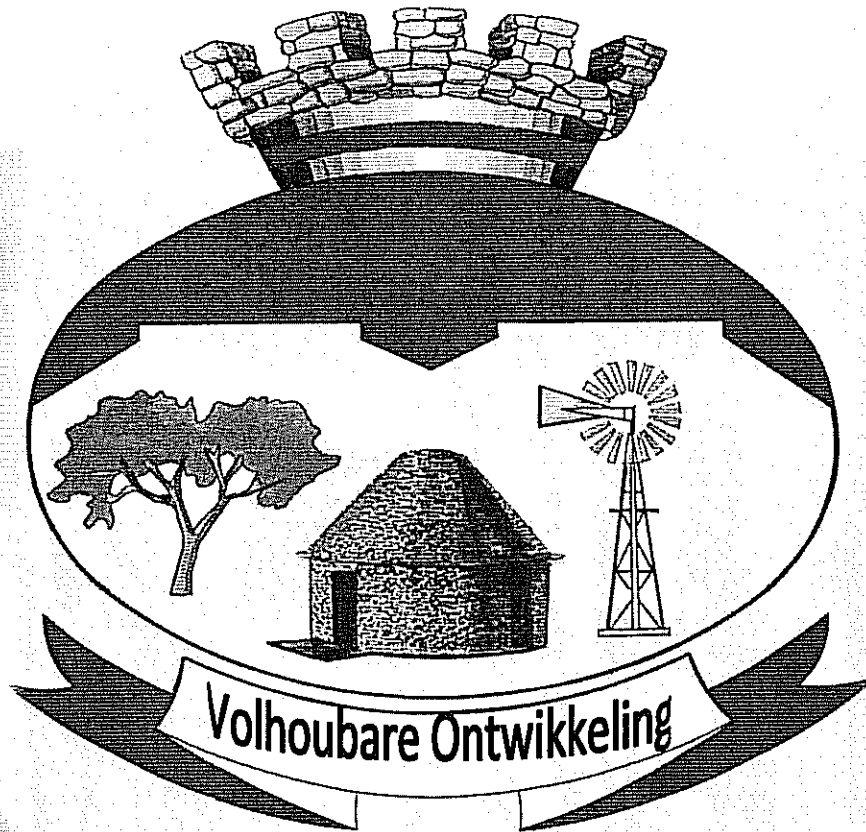


In-Year Report of Kareeberg Municipality

Monthly Budget Statement
November 2013



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

- Provide a continuous and constant service*
- Provide a better level of service for our basket of services*
- Provide value for money that will be maintained by the municipality*
- Improve existing infrastructure and create new opportunities for all*

Copies of this document can be viewed:
At the municipal offices
or
at www.kareeberg.co.za

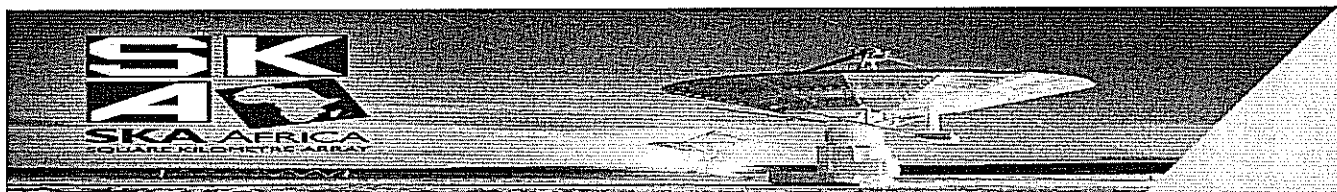
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Introduction

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

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

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

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

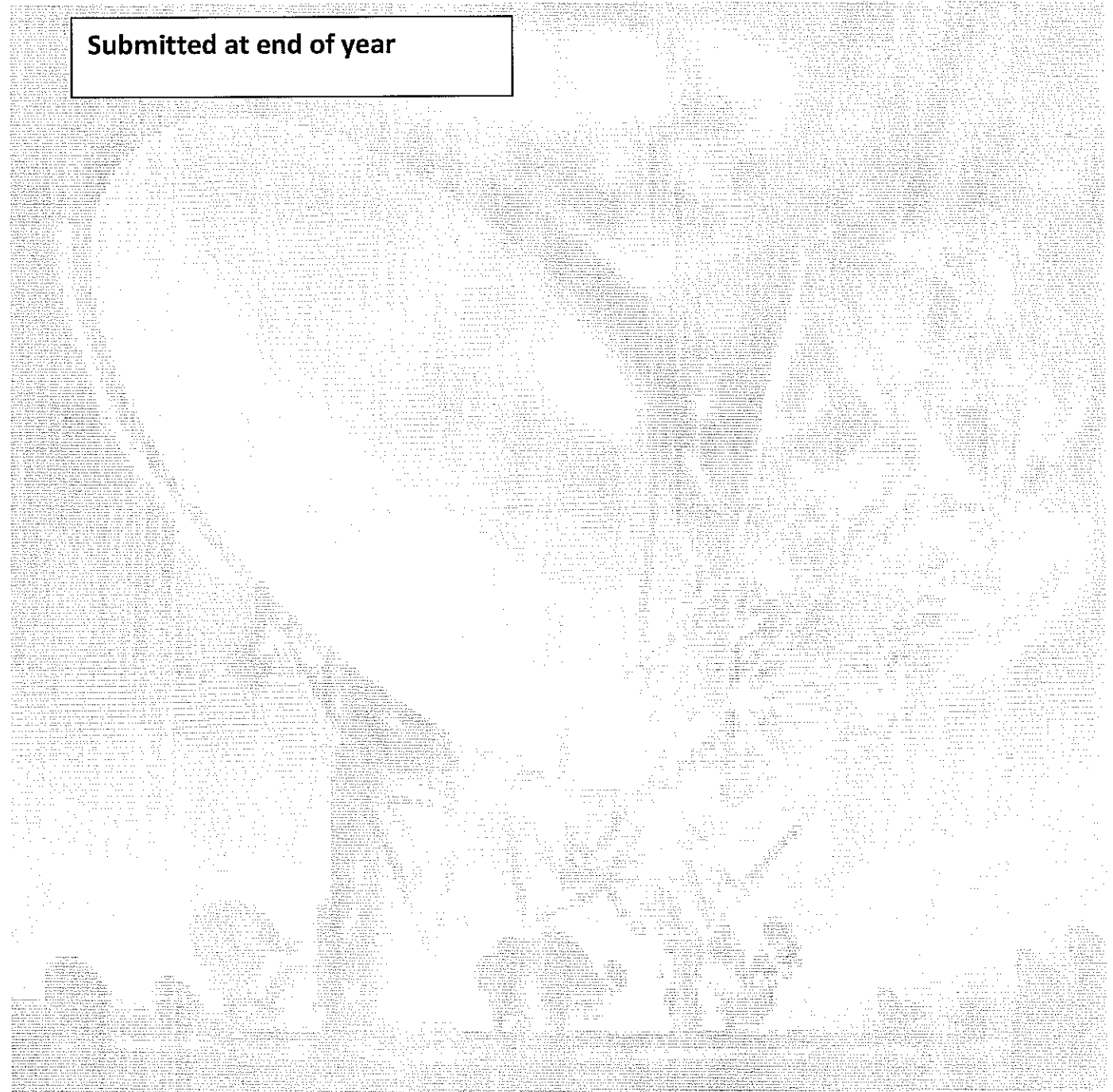
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 797 households (population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



1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

The second instalment of the equitable share was received. This caused the municipality to end the month with a positive cash flow of R 2,2million. What causes concern, is the fact that Municipal Infrastructure spending does not realise. This is caused by changes to the plan for the sport complex in Carnarvon. The upgrading of roads are hampered by registration of contractors with the CIBD.

A further concern is the inconsistency by the office of the Auditor General. The municipality received a qualified audit opinion due to irregular and unauthorised expenditure. Although council wrote off the expenditure, the auditor refused that management change the financial statements. The audit action plan cannot be finalised either, due to uncertainties that have to be cleared by the auditor general.

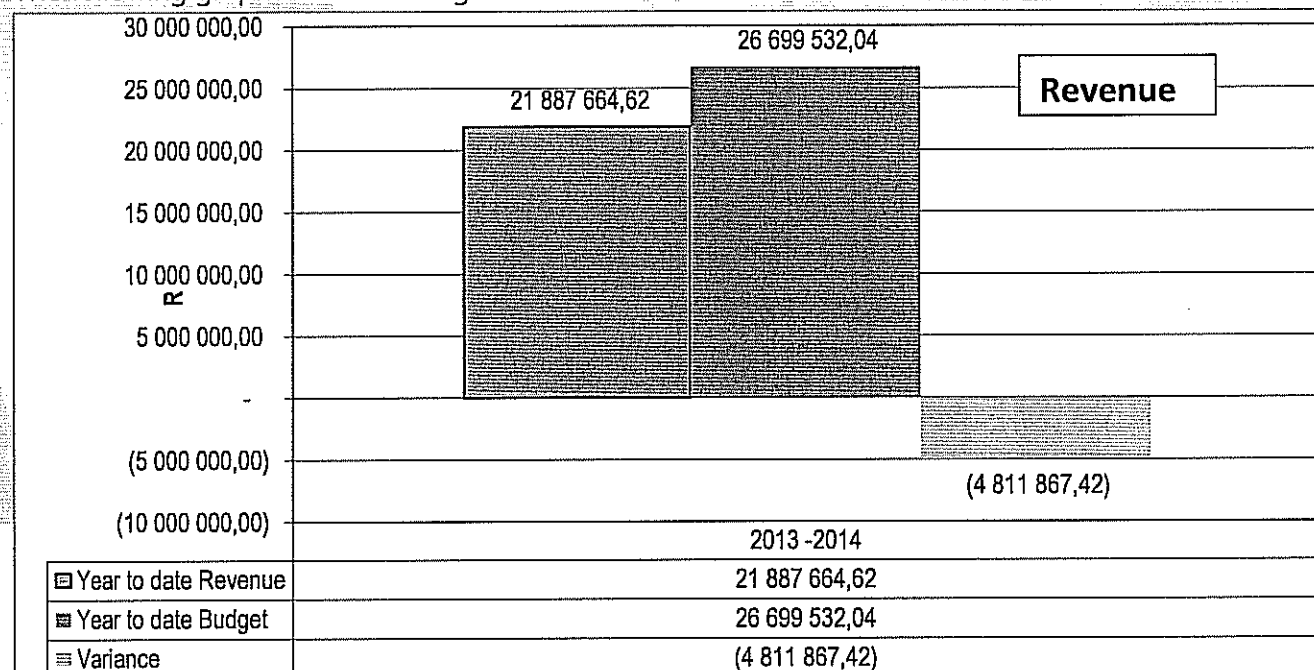
The Integrated Development process plan was rejected by council. National Treasury, in Circular 70, advised that the budget process should be combined with the IDP process. This will now not be possible. It is unclear what will happen with the IDP process going forward.

1.3.2 Consolidated performance

Revenue by source

Revenue is under received by 22% (R 4.0million) for the year. This is due to the fact that conditional grants expended, are only recognised as revenue in June 2014.

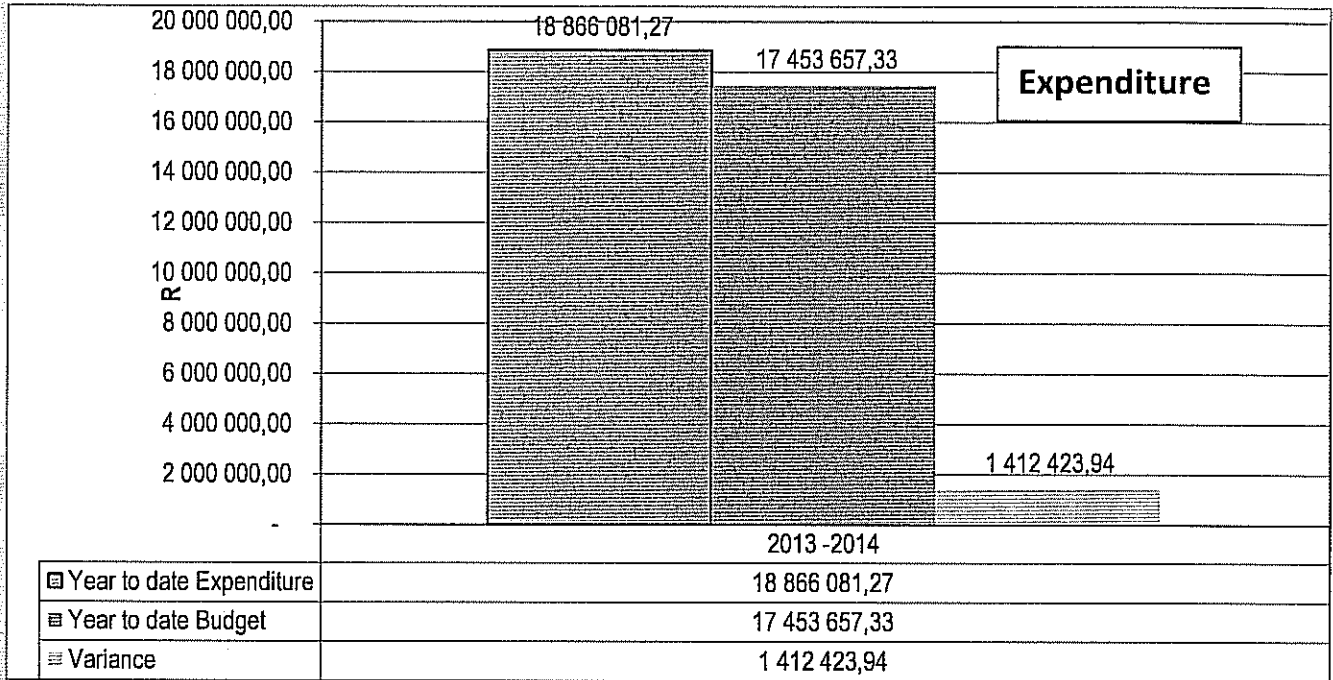
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is overspent by 8% (R 1,4million). 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.



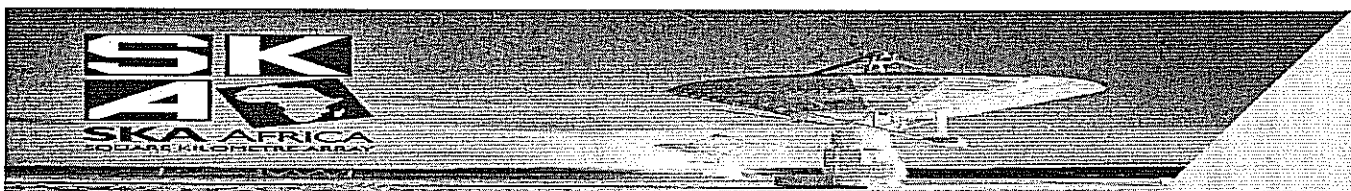
Capital expenditure

Tenders for the most capital projects were advertised. The upgrading of the sport complex in Carnarvon was changed and has to be advertised at the start of 2014. Contractors are hampered by CIBD rating not awarded. 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 8.3million. This can be attributed to the receipt of conditional grants and equitable share.

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



Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 588 801,38	29 347 820,03
Long term investments	-	-
	31 588 801,38	29 347 820,03
Less:	7 093 014,20	7 093 014,20
Unspent conditional grants	7 093 014,20	7 093 014,20
Net cash resources available for internal distribution	24 495 787,18	22 254 805,83
Less amounts allocated to:	20 889 816,75	20 906 770,53
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	35 801,23	35 801,23
Employee benefits	9 126 026,21	9 142 979,99
Retention	380 177,80	380 177,80
Resources available / (shortfall) for working capital requirements	3 605 970,43	1 348 035,30

1.3.3 Material variances from SDBIP

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

- The monthly newsletter was not published monthly for the quarter
- No public meetings were held for the quarter
- Training in terms of the Skills Development Plan has not been undertaken as yet
- Only a services payment percentage of 52% (equitable share excluded) could be achieved for the quarter
- Quarterly community meetings have not been convened
- Irresponsible dumping at waste sites
- Management of maintenance of assets
- Management of the maintenance of the municipal vehicle fleet

1.3.4 Remedial steps

- Newsletter has to be published monthly
- No request was issued for public meetings
- No funds were received from Local Government-SETA
- Credit control measures will have to be maintained vigorously
- No request was issued for community meetings
- Waste sites have to be tidied
- Maintenance of assets is neglected due to a lack in cash flow
- 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.



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 - M05 November 2013			
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
	Property rates - penalties & collection charges	(32 221,58)	-36,6%	Council has provided relief till 31 December 2013, thereafter penalties will be levied	No remedial steps are necessary.
	Rental of facilities and equipment	(31 608,29)	-17,4%	Rent will be levied during January 2014	No remedial steps are necessary.
	Interest earned - external investments	(42 117,58)	-10,0%	Short term investments not redeemed at regular intervals	No remedial steps are necessary.
	Fines	(2 477,40)	-48,1%	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	2 714,64	128,0%	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	27 708,08	90,8%	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.
	Transfers recognised - operational	(2 703 333,33)	-21,4%	Second payment of equitable share received. Other grants to be recognised in June 2014	No remedial steps are necessary.
	Other revenue	(810 873,67)	-90,2%	VAT on conditional grants not yet recognised	No remedial steps are necessary.
2	Expenditure By Type				
	Bulk purchases	(433 632,96)	-11,6%	Lower purchases also resulted in lower sales	No remedial steps are necessary.
	Other materials	(35 598,48)	-21,2%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No remedial steps are necessary.
	Contracted services	(84 073,07)	-41,4%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	No remedial steps are necessary.
	Transfers and grants	1 872 876,67	37,3%	Equitable share expenditure is accounted for immediately	No remedial steps are necessary.
	Other expenditure	406 339,89	17,0%	Annual expenditure causes over expenditure	No remedial steps are necessary.
3	Capital Expenditure				
	Upgrade of sports field		-100,0%	Busy compiling tender documents	
	Establishment of cemeteries		-100,0%	Work has not yet commenced	
	Upgrade of roads		-100,0%	Tenders advertised	
4	Financial Position				
5	Cash Flow				
	November 2013	2 240 981,35		Equitable share receipt Still positive - also due to conditional grants	
6	Measureable performance				
7	Municipal Entities				

1.4 In-year budget statement tables

Monthly Budget Statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - M05 November 2013

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
Financial Performance									
Property rates	4 498 391,59	5 195 060,00	5 195 060,00	10 297,25	4 293 277,87	5 093 171,00	-799 893,13	-15,71%	5 195 060,00
Service charges	15 671 907,51	17 315 592,00	17 315 592,00	1 330 095,92	6 959 858,48	7 411 837,00	-451 968,52	-6,10%	17 315 592,00
Investment revenue	1 215 855,44	1 300 300,00	1 300 300,00	57 087,40	379 745,20	421 881,00	-42 135,80	-9,99%	1 300 300,00
Transfers recognised - operational	17 561 673,60	17 728 000,00	17 728 000,00	4 423 000,00	9 951 080,00	12 654 333,33	-2 703 333,33	-21,36%	17 728 000,00
Other own revenue	3 038 401,14	1 646 680,00	1 646 680,00	19 346,64	303 773,07	1 118 309,70	-814 536,63	-72,84%	1 646 680,00
Total Revenue (excluding capital transfers and contributions)	41 986 428,28	43 165 632,00	43 165 632,00	5 839 827,21	21 867 664,62	26 699 532,04	-4 811 867,42	-18,02%	43 165 632,00
Employee costs	12 463 235,91	13 915 173,00	13 915 173,00	948 677,28	4 857 606,16	5 176 817,00	-319 208,84	-6,17%	13 915 173,00
Remuneration of Councillors	1 784 359,50	1 880 786,00	1 880 786,00	147 345,90	736 464,36	742 805,00	-6 340,64	-0,85%	1 880 786,00
Depreciation & asset impairment	2 561 814,16	1 943 709,00	1 943 709,00	-	-	-	-	-	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	594 228,15	3 450 230,56	3 919 462,00	-469 231,44	-11,97%	8 337 833,00
Transfers and grants	7 408 903,00	7 535 741,00	7 535 741,00	1 745 037,00	6 896 704,00	5 023 827,33	1 872 876,67	37,28%	7 535 741,00
Other expenditure	11 914 103,54	10 841 377,00	10 841 377,00	1 012 313,64	2 925 074,19	2 590 746,00	334 328,19	12,90%	10 841 377,00
Total Expenditure	44 980 386,10	44 985 632,00	44 985 632,00	4 447 801,97	18 866 081,27	17 453 657,33	1 412 423,94	8,09%	44 985 632,00
Surplus/(Deficit)	-2 993 956,82	-1 800 000,00	-1 800 000,00	1 392 025,24	3 021 583,35	9 245 874,70	-6 224 291,35	-67,32%	-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	1 392 025,24	3 021 583,35	18 334 874,70	-15 313 291,35	-83,52%	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	1 392 025,24	3 021 583,35	18 334 874,70	-15 313 291,35	-83,52%	7 289 000,00
Capital expenditure & funds sources									
Capital expenditure	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00
Capital transfers recognised	14 437 056,35	9 089 000,00	9 089 000,00	-	16 345,62	9 089 000,00	-9 072 654,38	-99,82%	9 089 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 384,47	-	-	29 486,84	79 041,70	-	79 041,70	#DIV/0!	-
Total sources of capital funds	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00
Financial position									
Total current assets	25 328 190,24	27 109 190,00	27 109 190,00	-	36 939 071,48	-	-	-	27 109 190,00
Total non current assets	112 734 593,92	109 689 817,00	109 689 817,00	-	112 814 249,24	-	-	-	109 689 817,00
Total current liabilities	4 630 712,20	5 024 357,00	5 024 357,00	-	13 271 163,01	-	-	-	5 024 357,00
Total non current liabilities	15 048 307,66	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	121 433 829,85	121 433 829,85	121 433 829,85	-	-	118 275 766,00
Cash flows									
Net cash from (used) operating	16 027 313,78	7 466 018,39	7 466 018,39	2 271 837,71	8 460 200,67	14 492 420,00	-6 032 219,13	-41,62%	7 466 018,39
Net cash from (used) investing	-14 441 447,57	-9 079 955,00	-9 079 955,00	-28 706,36	-75 410,70	-9 085 025,00	9 010 614,30	-99,17%	-9 079 955,00
Net cash from (used) financing	15 360,00	29 000,00	29 000,00	-2 150,00	520,00	9 665,00	-9 145,00	-94,62%	29 000,00
Cash/cash equivalents at the month/year end	23 203 491,21	21 620 554,60	21 620 554,60	-	31 588 801,38	28 619 551,21	2 969 250,17	10,37%	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	2 613 368,51	249 025,66	1 753 147,05	140 227,86	1 492 505,35	809 852,31	-	-	7 058 126,74
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

In-Year Report of Kareeberg Municipality

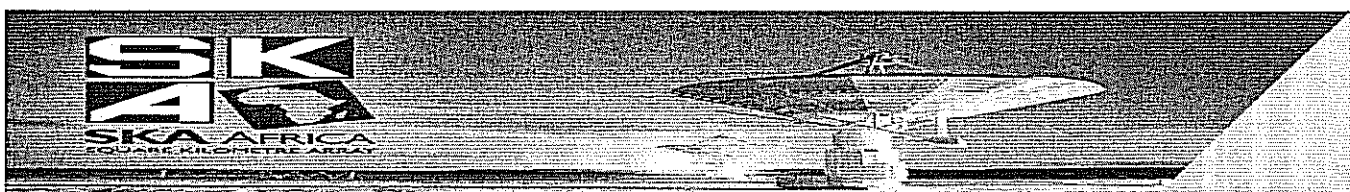
30 November 2013

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November 2013

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
Revenue - Standard									
<i>Governance and administration</i>	39 688 629,94	33 951 157,00	33 951 157,00	4 018 497,67	14 427 481,28	29 821 093,00	-15 393 611,72	-51,62%	33 951 157,00
Executive and council	29 356 410,17	23 527 507,00	23 527 507,00	2 178 897,40	8 032 956,98	25 645 019,00	-17 612 062,02	-68,68%	23 527 507,00
Budget and treasury office	10 332 219,77	10 423 650,00	10 423 650,00	1 839 600,27	6 394 524,30	4 176 074,00	2 218 450,30	53,12%	10 423 650,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	78 044,50	25 255,00	25 255,00	1 320,90	8 127,10	8 198,00	-70,90	-0,86%	25 255,00
Community and social services	8 186,00	6 650,00	6 650,00	1 083,40	5 354,60	2 458,00	2 896,60	117,84%	6 650,00
Sport and recreation	65 843,50	17 900,00	17 900,00	207,50	2 157,50	5 435,00	-3 277,50	-60,30%	17 900,00
Public safety	4 015,00	705,00	705,00	30,00	615,00	305,00	310,00	101,64%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	4 860,00	2 000,00	2 000,00	400,00	2 280,00	532,00	1 748,00	328,57%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	4 860,00	2 000,00	2 000,00	400,00	2 280,00	532,00	1 748,00	328,57%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	16 651 951,19	18 296 220,00	18 296 220,00	1 819 608,64	7 449 776,24	5 958 710,00	1 491 066,24	25,02%	18 296 220,00
Electricity	7 208 749,76	8 421 487,00	8 421 487,00	710 259,55	3 305 318,56	2 668 409,00	436 909,56	15,23%	8 421 487,00
Water	3 950 712,07	4 115 447,00	4 115 447,00	461 394,04	1 698 194,33	1 489 714,00	208 480,33	13,99%	4 115 447,00
Waste water management	2 560 734,96	2 663 132,00	2 663 132,00	369 072,79	1 152 910,47	755 200,00	397 710,47	52,66%	2 663 132,00
Waste management	2 931 754,40	3 096 154,00	3 096 154,00	258 881,46	1 293 352,88	845 387,00	447 965,88	52,99%	3 096 154,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	56 423 485,63	52 274 632,00	52 274 632,00	5 839 827,21	21 887 664,62	35 788 533,00	-13 900 868,38	-38,84%	52 274 632,00
Expenditure - Standard									
<i>Governance and administration</i>	27 004 828,17	26 431 931,00	26 431 931,00	3 251 219,38	12 165 341,64	9 657 020,00	2 508 321,64	25,97%	26 431 931,00
Executive and council	17 898 381,90	17 265 906,00	17 265 906,00	2 047 859,99	8 707 916,09	6 295 737,00	2 412 179,09	38,31%	17 265 906,00
Budget and treasury office	7 449 001,63	7 267 012,00	7 267 012,00	876 215,61	2 639 583,62	2 531 557,00	108 026,62	4,27%	7 267 012,00
Corporate services	1 657 444,64	1 899 013,00	1 899 013,00	327 143,76	817 841,93	629 726,00	111 884,07	-1,43%	1 899 013,00
<i>Community and public safety</i>	1 578 710,30	1 823 803,00	1 823 803,00	127 792,33	650 419,78	1 437 223,00	-786 803,22	-54,74%	1 823 803,00
Community and social services	974 850,02	1 149 099,00	1 149 099,00	83 918,81	411 553,15	825 190,00	-413 636,85	-50,13%	1 149 099,00
Sport and recreation	508 035,37	570 873,00	570 873,00	39 738,95	208 919,27	373 420,00	-164 500,73	-44,05%	570 873,00
Public safety	84 838,26	82 355,00	82 355,00	3 044,46	25 874,33	235 886,00	-210 011,67	-89,03%	82 355,00
Housing	-	-	-	-	-	-	-	-	-
Health	10 886,63	21 476,00	21 476,00	1 090,11	4 073,03	2 727,00	1 346,03	49,36%	21 476,00
<i>Economic and environmental services</i>	2 494 723,87	2 672 753,00	2 672 753,00	153 817,92	736 097,99	812 932,00	-76 834,01	-9,45%	2 672 753,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 494 723,87	2 672 753,00	2 672 753,00	153 817,92	736 097,99	812 932,00	-76 834,01	-9,45%	2 672 753,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	13 902 123,76	14 057 145,00	14 057 145,00	914 972,34	5 314 221,86	5 546 483,00	-232 261,14	-4,19%	14 057 145,00
Electricity	7 596 123,07	8 506 361,00	8 506 361,00	594 035,03	3 543 999,16	3 492 532,00	51 467,16	1,47%	8 506 361,00
Water	775 025,07	901 237,00	901 237,00	44 873,19	284 873,79	404 330,00	-119 456,21	-29,54%	901 237,00
Waste water management	3 046 359,93	2 146 634,00	2 146 634,00	254 521,26	1 365 874,92	808 734,00	557 140,92	68,89%	2 146 634,00
Waste management	2 484 615,69	2 502 913,00	2 502 913,00	21 542,86	119 473,99	840 687,00	-721 413,01	-85,79%	2 502 913,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	44 980 386,10	44 985 632,00	44 985 632,00	4 447 801,97	18 856 081,27	17 453 658,00	1 412 423,27	8,09%	44 985 632,00
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	1 392 025,24	3 021 583,35	18 334 875,00	-15 313 291,65	-83,52%	7 289 000,00



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November 2013

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
Revenue by Vote									
Vote 1 - Executive and Council	29 356 410,17	23 527 507,00	23 527 507,00	2 178 897,40	6 032 956,99	25 645 019,00	-17 612 062,02	-68,68%	23 527 507,00
Vote 2 - Budget and Treasury	10 332 219,77	10 423 650,00	10 423 650,00	1 839 600,27	6 394 524,30	4 176 074,00	2 218 450,30	53,12%	10 423 650,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	8 166,00	6 650,00	6 650,00	1 083,40	5 354,60	2 458,00	2 896,60	117,64%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	4 015,00	705,00	705,00	30,00	615,00	305,00	310,00	101,64%	705,00
Vote 9 - Sport and Recreation	65 843,50	17 900,00	17 900,00	207,50	2 157,50	5 435,00	-3 277,50	-60,30%	17 900,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 931 754,40	3 096 154,00	3 096 154,00	258 881,46	1 293 352,88	845 387,00	447 965,88	52,99%	3 096 154,00
Vote 12 - Waste Water Management	2 560 734,96	2 663 132,00	2 663 132,00	369 072,79	1 152 910,47	755 200,00	397 710,47	52,66%	2 663 132,00
Vote 13 - Road Transport	4 660,00	2 000,00	2 000,00	400,00	2 280,00	532,00	1 748,00	328,57%	2 000,00
Vote 14 - Water	3 950 712,07	4 115 447,00	4 115 447,00	481 394,84	1 698 164,33	1 489 714,00	208 450,33	13,99%	4 115 447,00
Vote 15 - Electricity	7 208 749,76	8 421 487,00	8 421 487,00	710 259,55	3 305 310,56	2 668 409,00	636 909,56	15,23%	8 421 487,00
Total Revenue by Vote	56 423 485,63	52 274 632,00	52 274 632,00	5 839 827,21	21 887 664,62	15 788 533,00	-13 900 868,38	-38,84%	52 274 632,00
Expenditure by Vote									
Vote 1 - Executive and Council	17 898 381,90	17 265 906,00	17 265 906,00	2 047 659,99	6 707 916,09	6 295 737,00	2 412 179,09	36,31%	17 265 906,00
Vote 2 - Budget and Treasury	7 449 001,63	7 267 012,00	7 267 012,00	876 215,61	2 639 583,62	2 531 557,00	108 026,62	4,27%	7 267 012,00
Vote 3 - Corporate Services	1 657 444,64	1 899 013,00	1 899 013,00	327 143,78	817 841,93	829 726,00	-11 884,07	-1,43%	1 899 013,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	10 866,63	21 476,00	21 476,00	1 090,11	4 073,03	2 727,00	1 346,03	49,36%	21 476,00
Vote 6 - Community and Social Services	974 850,02	1 149 099,00	1 149 099,00	83 918,81	411 553,15	825 190,00	-413 636,85	-50,13%	1 149 099,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	84 938,28	82 355,00	82 355,00	3 044,46	25 674,33	235 886,00	-210 011,67	-99,03%	82 355,00
Vote 9 - Sport and Recreation	508 035,37	570 873,00	570 873,00	39 738,95	208 919,27	373 420,00	-164 500,73	-44,05%	570 873,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 484 615,69	2 502 913,00	2 502 913,00	21 542,86	119 473,99	840 887,00	-721 413,01	-85,79%	2 502 913,00
Vote 12 - Waste Water Management	3 046 359,93	2 146 634,00	2 146 634,00	254 521,26	1 365 674,92	808 734,00	557 140,92	68,09%	2 146 634,00
Vote 13 - Road Transport	2 494 723,67	2 672 753,00	2 672 753,00	153 817,92	736 097,99	612 932,00	-76 834,01	-9,45%	2 672 753,00
Vote 14 - Water	775 025,07	901 237,00	901 237,00	44 673,19	264 673,79	404 330,00	-119 456,21	-29,54%	901 237,00
Vote 15 - Electricity	7 596 123,07	8 506 361,00	8 506 361,00	584 035,03	3 543 999,16	3 492 532,00	51 467,16	1,47%	8 506 361,00
Total Expenditure by Vote	44 980 386,10	44 985 632,00	44 985 632,00	4 447 801,97	18 868 061,27	17 453 658,00	1 412 423,27	8,09%	44 985 632,00
Surplus/ (Deficit) for the year	11 443 099,53	7 289 000,00	7 289 000,00	1 392 025,24	3 021 583,35	18 334 875,00	-15 313 291,65	-83,52%	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 now been levied.

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

Vote 8. Pound moneys depend on animals impounded.

Vote 9. The caravan park is not utilised fully.

Vote 11. Revenue is inexplicably 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 15. Sales have increased during the cold months.



Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share is recognised as expenditure immediately.

Vote 2. Audit costs have not yet been paid in full.

Vote 3. Expenditure for repairs and maintenance of office machines have not started.

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.



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November 2013

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	10 297,25	55 889,42	88 111,00	-32 221,58	-37%	190 000,00
Service charges - electricity revenue	6 882 383,76	8 094 551,00	8 094 551,00	547 141,55	3 142 190,56	3 464 827,00	-322 636,44	-9%	8 094 551,00
Service charges - water revenue	3 624 406,07	3 788 771,00	3 788 771,00	318 266,84	1 535 046,33	1 621 781,00	-86 734,67	-5%	3 788 771,00
Service charges - sanitation revenue	2 234 498,96	2 336 896,00	2 336 896,00	205 954,79	989 792,47	1 000 293,00	-10 500,53	-1%	2 336 896,00
Service charges - refuse revenue	2 930 616,72	3 095 374,00	3 095 374,00	258 732,74	1 292 839,12	1 324 956,00	-32 116,88	-2%	3 095 374,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	504 072,36	410 674,00	410 674,00	3 925,00	149 728,81	161 337,10	-31 608,29	-17%	410 674,00
Interest earned - external investments	1 212 532,41	1 297 000,00	1 297 000,00	56 837,20	378 468,42	420 586,00	-42 117,58	-10%	1 297 000,00
Interest earned - outstanding debtors	3 323,03	3 300,00	3 300,00	250,20	1 276,78	1 295,00	-18,22	-1%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	10 841,00	12 230,00	12 230,00	303,40	2 674,60	5 152,00	-2 477,40	-48%	12 230,00
Licences and permits	6 426,00	7 420,00	7 420,00	111,00	4 836,00	2 121,35	2 714,64	128%	7 420,00
Agency services	127 432,31	97 000,00	97 000,00	12 930,52	58 217,76	30 509,66	27 708,08	91%	97 000,00
Transfers recognised - operational	17 561 673,60	17 728 000,00	17 728 000,00	4 423 000,00	9 951 000,00	12 654 333,33	-2 703 333,33	-21%	17 728 000,00
Other revenue	2 389 629,47	1 119 356,00	1 119 356,00	2 076,72	88 315,90	899 169,57	-810 853,67	-90%	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	5 839 827,21	21 887 664,62	26 699 532,04	-4 811 867,42	-18%	43 185 632,00
Expenditure By Type									
Employee related costs	12 463 235,91	13 915 173,00	13 915 173,00	948 677,28	4 857 608,16	5 176 817,00	-319 208,84	-6%	13 915 173,00
Remuneration of councillors	1 784 359,50	1 880 786,00	1 880 786,00	147 345,90	736 464,36	742 805,00	-6 340,64	-1%	1 880 786,00
Debt impairment	491 255,00	225 000,00	225 000,00	-	-	-	-	-	225 000,00
Depreciation & asset impairment	2 561 814,16	1 943 709,00	1 943 709,00	-	-	-	-	-	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	564 732,27	3 317 714,04	3 751 347,00	-433 632,96	-12%	7 906 633,00
Other materials	433 880,91	431 200,00	431 200,00	29 495,88	132 516,52	168 115,00	-35 598,48	-21%	431 200,00
Contracted services	300 505,70	521 400,00	521 400,00	5 156,23	119 208,93	203 282,00	-84 073,07	-41%	521 400,00
Transfers and grants	7 408 903,00	7 535 741,00	7 535 741,00	1 745 037,00	6 896 704,00	5 023 827,33	1 872 876,67	37%	7 535 741,00
Other expenditure	11 088 409,64	10 092 977,00	10 092 977,00	1 037 157,41	2 805 865,26	2 387 454,00	418 401,26	18%	10 092 977,00
Loss on disposal of PPE	33 933,20	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	44 980 386,10	44 985 632,00	44 985 632,00	4 447 801,97	18 866 061,27	17 453 657,33	1 412 423,94	8%	44 985 632,00
Surplus/(Deficit)	-2 993 956,82	-1 800 000,00	-1 800 000,00	1 392 025,24	3 021 583,35	9 245 874,70	-6 224 291,35	-67,32%	-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	1 392 025,24	3 021 583,35	18 334 874,70			7 289 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	11 443 099,53	7 289 000,00	7 289 000,00	1 392 025,24	3 021 583,35	18 334 874,70			7 289 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 443 099,53	7 289 000,00	7 289 000,00	1 392 025,24	3 021 583,35	18 334 874,70			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	1 392 025,24	3 021 583,35	18 334 874,70			7 289 000,00

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November 2013

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	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	13 852,60	-	-	29 486,84	69 155,74	-	69 155,74	#DIV/0!	-
Vote 3 - Corporate Services	-	-	-	-	9 885,98	-	9 885,98	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	262 531,38	400 000,00	400 000,00	-	16 345,62	400 000,00	-383 654,38	-95,91%	400 000,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	-	4 500 000,00	4 500 000,00	-	-	4 500 000,00	-4 500 000,00	-100,00%	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	-	-	4 189 000,00	-4 189 000,00	-100,00%	4 189 000,00
Vote 14 - Water	311 837,90	-	-	-	-	-	-	-	-
Vote 15 - Electricity	1 119 585,32	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00
Total Capital Expenditure	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00
Capital Expenditure - Standard Classification									
<i>Governance and administration</i>	13 852,60	-	-	29 486,84	79 041,70	-	79 041,70	#DIV/0!	-
Executive and council	-	-	-	-	-	-	-	-	-
Budget and treasury office	13 852,60	-	-	29 486,84	69 155,74	-	69 155,74	#DIV/0!	-
Corporate services	-	-	-	-	9 885,98	-	9 885,98	#DIV/0!	-
<i>Community and public safety</i>	262 531,38	4 900 000,00	4 900 000,00	-	16 345,62	4 900 000,00	-4 883 654,38	-99,67%	4 900 000,00
Community and social services	262 531,38	4 900 000,00	4 900 000,00	-	16 345,62	4 900 000,00	-4 883 654,38	-99,67%	4 900 000,00
Sport and recreation	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	12 746 833,64	4 189 000,00	4 189 000,00	-	-	4 189 000,00	-4 189 000,00	-100,00%	4 189 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	12 746 833,64	4 189 000,00	4 189 000,00	-	-	4 189 000,00	-4 189 000,00	-100,00%	4 189 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	1 431 223,22	-	-	-	-	-	-	-	-
Electricity	1 119 585,32	-	-	-	-	-	-	-	-
Water	311 837,90	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00
Funded by:									
National Government	8 695 931,74	9 089 000,00	9 089 000,00	-	-	9 089 000,00	-9 089 000,00	-100,00%	9 089 000,00
Provincial Government	5 441 124,61	-	-	-	16 345,62	-	16 345,62	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	14 437 056,35	9 089 000,00	9 089 000,00	-	16 345,62	9 089 000,00	-9 072 654,38	-99,82%	9 089 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17 384,47	-	-	29 486,84	79 041,70	-	79 041,70	#DIV/0!	-
Total Capital Funding	14 454 440,82	9 089 000,00	9 089 000,00	29 486,84	95 387,32	9 089 000,00	-8 993 612,68	-98,95%	9 089 000,00

Capital projects have not started.



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - M05 November 2013

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	651 829,33	1 538 120,00
Call Investment deposits	22 920 309,56	19 551 274,00	19 551 274,00	30 936 972,32	19 551 274,00
Consumer debtors	2 092 455,66	6 000 117,00	6 000 117,00	5 322 271,35	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	5 168,38	9 045,00
Inventory					
Total current assets	25 328 190,24	27 109 190,00	27 109 190,00	36 939 071,48	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	102 501 870,78	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	112 814 249,24	109 689 817,00
TOTAL ASSETS	138 062 784,16	136 799 007,00	136 799 007,00	149 753 320,72	136 799 007,00
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	284 119,00	331 388,00	331 388,00	284 639,00	331 388,00
Trade and other payables	2 826 766,79	3 362 435,00	3 362 435,00	11 571 375,80	3 362 435,00
Provisions	1 519 826,41	1 330 534,00	1 330 534,00	1 415 168,21	1 330 534,00
Total current liabilities	4 630 712,20	5 024 357,00	5 024 357,00	13 271 183,01	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	28 319 490,87	18 523 241,00
NET ASSETS	118 383 764,10	118 275 766,00	118 275 766,00	121 433 829,85	118 275 766,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	106 860 502,49	106 752 612,00	106 752 612,00	109 910 492,83	106 752 612,00
Reserves	11 523 261,61	11 523 154,00	11 523 154,00	11 523 337,02	11 523 154,00
TOTAL COMMUNITY WEALTH/EQUITY	118 383 764,10	118 275 766,00	118 275 766,00	121 433 829,85	118 275 766,00

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C7 Monthly Budget Statement - Cash Flow - M05 November 2013

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 FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	21 666 372,82	21 750 186,20	21 750 186,20	1 187 111,14	13 467 420,55	8 366 721,00	5 100 699,55	60,96%	21 750 186,20
Government - operating	19 433 895,59	17 728 000,00	17 728 000,00	4 423 000,00	9 951 000,00	5 022 666,67	1 928 333,33	24,04%	17 728 000,00
Government - capital	14 437 058,35	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	59 087,40	379 745,20	335 846,00	43 899,20	13,07%	1 300 300,00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	-32 096 492,33	-34 332 713,61	-34 332 713,61	-1 652 323,83	-8 441 260,68	-8 806 803,00	-365 542,12	4,16%	-34 332 713,61
Finance charges	-1 378 118,85	-531 013,00	-531 013,00	-	-	-	-	-	-531 013,00
Transfers and Grants	-7 408 903,00	-7 535 741,00	-7 535 741,00	-1 745 037,00	-8 896 704,00	-2 511 913,07	4 384 790,33	-174,56%	-7 535 741,00
NET CASH FROM/(USED) OPERATING ACTIVITIES	16 027 313,78	7 468 018,39	7 468 018,39	2 271 837,71	5 460 200,67	14 492 420,00	-5 032 219,13	-41,62%	7 468 018,39
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	49 088,12	-	-	-	16 100,00	-	16 100,00	#DIV/0!	-
Decrease (increase) in non-current debtors	9 045,13	9 045,00	9 045,00	780,45	3 876,62	2 875,00	901,62	30,31%	9 045,00
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
Payments									
Capital assets	(14 499 560,82)	(9 089 000,00)	(9 089 000,00)	(29 486,84)	(95 387,32)	(9 089 000,00)	(8 993 612,68)	0,99	(9 089 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	-14 441 447,57	-9 079 955,00	-9 079 955,00	-28 706,36	-75 410,70	-9 086 025,00	-9 010 614,30	99,17%	-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	-2 150,00	520,00	9 665,00	-8 145,00	-84,62%	29 000,00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 360,00	29 000,00	29 000,00	-2 150,00	520,00	9 665,00	9 145,00	94,62%	29 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	1 601 226,21	-1 582 936,61	-1 582 936,61	2 240 981,35	5 385 310,17	5 416 080,00			-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		31 588 801,38	28 619 571,21			21 620 554,60

A positive cash flow 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 - M05 November 2013

Description of financial indicator	Basis of calculation	2012-2013	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,4%	2,8%	2,8%	9,5%	2,8%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity						
Current Ratio	Current assets/current liabilities	547,0%	539,6%	539,6%	278,3%	539,6%
Liquidity Ratio	Monetary Assets/Current Liabilities	501,1%	419,7%	419,7%	238,0%	419,7%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	94,2%	90,0%	90,0%	116,5%	90,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,2%	14,0%	14,0%	24,7%	14,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	15,0%	13,0%	13,0%	13,0%	13,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue	29,7%	32,2%	32,2%	22,2%	32,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1,7%	2,2%	2,2%	1,2%	2,2%
Interest & Depreciation	I&D/Total Revenue - capital revenue	9,4%	5,7%	5,7%	0,0%	5,6%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	156,0%	147,0%	147,0%	172,0%	147,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,0%	35,0%	35,0%	78,0%	35,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	619,0%	563,0%	563,0%	502,0%	563,0%

Supporting Documentation (cont.)

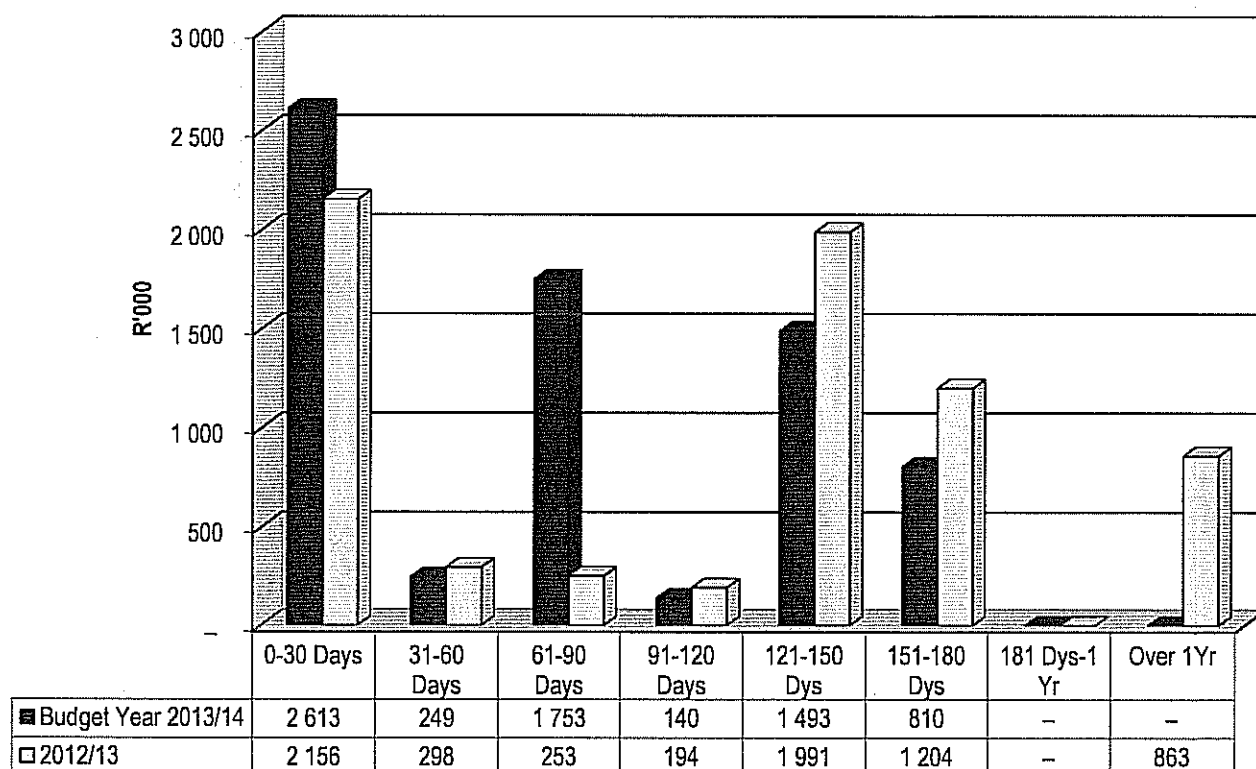
Debtor's analysis

NC074 Kareeberg

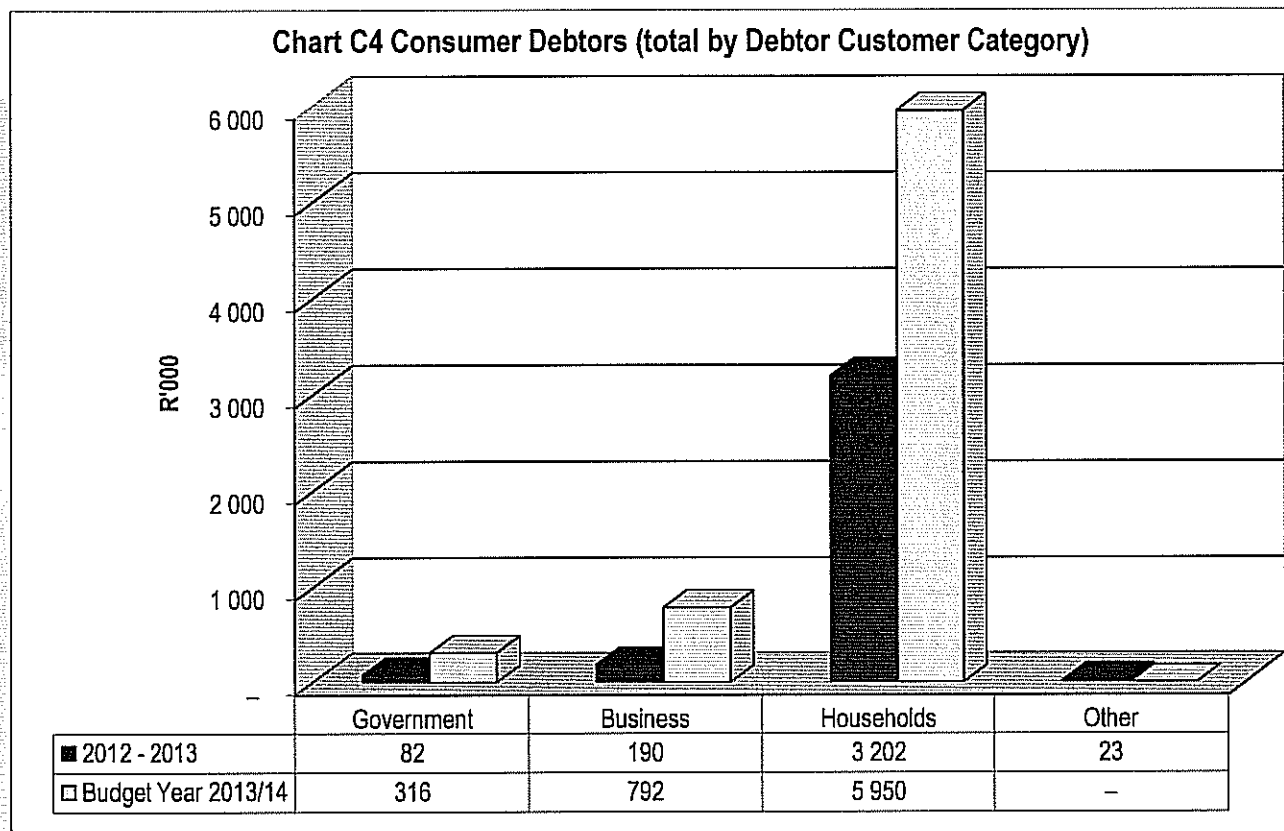
Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November 2013

Supporting Table 005 Monthly Budget Statement - aged Debtors - 30th November 2013													
Description	NT Code	Budget Year 2013/14									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (i.e Council Policy)	
		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
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 196,37	52 100,18	37 171,79	26 768,04	21 189,81	245 472,35	-	-	394 898,54	293 430,20	-	304 425,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	331 437,62	98 641,00	66 699,68	45 420,80	34 426,93	265 083,96	-	-	841 710,19	344 931,69	-	431 017,00
Receivables from Non-exchange Transactions - Property Rates	1400	181 017,47	16 811,57	1 580 138,67	5 512,11	1 171 914,76	-	-	-	2 965 394,78	1 177 426,87	-	1 312 179,00
Receivables from Exchange Transactions - Waste Water Management	1500	-11 714,48	27 511,98	18 817,66	17 661,56	-14 296,73	105 511,39	-	-	172 184,83	137 569,67	-	142 670,00
Receivables from Exchange Transactions - Waste Management	1600	31 781,79	40 081,56	29 007,05	21 362,42	19 317,40	193 684,61	-	-	335 234,83	234 364,43	-	254 274,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	231 802,58	-	-	-	-	-	-	-	231 802,58	-	-	20 746,00
Interest on Arrear Debtor Accounts	1810	10 287,25	13 879,37	11 312,00	23 502,94	231 359,72	-	-	-	290 351,28	254 062,66	-	-
Recoverable (unauthorised, irregular, foolish and wasteful expenditure)	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 826 549,71	-	-	-	-	-	-	-	1 826 549,71	-	-	-
Total By Income Source	2000	2 613 368,51	249 025,66	1 753 147,05	140 227,86	1 492 505,35	809 852,31	-	-	7 058 128,74	2 442 585,52	-	2 465 311,00
2012-2013 - totals only		2 156 792,66	297 622,65	253 247,66	193 848,22	1 990 687,99	1 203 659,39	-	862 776,42	6 956 036,99	4 251 174,02	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	122 335,54	12 056,07	172 354,07	4 337,30	625,01	3 959,24	-	-	315 667,23	8 921,55	-	-
Commercial	2300	207 422,53	27 455,85	280 396,80	9 365,80	239 787,63	27 521,04	-	-	791 959,65	276 674,47	-	260 628,00
Households	2400	2 283 610,44	209 503,74	1 300 396,18	126 524,76	1 252 092,71	778 372,03	-	-	5 950 499,86	2 156 989,50	-	2 204 683,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 613 368,51	249 025,66	1 753 147,05	140 227,86	1 492 505,35	809 852,31	-	-	7 058 128,74	2 442 585,52	-	2 465 311,00

Chart C3 Aged Consumer Debtors Analysis

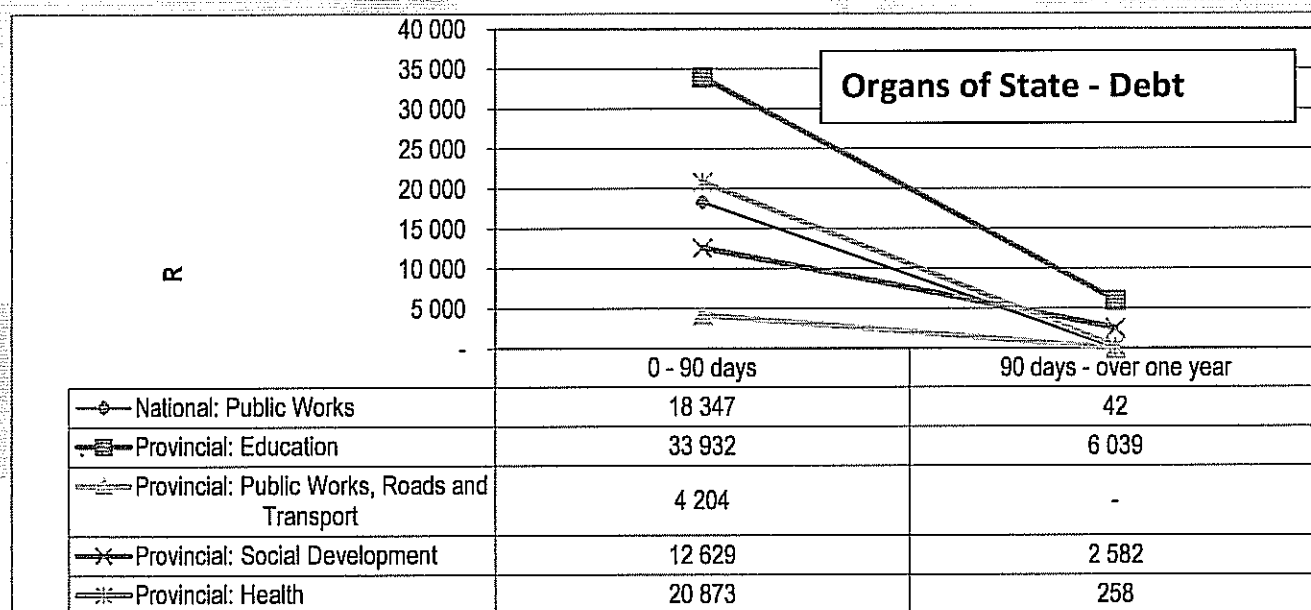


Supporting Documentation (cont.)



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 - M05 November 2013

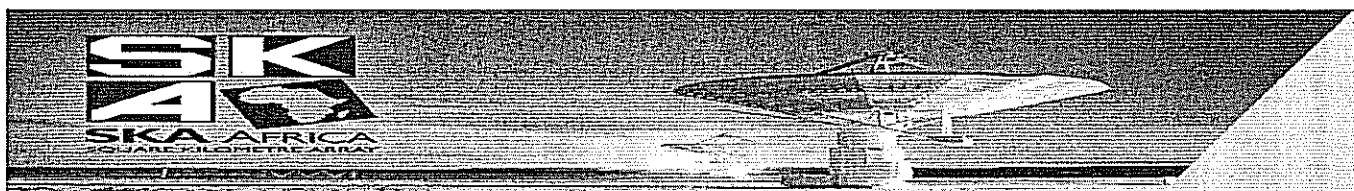
Description	NT Code	Budget Year 2013/14									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										
Bulk Water	0200										
PAYE 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	2500										

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 - M05 November 2013

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		228 510,72		11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				35 801,23	-	35 801,23
Job creation - De Bult	32 days	notice deposit				35 994,12	-	35 994,12
Land development	1 day	call deposit				15 544,38	-	15 544,38
Land development	32 days	notice deposit				14 191,82	-	14 191,82
Land development	1 day	call deposit				27 260,82	-	27 260,82
Civil Defence	32 days	notice deposit				17 985,61	-	17 985,61
CMIP Kwaggakolk(vat)	1 day	call deposit				110 454,53	-	110 454,53
MSIG	1 day	call deposit				633 387,29	-	633 387,29
MIG Sanitation interest/vat	1 day	call deposit				1 406 237,13	-	1 406 237,13
Electricity	1 day	call deposit				32 791,64	-	32 791,64
Water Services Plan	1 day	call deposit				3 065,71	-	3 065,71
CMIP-Saaiport project 301	1 day	call deposit				3 364,72	-	3 364,72
Library Development Projects	1 day	call deposit				291 968,26	-	291 968,26
EPWP - Paving/ Cleaning	1 day	call deposit				22 168,04	-	22 168,04
Loto Carnarvon	1 day	call deposit				1 702,91	-	1 702,91
Loto Voshburg	1 day	call deposit				30 023,69	-	30 023,69
Finance Management Grant	1 day	call deposit				856 075,58	-	856 075,58
Transfer Fees Sub-Economic Housing	32 days	notice deposit				124 122,66	-	124 122,66
VB Cleaning Project	1 day	call deposit				23 967,98	-	23 967,98
VAT - retention	1 day	call deposit				11 122,61	-	11 122,61
EPWP	1 day	call deposit				400 000,00	-	400 000,00
MIG	1 day	call deposit				2 937 952,63	-	2 937 952,63
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 191 063,19	-	2 191 063,19
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retension	1 day	call deposit				380 177,80	-	380 177,80
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				3 013 988,71	2 523 000,00	5 536 988,71
Municipality sub-total				228 510,72		28 413 972,32	2 523 000,00	30 936 972,32
TOTAL INVESTMENTS AND INTEREST				228 510,72		28 413 972,32	2 523 000,00	30 936 972,32



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

NC074 Kareeberg		Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November 2013							
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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	15 241 000,00	16 808 000,00	16 808 000,00	4 423 000,00	12 891 000,00	16 808 000,00	-3 917 000,00	-23,3%	16 808 000,00
Local Government Equitable Share	11 941 000,00	13 268 000,00	13 268 000,00	4 423 000,00	9 951 000,00	13 268 000,00	-3 317 000,00	-25,0%	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		400 000,00	1 000 000,00	-600 000,00	-60,0%	1 000 000,00
Other transfers and grants (insert description)							-		
Provincial Government:	9 055 951,94	920 000,00	920 000,00	-	386 500,00	920 000,00	-533 500,00	-58,0%	920 000,00
Sport and Recreation	665 000,00	720 000,00	720 000,00		386 500,00	720 000,00	-333 500,00	-46,3%	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	8 095 471,58				-	-	-		-
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	4 423 000,00	13 277 500,00	17 728 000,00	-4 450 500,00	-25,1%	17 728 000,00
Capital Transfers and Grants									
National Government:	9 574 000,00	9 089 000,00	9 089 000,00	-	3 000 000,00	9 089 000,00	-6 089 000,00	-67,0%	9 089 000,00
Municipal Infrastructure Grant (MIG)	9 574 000,00	9 089 000,00	9 089 000,00		3 000 000,00	9 089 000,00	-6 089 000,00	-67,0%	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	-	3 000 000,00	9 089 000,00	-6 089 000,00	-67,0%	9 089 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	33 971 736,94	26 817 000,00	26 817 000,00	4 423 000,00	16 277 500,00	26 817 000,00	-10 539 500,00	-39,3%	26 817 000,00

Supporting Documentation (cont.)

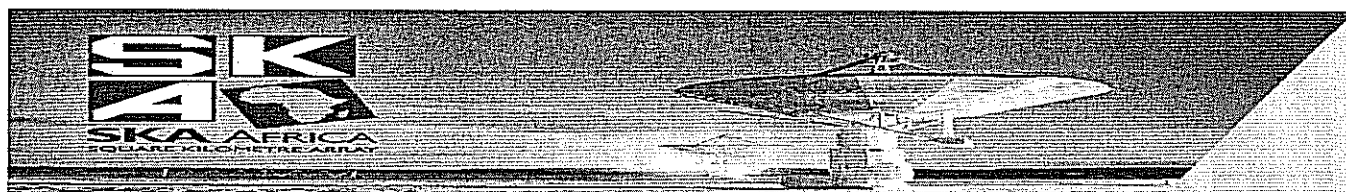
NC074 Kareeberg

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November 2013

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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	11 286 971,26	11 075 741,00	11 075 741,00	1 745 037,00	7 947 241,42	11 075 741,00	-3 128 499,58	-28,2%	11 075 741,00
Local Government Equitable Share	7 408 903,00	7 535 741,00	7 535 741,00	1 745 037,00	6 898 704,00	7 535 741,00	-639 037,00	-8,5%	7 535 741,00
Finance Management	1 500 000,00	1 650 000,00	1 650 000,00		783 924,42	1 650 000,00	-856 075,58	-51,9%	1 650 000,00
Municipal Systems Improvement	800 000,00	800 000,00	800 000,00		256 613,00	800 000,00	-543 387,00	-71,2%	800 000,00
EPWP Incentive	462 036,00	1 000 000,00	1 000 000,00		-	1 000 000,00	-1 000 000,00	-100,0%	1 000 000,00
Municipal Infrastructure Grant (MIG)	1 118 032,26								
Provincial Government:	8 793 420,58	920 000,00	920 000,00	-	116 839,24	920 000,00	-803 160,76	-87,3%	920 000,00
Sport and Recreation	402 488,64	720 000,00	720 000,00		116 839,24	720 000,00	-603 160,76	-83,8%	720 000,00
Housing	1 343 122,42				-				-
Water assistance	692 357,94				-				-
Northern Cape Tourism	280 000,00	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				-				-
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	1 745 037,00	6 064 080,66	11 995 741,00	-3 931 660,34	-32,8%	11 995 741,00
Capital expenditure of Transfers and Grants									
National Government:	8 995 931,74	9 089 000,00	9 089 000,00		231 507,00	9 089 000,00	-8 857 493,00	-97,5%	9 089 000,00
Municipal Infrastructure Grant (MIG)	8 457 867,74	9 089 000,00	9 089 000,00		231 507,00	9 089 000,00	-8 857 493,00	-97,5%	9 089 000,00
EPWP Incentive	537 064,00								
Municipal Systems Improvement	0								
Provincial Government:	5 441 124,61	-	-						-
Sport and Recreation	282 531,38								
Expanded Public Works Programme	4 866 855,35								
DWAF	311 637,80								
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	-	231 507,00	9 089 000,00	-8 857 493,00	-97,5%	9 089 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	34 618 233,19	21 084 741,00	21 084 741,00	1 745 037,00	6 295 587,66	21 084 741,00	-12 789 153,34	-60,7%	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 - M05 November 2013

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	1 260 365,15	1 332 834,00	1 332 834,00	105 780,53	528 902,85	528 902,50	0,15	0,00%	1 332 834,00
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	412 092,04	444 279,00	444 279,00	35 290,00	178 300,00	178 301,25	-1,25	0,00%	444 279,00
Cellphone Allowance	91 901,51	103 673,00	103 673,00	8 305,17	31 223,69	30 082,08	7 858,19	-20,11%	103 673,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	1 764 359,50	1 880 786,00	1 880 786,00	147 345,70	736 426,54	744 285,83	-7 859,29	-1,06%	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	944 060,00	1 095 503,75	-151 413,75	-13,82%	2 668 029,00
Pension and UIF Contributions	302 668,78	352 888,00	352 888,00	27 627,20	138 138,00	147 036,67	-8 900,67	-6,05%	352 888,00
Medical Aid Contributions	111 014,80	123 788,00	123 788,00	9 535,45	47 677,25	51 578,75	-3 901,50	-7,56%	123 788,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	181 882,10	202 543,00	202 543,00	-	-	0,02	-0,02	-100,00%	202 543,00
Motor Vehicle Allowance	384 948,00	412 935,00	412 935,00	34 359,00	171 795,00	172 058,25	-263,25	-0,15%	412 935,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	255,85	20 304,80	20 304,80	25,40	127,00	8 480,33	-8 333,33	-98,50%	20 304,80
Payments 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	260 365,05	1 301 625,25	1 474 635,77	-172 610,52	-11,72%	3 780 488,80
% Increase		18,0%	18,0%						18,0%
Other Municipal Staff									
Basic Salaries and Wages	6 989 344,89	7 218 236,00	7 218 236,00	523 923,20	2 682 546,73	2 515 813,42	166 733,31	6,63%	7 218 236,00
Pension and UIF Contributions	1 123 710,13	1 276 738,00	1 276 738,00	98 049,53	514 434,17	531 973,33	-17 539,16	-3,30%	1 276 738,00
Medical Aid Contributions	319 867,20	361 844,00	361 844,00	27 263,40	136 317,00	150 768,33	-14 451,33	-9,59%	361 844,00
Overtime	320 250,64	200 000,00	200 000,00	18 789,04	119 286,98	83 333,33	35 953,65	43,14%	200 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	85 866,19	88 373,00	88 373,00	5 718,00	28 580,00	20 488,75	101,25	0,36%	88 373,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	9 675,98	15 840,00	15 840,00	601,42	4 007,10	6 600,00	-2 592,90	-39,29%	15 840,00
Other benefits and allowances	61 447,29	399 281,20	399 281,20	8 003,18	39 029,77	168 358,83	-127 329,06	-78,54%	399 281,20
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	103 833,38	-	-	5 964,48	31 571,16	-	31 571,16	#DIV/0!	-
Post-retirement benefit obligations	245 893,00	594 394,00	594 394,00	-	-	0,02	-0,02	-100,00%	594 394,00
Sub Total - Other Municipal Staff	9 259 510,48	10 134 684,20	10 134 684,20	686 512,23	3 555 762,91	3 483 336,02	72 446,89	2,08%	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	1 096 222,98	5 594 034,70	5 702 257,62	-108 222,92	-1,90%	15 795 959,00
		10,8%	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	1 096 222,98	5 594 034,70	5 702 257,62	-108 222,92	-1,90%	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	948 877,28	4 657 606,16	4 957 971,78	-108 363,62	-2,02%	13 915 173,00

Supporting Documentation (cont.)

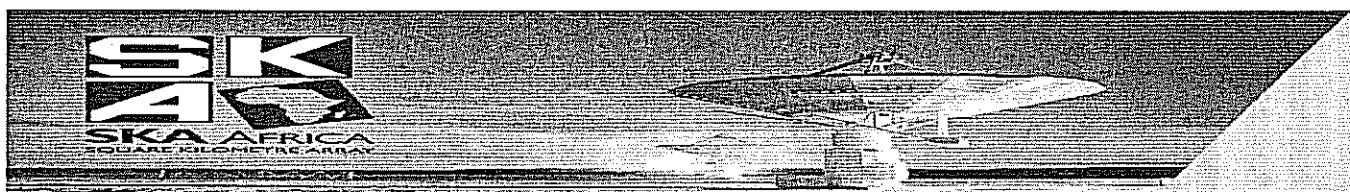
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	7 121,32	34 599,72
Bargaining council	463,55	2 338,60
Group insurance	443,69	2 218,45
Total other allowances	8 028,56	39 156,77

2. Excluded from the total amount of R 5 594 034 for the period 1 July 2013 to 30 November 2013 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	81 192,87	42,00%
Senior Management	69 331,36	35,00%
Other staff	45 034,93	23,00%
Total travel and subsistence allowances	195 559,16	



30 November 2013

Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

NC074 Karsberg Supporting Table EC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November 2013

Budget Year 2013-2014														2013-2014 Medium Term Revenue & Expenditure Framework		
Description	July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year	
	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2013-2014	+ 2014-2015	+ 2015-2016	
Cash Receipts By Source																
Property rates	165 819.55	244 055.53	221 032.71	727 322.80	800 257.88	130 256.00	162 002.00	148 647.00	101 530.00	25 287.00	89 387.00	870 147.21	3 653 600.00	4 434 254.00	4 825 077.12	
Property rates - penalties & collection charges	5 354.01	1 878.19	4 527.47	7 673.51	3 533.23							23 087.36				
Service charges - electricity revenue	270 085.00	255 713.56	291 594.51	294 793.05	270 554.87	601 151.00	450 006.00	615 422.00	681 805.00	531 478.00	505 127.00	2 871 534.54	7 689 823.45	8 805 438.05	11 725 925.80	
Service charges - water revenue	65 215.54	95 807.59	101 356.49	110 852.51	104 703.65	271 222.00	585 939.00	135 253.00	225 154.00	293 414.00	333 240.00	1 186 149.77	3 550 332.45	4 178 870.45	4 512 393.50	
Service charges - sanitation revenue	165 440.04	158 028.07	185 481.02	180 905.00	170 527.06	177 681.00	158 824.00	152 054.00	136 002.00	425 256.00	311 793.00	61 531.01	2 220 051.70	2 458 452.10	2 710 203.45	
Service charges - refuse	250 091.80	254 271.91	269 210.19	229 181.00	275 010.33	120 026.00	257 502.00	224 684.00	223 712.00	401 137.00	313 694.00	32 693.35	2 640 605.30	3 303 852.35	3 510 492.25	
Service charges - other																
Rental of buildings and equipment	19 690.50	51 416.00	4 221.00	74 432.87	11 231.25	36 091.00	40 551.00	9 629.00	5 533.00	37 928.00	21 825.00	80 001.82	410 674.00	431 133.00	453 643.00	
Interest earned - external investments	23 317.42	93 372.60	179 812.77	155 023.05	56 857.20	87 872.00	162 365.00	91 451.00	84 828.00	148 484.00	85 269.00	220 225.50	1 257 003.00	1 301 850.00	1 429 643.00	
Interest earned - outstanding debits	260.50	270.50		252.70	250.70			270.00	260.00				407.22	3 300.00		
Dividends received																
Fines	13.40	53.20	2 054.40	220.20	303.00	1 006.00	18.00	2 143.00	3 018.00	345.00	1 058.00	1 858.00	12 230.00	12 842.00	13 484.00	
Licences and permits	1 148.00	1 257.00	858.00	1 404.00	111.00	668.00	469.00	865.00	815.00	552.00	417.00	1 053.00	7 420.00	7 791.00	8 181.00	
Agency services	16 417.60	7 945.00	5 150.27	15 767.21	4 503.00	3 491.00	7 000.00	46 074.00	5 014.00	4 254.00		22 710.24	97 000.00	101 850.00	106 943.00	
Transfer receipts - spending	7 025 000.00				4 423 000.00			4 722 000.00				1 554 333.33	17 725 000.00	16 885 736.00	20 836 922.00	
Other revenue	1 835.54	2 203.12	67 011.14	13 120.38	2 078.72	8 325.00	11 140.00	8 400.00	21 421.00	1 131.00	21 837.00	957 785.10	1 119 356.00	2 785 313.00	2 678 491.00	
Cash Receipts by Source	8 042 238.70	1 187 144.82	1 311 878.58	1 772 108.83	8 828 999.94	1 428 121.00	1 857 182.00	1 822 183.50	8 210 708.67	1 838 223.00	1 854 622.00	7 828 863.78	40 778 484.23	46 822 085.41	52 814 396.12	
Other Cash Flows by Source																
Transfer receipts - capital	3 000 000.00											8 080 120.00	9 080 000.00	22 850 000.00	21 733 000.00	
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/renovating																
Increase in consumer deposits	1 800.00	600.00	5 400.00	1 000.00	900.00	2 047.00	1 365.00	2 720.00	3 412.00	1 305.00	2 759.00	4 253.00	29 030.00	29 030.00	29 000.00	
Receipt of non-current debits	770.18	763.18	767.67	777.01	786.48	752.00	759.00	757.00	759.00	723.00	735.00	817.38	9 045.00	9 045.00	9 045.00	
Receipt of non-current receivables	5 622 650.64	2 544 142.10	2 238 817.23	2 525 943.37	3 673 450.14							-17 304 652.68				
Change in non-current investments																
Total Cash Receipts by Source	16 847 833.72	3 712 947.20	3 558 784.68	4 791 829.81	9 754 166.94	1 441 833.00	1 838 302.00	1 569 678.00	8 214 878.67	1 838 436.00	1 854 118.00	-3 332 208.94	49 868 531.20	59 729 710.41	74 638 441.12	
Cash Payments by Type																
Employment related costs	665 700.58	1 125 612.53	955 440.30	901 852.37	649 877.26	1 235 289.00	1 115 102.00	1 124 948.00	1 187 870.00	857 895.00	1 072 730.00	2 036 134.05	13 497 717.81	14 780 074.30	15 025 594.90	
Remuneration of consultants	142 978.11	147 352.41	149 375.00	149 411.08	147 345.00	148 559.00	153 728.00	150 300.00	212 840.00	155 651.00	158 492.00	1 080 070.00	1 680 745.84	1 080 745.84	2 084 708.00	
Interest paid												531 013.00	531 013.00	587 713.00	1 648 830.40	
Bank purchases - Electricity	510 405.75	964 000.10	733 619.69	544 712.23	564 732.87	622 687.00	440 261.00	619 005.00	511 378.00	457 409.00	531 997.00	1 425 300.00	7 909 633.00	9 048 258.00	11 454 050.00	
Bank purchases - Water & Sewer																
Other materials	23 174.02	26 671.95	21 648.25	37 115.19	29 495.86	23 808.00	65 008.00	50 477.00	45 691.00	22 292.00	25 405.00	49 115.01	431 200.00	452 911.00	671 930.00	
Contracted services	4 141.37	42 052.91	25 923.90	26 144.00	5 156.23	57 991.00	75 814.00	61 036.00	55 249.00	29 047.00	30 719.00	84 124.54	521 000.00	551 000.00	567 530.00	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	5 151 657.00				1 745 037.00				2 511 913.67			-1 872 878.87	7 535 741.00	9 251 839.00	8 519 102.00	
General expenses	732 106.00	222 835.22	301 691.45	442 811.21	1 037 157.41	167 848.00	115 252.00	87 703.00	149 406.00	70 645.00	102 710.00	6 597 655.11	10 054 077.00	9 594 910.00	10 221 378.00	
Cash Payments by Type	7 430 278.13	2 828 818.12	3 277 344.94	3 189 867.84	4 447 801.87	2 154 180.00	1 970 273.00	2 154 383.00	4 874 347.67	1 662 898.00	1 823 113.00	-9 587 182.44	41 399 487.81	46 347 542.30	52 123 718.90	
Other Cash Flows/ Payments by Type																
Capital assets	358.94	10 731.87	28 550.19	28 231.59	29 486.64							8 923 812.08	9 059 000.00	22 850 000.00	21 733 000.00	
Repay ment of borrowing																
Other Cash Flows/ Payments	8 530 630.45	2 134 806.67	1 459 319.25	1 621 643.94	5 508 806.41							-19 325 377.05				
Total Cash Payments by Type	15 961 228.47	4 974 155.58	3 735 254.31	3 877 833.16	9 966 188.22	2 154 180.00	1 970 273.00	2 154 383.00	4 874 347.67	1 662 898.00	1 823 113.00	-1 374 852.52	51 458 487.81	59 097 542.30	73 855 376.30	
NET INCREASE/(DECREASE) IN CASH HELD	906 234.20	-861 208.26	-118 445.83	824 098.75	-322 018.66	-712 250.00	-119 870.00	-586 704.00	-1 660 327.00	275 481.00	-357 897.00	-3 877 654.01	-1 582 638.81	-823 168.11	-830 064.80	
Cash/Cash equivalents at the month/year beginning	23 203 491.21	23 140 715.51	23 148 510.15	23 030 050.52	23 654 157.37	23 572 136.61	22 859 868.61	22 748 918.61	22 150 214.81	22 620 748.81	23 000 287.81	23 039 217.81	23 203 491.21	21 620 554.00	22 243 722.71	
Cash/Cash equivalents at the month/year end	24 109 715.51	23 148 510.15	23 030 050.52	23 654 157.37	23 332 138.71	22 867 886.61	22 748 918.61	22 150 214.81	20 490 748.81	23 008 287.81	23 698 217.81	23 203 491.21	21 620 554.00	22 243 722.71	22 073 787.91	

In-Year Report of Kareeberg Municipality

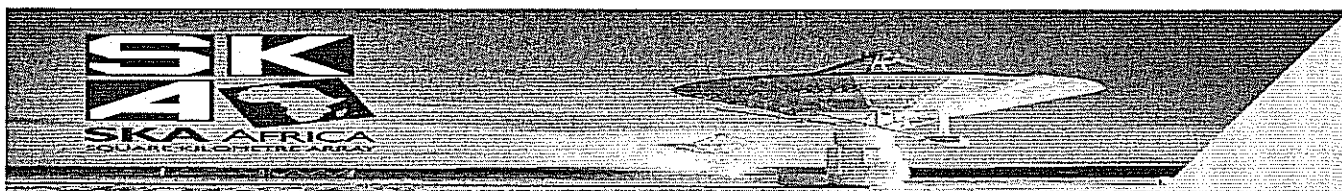
30 November 2013

Supporting Documentation (cont.)
Capital programme performance

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November 2013

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			-	-	9 089 000,00	-		
January	0,00			-	-	9 089 000,00	-		
February	1 350,88			-	-	9 089 000,00	-		
March	25 668,00			-	-	9 089 000,00	-		
April	327 114,09			-	-	9 089 000,00	-		
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	95 387,32					



In-Year Report of Kareeberg Municipality

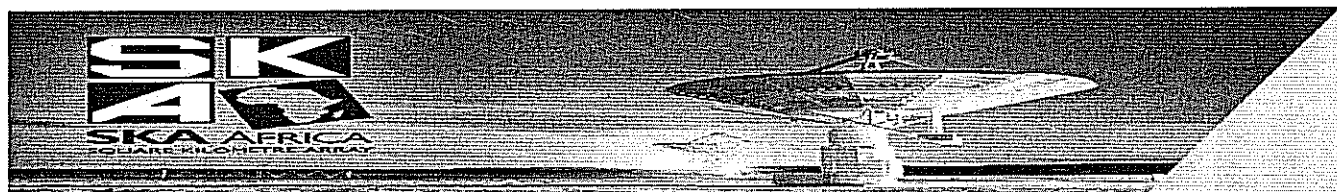
30 November 2013

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November 2013

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	-	-	29 488,84	89 159,25	-	-89 159,25	#DIV/0!	-
General vehicles	178 890,09	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	3 651,07	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	31 377,19	-	-31 377,19	#DIV/0!	-
Furniture and other office equipment	13 832,60	-	-	29 488,84	57 782,06	-	-57 782,06	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	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	-	-	29 488,84	95 387,32	-	-95 387,32	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality

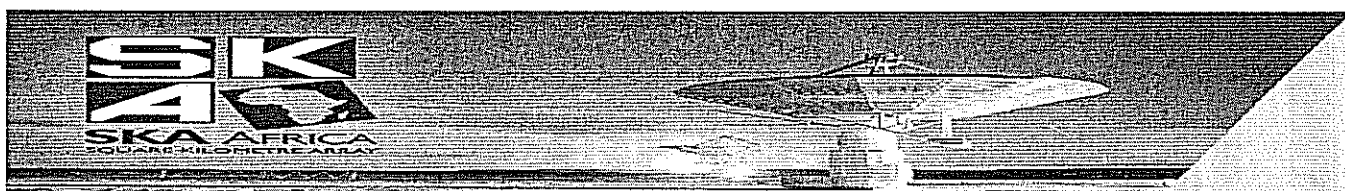
30 November 2013

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November 2013

Description	2012-2013	Budget Year 2013-2014							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year/TO actual	Year/TO budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	12 744 999,77	4 189 000,00	4 189 000,00	-	-	4 189 000,00	4 189 000,00	100,0%	4 189 000,00
Infrastructure - Road transport	12 744 999,77	4 189 000,00	4 189 000,00	-	-	4 189 000,00	4 189 000,00	100,0%	4 189 000,00
Roads, Pavements & Bridges	12 744 999,77	4 189 000,00	4 189 000,00	-	-	4 189 000,00	4 189 000,00	100,0%	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	-	-	4 900 000,00	4 900 000,00	100,0%	4 900 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	4 500 000,00	4 500 000,00	-	-	4 500 000,00	4 500 000,00	100,0%	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	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	12 744 999,77	9 089 000,00	9 089 000,00	-	-	9 089 000,00	9 089 000,00	100,0%	9 089 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



Supporting Documentation (cont.)

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

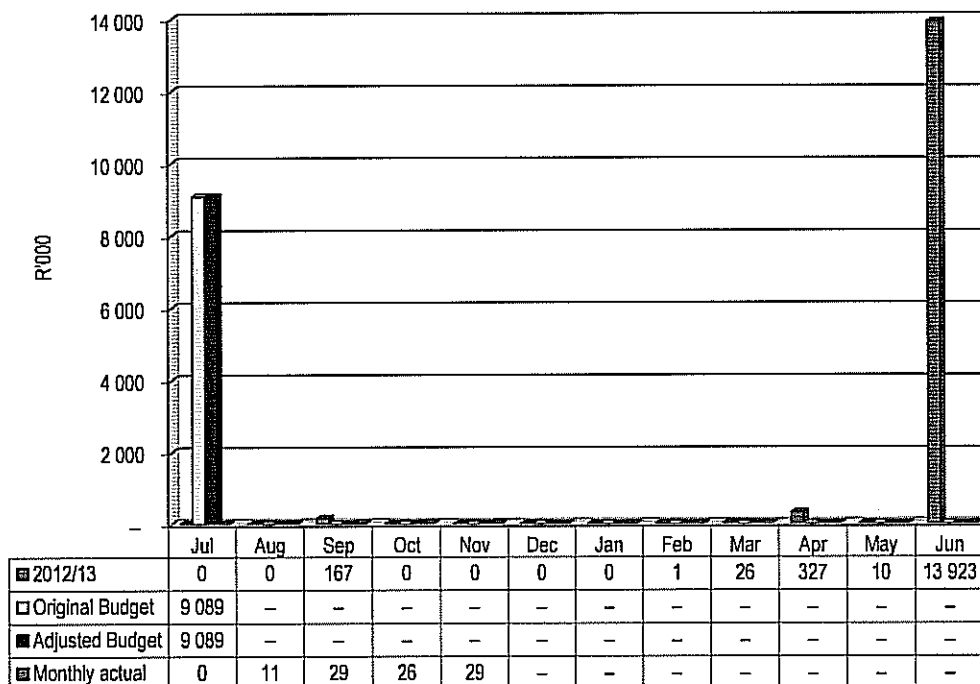
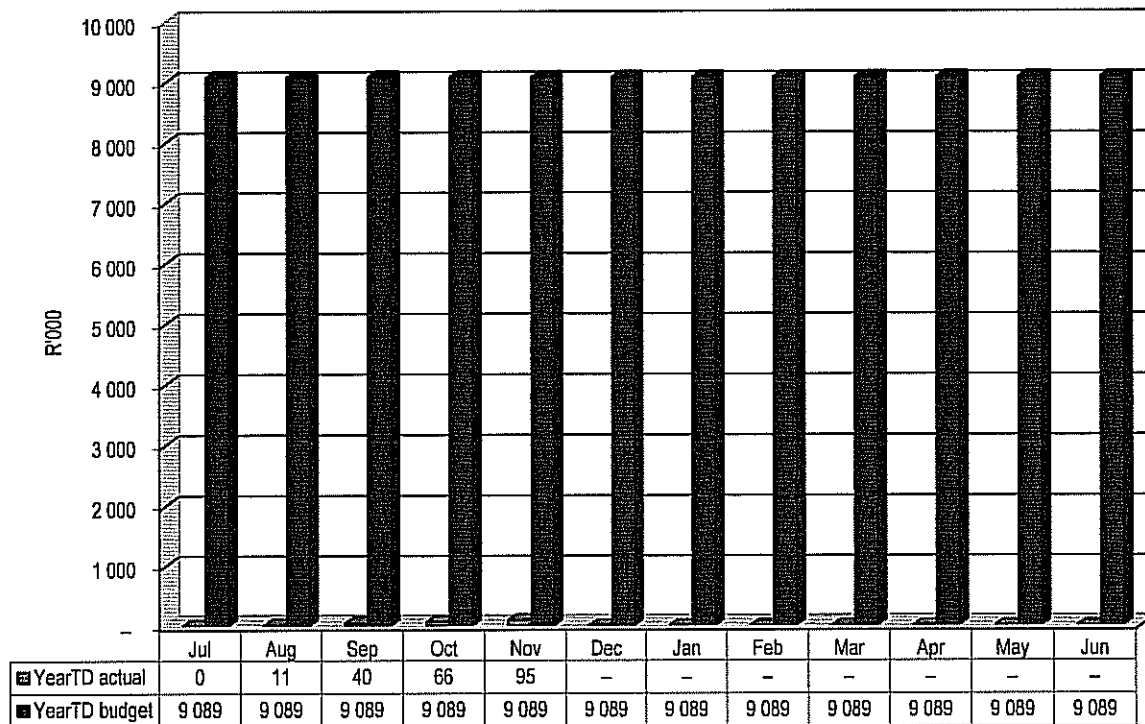


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November 2013

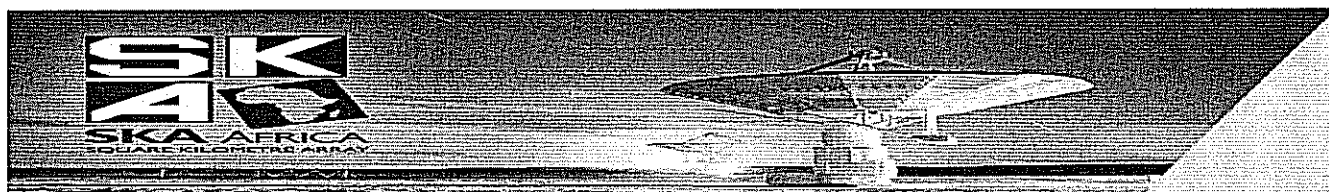
Description	2012-2013	Budget Year 2013-2014							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	284 808,45	368 000,00	368 000,00	6 854,64	76 205,63	119 308,32	43 102,69	36,2%	368 000,00
Infrastructure - Road transport	42 216,21	60 000,00	60 000,00	1 974,95	9 807,72	40 908,00	31 100,28	76,0%	60 000,00
Roads, Pavements & Bridges	42 216,21	60 000,00	60 000,00	1 974,95	9 807,72	40 908,00	31 100,28	76,0%	60 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	100 133,03	105 000,00	105 000,00	687,08	41 240,23	26 773,00	14 467,23	-54,1%	105 000,00
Generation	-	3 000,00	3 000,00	-	-	1 250,00	1 250,00	100,0%	3 000,00
Transmission & Reticulation	100 133,03	102 000,00	102 000,00	687,08	41 240,23	25 523,00	15 717,23	-61,6%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	85 022,02	90 000,00	90 000,00	4 182,81	25 107,98	21 610,00	3 497,98	-16,1%	90 000,00
Dams & Reservoirs	85 022,02	90 000,00	90 000,00	4 182,81	25 107,98	21 610,00	3 497,98	-16,1%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	14 011,02	105 000,00	105 000,00	-	-	28 753,00	28 753,00	100,0%	105 000,00
Reticulation	14 011,02	105 000,00	105 000,00	-	-	28 753,00	28 753,00	100,0%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	8 325,47	8 000,00	8 000,00	-	41,90	1 333,32	1 291,42	98,9%	8 000,00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	8 325,47	8 000,00	8 000,00	-	41,90	1 333,32	1 291,42	98,9%	8 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	29 073,82	74 400,00	74 400,00	2 207,57	8 680,95	27 334,00	18 653,05	88,2%	74 400,00
Parks & gardens	11 489,54	18 600,00	18 600,00	1 880,70	3 194,29	6 750,00	3 555,71	52,7%	18 600,00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	5 818,21	14 000,00	14 000,00	-	-	4 833,33	4 833,33	100,0%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	1 880,26	13 000,00	13 000,00	320,81	1 403,16	3 750,00	2 346,84	62,6%	13 000,00
Recreational facilities	-	10 500,00	10 500,00	-	-	4 375,00	4 375,00	100,0%	10 500,00
Fire, safety & emergency	8 275,32	3 000,00	3 000,00	-	-	1 250,00	1 250,00	100,0%	3 000,00
Security and policing	-	3 300,00	3 300,00	-	250,65	1 375,00	1 124,35	81,1%	3 300,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	463,00	3 000,00	3 000,00	-	-	1 250,00	1 250,00	100,0%	3 000,00
Museums & Art Galleries	374,07	4 000,00	4 000,00	-	-	1 666,67	1 666,67	100,0%	4 000,00
Cemeteries	1 684,42	5 000,00	5 000,00	-	3 823,88	2 083,33	1 740,55	-33,5%	5 000,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	438 803,34	510 200,00	510 200,00	25 580,70	168 838,67	184 904,33	-16 065,66	-1,2%	510 200,00
General vehicles	81 419,27	95 000,00	95 000,00	6 802,80	28 291,77	31 602,33	3 310,56	10,7%	95 000,00
Specialised vehicles	131 039,94	193 800,00	193 800,00	11 368,37	64 175,21	37 751,00	26 424,21	-70,0%	193 800,00
Plant & equipment	14 513,22	8 700,00	8 700,00	585,24	4 282,60	3 866,79	415,81	80,3%	8 700,00
Computers - hardware/equipment	133 632,04	110 000,00	110 000,00	7 347,51	57 750,68	59 510,66	1 759,98	2,9%	110 000,00
Furniture and other office equipment	20 398,50	47 700,00	47 700,00	-	-	16 665,00	16 665,00	100,0%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	42 802,37	55 000,00	55 000,00	72,93	16 025,77	14 873,34	1 152,43	-7,0%	55 000,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
Uel sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
Uel sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	734 308,61	952 600,00	952 600,00	34 852,11	251 725,45	311 824,66	59 099,21	19,2%	952 600,00
Specialised vehicles	131 039,94	193 800,00	193 800,00	11 368,37	64 175,21	37 751,00	26 424,21	(0)	193 800,00
Rokke	131 039,94	193 800,00	193 800,00	11 368,37	64 175,21	37 751,00	26 424,21	(0)	193 800,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November 2013

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	1 752 848,89	1 049 714,44	1 049 714,44	-	-	-	-	-	1 049 714,44
Infrastructure - Road transport	027 940,83	252 699,11	252 699,11	-	-	-	-	-	252 699,11
Roads, Pavements & Bridges	022 294,70	245 571,44	245 571,44	-	-	-	-	-	245 571,44
Storm water	5 076,13	7 127,67	7 127,67	-	-	-	-	-	7 127,67
Infrastructure - Electricity	152 193,88	119 646,18	119 646,18	-	-	-	-	-	119 646,18
Generation				-	-	-	-	-	
Transmission & Retiulation	152 193,88	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				-	-	-	-	-	
Retiulation	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
Retiulation				-	-	-	-	-	
Sewerage purification	472 637,13	293 503,47	293 503,47	-	-	-	-	-	293 503,47
Infrastructure - Other	61 106,48	78 733,09	78 733,09	-	-	-	-	-	78 733,09
Waste Management	61 106,48	78 733,09	78 733,09	-	-	-	-	-	78 733,09
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	42 007,74	42 007,74	-	-	-	-	-	42 007,74
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
Comotoins	478,12	601,64	601,64	-	-	-	-	-	601,64
Social rental housing				-	-	-	-	-	
Other				-	-	-	-	-	
Heritage assets									
Buildings									
Other									
Investment properties		12 383,80	12 383,80	-	-	-	-	-	12 383,80
Housing development		12 383,80	12 383,80	-	-	-	-	-	12 383,80
Other				-	-	-	-	-	
Other assets	662 087,54	721 401,58	721 401,58	-	-	-	-	-	721 401,58
General vehicles	262 986,02	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	98 768,83	114 049,34	114 049,34	-	-	-	-	-	114 049,34
Computers - hardware/equipment	68 207,58	83 138,68	83 138,68	-	-	-	-	-	83 138,68
Furniture and other office equipment	60 018,31	114 166,12	114 166,12	-	-	-	-	-	114 166,12
Ambulances				-	-	-	-	-	
Markets				-	-	-	-	-	
Civic Land and Buildings	68 840,19	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 November 2013 - M05 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

30 November 2013



