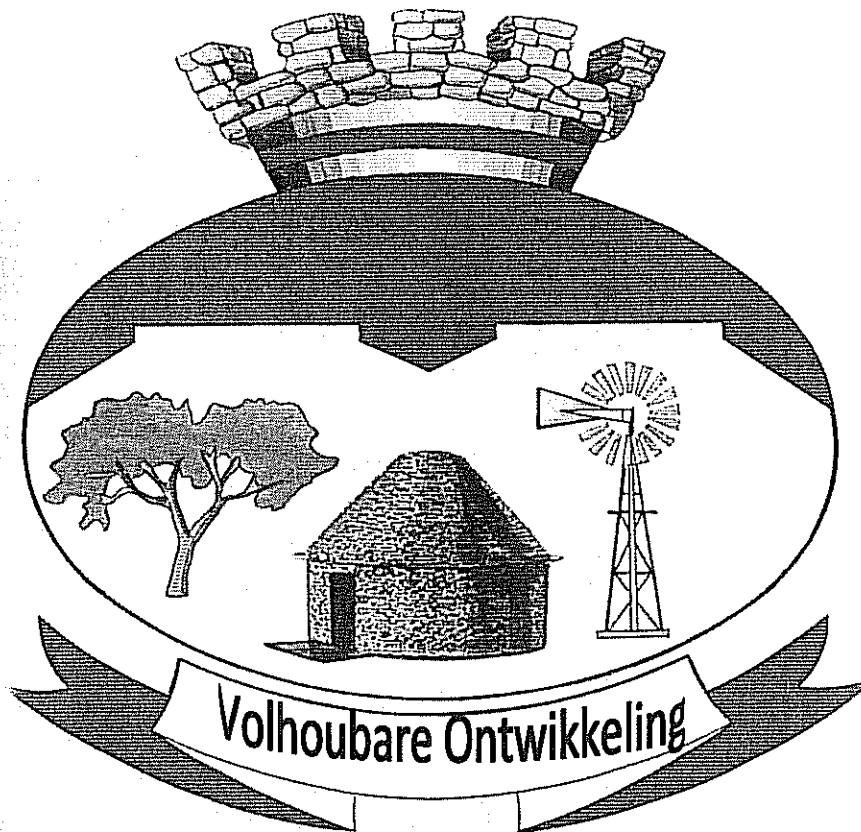


In-Year Report of Kareeberg Municipality

✓ T25-4/9
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Monthly Budget Statement August 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

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At the municipal offices
or
at www.kareeberg.co.za

INDEX

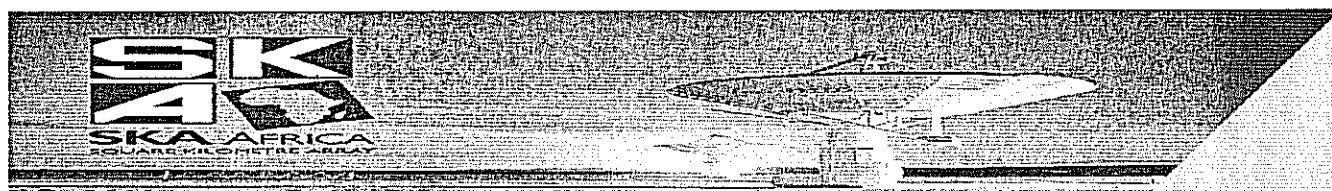
PART 1 – IN-YEAR REPORT

INTRODUCTION

2		
1.1	Mayor's report	3
1.2	Council resolutions	4
1.3	Executive summary	5
	Supporting Table SC1 Material variance explanations - M02 August 2014	8
1.4	In-year budget statement tables	9
	Table C1 Monthly Budget Statement - Summary - M02 August 2014	9
	Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August 2014	10
	Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August 2014	11
	Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August 2014	13
	Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August 2014	14
	Table C6 Monthly Budget Statement - Financial Position - M02 August 2014	16
	Table C7 Monthly Budget Statement - Cash Flow - M02 August 2014	17

PART 2 – SUPPORTING DOCUMENTATION

2.1	In-year supporting documentation tables	18
	Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August 2014	18
	Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August 2014	19
	Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August 2014	21
	Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August 2014	21
	Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August 2014	22
	Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August 2014	23
	Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August 2014	24
	Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August 2014	26
	Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August 2014	27
	Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August 2014	28
	Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August 2014	29
	Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August 2014	31
	Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August 2014	32
2.2	Municipal Manager's quality certification	33



Introduction

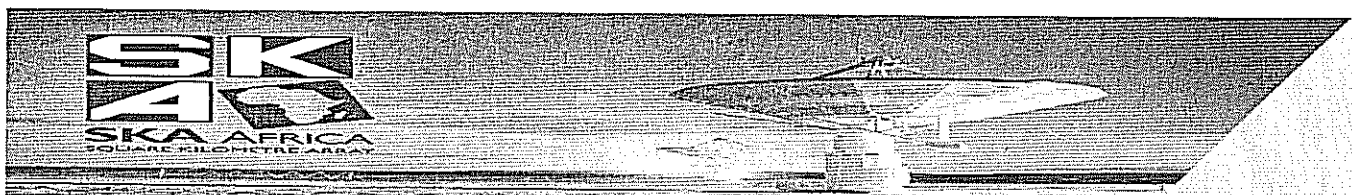
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest.

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

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

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

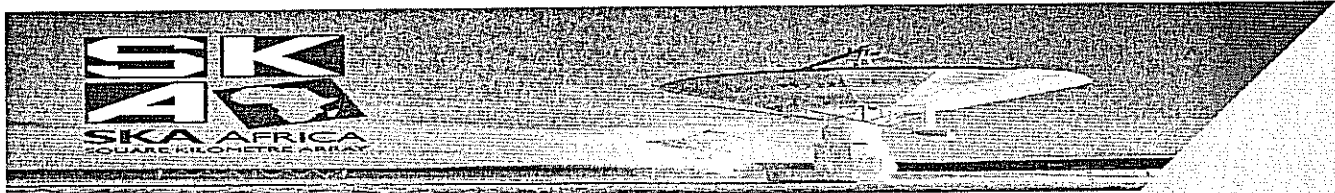
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 797 households (population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



1. PART 1 – IN-YEAR REPORT

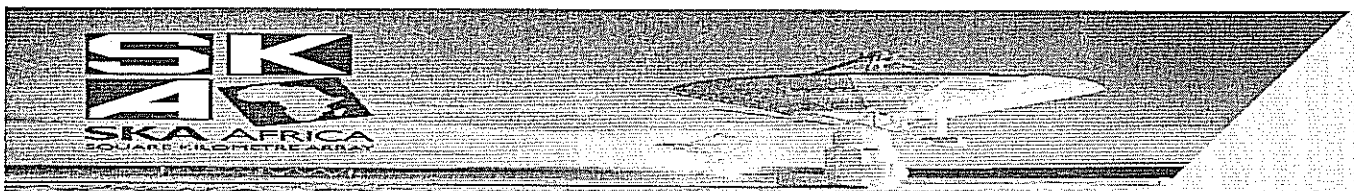
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

Conditional grants as well as equitable share was received last month. Only Municipal Systems Improvement Grant(R 934 000), Expanded Public Works Programme(R 400 000) as well as Sports, Arts and Culture(R 427 500) were received during August 2014. The plan for MSIG included provision for salaries to be paid. This approval was however declined and approximately R 800 000 will need to be funded as over expenditure. This will place a constraint on working capital for the year. (cash)

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Council changed the Municipal Infrastructure Grant projects a week before the adoption of the 2014 – 2015 budget so that registration of some projects still have to take place. Due to the R 2 000 000 withheld by National Treasury, the projects not completed for 2013 – 2014 could only recommence in this financial year. R 1 000 000 for the upgrading of roads in Carnarvon will have no funding due to re-allocation of EPWP funding for security services.

Notice is given that projects for 2015 – 2016 should have been registered with MIG by the end of August 2014 for implementation from July 2015.

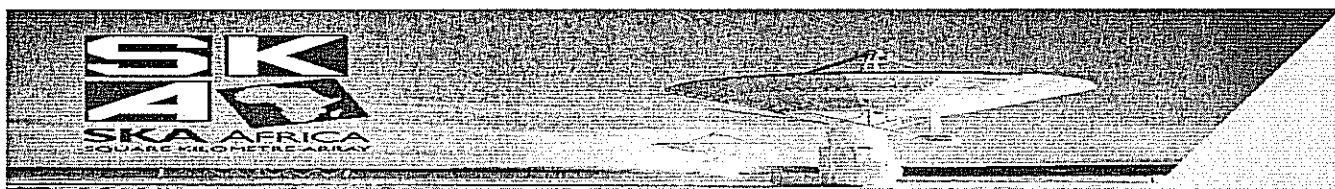
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An increase in debtors for the two months of the year will need to be addressed vigorously from the start. Payment percentage of 98% for the 2013 – 2014 year decreased to 89% for the year thus far.

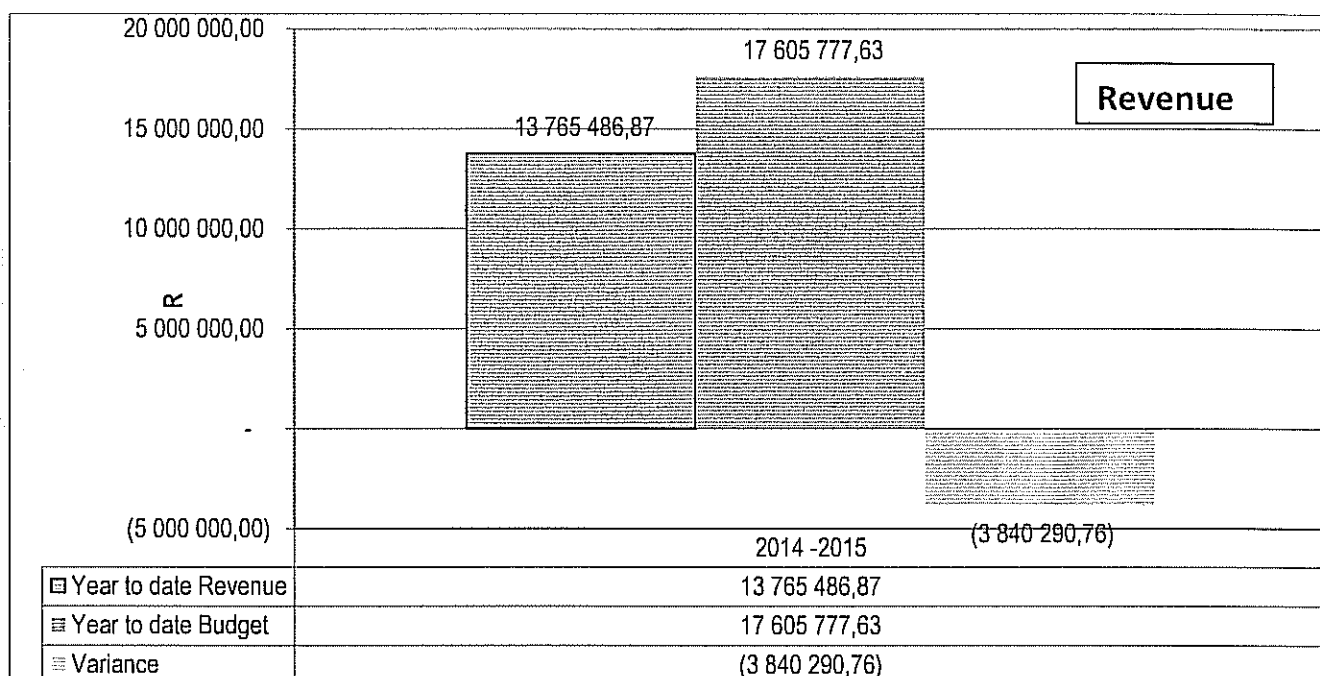
1.3.2 Consolidated performance

Revenue by source

Revenue is under received by 22% (R 3.8million) 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:

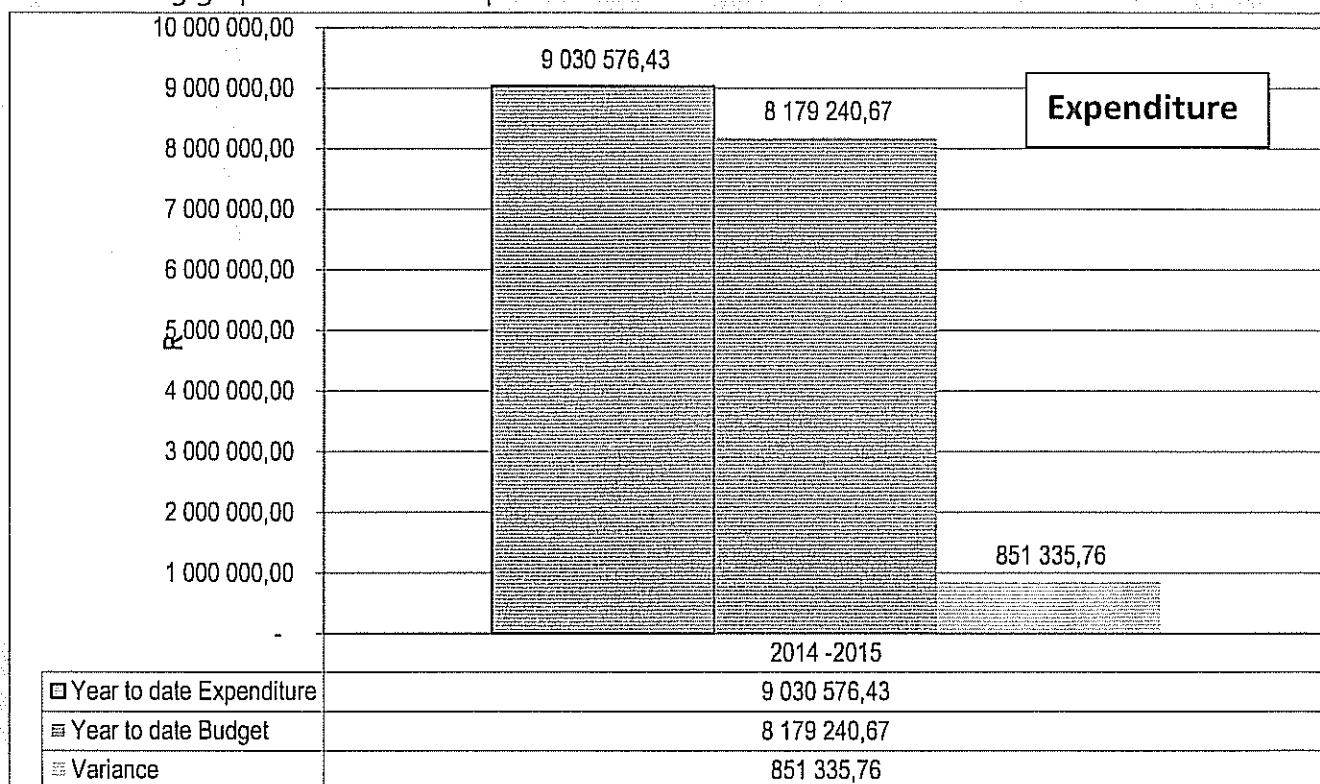




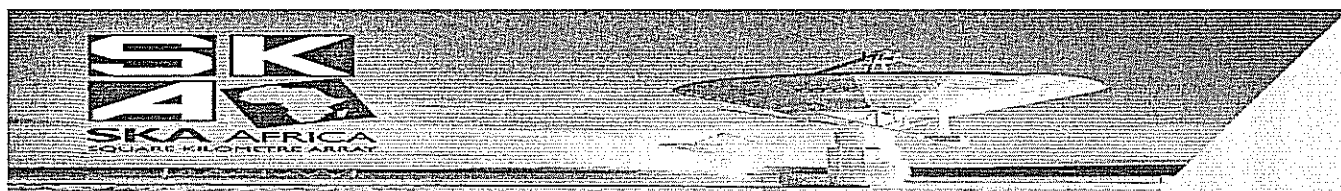
Operating expenditure by type

Expenditure is overspent by 10% (R 851 336). 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.



Capital expenditure



A few projects are registered and will proceed shortly. Cash flow will however be a constraint as the R 2 000 000 withheld by National Treasury will impact thereon. 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 8million. This can be attributed to the receipt of conditional grants that remain unspent.

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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	30 711 444,71	30 711 444,71
Long term investments	-	-
	30 711 444,71	30 711 444,71
Less:	6 488 921,47	8 068 905,58
Unspent conditional grants	6 488 921,47	8 068 905,58
Net cash resources available for internal distribution	24 222 523,24	22 642 539,13
Less amounts allocated to:	22 303 214,91	22 111 448,84
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	36 293,99	36 293,99
Employee benefits	10 037 931,05	10 065 009,00
Retention	881 178,36	662 334,34
Resources available / (shortfall) for working capital requirements	1 919 308,33	531 090,29

1.3.3 Material variances from SDBIP

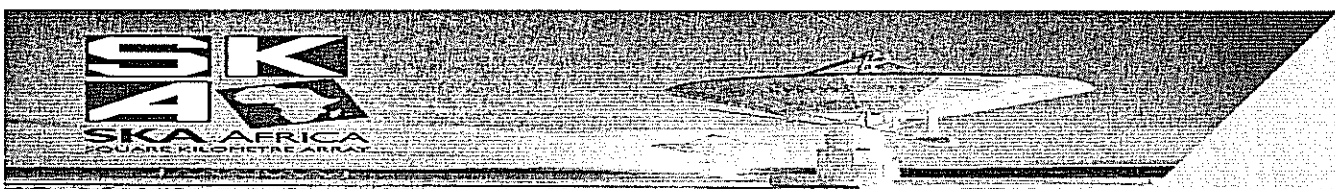
The service delivery and budget implementation plan will be reviewed intensively at the end of the first quarter and the defects in service delivery will be highlighted then.

1.3.4 Remedial steps

None at this stage.

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.



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 - M02 August 2014			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	6 975,62	26,6%	Penalties can not be estimated due to payment percentages	No steps needed
	Rental of facilities and equipment	64 122,09	94,0%	Because rentals are advertised, only approximate revenue can be estimated	No steps needed
	Interest earned - external investments	(72 315,15)	-48,7%	Interest is not allocated regularly	No steps needed
	Interest earned - outstanding debtors	(68,35)	-13,0%	Very little revenue - not material	No steps needed
	Fines	(492,00)	-51,9%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	1 346,92	240,1%	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	17 650,39	154,3%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(3 721 500,00)	-38,4%	All operational grants budgeted for, have not been received yet	No steps needed
2	Expenditure By Type				
	Bulk purchases	(326 299,31)	-16,6%	Expenditure will realise later in the year	No steps needed
	Contracted services	(49 067,43)	-70,5%	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
	Other expenditure	233 410,62	26,7%	Once off payments such as subscriptions to SALGA	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	191 042,00	18,2%	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	216 428,00	12,4%	Project needs to be registered	
	Upgrade of roads - Vanwyksvlei		0,0%	Project has been registered	MIG/NC0357/R, ST/11/13
	High mast light Schalkfontein		0,0%	Project has been registered	MIG/NC0338/CL/10/12
	High mast light Vosburg		0,0%	Project needs to be registered	
	Water supply to Vanwyksvlei		0,0%	Initial examination of ground water availability has commenced	
	Establishment of waterborne sewerage for Vosburg		0,0%	Project has been registered	MIG/NC0391/S/10/12
	Upgrade of sports field	765 094,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
	Upgrade of roads - Camarvon	1 234 906,00	100,0%	Project rolled over from previous year due to Treasury withholding R 2 000 000	
4	Financial Position				
5	Cash Flow				
	August 2014	(642 335,24)		Low payment percentage	
6	Measurable performance				
7	Municipal Entities				

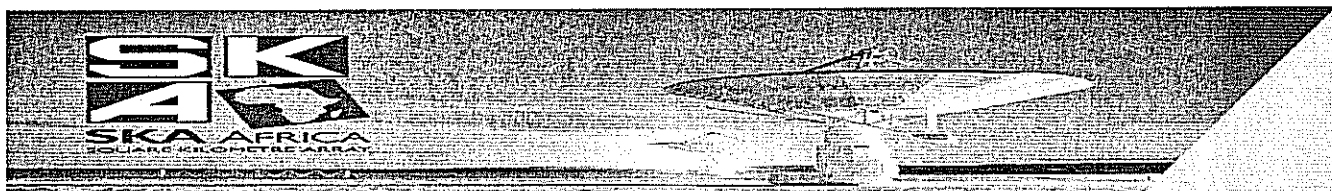
1.4 In-year budget statement tables

Monthly Budget Statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - M02 August 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
Financial Performance									
Property rates	4 424 239,00	4 331 323,00	4 331 323,00	-97 804,50	4 200 173,09	4 167 581,00	32 592,09	0,78%	4 331 323,00
Service charges	16 998 357,00	18 018 052,00	18 018 052,00	1 544 091,95	3 015 056,42	3 180 320,00	-165 263,58	-5,20%	18 018 052,00
Investment revenue	1 338 199,00	1 300 300,00	1 300 300,00	65 626,90	82 955,50	155 339,00	-72 383,50	-46,60%	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	335 197,85	491 301,86	405 037,63	86 264,23	21,30%	7 840 326,00
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 847 112,21	13 765 486,87	17 605 777,63	-3 840 290,76	-21,81%	51 979 001,00
Employee costs	13 236 783,00	15 378 405,00	15 378 405,00	1 121 146,94	2 223 081,39	2 402 218,00	-179 136,61	-7,46%	15 378 405,00
Remuneration of Councillors	1 912 960,00	2 018 982,00	2 018 982,00	148 092,73	296 185,46	318 954,00	-22 768,54	-7,14%	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	1 017 333,20	1 671 803,39	2 002 430,00	-330 626,61	-16,51%	8 975 045,00
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	47,75%	8 302 311,27
Other expenditure	12 583 413,00	14 902 092,67	14 902 092,67	421 398,20	1 128 068,19	943 725,00	184 343,19	19,53%	14 902 092,67
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	2 707 971,07	9 030 576,43	8 179 240,67	851 335,76	10,41%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-860 858,86	4 734 910,44	9 426 536,96	-4 691 626,52	-49,77%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	-	-	14 400 000,00	-14 400 000,00	-100,00%	19 848 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96	-19 091 626,52	-80,13%	18 048 000,06
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96	-19 091 626,52	-80,13%	18 048 000,06
Capital expenditure & funds sources									
Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00
Capital transfers recognised	7 357 500,07	19 848 000,00	19 848 000,00	1 189,79	1 189,79	14 400 000,00	-14 398 810,21	-99,99%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	1 154,93	-	1 154,93	#DIV/0!	-
Total sources of capital funds	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00
Financial position									
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	-	36 051 625,81	-	-	-	28 888 688,91
Total non current assets	117 341 782,64	125 792 507,39	125 792 507,39	-	117 344 128,06	-	-	-	125 792 507,39
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	-	11 808 977,84	-	-	-	6 584 740,33
Total non current liabilities	11 811 034,00	13 498 884,00	13 498 884,00	-	11 811 033,50	-	-	-	13 498 884,00
Community wealth/Equity	125 049 643,00	134 597 572,13	134 597 572,13	-	129 785 742,53	-	-	-	134 597 572,13
Cash flows									
Net cash from (used) operating	7 025 179,15	21 589 452,06	21 589 452,06	-643 749,64	8 099 076,86	19 637 550,91	-11 538 474,05	-58,76%	21 589 452,06
Net cash from (used) investing	-7 625 313,50	-19 838 955,00	-19 838 955,00	-385,60	-739,01	-14 398 524,00	14 397 784,99	-99,99%	-19 838 955,00
Net cash from (used) financing	8 650,00	29 000,00	29 000,00	1 800,00	1 100,00	5 688,00	-4 588,00	-80,66%	29 000,00
Cash/cash equivalents at the month/year end	22 612 006,86	22 868 889,06	24 391 503,92	-	30 711 444,71	26 334 106,91	4 377 337,80	16,62%	24 391 503,92
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	978 199,75	3 262 279,74	2 888 570,70	266 390,10	1 057 242,77	342 156,80	-	-	6 814 841,86
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August 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
Revenue - Standard									
<i>Governance and administration</i>	31 990 403,00	53 780 274,00	53 780 274,00	301 201,05	10 746 931,05	28 624 267,00	-17 877 335,95	-62,46%	53 780 274,00
Executive and council	22 005 444,00	39 156 412,00	39 156 412,00	66 076,90	4 231 143,28	25 559 654,00	-21 328 510,72	-83,45%	39 156 412,00
Budget and treasury office	9 984 959,00	14 623 862,00	14 623 862,00	235 124,15	6 515 787,77	3 064 613,00	3 451 174,77	112,61%	14 623 862,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	88 894,00	24 755,00	24 755,00	1 456,40	2 793,00	3 137,00	-344,00	-10,97%	24 755,00
Community and social services	13 345,00	6 650,00	6 650,00	932,40	2 166,00	1 022,00	1 144,00	111,94%	6 650,00
Sport and recreation	74 674,00	17 400,00	17 400,00	424,00	527,00	2 804,00	-1 477,00	-73,70%	17 400,00
Public safety	675,00	705,00	705,00	100,00	100,00	111,00	-11,00	-9,91%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	3 966,00	2 000,00	2 000,00	160,00	400,00	217,00	183,00	84,33%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 966,00	2 000,00	2 000,00	160,00	400,00	217,00	183,00	84,33%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 978 736,00	18 019 972,00	18 019 972,00	1 544 294,76	3 015 302,82	3 378 157,00	-362 794,18	-10,74%	18 019 972,00
Electricity	7 936 896,00	7 981 626,00	7 981 626,00	704 662,46	1 357 769,47	2 187 653,00	-809 883,53	-37,36%	7 981 626,00
Water	4 198 770,00	4 137 677,00	4 137 677,00	334 457,95	661 797,44	583 169,00	78 628,44	13,46%	4 137 677,00
Waste water management	2 722 357,00	2 478 859,00	2 478 859,00	218 555,23	425 518,79	251 533,00	173 985,79	69,17%	2 478 859,00
Waste management	3 120 713,00	3 421 810,00	3 421 810,00	286 619,12	570 277,12	375 802,00	194 475,12	51,75%	3 421 810,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	50 051 959,00	71 827 001,00	71 827 001,00	1 847 112,21	13 765 486,87	32 005 778,00	-18 240 291,13	-56,99%	71 827 001,00
Expenditure - Standard									
<i>Governance and administration</i>	27 776 312,00	32 210 112,00	32 210 112,00	801 469,96	5 675 332,43	4 413 282,00	1 462 050,43	33,13%	32 210 112,00
Executive and council	18 234 467,00	21 697 749,00	21 697 749,00	348 909,10	4 850 126,02	3 258 249,00	1 591 877,02	48,86%	21 697 749,00
Budget and treasury office	7 265 727,00	8 432 117,00	8 432 117,00	401 105,11	755 702,99	760 867,00	-5 164,01	-0,68%	8 432 117,00
Corporate services	2 279 118,00	2 088 246,00	2 088 246,00	131 454,75	269 503,42	394 166,00	-124 662,58	-31,63%	2 088 246,00
<i>Community and public safety</i>	1 953 690,00	2 224 861,00	2 224 861,00	174 404,88	317 426,62	714 482,00	-397 055,38	-55,57%	2 224 861,00
Community and social services	1 127 754,00	1 369 344,00	1 369 344,00	105 969,76	190 317,12	410 752,00	-220 434,88	-53,67%	1 369 344,00
Sport and recreation	715 828,00	687 128,00	687 128,00	63 581,20	121 022,66	179 155,00	-58 132,34	-32,45%	687 128,00
Public safety	76 667,00	111 134,00	111 134,00	2 177,92	3 410,84	117 691,00	-114 280,16	-97,10%	111 134,00
Housing	-	-	-	-	-	-	-	-	-
Health	33 441,00	57 255,00	57 255,00	2 676,00	2 676,00	6 684,00	-4 208,00	-61,13%	57 255,00
<i>Economic and environmental services</i>	2 561 101,00	2 970 896,00	2 970 896,00	173 570,79	327 714,37	424 309,00	-96 594,63	-22,77%	2 970 896,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 561 101,00	2 970 896,00	2 970 896,00	173 570,79	327 714,37	424 309,00	-96 594,63	-22,77%	2 970 896,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	14 823 192,00	16 365 132,00	16 365 132,00	1 478 525,44	2 510 103,01	2 827 168,00	-317 064,99	-4,46%	16 365 132,00
Electricity	8 449 290,00	9 310 584,00	9 310 584,00	1 044 315,13	1 720 478,42	1 457 821,00	262 657,42	18,02%	9 310 584,00
Water	1 064 209,00	1 166 396,00	1 166 396,00	54 886,94	105 220,38	236 203,00	-130 982,62	-55,45%	1 166 396,00
Waste water management	2 803 791,00	2 805 582,00	2 805 582,00	346 757,22	630 654,20	484 685,00	145 969,20	30,12%	2 805 582,00
Waste management	2 605 902,00	3 082 570,00	3 082 570,00	32 566,15	53 750,01	448 450,00	-394 708,99	-88,01%	3 082 570,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	47 214 295,00	53 779 901,00	53 779 001,00	2 707 971,67	9 030 576,43	8 179 241,00	851 335,43	10,41%	53 779 001,00
Surplus/ (Deficit) for the year	2 837 704,00	18 048 000,00	18 048 000,00	-860 859,46	4 734 910,44	23 826 537,00	-19 091 626,56	-80,13%	18 048 000,00

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August 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
Revenue by Vote									
Vote 1 - Executive and Council	22 005 444,00	39 156 412,00	39 156 412,00	66 076,90	4 231 143,28	25 559 654,00	-21 328 510,72	-83,45%	39 156 412,00
Vote 2 - Budget and Treasury	9 984 959,00	14 623 862,00	14 623 862,00	235 124,15	6 515 787,77	3 064 513,00	3 451 174,77	112,61%	14 623 862,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 345,00	6 650,00	6 650,00	932,40	2 166,00	1 022,00	1 144,00	111,94%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	675,00	705,00	705,00	100,00	100,00	111,00	-11,00	-9,91%	705,00
Vote 9 - Sport and Recreation	74 874,00	17 400,00	17 400,00	424,00	527,00	2 004,00	-1 477,00	-73,70%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 120 713,00	3 421 810,00	3 421 810,00	256 619,12	570 277,12	375 802,00	194 475,12	51,75%	3 421 810,00
Vote 12 - Waste Water Management	2 722 357,00	2 478 859,00	2 478 859,00	218 555,23	425 516,79	251 533,00	173 983,79	69,17%	2 478 859,00
Vote 13 - Road Transport	3 966,00	2 000,00	2 000,00	160,00	400,00	217,00	183,00	84,33%	2 000,00
Vote 14 - Water	4 198 770,00	4 137 677,00	4 137 677,00	334 457,95	661 797,44	583 169,00	78 628,44	13,48%	4 137 677,00
Vote 15 - Electricity	7 938 896,00	7 981 626,00	7 981 626,00	704 662,46	1 357 769,47	2 167 053,00	-809 883,53	-37,36%	7 981 626,00
Total Revenue by Vote	50 061 999,00	71 827 001,00	71 827 001,00	1 847 112,21	13 765 486,87	32 005 776,00	-18 240 291,13	-56,99%	71 827 001,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 234 467,00	21 697 749,00	21 697 749,00	348 909,10	4 850 126,02	3 258 249,00	1 591 877,02	48,66%	21 697 749,00
Vote 2 - Budget and Treasury	7 265 727,00	8 432 117,00	8 432 117,00	401 106,11	755 702,99	760 887,00	-5 164,01	-0,68%	8 432 117,00
Vote 3 - Corporate Services	2 276 118,00	2 088 246,00	2 088 246,00	131 454,75	269 503,42	394 166,00	-124 662,58	-31,63%	2 088 246,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	33 441,00	57 255,00	57 255,00	2 676,00	2 676,00	6 884,00	-4 208,00	-61,13%	57 255,00
Vote 6 - Community and Social Services	1 127 754,00	1 369 344,00	1 369 344,00	105 969,76	199 317,12	410 752,00	-220 434,88	-53,67%	1 369 344,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	76 667,00	111 134,00	111 134,00	2 177,92	3 410,84	117 691,00	-114 280,16	-97,10%	111 134,00
Vote 9 - Sport and Recreation	715 828,00	687 128,00	687 128,00	63 581,20	121 022,66	179 155,00	-58 132,34	-32,45%	687 128,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 605 902,00	3 082 570,00	3 082 570,00	32 566,15	53 750,01	448 459,00	-394 708,99	-88,01%	3 082 570,00
Vote 12 - Waste Water Management	2 803 791,00	2 805 582,00	2 805 582,00	346 757,22	630 654,20	484 695,00	145 959,20	30,12%	2 805 582,00
Vote 13 - Road Transport	2 561 101,00	2 970 896,00	2 970 896,00	173 570,79	327 714,37	424 309,00	-96 594,63	-22,77%	2 970 896,00
Vote 14 - Water	1 064 209,00	1 166 396,00	1 166 396,00	54 886,94	105 220,38	236 203,00	-130 982,62	-55,45%	1 166 396,00
Vote 15 - Electricity	8 449 290,00	9 310 584,00	9 310 584,00	1 044 315,13	1 720 478,42	1 457 621,00	262 857,42	18,02%	9 310 584,00
Total Expenditure by Vote	47 214 295,00	53 779 001,00	53 779 001,00	2 707 971,07	9 030 576,43	6 178 241,00	2 851 335,43	10,41%	53 779 001,00
Surplus/ (Deficit) for the year	-2 847 704,00	18 048 000,00	18 048 000,00	-860 858,86	4 734 910,44	23 826 537,00	-19 091 626,56	-80,13%	18 048 000,00

Variances in year to date revenue

Vote 1. Conditional grants will only be recognised as revenue in June 2014.

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.

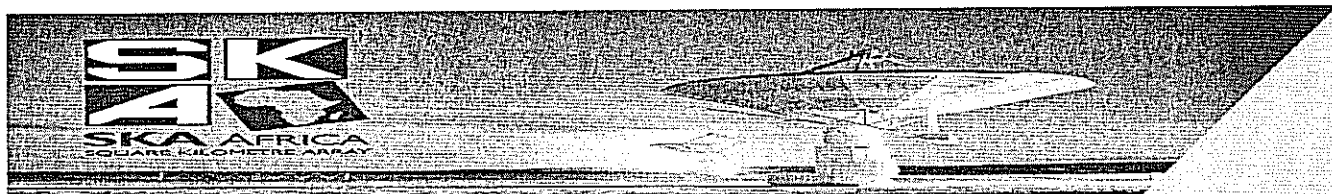
Vote 11. Revenue is higher than budgeted for.

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. Warmer than normal weather has an influence on usage.



Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

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

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

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

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

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

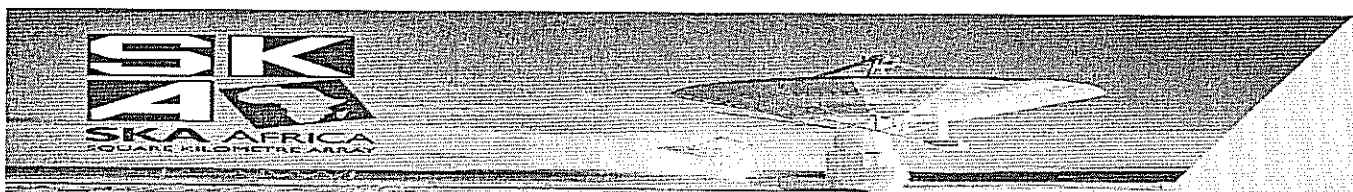
Vote 11. Salaries and wages will be allocated from vote 12 in June 2014.

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.

Vote 15. Expenditure for repairs and maintenance is hampered by lack of available cash as well as annual payments made.



In-Year Report of Kareeberg Municipality

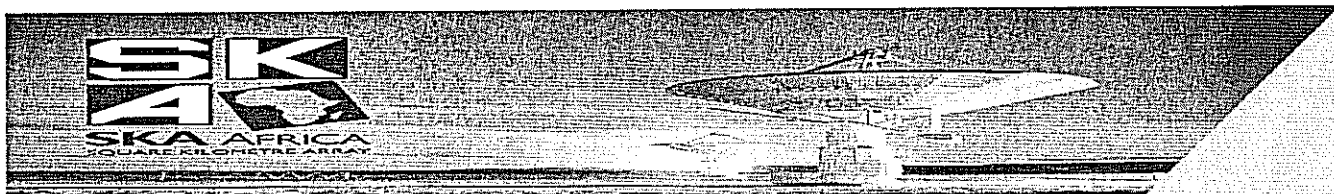
31 August 2014

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August 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									
Revenue By Source									
Property rates	4 237 388,00	4 141 323,00	4 141 323,00	-114 442,61	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	16 638,11	33 233,62	28 250,00	6 975,62	27%	190 000,00
Service charges - electricity revenue	7 610 610,00	7 980 926,00	7 980 926,00	704 662,46	1 357 769,47	1 408 694,00	-50 924,53	-4%	7 980 926,00
Service charges - water revenue	3 872 495,00	4 137 237,00	4 137 237,00	334 457,95	661 767,44	730 253,00	-68 485,56	-9%	4 137 237,00
Service charges - sanitation revenue	2 396 121,00	2 478 859,00	2 478 859,00	218 555,23	425 518,79	437 536,00	-12 017,21	-3%	2 478 859,00
Service charges - refuse revenue	3 119 131,00	3 421 030,00	3 421 030,00	286 416,32	569 980,72	603 837,00	-33 856,28	-6%	3 421 030,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	513 180,00	483 118,00	483 118,00	3 782,00	140 421,76	76 299,67	64 122,09	84%	483 118,00
Interest earned - external investments	1 335 243,00	1 297 000,00	1 297 000,00	65 400,41	82 499,85	154 815,00	-72 315,15	-47%	1 297 000,00
Interest earned - outstanding debtors	2 955,00	3 300,00	3 300,00	226,49	455,65	524,00	-68,35	-13%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	5 910,00	12 230,00	12 230,00	452,40	456,00	948,00	-492,00	-52%	12 230,00
Licences and permits	8 970,00	7 420,00	7 420,00	954,00	1 908,00	561,08	1 346,92	240%	7 420,00
Agency services	135 904,00	97 000,00	97 000,00	13 614,20	29 418,97	11 568,58	17 850,39	154%	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	316 395,25	319 097,13	315 660,31	3 436,82	1%	7 240 558,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	42 704 499,00	51 979 001,00	51 979 001,00	1 847 112,21	13 765 486,87	17 605 777,63	-3 840 290,76	-22%	51 979 001,00
Expenditure By Type									
Employee related costs	13 236 783,00	15 378 405,00	15 378 405,00	1 121 146,94	2 223 081,39	2 402 210,00	-179 128,61	-7%	15 378 405,00
Remuneration of councillors	1 912 960,00	2 018 982,00	2 018 982,00	148 092,73	296 185,46	316 954,00	-22 768,54	-7%	2 018 982,00
Debt impairment	1 449 360,00	2 339 501,67	2 339 501,67	-	-	-	-	-	2 339 501,67
Depreciation & asset impairment	2 734 043,00	3 671 152,00	3 671 152,00	-	-	-	-	-	3 671 152,00
Finance charges	811 725,00	531 013,00	531 013,00	-	-	-	-	-	531 013,00
Bulk purchases	7 904 574,00	8 543 845,00	8 543 845,00	976 151,34	1 620 704,69	1 947 004,00	-326 299,31	-17%	8 543 845,00
Other materials	494 612,00	431 200,00	431 200,00	41 181,06	51 098,70	55 426,00	-4 327,30	-8%	431 200,00
Contracted services	220 169,00	541 400,00	541 400,00	7 160,79	20 524,57	69 592,00	-49 067,43	-71%	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	414 237,41	1 107 543,62	874 133,00	233 410,62	27%	12 019 191,00
Loss on disposal of PPE	11 885,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	47 214 295,00	53 779 000,94	53 779 000,94	2 707 971,07	9 030 576,43	8 179 240,67	851 335,76	10%	53 779 000,94
Surplus/(Deficit)	-4 509 796,00	-1 799 999,94	-1 799 999,94	-860 858,86	4 734 910,44	9 426 536,96	-4 691 626,52	-49,77%	-1 799 999,94
Transfers recognised - capital	7 357 500,00	19 848 000,00	19 848 000,00	-	-	14 400 000,00	-14 400 000,00	-100,00%	19 848 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96			18 048 000,06
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96			18 048 000,06
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96			18 048 000,06
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	2 847 704,00	18 048 000,06	18 048 000,06	-860 858,86	4 734 910,44	23 826 536,96			18 048 000,06

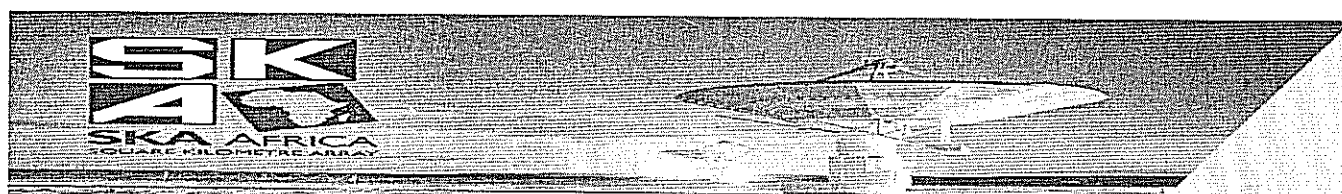


Monthly Budget Statements (cont.)

NC074 Kareeberg

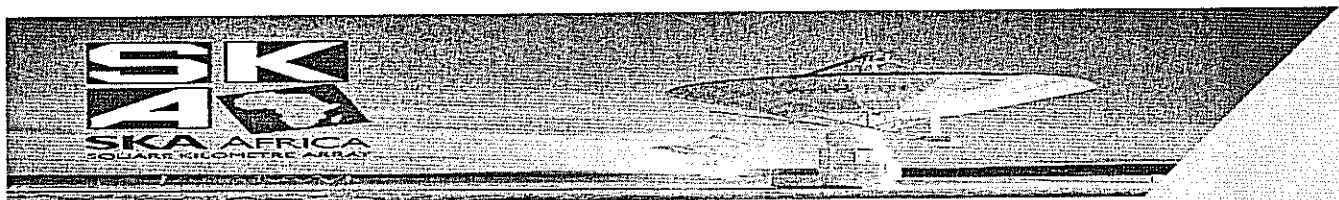
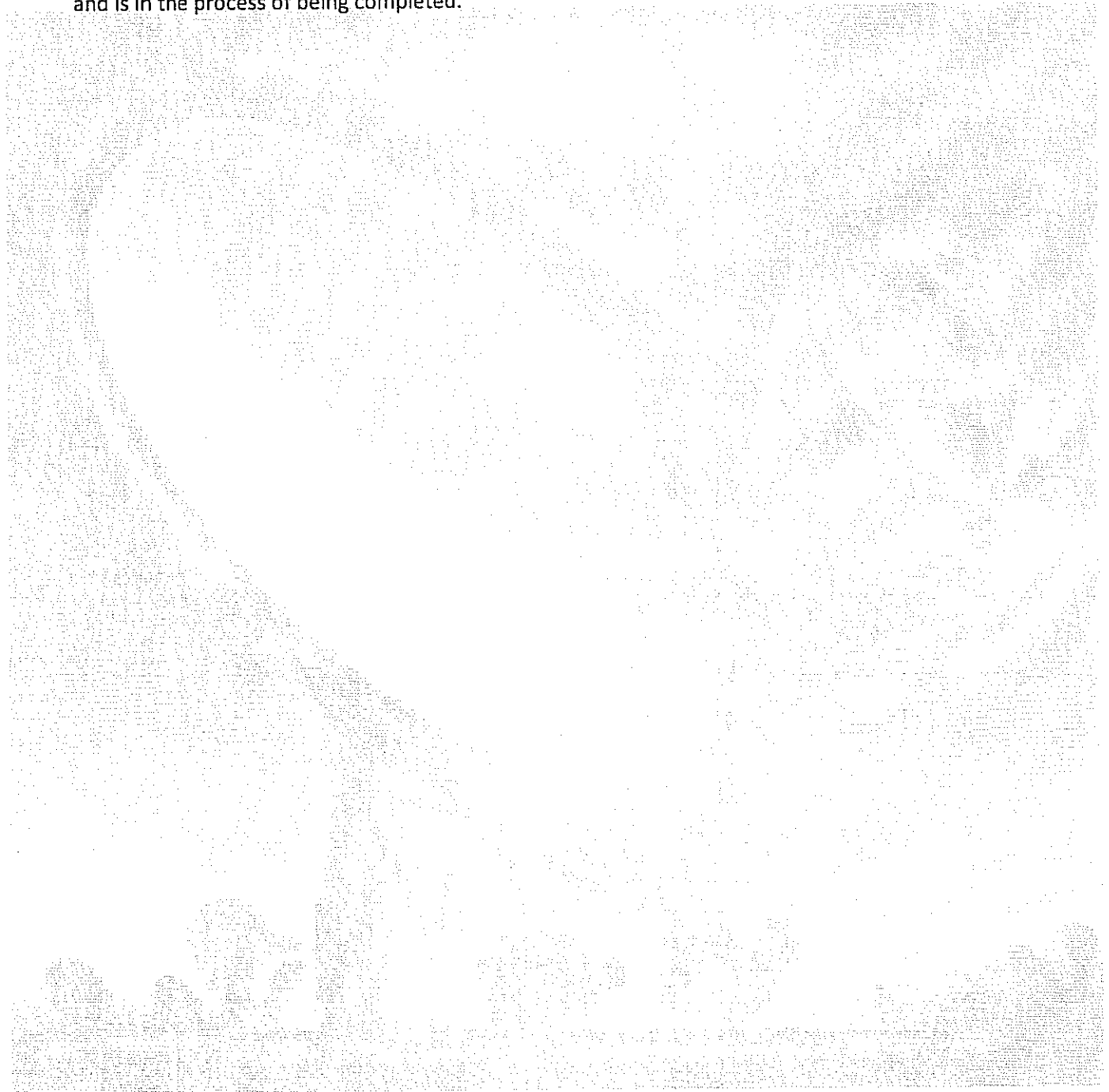
Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August 2014

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
Single Year expenditure appropriation									
Vote 1 - Executive and Council	13 095,00	-	-	-	657,06	-	657,06	#DIV/0!	-
Vote 2 - Budget and Treasury	233 893,75	-	-	-	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	-	-	1 000 000,00	-1 000 000,00	-100,00%	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	1 189,79	1 189,79	1 000 000,00	-998 810,21	-99,88%	2 750 000,00
Vote 14 - Water	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	-12 000 000,00	-100,00%	12 000 000,00
Vote 15 - Electricity	1 604,04	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Total Capital single-year expenditure	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00
Total Capital Expenditure	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00
Capital Expenditure - Standard Classification									
Governance and administration	269 258,75	-	-	-	980,81	-	980,81	#DIV/0!	-
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!	-
Community and public safety	3 427 486,20	3 848 000,00	3 848 000,00	-	-	1 400 000,00	-1 400 000,00	-100,00%	3 848 000,00
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	3 346 655,23	3 048 000,00	3 048 000,00	-	-	1 000 000,00	-1 000 000,00	-100,00%	3 048 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	3 962 832,31	2 750 000,00	2 750 000,00	1 189,79	1 189,79	1 000 000,00	-998 810,21	-99,88%	2 750 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 962 832,31	2 750 000,00	2 750 000,00	1 189,79	1 189,79	1 000 000,00	-998 810,21	-99,88%	2 750 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 604,04	13 250 000,00	13 250 000,00	-	174,12	12 000 000,00	-11 999 825,88	-100,00%	13 250 000,00
Electricity	1 604,04	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Water	-	12 000 000,00	12 000 000,00	-	-	12 000 000,00	-12 000 000,00	-100,00%	12 000 000,00
Waste water management	-	750 000,00	750 000,00	-	174,12	-	174,12	#DIV/0!	750 000,00
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00
Funded by:									
National Government	7 333 139,10	7 848 000,00	7 848 000,00	1 189,79	1 189,79	14 400 000,00	-14 398 810,21	-99,99%	7 848 000,00
Provincial Government	24 360,97	12 000 000,00	12 000 000,00	-	-	-	-	-	12 000 000,00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 357 500,07	19 848 000,00	19 848 000,00	1 189,79	1 189,79	14 400 000,00	-14 398 810,21	-99,99%	19 848 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	303 661,23	-	-	-	1 154,93	-	1 154,93	#DIV/0!	-
Total Capital Funding	7 661 161,30	19 848 000,00	19 848 000,00	1 189,79	2 344,72	14 400 000,00	-14 397 655,28	-99,98%	19 848 000,00



It is envisaged that the upgrading of roads in Carnarvon will not be registered as soon as desired. 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 has to be registered as well.

The projects for which National Treasury has withheld MIG funding, stood over for the new financial year and is in the process of being completed.

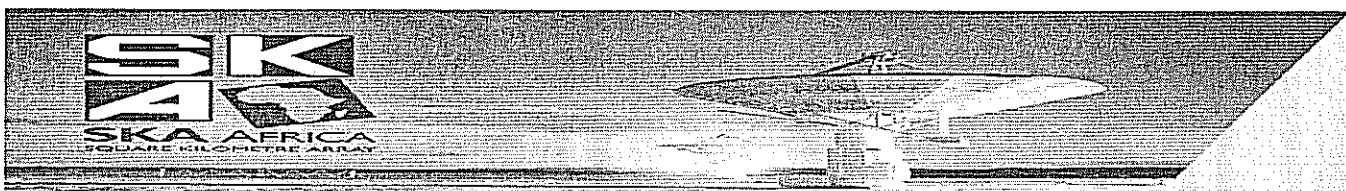


Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - M02 August 2014

Description R	2013-2014	Budget Year 2014-2015			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	167 919,20	1 538 120,00	1 538 120,00	383 503,00	1 538 120,00
Call Investment deposits	22 444 086,44	21 330 771,06	21 330 771,06	30 327 940,49	21 330 771,06
Consumer debtors	1 972 071,85	6 000 118,85	6 000 118,85	5 312 476,66	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	8 190,72	9 045,00
Inventory					
Total current assets	24 623 388,86	28 888 688,91	28 888 688,91	36 061 625,81	28 888 688,91
Non current assets					
Long-term receivables	45 038,77	29 874,00	29 874,00	45 038,77	29 874,00
Investments					
Investment property	10 214 722,46	10 227 346,43	10 227 346,43	10 214 722,45	10 227 346,43
Investments in Associates					
Property, plant and equipment	105 823 353,00	115 507 948,00	115 507 948,00	105 825 698,14	115 507 948,00
Agricultural					
Biological assets					
Intangible assets	24 758,41	27 338,96	27 338,96	24 758,41	27 338,96
Other non-current assets	1 233 910,00			1 233 910,29	
Total non current assets	117 341 782,64	125 792 507,39	125 792 507,39	117 344 128,06	125 792 507,39
TOTAL ASSETS	141 965 171,50	154 681 196,30	154 681 196,30	153 405 753,87	154 681 196,30
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	292 769,00	360 388,00	360 388,00	293 869,00	360 388,00
Trade and other payables	3 152 583,00	4 604 751,33	4 604 751,33	9 883 041,79	4 604 751,33
Provisions	1 659 144,51	1 619 601,00	1 619 601,00	1 632 067,05	1 619 601,00
Total current liabilities	5 104 496,51	6 584 740,33	6 584 740,33	11 808 977,84	6 584 740,33
Non current liabilities					
Borrowing					
Provisions	11 811 034,00	13 498 884,00	13 498 884,00	11 811 033,50	13 498 884,00
Total non current liabilities	11 811 034,00	13 498 884,00	13 498 884,00	11 811 033,50	13 498 884,00
TOTAL LIABILITIES	16 915 530,51	20 083 624,33	20 083 624,33	23 620 011,34	20 083 624,33
NET ASSETS	125 049 640,99	134 597 571,97	134 597 571,97	129 785 742,53	134 597 571,97
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	113 611 087,00	123 074 310,03	123 074 310,03	118 347 187,03	123 074 310,03
Reserves	11 438 556,00	11 523 262,10	11 523 262,10	11 438 555,50	11 523 262,10
TOTAL COMMUNITY WEALTH/EQUITY	125 049 643,00	134 597 572,13	134 597 572,13	129 785 742,53	134 597 572,13



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C7 Monthly Budget Statement - Cash Flow - M02 August 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!									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	23 378 848,30	27 850 199,33	27 850 199,33	2 319 368,44	8 365 752,35	3 255 375,00	5 110 377,35	158,98%	27 850 199,33
Government - operating	17 905 612,92	20 489 000,00	20 489 000,00	-	5 978 000,00	9 054 500,00	-3 076 500,00	-34,00%	20 489 000,00
Government - capital	7 357 506,07	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	65 400,41	140 421,78	76 360,00	64 061,78	83,85%	1 170 600,00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-34 804 312,81	-38 935 023,00	-38 935 023,00	-3 028 518,49	-2 871 659,25	-5 381 267,00	-2 709 607,75	50,35%	-38 935 023,00
Finance charges	-811 725,46	-531 013,00	-531 013,00	-	-	-	-	-	-531 013,00
Transfers and Grants	-7 536 185,00	-8 302 311,27	-8 302 311,27	-	-3 711 438,00	-2 767 437,09	944 000,91	-34,11%	-8 302 311,27
NET CASH FROM/(USED) OPERATING ACTIVITIES	7 025 179,15	21 589 452,06	21 589 452,06	-643 749,64	8 099 076,85	19 637 550,91	-11 538 474,05	-58,76%	21 589 452,06
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	28 434,53	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	9 413,27	9 045,00	9 045,00	804,19	1 605,71	1 478,00	128,71	0,79%	9 045,00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(7 661 161,30)	(19 848 000,00)	(19 848 000,00)	(1 189,79)	(2 344,72)	(14 400 000,00)	(14 397 655,28)	1,00	(19 848 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-7 625 313,50	-19 838 955,00	-19 838 955,00	-385,60	-739,01	-14 398 524,00	-14 397 784,99	99,99%	-19 838 955,00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	8 650,00	29 000,00	29 000,00	1 600,00	1 100,00	5 688,00	-4 588,00	-80,68%	29 000,00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	8 650,00	29 000,00	29 000,00	1 600,00	1 100,00	5 688,00	-4 588,00	80,66%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	-591 484,35	1 779 497,06	1 779 497,06	-642 335,24	8 099 437,85	5 244 714,91			1 779 497,06
Cash/cash equivalents at beginning:	23 203 491,21	21 069 392,00	22 612 006,86	-	22 612 006,86	21 069 392,00			22 612 006,86
Cash/cash equivalents at month/year end:	22 612 006,86	22 848 889,06	24 391 503,92	-	30 711 444,71	26 314 106,91			24 391 503,92

The negative cash flow for the month is due to expenditure on conditional grants as well as low payment percentage. 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.

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

NC074 Kareeberg

Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August 2014

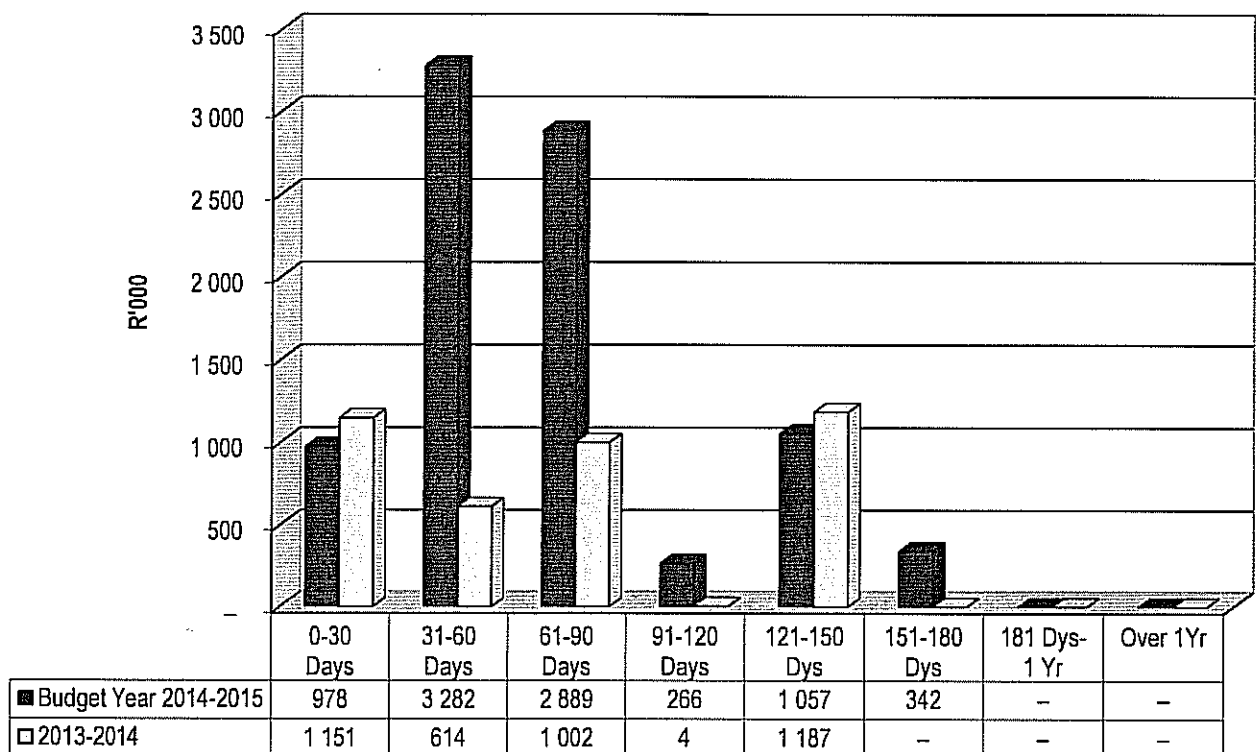
Description of financial Indicator	Basis of calculation	2013-2014	Budget Year 2014-2015			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,7%	7,8%	7,8%	0,0%	4,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,5%	3,4%	3,4%	7,6%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	482,4%	438,7%	438,7%	305,4%	438,7%
Liquidity Ratio	Monetary Assets/Current Liabilities	443,0%	347,3%	347,3%	260,1%	347,3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	99,6%	92,2%	92,2%	108,5%	92,2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	4,8%	11,6%	11,6%	39,2%	11,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15,0%	13,0%	13,0%	13,0%	13,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue	31,0%	29,6%	29,6%	16,1%	29,6%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	1,9%	1,9%	0,5%	1,9%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	8,1%	8,1%	0,0%	4,9%
<u>IDP regulation financial viability Indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	146,0%	175,0%	175,0%	258,0%	175,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,0%	34,0%	34,0%	179,0%	34,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	575,0%	510,0%	510,0%	680,0%	510,0%

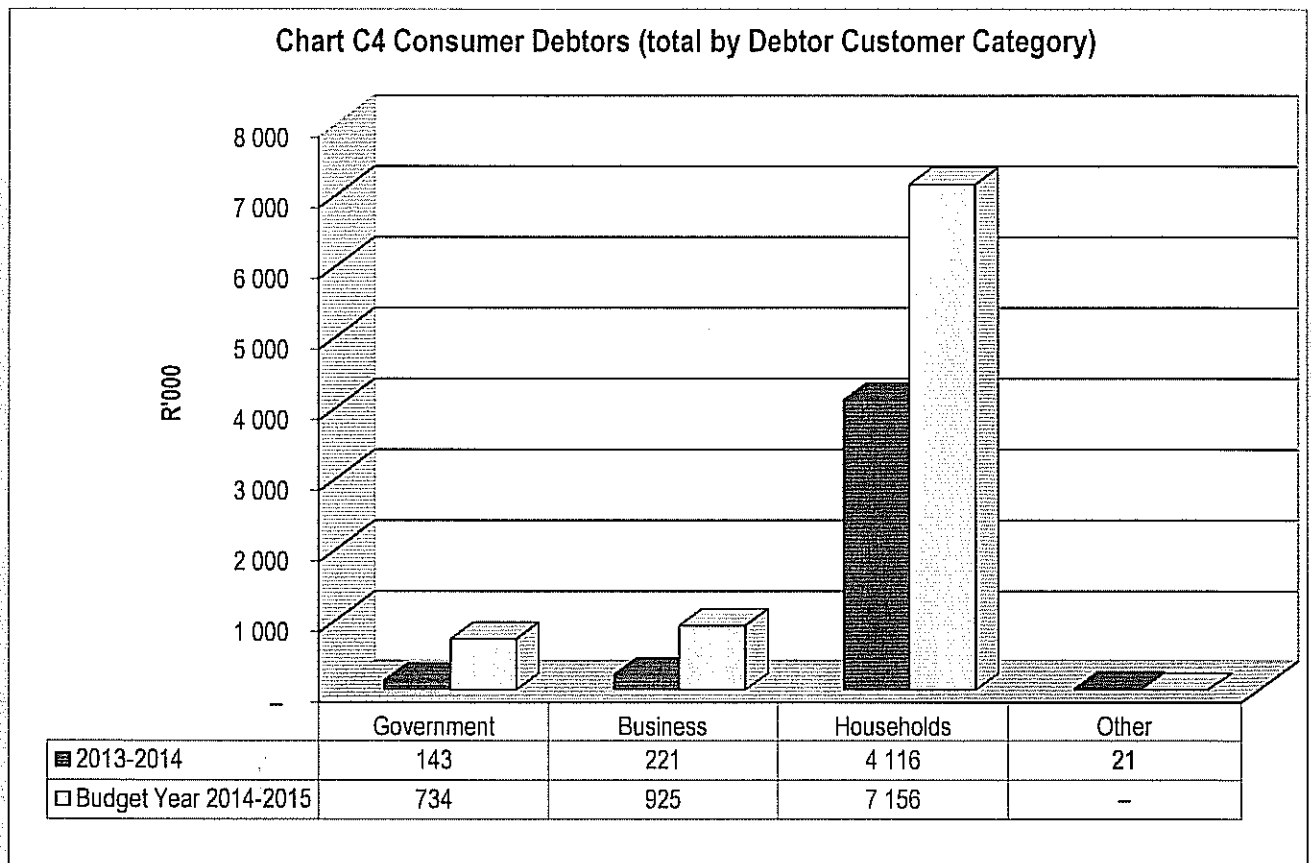
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August 2014													
Budget Year 2014-2015													
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (Lto Council Policy)
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	28 534,97	61 281,08	332 787,54	-	-	-	-	-	365 133,65	-	-	146 503,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	408 292,62	126 731,52	319 743,26	-	-	-	-	-	854 767,40	-	-	106 443,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	2 871 440,85	1 775 308,28	7 523,53	1 038 400,98	-	-	-	5 692 673,64	1 045 924,51	-	1 991 475,00
Receivables from Exchange Transactions - Waste Water Management	1500	39 923,10	44 672,93	170 664,08	-	-	-	-	-	175 413,91	-	-	163 303,00
Receivables from Exchange Transactions - Waste Management	1600	20 026,99	43 823,48	263 442,56	-	-	-	-	-	327 292,98	-	-	165 311,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 652,00	117 691,78	10 029,47	240 946,63	-	-	-	-	370 519,88	240 946,63	-	240 947,00
Interest on Arrear Debtor Accounts	1810	-	16 638,11	16 595,51	17 919,54	18 841,79	342 158,80	-	-	412 154,15	378 920,53	-	385 564,00
Recoverable unauthorised, irregular, futile and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	616 886,30	-	-	-	-	-	-	-	616 886,30	-	-	-
Total By Income Source	2000	978 199,75	3 282 279,74	2 889 570,70	266 390,10	1 057 242,77	342 158,80	-	-	8 814 841,06	1 665 791,67	-	3 199 546,00
2013-2014 - totals only		1 150 613,26	614 313,76	1 002 135,64	3 647,46	1 187 313,45	-	-	-	3 958 023,57	1 190 960,91	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	147 412,77	561 164,91	25 278,10	-	-	-	-	-	733 855,66	-	-	-
Commercial	2300	170 414,22	569 450,21	42 665,50	1 215,68	201 047,93	-	-	-	924 733,54	202 263,61	-	438 685,00
Households	2400	660 372,76	2 211 664,62	2 820 687,02	265 174,42	856 194,04	342 158,80	-	-	7 156 252,46	1 463 528,06	-	2 760 861,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	978 199,75	3 282 279,74	2 889 570,70	266 390,10	1 057 242,77	342 158,80	-	-	8 814 841,06	1 665 791,67	-	3 199 546,00

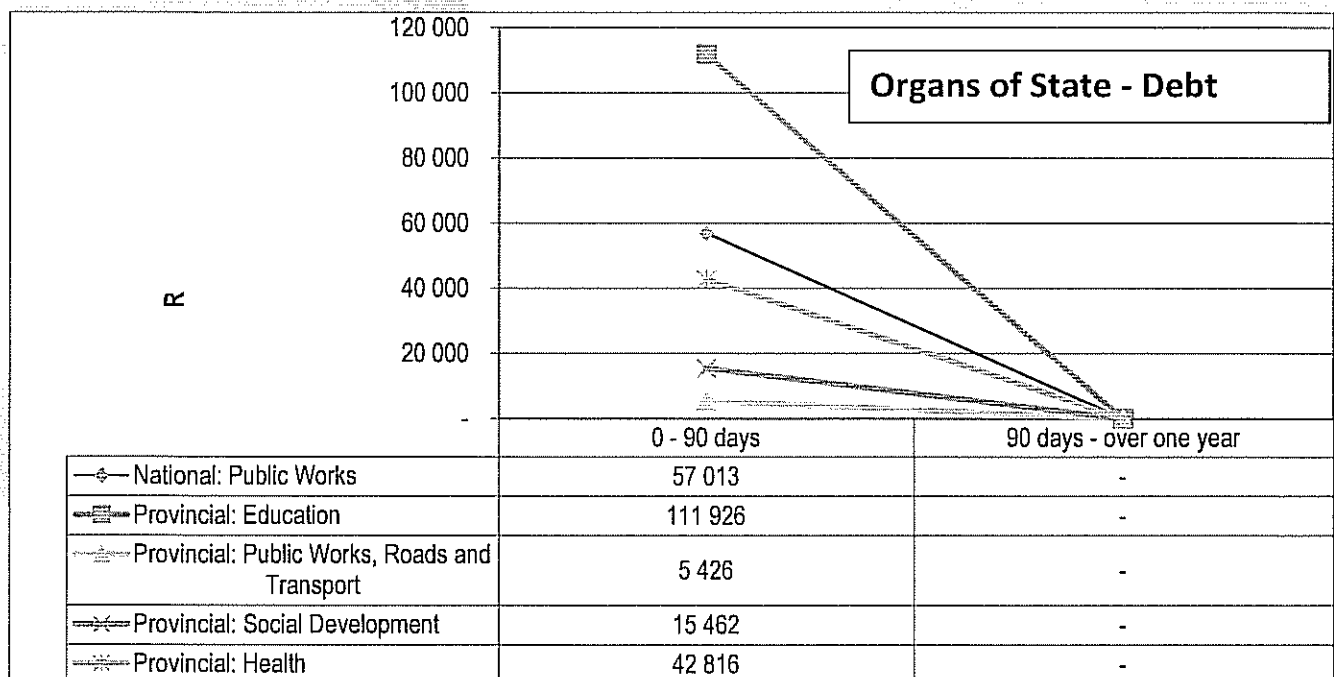
Chart C3 Aged Consumer Debtors Analysis





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

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.) Creditor's analysis

NC074 Kareeberg Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August 2014

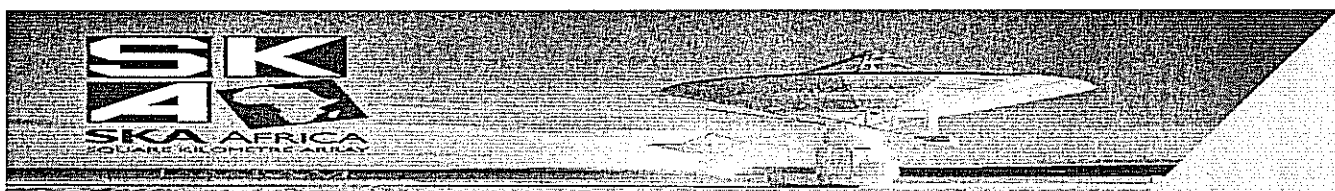
Description	NT Code	Budget Year 2014-2015								Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
R										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									
Bulk Water	0200								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

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

Investment Portfolio Analysis

NC074 Kareeberg Supporting Table SC5 Monthly Budget Statement - Investment portfolio - M02 August 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 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		74 006,38		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				36 293,99	-	36 293,99
Job creation - De Bult	32 days	notice deposit				36 695,02	-	36 695,02
Land development	1 day	call deposit				15 788,10	-	15 788,10
Land development	32 days	notice deposit				14 408,45	-	14 408,45
Land development	1 day	call deposit				27 501,58	-	27 501,58
Civil Defence	32 days	notice deposit				18 381,44	-	18 381,44
EPWP Vosburg dust						588 562,06	(137 246,64)	451 315,42
CMIP Kwaggakolk(vat)	1 day	call deposit				111 429,42	-	111 429,42
MSIG	1 day	call deposit				-	797 650,27	797 650,27
MKG Sanitation Interest/vat	1 day	call deposit				1 258 137,13	-	1 258 137,13
Electricity	1 day	call deposit				33 082,37	-	33 082,37
Water Services Plan	1 day	call deposit				3 092,79	-	3 092,79
CMIP-Saalpoort project 301	1 day	call deposit				3 394,57	-	3 394,57
Library Development Projects	1 day	call deposit				-	370 858,74	370 858,74
EPWP - Paving/ Cleaning	1 day	call deposit				22 364,56	-	22 364,56
Lotto Camarvon	1 day	call deposit				1 718,00	-	1 718,00
Lotto Vosburg	1 day	call deposit				30 291,00	-	30 291,00
Finance Management Grant	1 day	call deposit				1 800 000,00	(478 076,34)	1 321 923,66
Transfer Fees Sub-Economic Housing	32 days	notice deposit				127 024,28	-	127 024,28
VB Cleaning Project	1 day	call deposit				24 181,31	-	24 181,31
VAT - retention	1 day	call deposit				11 221,43	-	11 221,43
EPWP	1 day	call deposit				-	274 300,00	274 300,00
MKG	1 day	call deposit				3 848 000,00	(2 407 470,14)	1 440 529,86
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 442 868,65	-	2 442 868,65
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				543 824,24	337 354,12	881 178,36
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 778 950,63	-	4 778 950,63
Municipality sub-total				74 006,38		31 570 570,48	(1 242 629,99)	30 327 940,49
TOTAL INVESTMENTS AND INTEREST				74 006,38		31 570 570,48	(1 242 629,99)	30 327 940,49

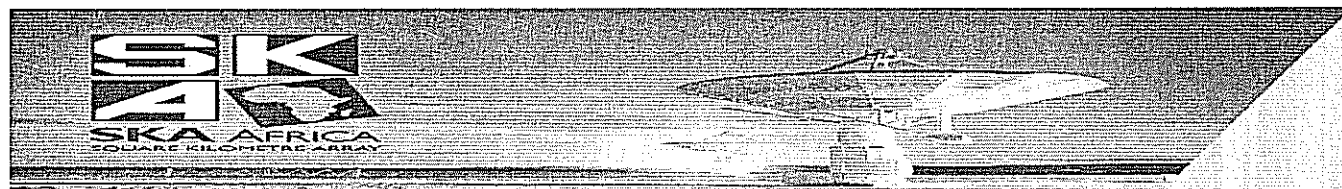


Supporting Documentation (cont.) Allocation of grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August 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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	16 808 000,00	16 830 000,00	16 830 000,00	1 334 000,00	9 110 000,00	16 830 000,00	-9 720 000,00	-51,6%	16 830 000,00
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		1 600 000,00	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			934 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	400 000,00	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	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	427 500,00	855 000,00	-427 500,00	-50,0%	855 000,00
Housing	-	804 000,00	804 000,00			804 000,00	-804 000,00	-100,0%	804 000,00
Water assistance	-								
Northern Cape Tourism	-								
Expanded Public Works Programme	1 752 495,19								
DWAF	156 077,37								
War on leaks	259 474,08								
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	148 100,00	-	-	-	-	-	-		-
Sanitation interest	148 100,00								
Total Operating Transfers and Grants	19 897 146,64	20 489 000,00	20 489 000,00	1 761 500,00	9 537 500,00	20 489 000,00	-10 951 500,00	-53,5%	20 489 000,00
Capital Transfers and Grants									
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:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	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
TOTAL RECEIPTS OF TRANSFERS & GRANT	26 986 146,64	40 337 000,00	40 337 000,00	1 761 500,00	13 385 500,00	40 337 000,00	-26 951 500,00	-66,8%	40 337 000,00



Supporting Documentation (cont.)

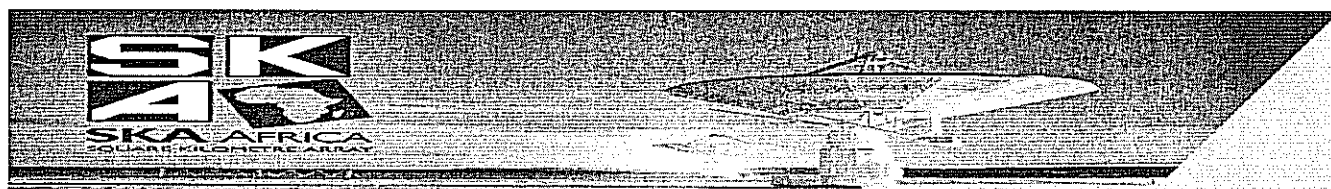
NC074 Kareeberg

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August 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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	10 732 169,12	12 036 311,27	12 036 311,27	740 126,34	4 451 564,34	12 036 311,27	-7 584 746,93	-63,0%	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	478 076,34	478 076,34	1 800 000,00	-1 321 923,66	-73,4%	1 800 000,00
Municipal Systems Improvement	868 970,02	934 000,00	934 000,00	136 350,00	136 350,00	934 000,00	-797 650,00	-85,4%	934 000,00
EPWP Incentive	804 199,80	1 000 000,00	1 000 000,00	125 700,00	125 700,00	1 000 000,00	-874 300,00	-87,4%	1 000 000,00
Municipal Infrastructure Grant (MIG)									
Provincial Government:	1 293 284,80	1 659 000,00	1 659 000,00	61 010,53	61 010,53	1 659 000,00	-1 597 989,47	-96,3%	1 659 000,00
Sport and Recreation	748 639,03	855 000,00	855 000,00	61 010,53	61 010,53	855 000,00	-793 989,47	-92,9%	855 000,00
Housing	-	804 000,00	804 000,00			804 000,00	-804 000,00	-100,0%	804 000,00
Water assistance	-								
Northern Cape Tourism	-								
Expanded Public Works Programme	129 094,32								
DWAF	156 077,37								
War on leaks	259 474,08								
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	148 100,00	-	-	-	-	-	-	-	-
Sanitation interest	148 100,00								
Geotechnical inspection									
Job creation									
Television fund									
Total operating expenditure of Transfers and Grants	12 173 553,92	13 695 311,27	13 695 311,27	801 136,87	4 512 574,87	13 695 311,27	-9 182 736,40	-67,1%	13 695 311,27
Capital expenditure of Transfers and Grants									
National Government:	7 333 139,10	19 848 000,00	19 848 000,00	2 407 471,00	2 407 471,00	19 848 000,00	-17 440 529,00	-87,9%	19 848 000,00
Municipal Infrastructure Grant (MIG)	6 267 693,67	7 848 000,00	7 848 000,00	2 407 471,00	2 407 471,00	7 848 000,00	-5 440 529,00	-69,3%	7 848 000,00
EPWP Incentive	138 900,07								
EPWP Incentive	926 545,36								
Regional bulk Infrastructure Grant		12 000 000,00	12 000 000,00			12 000 000,00	-12 000 000,00	-100,0%	12 000 000,00
Provincial Government:	24 360,97	-	-	-	-	-	-	-	-
Sport and Recreation	24 360,97								
Expanded Public Works Programme									
DWAF									
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Sanitation interest									
Total capital expenditure of Transfers and Grants	7 357 500,07	19 848 000,00	19 848 000,00	2 407 471,00	2 407 471,00	19 848 000,00	-17 440 529,00	-87,9%	19 848 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	19 531 053,99	33 543 311,27	33 543 311,27	3 208 607,87	6 920 045,87	33 543 311,27	-26 623 265,40	-79,4%	33 543 311,27

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

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



Supporting Documentation (cont.) Councillor and employee benefits

NC074 Kareeberg

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August 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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 346 938,44	1 399 476,00	1 399 476,00	111 069,55	222 139,10	222 403,00	-263,90	-0,12%	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	74 046,36	74 134,67	-88,31	-0,12%	466 492,00
Cellphone Allowance	127 559,75	153 014,00	153 014,00	8 167,46	11 435,58	15 126,33	-3 690,75	-24,40%	153 014,00
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	1 904 970,91	2 018 982,00	2 018 982,00	156 260,19	307 621,04	311 664,00	-4 042,96	-1,30%	2 018 982,00
% Increase		6,0%	6,0%						6,0%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 307 251,00	2 682 509,00	2 682 509,00	200 631,00	401 262,00	415 614,83	-14 352,83	-3,45%	2 682 509,00
Pension and UIF Contributions	331 526,40	386 661,00	386 661,00	30 155,21	60 310,42	64 443,50	-4 133,08	-6,41%	386 661,00
Medical Aid Contributions	116 692,90	122 793,00	122 793,00	9 797,44	19 594,88	20 465,50	-870,62	-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	73 350,00	73 528,50	-178,50	-0,24%	441 171,00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	304,80	25 480,40	25 480,40	27,12	54,24	4 246,73	-4 192,49	-98,72%	25 480,40
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations									
Sub Total - Senior Managers of Municipality	3 307 728,67	3 861 157,40	3 861 157,40	277 285,77	554 571,54	578 299,07	-23 727,53	-4,10%	3 861 157,40
% Increase		16,7%	16,7%						16,7%
Other Municipal Staff									
Basic Salaries and Wages	7 403 447,22	8 376 520,00	8 376 520,00	661 412,30	1 301 432,33	1 310 617,67	-9 385,34	-0,72%	8 376 520,00
Pension and UIF Contributions	1 218 074,32	1 391 847,00	1 391 847,00	107 849,70	215 655,75	231 974,50	-16 318,75	-7,03%	1 391 847,00
Medical Aid Contributions	341 534,60	336 832,00	336 832,00	29 607,60	59 215,20	56 138,67	3 076,53	5,48%	336 832,00
Overtime	304 270,16	200 000,00	200 000,00	29 473,78	61 210,69	33 333,33	27 877,36	83,63%	200 000,00
Performance Bonus									
Motor Vehicle Allowance	68 616,00	73 419,00	73 419,00	6 103,33	12 206,66	12 236,50	-29,84	-0,24%	73 419,00
Cellphone Allowance									
Housing Allowances	9 617,04	20 160,00	20 160,00	867,91	1 721,82	3 360,00	-1 638,18	-49,76%	20 160,00
Other benefits and allowances	91 554,52	464 636,60	464 636,60	8 546,55	17 067,40	77 439,43	-60 372,03	-77,96%	464 636,60
Payments in lieu of leave									
Long service awards	93 378,96								
Post-retirement benefit obligations	398 450,00	653 833,00	653 833,00			9 906,51	-9 906,51	-100,00%	653 833,00
Sub Total - Other Municipal Staff	9 928 944,82	11 517 247,60	11 517 247,60	843 861,17	1 668 509,85	1 735 206,61	-66 696,76	-3,84%	11 517 247,60
% Increase		16,0%	16,0%						16,0%
Total Parent Municipality	15 141 644,40	17 397 387,00	17 397 387,00	1 277 407,13	2 530 702,43	2 625 169,68	-94 467,25	-3,60%	17 397 387,00
		14,9%	14,9%						14,9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	15 141 646,40	17 397 387,00	17 397 387,00	1 277 407,13	2 530 702,43	2 625 169,68	-94 467,25	-3,69%	17 397 387,00
% Increase		14,9%	14,9%						14,9%
TOTAL MANAGERS AND STAFF	13 236 675,49	15 378 405,00	15 378 405,00	1 121 146,94	2 223 081,39	2 313 505,68	-90 424,29	-3,91%	15 378 405,00

Supporting Documentation (cont.)

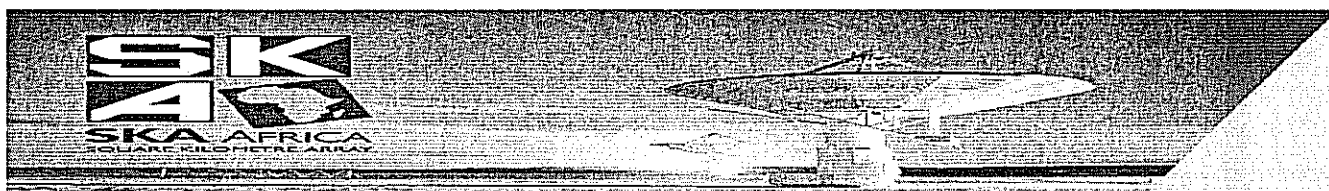
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	7 635,04	15 237,60
Bargaining council	494,94	996,66
Group insurance	443,69	887,38
Total other allowances	8 573,67	17 121,64

2. Excluded from the total amount of R 2 530 702 for the period 1 July 2014 to 30 August 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	78 463,75	61,00%
Senior Management	32 483,91	25,00%
Other staff	18 123,95	14,00%
Total travel and subsistence allowances	129 071,61	



Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August 2014																
Description		Budget Year 2014-2015												2014-2015 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Budget	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
R		Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
	Property rates	93 093,62	724 244,13	191 590,00	630 470,00	669 749,00	263 527,00	167 163,00	129 713,00	298 397,00	109 210,00	109 904,00	350 923,96	3 023 165,79	3 259 461,15	3 420 507,02
	Property rates - penalties & collection charges	1 485,53	5 157,65	-	-	-	-	-	-	-	-	-	-643,15	-	-	-
	Service charges - electricity revenue	166 054,86	293 376,37	713 191,00	719 528,00	681 554,00	627 705,00	660 254,00	567 297,00	690 354,00	825 480,00	592 597,00	656 756,67	7 581 879,70	8 071 408,85	8 400 514,66
	Service charges - water revenue	114 119,04	95 457,71	306 231,00	337 113,00	316 413,00	297 733,00	265 581,00	316 743,00	354 992,00	354 836,00	294 278,00	301 711,40	3 530 375,15	3 676 637,75	3 924 916,15
	Service charges - sanitation revenue	165 228,19	165 833,78	154 672,00	201 944,00	190 790,00	190 336,00	177 759,00	163 798,00	236 662,00	182 544,00	176 361,00	317 714,10	2 354 918,05	2 378 421,90	2 449 739,36
	Service charges - refuse	259 740,41	259 725,33	254 873,00	278 754,00	291 292,00	221 369,00	245 322,00	253 540,00	326 614,00	263 064,00	243 418,00	350 174,79	3 249 974,56	3 325 915,63	3 301 527,70
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Rental of trucks and equipment	53 802,05	11 513,00	3 430,00	50 527,00	9 129,00	21 310,00	54 811,00	14 525,00	85 078,00	3 459,00	16 273,00	4 063,00	352 678,14	537 199,00	532 558,00
	Interest earned - external investments	17 059,44	65 402,41	157 298,00	48 120,00	49 688,00	1 770,00	241 244,00	1 545,00	43 458,00	191 478,00	45 022,00	290 133,15	1 167 330,00	1 361 850,00	1 429 943,00
	Interest earned - outstanding debtors	229,19	275,49	271,00	282,00	279,00	277,00	274,00	271,00	268,00	265,00	395,25	3 300,00	3 405,00	3 636,00	-
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines	3,60	452,40	4 314,00	456,00	627,00	1 590,00	1 185,00	711,00	250,00	1 968,00	73,00	883,00	12 230,00	12 842,00	13 454,00
	Licences and permits	654,00	164,00	710,00	1 211,00	92,00	776,00	697,00	342,00	450,00	450,00	576,00	1 200,00	7 422,00	7 701,00	8 181,00
	Agency services	15 834,77	13 814,20	523,00	8 904,00	400,00	3 192,00	3 195,00	3 751,00	2 758,00	1 816,00	4 235,00	38 030,00	97 000,00	101 860,00	106 543,00
	Transfer receipts - operating	5 976 000,00	-	-	-	9 420 000,00	-	-	-	5 032 000,00	-	-	4 000 000,00	29 450 000,00	22 350 000,00	23 674 000,00
	Other revenue	2 701,68	316 395,25	405 631,00	77 171,00	12 206,00	254 755,00	508 063,00	233 895,00	255 210,00	1 013 554,00	923 624,00	3 177 601,87	7 240 558,00	10 360 256,00	12 305 436,00
Cash Receipts by Source		6 967 196,38	1 833 259,79	2 225 110,00	3 384 872,00	7 553 716,00	1 828 879,00	2 396 831,00	1 805 916,00	7 372 625,00	2 994 642,00	2 401 068,00	9 639 852,35	49 589 739,29	55 449 211,25	58 561 384,87
Other Cash Flow by Source																
	Transfer receipts - capital	3 848 000,00	-	-	-	300 000,00	-	-	300 000,00	3 848 000,00	-	-	11 552 000,00	19 648 000,00	26 364 000,00	8 101 000,00
	Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase in consumer deposits	1 000,00	3 000,00	8 328,00	2 091,00	899,00	2 698,00	1 792,00	856,00	4 480,00	1 792,00	2 717,00	478,00	29 000,00	29 000,00	29 000,00
	Receipt of non-current debtors	801,52	804,19	760,00	750,00	752,00	756,00	757,00	760,00	763,00	766,00	738,00	632,29	9 045,00	9 045,00	9 045,00
	Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Change in non-current investments	8 716 801,91	6 502 293,13	-	-	-	-	-	-	-	-	-	-13 216 095,04	-	-	-
Total Cash Receipts by Source		17 532 799,91	8 439 416,92	2 224 138,00	3 387 713,00	7 856 364,00	1 830 363,00	2 399 167,00	2 106 672,00	11 225 768,00	2 996 400,00	2 404 816,00	9 633 719,34	69 295 944,29	83 671 216,25	87 709 429,87
Cash Payments by Type																
	Employment related costs	1 101 034,45	1 121 148,94	955 445,30	901 962,37	949 877,28	1 079 110,00	1 000 001,94	1 330 356,10	1 047 587,07	892 078,74	1 081 311,84	3 786 848,06	15 376 426,00	16 055 223,70	17 745 211,20
	Remuneration of executives	148 092,73	145 092,73	143 375,06	149 411,65	147 345,90	147 345,90	151 731,90	105 681,77	227 343,90	158 059,08	161 405,62	290 248,23	2 016 952,00	2 127 560,00	2 242 373,00
	Interest paid	-	-	-	-	-	-	-	-	-	-	-	531 013,00	531 013,00	1 768 950,40	-
	Bulk purchases - Electricity	644 653,35	678 151,34	733 679,59	544 712,23	554 732,27	592 508,16	581 863,34	620 635,67	547 114,82	547 813,00	574 063,99	1 671 910,88	8 543 845,00	9 529 303,00	10 515 043,00
	Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other materials	9 918,84	41 181,85	21 843,35	37 115,10	23 405,88	47 058,97	47 740,38	50 612,49	42 852,94	36 118,02	67 803,85	570,51	431 200,00	452 911,00	671 933,00
	Contracted services	13 363,76	7 160,79	25 923,99	36 144,96	5 156,23	3 627,92	50 657,90	33 325,92	109 497,51	7 130,57	218,65	219 002,59	541 400,00	573 280,00	619 705,00
	Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grants and subsidies paid - other	3 711 436,00	-	-	-	1 745 037,00	-	-	-	639 481,00	-	-	2 000 356,27	8 302 311,27	12 793 911,00	12 152 894,00
	General expenses	693 309,21	414 237,41	391 091,45	440 811,21	1 007 157,41	719 723,50	624 161,75	352 191,03	221 009,23	233 343,52	173 445,07	6 750 637,21	12 021 191,00	11 416 301,00	12 408 453,00
Cash Payments by Type		6 322 695,36	2 767 971,97	2 277 364,84	2 183 957,64	4 467 801,87	2 519 393,36	2 462 386,21	2 531 862,78	2 919 937,41	1 946 356,03	1 058 283,78	15 464 544,82	47 769 347,27	54 716 173,70	58 113 673,82
Other Cash Flow/Payments by Type																
	Capital assets	1 154,93	1 159,70	-	-	300 000,00	-	-	300 000,00	4 848 000,00	-	-	14 367 055,28	19 848 000,00	26 364 000,00	8 101 000,00
	Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow/Payments		10 094 490,37	9 779 243,52	-	-	-	-	-	-	-	-	-	-16 723 742,69	-	-	-
Total Cash Payments by Type		17 518 256,89	8 428 434,38	2 277 364,84	2 183 957,64	4 767 801,87	2 519 393,36	2 463 386,21	2 831 862,78	7 867 937,41	1 946 762,03	2 058 283,78	13 138 453,31	67 616 347,27	83 974 173,70	86 214 673,69
NET INCREASE/DECREASE IN CASH HELD																
		218 543,02	1 010 944,95	-43 226,84	1 999 755,36	3 388 562,13	-729 017,36	-73 199,21	-725 190,78	3 557 641,59	1 048 045,97	348 252,22	-8 114 743,71	1 779 497,06	1 257 063,05	1 465 756,37
	Cash/debt equivalents at the month/year beginning	21 089 390,00	21 303 630,15	21 304 015,79	21 261 806,95	21 459 592,31	24 587 124,34	23 826 106,58	23 784 907,77	23 039 716,99	26 596 758,58	27 037 068,55	27 063 330,77	21 069 392,00	22 068 899,00	24 165 972,11
	Cash/debt equivalents at the month/year end	21 303 630,15	21 304 645,79	21 261 008,95	23 261 562,31	24 848 154,44	23 858 109,58	23 761 907,77	23 059 716,99	26 596 758,58	27 037 068,55	27 063 330,77	22 069 590,00	22 069 892,00	24 165 972,11	25 651 728,48

Supporting Documentation (cont.)
Capital programme performance

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August 2014

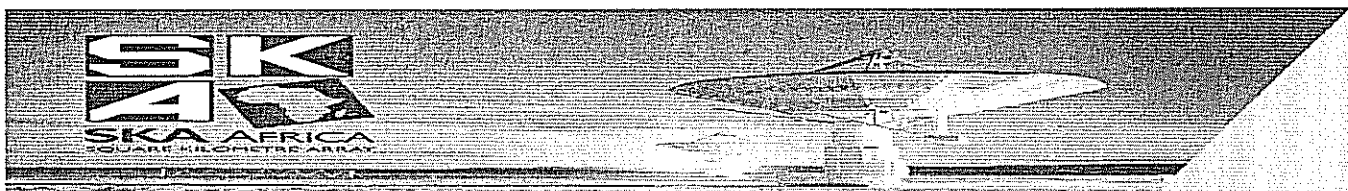
Month	2013-2014	Budget Year 2014-2015							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R									
Monthly expenditure performance trend									
July	386,84	19 848 000,00	19 848 000,00	1 154,93	1 154,93	19 848 000,00	19 846 845,07	100,0%	0%
August	10 731,87			1 189,79	2 344,72	19 848 000,00	19 845 655,28	100,0%	0%
September	28 550,19					19 848 000,00	-		
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	-		
Total Capital expenditure	7 661 161,30	19 848 000,00	19 848 000,00	2 344,72					

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August 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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	-	13 250 000,00	13 250 000,00	-	-	12 000 000,00	12 000 000,00	100,0%	13 250 000,00
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	500 000,00	500 000,00	-	-	-	-	-	500 000,00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retraction	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Retraction	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	750 000,00	750 000,00	-	-	-	-	-	750 000,00
Retraction	-	750 000,00	750 000,00	-	-	-	-	-	750 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	50 250,00	-	-	-	-	-	-	-	-
Parks & gardens	50 250,00	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	408 171,34	-	-	1 189,79	2 344,72	-	-2 344,72	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	118 779,69	-	-	1 189,79	1 189,79	-	-1 189,79	#DIV/0!	-
Computers - hardware/equipment	50 077,45	-	-	-	-	-	-	-	-
Furniture and other office equipment	98 414,13	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	138 900,07	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	0 228,07	-	-	-	-	-	-	-	-
Computers - software & programming	0 228,07	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	408 649,41	13 250 000,00	13 250 000,00	1 189,79	2 344,72	12 000 000,00	11 997 655,28	100,0%	13 250 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality

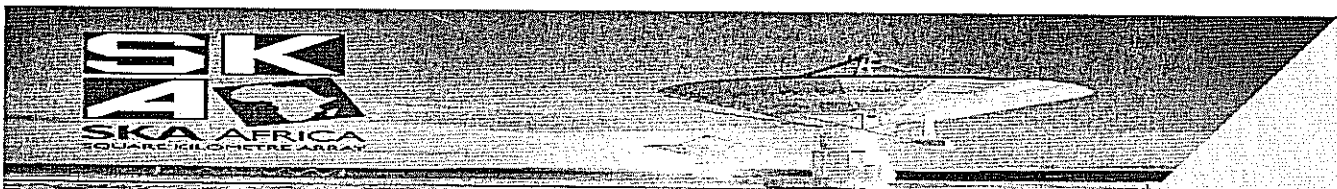
31 August 2014

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - MD2 August 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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	3 845 656,66	2 750 000,00	2 750 000,00	-	-	1 000 000,00	1 000 000,00	100,0%	2 750 000,00
Infrastructure - Road transport	3 845 656,66	2 750 000,00	2 750 000,00	-	-	1 000 000,00	1 000 000,00	100,0%	2 750 000,00
Roads, Pavements & Bridges	3 845 656,66	2 750 000,00	2 750 000,00	-	-	1 000 000,00	1 000 000,00	100,0%	2 750 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retiulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Retiulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Retiulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	3 346 855,23	3 048 000,00	3 048 000,00	-	-	1 400 000,00	1 400 000,00	100,0%	3 048 000,00
Parks & gardens	3 346 855,23	3 048 000,00	3 048 000,00	-	-	1 000 000,00	1 000 000,00	100,0%	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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abetshra	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 192 511,89	6 598 000,00	6 598 000,00	-	-	2 400 000,00	2 400 000,00	100,0%	6 598 000,00
Specialised vehicles									
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

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

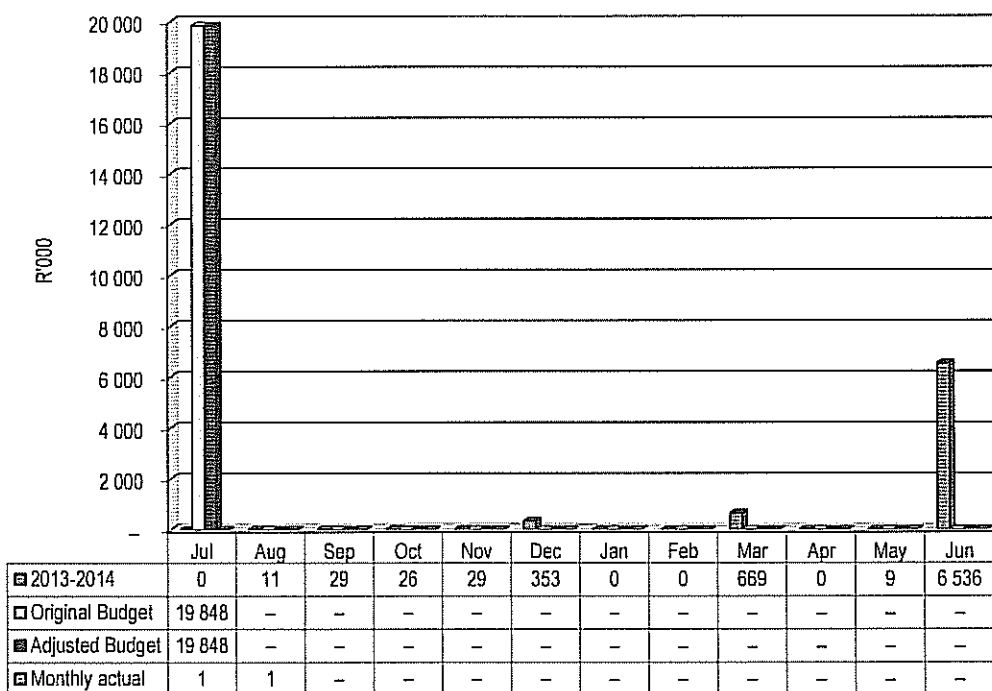
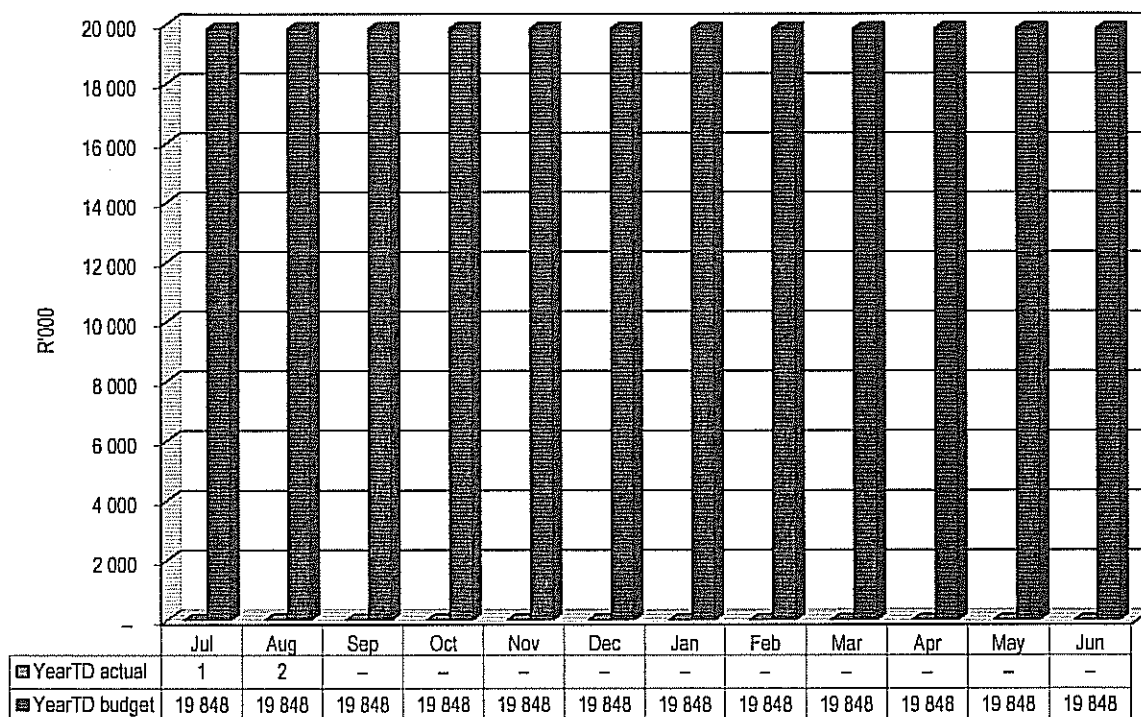


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target

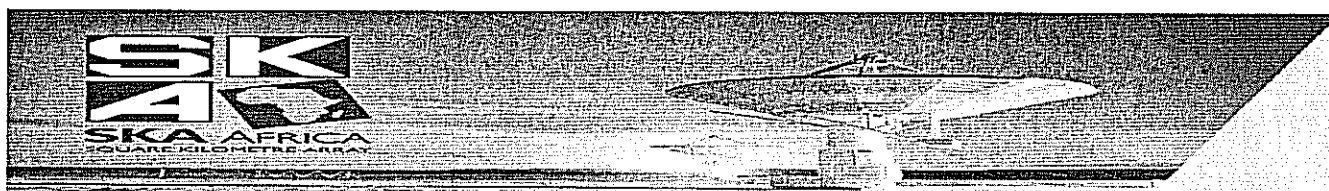


Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August 2014

Description	2013-2014	Budget Year 2014-2015							
	Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	215 931,34	368 000,00	368 000,00	22 785,01	30 711,98	34 078,88	-3 366,70	9,9%	368 000,00
Infrastructure - Road transport	41 415,04	80 000,00	80 000,00	1 070,81	1 608,28	19 412,00	-17 803,74	98,2%	80 000,00
Roads, Pavements & Bridges	41 415,04	80 000,00	80 000,00	1 070,81	1 608,28	19 412,00	-17 803,74	98,2%	80 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	84 318,57	105 000,00	105 000,00	8 895,05	11 088,60	2 500,00	-8 588,60	-342,8%	105 000,00
General	-	3 000,00	3 000,00	-	-	500,00	500,00	100,0%	3 000,00
Transmission & Reticulation	84 318,57	102 000,00	102 000,00	8 895,05	11 088,60	2 000,00	-8 089,60	-453,5%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	59 762,20	80 000,00	80 000,00	9 837,18	14 133,72	2 000,00	-12 133,72	-608,7%	80 000,00
Dams & Reservoirs	59 762,20	80 000,00	80 000,00	9 837,18	14 133,72	2 000,00	-12 133,72	-608,7%	80 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	29 920,02	105 000,00	105 000,00	3 181,07	3 600,38	9 500,00	-5 899,62	82,1%	105 000,00
Reticulation	29 920,02	105 000,00	105 000,00	3 181,07	3 600,38	9 500,00	-5 899,62	82,1%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	515,41	8 000,00	8 000,00	-	-	888,88	888,88	100,0%	8 000,00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	515,41	8 000,00	8 000,00	-	-	888,88	888,88	100,0%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	48 415,60	74 400,00	74 400,00	1 823,80	2 099,05	9 400,00	-7 300,95	77,7%	74 400,00
Parks & gardens	14 429,82	18 800,00	18 800,00	417,58	417,58	2 100,00	-1 682,42	80,1%	18 800,00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	13 778,85	14 000,00	14 000,00	-	-	1 333,33	-1 333,33	100,0%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	5 047,03	13 000,00	13 000,00	295,28	384,81	1 166,67	-782,06	67,0%	13 000,00
Recreational facilities	2 781,32	10 500,00	10 500,00	-	-	1 750,00	-1 750,00	100,0%	10 500,00
Fire, safety & emergency	5 811,87	3 000,00	3 000,00	-	-	500,00	-500,00	100,0%	3 000,00
Security and policing	1 116,21	3 300,00	3 300,00	-	-	550,00	-550,00	100,0%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	3 000,00	3 000,00	-	-	500,00	-500,00	100,0%	3 000,00
Museums & Art Galleries	218,47	4 000,00	4 000,00	-	-	888,88	-888,88	100,0%	4 000,00
Cemeteries	5 232,23	5 000,00	5 000,00	1 110,78	1 286,85	833,33	-463,63	-55,8%	5 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	450 433,73	530 200,00	530 200,00	23 734,04	38 812,28	53 404,67	-14 592,41	27,3%	530 200,00
General vehicles	87 281,58	95 000,00	95 000,00	5 357,70	8 917,07	15 843,33	-9 925,38	56,8%	95 000,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	5 217,77	8 835,10	11 287,00	-4 451,90	39,4%	193 800,00
Plant & equipment	15 808,28	8 700,00	8 700,00	1 678,53	1 678,53	1 450,00	-228,53	-15,8%	8 700,00
Computers - hardware/equipment	144 152,74	130 000,00	130 000,00	7 893,41	17 957,44	18 885,00	-1 072,44	-8,4%	130 000,00
Furniture and other office equipment	19 835,00	47 700,00	47 700,00	-	-	1 256,00	-1 256,00	100,0%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	48 473,92	55 000,00	55 000,00	3 788,63	5 423,22	8 583,34	-1 160,12	17,8%	55 000,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	714 780,87	972 800,00	972 800,00	48 342,65	71 823,27	98 883,33	-25 260,06	25,1%	972 800,00
Specialised vehicles	134 282,25	193 800,00	193 800,00	5 217,77	8 835,10	11 287,00	-4 451,90	0	193 800,00
Refuse	134 282,25	193 800,00	193 800,00	5 217,77	8 835,10	11 287,00	-4 451,90	0	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April 2014

Description	2012-2013	Budget Year 2013-2014							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Depreciation expenditure by Asset Class/Sub-class									
Infrastructure	1 752 646,95	1 040 714,44	1 049 714,44	-	-	-	-	-	1 049 714,44
Infrastructure - Road transport	627 940,83	252 699,11	252 699,11	-	-	-	-	-	252 699,11
Roads, Pavements & Bridges	622 264,70	245 571,44	245 571,44	-	-	-	-	-	245 571,44
Storm water	5 676,13	7 127,67	7 127,67	-	-	-	-	-	7 127,67
Infrastructure - Electricity	152 193,98	119 646,18	119 646,18	-	-	-	-	-	119 646,18
Generation				-	-	-	-	-	
Transmission & Retiulation	152 193,98	119 646,18	119 646,18	-	-	-	-	-	119 646,18
Street Lighting				-	-	-	-	-	
Infrastructure - Water	438 988,53	307 132,59	307 132,59	-	-	-	-	-	307 132,59
Dams & Reservoirs				-	-	-	-	-	
Water purification				-	-	-	-	-	
Retiulation	438 988,53	307 132,59	307 132,59	-	-	-	-	-	307 132,59
Infrastructure - Sanitation	472 637,13	293 503,47	293 503,47	-	-	-	-	-	293 503,47
Retiulation				-	-	-	-	-	
Sewerage purification	472 637,13	293 503,47	293 503,47	-	-	-	-	-	293 503,47
Infrastructure - Other	61 106,48	76 733,09	76 733,09	-	-	-	-	-	76 733,09
Waste Management	61 106,48	76 733,09	76 733,09	-	-	-	-	-	76 733,09
Transportation				-	-	-	-	-	
Gas				-	-	-	-	-	
Other				-	-	-	-	-	
Community	81 788,73	102 678,73	102 678,73	-	-	-	-	-	102 678,73
Parks & gardens	1 093,20	1 372,76	1 372,76	-	-	-	-	-	1 372,76
Sportfields & stadia				-	-	-	-	-	
Swimming pools				-	-	-	-	-	
Community halls				-	-	-	-	-	
Libraries	22 209,42	27 888,98	27 888,98	-	-	-	-	-	27 888,98
Recreational facilities	34 082,39	42 697,74	42 697,74	-	-	-	-	-	42 697,74
Fire, safety & emergency				-	-	-	-	-	
Security and policing				-	-	-	-	-	
Buses				-	-	-	-	-	
Clinics	12 004,61	15 074,52	15 074,52	-	-	-	-	-	15 074,52
Museums & Art Galleries	11 977,99	15 041,09	15 041,09	-	-	-	-	-	15 041,09
Cemeteries	479,12	601,64	601,64	-	-	-	-	-	601,64
Social rental housing				-	-	-	-	-	
Other				-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings				-	-	-	-	-	
Other				-	-	-	-	-	
Investment properties	-	12 363,80	12 363,80	-	-	-	-	-	12 363,80
Housing development		12 363,80	12 363,80	-	-	-	-	-	12 363,80
Other				-	-	-	-	-	
Other assets	662 687,54	721 481,58	721 481,58	-	-	-	-	-	721 481,58
General vehicles	202 086,02	255 353,34	255 353,34	-	-	-	-	-	255 353,34
Specialised vehicles	34 350,61	43 135,01	43 135,01	-	-	-	-	-	43 135,01
Plant & equipment	98 786,63	114 049,34	114 049,34	-	-	-	-	-	114 049,34
Computers - hardware/equipment	66 207,58	83 138,68	83 138,68	-	-	-	-	-	83 138,68
Furniture and other office equipment	90 916,31	114 166,12	114 166,12	-	-	-	-	-	114 166,12
Abattoirs				-	-	-	-	-	
Markets				-	-	-	-	-	
Civic Land and Buildings	88 640,19	111 559,07	111 559,07	-	-	-	-	-	111 559,07
Other Buildings				-	-	-	-	-	
Other Land				-	-	-	-	-	
Surplus Assets - (Investment or Inventory)				-	-	-	-	-	
Other				-	-	-	-	-	
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class				-	-	-	-	-	
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class				-	-	-	-	-	
Intangibles	65 112,94	57 551,98	57 551,98	-	-	-	-	-	57 551,98
Computers - software & programming	65 112,94	57 551,98	57 551,98	-	-	-	-	-	57 551,98
Other				-	-	-	-	-	
Total Depreciation	2 561 614,18	1 943 708,51	1 943 708,51	-	-	-	-	-	1 943 708,51
Specialised vehicles	34 350,61	43 135,01	43 135,01	-	-	-	-	-	43 135,01
Refuse	32 404,05	40 690,66	40 690,66	-	-	-	-	-	40 690,66
Fire	1 946,56	2 444,35	2 444,35	-	-	-	-	-	2 444,35
Conservancy				-	-	-	-	-	
Ambulances				-	-	-	-	-	

2.2 Municipal Manager's Quality Certification

Quality certificate


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

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

for the month August 2014 - M02 of 2014-2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)


Signature

Date 31 August 2014