

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
May 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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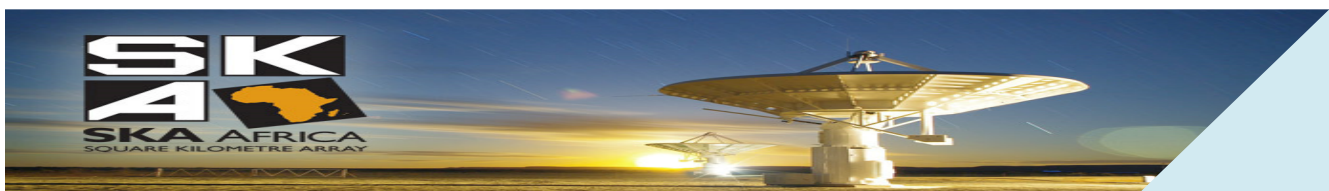
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Introduction

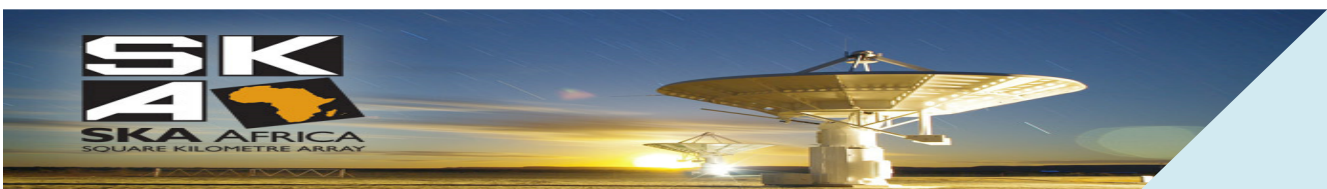
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest.

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

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

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

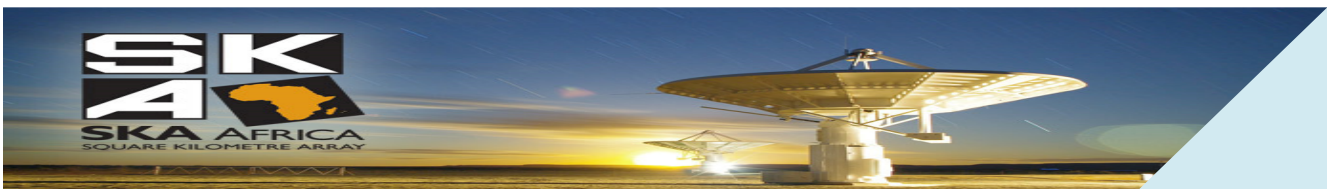
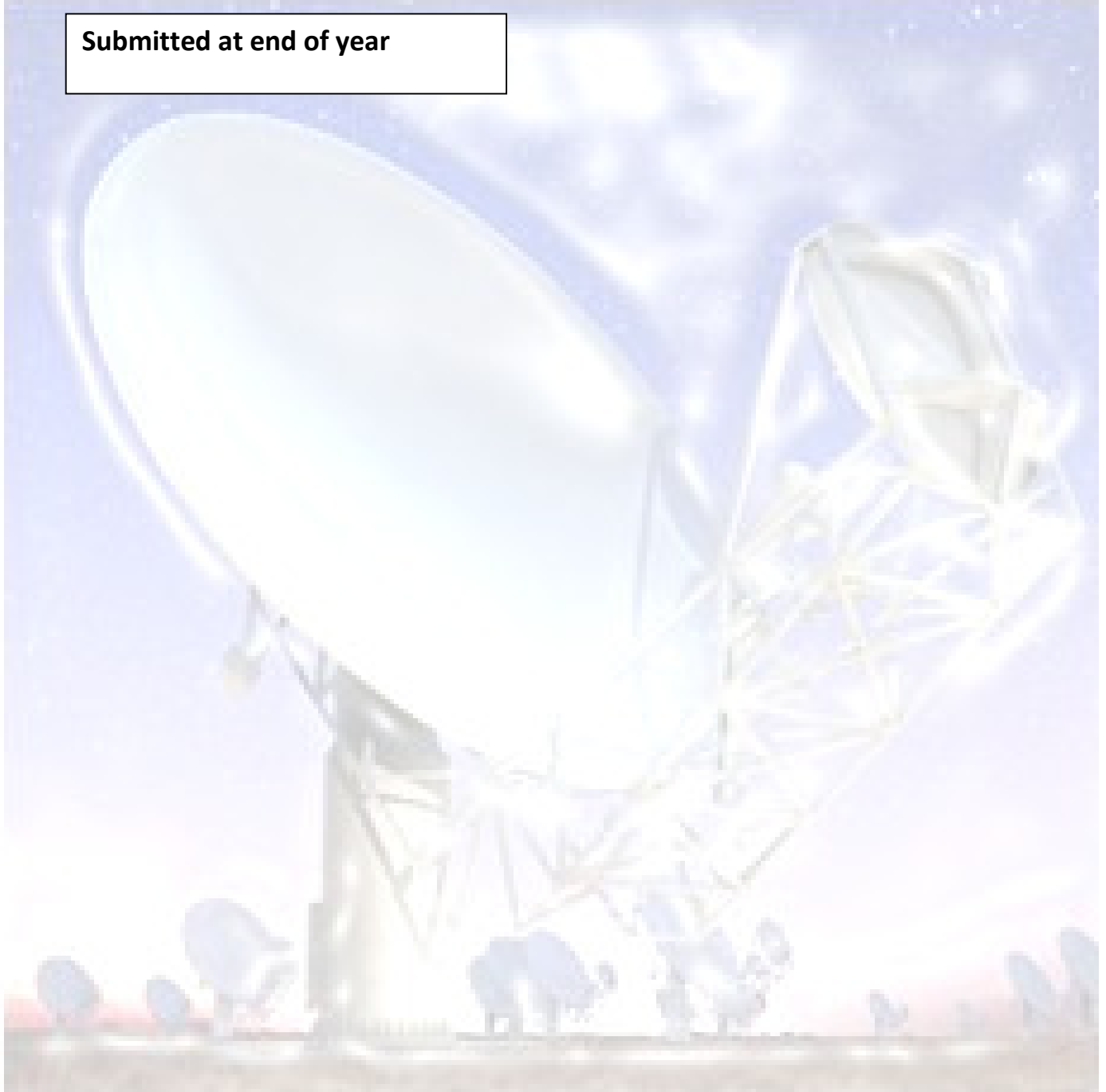
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 797 households (population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



1. PART 1 – IN-YEAR REPORT

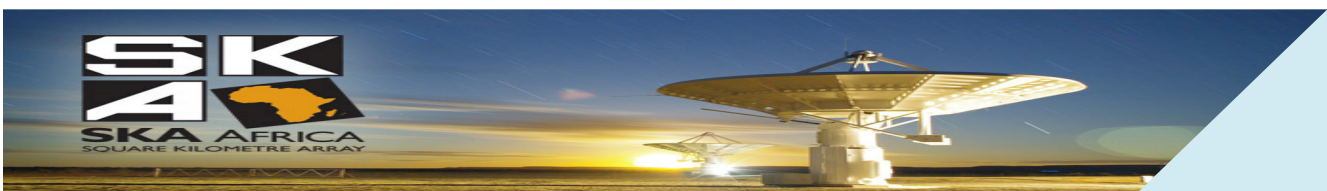
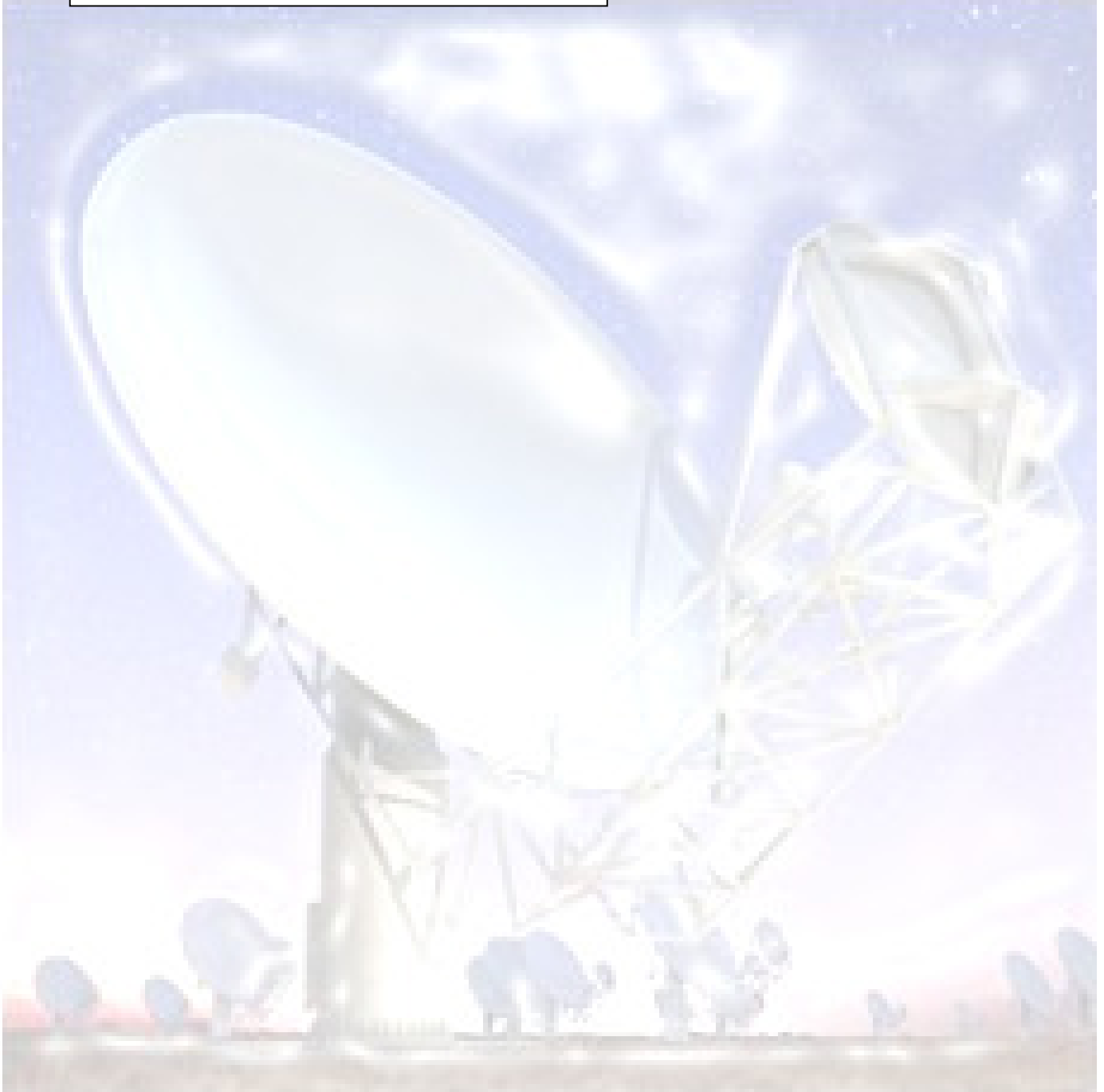
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

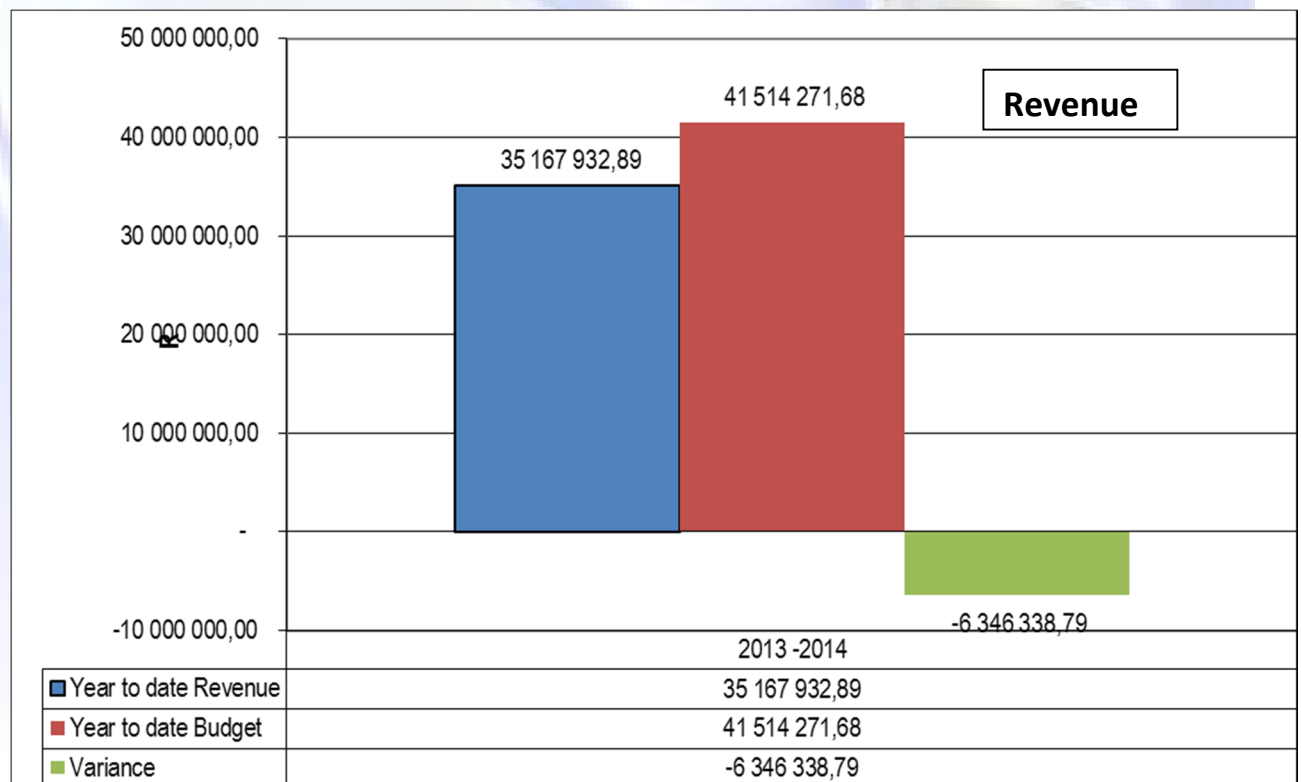
There is still non-performance on MIG. Contractor's performance is poor to say the least. It is estimated that application for roll over will be necessary.
MIG spending is underway, but very, very slowly.

1.3.2 Consolidated performance

Revenue by source

Revenue is under received by 15% (R 6.3million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2014.

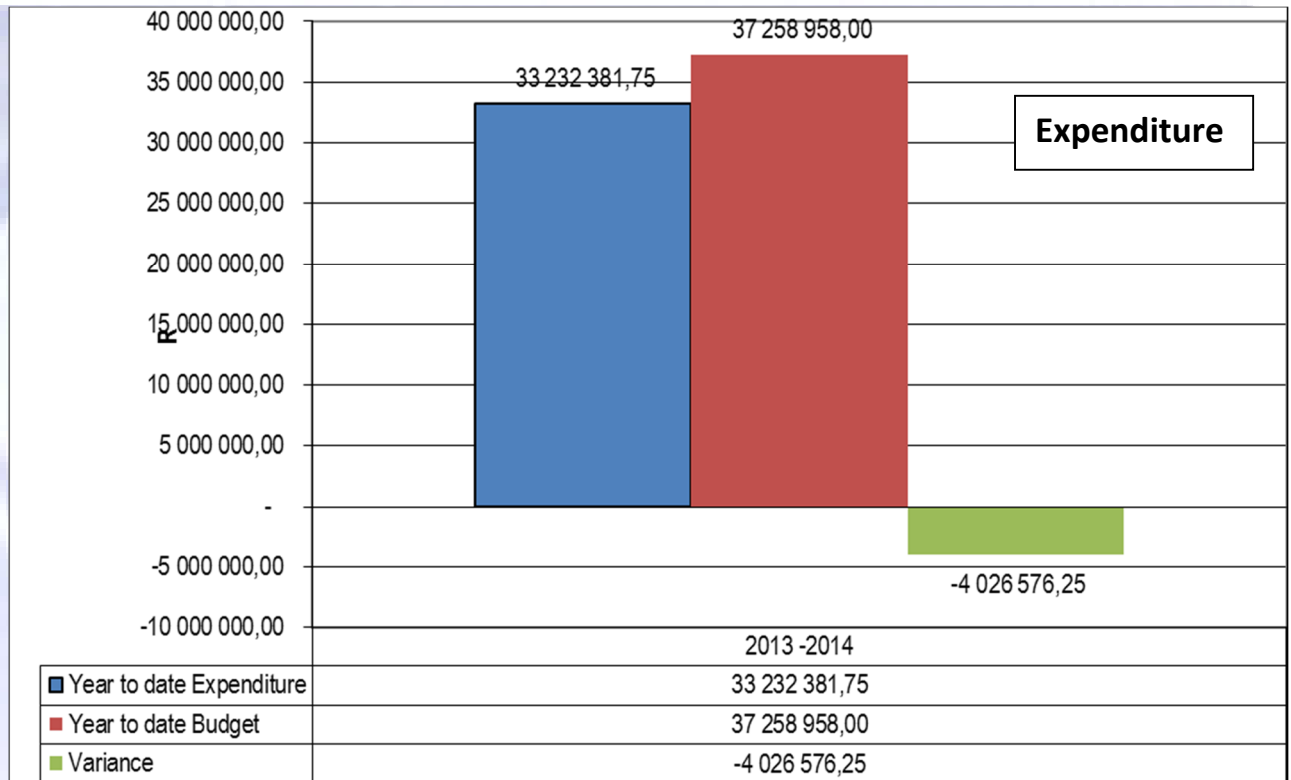
The following graph indicates the generated revenue to date:



Operating expenditure by type

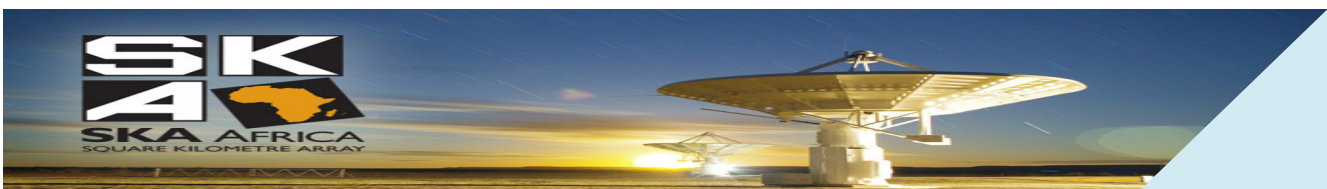
Expenditure is underspent by 11% (R 4million). This is due to equitable share being recorded as expenditure when received. The situation will normalize as the year progresses.

The following graph indicates the expenditure incurred to date.



Capital expenditure

Contractors for the upgrading of streets are on site and work has commenced. The contractor for the upgrading of the sport complex in Carnarvon is on site and work has commenced. Work is progressing alarmingly slow. 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 12.million. This can be attributed to the receipt of conditional grants that remain unspent.

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

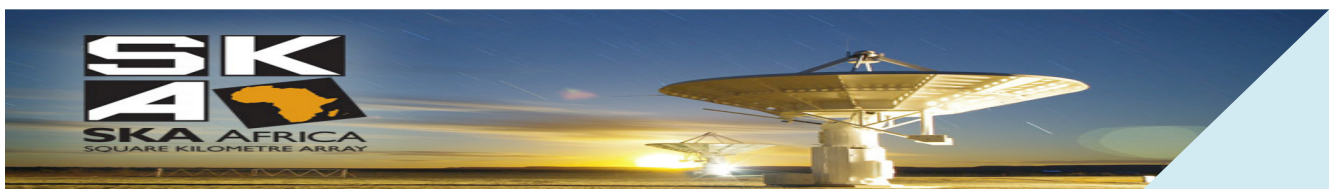
Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	29 480 734,85	32 202 994,00
Long term investments	-	-
	29 480 734,85	32 202 994,00
Less:	7 466 285,50	9 059 768,92
Unspent conditional grants	7 466 285,50	9 059 768,92
Net cash resources available for internal distribution	22 014 449,35	23 143 225,08
Less amounts allocated to:	20 401 137,50	20 373 827,89
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	36 012,00	36 012,00
Employee benefits	8 663 295,49	8 675 331,29
Retention	354 018,50	314 673,09
Resources available / (shortfall) for working capital requirements	1 613 311,85	2 769 397,19

1.3.3 Material variances from SDBIP

The service delivery and budget implementation plan has been reviewed intensively at the end of the third quarter and the following defects in service delivery is highlighted:

- a) The monthly newsletter was not published monthly for the quarter
- b) No public meetings were held for the quarter
- c) Training in terms of the Skills Development Plan has not been undertaken as yet
- d) Regular meetings of Labour- and Training forums hamper effective functioning.
- e) Disciplinary hearings do not take place regularly
- f) Support for the audit committee could not be provided due to non-appointment of members by council
- g) Active and structured public participation during the drafting of the IDP could not be achieved
- h) To record the priority needs of all sectors of the community in the amended IDP document
- i) The alignment of the IDP objectives could not be reflected in the municipal budget
- j) Administrative support for ward committees was not delivered
- k) Ward committee meetings were not held for the quarter
- l) Quarterly community meetings have not been convened



- m) Irresponsible dumping at waste sites
- n) Management of maintenance of assets
- o) Management of the maintenance of the municipal vehicle fleet

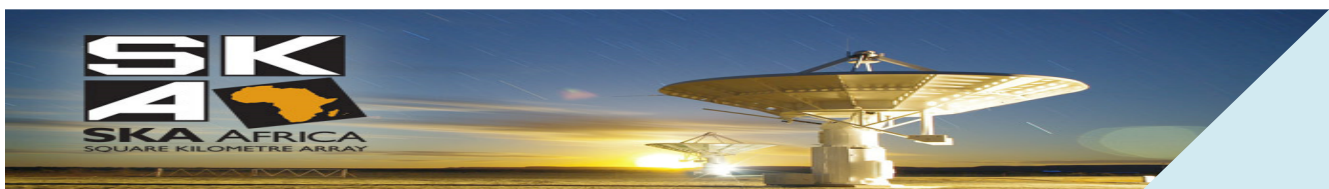
1.3.4 Remedial steps

- a) Newsletter has to be published monthly
- b) No request was issued for public meetings
- c) No funds were received from Local Government-SETA. Reminders were sent
- d) A meeting was held in April 2014
- e) A new presiding officer was appointed
- f) A meeting is arranged for June 2014
- g) The public should be motivated to participate in the development of the municipality
- h) The priorities must be prioritised
- i) The IDP priorities must be prioritised
- j) No ward committee meetings were convened
- k) No ward committee meetings were convened
- l) No request was issued for community meetings
- m) Waste sites have to be tidied at an estimated cost of R 75 000. Quotations will be invited in June 2014
- n) Maintenance of assets is neglected due to a lack in cash flow
- o) Only necessary maintenance of vehicles is done due to shortage of cash

1.3.5 Conclusion

Strict budget control and rigorous application of the credit control by-law has to be applied for the municipality to survive.

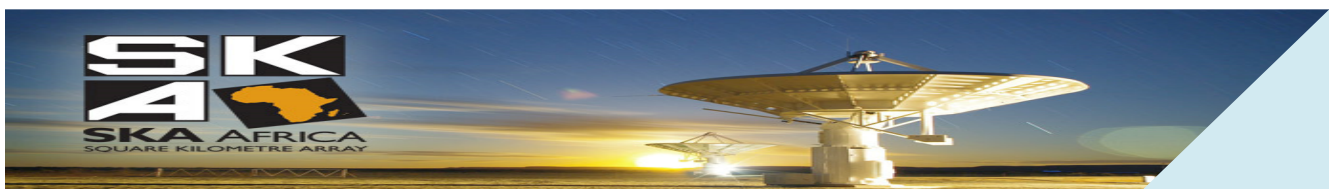
A total of 141 rates accounts outstanding for 2013 – 2014 were handed over to the attorney for collection.



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 - M11 May 2014			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates	(767 671,55)	-15,3%	An under estimation of discounts on property rates resulted in a shortage in revenue	The budget has to be adjusted
	Service charges - electricity revenue	(708 319,21)	-9,5%	Revenue will increase with winter approaching	No remedial steps are necessary.
	Rental of facilities and equipment	40 155,68	10,2%	Because rentals are advertised, only approximate revenue can be estimated	No remedial steps are necessary.
	Interest earned - external investments	(199 487,17)	-16,8%	Short term investments not redeemed at regular intervals	No remedial steps are necessary.
	Fines	(4 738,60)	-46,4%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Licences and permits	682,58	9,8%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Agency services	32 719,05	44,1%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Transfers recognised - operational	(4 445 704,00)	-25,1%	Last payment of equitable share received. Other grants to be recognised in June 2014	No remedial steps are necessary.
	Other revenue	(371 208,76)	-36,7%	VAT on conditional grants not yet recognised - National Treasury withheld R 3 000 000,00 of MIG funding	No remedial steps are necessary.
2	Expenditure By Type				
	Employee related costs	(1 490 465,24)	-11,6%	Annual contributions have not yet been made	No remedial steps are necessary.
	Debt impairment	(225 000,00)	-100,0%	Contributions will be made in June 2014	No remedial steps are necessary.
	Depreciation & asset impairment	(1 943 709,00)	-100,0%	Contributions will be made in June 2014	No remedial steps are necessary.
	Contracted services	(173 833,50)	-34,9%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No remedial steps are necessary.
3	Capital Expenditure				
	Upgrade of sports field		-98,0%	Tenders awarded - contractors on site	
	Establishment of cemeteries		-100,0%	Work has not yet commenced - awaiting approval	
	Upgrade of roads		-82,0%	Tenders awarded - contractors on site	
4	Financial Position				
5	Cash Flow				
	May 2014	6 277 243,64		Under spending on MIG	
6	Measureable performance				
7	Municipal Entities				



1.4 In-year budget statement tables

Monthly Budget Statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - M11 May 2014

Description	2012-2013	Budget Year 2013-2014							
R	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 498 391,59	5 195 060,00	5 195 060,00	17 919,94	4 406 841,91	5 182 288,00	-775 446,09	-14,96%	5 195 060,00
Service charges	15 671 907,51	17 315 592,00	17 315 592,00	1 390 855,80	15 306 661,45	15 929 913,00	-623 251,55	-3,91%	17 315 592,00
Investment revenue	1 215 855,44	1 300 300,00	1 300 300,00	55 245,41	991 549,90	1 191 097,00	-199 547,10	-16,75%	1 300 300,00
Transfers recognised - operational	17 561 873,60	17 728 000,00	17 728 000,00	-	13 268 000,00	17 713 704,00	-4 445 704,00	-25,10%	17 728 000,00
Other own revenue	3 038 401,14	1 646 680,00	1 646 680,00	189 305,24	1 194 879,63	1 497 269,68	-302 390,05	-20,20%	1 646 680,00
Total Revenue (excluding capital transfers and contributions)	41 986 429,28	43 185 632,00	43 185 632,00	1 653 326,39	35 167 932,89	41 514 271,68	-6 346 338,79	-15,29%	43 185 632,00
Employee costs	12 463 235,91	13 915 173,00	13 915 173,00	1 081 311,84	11 359 999,76	12 850 465,00	-1 490 465,24	-11,60%	13 915 173,00
Remuneration of Councillors	1 784 359,50	1 880 786,00	1 880 786,00	161 405,62	1 743 882,03	1 724 052,00	19 830,03	1,15%	1 880 786,00
Depreciation & asset impairment	2 561 814,16	1 943 709,00	1 943 709,00	-	-	1 943 709,00	-1 943 709,00	-100,00%	1 943 709,00
Finance charges	1 378 119,85	531 013,00	531 013,00	-	-	-	-	-	531 013,00
Materials and bulk purchases	7 469 850,14	8 337 833,00	8 337 833,00	641 903,60	7 150 542,19	7 719 140,00	-568 597,81	-7,37%	8 337 833,00
Transfers and grants	7 408 903,00	7 535 741,00	7 535 741,00	-	7 536 185,00	7 535 741,00	444,00	0,01%	7 535 741,00
Other expenditure	11 914 103,54	10 841 377,00	10 841 377,00	173 661,72	5 441 772,77	5 485 851,00	-44 078,23	-0,80%	10 841 377,00
Total Expenditure	44 980 386,10	44 985 632,00	44 985 632,00	2 058 282,78	33 232 381,75	37 258 958,00	-4 026 576,25	-10,81%	44 985 632,00
Surplus/(Deficit)	-2 993 956,82	-1 800 000,00	-1 800 000,00	-404 956,39	1 935 551,14	4 255 313,68	-2 319 762,54	-54,51%	-1 800 000,00
Transfers recognised - capital	14 437 056,35	9 089 000,00	9 089 000,00	-	-	9 089 000,00	-9 089 000,00	-100,00%	9 089 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68	-11 408 762,54	-85,50%	7 289 000,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68	-11 408 762,54	-85,50%	7 289 000,00
Capital expenditure & funds sources									
Capital expenditure	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00
Capital transfers recognised	14 437 056,35	9 089 000,00	9 089 000,00	1 901,26	993 508,30	9 089 000,00	-8 095 491,70	-89,07%	9 089 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 384,47	-	-	6 643,43	131 747,81	-	131 747,81	#DIV/0!	-
Total sources of capital funds	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00
Financial position									
Total current assets	25 328 190,24	27 109 190,00	27 109 190,00		32 318 212,09				27 109 190,00
Total non current assets	112 734 593,92	109 689 817,00	109 689 817,00		113 844 118,03				109 689 817,00
Total current liabilities	4 630 712,20	5 024 357,00	5 024 357,00		9 800 912,54				5 024 357,00
Total non current liabilities	15 048 307,86	13 498 884,00	13 498 884,00		15 048 307,86				13 498 884,00
Community wealth/Equity	118 383 764,10	118 275 766,00	118 275 766,00		121 313 109,72				118 275 766,00
Cash flows									
Net cash from (used) operating	16 027 313,78	7 468 018,39	7 468 018,39	-742 847,33	7 372 735,34	17 194 691,00	-9 821 955,66	-57,12%	7 468 018,39
Net cash from (used) investing	-14 441 447,57	-9 079 955,00	-9 079 955,00	-7 748,48	-1 100 541,70	-9 080 724,00	7 980 182,30	-87,88%	-9 079 955,00
Net cash from (used) financing	15 360,00	29 000,00	29 000,00	950,00	5 050,00	26 041,00	-20 991,00	-80,61%	29 000,00
Cash/cash equivalents at the month/year end	23 203 491,21	21 620 554,60	21 620 554,60	-	29 480 734,85	31 343 499,21	-1 862 764,36	-5,94%	21 620 554,60
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	1 281 870,33	250 204,41	1 019 101,17	136 806,00	1 214 754,28	1 276 508,86	-	-	5 179 245,05
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality

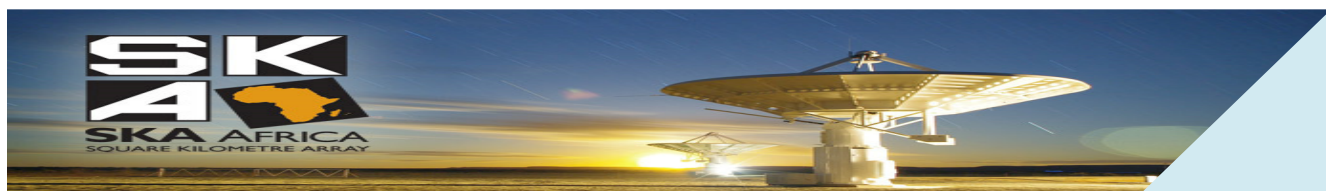
31 May 2014

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May 2014

Description R	2012-2013	Budget Year 2013-2014							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Revenue - Standard									
Governance and administration	39 688 629,94	33 951 157,00	33 951 157,00	260 195,47	18 845 792,04	37 818 874,00	-18 973 081,96	-50,17%	33 951 157,00
Executive and council	29 356 410,17	23 527 507,00	23 527 507,00	55 295,41	9 663 496,68	31 351 389,00	-21 687 892,32	-69,18%	23 527 507,00
Budget and treasury office	10 332 219,77	10 423 650,00	10 423 650,00	204 900,06	9 182 295,36	6 467 485,00	2 714 810,36	41,98%	10 423 650,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	78 044,50	25 255,00	25 255,00	1 974,00	31 599,40	20 495,00	11 104,40	54,18%	25 255,00
Community and social services	8 186,00	6 650,00	6 650,00	1 604,00	12 300,40	5 385,00	6 915,40	128,42%	6 650,00
Sport and recreation	65 843,50	17 900,00	17 900,00	370,00	18 624,00	14 521,00	4 103,00	28,26%	17 900,00
Public safety	4 015,00	705,00	705,00	-	675,00	589,00	86,00	14,60%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	4 860,00	2 000,00	2 000,00	200,00	3 740,00	1 150,00	2 590,00	225,22%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	4 860,00	2 000,00	2 000,00	200,00	3 740,00	1 150,00	2 590,00	225,22%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	16 651 951,19	18 296 220,00	18 296 220,00	1 390 956,92	16 286 801,45	12 762 753,00	3 524 048,45	27,61%	18 296 220,00
Electricity	7 208 749,76	8 421 487,00	8 421 487,00	595 985,59	7 064 744,79	6 114 145,00	950 599,79	15,55%	8 421 487,00
Water	3 950 712,07	4 115 447,00	4 115 447,00	330 858,50	3 866 356,84	3 101 010,00	765 346,84	24,68%	4 115 447,00
Waste water management	2 560 734,96	2 663 132,00	2 663 132,00	200 525,70	2 496 453,77	1 698 974,00	797 479,77	46,94%	2 663 132,00
Waste management	2 931 754,40	3 096 154,00	3 096 154,00	263 587,13	2 859 246,05	1 848 624,00	1 010 622,05	54,67%	3 096 154,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	56 423 485,63	52 274 632,00	52 274 632,00	1 653 326,39	35 167 932,89	50 603 272,00	-15 435 339,11	-30,50%	52 274 632,00
Expenditure - Standard									
Governance and administration	27 004 828,17	26 431 931,00	26 431 931,00	796 646,49	18 699 889,64	20 042 994,00	-1 343 104,36	-6,70%	26 431 931,00
Executive and council	17 898 381,90	17 265 906,00	17 265 906,00	260 664,38	10 988 095,44	12 912 334,00	-1 924 238,56	-14,90%	17 265 906,00
Budget and treasury office	7 449 001,63	7 267 012,00	7 267 012,00	398 697,27	6 079 885,14	5 231 567,00	848 318,14	16,22%	7 267 012,00
Corporate services	1 657 444,64	1 899 013,00	1 899 013,00	137 284,84	1 631 909,06	1 899 093,00	-267 183,94	-14,07%	1 899 013,00
Community and public safety	1 578 710,30	1 823 803,00	1 823 803,00	146 386,33	1 567 259,93	3 563 412,00	-1 996 152,07	-56,02%	1 823 803,00
Community and social services	974 850,02	1 149 099,00	1 149 099,00	92 704,36	944 422,57	1 600 022,00	-655 599,43	-40,97%	1 149 099,00
Sport and recreation	508 035,37	570 873,00	570 873,00	52 544,61	553 974,56	1 185 776,00	-631 801,44	-53,28%	570 873,00
Public safety	84 938,28	82 355,00	82 355,00	1 137,36	64 645,16	769 559,00	-704 913,84	-91,60%	82 355,00
Housing	-	-	-	-	-	-	-	-	-
Health	10 886,63	21 476,00	21 476,00	-	4 217,64	8 055,00	-3 837,36	-47,64%	21 476,00
Economic and environmental services	2 494 723,87	2 672 753,00	2 672 753,00	148 874,27	1 647 241,10	1 743 807,00	-96 565,90	-5,54%	2 672 753,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 494 723,87	2 672 753,00	2 672 753,00	148 874,27	1 647 241,10	1 743 807,00	-96 565,90	-5,54%	2 672 753,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	13 902 123,76	14 057 145,00	14 057 145,00	966 375,69	11 317 991,08	11 908 746,00	-590 754,92	-4,96%	14 057 145,00
Electricity	7 596 123,07	8 506 361,00	8 506 361,00	621 142,40	7 199 721,23	7 071 544,00	128 177,23	1,81%	8 506 361,00
Water	775 025,07	901 237,00	901 237,00	45 754,73	662 576,86	870 323,00	-207 746,14	-23,87%	901 237,00
Waste water management	3 046 359,93	2 146 634,00	2 146 634,00	277 139,40	3 053 256,05	1 669 469,00	1 383 787,05	82,89%	2 146 634,00
Waste management	2 484 615,69	2 502 913,00	2 502 913,00	22 339,16	402 436,94	2 297 410,00	-1 894 973,06	-82,48%	2 502 913,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	44 980 386,10	44 985 632,00	44 985 632,00	2 058 282,78	33 232 381,75	37 258 959,00	-4 026 577,25	-10,81%	44 985 632,00
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,00	-11 408 761,86	-85,50%	7 289 000,00



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May 2014

Description	2012-2013	Budget Year 2013/14							
R	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	29 356 410,17	23 527 507,00	23 527 507,00	55 295,41	9 663 496,68	31 351 389,00	-21 687 892,32	-69,18%	23 527 507,00
Vote 2 - Budget and Treasury	10 332 219,77	10 423 650,00	10 423 650,00	204 900,06	9 182 295,36	6 467 485,00	2 714 810,36	41,98%	10 423 650,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	8 186,00	6 650,00	6 650,00	1 604,00	12 300,40	5 385,00	6 915,40	128,42%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	4 015,00	705,00	705,00	-	675,00	589,00	86,00	14,60%	705,00
Vote 9 - Sport and Recreation	65 843,50	17 900,00	17 900,00	370,00	18 624,00	14 521,00	4 103,00	28,26%	17 900,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 931 754,40	3 096 154,00	3 096 154,00	263 587,13	2 859 246,05	1 848 624,00	1 010 622,05	54,67%	3 096 154,00
Vote 12 - Waste Water Management	2 560 734,96	2 663 132,00	2 663 132,00	200 525,70	2 496 453,77	1 698 974,00	797 479,77	46,94%	2 663 132,00
Vote 13 - Road Transport	4 860,00	2 000,00	2 000,00	200,00	3 740,00	1 150,00	2 590,00	225,22%	2 000,00
Vote 14 - Water	3 950 712,07	4 115 447,00	4 115 447,00	330 858,50	3 866 356,84	3 101 010,00	765 346,84	24,68%	4 115 447,00
Vote 15 - Electricity	7 208 749,76	8 421 487,00	8 421 487,00	595 985,59	7 064 744,79	6 114 145,00	950 599,79	15,55%	8 421 487,00
Total Revenue by Vote	56 423 485,63	52 274 632,00	52 274 632,00	1 653 326,39	35 167 932,89	50 603 272,00	-15 435 339,11	-30,50%	52 274 632,00
Expenditure by Vote									
Vote 1 - Executive and Council	17 898 381,90	17 265 906,00	17 265 906,00	260 664,38	10 988 095,44	12 912 334,00	-1 924 238,56	-14,90%	17 265 906,00
Vote 2 - Budget and Treasury	7 449 001,63	7 267 012,00	7 267 012,00	398 697,27	6 079 885,14	5 231 567,00	848 318,14	16,22%	7 267 012,00
Vote 3 - Corporate Services	1 657 444,64	1 899 013,00	1 899 013,00	137 284,84	1 631 909,06	1 899 093,00	-267 183,94	-14,07%	1 899 013,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	10 886,63	21 476,00	21 476,00	-	4 217,64	8 055,00	-3 837,36	-47,64%	21 476,00
Vote 6 - Community and Social Services	974 850,02	1 149 099,00	1 149 099,00	92 704,36	944 422,57	1 600 022,00	-655 599,43	-40,97%	1 149 099,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	84 938,28	82 355,00	82 355,00	1 137,36	64 645,16	769 559,00	-704 913,84	-91,60%	82 355,00
Vote 9 - Sport and Recreation	508 035,37	570 873,00	570 873,00	52 544,61	553 974,56	1 185 776,00	-631 801,44	-53,28%	570 873,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 484 615,69	2 502 913,00	2 502 913,00	22 339,16	402 436,94	2 297 410,00	-1 894 973,06	-82,48%	2 502 913,00
Vote 12 - Waste Water Management	3 046 359,93	2 146 634,00	2 146 634,00	277 139,40	3 053 256,05	1 669 469,00	1 383 787,05	82,89%	2 146 634,00
Vote 13 - Road Transport	2 494 723,87	2 672 753,00	2 672 753,00	148 874,27	1 647 241,10	1 743 807,00	-96 565,90	-5,54%	2 672 753,00
Vote 14 - Water	775 025,07	901 237,00	901 237,00	45 754,73	662 576,86	870 323,00	-207 746,14	-23,87%	901 237,00
Vote 15 - Electricity	7 596 123,07	8 506 361,00	8 506 361,00	621 142,40	7 199 721,23	7 071 544,00	128 177,23	1,81%	8 506 361,00
Total Expenditure by Vote	44 980 386,10	44 985 632,00	44 985 632,00	2 058 282,78	33 232 381,75	37 258 959,00	-4 026 577,25	-10,81%	44 985 632,00
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,00	-11 408 761,86	-85,50%	7 289 000,00

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.

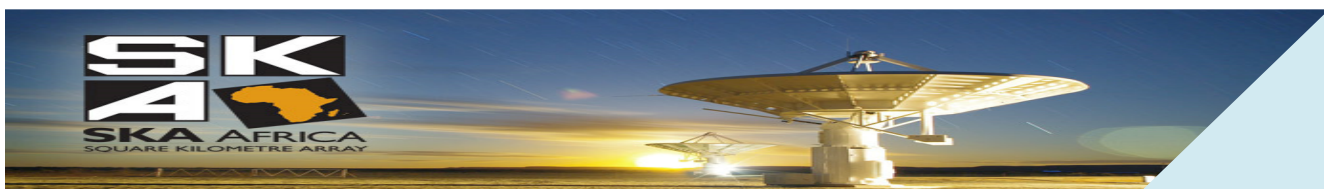
Vote 9. Swimming pool fees are more than budgeted for.

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.Sales have increased due to increased usage.

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Conditional grants will be expended in June 2014

Vote 2. Audit costs as well as other annual costs causes over expenditure.

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.

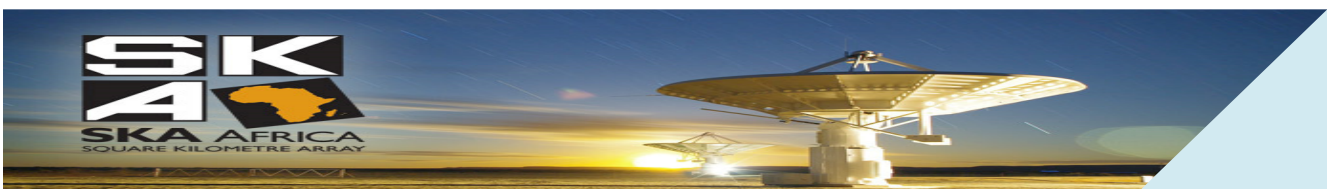
Vote 8. Expenditure for repairs and maintenance is hampered by lack of available cash.

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

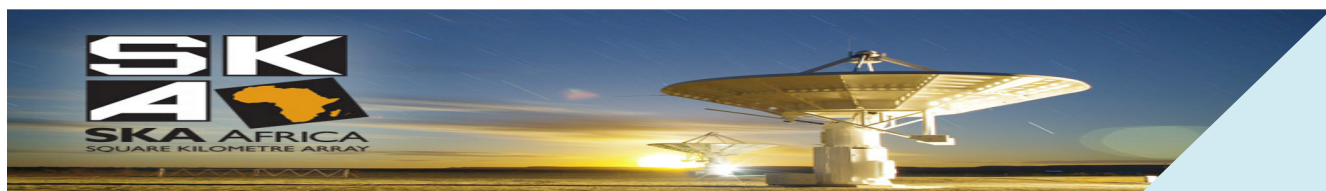


Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2014

Description	2012-2013	Budget Year 2013/14							
	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	4 318 455,70	5 005 060,00	5 005 060,00	-	4 237 388,45	5 005 060,00	-767 671,55	-15%	5 005 060,00
Property rates - penalties & collection charges	179 935,89	190 000,00	190 000,00	17 919,94	169 453,46	177 228,00	-7 774,54	-4%	190 000,00
Service charges - electricity revenue	6 882 383,76	8 094 551,00	8 094 551,00	595 975,59	6 738 468,79	7 446 788,00	-708 319,21	-10%	8 094 551,00
Service charges - water revenue	3 624 406,07	3 788 771,00	3 788 771,00	330 848,50	3 540 080,84	3 485 574,00	54 506,84	2%	3 788 771,00
Service charges - sanitation revenue	2 234 498,96	2 336 896,00	2 336 896,00	200 525,70	2 170 217,77	2 149 885,00	20 332,77	1%	2 336 896,00
Service charges - refuse revenue	2 930 618,72	3 095 374,00	3 095 374,00	263 506,01	2 857 894,05	2 847 666,00	10 228,05	0%	3 095 374,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	504 072,36	410 674,00	410 674,00	21 913,64	433 807,93	393 652,25	40 155,68	10%	410 674,00
Interest earned - external investments	1 212 532,41	1 297 000,00	1 297 000,00	55 010,94	988 826,83	1 188 314,00	-199 487,17	-17%	1 297 000,00
Interest earned - outstanding debtors	3 323,03	3 300,00	3 300,00	234,47	2 723,07	2 783,00	-59,93	-2%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	10 841,00	12 230,00	12 230,00	34,00	5 465,40	10 204,00	-4 738,60	-46%	12 230,00
Licences and permits	6 426,00	7 420,00	7 420,00	636,00	7 617,00	6 934,42	682,58	10%	7 420,00
Agency services	127 432,31	97 000,00	97 000,00	9 582,78	106 930,28	74 211,23	32 719,05	44%	97 000,00
Transfers recognised - operational	17 561 873,60	17 728 000,00	17 728 000,00	-	13 268 000,00	17 713 704,00	-4 445 704,00	-25%	17 728 000,00
Other revenue	2 389 629,47	1 119 356,00	1 119 356,00	157 138,82	641 059,02	1 012 267,78	-371 208,76	-37%	1 119 356,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	41 986 429,28	43 185 632,00	43 185 632,00	1 653 326,39	35 167 932,89	41 514 271,68	-6 346 338,79	-15%	43 185 632,00
Expenditure By Type									
Employee related costs	12 463 235,91	13 915 173,00	13 915 173,00	1 081 311,84	11 359 999,76	12 850 465,00	-1 490 465,24	-12%	13 915 173,00
Remuneration of councillors	1 784 359,50	1 880 786,00	1 880 786,00	161 405,62	1 743 882,03	1 724 052,00	19 830,03	1%	1 880 786,00
Debt impairment	491 255,00	225 000,00	225 000,00	-	-	225 000,00	-225 000,00	-100%	225 000,00
Depreciation & asset impairment	2 561 814,16	1 943 709,00	1 943 709,00	-	-	1 943 709,00	-1 943 709,00	-100%	1 943 709,00
Finance charges	1 378 119,85	531 013,00	531 013,00	-	-	-	-	-	531 013,00
Bulk purchases	7 035 969,23	7 906 633,00	7 906 633,00	574 093,95	6 725 813,28	7 307 549,00	-581 735,72	-8%	7 906 633,00
Other materials	433 880,91	431 200,00	431 200,00	67 809,65	424 728,91	411 591,00	13 137,91	3%	431 200,00
Contracted services	300 505,70	521 400,00	521 400,00	216,65	323 856,50	497 690,00	-173 833,50	-35%	521 400,00
Transfers and grants	7 408 903,00	7 535 741,00	7 535 741,00	-	7 536 185,00	7 535 741,00	444,00	0%	7 535 741,00
Other expenditure	11 088 409,64	10 092 977,00	10 092 977,00	173 445,07	5 117 916,27	4 761 161,00	356 755,27	7%	10 092 977,00
Loss on disposal of PPE	33 933,20	2 000,00	2 000,00	-	-	2 000,00	-2 000,00	-100%	2 000,00
Total Expenditure	44 980 386,10	44 985 632,00	44 985 632,00	2 058 282,78	33 232 381,75	37 258 958,00	-4 026 576,25	-11%	44 985 632,00
Surplus/(Deficit)	-2 993 956,82	-1 800 000,00	-1 800 000,00	-404 956,39	1 935 551,14	4 255 313,68	-2 319 762,54	-54,51%	-1 800 000,00
Transfers recognised - capital	14 437 056,35	9 089 000,00	9 089 000,00	-	-	9 089 000,00	-9 089 000,00	-100,00%	9 089 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68			7 289 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68			7 289 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68			7 289 000,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	-404 956,39	1 935 551,14	13 344 313,68			7 289 000,00



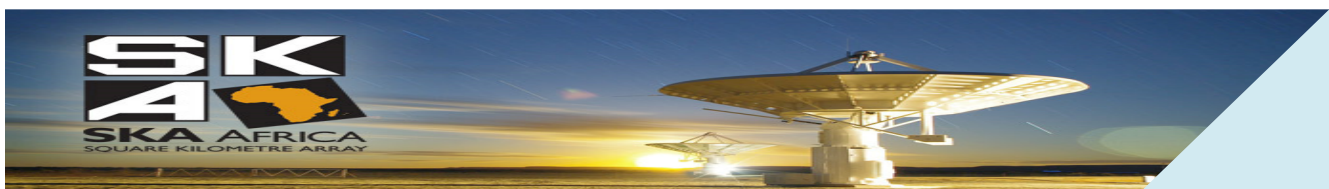
Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May 2014

Description R	2012-2013	Budget Year 2013/14							
	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	-	13 095,00	#DIV/0!	-
Vote 2 - Budget and Treasury	13 852,60	-	-	5 605,26	233 893,75	-	233 893,75	#DIV/0!	-
Vote 3 - Corporate Services	-	-	-	174,13	22 055,09	-	22 055,09	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	262 531,36	400 000,00	400 000,00	174,12	24 360,97	400 000,00	-375 639,03	-93,91%	400 000,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	-	4 500 000,00	4 500 000,00	-	82 323,02	4 500 000,00	-4 417 676,98	-98,17%	4 500 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport	12 746 833,64	4 189 000,00	4 189 000,00	1 727,14	747 924,24	4 189 000,00	-3 441 075,76	-82,15%	4 189 000,00
Vote 14 - Water	311 637,90	-	-	-	-	-	-	-	-
Vote 15 - Electricity	1 119 585,32	-	-	864,04	1 604,04	-	1 604,04	#DIV/0!	-
Total Capital single-year expenditure	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00
Total Capital Expenditure	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00
Capital Expenditure - Standard Classification									
Governance and administration	13 852,60	-	-	5 779,39	269 043,84	-	269 043,84	#DIV/0!	-
Executive and council	-	-	-	-	13 095,00	-	13 095,00	#DIV/0!	-
Budget and treasury office	13 852,60	-	-	5 605,26	233 893,75	-	233 893,75	#DIV/0!	-
Corporate services	-	-	-	174,13	22 055,09	-	22 055,09	#DIV/0!	-
Community and public safety	262 531,36	4 900 000,00	4 900 000,00	174,12	106 683,99	4 900 000,00	-4 793 316,01	-97,82%	4 900 000,00
Community and social services	262 531,36	4 900 000,00	4 900 000,00	174,12	106 683,99	4 900 000,00	-4 793 316,01	-97,82%	4 900 000,00
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	12 746 833,64	4 189 000,00	4 189 000,00	1 727,14	747 924,24	4 189 000,00	-3 441 075,76	-82,15%	4 189 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	12 746 833,64	4 189 000,00	4 189 000,00	1 727,14	747 924,24	4 189 000,00	-3 441 075,76	-82,15%	4 189 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	1 431 223,22	-	-	864,04	1 604,04	-	1 604,04	#DIV/0!	-
Electricity	1 119 585,32	-	-	864,04	1 604,04	-	1 604,04	#DIV/0!	-
Water	311 637,90	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00
Funded by:									
National Government	8 995 931,74	9 089 000,00	9 089 000,00	-	967 420,19	9 089 000,00	-8 121 579,81	-89,36%	9 089 000,00
Provincial Government	5 441 124,61	-	-	1 901,26	26 088,11	-	26 088,11	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 437 056,35	9 089 000,00	9 089 000,00	1 901,26	993 508,30	9 089 000,00	-8 095 491,70	-89,07%	9 089 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 384,47	-	-	6 643,43	131 747,81	-	131 747,81	#DIV/0!	-
Total Capital Funding	14 454 440,82	9 089 000,00	9 089 000,00	8 544,69	1 125 256,11	9 089 000,00	-7 963 743,89	-87,62%	9 089 000,00

Contractors are on site. Work is progressing for the upgrading of roads. The contractor for the upgrading of the sport complex in Carnarvon is on site and work has commenced as well. Progress however, is poor.

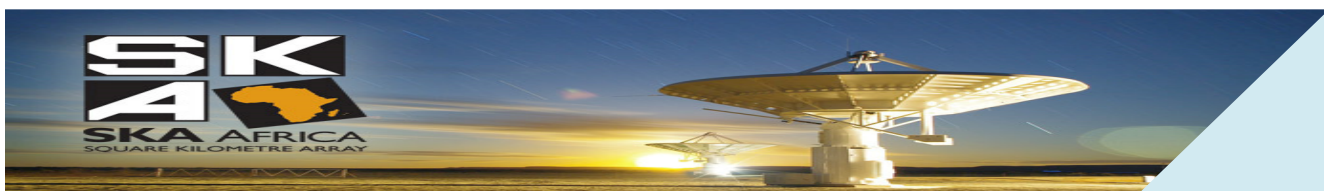


Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - M11 May 2014

Description R	2012-2013	Budget Year 2013/14			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	283 181,92	1 538 120,00	1 538 120,00	256 673,43	1 538 120,00
Call investment deposits	22 920 309,56	19 551 274,00	19 551 274,00	29 224 061,69	19 551 274,00
Consumer debtors	2 092 455,66	6 000 117,00	6 000 117,00	2 814 216,28	6 000 117,00
Other debtors	22 830,10	10 634,00	10 634,00	22 830,10	10 634,00
Current portion of long-term receivables	9 413,00	9 045,00	9 045,00	430,59	9 045,00
Inventory					
Total current assets	25 328 190,24	27 109 190,00	27 109 190,00	32 318 212,09	27 109 190,00
Non current assets					
Long-term receivables	51 391,00	38 919,00	38 919,00	51 759,00	38 919,00
Investments					
Investment property	10 227 052,43	10 227 346,00	10 227 346,00	10 227 052,43	10 227 346,00
Investments in Associate					
Property, plant and equipment	102 428 811,53	99 331 100,00	99 331 100,00	103 531 739,57	99 331 100,00
Agricultural					
Biological assets					
Intangible assets	27 338,96	92 452,00	92 452,00	33 567,03	92 452,00
Other non-current assets					
Total non current assets	112 734 593,92	109 689 817,00	109 689 817,00	113 844 118,03	109 689 817,00
TOTAL ASSETS	138 062 784,16	136 799 007,00	136 799 007,00	146 162 330,12	136 799 007,00
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	284 119,00	331 388,00	331 388,00	289 169,00	331 388,00
Trade and other payables	2 826 766,79	3 362 435,00	3 362 435,00	8 572 012,55	3 362 435,00
Provisions	1 519 826,41	1 330 534,00	1 330 534,00	939 730,99	1 330 534,00
Total current liabilities	4 630 712,20	5 024 357,00	5 024 357,00	9 800 912,54	5 024 357,00
Non current liabilities					
Borrowing					
Provisions	15 048 307,86	13 498 884,00	13 498 884,00	15 048 307,86	13 498 884,00
Total non current liabilities	15 048 307,86	13 498 884,00	13 498 884,00	15 048 307,86	13 498 884,00
TOTAL LIABILITIES	19 679 020,06	18 523 241,00	18 523 241,00	24 849 220,40	18 523 241,00
NET ASSETS	118 383 764,10	118 275 766,00	118 275 766,00	121 313 109,72	118 275 766,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	106 860 502,49	106 752 612,00	106 752 612,00	109 789 561,93	106 752 612,00
Reserves	11 523 261,61	11 523 154,00	11 523 154,00	11 523 547,79	11 523 154,00
TOTAL COMMUNITY WEALTH/EQUITY	118 383 764,10	118 275 766,00	118 275 766,00	121 313 109,72	118 275 766,00



Monthly Budget Statements (cont.)

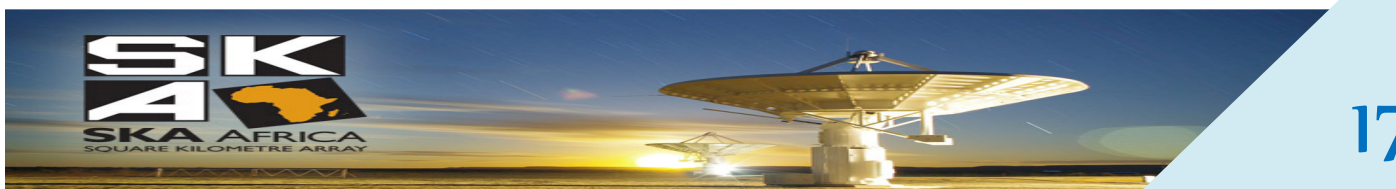
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Table C7 Monthly Budget Statement - Cash Flow - M10 April 2014

Description	2012-2013	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
#REF!									
CASH GLOW GROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	21 866 372,82	21 750 186,20	21 750 186,20	4 425 954,20	26 860 245,21	17 972 626,00	8 887 619,21	49,45%	21 750 186,20
Government - operating	19 433 895,59	17 728 000,00	17 728 000,00	-	13 268 000,00	17 728 000,00	-4 460 000,00	-25,16%	17 728 000,00
Government - capital	14 437 056,35	9 089 000,00	9 089 000,00	-	-	9 089 000,00	-9 089 000,00	-100,00%	9 089 000,00
Interest	1 173 504,20	1 300 300,00	1 300 300,00	219 265,20	936 304,49	994 664,00	-58 359,51	-5,87%	1 300 300,00
Dividends							-		
Payments									
Suppliers and employees	-32 096 492,33	-34 332 713,81	-34 332 713,81	-2 690 030,04	-23 440 168,69	-20 782 367,00	2 657 801,69	-12,79%	-34 332 713,81
Finance charges	-1 378 119,85	-531 013,00	-531 013,00	-	-	-	-		-531 013,00
Transfers and Grants	-7 408 903,00	-7 535 741,00	-7 535 741,00	-	-7 536 185,00	-7 535 741,00	444,00	-0,01%	-7 535 741,00
NET CASH FROM/(USED) OPERATING ACTIVITIES	16 027 313,78	7 468 018,39	7 468 018,39	1 955 189,36	10 088 196,01	17 466 182,00	-7 377 985,99	-42,24%	7 468 018,39
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	49 098,12			-	16 100,00		16 100,00	#DIV/0!	
Decrease (increase) in non-current debtors	9 045,13	9 045,00	9 045,00	793,56	7 818,20	7 511,00	307,20	4,09%	9 045,00
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
Payments									
Capital assets	(14 499 590,82)	(9 089 000,00)	(9 089 000,00)	-	(1 116 711,42)	(9 089 000,00)	(7 972 288,58)	0,88	(9 089 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-14 441 447,57	-9 079 955,00	-9 079 955,00	793,56	-1 092 793,22	-9 081 489,00	-7 988 695,78	87,97%	-9 079 955,00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	15 360,00	29 000,00	29 000,00	950,00	4 100,00	23 312,00	-19 212,00	-82,41%	29 000,00
Payments									
Repayment of borrowing							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 360,00	29 000,00	29 000,00	950,00	4 100,00	23 312,00	19 212,00	82,41%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	1 601 226,21	-1 582 936,61	-1 582 936,61	1 956 932,92	8 999 502,79	8 408 005,00			-1 582 936,61
Cash/cash equivalents at beginning:	21 602 265,00	23 203 491,21	23 203 491,21		23 203 491,21	23 203 491,21			23 203 491,21
Cash/cash equivalents at month/year end:	23 203 491,21	21 620 554,60	21 620 554,60		32 202 994,00	31 611 496,21			21 620 554,60

The positive cash flow for the month is due to receipt of conditional grants.

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



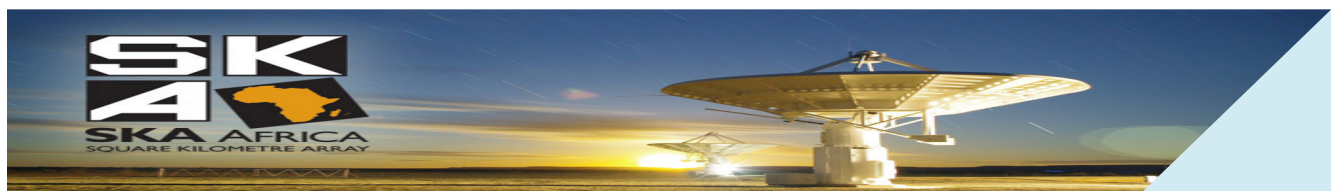
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

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Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April 2014

Description of financial indicator	Basis of calculation	2012-2013	Budget Year 2013/14			
		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	3,1%	5,5%	5,5%	0,0%	5,4%
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	2,4%	2,8%	2,8%	8,8%	2,8%
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	547,0%	539,6%	539,6%	292,5%	539,6%
Liquidity Ratio	Monetary Assets/Current Liabilities	501,1%	419,7%	419,7%	270,4%	419,7%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94,2%	90,0%	90,0%	139,1%	90,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,2%	14,0%	14,0%	8,0%	14,0%
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%	12,0%	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	29,7%	32,2%	32,2%	30,7%	32,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	2,2%	2,2%	2,0%	2,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9,4%	5,7%	5,7%	0,0%	5,6%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	156,0%	147,0%	147,0%	145,0%	147,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,0%	35,0%	35,0%	19,0%	35,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	619,0%	563,0%	563,0%	1033,0%	563,0%



Supporting Documentation (cont.)

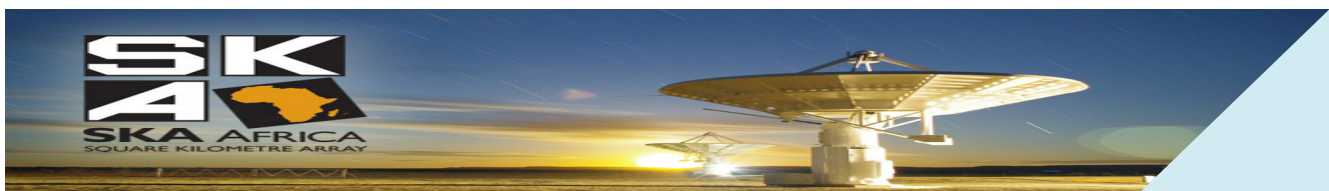
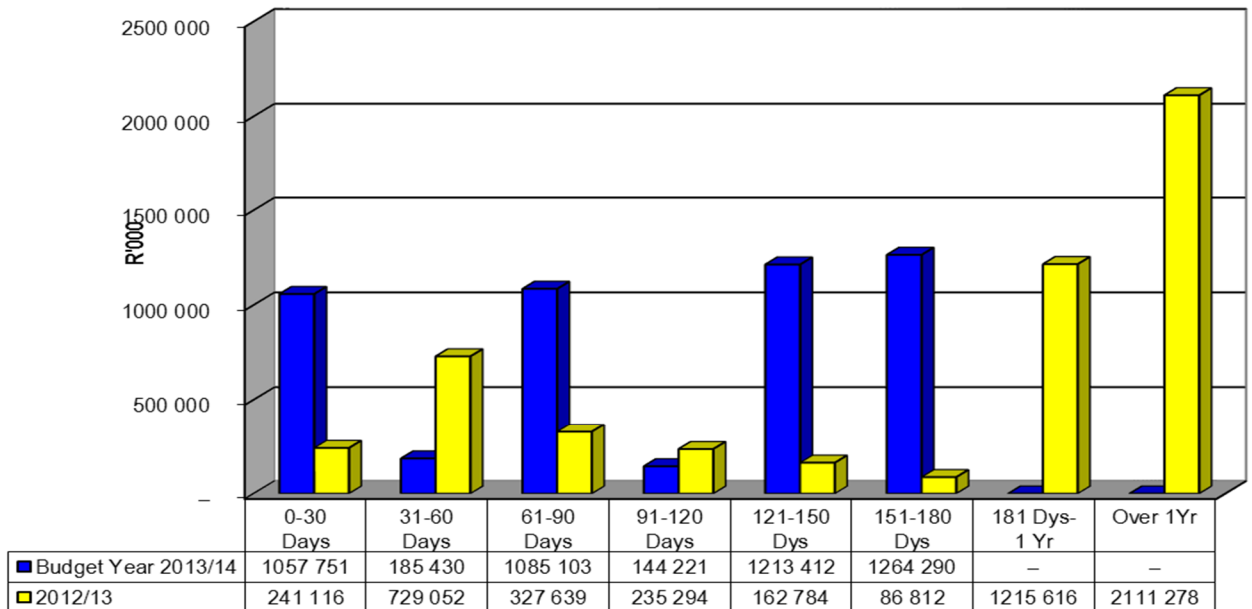
Debtor's analysis

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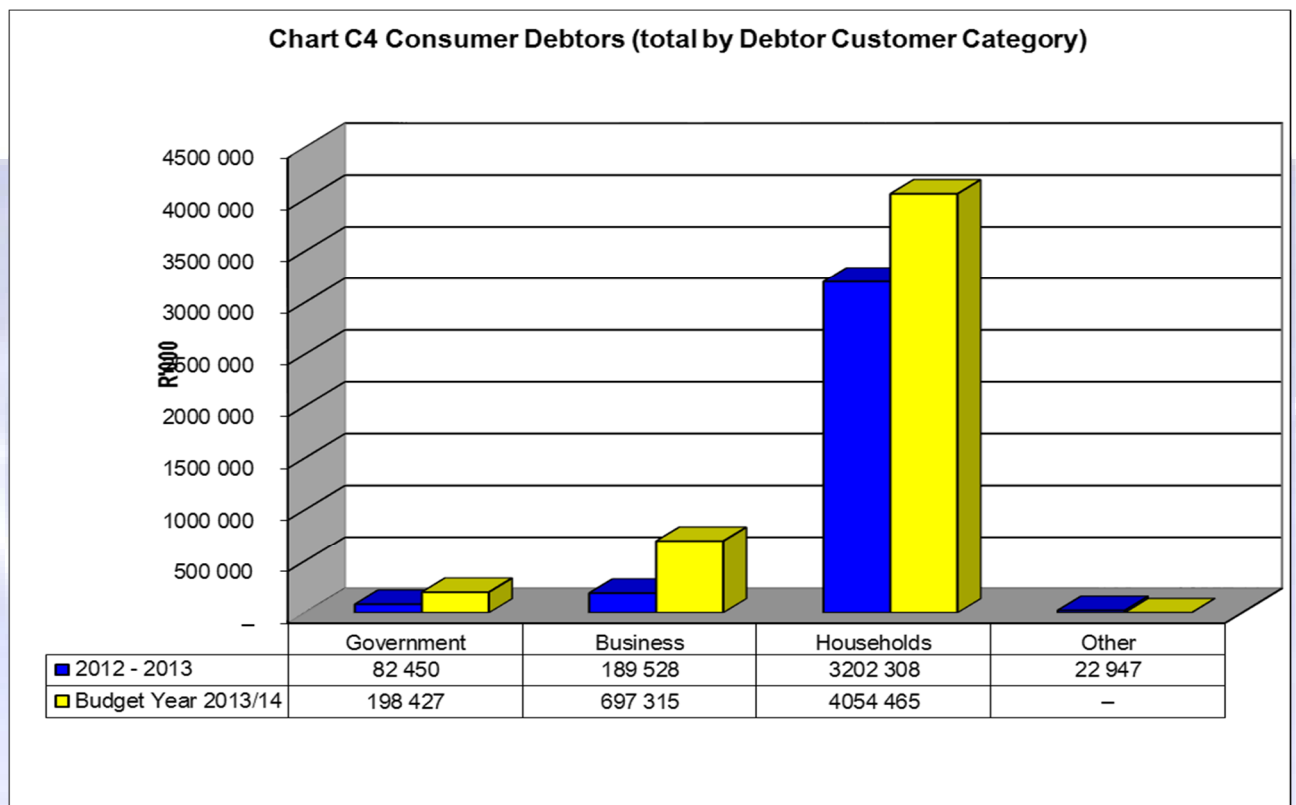
Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April 2014

Description	NT Code	Budget Year 2013/14									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	39 748,19	47 583,55	47 946,82	40 683,34	32 547,07	297 036,79	-	-	505 545,76	370 267,20		304 425,00	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	307 202,55	63 450,23	55 891,73	41 719,02	34 731,19	325 461,94	-	-	828 456,66	401 912,15		431 017,00	
Receivables from Non-exchange Transactions - Property Rates	1400	94 834,14	12 241,16	920 639,56	5 452,11	1 107 116,86	-	-	-	2 140 283,83	1 112 568,97		1 312 179,00	
Receivables from Exchange Transactions - Waste Water Management	1500	-17 810,44	14 728,91	13 407,79	13 135,99	13 655,46	138 533,11	-	-	175 650,82	165 324,56		142 670,00	
Receivables from Exchange Transactions - Waste Management	1600	35 192,40	26 513,57	24 038,60	21 027,00	17 936,04	218 561,32	-	-	343 268,93	257 524,36		254 274,00	
Receivables from Exchange Transactions - Property Rental Debtors	1700	264 972,84	-	-	-	-	-	-	-	264 972,84	-		20 746,00	
Interest on Arrear Debtor Accounts	1810	18 841,79	20 912,94	23 178,24	22 203,72	7 425,45	284 696,64	-	-	377 258,78	314 325,81			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	314 769,45	-	-	-	-	-	-	-	314 769,45	-			
Total By Income Source	2000	1 057 750,92	185 430,36	1 085 102,74	144 221,18	1 213 412,07	1 264 289,80	-	-	4 950 207,07	2 621 923,05	-	2 465 311,00	
2012-2013 - totals only		241 115,51	729 051,92	327 638,84	235 294,29	162 783,52	86 811,97	1 215 616,47	2 111 278,21	5 109 590,73	3 811 784,46			
Debtors Age Analysis By Customer Group														
Organs of State	2200	102 697,51	28 173,75	22 599,05	18 703,85	20 271,07	5 981,93	-	-	198 427,16	44 956,85			
Commercial	2300	229 344,17	15 408,32	181 050,51	6 753,96	227 487,46	37 270,88	-	-	697 315,30	271 512,30		260 628,00	
Households	2400	725 709,24	141 848,29	881 453,18	118 763,37	965 653,54	1 221 036,99	-	-	4 054 464,61	2 305 453,90		2 204 683,00	
Other	2500	-	-	-	-	-	-	-	-	-	-			
Total By Customer Group	2600	1 057 750,92	185 430,36	1 085 102,74	144 221,18	1 213 412,07	1 264 289,80	-	-	4 950 207,07	2 621 923,05	-	2 465 311,00	

Chart C3 Aged Consumer Debtors Analysis

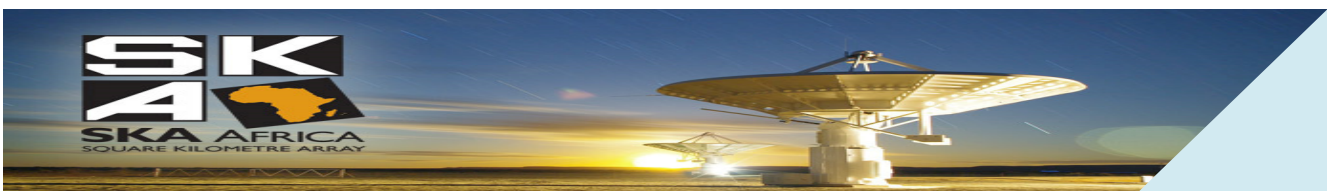
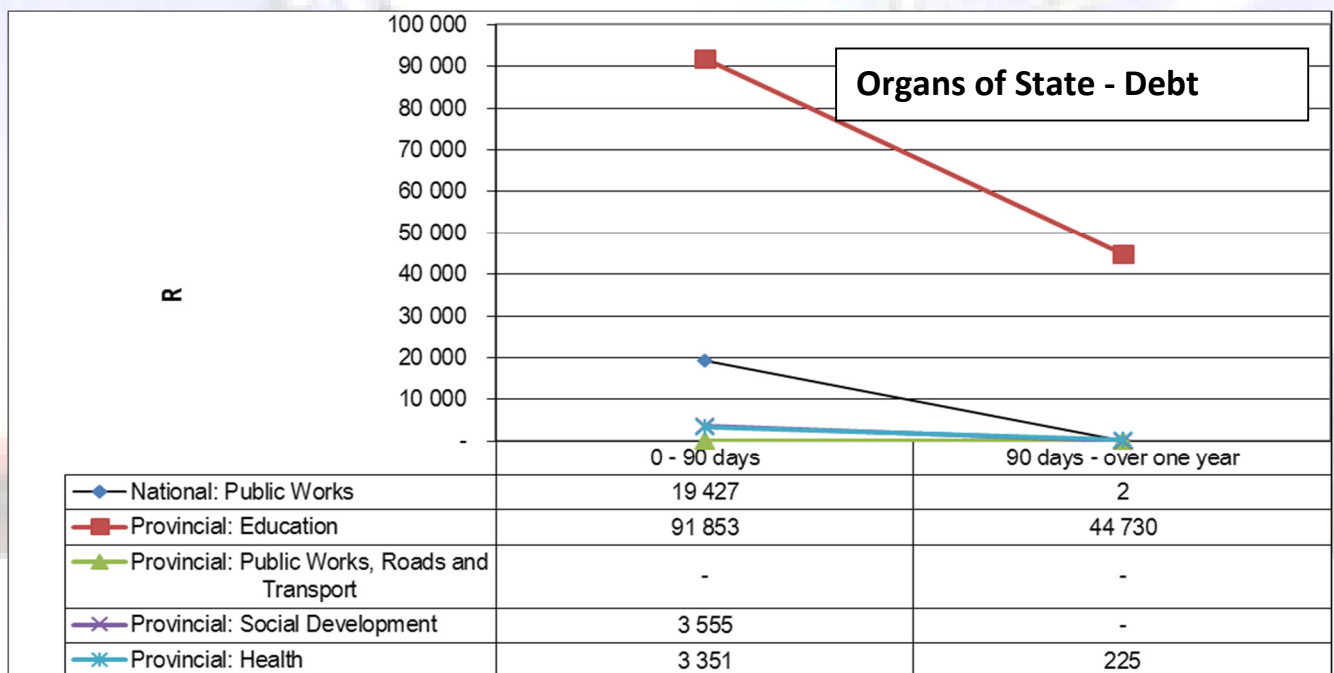


Supporting Documentation (cont.)



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

The following graph indicates Organ of State debt by department.



Supporting Documentation (cont.) Creditor's analysis

NC074 Kareeberg Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April 2014

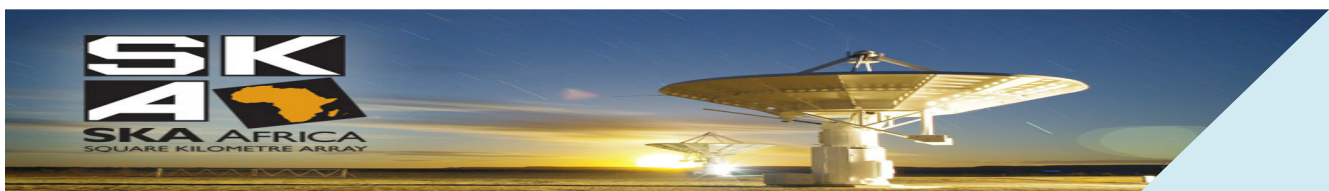
Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	-

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

Investment Portfolio Analysis

NC074 Kareeberg Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April 2014

Investments by maturity Name of institution & investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality								
Capital Replacement Reserve	32 days	fixed deposit		433 579,66		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				36 012,00	-	36 012,00
Job creation - De Bult	32 days	notice deposit				36 392,59	-	36 392,59
Land development	1 day	call deposit				15 676,31	-	15 676,31
Land development	32 days	notice deposit				14 308,74	-	14 308,74
Land development	1 day	call deposit				27 327,14	-	27 327,14
Civil Defence	32 days	notice deposit				18 222,44	-	18 222,44
EPWP Vosburg dust							828 920,84	828 920,84
CMIP Kwaggakolk (vat)	1 day	call deposit				110 523,69	-	110 523,69
MSIG	1 day	call deposit				297 393,32	(63 371,13)	234 022,19
MIG Sanitation interest/vat	1 day	call deposit				1 287 237,13	-	1 287 237,13
Electricity	1 day	call deposit				32 845,54	-	32 845,54
Water Services Plan	1 day	call deposit				3 072,76	-	3 072,76
CMIP-Saaiport project 301	1 day	call deposit				3 369,13	-	3 369,13
Library Development Projects	1 day	call deposit				325 672,83	(29 198,20)	296 474,63
EPWP - Paving/ Cleaning	1 day	call deposit				22 204,46	-	22 204,46
Lotto Carnarvon	1 day	call deposit				1 705,47	-	1 705,47
Lotto Vosburg	1 day	call deposit				30 045,37	-	30 045,37
Finance Management Grant	1 day	call deposit				189 451,78	(54 660,95)	134 790,83
Transfer Fees Sub-Economic Housing	32 days	notice deposit				125 771,41	-	125 771,41
VB Cleaning Project	1 day	call deposit				23 986,87	-	23 986,87
VAT - retention	1 day	call deposit				11 135,01	-	11 135,01
EPWP	1 day	call deposit				286 317,60	(142 586,40)	143 731,20
MIG	1 day	call deposit				2 247 458,81	3 316 914,29	5 564 373,10
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				1 780 829,79	-	1 780 829,79
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				282 341,22	32 331,87	314 673,09
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				5 086 988,71	-	5 086 988,71
Municipality sub-total				433 579,66		28 089 849,38	3 888 350,32	31 978 199,70
TOTAL INVESTMENTS AND INTEREST				433 579,66		28 089 849,38	3 888 350,32	31 978 199,70

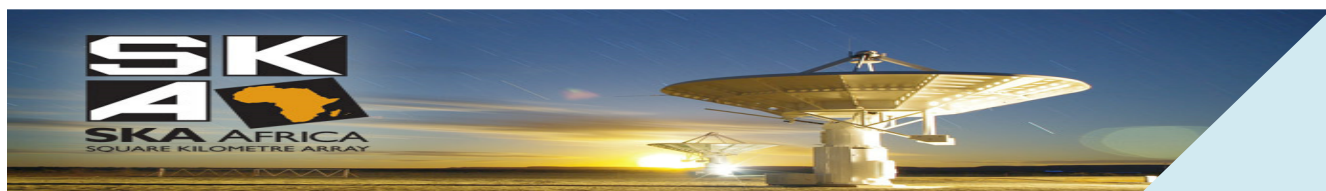


Supporting Documentation (cont.) Allocation of grant receipts and expenditure

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Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April 2014

Description R	2012-2013	Budget Year 2013/14							
	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:	15 241 000,00	16 808 000,00	16 808 000,00	-	16 808 000,00	16 808 000,00	-		16 808 000,00
Local Government Equitable Share	11 941 000,00	13 268 000,00	13 268 000,00		13 268 000,00	13 268 000,00	-		13 268 000,00
Finance Management	1 500 000,00	1 650 000,00	1 650 000,00		1 650 000,00	1 650 000,00	-		1 650 000,00
Municipal Systems Improvement	800 000,00	890 000,00	890 000,00		890 000,00	890 000,00	-		890 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00		1 000 000,00	1 000 000,00	-		1 000 000,00
Other transfers and grants [insert description]							-		
Provincial Government:	9 055 951,94	920 000,00	920 000,00	1 752 495,19	2 525 495,19	920 000,00	1 605 495,19	174,5%	920 000,00
Sport and Recreation	665 000,00	720 000,00	720 000,00		773 000,00	720 000,00	53 000,00	7,4%	720 000,00
Housing	1 343 122,42				-	-	-		-
Water assistance	692 357,94				-	-	-		-
Northern Cape Tourism	260 000,00	200 000,00	200 000,00		-	200 000,00	-200 000,00	-100,0%	200 000,00
Expanded Public Works Programme	6 095 471,58			1 752 495,19	1 752 495,19	-	1 752 495,19	#DIV/0!	-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	100 785,00	-	-	-	-	-	-		-
Sanitation interest	100 785,00				-	-	-		-
Total Operating Transfers and Grants	24 397 736,94	17 728 000,00	17 728 000,00	1 752 495,19	19 333 495,19	17 728 000,00	1 605 495,19	9,1%	17 728 000,00
Capital Transfers and Grants									
National Government:	9 574 000,00	9 089 000,00	9 089 000,00	3 900 000,00	7 089 000,00	9 089 000,00	-2 000 000,00	-22,0%	9 089 000,00
Municipal Infrastructure Grant (MIG)	9 574 000,00	9 089 000,00	9 089 000,00	3 900 000,00	7 089 000,00	9 089 000,00	-2 000 000,00	-22,0%	9 089 000,00
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	9 574 000,00	9 089 000,00	9 089 000,00	3 900 000,00	7 089 000,00	9 089 000,00	-2 000 000,00	-22,0%	9 089 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	33 971 736,94	26 817 000,00	26 817 000,00	5 652 495,19	26 422 495,19	26 817 000,00	-394 504,81	-1,5%	26 817 000,00



Supporting Documentation (cont.)

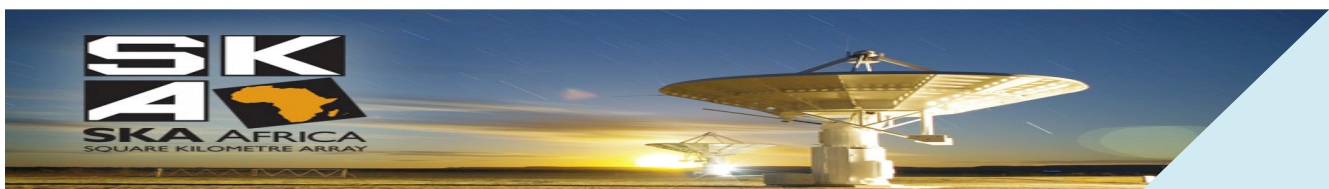
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Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April 2014

Description R	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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	11 286 971,26	11 075 741,00	11 075 741,00	337 902,18	10 508 979,22	11 075 741,00	-566 761,78	-5,1%	11 075 741,00
Local Government Equitable Share	7 408 903,00	7 535 741,00	7 535 741,00		7 536 185,00	7 535 741,00	444,00	0,0%	7 535 741,00
Finance Management	1 500 000,00	1 650 000,00	1 650 000,00	220 292,18	1 460 548,22	1 650 000,00	-189 451,78	-11,5%	1 650 000,00
Municipal Systems Improvement	800 000,00	890 000,00	890 000,00	63 371,00	655 978,00	890 000,00	-234 022,00	-26,3%	890 000,00
EPWP Incentive	462 036,00	1 000 000,00	1 000 000,00	54 239,00	856 268,00	1 000 000,00	-143 732,00	-14,4%	1 000 000,00
Municipal Infrastructure Grant (MIG)	1 116 032,26						-		
Provincial Government:	8 793 420,58	920 000,00	920 000,00	943 280,26	1 400 638,28	920 000,00	480 638,28	52,2%	920 000,00
Sport and Recreation	402 468,64	720 000,00	720 000,00	19 705,91	477 063,93	720 000,00	-242 936,07	-33,7%	720 000,00
Housing	1 343 122,42				-	-	-		-
Water assistance	692 357,94				-	-	-		-
Northern Cape Tourism	260 000,00	200 000,00	200 000,00		-	200 000,00	-200 000,00	-100,0%	200 000,00
Expanded Public Works Programme	6 095 471,58			923 574,35	923 574,35		923 574,35	#DIV/0!	-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	100 785,00	-	-	-	-	-	-		-
Sanitation interest	100 785,00				-	-	-		
Geotechnical inspection									
Job creation									
Television fund									
Total operating expenditure of Transfers and Grants	20 181 176,84	11 995 741,00	11 995 741,00	1 281 182,44	11 909 617,50	11 995 741,00	-86 123,50	-0,7%	11 995 741,00
Capital expenditure of Transfers and Grants									
National Government:	8 995 931,74	9 089 000,00	9 089 000,00	583 085,00	1 524 627,00	9 089 000,00	-7 564 373,00	-83,2%	9 089 000,00
Municipal Infrastructure Grant (MIG)	8 457 967,74	9 089 000,00	9 089 000,00	583 085,00	1 524 627,00	9 089 000,00	-7 564 373,00	-83,2%	9 089 000,00
EPWP Incentive	537 964,00				-	-	-		
Municipal Systems Improvement							-		
0							-		
Provincial Government:	5 441 124,61	-	-	-	-	-	-		-
Sport and Recreation	262 531,36						-		
Expanded Public Works Programme	4 866 955,35						-		
DWAF	311 637,90						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Sanitation interest							-		
Total capital expenditure of Transfers and Grants	14 437 056,35	9 089 000,00	9 089 000,00	583 085,00	1 524 627,00	9 089 000,00	-7 564 373,00	-83,2%	9 089 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	34 618 233,19	21 084 741,00	21 084 741,00	1 864 267,44	13 434 244,50	21 084 741,00	-7 650 496,50	-36,3%	21 084 741,00

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 - 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
R	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 280 365,15	1 332 834,00	1 332 834,00	111 069,55	1 124 799,34	1 110 445,00	14 354,34	1,29%	1 332 834,00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	412 092,84	444 279,00	444 279,00	37 023,18	356 126,36	377 232,50	-21 106,14	-5,59%	444 279,00
Cellphone Allowance	91 901,51	103 673,00	103 673,00	10 776,35	101 512,29	75 693,17	25 819,12	34,11%	103 673,00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1 784 359,50	1 880 786,00	1 880 786,00	158 869,08	1 582 437,99	1 563 370,67	19 067,32	1,22%	1 880 786,00
% increase		5,4%	5,4%						5,4%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 243 957,90	2 668 029,00	2 668 029,00	188 818,00	1 929 615,00	2 211 377,50	-281 762,50	-12,74%	2 668 029,00
Pension and UIF Contributions	302 668,78	352 888,00	352 888,00	27 627,20	276 272,00	294 073,33	-17 801,33	-6,05%	352 888,00
Medical Aid Contributions	111 014,80	123 789,00	123 789,00	9 946,70	96 999,50	103 157,50	-6 158,00	-5,97%	123 789,00
Overtime	-				-	-	-		
Performance Bonus	161 882,10	202 543,00	202 543,00		139 443,57	202 543,03	-63 099,46	-31,15%	202 543,00
Motor Vehicle Allowance	384 948,00	412 935,00	412 935,00	34 359,00	343 590,00	344 112,50	-522,50	-0,15%	412 935,00
Cellphone Allowance	-				-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances	255,85	20 304,80	20 304,80	25,40	254,00	16 920,67	-16 666,67	-98,50%	20 304,80
Pay ments in lieu of leave					-	-	-		
Long service awards					-	-	-		
Post-retirement benefit obligations					-	-	-		
Sub Total - Senior Managers of Municipality	3 204 729,43	3 780 488,80	3 780 488,80	260 776,30	2 786 174,07	3 172 184,53	-386 010,46	-12,17%	3 780 488,80
% increase		18,0%	18,0%						18,0%
Other Municipal Staff									
Basic Salaries and Wages	6 988 344,69	7 218 236,00	7 218 236,00	534 380,08	5 748 422,17	5 381 928,33	366 493,84	6,81%	7 218 236,00
Pension and UIF Contributions	1 123 710,13	1 276 736,00	1 276 736,00	98 073,84	1 018 667,66	1 063 946,67	-45 279,01	-4,26%	1 276 736,00
Medical Aid Contributions	319 867,20	361 844,00	361 844,00	29 684,75	282 738,70	301 536,67	-18 797,97	-6,23%	361 844,00
Overtime	320 250,64	200 000,00	200 000,00	25 972,76	249 756,06	166 666,67	83 089,39	49,85%	200 000,00
Performance Bonus	-				-	-	-		
Motor Vehicle Allowance	65 686,19	68 373,00	68 373,00	5 718,00	57 180,00	56 977,50	202,50	0,36%	68 373,00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9 675,98	15 840,00	15 840,00	801,42	8 014,20	13 200,00	-5 185,80	-39,29%	15 840,00
Other benefits and allowances	81 447,29	399 261,20	399 261,20	7 571,59	77 549,26	332 717,67	-255 168,41	-76,69%	399 261,20
Pay ments in lieu of leave	-				-	-	-		
Long service awards	103 833,36				50 185,80	-	50 185,80	#DIV/0!	
Post-retirement benefit obligations	245 693,00	594 394,00	594 394,00		-	0,03	-0,03	-100,00%	594 394,00
Sub Total - Other Municipal Staff	9 258 510,48	10 134 684,20	10 134 684,20	702 202,44	7 492 513,85	7 316 973,53	175 540,32	2,40%	10 134 684,20
% increase		9,5%	9,5%						9,5%
Total Parent Municipality	14 247 599,41	15 795 959,00	15 795 959,00	1 121 847,82	11 861 125,91	12 052 528,73	-191 402,82	-1,59%	15 795 959,00
		10,9%	10,9%						10,9%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	14 247 601,41	15 795 959,00	15 795 959,00	1 121 847,82	11 861 125,91	12 052 528,73	-191 402,82	-1,59%	15 795 959,00
% increase		10,9%	10,9%						10,9%
TOTAL MANAGERS AND STAFF	12 463 241,91	13 915 173,00	13 915 173,00	962 978,74	10 278 687,92	10 489 158,07	-210 470,15	-2,01%	13 915 173,00

Supporting Documentation (cont.)

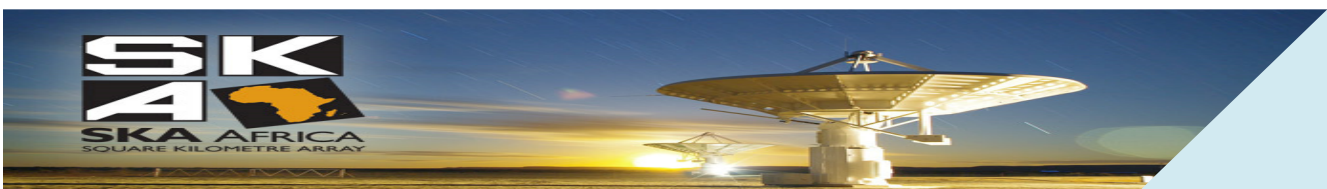
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2013 to 30 April 2014 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	6 683,40	68 690,96
Bargaining council -	469,90	4 675,40
Group insurance	443,69	4 436,90
Total other allowances	7 596,99	77 803,26

2. Excluded from the total amount of R 11 028 992 for the period 1 July 2013 to 30 April 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	186 105,50	43,00%
Senior Management	162 711,94	37,00%
Other staff	87 576,09	20,00%
Total travel and subsistence allowances	436 393,53	



Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

NC074 Kareeberg

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April 2014

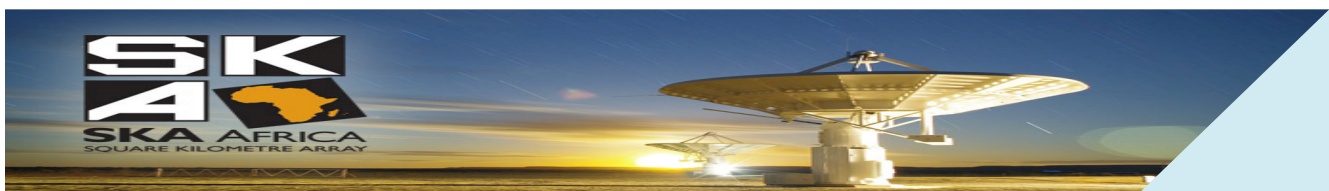
Description		Budget Year 2013-2014												2013-2014 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	May Budget	June Budget	Budget Year 2013-2014	Budget Year +1 2014-2015	Budget Year +2 2015-2016
R																
Cash Receipts By Source																
Property rates	165 819.55	244 055.53	221 032.71	727 322.89	699 957.86	304 010.04	192 866.05	223 471.81	332 701.28	122 525.77	88 367.00	331 563.31	3 653 693.80	4 434 264.66	4 925 079.12	
Property rates - penalties & collection charges	5 354.01	1 679.19	4 827.47	7 673.51	3 533.20	2 407.84	674.12	4 250.01	9 610.40	1 747.62	-	-41 757.37	-	-	-	
Service charges - electricity revenue	279 686.02	285 713.56	291 594.51	294 783.95	276 554.87	250 971.36	280 677.53	267 392.40	328 289.37	297 438.17	505 127.00	4 331 594.71	7 689 823.45	8 805 438.85	11 725 929.80	
Service charges - water revenue	95 216.54	96 807.99	101 355.49	110 852.51	104 703.65	88 028.62	97 557.41	100 865.15	129 884.87	100 238.58	333 260.00	2 240 561.64	3 599 332.45	4 178 870.45	4 512 395.50	
Service charges - sanitation revenue	155 440.04	158 038.07	165 461.82	180 965.60	170 927.66	143 705.83	159 261.50	164 661.35	212 035.74	163 638.48	261 790.00	284 125.11	2 220 051.20	2 486 452.10	2 710 208.45	
Service charges - refuse	250 091.86	254 271.91	266 216.19	291 160.66	275 010.33	231 212.36	256 240.31	264 928.29	341 150.28	263 282.56	313 994.00	-66 953.45	2 940 605.30	3 336 659.35	3 510 492.25	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	19 690.96	51 416.00	4 221.00	74 492.87	11 231.25	29 919.14	67 458.81	17 876.00	104 648.45	4 270.00	21 925.00	3 524.52	410 674.00	431 133.00	452 689.00	
Interest earned - external investments	23 317.42	63 372.95	179 917.77	55 023.08	56 837.20	2 025.14	275 952.33	1 767.46	56 574.46	219 028.08	95 289.00	267 895.11	1 297 000.00	1 361 850.00	1 429 943.00	
Interest earned - outstanding debtors	260.50	270.50	242.81	252.77	250.20	247.60	244.98	242.38	239.74	237.12	264.00	547.40	3 300.00	3 465.00	3 638.00	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	13.40	53.20	2 084.40	220.20	303.00	768.40	572.60	343.60	121.00	951.00	1 098.00	5 701.20	12 230.00	12 842.00	13 484.00	
Licences and permits	1 146.00	1 257.00	858.00	1 464.00	111.00	333.00	843.00	414.00	-	555.00	417.00	22.00	7 420.00	7 791.00	8 181.00	
Agency services	16 417.86	7 945.90	5 156.27	15 767.21	4 503.00	8 201.18	8 205.47	8 942.29	7 667.14	6 113.66	4 254.00	3 826.02	97 000.00	101 850.00	106 943.00	
Transfer receipts - operating	7 028 000.00	-	-	-	4 423 000.00	-	-	3 307 281.88	-	3 307 281.88	-	2 969 718.12	17 728 000.00	18 885 736.00	20 836 922.00	
Other revenue	1 835.54	2 263.12	69 011.14	13 129.38	2 076.72	43 342.26	86 436.46	48 265.87	45 121.00	172 438.71	24 837.00	610 598.80	1 119 356.00	2 786 313.00	2 678 491.00	
Cash Receipts by Source	8 042 289.70	1 167 144.92	1 311 979.58	1 773 108.63	6 028 999.94	1 105 172.77	1 426 990.57	1 103 420.61	4 875 325.61	1 352 464.75	1 650 622.00	10 940 967.12	40 778 486.20	46 832 665.41	52 914 396.12	
Other Cash Flows by Source																
Transfer receipts - capital	3 000 000.00	-	-	-	-	-	-	-	189 000.00	-	-	5 900 000.00	9 089 000.00	22 850 000.00	21 733 000.00	
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits	1 800.00	900.00	5 400.00	2 100.00	900.00	2 700.00	1 800.00	900.00	4 500.00	1 800.00	2 729.00	3 471.00	29 000.00	29 000.00	29 000.00	
Receipt of non-current debtors	770.18	760.18	787.87	777.91	780.48	783.08	785.70	788.30	790.94	793.56	765.00	461.80	9 045.00	9 045.00	9 045.00	
Receipt of non-current receivables	5 822 693.84	2 544 142.10	2 338 617.23	2 925 943.37	3 673 486.14	3 143 416.16	2 222 353.04	3 173 974.65	2 389 071.82	7 742 740.94	-	-35 976 439.29	-	-	-	
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	16 867 553.72	3 712 947.20	3 656 784.68	4 701 929.91	9 704 166.56	4 252 072.01	3 651 929.31	4 279 083.56	7 458 688.37	9 097 799.25	1 654 116.00	-19 131 539.37	49 905 531.20	69 720 710.41	74 685 441.12	
Cash Payments by Type																
Employee related costs	865 709.68	1 125 612.53	955 446.30	961 962.37	948 877.28	1 079 116.01	1 006 001.94	1 330 395.10	1 042 587.97	962 978.74	1 072 790.00	2 146 239.89	13 497 717.81	14 780 074.30	15 926 594.90	
Remuneration of councillors	142 978.11	147 353.41	149 375.06	149 411.68	147 345.90	147 345.90	151 731.90	165 681.27	222 383.90	158 869.08	158 492.00	139 817.79	1 880 786.00	1 980 007.00	2 084 708.00	
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	531 013.00	531 013.00	587 763.00	
Bulk purchases - Electricity	510 499.75	964 090.10	733 679.69	544 712.23	564 732.27	562 508.16	581 883.34	599 685.97	542 114.82	547 813.00	531 997.00	1 222 916.67	7 906 633.00	9 048 258.00	11 464 059.00	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	23 174.62	26 671.95	21 848.35	37 115.19	29 495.88	47 058.87	47 749.38	50 612.49	42 862.98	36 119.02	25 405.00	43 086.27	431 200.00	452 911.00	671 933.00	
Contracted services	4 141.37	42 052.91	25 923.99	36 144.96	5 156.23	3 627.92	50 857.90	33 326.92	109 487.51	7 130.67	30 719.00	172 830.62	521 400.00	551 680.00	587 636.00	
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other	5 151 667.00	-	-	-	1 745 037.00	-	-	-	639 481.00	-	-	-444.00	7 535 741.00	9 251 939.00	9 519 108.00	
General expenses	732 108.60	222 835.22	391 091.45	440 611.21	1 007 157.41	719 723.50	624 161.75	352 161.03	221 009.23	233 349.52	102 710.00	5 048 058.08	10 094 977.00	9 594 910.00	10 221 798.00	
Cash Payments by Type	7 430 279.13	2 528 616.12	2 277 364.84	2 169 957.64	4 447 801.97	2 559 380.36	2 462 386.21	2 531 862.78	2 819 927.41	1 946 260.03	1 922 113.00	9 303 518.32	42 399 467.81	46 247 542.30	52 122 376.30	
Other Cash Flows/Payments by Type																
Capital assets	386.84	10 731.87	28 550.19	26 231.58	29 486.84	352 575.60	-	-	668 748.50	-	-	7 972 288.58	9 089 000.00	22 850 000.00	21 733 000.00	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flow/s/Payments	8 530 663.45	2 134 804.57	1 469 319.28	1 681 643.94	5 508 896.41	1 435 033.89	1 487 293.75	1 922 291.03	3 870 240.13	7 110 308.57	-35 150 495.02	-	-	-	-	
Total Cash Payments by Type	15 961 329.42	4 674 152.56	3 775 234.31	3 877 833.16	9 986 185.22	4 346 989.85	3 949 679.96	4 454 153.81	7 358 916.04	9 056 568.60	1 922 113.00	-17 874 688.12	51 488 467.81	69 097 542.30	73 855 376.30	
NET INCREASE/(DECREASE) IN CASH HELD																
	906 224.30	-961 205.36	-118 449.63	824 096.75	-282 018.66	-94 917.84	-297 750.65	-175 070.25	99 473.33	41 230.65	-267 997.00	-1 256 851.25	-1 582 936.61	623 168.11	830 064.82	
Cash/cash equivalents at the monthly/year beginning:	23 203 491.21	24 109 715.51	23 148 510.15	23 030 060.52	23 854 157.27	23 572 138.61	23 477 220.77	23 179 470.12	23 004 399.87	23 103 873.20	23 145 103.85	22 877 106.85	23 203 491.21	21 620 554.60	22 243 722.71	
Cash/cash equivalents at the monthly/year end:	24 109 715.51	23 148 510.15	23 030 060.52	23 854 157.27	23 572 138.61	23 477 220.77	23 179 470.12	23 004 399.87	23 103 873.20	23 145 103.85	22 877 106.85	21 620 554.60	21 620 554.60	22 243 722.71	23 073 787.53	

Supporting Documentation (cont.)
Capital programme performance

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April 2014

Month	2012-2013	Budget Year 2013-2014							
	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	0,00	9 089 000,00	9 089 000,00	386,84	386,84	9 089 000,00	9 088 613,16	100,0%	0%
August	0,00			10 731,87	11 118,71	9 089 000,00	9 077 881,29	99,9%	0%
September	166 865,53			28 550,19	39 668,90	9 089 000,00	9 049 331,10	99,6%	0%
October	0,00			26 231,58	65 900,48	9 089 000,00	9 023 099,52	99,3%	1%
November	0,00		-	29 486,84	95 387,32	9 089 000,00	8 993 612,68	99,0%	1%
December	0,00			352 575,60	447 962,92	9 089 000,00	8 641 037,08	95,1%	5%
January	0,00			0,00	447 962,92	9 089 000,00	8 641 037,08	95,1%	5%
February	1 350,88			0,00	447 962,92	9 089 000,00	8 641 037,08	95,1%	5%
March	25 668,00		-	668 748,50	1 116 711,42	9 089 000,00	7 972 288,58	87,7%	12%
April	327 114,09			0,00	1 116 711,42	9 089 000,00	7 972 288,58	87,7%	0
May	10 401,96			-		9 089 000,00	-		
June	13 923 040,36			-		9 089 000,00	-		
Total Capital expenditure	14 454 440,82	9 089 000,00	9 089 000,00	1 116 711,42					

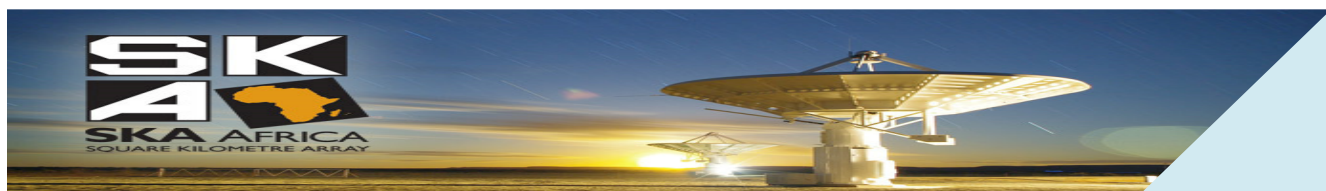


Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April 2014

Description R	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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	1 429 538,22	-	-	-	-	-	-	-	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	1 117 900,32	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	1 117 900,32	-	-	-	-	-	-	-	-
Infrastructure - Water	311 637,90	-	-	-	-	-	-	-	-
Dams & Reservoirs	311 637,90	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	85 841,27	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	85 841,27	-	-	-	-	-	-	-	-
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	194 074,56	-	-	-	166 670,26	-	-166 670,26	#DIV/0!	-
General vehicles	176 690,09	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	3 551,87	-	-	-	740,00	-	-740,00	#DIV/0!	-
Computers - hardware/equipment	-	-	-	-	44 472,19	-	-44 472,19	#DIV/0!	-
Furniture and other office equipment	13 832,60	-	-	-	97 850,97	-	-97 850,97	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	23 607,10	-	-23 607,10	#DIV/0!	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	6 228,07	-	-6 228,07	#DIV/0!	-
Computers - software & programming	-	-	-	-	6 228,07	-	-6 228,07	#DIV/0!	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1 709 454,05	-	-	-	172 898,33	-	-172 898,33	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

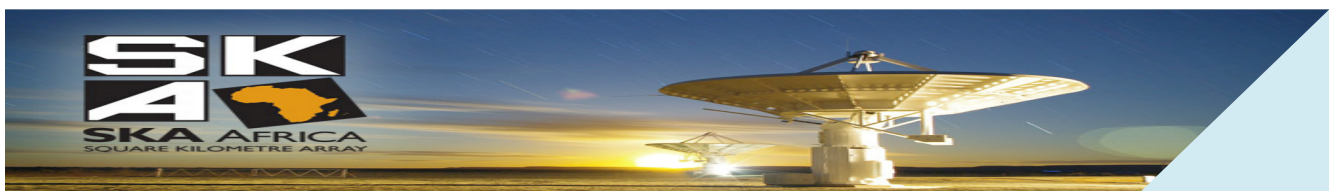


Supporting Documentation (cont.)

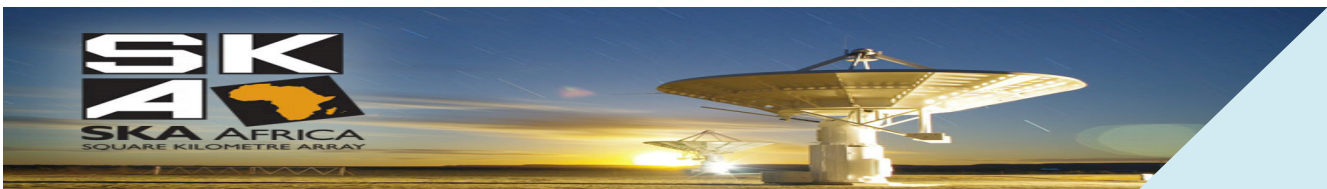
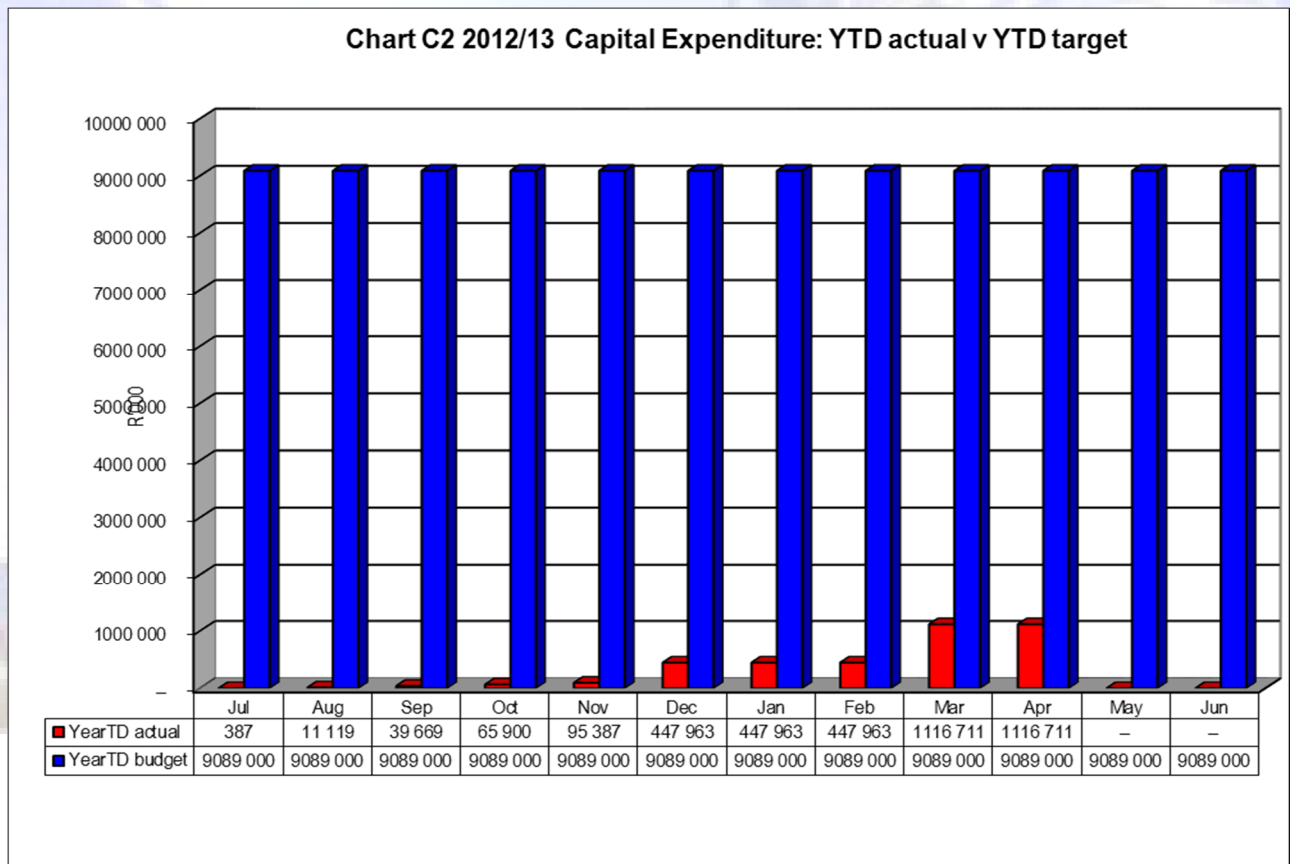
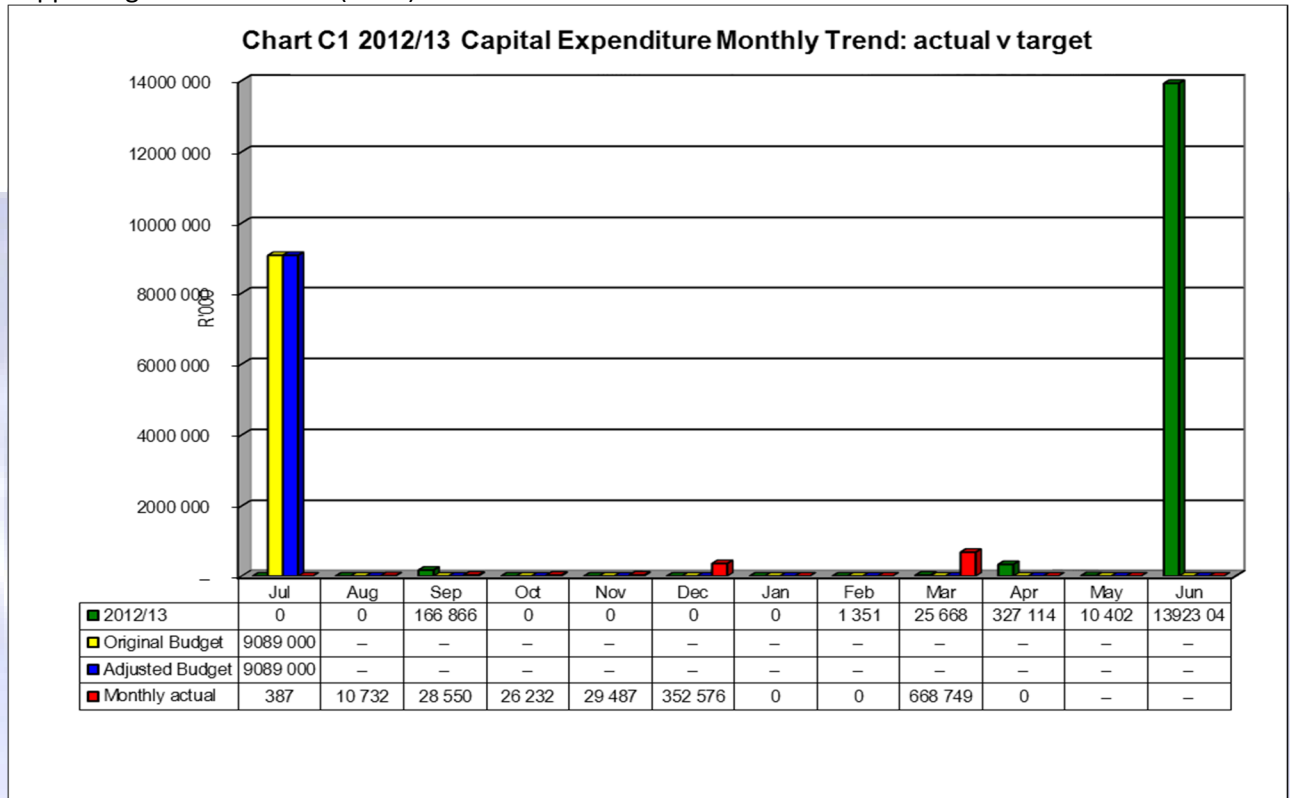
NC074 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets 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
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	12 744 986,77	4 189 000,00	4 189 000,00	-	746 197,10	4 189 000,00	3 442 802,90	82,2%	4 189 000,00
Infrastructure - Road transport	12 744 986,77	4 189 000,00	4 189 000,00	-	746 197,10	4 189 000,00	3 442 802,90	82,2%	4 189 000,00
Roads, Pavements & Bridges	12 744 986,77	4 189 000,00	4 189 000,00	-	746 197,10	4 189 000,00	3 442 802,90	82,2%	4 189 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	4 900 000,00	4 900 000,00	-	82 323,02	4 900 000,00	4 817 676,98	98,3%	4 900 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	4 500 000,00	4 500 000,00	-	82 323,02	4 500 000,00	4 417 676,98	98,2%	4 500 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	400 000,00	400 000,00	-	-	400 000,00	400 000,00	100,0%	400 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	115 292,97	-	-115 292,97	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	115 292,97	-	-115 292,97	#DIV/0!	-
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	12 744 986,77	9 089 000,00	9 089 000,00	-	943 813,09	9 089 000,00	8 145 186,91	89,6%	9 089 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)



Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance 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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	264 609,45	368 000,00	368 000,00	18 876,82	157 674,54	318 379,98	160 705,44	50,5%	368 000,00
Infrastructure - Road transport	42 216,21	60 000,00	60 000,00	-	17 408,60	60 000,00	42 591,40	71,0%	60 000,00
Roads, Pavements & Bridges	42 216,21	60 000,00	60 000,00	-	17 408,60	60 000,00	42 591,40	71,0%	60 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	106 133,03	105 000,00	105 000,00	4 488,00	63 941,47	84 121,00	20 179,53	24,0%	105 000,00
Generation	3 000,00	3 000,00	3 000,00	-	-	2 500,00	2 500,00	100,0%	3 000,00
Transmission & Reticulation	106 133,03	102 000,00	102 000,00	4 488,00	63 941,47	81 621,00	17 679,53	21,7%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	95 922,82	90 000,00	90 000,00	6 186,22	45 889,04	77 779,00	31 889,96	41,0%	90 000,00
Dams & Reservoirs	95 922,82	90 000,00	90 000,00	6 186,22	45 889,04	77 779,00	31 889,96	41,0%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	14 011,92	105 000,00	105 000,00	7 729,09	29 920,02	94 480,00	64 559,98	68,3%	105 000,00
Reticulation	14 011,92	105 000,00	105 000,00	7 729,09	29 920,02	94 480,00	64 559,98	68,3%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	6 325,47	8 000,00	8 000,00	473,51	515,41	1 999,98	1 484,57	74,2%	8 000,00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	6 325,47	8 000,00	8 000,00	473,51	515,41	1 999,98	1 484,57	74,2%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	29 973,82	74 400,00	74 400,00	898,53	36 562,61	62 179,00	25 616,39	41,2%	74 400,00
Parks & gardens	11 469,54	18 600,00	18 600,00	60,64	5 698,02	15 009,00	9 310,98	62,0%	18 600,00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	5 818,21	14 000,00	14 000,00	-	13 778,85	11 562,67	-2 216,18	-19,2%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	1 889,26	13 000,00	13 000,00	206,87	4 218,44	10 166,33	5 947,89	58,5%	13 000,00
Recreational facilities	-	10 500,00	10 500,00	631,02	1 326,17	9 346,00	8 019,83	85,8%	10 500,00
Fire, safety & emergency	8 275,32	3 000,00	3 000,00	-	5 811,67	2 750,00	-3 061,67	-111,3%	3 000,00
Security and policing	-	3 300,00	3 300,00	-	1 116,21	2 875,00	1 758,79	61,2%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	463,00	3 000,00	3 000,00	-	-	2 619,00	2 619,00	100,0%	3 000,00
Museums & Art Galleries	374,07	4 000,00	4 000,00	-	218,47	3 554,33	3 335,86	93,9%	4 000,00
Cemeteries	1 684,42	5 000,00	5 000,00	-	4 394,78	4 296,67	-98,11	-2,3%	5 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	439 803,34	510 200,00	510 200,00	23 474,34	486 321,96	442 575,67	-43 746,29	-9,9%	510 200,00
General vehicles	91 419,27	95 000,00	95 000,00	6 591,97	77 820,96	88 829,67	11 008,71	12,4%	95 000,00
Specialised vehicles	131 039,94	193 800,00	193 800,00	3 513,32	215 972,02	154 384,00	-61 588,02	-39,9%	193 800,00
Plant & equipment	14 513,22	8 700,00	8 700,00	-	13 150,24	8 632,00	-4 518,24	-52,3%	8 700,00
Computers - hardware/equipment	133 632,04	110 000,00	110 000,00	10 516,45	119 275,35	108 835,00	-10 440,35	-9,6%	110 000,00
Furniture and other office equipment	26 396,50	47 700,00	47 700,00	-	19 635,00	38 133,00	18 498,00	48,5%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	42 802,37	55 000,00	55 000,00	2 852,60	40 468,39	43 762,00	3 293,61	7,5%	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	734 386,61	952 600,00	952 600,00	43 249,69	680 559,11	823 134,64	142 575,53	17,3%	952 600,00
Specialised vehicles	131 039,94	193 800,00	193 800,00	3 513,32	215 972,02	154 384,00	-61 588,02	(0)	193 800,00
Refuse	131 039,94	193 800,00	193 800,00	3 513,32	215 972,02	154 384,00	-61 588,02	(0)	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

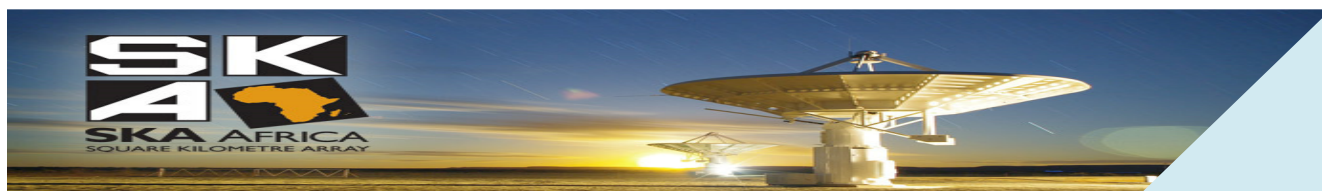


Supporting Documentation (cont.)

NC074 Kareeberg

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

Description	2012-2013	Budget Year 2013-2014							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R									
Depreciation expenditure by Asset Class/Sub-class									
Infrastructure	1 752 846,95	1 049 714,44	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 & Reticulation	152 193,98	119 646,18	119 646,18	-	-	-	-	-	119 646,18
Street Lighting									
Infrastructure - Water	438 968,53	307 132,59	307 132,59	-	-	-	-	-	307 132,59
Dams & Reservoirs									-
Water purification									
Reticulation	438 968,53	307 132,59	307 132,59	-	-	-	-	-	307 132,59
Infrastructure - Sanitation	472 637,13	293 503,47	293 503,47	-	-	-	-	-	293 503,47
Reticulation									-
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	81 766,73	102 676,73	102 676,73	-	-	-	-	-	102 676,73
Parks & gardens	1 093,20	1 372,76	1 372,76		-		-	-	1 372,76
Sportsfields & stadia					-		-	-	-
Swimming pools	-				-		-	-	-
Community halls					-		-	-	-
Libraries	22 209,42	27 888,98	27 888,98		-		-	-	27 888,98
Recreational facilities	34 002,39	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	662 087,54	721 401,56	721 401,56	-	-	-	-	-	721 401,56
General vehicles	282 986,02	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	98 786,83	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	88 840,19	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	2 561 814,16	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 May 2014 - M11 of 2013-2014 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 May 2014

