484.00 |
| Grants and permits | 164.00 | 954.00 | 333.00 | 414.00 | 414.00 | 318.00 | 636.00 | 954.00 | 954.00 | 458.00 | 526.00 | 474.00 | 7 420.00 | 7 791.00 | 8 181.00 |
| Agency services | 15 894.77 | 13 814.30 | 8 239.50 | 8 302.17 | 8 944.87 | 7 552.31 | 8 506.21 | 10 369.71 | 16 838.54 | 1 616.00 | 4 225.00 | 4 634 563.95 | 20 438 000.00 | 22 368 000.00 | 23 874 000.00 |
| Transfer receipts - operating | 5 976 000.00 | | | | 5 001 000.00 | | | | 4 055 000.00 | | | | | | |
| Other revenue | 2 701.88 | 310 395.25 | 146 933.28 | 37 018.95 | 51 729.95 | 34 637.33 | 38 679.58 | 2 756.20 | 43 364.30 | 1 013 554.00 | 925 831.00 | 4 634 563.95 | 7 740 550.00 | 10 360 226.00 | 12 356 438.00 |
| Cash Receipts by Source | 8 867 186.38 | 1 833 353.73 | 2 142 891.47 | 1 581 778.77 | 1 587 084.19 | 8 872 891.84 | 1 115 102.19 | 1 258 226.39 | 1 508 691.20 | 2 884 043.00 | 2 481 060.00 | 15 341 381.10 | 49 508 796.33 | 58 468 211.25 | 58 581 554.87 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 3 843 000.00 | | | | 4 000 000.00 | | | | | | | 12 000 000.00 | 19 848 000.00 | 25 364 000.00 | 8 101 000.00 |
| Contributions & Contributed assets | | | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | | | | |
| Short-term loans | | | | | | | | | | | | | | | |
| Borrowing long term loan | | | | | | | | | | | | | | | |
| Increase in consumer accounts | 1 000.00 | 3 000.00 | 4 000.00 | 2 000.00 | 7 000.00 | | 2 000.00 | 1 000.00 | | 1 750.00 | 2 717.00 | 4 491.00 | 23 000.00 | 25 000.00 | 29 000.00 |
| Receipt of non-current assets | 801.52 | 804.19 | 805.87 | | 1 421.82 | 814.79 | 817.67 | 820.70 | 823.13 | 765.00 | 738.00 | 231.62 | 9 045.00 | 9 045.00 | 9 045.00 |
| Receipt of non-current assets | 8 715 801.91 | 8 502 381.13 | 3 259 474.38 | 2 146 447.41 | 4 037 561.15 | 3 452 770.06 | 1 802 127.82 | 2 053 733.78 | 2 808 747.12 | 3 886 800.00 | 2 404 915.00 | 4 533 140.94 | 69 335 844.33 | 83 871 236.25 | 87 750 429.87 |
| Total Cash Receipts by Source | 17 583 988.29 | 8 435 448.62 | 5 402 365.85 | 3 728 226.18 | 5 624 645.34 | 12 325 661.90 | 2 917 229.19 | 3 311 960.17 | 4 317 438.32 | 6 770 843.00 | 5 185 975.00 | 19 874 722.04 | 69 335 844.33 | 83 871 236.25 | 87 750 429.87 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employment related costs | 1 101 034.45 | 1 121 145.54 | 1 036 881.81 | 1 138 058.54 | 1 123 802.92 | 1 305 756.75 | 1 194 112.69 | 1 058 578.10 | 1 182 661.54 | 962 978.74 | 1 061 311.84 | 3 010 243.08 | 15 378 405.00 | 16 656 223.20 | 17 745 211.20 |
| Renewal of construction | 148 022.73 | 148 022.73 | 148 022.73 | 158 759.52 | 155 271.29 | 155 055.54 | 157 703.81 | 157 750.54 | 157 750.54 | 158 969.06 | 181 405.82 | 292 079.88 | 2 016 942.00 | 2 127 540.00 | 2 242 370.00 |
| Interest paid | | | | | | | | | | | | | 531 013.00 | 531 013.00 | 1 769 950.40 |
| Bulk purchases - Electricity | 644 553.35 | 870 151.34 | 821 610.18 | 569 220.35 | 837 787.03 | 818 576.44 | 830 704.68 | 610 323.08 | 577 154.28 | 547 813.00 | 574 003.95 | 1 304 725.05 | 8 543 845.00 | 9 539 380.00 | 10 515 049.00 |
| Bulk purchases - Water & Sewer | | | | | | | | | | | | | | | |
| Other materials | 9 816.84 | 41 181.85 | 34 384.31 | 71 592.44 | 37 596.05 | 53 424.22 | 24 535.18 | 50 838.08 | 75 443.00 | 38 119.02 | 67 809.62 | 74 647.23 | 431 200.00 | 452 911.00 | 671 935.00 |
| Contracted services | 13 363.78 | 7 100.79 | 3 922.50 | | 4 081.13 | 19 947.51 | 37 663.39 | 68 459.26 | 29 867.00 | 7 130.67 | 216.65 | 349 317.20 | 541 400.00 | 575 280.00 | 810 780.00 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | | | |
| Grants and subsidies paid - other | 3 711 438.00 | | | | | 2 756 438.00 | | | 1 824 435.00 | | | 327 | 6 302 311.27 | 12 759 911.00 | 12 152 854.00 |
| General expenses | 691 306.21 | 414 237.41 | 748 817.57 | 1 048 101.46 | 980 159.44 | 729 093.70 | 298 254.57 | 251 078.27 | 256 684.53 | 233 342.52 | 173 445.07 | 8 202 881.15 | 12 021 191.00 | 11 418 301.00 | 12 409 463.00 |
| Cash Payments by Type | 8 322 825.36 | 2 707 871.07 | 3 554 578.36 | 3 022 214.32 | 2 848 708.43 | 5 859 084.18 | 2 347 744.00 | 2 303 182.00 | 4 104 080.85 | 1 948 260.00 | 2 058 282.78 | 11 813 553.97 | 47 080 347.77 | 54 210 173.20 | 58 115 672.60 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 1 154.00 | 1 185.79 | 3 330 634.58 | | 692 790.73 | 8 584.42 | 21 556.70 | 281 415.21 | | | | 15 520 574.34 | 15 848 000.00 | 28 364 000.00 | 8 101 000.00 |
| Repayment of borrowing | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments | 10 104 429.37 | 5 729 743.52 | 1 056 443.47 | 1 571 567.22 | 10 852 145.14 | 775 242.74 | 978 400.71 | 1 955 087.15 | 2 189 917.03 | | | 35 507 576.93 | | | |
| Total Cash Payments by Type | 17 518 258.86 | 8 438 404.38 | 5 088 833.67 | 4 593 781.54 | 13 800 853.57 | 6 634 326.92 | 3 326 144.71 | 4 258 269.15 | 6 294 000.88 | 1 948 260.00 | 2 058 282.78 | 11 813 553.97 | 62 828 347.77 | 82 574 173.20 | 66 216 672.60 |
| NET INCREASE/DECREASE IN CASH HELD | 214 548.15 | 1 542.54 | 418 441.25 | 433 867.36 | -4 107 787.41 | 4 989 861.58 | -314 681.45 | -339 084.11 | 713 548.32 | 1 822 582.97 | 142 782.22 | -168 776.32 | 1 779 497.08 | 1 257 063.05 | 1 489 756.27 |
| Cash/bank balances at the month/year beginning | 21 060 362.00 | 21 303 832.15 | 21 304 975.79 | 21 728 418.84 | 20 848 458.48 | 16 781 662.07 | 21 471 323.63 | 21 156 642.18 | 20 517 557.87 | 21 671 108.19 | 22 711 446.16 | 23 057 676.35 | 22 868 829.05 | 22 868 829.05 | 24 105 972.11 |
| Cash/bank balances at the month/year end | 21 303 910.15 | 21 304 975.79 | 21 723 418.84 | 20 848 458.48 | 16 781 662.07 | 21 471 323.63 | 21 156 642.18 | 20 517 557.87 | 21 671 108.19 | 22 711 446.16 | 23 057 676.35 | 22 868 829.05 | 22 868 829.05 | 22 868 829.05 | 24 105 972.11 |

Supporting Documentation (cont.)

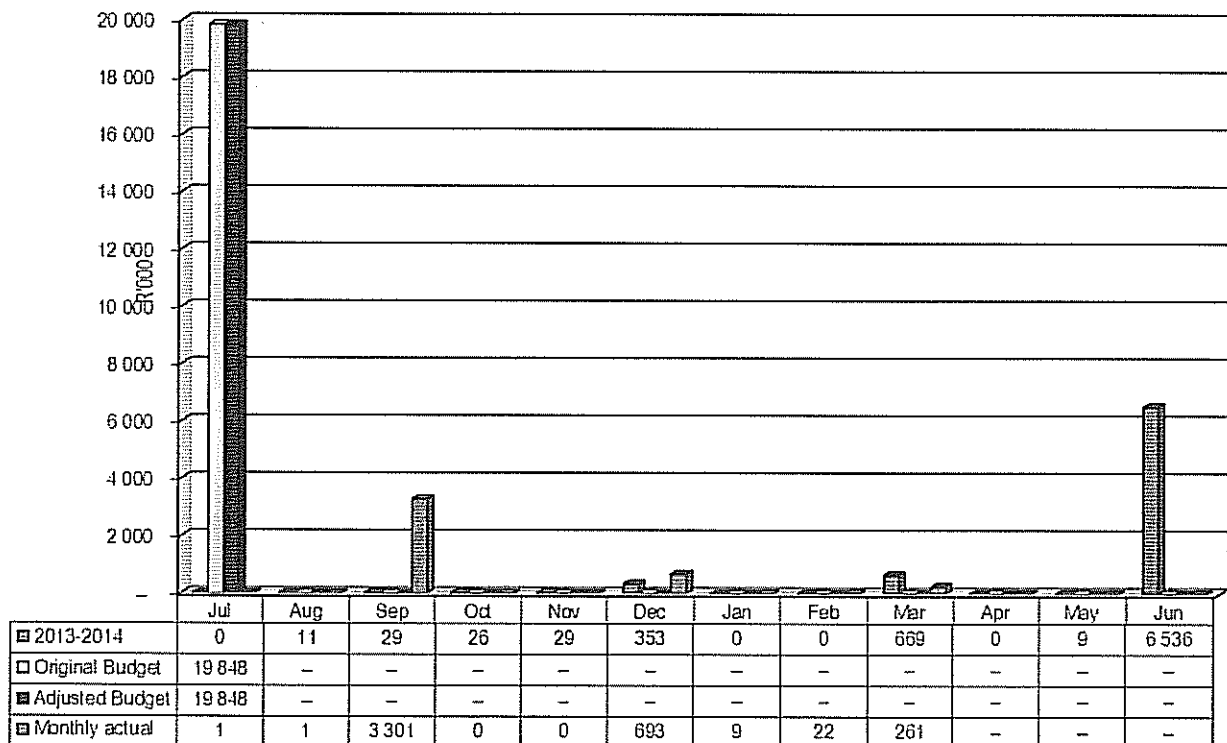


Capital programme performance

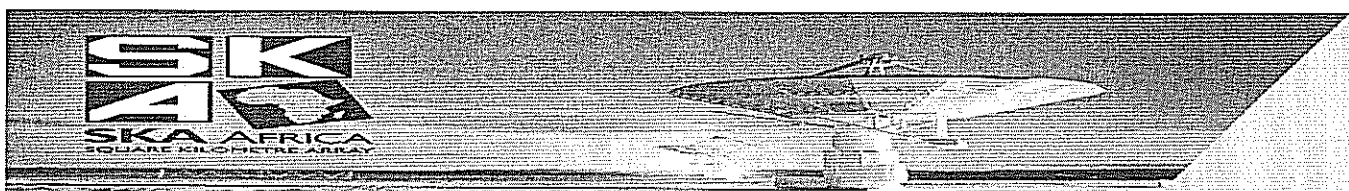
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March 2015

| Month | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|--|---------------------|-----------------------|----------------------|---------------------|---------------|---------------|---------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 386.84 | 19 848 000.00 | 19 848 000.00 | 1 154.93 | 1 154.93 | 19 848 000.00 | 19 846 845.07 | 100.0% | 0% |
| August | 10 731.87 | | | 1 189.79 | 2 344.72 | 19 848 000.00 | 19 845 655.28 | 100.0% | 0% |
| September | 28 550.19 | | | 3 300 694.88 | 3 303 039.60 | 19 848 000.00 | 16 544 960.40 | 83.4% | 17% |
| October | 26 231.58 | | | 0.00 | 3 303 039.60 | 19 848 000.00 | 16 544 960.40 | 83.4% | 17% |
| November | 29 486.84 | | | 0.00 | 3 303 039.60 | 19 848 000.00 | 16 544 960.40 | 83.4% | 17% |
| December | 352 575.60 | | | 692 790.73 | 3 995 830.33 | 19 848 000.00 | 15 852 169.67 | 79.9% | 20% |
| January | 0.00 | | | 8 584.42 | 4 004 414.75 | 19 848 000.00 | 15 843 585.25 | 79.8% | 20% |
| February | 0.00 | | | 21 595.70 | 4 026 010.45 | 19 848 000.00 | 15 821 989.55 | 79.7% | 20% |
| March | 668 748.50 | | | 261 415.21 | 4 287 425.66 | 19 848 000.00 | 15 560 574.34 | 78.4% | 22% |
| April | 0.00 | | | | | 19 848 000.00 | - | | |
| May | 8 544.69 | | | | | 19 848 000.00 | - | | |
| June | 6 535 905.19 | | | | | 19 848 000.00 | - | | |
| Total Capital expenditure | 7 661 161.30 | 19 848 000.00 | 19 848 000.00 | 4 287 425.66 | | | | | |

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



Supporting Documentation (cont.)

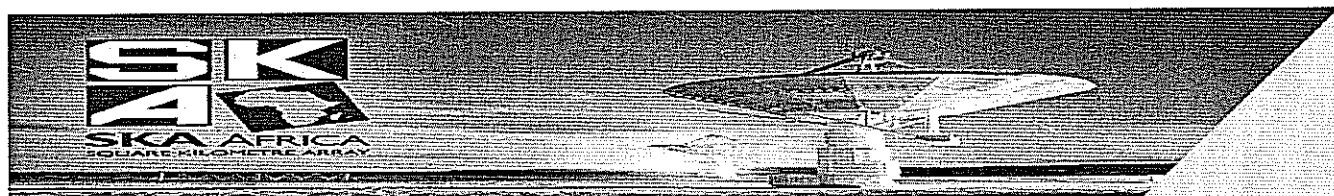


Carb

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March 2015

| Description R | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---|-----------------|-----------------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | - | 13 250 000.00 | 13 250 000.00 | - | - | 13 250 000.00 | 13 250 000.00 | 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 | 500 000.00 | 100.0% | 500 000.00 |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Retention | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | 500 000.00 | 500 000.00 | - | - | 500 000.00 | 500 000.00 | 100.0% | 500 000.00 |
| Infrastructure - Water | - | 12 000 000.00 | 12 000 000.00 | - | - | 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 | - | - | - | - | - | - | - | - | - |
| Retention | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | - | 750 000.00 | 750 000.00 | - | - | 750 000.00 | 750 000.00 | 100.0% | 750 000.00 |
| Retention | - | 750 000.00 | 750 000.00 | - | - | 750 000.00 | 750 000.00 | 100.0% | 750 000.00 |
| Sewerage purification | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 58 250.00 | - | - | - | - | - | - | - | - |
| Parks & gardens | 58 250.00 | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | - | - | - | - | - | - | - | - | - |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - |
| Recreational facilities | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | - | - | - | - | - | - | - | - | - |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | - | - | - | - | - | - | - | - | - |
| Cemeteries | - | - | - | - | - | - | - | - | - |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 406 171.34 | - | - | - | 35 144.84 | - | -35 144.84 | #DIV/0! | - |
| General vehicles | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 118 770.00 | - | - | - | 10 445.27 | - | -10 445.27 | #DIV/0! | - |
| Computers - hardware/equipment | 50 077.45 | - | - | - | 2 709.03 | - | -2 709.03 | #DIV/0! | - |
| Furniture and other office equipment | 95 414.13 | - | - | - | 21 929.04 | - | -21 929.04 | #DIV/0! | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | 136 000.07 | - | - | - | - | - | - | - | - |
| 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 | 406 849.41 | 13 250 000.00 | 13 250 000.00 | - | 35 144.84 | 13 250 000.00 | 13 214 855.16 | 99.7% | 13 250 000.00 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

Supporting Documentation (cont.)



Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---|---------------------|-----------------------|---------------------|-------------------|---------------------|---------------------|---------------------|----------------|---------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R | | | | | | | | | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 3 845 656.66 | 2 750 000.00 | 2 750 000.00 | 189 111.71 | 2 701 585.46 | 2 750 000.00 | 48 414.54 | 1.8% | 2 750 000.00 |
| Infrastructure - Road transport: | | | | | | | | | |
| Roads, Pavements & Bridges | 3 845 656.66 | 2 750 000.00 | 2 750 000.00 | 189 111.71 | 2 701 585.46 | 2 750 000.00 | 48 414.54 | 1.8% | 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 | 3 348 855.23 | 3 848 000.00 | 3 848 000.00 | 72 303.50 | 1 550 695.36 | 3 848 000.00 | 2 297 304.64 | 59.7% | 3 848 000.00 |
| Parks & gardens | | | | | | | | | |
| Sportsfields & stadia | 3 348 855.23 | 3 048 000.00 | 3 048 000.00 | | 1 358 751.51 | 3 048 000.00 | 1 889 248.39 | 55.4% | 3 048 000.00 |
| Swimming pools | | | | | | | | | |
| Community halls | | | | | 119 040.25 | | -119 040.25 | NOM/0% | |
| Libraries | | | | | | | | | |
| Recreational facilities | | | | | | | | | |
| Fire, safety & emergency | | | | | | | | | |
| Security and policing | | | | | | | | | |
| Buses | | | | | | | | | |
| Clinics | | | | | | | | | |
| Museums & Art Galleries | | | | | | | | | |
| Cemeteries | | 800 000.00 | 800 000.00 | 72 303.50 | 72 303.50 | 800 000.00 | 727 696.50 | 91.0% | 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 | 261 415.21 | 4 252 280.82 | 6 598 000.00 | 2 345 719.18 | 35.6% | 6 598 000.00 |
| Specialised vehicles | | | | | | | | | |
| Refuse | | | | | | | | | |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

Supporting Documentation (cont.)

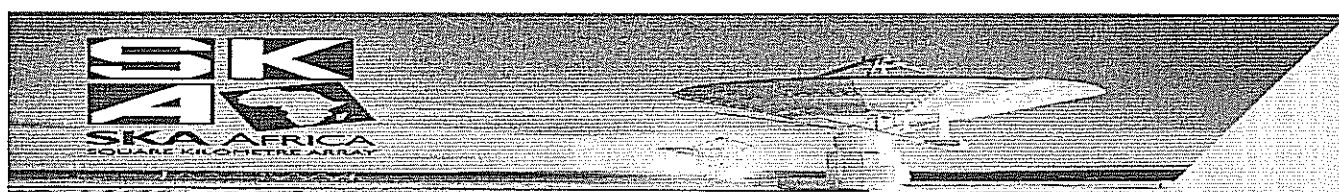
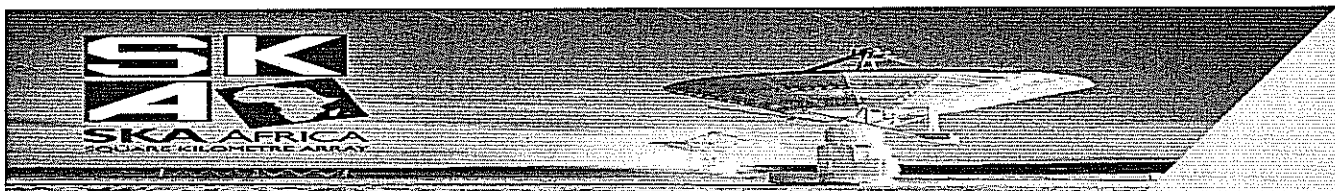
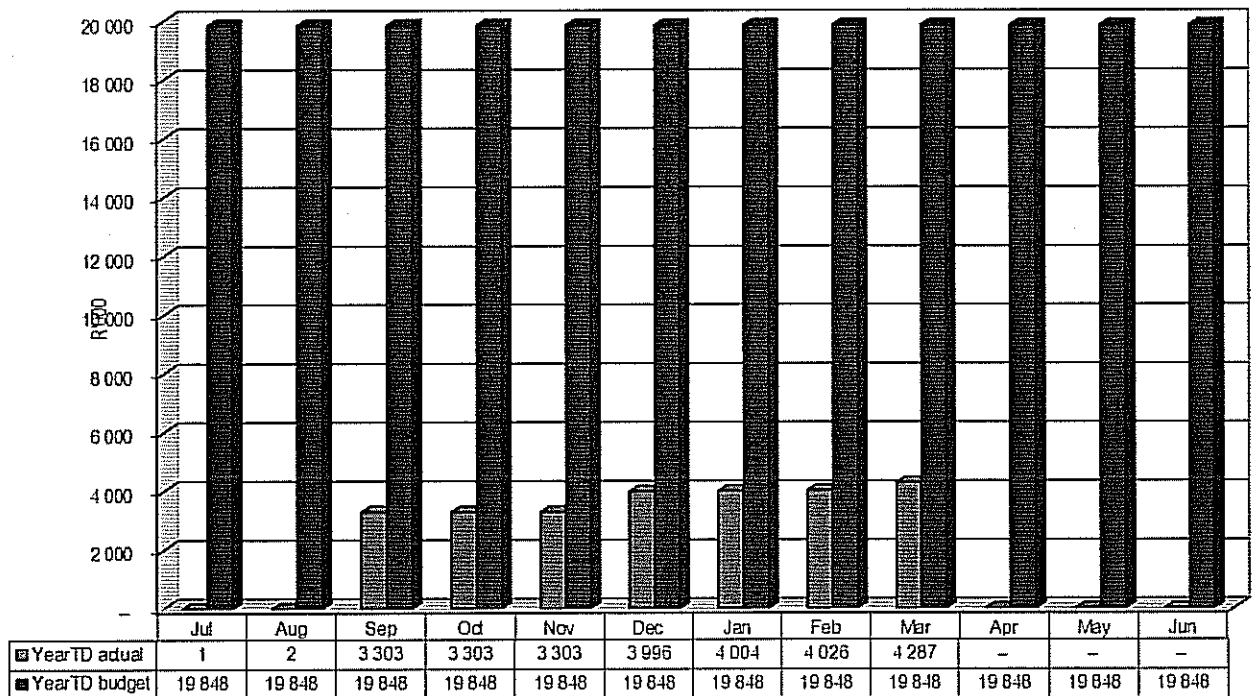


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March 2015

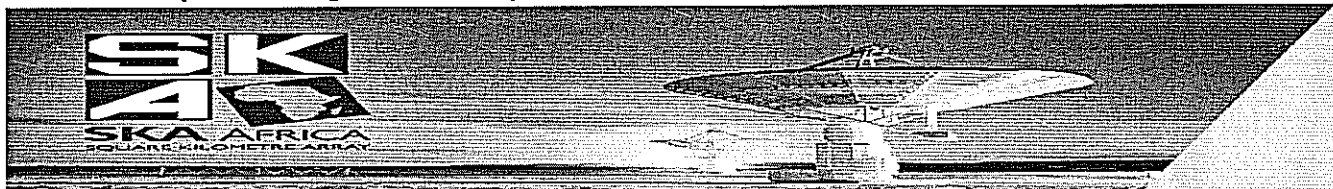
| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | |
|---|-------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 215 031.34 | 388 000.00 | 388 000.00 | 22 805.41 | 177 897.53 | 252 251.31 | 74 353.78 | 29.5% | 388 000.00 |
| Infrastructure - Road Transport | 41 415.04 | 60 000.00 | 60 000.00 | 4 949.40 | 29 364.30 | 54 417.00 | 25 052.62 | 46.0% | 60 000.00 |
| Roads, Pavements & Bridges | 41 415.04 | 60 000.00 | 60 000.00 | 4 949.40 | 29 364.30 | 54 417.00 | 25 052.62 | 46.0% | 60 000.00 |
| Storm water | | | | | | | | | |
| Infrastructure - Electricity | 84 318.67 | 105 000.00 | 105 000.00 | 8 173.93 | 83 049.81 | 84 738.00 | -16 311.81 | -28.3% | 105 000.00 |
| Generation | | 3 000.00 | 3 000.00 | | | 2 250.00 | 2 250.00 | 100.0% | 3 000.00 |
| Transmission & Reticulation | 84 318.67 | 102 000.00 | 102 000.00 | 8 173.93 | 83 049.81 | 82 488.00 | -20 561.81 | -32.0% | 102 000.00 |
| Street Lighting | | | | | | | | | |
| Infrastructure - Water | 59 762.20 | 90 000.00 | 90 000.00 | 2 083.65 | 52 423.13 | 67 779.00 | 15 355.87 | 22.7% | 90 000.00 |
| Dams & Reservoirs | 59 762.20 | 90 000.00 | 90 000.00 | 2 083.65 | 52 423.13 | 67 779.00 | 15 355.87 | 22.7% | 90 000.00 |
| Water purification | | | | | | | | | |
| Reticulation | | | | | | | | | |
| Infrastructure - Sanitation | 29 920.02 | 105 000.00 | 105 000.00 | 815.60 | 4 416.18 | 83 988.00 | 50 569.82 | 83.1% | 105 000.00 |
| Reticulation | 29 920.02 | 105 000.00 | 105 000.00 | 815.60 | 4 416.18 | 83 988.00 | 50 569.82 | 83.1% | 105 000.00 |
| Sewerage purification | | | | | | | | | |
| Infrastructure - Other | 515.41 | 8 000.00 | 8 000.00 | 8 582.63 | 8 644.03 | 1 333.31 | -7 310.72 | -548.3% | 8 000.00 |
| Waste Management | | | | 7 193.57 | 7 193.57 | | | #DIV/0! | |
| Transportation | 515.41 | 8 000.00 | 8 000.00 | 1 389.06 | 1 450.46 | 1 333.31 | -117.15 | -8.6% | 8 000.00 |
| Gas | | | | | | | | | |
| Other | | | | | | | | | |
| Community | 48 415.80 | 74 400.00 | 74 400.00 | 2 744.05 | 26 443.88 | 58 396.00 | 28 952.11 | 53.1% | 74 400.00 |
| Parks & gardens | 14 429.82 | 18 600.00 | 18 600.00 | 371.63 | 1 766.77 | 13 459.00 | 11 672.23 | 66.7% | 18 600.00 |
| Sportsfields & stadia | | | | | | | | | |
| Swimming pools | 13 778.65 | 14 000.00 | 14 000.00 | | 15 516.92 | 10 396.00 | -5 114.92 | -49.2% | 14 000.00 |
| Community halls | | | | | | | | | |
| Libraries | 5 047.03 | 13 000.00 | 13 000.00 | 843.28 | 4 550.47 | 9 083.00 | 4 523.53 | 48.8% | 13 000.00 |
| Recreational facilities | 2 781.32 | 10 500.00 | 10 500.00 | 31.94 | 31.94 | 8 471.00 | 8 439.06 | 99.6% | 10 500.00 |
| Fire, safety & emergency | 5 811.67 | 3 000.00 | 3 000.00 | | 168.39 | 2 600.00 | 2 331.61 | 93.3% | 3 000.00 |
| Security and policing | 1 116.21 | 3 300.00 | 3 300.00 | | | 2 600.00 | 2 600.00 | 100.0% | 3 300.00 |
| Buses | | | | | | | | | |
| Clinics | | 3 000.00 | 3 000.00 | 42.92 | 42.92 | 2 369.00 | 2 326.08 | 98.2% | 3 000.00 |
| Museums & Art Galleries | 218.47 | 4 000.00 | 4 000.00 | 1 052.75 | 1 052.75 | 3 221.00 | 2 168.25 | 67.3% | 4 000.00 |
| Comakeries | 5 232.23 | 5 000.00 | 5 000.00 | 301.53 | 3 290.73 | 4 297.00 | 1 006.27 | 23.4% | 5 000.00 |
| Social rental housing | | | | | | | | | |
| Other | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Other | | | | | | | | | |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | |
| Other | | | | | | | | | |
| Other assets | 450 433.73 | 530 200.00 | 530 200.00 | 78 988.00 | 382 224.44 | 326 124.00 | -56 100.44 | -17.2% | 530 200.00 |
| General vehicles | 87 291.50 | 95 000.00 | 95 000.00 | 22 670.54 | 82 298.13 | 53 450.00 | -28 848.13 | -54.0% | 95 000.00 |
| Specialised vehicles | 134 282.25 | 193 800.00 | 193 800.00 | 39 040.25 | 121 200.95 | 92 397.00 | -28 809.55 | -31.2% | 193 800.00 |
| Plant & equipment | 15 608.26 | 8 700.00 | 8 700.00 | 416.78 | 19 431.84 | 7 907.00 | -11 524.84 | -145.8% | 8 700.00 |
| Computers - hardware/equipment | 144 152.74 | 130 000.00 | 130 000.00 | 15 928.55 | 123 643.06 | 89 234.33 | -34 409.63 | -38.6% | 130 000.00 |
| Furniture and other office equipment | 19 835.00 | 47 700.00 | 47 700.00 | | 743.78 | 37 957.00 | 37 213.22 | 98.0% | 47 700.00 |
| Abattoirs | | | | | | | | | |
| Markets | | | | | | | | | |
| Civic Land and Buildings | 40 473.02 | 55 000.00 | 55 000.00 | 1 910.90 | 34 899.77 | 45 178.07 | 10 278.90 | 22.8% | 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 | 714 780.07 | 972 600.00 | 972 600.00 | 105 315.46 | 586 595.88 | 834 773.31 | 248 207.45 | 7.6% | 972 600.00 |
| Specialised vehicles | 134 282.25 | 193 800.00 | 193 800.00 | 39 040.25 | 121 200.95 | 92 397.00 | -28 809.55 | (0) | 193 800.00 |
| Refuse | 134 282.25 | 193 800.00 | 193 800.00 | 39 040.25 | 121 200.95 | 92 397.00 | -28 809.55 | (0) | 193 800.00 |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March 2015

| Description | 2013-2014 | Budget Year 2014-2015 | | | | | | | Full Year Forecast |
|--|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R | | | | | | | | | |
| Depreciation expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 2 208 433.74 | 2 277 157.00 | 2 277 157.00 | - | - | - | - | - | 2 277 157.00 |
| Infrastructure - Road transport | 751 141.00 | 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 & Retention | 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 | | | | | | | | | |
| Retention | 478 146.15 | 307 133.00 | 307 133.00 | - | - | - | - | - | 307 133.00 |
| Infrastructure - Sanitation | 874 007.73 | 293 503.00 | 293 503.00 | - | - | - | - | - | 293 503.00 |
| Retention | | | | | | | | | |
| Sewerage purification | 874 007.73 | 293 503.00 | 293 503.00 | - | - | - | - | - | 293 503.00 |
| Infrastructure - Other | 85 986.69 | 76 733.00 | 76 733.00 | - | - | - | - | - | 76 733.00 |
| Waste Management | 85 986.69 | 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 | 8 925.08 | | | | | | | | |
| 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 | - | | | | | | | | |
| Busans | | | | | | | | | |
| 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 | 519.36 | 602.00 | 602.00 | - | - | - | - | - | 602.00 |
| Social rental housing | - | | | | | | | | |
| Other | 20 394.77 | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Other | | | | | | | | | |
| Investment properties | 12 329.88 | 12 364.00 | 12 364.00 | - | - | - | - | - | 12 364.00 |
| Housing development | 12 329.88 | 12 364.00 | 12 364.00 | - | - | - | - | - | 12 364.00 |
| Other | | | | | | | | | |
| Other assets | 303 885.93 | 721 401.00 | 721 401.00 | - | - | - | - | - | 721 401.00 |
| General vehicles | 134 086.84 | 255 353.00 | 255 353.00 | - | - | - | - | - | 255 353.00 |
| Specialised vehicles | 23 185.73 | 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 | 8 808.82 | 57 552.00 | 57 552.00 | - | - | - | - | - | 57 552.00 |
| Computers - software & programming | 8 808.82 | 57 552.00 | 57 552.00 | - | - | - | - | - | 57 552.00 |
| Other | | | | | | | | | |
| Total Depreciation | 2 734 042.88 | 3 871 152.00 | 3 871 152.00 | - | - | - | - | - | 3 871 152.00 |
| Specialised vehicles | 23 185.73 | 43 135.00 | 43 135.00 | - | - | - | - | - | 43 135.00 |
| Refuse | 22 592.64 | 40 691.00 | 40 691.00 | - | - | - | - | - | 40 691.00 |
| Fire | 593.08 | 2 444.00 | 2 444.00 | - | - | - | - | - | 2 444.00 |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

2.2 Municipal Manager's Quality Certification



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Quality certificate

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

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

for the month March 2015 - M09 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 March 2015

