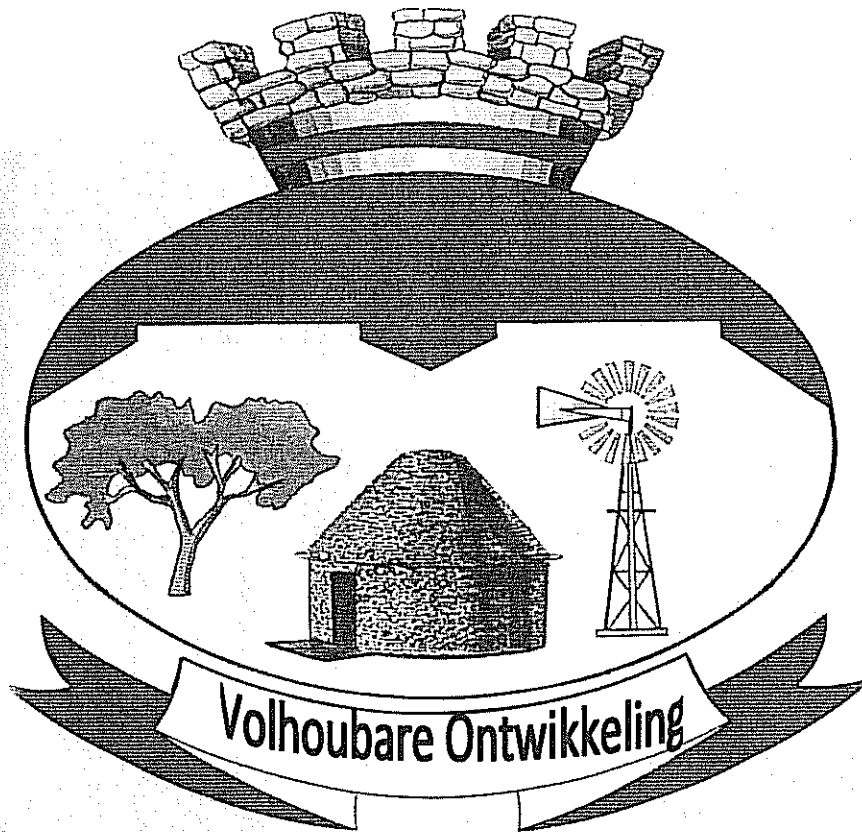


# In-Year Report of Kareeberg Municipality

Quarterly Budget Statement  
September 2014



## VISION

*A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL*

## MISSION

*WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:*

*Provide a continuous and constant service*

*Provide a better level of service for our basket of services*

*Provide value for money that will be maintained by the municipality*

*Improve existing infrastructure and create new opportunities for all*

Copies of this document can be viewed:  
At the municipal offices  
or  
at [www.kareeberg.co.za](http://www.kareeberg.co.za)

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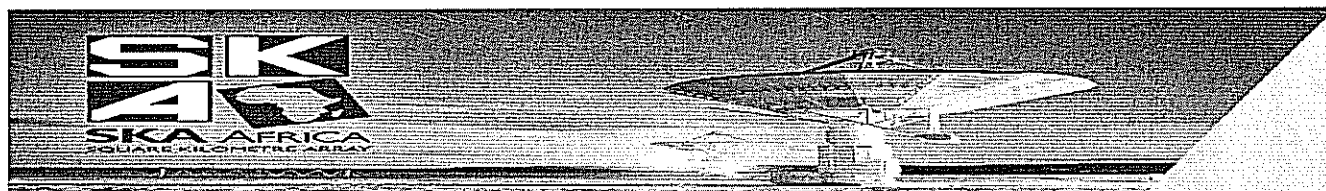
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## Introduction

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

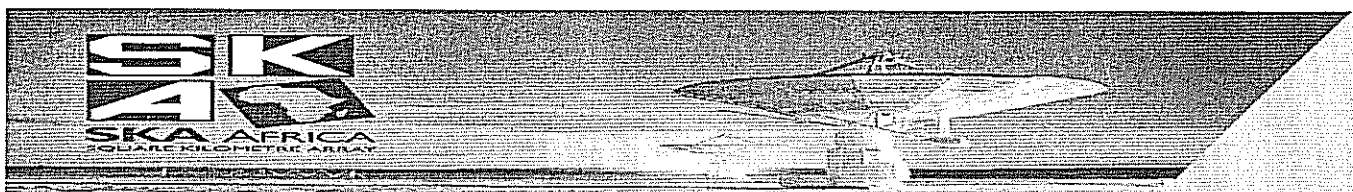
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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

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

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

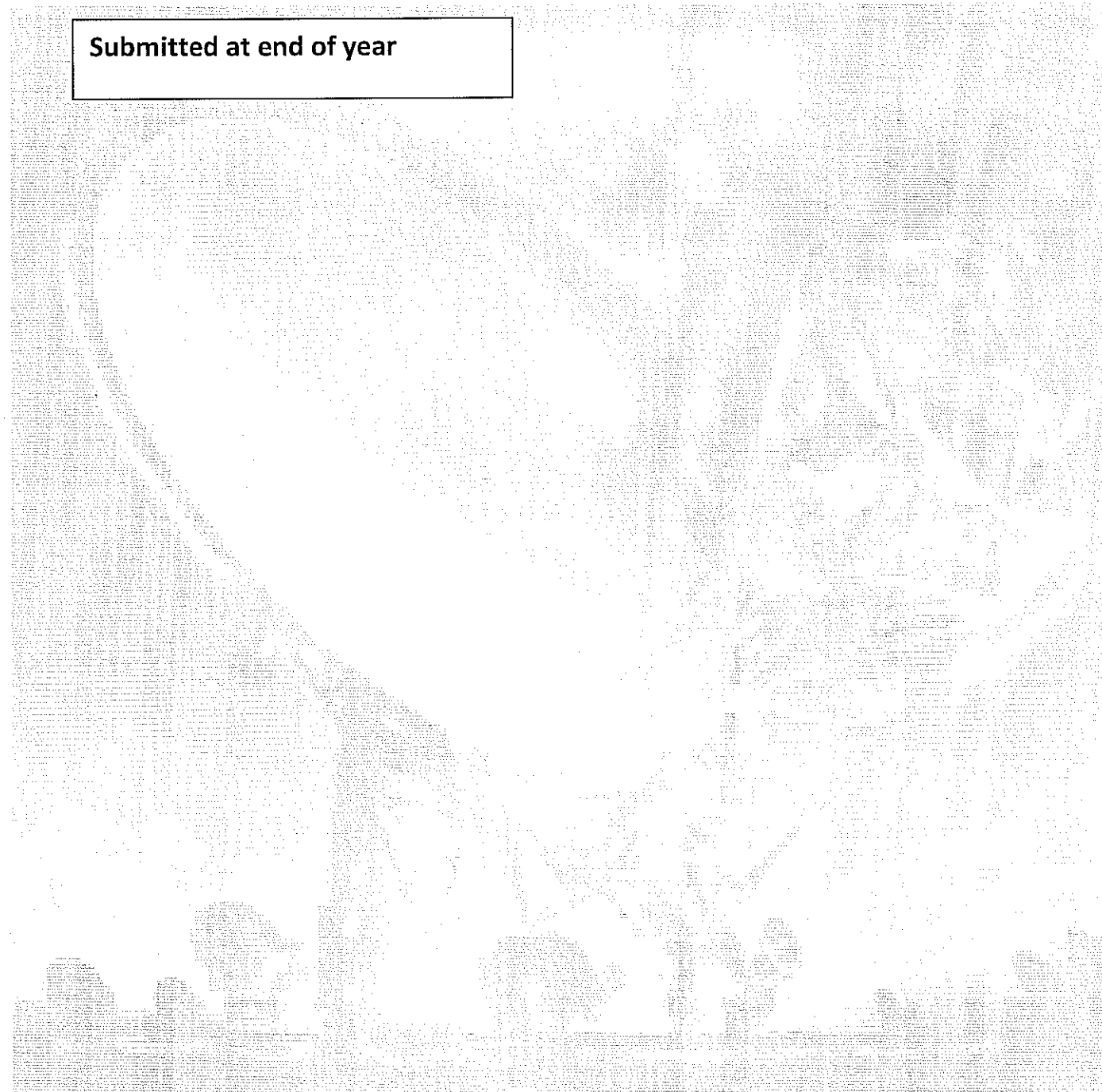
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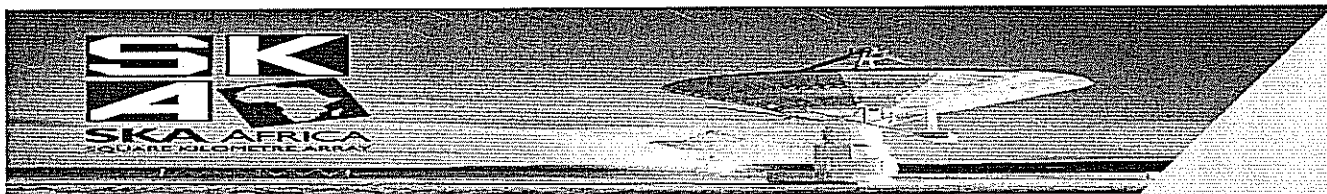
## 1. PART 1 – IN-YEAR REPORT

### 1.1 Mayor's report

Submitted at end of year



*W. B. B.*



1.2 Council resolutions

This report will not be tabled in council



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### 1.3 Executive summary

#### 1.3.1 Introduction

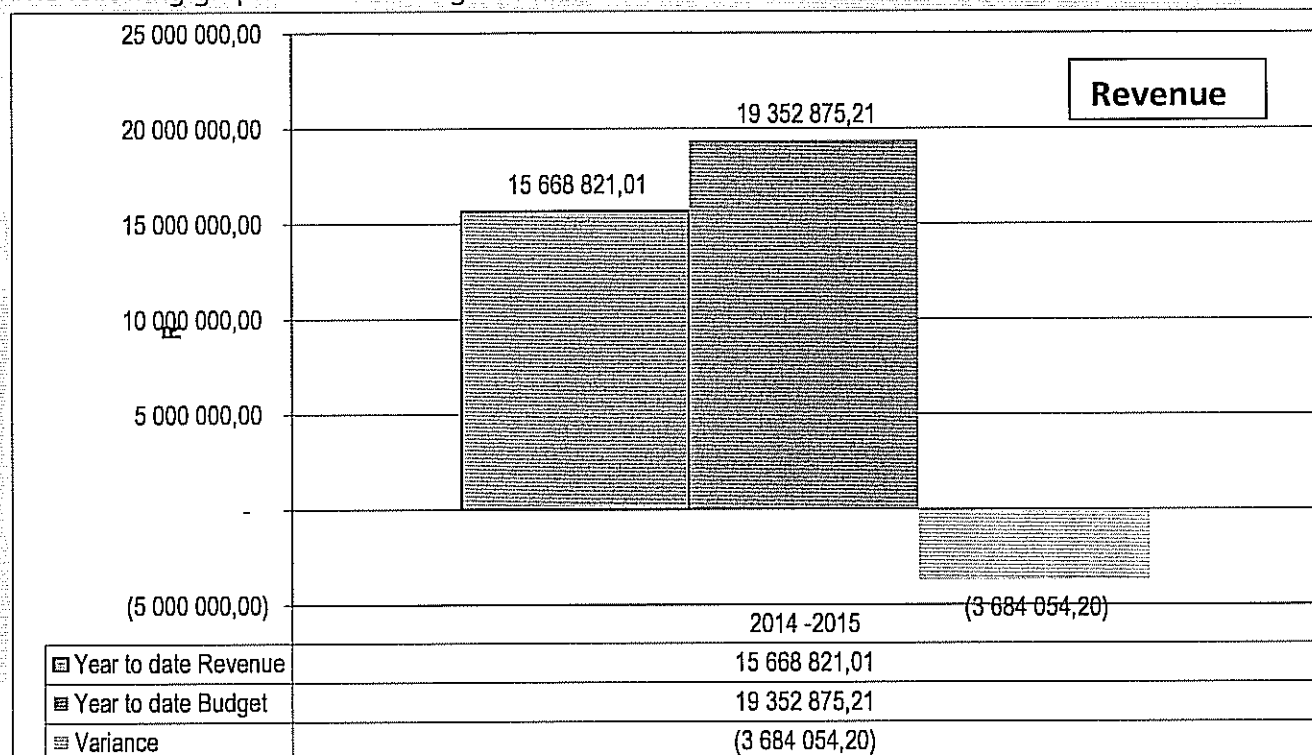
Note should be taken that Vanwyksvlei is in dire need of water! Boreholes are running dry and the supply from Waverley is also diminishing. The bulk supply from Saaipoort will only be available during the 2015-2016 financial year.

#### 1.3.2 Consolidated performance

##### Revenue by source

Revenue is under received by 19% (R 3.6million) 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

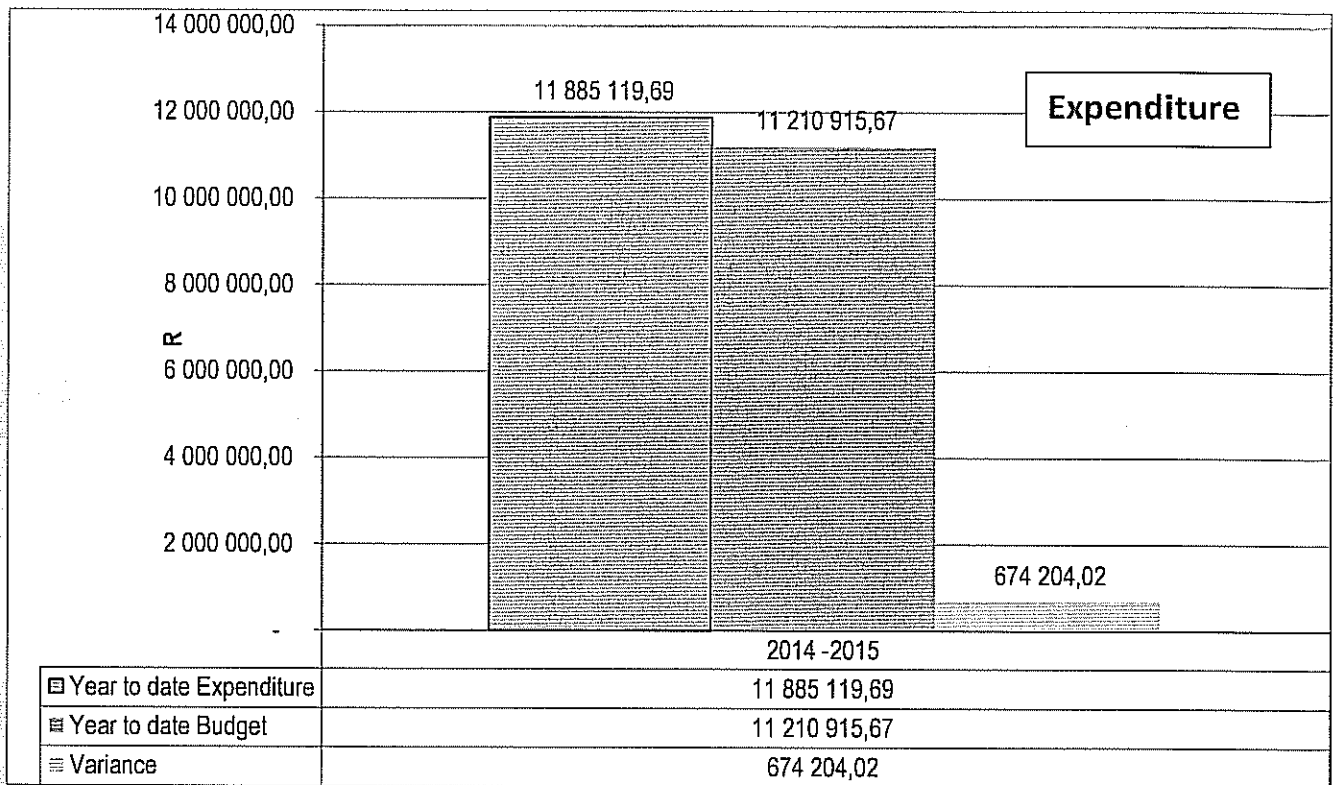
Expenditure is overspent by 6% (R 674 204). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses.

The following graph indicates the expenditure incurred to date.

6.2.8







#### Capital expenditure

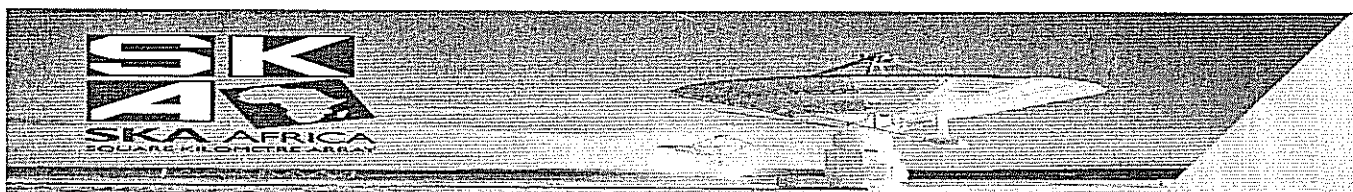
The upgrading of roads in Carnarvon and Vanwyksvlei have been registered with MIG. The progress on capital projects will be highlighted in table SC 1.

#### Cash flows

The municipality has a positive cash flow for the year to date of R 6million. This can be attributed to the receipt of conditional grants that remain unspent.

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

W-d-B



Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	28 705 790,05	30 711 444,71
Long term investments	-	-
	<b>28 705 790,05</b>	<b>30 711 444,71</b>
<i>Less:</i>	<b>5 019 577,65</b>	<b>6 488 921,47</b>
Unspent conditional grants	5 019 577,65	6 488 921,47
Net cash resources available for internal distribution	<b>23 686 212,40</b>	<b>24 222 523,24</b>
<i>Less amounts allocated to:</i>	<b>22 186 427,22</b>	<b>22 303 214,91</b>
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	36 478,79	36 293,99
Employee benefits	10 022 889,39	10 037 931,05
Retention	779 247,53	881 178,36
Resources available / (shortfall) for working capital requirements	<b>1 499 785,18</b>	<b>1 919 308,33</b>

1.3.3 Material variances from SDBIP

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

- Approval of the Annual Report for 2013-2014.
- Publication of monthly newsletters
- Public meetings not held regularly.
- Administration of human resource recruitment and selection done by the Municipal Manager alone without input from the appointment committee.
- Not achieving a payment percentage of 55%.
- Not ensuring that the recommendations in the external audit report is successfully implemented due to difference in opinion.
- Non-finalisation of 100% of internal audit queries due to difference in opinion.
- 4 Ward Committee meetings per annum
- Facilitate community meetings for Mayor per town.
- Compilation of Annual Report and submit to Council
- Administering the operations of the oxidation ponds in such a way that permit conditions are satisfied.
- Manage the operations of the sewerage network including the removing of blockages within 36 hours.
- Managing total water supply system to ensure sufficient water provision.
- Manage maintenance of assets.
- Managing of personnel - training in capacity building and legislation.





(p) Manage the maintenance of the municipal vehicle fleet and equipment.

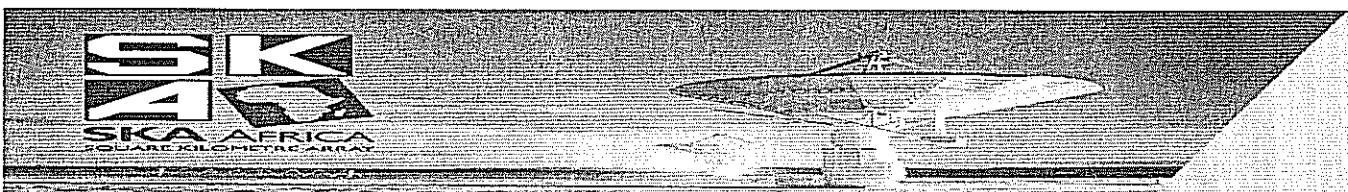
1.3.4 Remedial steps

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

1.3.5 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.

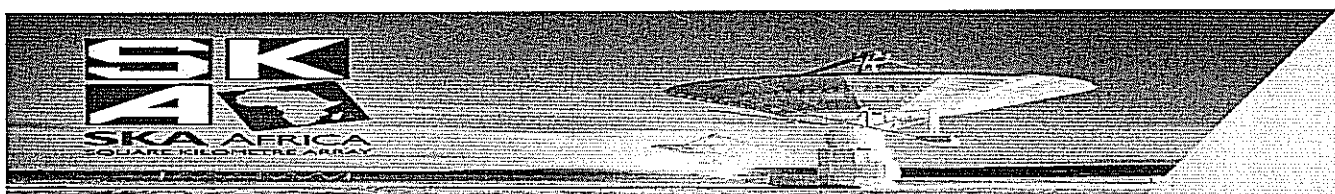
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### 1.3.6 Material variance explanations

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

NC074 Kareeberg		Supporting Table SC1 Material variance explanations - Q1 September 2014			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>				
	Property rates - penalties & collection charges	8 029,42	20,9%	Penalties can not be estimated due to payment percentages	No steps needed
	Interest earned - outstanding debtors	(103,54)	-13,2%	Very little revenue - not material	No steps needed
	Fines	(1 136,40)	-69,4%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively	No steps needed
	Licences and permits	1 239,64	123,8%	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	20 968,13	125,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively	No steps needed
	Transfers recognised - operational	(3 721 500,00)	-38,4%	All operational grants budgeted for, have not been received yet	No steps needed
	Other revenue	150 357,09	47,6%	VAT revenue received	No steps needed
2	<b>Expenditure By Type</b>				
	Bulk purchases	(345 709,13)	-12,4%	Expenditure will realise later in the year	No steps needed
	Other materials	(10 123,99)	-10,2%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Contracted services	(100 501,87)	-80,4%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No steps needed
	Transfers and grants	1 199 524,33	47,8%	First quarter equitable share was received and expended	No steps needed
3	<b>Capital Expenditure</b>				
	Upgrade of sports field	559 398,42	53,4%	Project needs to be registered	R 2 000 000 reduced from original budget
	Establishment of cemeteries - Vosburg		0,0%	Awaiting approval	
	Establishment of cemeteries - Vanwyksvlei		0,0%	Awaiting approval	
	Upgrade of roads - Camarvon	525 982,35	30,1%	Project needs to be registered	
	Upgrade of roads - Vanwyksvlei		0,0%	Project has been registered	MIG/NC0357/R, ST/11/13
	High mast light Schietfontein		0,0%	Project has been registered	MIG/NC0330/CL/10/12
	High mast light Vosburg		0,0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0,0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0,0%	Project has been registered	MIG/NC0391/S/10/12
	Upgrade of sports field	765 094,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Camarvon	1 234 906,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Vosburg	215 314,11	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 001	
4	<b>Financial Position</b>				
5	<b>Cash Flow</b>				
	September 2014	(2 005 654,66)		Expenditure on conditional grants	
6	<b>Measureable performance</b>				
7	<b>Municipal Entities</b>				



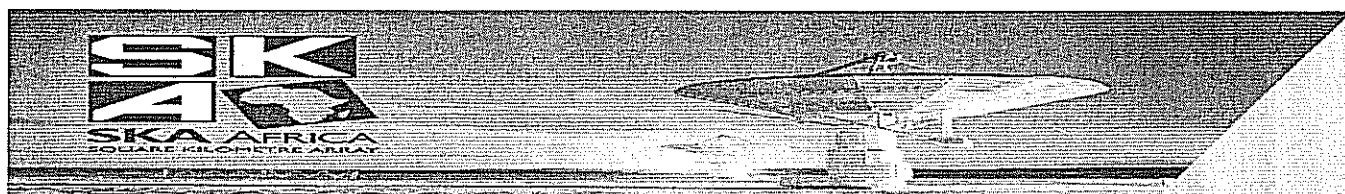
### 1.4 In-year budget statement tables

#### Monthly Budget Statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
R	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	4 424 239,00	4 331 323,00	4 331 323,00	13 300,80	4 213 473,89	4 179 828,00	33 645,89	0,80%	4 331 323,00
Service charges	16 998 357,00	18 018 052,00	18 018 052,00	1 543 618,73	4 550 675,15	4 732 914,00	-174 238,85	-3,68%	18 018 052,00
Investment revenue	1 338 198,00	1 300 300,00	1 300 300,00	173 743,89	256 699,39	257 914,00	-1 214,61	-0,47%	1 300 300,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	5 976 000,00	9 697 500,00	-3 721 500,00	-38,38%	20 489 000,00
Other own revenue	2 037 892,00	7 840 326,00	7 840 326,00	172 670,72	663 972,58	484 719,21	179 253,37	36,98%	7 840 326,00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>42 704 499,00</b>	<b>51 979 001,00</b>	<b>51 979 001,00</b>	<b>1 903 334,14</b>	<b>15 668 821,01</b>	<b>19 352 875,21</b>	<b>-3 684 054,20</b>	<b>-19,04%</b>	<b>51 979 001,00</b>
Employee costs	13 236 783,00	15 378 405,00	15 378 405,00	1 096 881,81	3 319 963,20	3 502 841,00	-182 877,80	-5,22%	15 378 405,00
Remuneration of Councillors	1 912 960,00	2 018 982,00	2 018 982,00	157 035,30	464 656,34	478 431,00	-13 774,66	-2,88%	2 018 982,00
Depreciation & asset impairment	2 734 043,00	3 671 152,00	3 671 152,00	-	-	-	-	-	3 671 152,00
Finance charges	811 725,00	531 013,00	531 013,00	-	-	-	-	-	531 013,00
Materials and bulk purchases	8 399 186,00	8 975 045,00	8 975 045,00	859 958,49	2 531 761,88	2 887 595,00	-355 833,12	-12,32%	8 975 045,00
Transfers and grants	7 536 185,00	8 302 311,27	8 302 311,27	-	3 711 436,00	2 511 913,67	1 199 524,33	47,75%	8 302 311,27
Other expenditure	12 583 413,00	14 902 092,67	14 902 092,67	740 867,66	1 857 300,27	1 830 135,00	27 165,27	1,48%	14 902 092,67
<b>Total Expenditure</b>	<b>47 214 295,00</b>	<b>53 779 000,94</b>	<b>53 779 000,94</b>	<b>2 854 543,26</b>	<b>11 885 119,69</b>	<b>11 210 915,67</b>	<b>674 204,02</b>	<b>6,01%</b>	<b>53 779 000,94</b>
<b>Surplus/(Deficit)</b>	<b>-4 509 796,00</b>	<b>-1 799 999,94</b>	<b>-1 799 999,94</b>	<b>-951 209,12</b>	<b>3 783 701,32</b>	<b>8 141 959,54</b>	<b>-4 358 258,22</b>	<b>-53,53%</b>	<b>-1 799 999,94</b>
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	3 301 884,67	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>	<b>-15 456 373,55</b>	<b>-68,57%</b>	<b>18 048 000,06</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>	<b>-15 456 373,55</b>	<b>-68,57%</b>	<b>18 048 000,06</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	3 300 694,88	3 303 039,60	14 400 000,00	-11 096 960,40	-77,06%	19 848 000,00
Capital transfers recognised	7 357 500,07	19 848 000,00	19 848 000,00	3 300 694,88	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	1 154,93	-	1 154,93	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 300 694,88</b>	<b>3 303 039,60</b>	<b>14 400 000,00</b>	<b>-11 096 960,40</b>	<b>-77,06%</b>	<b>19 848 000,00</b>
<b>Financial position</b>									
Total current assets	24 623 388,86	28 886 688,91	28 886 688,91	-	32 838 786,00	-	-	-	28 886 688,91
Total non current assets	117 341 782,64	125 792 507,39	125 792 507,39	-	120 644 822,94	-	-	-	125 792 507,39
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	-	9 537 162,35	-	-	-	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
<b>Community wealth/Equity</b>	<b>125 049 643,00</b>	<b>134 597 572,13</b>	<b>134 597 572,13</b>	<b>132 135 413,09</b>	<b>132 135 413,09</b>	<b>132 135 413,09</b>	<b>0,00%</b>	<b>0,00%</b>	<b>134 597 572,13</b>
<b>Cash flows</b>									
Net cash from (used) operating	7 025 179,15	21 589 452,06	21 589 452,06	1 290 233,35	9 389 310,21	19 320 483,91	-9 931 173,70	-51,40%	21 589 452,06
Net cash from (used) investing	-7 625 313,50	-19 838 955,00	-19 838 955,00	-3 299 888,01	-3 297 939,60	-14 397 764,00	11 099 824,40	-77,09%	-19 838 955,00
Net cash from (used) financing	8 650,00	29 000,00	29 000,00	4 000,00	2 412,58	5 688,00	-3 275,42	-57,58%	29 000,00
<b>Cash/cash equivalents at the month/year e</b>	<b>22 612 006,86</b>	<b>22 669 809,06</b>	<b>24 391 503,92</b>	<b>-</b>	<b>28 705 790,05</b>	<b>26 017 799,91</b>	<b>2 687 990,14</b>	<b>10,33%</b>	<b>24 391 503,92</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	702 448,75	355 375,78	1 770 274,36	3 136 286,50	1 022 538,25	323 984,12	-	-	7 310 907,76
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



# In-Year Report of Kareeberg Municipality

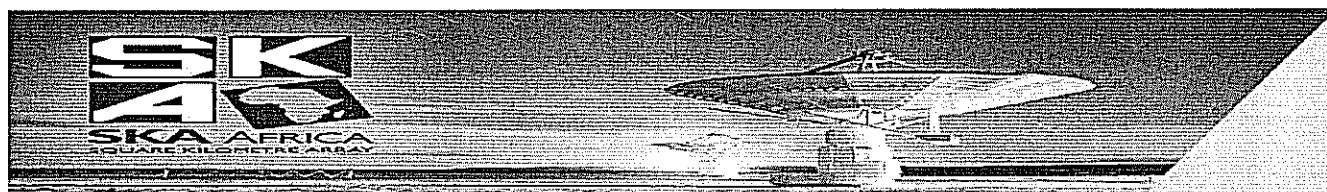
Q 1 September 2014

## Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 September 2014

Description R	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	
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	31 990 403,00	53 777 370,00	53 777 370,00	3 659 010,68	14 405 941,73	29 649 400,00	-15 243 458,27	-51,41%	53 777 370,00
Executive and council	22 005 444,00	39 156 412,00	39 156 412,00	3 475 675,58	7 706 821,84	26 067 379,00	-18 360 557,16	-70,43%	39 156 412,00
Budget and treasury office	9 984 959,00	14 620 958,00	14 620 958,00	1 633 332,12	6 699 119,88	3 582 021,00	3 117 098,89	87,02%	14 620 958,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	88 694,00	24 755,00	24 755,00	2 084,60	4 857,60	4 410,00	447,60	10,15%	24 755,00
Community and social services	13 345,00	6 650,00	6 650,00	854,60	3 020,60	1 460,00	1 560,60	105,89%	6 650,00
Sport and recreation	74 874,00	17 400,00	17 400,00	1 210,00	1 737,00	2 799,00	-1 062,00	-37,84%	17 400,00
Public safety	675,00	705,00	705,00	-	100,00	151,00	-51,00	-33,77%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 966,00	2 000,00	2 000,00	360,00	760,00	328,00	432,00	131,71%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966,00	2 000,00	2 000,00	360,00	760,00	328,00	432,00	131,71%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 978 736,00	18 019 972,00	18 019 972,00	1 543 783,53	4 559 146,35	4 098 738,00	460 408,35	11,23%	18 019 972,00
Electricity	7 936 898,00	7 961 626,00	7 961 626,00	649 367,99	2 007 137,46	2 286 863,00	-279 725,54	-12,23%	7 961 626,00
Water	4 108 770,00	4 137 677,00	4 137 677,00	390 656,32	1 052 453,76	857 063,00	195 390,76	22,60%	4 137 677,00
Waste water management	2 722 357,00	2 478 859,00	2 478 859,00	217 376,74	642 895,53	389 532,00	253 363,53	65,04%	2 478 859,00
Waste management	3 120 713,00	3 421 810,00	3 421 810,00	286 382,48	856 659,60	565 280,00	291 379,60	51,55%	3 421 810,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>50 061 999,00</b>	<b>71 824 097,00</b>	<b>71 824 097,00</b>	<b>5 205 218,81</b>	<b>18 970 705,68</b>	<b>33 752 876,00</b>	<b>-14 782 170,32</b>	<b>-43,80%</b>	<b>71 824 097,00</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	27 776 312,00	32 214 367,00	32 214 367,00	1 231 687,75	7 107 026,18	5 696 112,00	1 500 908,18	26,77%	32 214 367,00
Executive and council	18 234 467,00	21 697 749,00	21 697 749,00	369 129,91	5 219 255,93	3 408 922,00	1 810 333,93	53,11%	21 697 749,00
Budget and treasury office	7 265 727,00	8 428 372,00	8 428 372,00	701 901,10	1 457 604,00	1 627 766,00	-170 161,91	-10,45%	8 428 372,00
Corporate services	2 276 116,00	2 088 246,00	2 088 246,00	160 656,74	430 160,18	569 404,00	-139 243,84	-24,45%	2 088 246,00
<i>Community and public safety</i>	1 953 690,00	2 224 861,00	2 224 861,00	168 296,78	485 723,32	542 783,00	-57 059,68	-49,46%	2 224 861,00
Community and social services	1 127 754,00	1 369 344,00	1 369 344,00	98 647,53	288 064,65	600 999,00	-312 034,35	-51,92%	1 369 344,00
Sport and recreation	715 828,00	687 128,00	687 128,00	59 051,96	180 074,62	210 579,00	-30 504,38	-14,49%	687 128,00
Public safety	76 667,00	111 134,00	111 134,00	10 597,21	14 008,05	124 093,00	-110 084,95	-68,71%	111 134,00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441,00	57 255,00	57 255,00	-	2 678,00	7 112,00	-4 436,00	-62,37%	57 255,00
<i>Economic and environmental services</i>	2 561 101,00	2 970 896,00	2 970 896,00	191 781,30	519 495,67	589 327,00	-69 831,33	-11,85%	2 970 896,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101,00	2 970 896,00	2 970 896,00	191 781,30	519 495,67	589 327,00	-69 831,33	-11,85%	2 970 896,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	14 923 192,00	16 365 132,00	16 365 132,00	1 262 777,51	3 772 880,52	4 072 694,00	-299 813,48	-7,36%	16 365 132,00
Electricity	8 449 299,00	9 310 584,00	9 310 584,00	852 107,31	2 572 585,73	2 489 343,00	83 242,73	3,34%	9 310 584,00
Water	1 054 209,00	1 166 396,00	1 166 396,00	39 721,78	144 942,18	313 412,00	-168 469,84	-53,75%	1 166 396,00
Waste water management	2 603 791,00	2 805 582,00	2 805 582,00	318 554,91	949 209,11	640 873,00	308 336,11	48,11%	2 805 582,00
Waste management	2 605 902,00	3 082 570,00	3 082 570,00	52 393,51	105 143,52	629 066,00	-522 922,48	-83,13%	3 082 570,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>47 214 295,00</b>	<b>53 775 256,00</b>	<b>53 775 256,00</b>	<b>2 654 543,26</b>	<b>11 885 118,69</b>	<b>11 210 916,00</b>	<b>674 203,69</b>	<b>6,01%</b>	<b>53 775 256,00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2 847 704,00</b>	<b>18 048 841,00</b>	<b>18 048 841,00</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 960,00</b>	<b>-15 456 374,01</b>	<b>-68,57%</b>	<b>18 048 841,00</b>



### Monthly Budget Statements (cont.)

NC074 Kareeberg Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 September 2014									
Description	2013-2014	Budget Year 2014-2015							
R	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	22 005 444,00	39 156 412,00	39 156 412,00	3 475 678,56	7 706 821,84	26 067 379,00	-18 360 557,16	-70,43%	39 156 412,00
Vote 2 - Budget and Treasury	9 984 958,00	14 620 958,00	14 620 958,00	183 332,12	6 699 119,89	3 582 021,00	3 117 098,89	87,02%	14 620 958,00
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	854,60	3 020,60	1 460,00	1 560,60	106,89%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	-	100,00	151,00	-51,00	-33,77%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	1 210,00	1 737,00	2 799,00	-1 062,00	-37,94%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	286 382,48	856 659,60	565 280,00	291 379,60	51,55%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	217 370,74	642 895,53	389 532,00	253 363,53	65,04%	2 478 859,00
Vote 13 - Road Transport	3 966,00	2 000,00	2 000,00	360,00	760,00	328,00	432,00	131,71%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	390 856,32	1 052 453,76	857 063,00	195 390,76	22,80%	4 137 677,00
Vote 15 - Electricity	7 936 896,00	7 981 626,00	7 981 626,00	649 367,99	2 007 137,46	2 286 663,00	-279 725,54	-12,23%	7 981 626,00
<b>Total Revenue by Vote</b>	<b>50 061 898,00</b>	<b>71 824 097,00</b>	<b>71 824 097,00</b>	<b>5 205 218,81</b>	<b>18 970 705,68</b>	<b>33 752 876,00</b>	<b>-14 782 170,32</b>	<b>-43,80%</b>	<b>71 824 097,00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	18 234 467,00	21 697 749,00	21 697 749,00	369 129,91	5 219 255,93	3 408 922,00	1 810 333,93	53,11%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 428 372,00	8 428 372,00	701 901,10	1 457 604,09	1 627 766,00	-170 161,91	-10,45%	8 428 372,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	160 656,74	430 160,16	569 404,00	-139 243,84	-24,45%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	-	2 676,00	7 112,00	-4 436,00	-62,37%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	98 647,53	288 964,65	600 999,00	-312 034,35	-51,92%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667,00	111 134,00	111 134,00	10 597,21	14 008,05	124 093,00	-110 084,95	-88,71%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	59 051,96	180 074,62	210 579,00	-30 504,38	-14,49%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	52 393,51	106 143,52	629 066,00	-522 922,48	-83,13%	3 082 570,00
Vote 12 - Waste Water Management	2 803 791,00	2 805 582,00	2 805 582,00	318 554,91	948 209,11	640 873,00	308 336,11	48,11%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	191 781,30	519 495,67	589 327,00	-69 831,33	-11,85%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	39 721,78	144 942,16	313 412,00	-168 469,84	-53,75%	1 166 396,00
Vote 15 - Electricity	8 449 280,00	9 310 584,00	9 310 584,00	852 107,31	2 572 565,73	2 489 343,00	83 242,73	3,34%	9 310 584,00
<b>Total Expenditure by Vote</b>	<b>47 214 295,00</b>	<b>53 775 256,00</b>	<b>53 775 256,00</b>	<b>2 854 543,26</b>	<b>11 885 119,89</b>	<b>11 210 916,00</b>	<b>674 203,89</b>	<b>6,01%</b>	<b>53 775 256,00</b>
<b>Surplus/ (Deficit) for the Year</b>	<b>-2 847 704,00</b>	<b>18 048 841,00</b>	<b>18 048 841,00</b>	<b>2 350 675,55</b>	<b>7 085 585,89</b>	<b>22 541 960,00</b>	<b>-15 456 374,01</b>	<b>-68,67%</b>	<b>18 048 841,00</b>

### Variances in year to date revenue

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

Vote 2. Property rates have been levied.

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

Vote 8. Pound moneys depend on animals impounded.

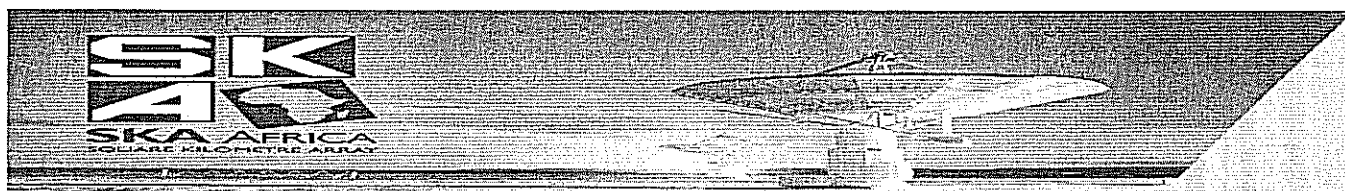
Vote 9. Camping fees are less than estimated.

Vote 11. Revenue is higher than budgeted for.

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

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

Vote 14. Usage has increased.



Vote 15. Usage has not yet increased due to cool weather.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Contributions to employee benefits still to be made.

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

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

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

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

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

Vote 11. Salaries and wages will be allocated from vote 12 in June 2014.

Vote 12. Salaries and wages will be allocated to vote 11 in June 2014.

Vote 13. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

*Wells*





# In-Year Report of Kareeberg Municipality

Q 1 September 2014

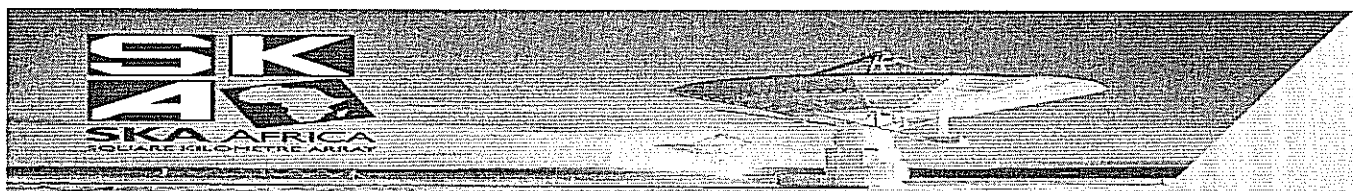
## Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	4 237 388,00	4 141 323,00	4 141 323,00	-	4 166 939,47	4 141 323,00	25 616,47	-1%	4 141 323,00
Property rates - penalties & collection charges	186 851,00	190 000,00	190 000,00	13 300,80	46 534,42	38 505,00	8 029,42	21%	190 000,00
Service charges - electricity revenue	7 610 610,00	7 980 926,00	7 980 926,00	649 327,99	2 007 097,48	2 096 401,00	-89 303,54	-4%	7 980 926,00
Service charges - water revenue	3 872 495,00	4 137 237,00	4 137 237,00	390 656,32	1 052 443,76	1 086 754,00	-34 310,24	-3%	4 137 237,00
Service charges - sanitation revenue	2 396 121,00	2 478 859,00	2 478 859,00	217 376,74	642 895,53	651 136,00	-8 240,47	-1%	2 478 859,00
Service charges - refuse revenue	3 119 131,00	3 421 030,00	3 421 030,00	286 257,68	856 238,40	808 623,00	42 384,60	-5%	3 421 030,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 160,00	483 118,00	483 118,00	17 132,88	157 554,64	149 729,72	7 824,92	5%	483 118,00
Interest earned - external investments	1 335 243,00	1 297 000,00	1 297 000,00	173 520,00	256 019,93	257 131,00	-1 111,07	0%	1 297 000,00
Interest earned - outstanding debtors	2 955,00	3 300,00	3 300,00	223,81	679,46	783,00	-103,54	-13%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910,00	12 230,00	12 230,00	44,60	500,60	1 637,00	-1 136,40	-69%	12 230,00
Licences and permits	8 970,00	7 420,00	7 420,00	333,00	2 241,00	1 001,36	1 239,64	124%	7 420,00
Agency services	136 904,00	97 000,00	97 000,00	8 239,99	37 658,93	16 690,88	20 968,13	126%	97 000,00
Transfers recognised - operational	17 905 813,00	20 489 000,00	20 489 000,00	-	5 976 000,00	9 697 500,00	-3 721 500,00	-38%	20 489 000,00
Other revenue	1 372 948,00	7 240 558,00	7 240 558,00	146 920,28	466 017,41	315 660,32	150 357,09	48%	7 240 558,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>42 704 499,00</b>	<b>51 979 001,00</b>	<b>51 979 001,00</b>	<b>1 903 334,14</b>	<b>15 668 821,01</b>	<b>19 352 875,21</b>	<b>-3 684 054,20</b>	<b>-19%</b>	<b>51 979 001,00</b>
<b>Expenditure By Type</b>									
Employee related costs	13 236 783,00	15 378 405,00	15 378 405,00	1 096 881,81	3 319 983,20	3 502 841,00	-182 857,80	-5%	15 378 405,00
Remuneration of councillors	1 912 960,00	2 018 982,00	2 018 982,00	157 035,30	464 656,34	478 431,00	-13 774,66	-3%	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	7 804 574,00	8 543 845,00	8 543 845,00	821 610,18	2 442 314,87	2 788 024,00	-345 709,13	-12%	8 543 845,00
Other materials	494 612,00	431 200,00	431 200,00	38 348,31	89 447,01	99 571,00	-10 123,99	-10%	431 200,00
Contracted services	220 169,00	541 400,00	541 400,00	3 992,56	24 517,13	125 019,00	-100 501,87	-80%	541 400,00
Transfers and grants	7 536 185,00	8 302 311,27	8 302 311,27	-	3 711 438,00	2 511 913,67	1 199 524,33	48%	8 302 311,27
Other expenditure	10 901 999,00	12 019 191,00	12 019 191,00	736 675,10	1 832 783,14	1 705 116,00	127 667,14	7%	12 019 191,00
Loss on disposal of PPE	11 085,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
<b>Total Expenditure</b>	<b>47 214 295,00</b>	<b>53 779 000,94</b>	<b>53 779 000,94</b>	<b>2 854 543,26</b>	<b>11 885 119,69</b>	<b>11 210 915,67</b>	<b>674 204,02</b>	<b>6%</b>	<b>53 779 000,94</b>
<b>Surplus/(Deficit)</b>	<b>-4 509 796,00</b>	<b>-1 799 999,94</b>	<b>-1 799 999,94</b>	<b>-951 209,12</b>	<b>3 783 701,32</b>	<b>8 141 959,54</b>	<b>-4 358 258,22</b>	<b>-53,53%</b>	<b>-1 799 999,94</b>
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	3 301 884,67	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	19 848 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>			<b>18 048 000,06</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>			<b>18 048 000,06</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>			<b>18 048 000,06</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>2 847 704,00</b>	<b>18 048 000,06</b>	<b>18 048 000,06</b>	<b>2 350 675,55</b>	<b>7 085 585,99</b>	<b>22 541 959,54</b>			<b>18 048 000,06</b>

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### Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 September 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893,75	-	-	-	149,63	-	149,63	#DIV/0!	-
Vote 3 - Corporate Services	22 270,00	-	-	-	174,12	-	174,12	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	24 360,97	800 000,00	800 000,00	-	-	400 000,00	-400 000,00	-100,00%	800 000,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 403 105,23	3 048 000,00	3 048 000,00	1 324 492,42	1 324 492,42	1 000 000,00	324 492,42	32,45%	3 048 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	-	750 000,00	750 000,00	-	174,12	-	174,12	#DIV/0!	750 000,00
Vote 13 - Road Transport	3 962 832,31	2 750 000,00	2 750 000,00	1 976 202,46	1 977 392,25	1 000 000,00	977 392,25	97,74%	2 750 000,00
Vote 14 - Water	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	-12 000 000,00	-100,00%	12 000 000,00
Vote 15 - Electricity	1 604,04	500 000,00	500 000,00	-	-	-	-	-	500 000,00
<b>Total Capital single-year expenditure</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 309 694,88</b>	<b>3 303 039,60</b>	<b>14 400 000,00</b>	<b>-11 096 960,40</b>	<b>-77,08%</b>	<b>19 848 000,00</b>
<b>Total Capital Expenditure</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 309 694,88</b>	<b>3 303 039,60</b>	<b>14 400 000,00</b>	<b>-11 096 960,40</b>	<b>-77,08%</b>	<b>19 848 000,00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>289 258,75</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>980,81</b>	<b>-</b>	<b>980,81</b>	<b>#DIV/0!</b>	<b>-</b>
Executive and council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Budget and treasury office	233 893,75	-	-	-	149,63	-	149,63	#DIV/0!	-
Corporate services	22 270,00	-	-	-	174,12	-	174,12	#DIV/0!	-
<b>Community and public safety</b>	<b>3 427 466,20</b>	<b>3 848 000,00</b>	<b>3 848 000,00</b>	<b>1 324 492,42</b>	<b>1 324 492,42</b>	<b>1 400 000,00</b>	<b>-75 507,58</b>	<b>-5,39%</b>	<b>3 848 000,00</b>
Community and social services	80 610,97	800 000,00	800 000,00	-	-	400 000,00	-400 000,00	-100,00%	800 000,00
Sport and recreation	3 346 855,23	3 048 000,00	3 048 000,00	1 324 492,42	1 324 492,42	1 000 000,00	324 492,42	32,45%	3 048 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>3 962 832,31</b>	<b>2 750 000,00</b>	<b>2 750 000,00</b>	<b>1 976 202,46</b>	<b>1 977 392,25</b>	<b>1 000 000,00</b>	<b>977 392,25</b>	<b>97,74%</b>	<b>2 750 000,00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832,31	2 750 000,00	2 750 000,00	1 976 202,46	1 977 392,25	1 000 000,00	977 392,25	97,74%	2 750 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>1 604,04</b>	<b>13 250 000,00</b>	<b>13 250 000,00</b>	<b>-</b>	<b>174,12</b>	<b>12 000 000,00</b>	<b>-11 999 825,88</b>	<b>-100,00%</b>	<b>13 250 000,00</b>
Electricity	1 604,04	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Water	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	-12 000 000,00	-100,00%	12 000 000,00
Waste water management	-	750 000,00	750 000,00	-	174,12	-	174,12	#DIV/0!	750 000,00
Waste management	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 309 694,88</b>	<b>3 303 039,60</b>	<b>14 400 000,00</b>	<b>-11 096 960,40</b>	<b>-77,08%</b>	<b>19 848 000,00</b>
<b>Funded by:</b>									
National Government	7 333 139,10	7 848 000,00	7 848 000,00	3 309 694,88	3 301 884,67	14 400 000,00	-11 098 115,33	-77,07%	7 848 000,00
Provincial Government	24 360,97	12 000 000,00	12 000 000,00	-	-	-	-	-	12 000 000,00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>7 357 500,07</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 309 694,88</b>	<b>3 301 884,67</b>	<b>14 400 000,00</b>	<b>-11 098 115,33</b>	<b>-77,07%</b>	<b>19 848 000,00</b>
<b>Public contributions &amp; donations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>	<b>303 661,23</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 154,93</b>	<b>-</b>	<b>1 154,93</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Total Capital Funding</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 309 694,88</b>	<b>3 303 039,60</b>	<b>14 400 000,00</b>	<b>-11 098 960,40</b>	<b>-77,08%</b>	<b>19 848 000,00</b>

The upgrading of roads in Carnarvon and Vanwyksvlei have been approved by MIG. The MIG transfer has been depleted and the second transfer is awaited before projects can commence. The upgrading of the sport complex will be reduced by R 2 000 000 due to withholding of MIG funding by National Treasury. Erection of high mast lighting in Vosburg and Schietfontein still has to be registered.

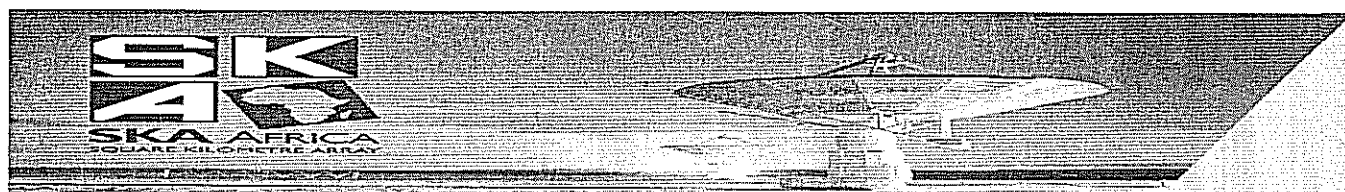


### Monthly Budget Statements (cont.)

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Table C6 Monthly Budget Statement - Financial Position - Q1 September 2014

Description R	2013-2014	Budget Year 2014-2015			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	167 919,20	1 538 120,00	1 538 120,00	801 944,05	1 538 120,00
Call investment deposits	22 444 086,44	21 330 771,06	21 330 771,06	27 903 844,78	21 330 771,06
Consumer debtors	1 972 071,85	6 000 118,85	6 000 118,85	4 096 098,38	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	7 383,85	9 045,00
Inventory					
<b>Total current assets</b>	<b>24 623 388,86</b>	<b>28 888 688,91</b>	<b>28 888 688,91</b>	<b>32 838 786,00</b>	<b>28 888 688,91</b>
<b>Non current assets</b>					
Long-term receivables	45 038,77	29 874,00	29 874,00	45 038,77	29 874,00
Investments					
Investment property	10 214 722,46	10 227 346,43	10 227 346,43	10 214 722,45	10 227 346,43
Investments in Associate					
Property, plant and equipment	105 823 353,00	115 507 948,00	115 507 948,00	109 126 393,02	115 507 948,00
Agricultural					
Biological assets					
Intangible assets	24 758,41	27 338,96	27 338,96	24 758,41	27 338,96
Other non-current assets	1 233 910,00			1 233 910,29	
<b>Total non current assets</b>	<b>117 341 782,64</b>	<b>125 792 507,39</b>	<b>125 792 507,39</b>	<b>120 644 822,94</b>	<b>125 792 507,39</b>
<b>TOTAL ASSETS</b>	<b>141 965 171,50</b>	<b>154 681 196,30</b>	<b>154 681 196,30</b>	<b>153 483 608,94</b>	<b>154 681 196,30</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing					
Consumer deposits	292 769,00	360 388,00	360 388,00	297 869,00	360 388,00
Trade and other payables	3 152 583,00	4 604 751,33	4 604 751,33	7 622 267,96	4 604 751,33
Provisions	1 659 144,51	1 619 601,00	1 619 601,00	1 617 025,39	1 619 601,00
<b>Total current liabilities</b>	<b>5 104 496,51</b>	<b>6 584 740,33</b>	<b>6 584 740,33</b>	<b>9 537 162,35</b>	<b>6 584 740,33</b>
<b>Non current liabilities</b>					
Borrowing					
Provisions	11 811 034,00	13 498 884,00	13 498 884,00	11 811 033,50	13 498 884,00
<b>Total non current liabilities</b>	<b>11 811 034,00</b>	<b>13 498 884,00</b>	<b>13 498 884,00</b>	<b>11 811 033,50</b>	<b>13 498 884,00</b>
<b>TOTAL LIABILITIES</b>	<b>16 915 530,51</b>	<b>20 083 624,33</b>	<b>20 083 624,33</b>	<b>21 348 195,85</b>	<b>20 083 624,33</b>
<b>NET ASSETS</b>	<b>125 049 640,99</b>	<b>134 597 571,97</b>	<b>134 597 571,97</b>	<b>132 135 413,09</b>	<b>134 597 571,97</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	113 611 087,00	123 074 310,03	123 074 310,03	120 696 672,79	123 074 310,03
Reserves	11 438 556,00	11 523 262,10	11 523 262,10	11 438 740,30	11 523 262,10
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>125 049 643,00</b>	<b>134 597 572,13</b>	<b>134 597 572,13</b>	<b>132 135 413,09</b>	<b>134 597 572,13</b>



### Monthly Budget Statements (cont.)

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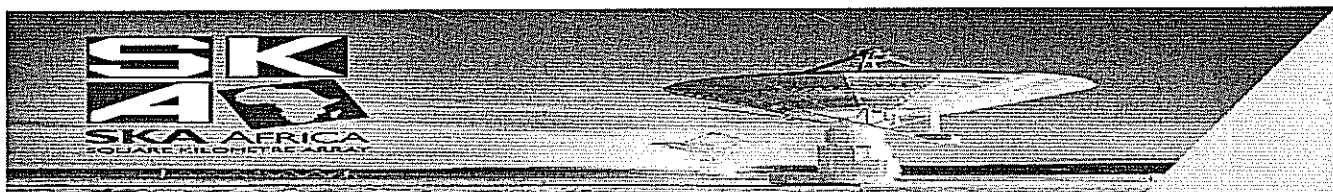
Table C7 Monthly Budget Statement - Cash Flow - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
#REF!									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratopayers and other	23 378 848,30	27 850 199,33	27 850 199,33	4 856 853,20	13 260 527,46	5 322 926,00	7 957 601,46	140,50%	27 850 199,33
Government - operating	17 805 812,92	20 489 000,00	20 489 000,00	-	5 976 000,00	9 054 500,00	-3 078 500,00	-34,00%	20 489 000,00
Government - capital	7 357 500,07	19 848 000,00	19 848 000,00	-	-	15 400 000,00	-15 400 000,00	-100,00%	19 848 000,00
Interest	1 335 243,13	1 170 600,00	1 170 600,00	173 520,08	258 010,93	233 630,00	22 080,93	9,44%	1 170 600,00
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	-34 604 312,81	-38 835 023,00	-38 835 023,00	-3 740 139,93	-6 411 799,18	-7 923 444,00	-1 511 644,82	19,08%	-38 835 023,00
Finance charges	-811 725,46	-531 013,00	-531 013,00	-	-	-	-	-	-531 013,00
Transfers and Grants	-7 538 185,00	-8 302 311,27	-8 302 311,27	-	-3 711 438,00	-2 767 437,09	944 000,91	-34,11%	-8 302 311,27
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>7 025 179,15</b>	<b>21 589 452,05</b>	<b>21 589 452,05</b>	<b>1 299 233,35</b>	<b>9 389 310,21</b>	<b>19 320 483,91</b>	<b>-9 931 173,70</b>	<b>-51,40%</b>	<b>21 589 452,05</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	26 434,53	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	9 413,27	9 045,00	9 045,00	806,57	5 100,00	2 238,00	2 864,00	128,09%	9 045,00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(7 661 161,30)	(19 848 000,00)	(19 848 000,00)	(3 309 694,88)	(3 303 039,60)	(14 400 000,00)	(11 096 960,40)	0,77	(19 848 000,00)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-7 625 313,50</b>	<b>-19 838 955,00</b>	<b>-19 838 955,00</b>	<b>-3 299 868,01</b>	<b>-3 297 939,60</b>	<b>-14 397 764,00</b>	<b>-11 099 824,40</b>	<b>-77,09%</b>	<b>-19 838 955,00</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8 650,00	29 000,00	29 000,00	4 000,00	2 412,58	5 688,00	-3 275,42	-57,58%	29 000,00
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>8 650,00</b>	<b>29 000,00</b>	<b>29 000,00</b>	<b>4 000,00</b>	<b>2 412,58</b>	<b>5 688,00</b>	<b>3 275,42</b>	<b>57,58%</b>	<b>29 000,00</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>-591 484,35</b>	<b>1 779 497,05</b>	<b>1 779 497,05</b>	<b>-2 005 654,66</b>	<b>6 093 783,19</b>	<b>4 928 407,91</b>	<b>-11 099 824,40</b>		<b>1 779 497,05</b>
Cash/cash equivalents at beginning:	23 203 491,21	21 089 392,00	22 612 006,66	-	22 612 006,66	21 089 392,00	-	-	22 612 006,66
Cash/cash equivalents at month/year end:	22 612 006,86	22 868 889,05	24 391 503,92	-	28 705 790,05	26 017 799,91	-	-	24 391 503,92

The negative cash flow for the month is due to expenditure on conditional grants. Salaries not budgeted for will also impact negatively on cash flow for the year.

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

*acB*



## 2. PART 2 – SUPPORTING DOCUMENTATION

### 2.1 In-year supporting documentation tables

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Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 September 2014

Description of financial indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
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%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,5%	3,4%	3,4%	5,8%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	482,4%	438,7%	438,7%	344,3%	438,7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443,0%	347,3%	347,3%	301,0%	347,3%
<b>Revenue Management</b>						
Annual Debtors' Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99,6%	92,2%	92,2%	140,7%	92,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	11,6%	11,6%	26,7%	11,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
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%	21,2%	29,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	1,9%	1,9%	0,7%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	8,1%	8,1%	0,0%	4,9%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146,0%	175,0%	175,0%	213,0%	175,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,0%	34,0%	34,0%	92,0%	34,0%
iii. Cost coverage	(Av ailable cash + Investments)/monthly fixed operational expenditure	575,0%	510,0%	510,0%	483,0%	510,0%

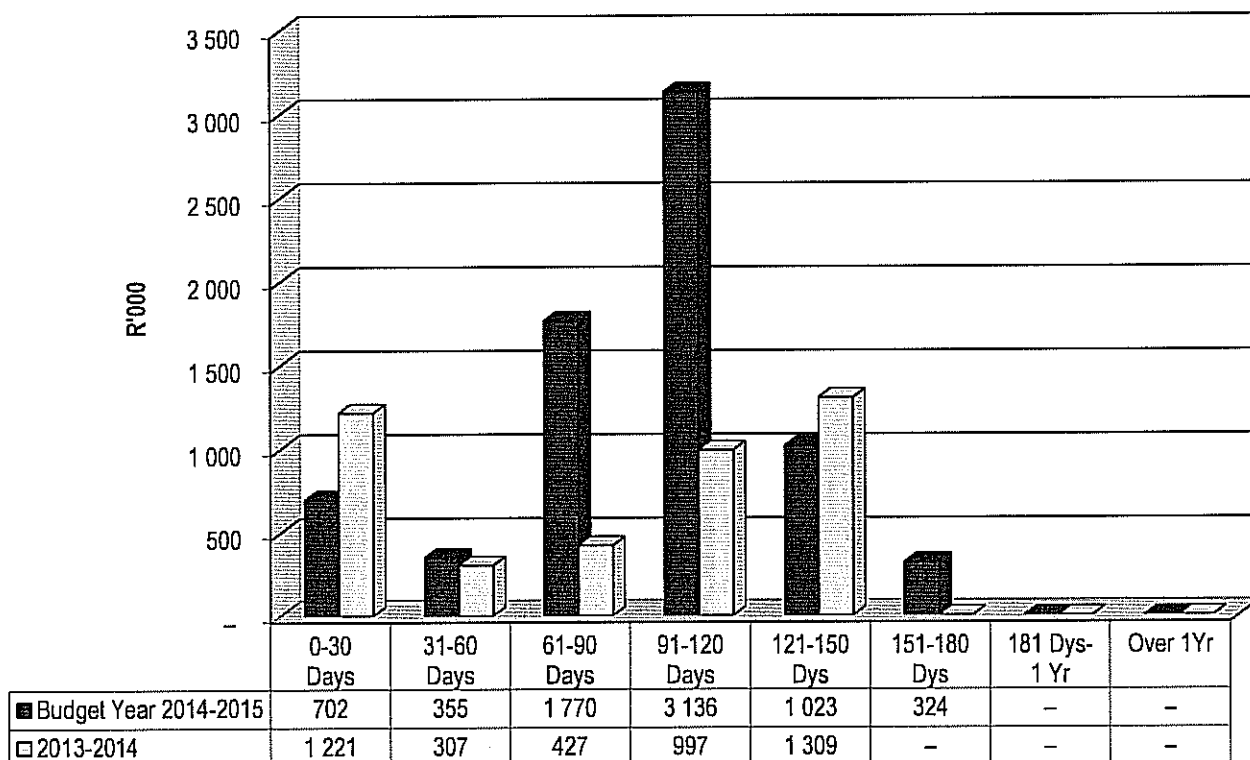
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### Supporting Documentation (cont.)

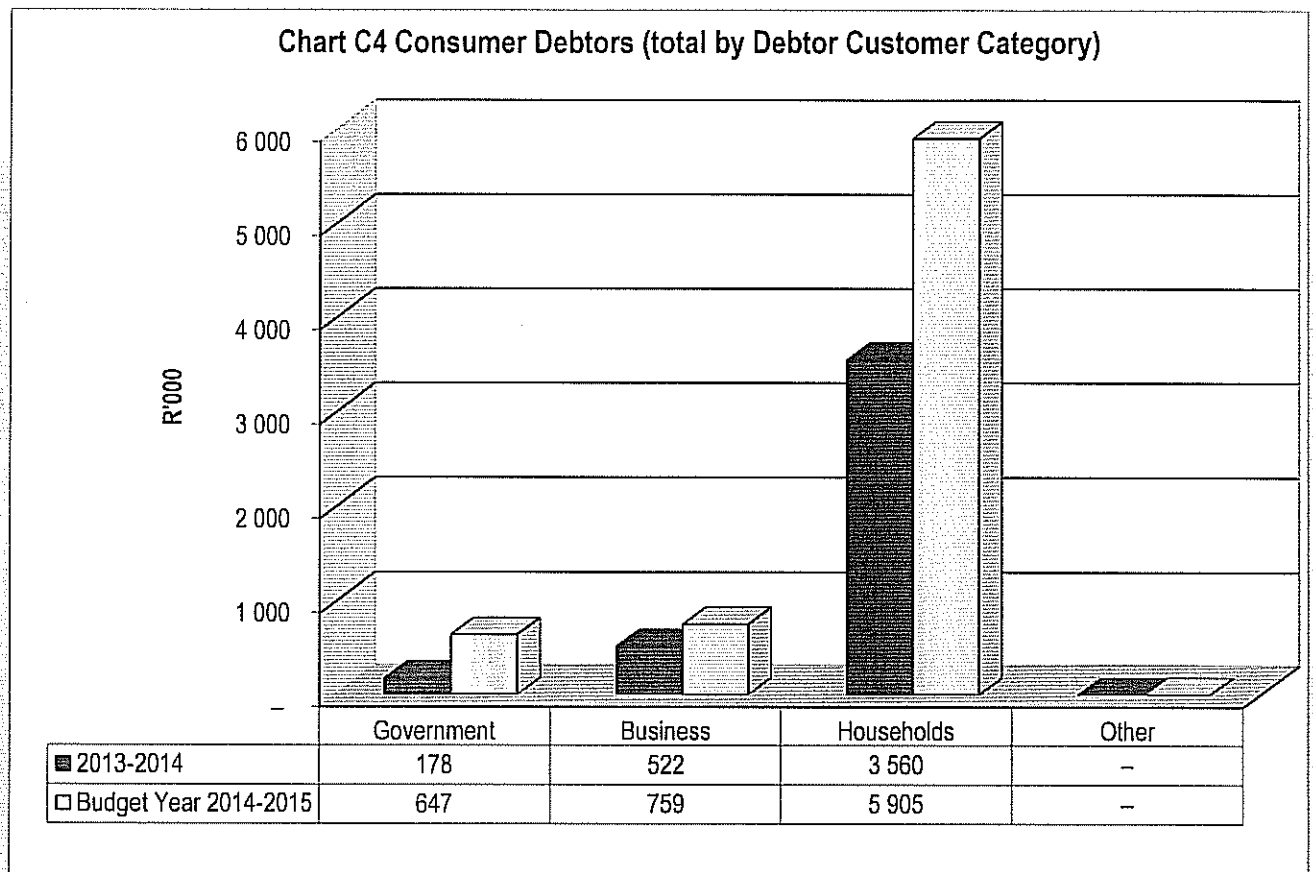
### Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 September 2014													
Budget Year 2014-2015													
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (i.e. Council Policy)
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	20 753,59	91 518,90	61 082,99	327 559,55	-	-	-	-	500 915,03	327 559,55	-	146 503,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	352 250,78	128 161,77	77 081,18	333 243,97	-	-	-	-	891 637,70	333 243,97	-	106 443,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	1 405 965,17	1 708 407,08	1 004 618,31	-	-	-	4 179 011,16	2 773 025,99	-	1 991 475,00
Receivables from Exchange Transactions - Waste Water Management	1500	-56 916,29	55 634,28	49 600,72	175 381,71	-	-	-	-	220 700,42	175 381,71	-	163 302,00
Receivables from Exchange Transactions - Waste Management	1600	-1 545,50	64 908,03	44 294,43	254 121,08	-	-	-	-	371 778,94	254 121,08	-	165 312,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	4 400,00	1 652,00	117 691,76	250 976,10	-	-	-	-	374 099,86	250 976,10	-	240 947,00
Interest on Arrear Debtor Accounts	1810	-	13 300,80	16 638,11	16 935,51	17 019,94	323 984,12	-	-	388 438,48	358 499,57	-	385 564,00
Recoverable unauthorised, irregular, tuftess and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	383 426,17	-	-	-	-	-	-	-	383 426,17	-	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>702 448,75</b>	<b>355 375,78</b>	<b>1 770 274,36</b>	<b>3 136 286,50</b>	<b>1 022 538,25</b>	<b>323 984,12</b>	<b>-</b>	<b>-</b>	<b>7 310 907,76</b>	<b>4 482 808,87</b>	<b>-</b>	<b>3 199 546,00</b>
<b>2013-2014 - totals only</b>		<b>1 220 795,07</b>	<b>306 833,62</b>	<b>428 501,65</b>	<b>996 654,51</b>	<b>1 309 221,92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 260 036,47</b>	<b>2 305 906,13</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	178 387,43	43 546,15	411 429,31	13 430,72	-	-	-	-	648 793,61	13 430,72	-	-
Commercial	2300	171 244,25	22 122,89	328 590,08	36 032,54	201 047,83	-	-	-	759 077,69	237 130,47	-	237 130,47
Households	2400	352 817,07	289 706,74	1 030 254,97	3 089 773,24	821 490,32	323 984,12	-	-	5 905 036,46	4 232 247,68	-	2 952 415,53
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>702 448,75</b>	<b>355 375,78</b>	<b>1 770 274,36</b>	<b>3 136 286,50</b>	<b>1 022 538,25</b>	<b>323 984,12</b>	<b>-</b>	<b>-</b>	<b>7 310 907,76</b>	<b>4 482 808,87</b>	<b>-</b>	<b>3 199 546,00</b>

Chart C3 Aged Consumer Debtors Analysis

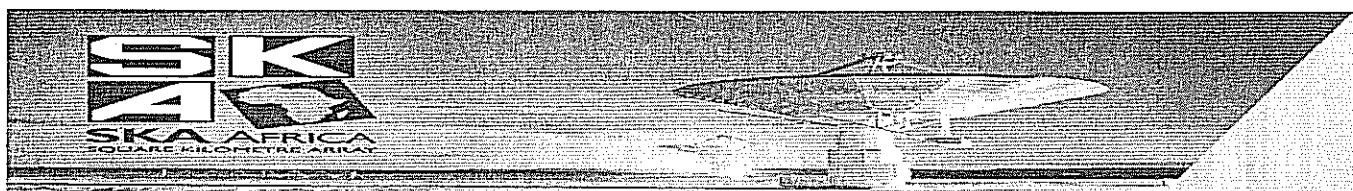
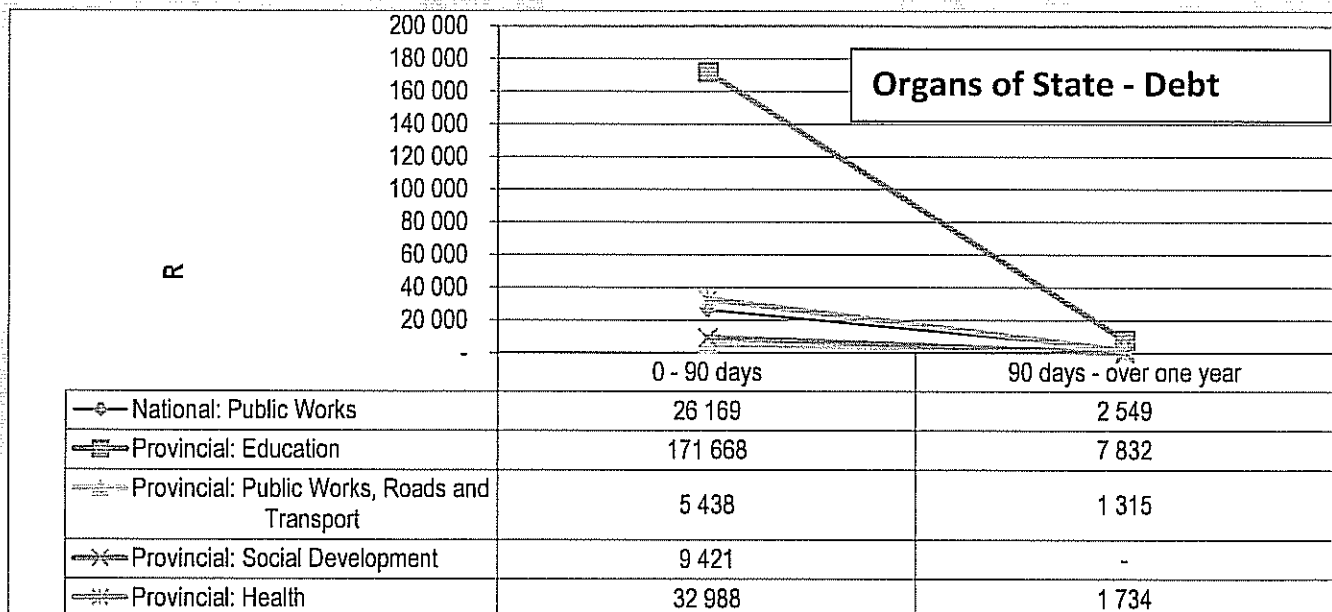






Education is still the biggest debtor of all Organs of State. All state departments have not paid property rates to date.

The following graph indicates Organ of State debt by department.



### Supporting Documentation (cont.) Creditor's analysis

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Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 September 2014

Description	NT Code	Budget Year 2014-2015									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
<b>R</b>											
<b>Creditors Age Analysis By Customer Type</b>											
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									-	
<b>Total By Customer Type</b>	<b>2600</b>	-	-	-	-	-	-	-	-	-	-

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

### Investment Portfolio Analysis

NC074 Kareeberg

Supporting Table SC5 Monthly Budget Statement - investment portfolio -  
Q1 September 2014

Investments by maturity Name of institution & Investment ID	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>R</b>	<b>Yrs/Months</b>							
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit		74 006,38		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 293,99	184,80	38 478,79
Job creation - De Bult	32 days	notice deposit				36 695,02	201,27	36 896,29
Land development	1 day	call deposit				15 788,10	64,61	15 852,71
Land development	32 days	notice deposit				14 408,45	57,68	14 466,11
Land development	1 day	call deposit				27 501,58	182,96	27 684,54
Civil Defence	32 days	notice deposit				18 381,44	124,38	18 505,82
EPWP Vosburg dust						451 315,42	(84 265,87)	367 049,55
CMIP Kwaggakolk (vat)	1 day	call deposit				111 429,42	509,50	111 938,92
MSIG	1 day	call deposit				797 650,27	(185 470,44)	612 179,83
MSIG Sanitation Interest/vat	1 day	call deposit				1 258 137,13	-	1 258 137,13
Electricity	1 day	call deposit				33 682,37	190,57	33 872,94
Water Services Plan	1 day	call deposit				3 692,79	20,12	3 712,91
CMIP-Saaiport project 301	1 day	call deposit				3 394,57	18,31	3 412,88
Library Development Projects	1 day	call deposit				370 858,74	(38 482,71)	332 376,03
EPWP - Paving/ Cleaning	1 day	call deposit				22 364,56	128,62	22 493,18
Loto Camarven	1 day	call deposit				1 718,00	9,64	1 727,64
Loto Vosburg	1 day	call deposit				30 291,00	143,00	30 434,00
Finance Management Grant	1 day	call deposit				1 321 923,66	(53 193,59)	1 268 730,07
Transfer Fees Sub-Economic Housing	32 days	notice deposit				127 024,28	774,19	127 798,47
VB Cleaning Project	1 day	call deposit				24 181,31	115,95	24 297,26
VAT - retention	1 day	call deposit				11 221,43	57,98	11 279,41
EPWP	1 day	call deposit				274 300,00	(55 174,00)	219 126,00
MSIG	1 day	call deposit				1 440 529,86	(1 055 336,17)	385 193,69
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 442 668,65	(3 005,66)	2 439 662,99
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				881 178,36	(101 930,63)	779 247,73
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 778 950,83	(850 000,00)	3 928 950,83
<b>Municipality sub-total</b>				<b>74 006,38</b>		<b>30 327 940,49</b>	<b>(2 424 095,71)</b>	<b>27 903 844,78</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>74 006,38</b>		<b>30 327 940,49</b>	<b>(2 424 095,71)</b>	<b>27 903 844,78</b>



# In-Year Report of Kareeberg Municipality

Q 1 September 2014

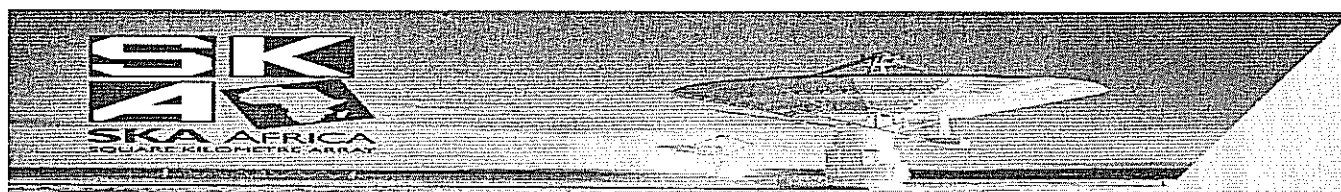
Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 September 2014

Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	16 808 000,00	18 830 000,00	18 830 000,00	-	9 110 000,00	18 830 000,00	-9 720 000,00	-51,6%	18 830 000,00
Local Government Equitable Share	13 268 000,00	15 096 000,00	15 096 000,00		5 976 000,00	15 096 000,00	-9 120 000,00	-60,4%	15 096 000,00
Finance Management	1 650 000,00	1 800 000,00	1 800 000,00		1 800 000,00	1 800 000,00	-		1 800 000,00
Municipal Systems Improvement	890 000,00	934 000,00	934 000,00		934 000,00	934 000,00	-		934 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00		400 000,00	1 000 000,00	-600 000,00	-60,0%	1 000 000,00
Other transfers and grants (insert description)									
Provincial Government:	2 941 046,64	1 659 000,00	1 659 000,00	-	427 500,00	1 659 000,00	-1 231 500,00	-74,2%	1 659 000,00
Sport and Recreation	773 000,00	855 000,00	855 000,00		427 500,00	855 000,00	-427 500,00	-50,0%	855 000,00
Housing	-	804 000,00	804 000,00		-	804 000,00	-804 000,00	-100,0%	804 000,00
Water assistance	-								-
Northern Cape Tourism	-								-
Expanded Public Works Programme	1 752 495,19								-
DWAF	156 077,37								-
War on leaks	259 474,08								
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100,00	-	-	-	-	-	-		-
Sanitation Interest	148 100,00								
<b>Total Operating Transfers and Grants</b>	<b>19 897 146,64</b>	<b>20 489 000,00</b>	<b>20 489 000,00</b>	<b>-</b>	<b>9 537 500,00</b>	<b>20 489 000,00</b>	<b>-10 951 500,00</b>	<b>-53,5%</b>	<b>20 489 000,00</b>
<b>Capital Transfers and Grants</b>									
National Government:	7 089 000,00	19 848 000,00	19 848 000,00	-	3 848 000,00	19 848 000,00	-16 000 000,00	-80,6%	19 848 000,00
Municipal Infrastructure Grant (MIG)	7 089 000,00	7 848 000,00	7 848 000,00		3 848 000,00	7 848 000,00	-4 000 000,00	-51,0%	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:	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>7 089 000,00</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>-</b>	<b>3 848 000,00</b>	<b>19 848 000,00</b>	<b>-16 000 000,00</b>	<b>-80,6%</b>	<b>19 848 000,00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANT</b>	<b>26 986 146,64</b>	<b>40 337 000,00</b>	<b>40 337 000,00</b>	<b>-</b>	<b>13 385 500,00</b>	<b>40 337 000,00</b>	<b>-26 951 500,00</b>	<b>-66,8%</b>	<b>40 337 000,00</b>



### Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	10 732 169,12	12 036 311,27	12 036 311,27	293 837,59	4 745 401,93	12 036 311,27	-7 290 909,34	-60,6%	12 036 311,27
Local Government Equitable Share	7 535 741,00	8 302 311,27	8 302 311,27		3 711 438,00	8 302 311,27	-4 590 873,27	-55,3%	8 302 311,27
Finance Management	1 523 258,30	1 800 000,00	1 800 000,00	53 193,59	531 269,93	1 800 000,00	-1 268 730,07	-70,5%	1 800 000,00
Municipal Systems Improvement	868 970,02	934 000,00	934 000,00	185 470,00	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	55 174,00	180 874,00	1 000 000,00	-819 126,00	-81,9%	1 000 000,00
Municipal Infrastructure Grant (MIG)									
Provincial Government:	1 293 284,80	1 659 000,00	1 659 000,00	34 271,25	95 281,78	1 659 000,00	-1 563 718,22	-94,3%	1 659 000,00
Sport and Recreation	748 639,03	855 000,00	855 000,00	34 271,25	95 281,78	855 000,00	-759 718,22	-88,9%	855 000,00
Housing		804 000,00	804 000,00			804 000,00	-804 000,00	-100,0%	804 000,00
Water assistance									
Northern Cape Tourism									
Expanded Public Works Programme	129 094,32								
DWAF	156 077,37								
War on leaks	259 474,08								
District Municipality:									
Other grant providers:	148 100,00								
Sanitation interest	148 100,00								
Geotechnical inspection									
Job creation									
Television fund									
<b>Total operating expenditure of Transfers and Grants</b>	<b>12 173 553,92</b>	<b>13 695 311,27</b>	<b>13 695 311,27</b>	<b>328 108,84</b>	<b>4 840 683,71</b>	<b>13 695 311,27</b>	<b>-8 854 627,56</b>	<b>-64,7%</b>	<b>13 695 311,27</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	7 333 139,10	19 848 000,00	19 848 000,00	1 055 336,00	3 462 807,00	19 848 000,00	-16 385 193,00	-82,6%	19 848 000,00
Municipal Infrastructure Grant (MIG)	6 267 693,67	7 848 000,00	7 848 000,00	1 055 336,00	3 462 807,00	7 848 000,00	-4 385 193,00	-55,9%	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									
<b>Total capital expenditure of Transfers and Grants</b>	<b>7 357 500,07</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>1 055 336,00</b>	<b>3 462 807,00</b>	<b>19 848 000,00</b>	<b>-16 385 193,00</b>	<b>-82,6%</b>	<b>19 848 000,00</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>19 531 053,99</b>	<b>33 543 311,27</b>	<b>33 543 311,27</b>	<b>1 383 444,84</b>	<b>8 303 490,71</b>	<b>33 543 311,27</b>	<b>-25 239 820,56</b>	<b>-75,2%</b>	<b>33 543 311,27</b>

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.



# In-Year Report of Kareeberg Municipality

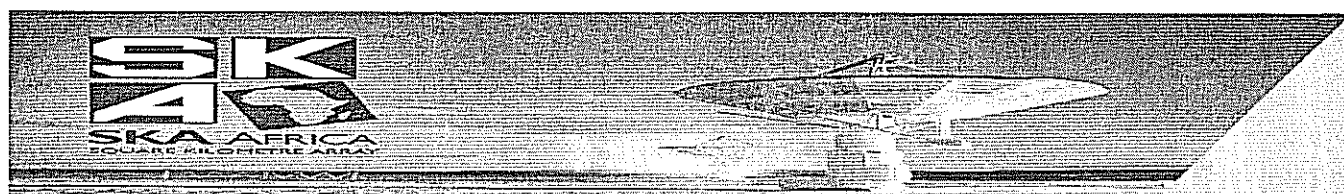
Q 1 September 2014

Supporting Documentation (cont.)  
Councillor and employee benefits

NC074 Kareeberg

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	1 346 930,44	1 399 476,00	1 399 476,00	111 069,55	333 208,65	333 737,00	-528,35	-0,16%	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	111 069,54	111 246,00	-176,46	-0,16%	466 492,00
Cellphone Allowance	127 859,75	153 014,00	153 014,00	8 942,57	20 378,15	27 032,50	-6 654,35	-24,62%	153 014,00
Housing Allowances									
Other benefits and allowances									
<b>Sub Total - Councillors</b>	<b>1 904 970,91</b>	<b>2 018 982,00</b>	<b>2 018 982,00</b>	<b>157 035,30</b>	<b>464 656,34</b>	<b>472 015,50</b>	<b>-7 359,16</b>	<b>-1,56%</b>	<b>2 018 982,00</b>
<b>% Increase</b>		<b>6,0%</b>	<b>6,0%</b>						<b>6,0%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2 307 251,00	2 682 509,00	2 682 509,00	200 631,00	601 893,00	623 422,25	-21 529,25	-3,45%	2 682 509,00
Pension and UIF Contributions	331 526,40	386 661,00	386 661,00	30 155,21	90 465,63	96 665,25	-6 199,62	-6,41%	386 661,00
Medical Aid Contributions	116 892,90	122 793,00	122 793,00	9 797,44	29 392,32	30 698,25	-1 305,93	-4,25%	122 793,00
Overtime	-								
Performance Bonus	139 443,57	202 543,00	202 543,00			0,01	-0,01	-100,00%	202 543,00
Motor Vehicle Allowance	412 308,00	441 171,00	441 171,00	36 675,00	110 025,00	110 292,75	-267,75	-0,24%	441 171,00
Cellphone Allowance	-								
Housing Allowances	-								
Other benefits and allowances	304,80	25 480,40	25 480,40	27,12	81,36	6 370,10	-6 288,74	-98,72%	25 480,40
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 307 728,67</b>	<b>3 861 157,40</b>	<b>3 861 157,40</b>	<b>277 285,77</b>	<b>831 857,31</b>	<b>867 448,61</b>	<b>-35 591,30</b>	<b>-4,10%</b>	<b>3 861 157,40</b>
<b>% Increase</b>		<b>16,7%</b>	<b>16,7%</b>						<b>16,7%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	7 403 447,22	8 376 520,00	8 376 520,00	629 665,60	1 931 097,93	1 919 505,00	11 592,93	0,60%	8 376 520,00
Pension and UIF Contributions	1 218 074,32	1 391 847,00	1 391 847,00	103 678,90	319 334,65	347 961,75	-28 627,10	-8,23%	1 391 847,00
Medical Aid Contributions	341 534,60	336 832,00	336 832,00	29 687,60	88 822,80	84 208,00	4 614,80	5,48%	336 832,00
Overtime	304 270,16	200 000,00	200 000,00	41 009,73	102 220,42	50 000,00	52 220,42	104,44%	200 000,00
Performance Bonus	-								
Motor Vehicle Allowance	68 616,00	73 419,00	73 419,00	6 103,33	18 309,99	18 354,75	-44,76	-0,24%	73 419,00
Cellphone Allowance	-								
Housing Allowances	9 617,04	20 160,00	20 160,00	867,91	2 589,73	5 040,00	-2 450,27	-48,62%	20 160,00
Other benefits and allowances	91 554,52	464 636,60	464 636,60	8 662,97	25 730,37	116 159,15	-90 428,78	-77,85%	464 636,60
Payments in lieu of leave	-								
Long service awards	93 378,96								
Post-retirement benefit obligations	396 450,00	653 833,00	653 833,00	-	-	14 859,76	-14 859,76	-100,00%	653 833,00
<b>Sub Total - Other Municipal Staff</b>	<b>9 928 944,82</b>	<b>11 517 247,60</b>	<b>11 517 247,60</b>	<b>819 596,04</b>	<b>2 488 105,09</b>	<b>2 556 088,41</b>	<b>-67 982,52</b>	<b>-2,66%</b>	<b>11 517 247,60</b>
<b>% Increase</b>		<b>16,0%</b>	<b>16,0%</b>						<b>16,0%</b>
<b>Total Parent Municipality</b>	<b>15 141 644,40</b>	<b>17 397 387,00</b>	<b>17 397 387,00</b>	<b>1 253 917,11</b>	<b>3 784 619,54</b>	<b>3 895 552,52</b>	<b>-110 932,98</b>	<b>-2,85%</b>	<b>17 397 387,00</b>
		<b>14,9%</b>	<b>14,9%</b>						<b>14,9%</b>
Unpaid salary, allowances & benefits in arrears:									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>15 141 646,40</b>	<b>17 397 387,00</b>	<b>17 397 387,00</b>	<b>1 253 917,11</b>	<b>3 784 619,54</b>	<b>3 895 552,52</b>	<b>-110 932,98</b>	<b>-2,85%</b>	<b>17 397 387,00</b>
<b>% Increase</b>		<b>14,9%</b>	<b>14,9%</b>						<b>14,9%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>13 235 675,49</b>	<b>15 378 405,00</b>	<b>15 378 405,00</b>	<b>1 096 881,81</b>	<b>3 319 963,20</b>	<b>3 423 537,02</b>	<b>-103 573,82</b>	<b>-3,03%</b>	<b>15 378 405,00</b>



### Supporting Documentation (cont.)

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

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

	Monthly actual	YearTD actual
Standby allowance	7 758,24	22 995,84
Bargaining council	488,16	1 484,82
Group insurance	443,69	1 331,07
<b>Total other allowances</b>	<b>8 690,09</b>	<b>25 811,73</b>

2. Excluded from the total amount of R 3 784 620 for the period 1 July 2014 to 30 September 2014 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	139 185,12	64,00%
Senior Management	44 997,28	21,00%
Other staff	33 233,65	15,00%
<b>Total travel and subsistence allowances</b>	<b>217 416,05</b>	

*Lucy B*





# In-Year Report of Kareeberg Municipality

Q 1 September 2014

Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

NC074 Kareeberg

Supporting Table GC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 September 2014

Description	Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year 2015-2016	Budget Year 2016-2017
<b>Cash Receipts By Source</b>															
Property rates	93 053.82	774 244.13	690 415.19	630 470.00	808 749.00	703 527.00	167 183.00	193 713.00	228 397.00	100 210.00	108 904.00	1 149 743.15	3 023 165.79	3 256 864.15	3 400 507.02
Property rates - penalties & collection charges	1 486.53	5 157.65	12 516.79									19 159.97			
Service charges - electricity revenue	160 064.66	231 379.37	310 000.05	719 556.00	661 504.00	627 785.00	659 234.00	562 297.00	690 356.00	426 480.00	562 897.00	1 302 851.02	7 581 870.79	8 071 458.85	8 400 514.05
Service charges - water revenue	114 119.04	95 457.71	91 905.07	337 113.00	318 413.00	267 703.00	299 681.00	308 748.00	354 992.00	304 835.00	294 379.00	1 187 917.31	3 030 375.15	3 676 037.75	3 834 916.15
Service charges - sanitation revenue	145 296.19	155 833.76	150 132.01	201 084.00	190 780.00	191 399.00	177 759.00	183 788.00	236 662.00	182 844.00	176 360.00	352 251.64	2 351 818.05	2 376 421.90	2 449 739.35
Service charges - refuse	259 740.41	250 715.33	241 151.70	279 754.00	263 292.00	221 300.00	245 322.00	253 540.00	329 614.00	222 064.00	213 418.00	373 456.08	3 249 978.50	3 325 815.63	3 301 502.70
Service charges - other															
Rental of facilities and equipment	63 602.08	11 513.00	18 037.66	60 527.00	9 120.00	24 310.00	54 811.00	14 525.00	65 028.00	3 459.00	18 272.00	10 544.82	352 678.14	507 199.00	532 558.00
Interest earned - external investments	17 023.44	65 400.41	173 520.08	48 102.00	49 658.00	1 770.00	241 214.00	1 645.00	49 459.00	101 476.00	48 092.00	279 901.07	1 167 300.00	1 301 850.00	1 429 543.00
Interest earned - outstanding debtors	223.16	728.49	223.81	282.00	279.00	277.00	274.00	271.00	208.00	255.00	262.00	441.54	3 300.00	3 455.00	3 636.00
Dividends received															
Fines	3.60	452.40	44.00	450.00	627.00	1 590.00	1 195.00	711.00	250.00	1 958.00	70.00	4 872.41	12 220.00	12 842.00	13 454.00
Licences and permits	854.00	854.00	313.00	1 211.00	92.00	275.00	697.00	342.00	659.00	659.00	529.00	1 577.00	7 420.00	7 791.00	8 181.00
Agency services	15 804.77	13 814.20	8 239.95	8 904.00	400.00	3 160.00	3 199.00	3 751.00	2 782.00	1 618.00	4 235.00	31 259.07	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	5 978 000.00				5 400 500.00				5 032 000.00			4 090 500.00	20 483 000.00	22 366 000.00	23 874 000.00
Other revenue	2 701.58	318 365.25	149 900.28	77 171.00	12 706.00	254 755.00	508 053.00	261 695.00	205 210.00	1 013 554.00	923 021.00	3 436 772.56	7 243 526.00	10 360 206.00	12 335 458.00
<b>Total Cash Receipts by Source</b>	<b>9 947 196.18</b>	<b>1 823 358.76</b>	<b>2 142 933.47</b>	<b>2 384 872.00</b>	<b>7 553 718.00</b>	<b>1 828 919.00</b>	<b>2 356 828.00</b>	<b>1 805 818.00</b>	<b>7 373 625.00</b>	<b>2 994 643.00</b>	<b>3 401 864.00</b>	<b>9 771 963.79</b>	<b>49 549 799.23</b>	<b>51 451 211.25</b>	<b>53 581 294.87</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	3 618 000.00				300 000.00			300 000.00	3 848 000.00			11 550 000.00	19 848 000.00	20 361 000.00	6 101 000.00
Contributions & Contingent assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing long term financing															
Increase in consumer deposits	1 000.00	3 000.00	4 000.00	2 091.00	608.00	7 688.00	1 792.00	836.00	4 480.00	1 702.00	2 717.00	3 648.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	801.52	804.19	806.87	750.00	752.00	755.00	757.00	760.00	763.00	765.00	738.00	567.43	9 045.00	9 045.00	9 045.00
Change in non-current investments	8 715 801.91	6 502 251.13	3 269 474.38									16 577 553.42			
<b>Total Cash Receipts by Source</b>	<b>17 522 789.81</b>	<b>8 439 418.92</b>	<b>9 567 214.72</b>	<b>2 387 713.00</b>	<b>7 855 384.00</b>	<b>1 836 363.00</b>	<b>2 359 587.00</b>	<b>1 806 872.00</b>	<b>11 225 748.00</b>	<b>2 996 643.00</b>	<b>2 404 581.00</b>	<b>4 750 638.78</b>	<b>79 215 844.23</b>	<b>81 871 256.25</b>	<b>87 709 429.87</b>
<b>Cash Payments by Type</b>															
Employee related costs	1 101 934.15	1 121 148.94	1 066 681.81	901 682.37	648 877.29	1 076 116.01	1 006 007.54	1 330 365.10	1 042 567.97	982 678.74	1 081 311.84	3 645 210.55	15 378 426.00	16 656 223.20	17 745 211.20
Remuneration of councillors	148 092.73	148 092.73	148 092.73	142 411.65	147 345.50	147 345.50	151 731.90	155 691.27	222 343.90	158 869.06	161 426.62	279 628.56	2 916 942.00	2 177 580.00	2 242 373.00
Interest paid													531 013.00	531 013.00	668 587.00
Bulk purchases - Electricity	614 653.35	678 161.34	821 810.16	544 712.23	554 732.27	562 508.18	591 883.34	599 885.97	542 114.82	547 813.00	574 093.95	1 583 986.39	8 543 545.00	9 529 263.00	10 515 049.00
Bulk purchases - Water & Sewer															
Other materials	9 919.84	41 181.65	38 364.31	37 115.19	29 436.85	47 058.87	47 743.35	50 812.43	42 862.98	35 118.02	67 869.65	17 106.47	431 200.00	452 911.00	671 933.00
Contracted services	13 303.72	7 160.79	3 092.55	30 144.90	5 158.23	3 827.92	50 857.90	31 329.92	109 457.51	7 130.57	216.65	270 634.11	641 400.00	573 250.00	610 760.00
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	3 711 436.00				1 745 037.00				639 481.00			2 206 355.27	8 302 311.27	12 793 911.00	12 152 854.00
General expenses	693 305.21	414 237.41	745 617.67	440 811.21	1 057 157.41	719 723.50	824 181.75	352 161.03	221 000.23	233 342.52	173 445.07	6 356 410.69	12 021 131.00	11 419 301.00	12 406 403.00
<b>Cash Payments by Type</b>	<b>6 323 645.36</b>	<b>2 787 817.87</b>	<b>2 634 579.26</b>	<b>2 189 857.84</b>	<b>4 447 807.87</b>	<b>2 859 382.36</b>	<b>3 463 386.31</b>	<b>3 531 862.78</b>	<b>3 818 937.41</b>	<b>1 946 260.43</b>	<b>2 658 282.78</b>	<b>14 687 332.43</b>	<b>47 769 341.27</b>	<b>54 219 178.20</b>	<b>58 113 672.63</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	1 164.51	1 168.79	3 340 054.63		300 000.00			300 000.00	4 848 000.00			11 000 000.42	19 848 000.00	20 361 000.00	6 101 000.00
Repayment of borrowing															
<b>Other Cash Flows/Payments</b>	<b>10 004 493.37</b>	<b>6 779 243.52</b>	<b>1 069 440.47</b>									15 057 332.42			
<b>Total Cash Payments by Type</b>	<b>17 318 158.66</b>	<b>8 428 424.28</b>	<b>6 828 823.47</b>	<b>2 189 857.84</b>	<b>4 747 807.87</b>	<b>2 859 382.36</b>	<b>3 463 386.31</b>	<b>3 831 862.78</b>	<b>7 667 937.41</b>	<b>1 946 260.43</b>	<b>2 658 282.78</b>	<b>15 318 930.23</b>	<b>67 818 341.27</b>	<b>82 574 173.20</b>	<b>64 214 673.63</b>
<b>NET INCREASE/DECREASED IN CASH HELD</b>	<b>214 540.15</b>	<b>1 942.64</b>	<b>418 441.06</b>	<b>187 735.36</b>	<b>3 187 542.81</b>	<b>-729 817.36</b>	<b>-21 895.31</b>	<b>-728 190.78</b>	<b>8 887 641.59</b>	<b>1 940 382.57</b>	<b>346 232.22</b>	<b>-8 508 358.80</b>	<b>1 779 487.96</b>	<b>1 297 083.05</b>	<b>1 465 754.27</b>
Cash/bank equivalents at the monthly year beginning	21 069 302.00	21 303 932.15	21 304 975.79	21 723 418.54	21 821 172.20	25 028 734.23	24 799 718.87	24 226 517.00	23 501 326.85	27 058 369.47	28 098 708.44	28 444 640.69	21 069 302.00	22 865 859.00	24 165 972.11
Cash/bank equivalents at the monthly year end	21 303 932.15	21 304 975.79	21 723 418.54	21 911 172.20	25 028 734.23	24 299 718.87	24 226 517.00	23 501 326.85	27 058 369.47	28 098 708.44	28 444 640.69	22 865 859.00	22 865 859.00	24 165 972.11	25 631 726.38

Wells



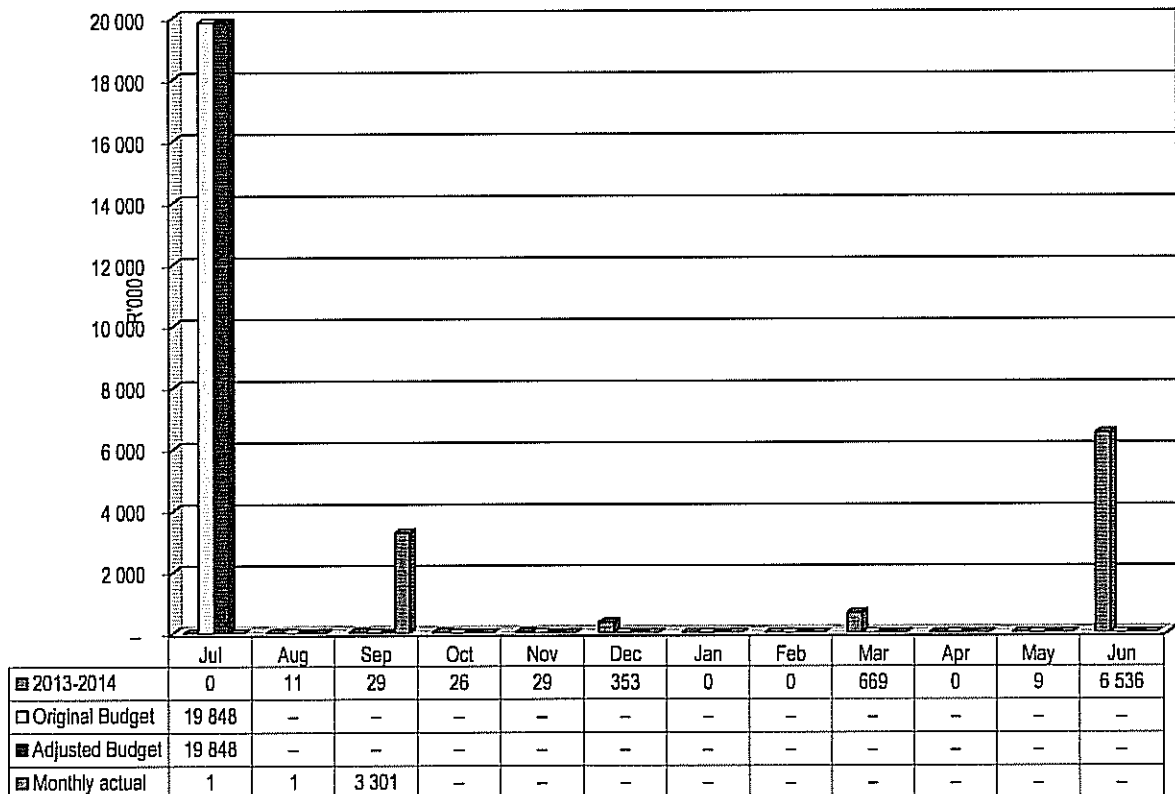
### Supporting Documentation (cont.) Capital programme performance

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 September 2014

Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
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					19 848 000,00	-		
November	29 486,84					19 848 000,00	-		
December	352 575,60					19 848 000,00	-		
January	0,00					19 848 000,00	-		
February	0,00					19 848 000,00	-		
March	668 748,50					19 848 000,00	-		
April	0,00					19 848 000,00	-		
May	8 544,69					19 848 000,00	-		
June	6 535 905,19					19 848 000,00	-		
<b>Total Capital expenditure</b>	<b>7 661 161,30</b>	<b>19 848 000,00</b>	<b>19 848 000,00</b>	<b>3 303 039,60</b>					

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



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### Supporting Documentation (cont.)

NC074 Kareeberg		Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 September 2014							
Description R	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	-	13 250 000,00	13 250 000,00	-	-	12 000 000,00	12 000 000,00	100,0%	13 250 000,00
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Infrastructure - Water	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	12 000 000,00	100,0%	12 000 000,00
Dams & Reservoirs	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	12 000 000,00	100,0%	12 000 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000,00	750 000,00	-	-	-	-	-	750 000,00
Reticulation	-	750 000,00	750 000,00	-	-	-	-	-	750 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	56 250,00	-	-	-	-	-	-	-	-
Parks & gardens	56 250,00	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	406 171,34	-	-	-	2 344,72	-	-2 344,72	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779,69	-	-	-	1 189,79	-	-1 189,79	#DIV/0!	-
Computers - hardware/equipment	50 077,45	-	-	-	149,83	-	-149,83	#DIV/0!	-
Furniture and other office equipment	99 414,13	-	-	-	1 005,30	-	-1 005,30	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	130 000,07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	6 226,07	-	-	-	-	-	-	-	-
Computers - software & programming	6 226,07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	468 649,41	13 250 000,00	13 250 000,00	-	2 344,72	12 000 000,00	11 997 655,28	100,0%	13 250 000,00
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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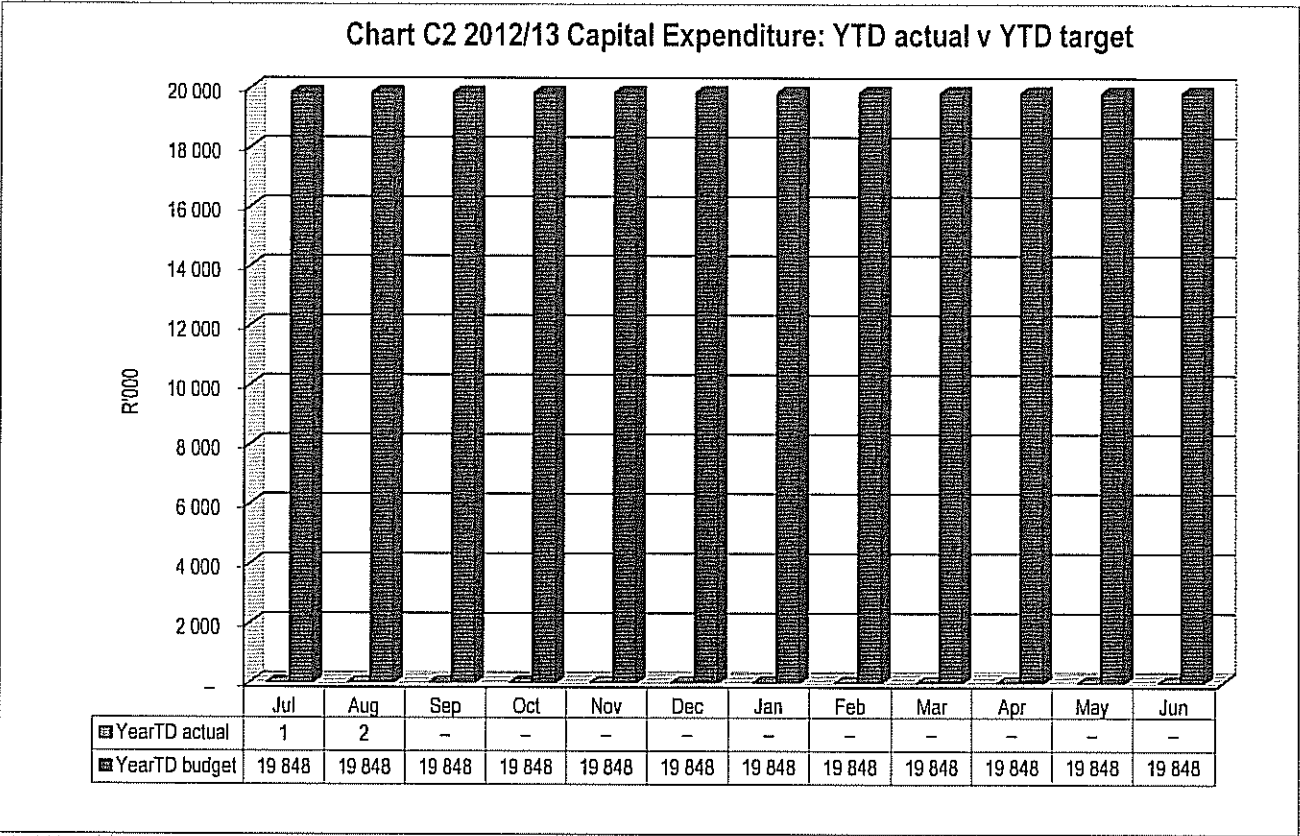
### Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table 5C13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	3 845 656,66	2 750 000,00	2 750 000,00	1 976 202,46	1 976 202,46	1 000 000,00	-976 202,46	-97,8%	2 750 000,00
Infrastructure - Road transport	3 845 656,66	2 750 000,00	2 750 000,00	1 976 202,46	1 976 202,46	1 000 000,00	-976 202,46	-97,8%	2 750 000,00
Roads, Pavements & Bridges	3 845 656,66	2 750 000,00	2 750 000,00	1 976 202,46	1 976 202,46	1 000 000,00	-976 202,46	-97,8%	2 750 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retention	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Retention	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Retention	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	3 346 855,23	3 848 000,00	3 848 000,00	1 324 492,42	1 324 492,42	1 400 000,00	-75 507,58	-5,4%	3 848 000,00
Parks & gardens	3 346 855,23	3 048 000,00	3 048 000,00	1 324 492,42	1 324 492,42	1 000 000,00	-324 492,42	-32,4%	3 048 000,00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	800 000,00	800 000,00	-	-	400 000,00	400 000,00	100,0%	800 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>7 192 511,89</b>	<b>6 598 000,00</b>	<b>6 598 000,00</b>	<b>3 300 694,88</b>	<b>3 300 694,88</b>	<b>2 400 000,00</b>	<b>-900 694,88</b>	<b>-37,5%</b>	<b>6 598 000,00</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)



WebB



### Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	215 931,34	368 000,00	368 000,00	3 741,51	34 453,47	46 600,66	12 147,19	29,1%	368 000,00
Infrastructure - Road transport	41 415,04	60 000,00	60 000,00	-	1 908,26	20 000,00	18 091,74	90,9%	60 000,00
Roads, Pavements & Bridges	41 415,04	60 000,00	60 000,00	-	1 908,26	20 000,00	18 091,74	90,9%	60 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	64 318,67	105 000,00	105 000,00	2 048,24	13 117,64	4 273,00	-8 844,64	-207,0%	105 000,00
Generation	-	3 000,00	3 000,00	-	-	750,00	750,00	100,0%	3 000,00
Transmission & Reticulation	64 318,67	102 000,00	102 000,00	2 048,24	13 117,64	3 523,00	-9 594,64	-272,3%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	59 762,20	90 000,00	90 000,00	1 693,27	15 826,99	9 500,00	-6 326,99	-68,6%	90 000,00
Dams & Reservoirs	59 762,20	90 000,00	90 000,00	1 693,27	15 826,99	9 500,00	-6 326,99	-68,6%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	29 920,02	105 000,00	105 000,00	-	3 600,38	11 253,00	7 652,62	68,0%	105 000,00
Reticulation	29 920,02	105 000,00	105 000,00	-	3 600,38	11 253,00	7 652,62	68,0%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	515,41	8 000,00	8 000,00	-	-	668,66	668,66	100,0%	8 000,00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	515,41	8 000,00	8 000,00	-	-	668,66	668,66	100,0%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	48 415,60	74 400,00	74 400,00	1 704,27	3 803,32	15 600,00	11 796,68	75,6%	74 400,00
Parks & gardens	14 429,62	18 600,00	18 600,00	450,29	873,78	3 650,00	2 776,22	75,1%	18 600,00
Sportsfields & clubs	-	-	-	-	-	-	-	-	-
Swimming pools	13 778,85	14 000,00	14 000,00	-	-	2 500,00	2 500,00	100,0%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	5 047,03	13 000,00	13 000,00	1 091,97	1 448,58	2 250,00	803,42	35,7%	13 000,00
Recreational facilities	2 781,32	10 500,00	10 500,00	-	-	2 625,00	2 625,00	100,0%	10 500,00
Fire, safety & emergency	5 811,67	3 000,00	3 000,00	-	-	750,00	750,00	100,0%	3 000,00
Security and policing	1 116,21	3 300,00	3 300,00	-	-	825,00	825,00	100,0%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	3 000,00	3 000,00	-	-	750,00	750,00	100,0%	3 000,00
Museums & Art Galleries	218,47	4 000,00	4 000,00	-	-	1 000,00	1 000,00	100,0%	4 000,00
Cometories	5 232,23	5 000,00	5 000,00	106,10	1 482,96	1 250,00	-232,96	-18,6%	5 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	450 433,73	530 200,00	530 200,00	36 805,09	75 707,35	77 148,00	1 440,65	1,9%	530 200,00
General vehicles	87 291,56	95 000,00	95 000,00	1 999,33	8 917,30	17 660,00	8 742,70	50,1%	95 000,00
Specialised vehicles	134 262,25	193 800,00	193 800,00	13 808,31	20 643,41	12 437,00	-8 206,41	-66,0%	193 800,00
Plant & equipment	15 808,20	8 700,00	8 700,00	1 224,29	2 902,79	2 175,00	-727,79	-33,5%	8 700,00
Computers - hardware/equipment	144 162,74	130 000,00	130 000,00	14 630,30	32 597,74	28 278,33	-4 300,41	-15,2%	130 000,00
Furniture and other office equipment	19 835,00	47 700,00	47 700,00	-	-	5 231,00	5 231,00	100,0%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	49 473,92	55 000,00	55 000,00	5 232,80	10 656,11	11 166,67	510,56	4,0%	55 000,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>List sub-class</i>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	714 780,67	972 600,00	972 600,00	42 340,87	113 964,14	139 346,66	25 384,52	18,2%	972 600,00
<b>Specialised vehicle</b>	134 262,25	193 800,00	193 800,00	13 808,31	20 643,41	12 437,00	-8 206,41	(0)	193 800,00
Refuse	134 262,25	193 800,00	193 800,00	13 808,31	20 643,41	12 437,00	-8 206,41	(0)	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

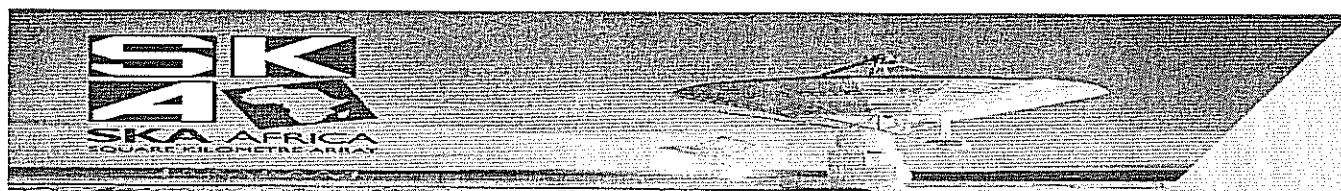


### Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 September 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Depreciation expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	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	209 152,00	119 646,00	119 646,00	-	-	-	-	-	119 646,00
Generation									
Transmission & Retiulation	209 152,00	119 646,00	119 646,00	-	-	-	-	-	119 646,00
Street Lighting									
Infrastructure - Water	478 140,15	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Dams & Reservoirs									
Water purification									
Retiulation	478 140,15	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Infrastructure - Sanitation	074 007,73	293 503,00	293 503,00	-	-	-	-	-	293 503,00
Retiulation									
Sewerage purification	074 007,73	293 503,00	293 503,00	-	-	-	-	-	293 503,00
Infrastructure - Other	05 686,60	78 733,00	78 733,00	-	-	-	-	-	78 733,00
Waste Management	05 686,60	78 733,00	78 733,00	-	-	-	-	-	78 733,00
Transportation									
Gas									
Other									
<b>Community</b>	110 804,42	602 678,00	602 678,00	-	-	-	-	-	602 678,00
Parks & gardens	663,79	1 373,00	1 373,00	-	-	-	-	-	1 373,00
Sportsfields & stadia	19 913,10								
Swimming pools	10 099,09								
Community halls	6 925,09								
Libraries	20 371,20	27 889,00	27 889,00	-	-	-	-	-	27 889,00
Recreational facilities	-	542 698,00	542 698,00	-	-	-	-	-	542 698,00
Fire, safety & emergency	-								
Security and policing	-								
Buses									
Clinics	13 813,40	15 075,00	15 075,00	-	-	-	-	-	15 075,00
Museums & Art Galleries	12 084,54	15 041,00	15 041,00	-	-	-	-	-	15 041,00
Cemeteries	519,38	602,00	602,00	-	-	-	-	-	602,00
Social rental housing	-								
Other	20 394,77								
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	12 329,98	12 364,00	12 364,00	-	-	-	-	-	12 364,00
Housing development	12 329,98	12 364,00	12 364,00	-	-	-	-	-	12 364,00
Other									
<b>Other assets</b>	393 565,93	721 401,00	721 401,00	-	-	-	-	-	721 401,00
General vehicles	134 096,04	255 353,00	255 353,00	-	-	-	-	-	255 353,00
Specialised vehicles	23 195,73	43 135,00	43 135,00	-	-	-	-	-	43 135,00
Plant & equipment	38 413,30	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	66 660,29	114 166,00	114 166,00	-	-	-	-	-	114 166,00
Abattoirs									
Markets									
Civic Land and Buildings	79 709,05	111 559,00	111 559,00	-	-	-	-	-	111 559,00
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>	8 808,62	57 552,00	57 552,00	-	-	-	-	-	57 552,00
Computers - software & programming	8 808,62	57 552,00	57 552,00	-	-	-	-	-	57 552,00
Other									
<b>Total Depreciation</b>	2 734 042,89	3 671 152,00	3 671 152,00	-	-	-	-	-	3 671 152,00
<b>Specialised vehicles</b>	23 195,73	43 135,00	43 135,00	-	-	-	-	-	43 135,00
Refuse	22 892,64	40 691,00	40 691,00	-	-	-	-	-	40 691,00
Fire	503,08	2 444,00	2 444,00	-	-	-	-	-	2 444,00
Conservancy									
Ambulances									



## 2.2 Municipal Manager's Quality Certification

### Quality certificate

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

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

for the quarter ended September 2014 - Q1 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature

Date 30 September 2014