

In-Year Report of Kareeberg Municipality

Quarterly Budget Statement
December 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

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Introduction

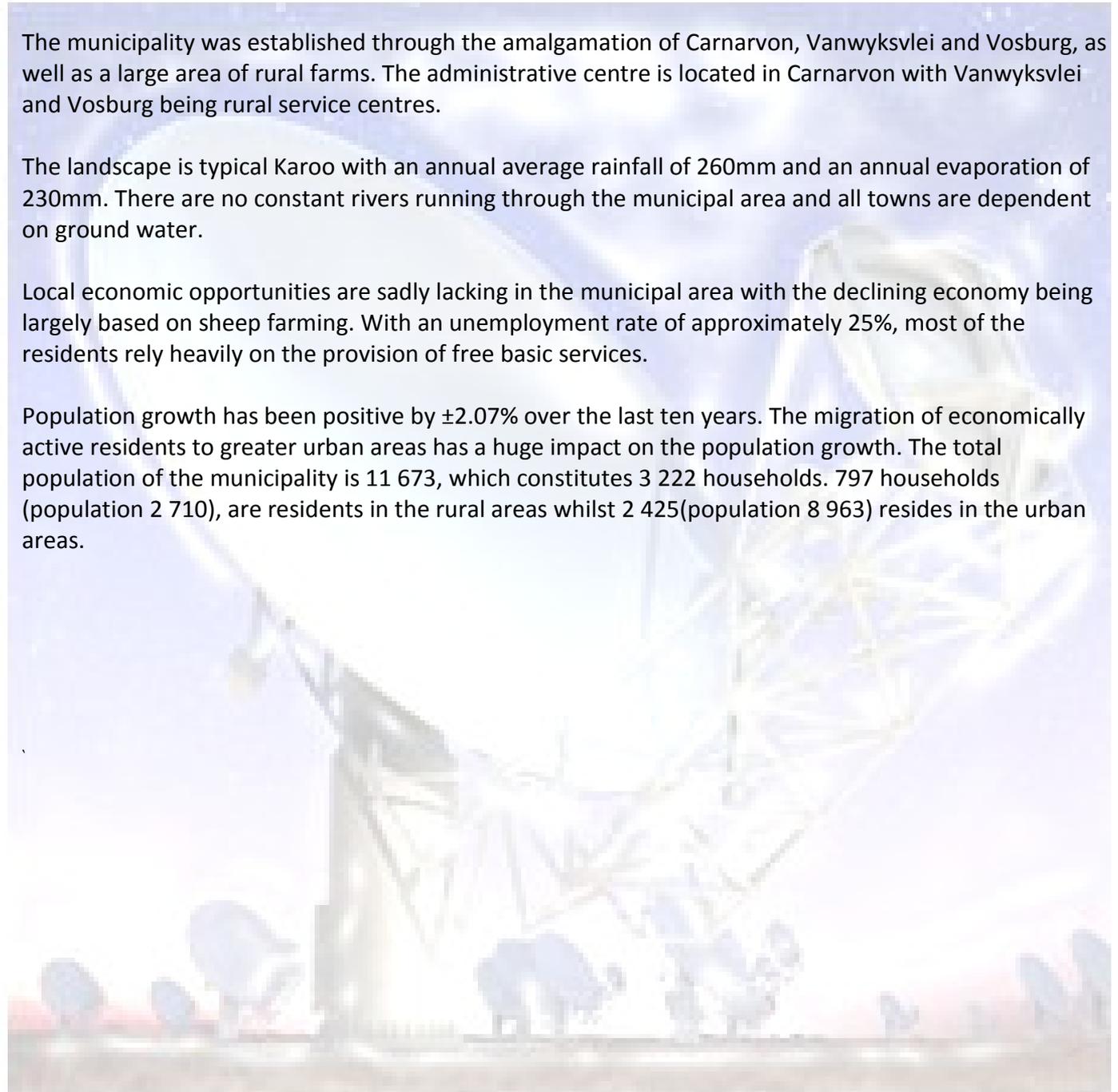
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the smallest.

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

A service level agreement was concluded between the Pixley ka Seme District Municipality and Kareeberg Municipality to the amount of R 450 000. This agreement catered for services to be delivered by the shared services centre of the District Municipality. These services included internal audit, performance management system, IDP, PMU and other. To date only the internal audit unit has functioned effectively. No PMS review has been done thus far. The PMS has not even been initiated up to now. It is incomprehensible that nearly a half million rand is paid for services that are non-existent.

Capital projects will start by the beginning of February.

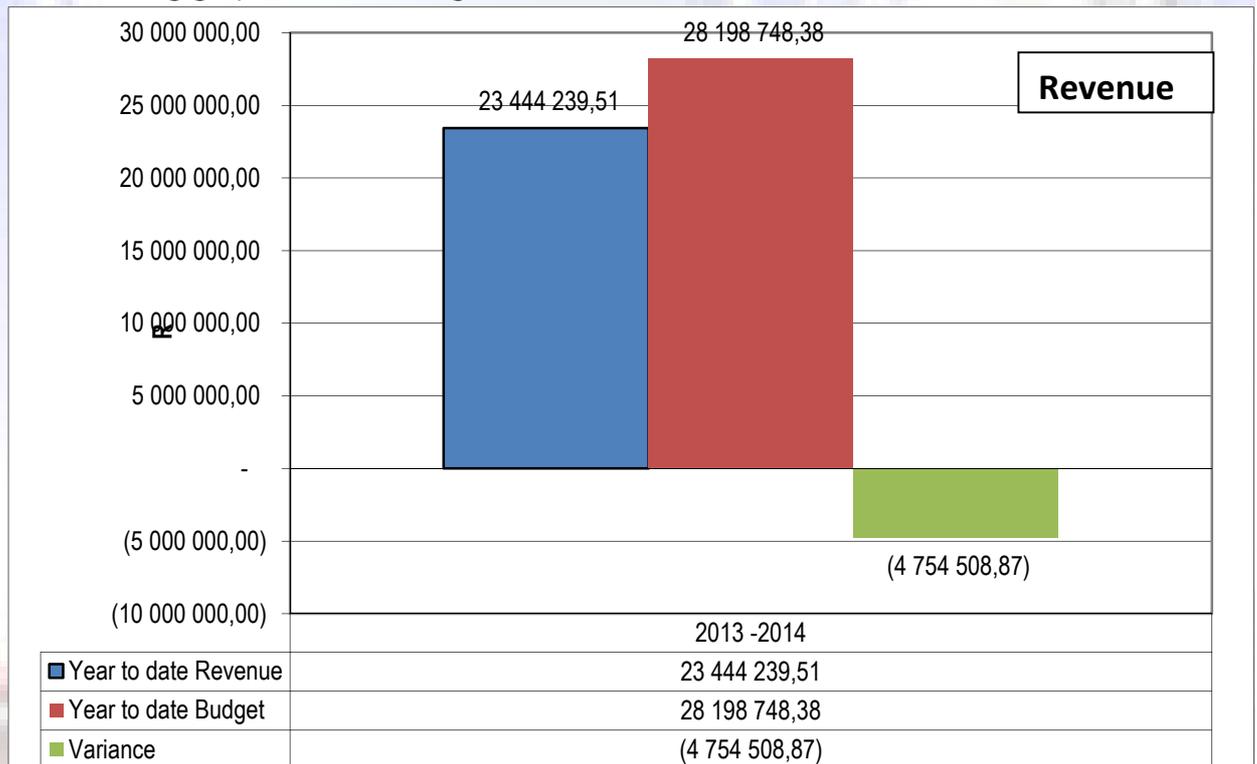
No further development can be reported on the IDP process.

1.3.2 Consolidated performance

Revenue by source

Revenue is under received by 17% (R 4.7million) 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:

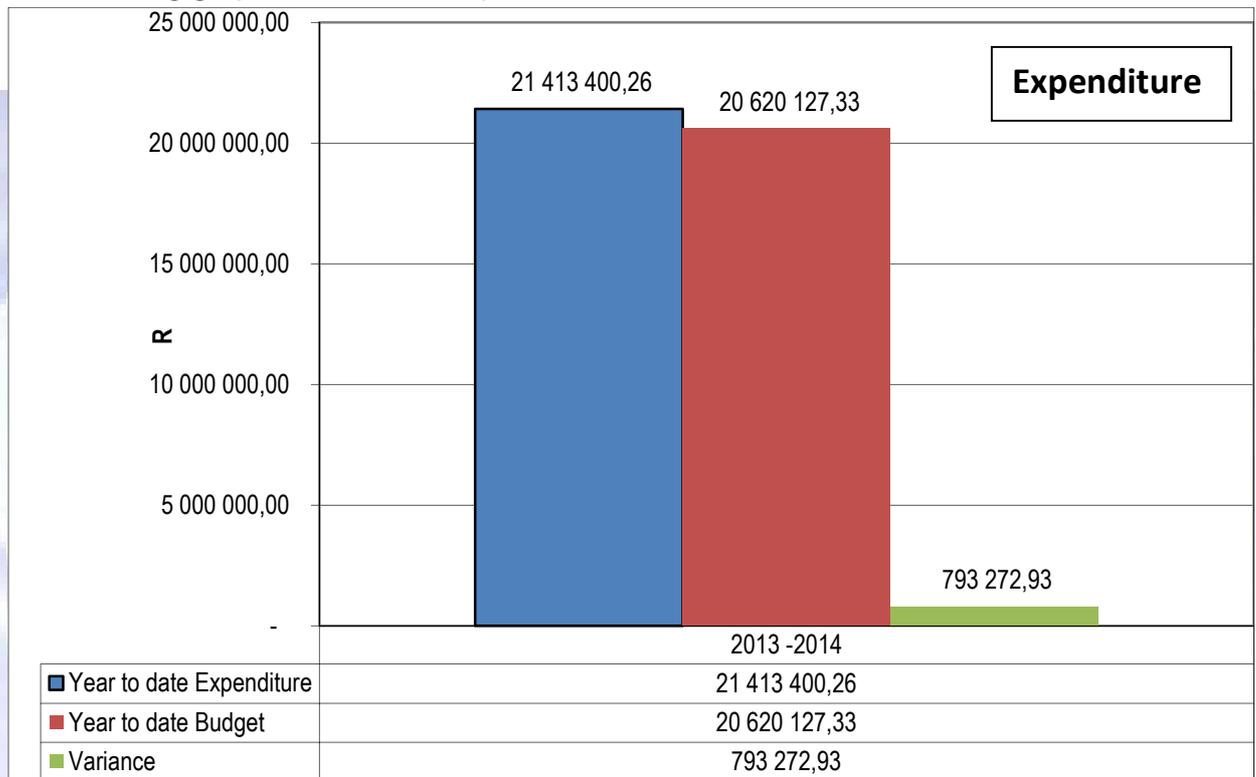


Operating expenditure by type



Expenditure is overspent by 4% (R 0,8million). 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 upgrading of streets were awarded. The upgrading of the sport complex in Carnarvon was changed and has to be advertised at the end of 2013. 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 6.2million. 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 | Second Quarter | First Quarter |
|--|---------------------------|--------------------------|
| Cash and cash equivalents | 29 427 876,63 | 30 882 416,12 |
| Long term investments | - | - |
| | 29 427 876,63 | 30 882 416,12 |
| Less: | 6 259 144,73 | 7 443 032,07 |
| Unspent conditional grants | 6 259 144,73 | 7 443 032,07 |
| Net cash resources available for internal distribution | 23 168 731,90 | 23 439 384,05 |
| Less amounts allocated to: | 20 515 360,99 | 21 126 434,80 |
| Capital replacement reserve | 11 347 811,51 | 11 347 811,51 |
| Housing development fund | 35 899,51 | 35 801,23 |
| Employee benefits | 8 751 472,17 | 9 179 575,97 |
| Retention | 380 177,80 | 563 246,09 |
| Resources available / (shortfall) for working capital requirements | 2 653 370,91 | 2 312 949,25 |

1.3.3 Material variances from SDBIP

The service delivery and budget implementation plan has been reviewed intensively at the end of the second 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) Only a services payment percentage of 54% could be achieved for the quarter excluding the equitable share.
- e) Quarterly community meetings have not been convened
- f) Irresponsible dumping at waste sites
- g) Management of maintenance of assets
- h) 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) Credit control measures will have to be maintained vigorously
- e) No request was issued for community meetings
- f) Waste sites have to be tidied at an estimated cost of R 75 000
- g) Maintenance of assets is neglected due to a lack in cash flow
- h) 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 - Q2 Second Quarter December 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 | (40 011,29) | -37,8% | Council has provided relief till 31 December 2013. thereafter penalties will be levied | No remedial steps are necessary. |
| | Rental of facilities and equipment | 62 481,62 | 33,3% | Rent will be levied during January 2014 | No remedial steps are necessary. |
| | Interest earned - external investments | (118 503,44) | -23,7% | Short term investments not redeemed at regular intervals | No remedial steps are necessary. |
| | Fines | (2 698,00) | -43,9% | 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 | 2 707,43 | 110,0% | 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 | 26 193,97 | 65,1% | 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 | (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 | (767 531,46) | -85,4% | VAT on conditional grants not yet recognised | No remedial steps are necessary. |
| 2 | Expenditure By Type | | | | |
| | Employee related costs | (685 775,83) | -10,4% | Annual payments not yet made | No remedial steps are necessary. |
| | Bulk purchases | (458 554,80) | -10,6% | Lower purchases also resulted in lower sales | No remedial steps are necessary. |
| | Other materials | (34 524,21) | -15,3% | Repairs and maintenance is not carried out as budgeted for due to a negative cash flow | No remedial steps are necessary. |
| | Contracted services | (149 890,15) | -55,0% | 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. |
| 3 | Capital Expenditure | | | | |
| | Upgrade of sports field | | -100,0% | Tender closing on 31 January 2014 | |
| | Establishment of cemeteries | | -100,0% | Work has not yet commenced - awaiting approval | |
| | Upgrade of roads | | -100,0% | Tenders awarded | |
| 4 | Financial Position | | | | |
| 5 | Cash Flow | | | | |
| | December 2013 | (2 160 924,75) | | Equitable share payout 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 Quarterly Budget Statement - Summary - Q2 Second Quarter December 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 | 9 833,29 | 4 303 111,16 | 5 110 794,00 | -807 682,84 | -15,80% | 5 195 060,00 |
| Service charges | 15 671 907,51 | 17 315 592,00 | 17 315 592,00 | 1 391 505,33 | 8 351 373,81 | 8 797 493,00 | -446 119,19 | -5,07% | 17 315 592,00 |
| Investment revenue | 1 215 855,44 | 1 300 300,00 | 1 300 300,00 | 2 272,74 | 382 017,94 | 500 545,00 | -118 527,06 | -23,68% | 1 300 300,00 |
| Transfers recognised - operational | 17 561 873,60 | 17 728 000,00 | 17 728 000,00 | - | 9 951 000,00 | 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 | 152 963,53 | 456 736,60 | 1 135 583,05 | -678 846,45 | -59,78% | 1 646 680,00 |
| Total Revenue (excluding capital transfers and contributions) | 41 986 429,28 | 43 185 632,00 | 43 185 632,00 | 1 556 574,89 | 23 444 239,51 | 28 198 748,38 | -4 754 508,87 | -16,86% | 43 185 632,00 |
| Employee costs | 12 463 235,91 | 13 915 173,00 | 13 915 173,00 | 1 079 116,01 | 5 936 724,17 | 6 622 500,00 | -685 775,83 | -10,36% | 13 915 173,00 |
| Remuneration of Councillors | 1 784 359,50 | 1 880 786,00 | 1 880 786,00 | 147 345,90 | 883 810,26 | 891 366,00 | -7 555,74 | -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 | 609 567,03 | 4 059 797,59 | 4 564 323,00 | -504 525,41 | -11,05% | 8 337 833,00 |
| Transfers and grants | 7 408 903,00 | 7 535 741,00 | 7 535 741,00 | - | 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 | 723 351,42 | 3 636 364,24 | 3 518 111,00 | 118 253,24 | 3,36% | 10 841 377,00 |
| Total Expenditure | 44 980 386,10 | 44 985 632,00 | 44 985 632,00 | 2 559 380,36 | 21 413 400,26 | 20 620 127,33 | 793 272,93 | 3,85% | 44 985 632,00 |
| Surplus/(Deficit) | -2 993 956,82 | -1 800 000,00 | -1 800 000,00 | -1 002 805,47 | 2 030 839,25 | 7 578 621,05 | -5 547 781,80 | -73,20% | -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 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | -14 636 781,80 | -87,82% | 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 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | -14 636 781,80 | -87,82% | 7 289 000,00 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 14 454 440,82 | 9 089 000,00 | 9 089 000,00 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |
| Capital transfers recognised | 14 437 056,35 | 9 089 000,00 | 9 089 000,00 | 352 337,92 | 368 683,54 | 9 089 000,00 | -8 720 316,46 | -95,94% | 9 089 000,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 17 384,47 | - | - | 237,68 | 79 279,38 | - | 79 279,38 | #DIV/0! | - |
| Total sources of capital funds | 14 454 440,82 | 9 089 000,00 | 9 089 000,00 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |
| Financial position | | | | | | | | | |
| Total current assets | 25 328 190,24 | 27 109 190,00 | 27 109 190,00 | - | 34 047 425,36 | - | - | - | 27 109 190,00 |
| Total non current assets | 112 734 593,92 | 109 689 817,00 | 109 689 817,00 | - | 113 166 824,84 | - | - | - | 109 689 817,00 |
| Total current liabilities | 4 630 712,20 | 5 024 357,00 | 5 024 357,00 | - | 11 382 481,76 | - | - | - | 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 | - | 120 783 460,58 | - | - | - | 118 275 766,00 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 16 027 313,78 | 7 468 018,39 | 7 468 018,39 | -1 809 692,23 | 6 650 508,64 | 16 371 768,00 | -9 721 259,36 | -59,38% | 7 468 018,39 |
| Net cash from (used) investing | -14 441 447,57 | -9 079 955,00 | -9 079 955,00 | -351 792,52 | -427 203,22 | -9 084 523,00 | 8 657 319,78 | -95,30% | -9 079 955,00 |
| Net cash from (used) financing | 15 360,00 | 29 000,00 | 29 000,00 | 560,00 | 1 080,00 | 14 441,00 | -13 361,00 | -92,52% | 29 000,00 |
| Cash/cash equivalents at the month/year end | 23 203 491,21 | 21 620 554,60 | 21 620 554,60 | - | 29 427 876,63 | 30 505 177,21 | -1 077 300,58 | -3,53% | 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 | 2 016 659,27 | 325 603,33 | 1 641 138,12 | 137 902,25 | 1 861 998,85 | 1 073 241,76 | - | - | 7 056 543,58 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |



Quarter 2 In-Year Report of Kareeberg Municipality

31 December 2013

Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C2 Quarterly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter December 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 | | | | | | | | | |
| Governance and administration | 39 688 629,94 | 33 951 157,00 | 33 951 157,00 | 161 249,82 | 14 588 731,10 | 30 163 797,00 | -15 575 065,90 | -51,63% | 33 951 157,00 |
| Executive and council | 29 356 410,17 | 23 527 507,00 | 23 527 507,00 | 3 087,74 | 8 036 044,72 | 25 901 875,00 | -17 865 830,28 | -68,98% | 23 527 507,00 |
| Budget and treasury office | 10 332 219,77 | 10 423 650,00 | 10 423 650,00 | 158 162,08 | 6 552 686,38 | 4 261 922,00 | 2 290 764,38 | 53,75% | 10 423 650,00 |
| Corporate services | - | - | - | - | - | - | - | - | - |
| Community and public safety | 78 044,50 | 25 255,00 | 25 255,00 | 3 429,90 | 11 557,00 | 10 361,00 | 1 196,00 | 11,54% | 25 255,00 |
| Community and social services | 8 186,00 | 6 650,00 | 6 650,00 | 628,40 | 5 983,00 | 2 900,00 | 3 083,00 | 106,31% | 6 650,00 |
| Sport and recreation | 65 843,50 | 17 900,00 | 17 900,00 | 2 741,50 | 4 899,00 | 7 097,00 | -2 198,00 | -30,97% | 17 900,00 |
| Public safety | 4 015,00 | 705,00 | 705,00 | 60,00 | 675,00 | 364,00 | 311,00 | 85,44% | 705,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 4 860,00 | 2 000,00 | 2 000,00 | 150,00 | 2 430,00 | 649,00 | 1 781,00 | 274,42% | 2 000,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 4 860,00 | 2 000,00 | 2 000,00 | 150,00 | 2 430,00 | 649,00 | 1 781,00 | 274,42% | 2 000,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 16 651 951,19 | 18 296 220,00 | 18 296 220,00 | 1 391 745,17 | 8 841 521,41 | 7 112 942,00 | 1 728 579,41 | -24,30% | 18 296 220,00 |
| Electricity | 7 208 749,76 | 8 421 487,00 | 8 421 487,00 | 613 116,42 | 3 918 434,98 | 3 387 117,00 | 531 317,98 | 15,69% | 8 421 487,00 |
| Water | 3 950 712,07 | 4 115 447,00 | 4 115 447,00 | 327 208,95 | 2 025 403,28 | 1 802 575,00 | 222 828,28 | 12,36% | 4 115 447,00 |
| Waste water management | 2 560 734,96 | 2 663 132,00 | 2 663 132,00 | 193 663,51 | 1 346 573,98 | 914 401,00 | 432 172,98 | 47,26% | 2 663 132,00 |
| Waste management | 2 931 754,40 | 3 096 154,00 | 3 096 154,00 | 257 756,29 | 1 551 109,17 | 1 008 849,00 | 542 260,17 | 53,75% | 3 096 154,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 56 423 485,63 | 52 274 632,00 | 52 274 632,00 | 1 556 574,89 | 23 444 239,51 | 37 287 749,00 | -13 843 509,49 | -37,13% | 52 274 632,00 |
| Expenditure - Standard | | | | | | | | | |
| Governance and administration | 27 004 828,17 | 26 431 931,00 | 26 431 931,00 | 1 251 109,88 | 13 404 390,15 | 11 657 253,00 | 1 747 137,15 | 14,99% | 26 431 931,00 |
| Executive and council | 17 898 381,90 | 17 265 906,00 | 17 265 906,00 | 255 977,42 | 8 963 893,51 | 7 747 413,00 | 1 216 480,51 | 15,70% | 17 265 906,00 |
| Budget and treasury office | 7 449 001,63 | 7 267 012,00 | 7 267 012,00 | 866 817,63 | 3 494 339,88 | 2 929 090,00 | 565 249,88 | 19,30% | 7 267 012,00 |
| Corporate services | 1 657 444,64 | 1 899 013,00 | 1 899 013,00 | 128 314,83 | 946 156,76 | 980 750,00 | -34 593,24 | -3,53% | 1 899 013,00 |
| Community and public safety | 1 578 710,30 | 1 823 803,00 | 1 823 803,00 | 156 664,31 | 807 084,09 | 1 575 883,00 | -768 798,91 | -48,79% | 1 823 803,00 |
| Community and social services | 974 850,02 | 1 149 099,00 | 1 149 099,00 | 81 250,54 | 492 803,69 | 901 571,00 | -408 767,31 | -45,34% | 1 149 099,00 |
| Sport and recreation | 508 035,37 | 570 873,00 | 570 873,00 | 65 497,00 | 274 416,27 | 426 437,00 | -152 020,73 | -35,65% | 570 873,00 |
| Public safety | 84 938,28 | 82 355,00 | 82 355,00 | 9 881,90 | 35 756,23 | 242 872,00 | -207 115,77 | -85,28% | 82 355,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | 10 886,63 | 21 476,00 | 21 476,00 | 34,87 | 4 107,90 | 5 003,00 | -895,10 | -17,89% | 21 476,00 |
| Economic and environmental services | 2 494 723,87 | 2 672 753,00 | 2 672 753,00 | 150 273,00 | 886 370,99 | 970 397,00 | -84 026,01 | -8,66% | 2 672 753,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 2 494 723,87 | 2 672 753,00 | 2 672 753,00 | 150 273,00 | 886 370,99 | 970 397,00 | -84 026,01 | -8,66% | 2 672 753,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 13 902 123,76 | 14 057 145,00 | 14 057 145,00 | 1 001 333,17 | 6 315 555,03 | 6 416 595,00 | -101 039,97 | -1,57% | 14 057 145,00 |
| Electricity | 7 596 123,07 | 8 506 361,00 | 8 506 361,00 | 591 861,80 | 4 135 860,96 | 4 036 403,00 | 99 457,96 | 2,46% | 8 506 361,00 |
| Water | 775 025,07 | 901 237,00 | 901 237,00 | 74 238,85 | 359 112,64 | 450 944,00 | -91 831,36 | -20,36% | 901 237,00 |
| Waste water management | 3 046 359,93 | 2 146 634,00 | 2 146 634,00 | 311 740,81 | 1 677 615,73 | 937 059,00 | 740 556,73 | 79,03% | 2 146 634,00 |
| Waste management | 2 484 615,69 | 2 502 913,00 | 2 502 913,00 | 23 491,71 | 142 965,70 | 982 189,00 | -849 223,30 | -85,59% | 2 502 913,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 44 980 386,10 | 44 985 632,00 | 44 985 632,00 | 2 559 380,36 | 21 413 400,26 | 20 620 128,00 | 793 272,26 | 3,85% | 44 985 632,00 |
| Surplus/ (Deficit) for the year | 11 443 099,53 | 7 289 000,00 | 7 289 000,00 | -1 002 805,47 | 2 030 839,25 | 16 667 621,00 | -14 636 781,75 | -87,82% | 7 289 000,00 |



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C3 Quarterly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter December 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 |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 29 356 410,17 | 23 527 507,00 | 23 527 507,00 | 3 087,74 | 8 036 044,72 | 25 901 875,00 | -17 865 830,28 | -68,98% | 23 527 507,00 |
| Vote 2 - Budget and Treasury | 10 332 219,77 | 10 423 650,00 | 10 423 650,00 | 158 162,08 | 6 552 686,38 | 4 261 922,00 | 2 290 764,38 | 53,75% | 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 | 628,40 | 5 983,00 | 2 900,00 | 3 083,00 | 106,31% | 6 650,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 4 015,00 | 705,00 | 705,00 | 60,00 | 675,00 | 364,00 | 311,00 | 85,44% | 705,00 |
| Vote 9 - Sport and Recreation | 65 843,50 | 17 900,00 | 17 900,00 | 2 741,50 | 4 899,00 | 7 097,00 | -2 198,00 | -30,97% | 17 900,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 2 931 754,40 | 3 096 154,00 | 3 096 154,00 | 257 756,29 | 1 551 109,17 | 1 008 849,00 | 542 260,17 | 53,75% | 3 096 154,00 |
| Vote 12 - Waste Water Management | 2 560 734,96 | 2 663 132,00 | 2 663 132,00 | 193 663,51 | 1 346 573,98 | 914 401,00 | 432 172,98 | 47,26% | 2 663 132,00 |
| Vote 13 - Road Transport | 4 860,00 | 2 000,00 | 2 000,00 | 150,00 | 2 430,00 | 649,00 | 1 781,00 | 274,42% | 2 000,00 |
| Vote 14 - Water | 3 950 712,07 | 4 115 447,00 | 4 115 447,00 | 327 208,95 | 2 025 403,28 | 1 802 575,00 | 222 828,28 | 12,36% | 4 115 447,00 |
| Vote 15 - Electricity | 7 208 749,76 | 8 421 487,00 | 8 421 487,00 | 613 116,42 | 3 918 434,98 | 3 387 117,00 | 531 317,98 | 15,69% | 8 421 487,00 |
| Total Revenue by Vote | 56 423 485,63 | 52 274 632,00 | 52 274 632,00 | 1 556 574,89 | 23 444 239,51 | 37 287 749,00 | -13 843 509,49 | -37,13% | 52 274 632,00 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 17 898 381,90 | 17 265 906,00 | 17 265 906,00 | 255 977,42 | 8 963 893,51 | 7 747 413,00 | 1 216 480,51 | 15,70% | 17 265 906,00 |
| Vote 2 - Budget and Treasury | 7 449 001,63 | 7 267 012,00 | 7 267 012,00 | 866 817,63 | 3 494 339,88 | 2 929 090,00 | 565 249,88 | 19,30% | 7 267 012,00 |
| Vote 3 - Corporate Services | 1 657 444,64 | 1 899 013,00 | 1 899 013,00 | 128 314,83 | 946 156,76 | 980 750,00 | -34 593,24 | -3,53% | 1 899 013,00 |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | 10 886,63 | 21 476,00 | 21 476,00 | 34,87 | 4 107,90 | 5 003,00 | -895,10 | -17,89% | 21 476,00 |
| Vote 6 - Community and Social Services | 974 850,02 | 1 149 099,00 | 1 149 099,00 | 81 250,54 | 492 803,69 | 901 571,00 | -408 767,31 | -45,34% | 1 149 099,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 84 938,28 | 82 355,00 | 82 355,00 | 9 881,90 | 35 756,23 | 242 872,00 | -207 115,77 | -85,28% | 82 355,00 |
| Vote 9 - Sport and Recreation | 508 035,37 | 570 873,00 | 570 873,00 | 65 497,00 | 274 416,27 | 426 437,00 | -152 020,73 | -35,65% | 570 873,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 2 484 615,69 | 2 502 913,00 | 2 502 913,00 | 23 491,71 | 142 965,70 | 992 189,00 | -849 223,30 | -85,59% | 2 502 913,00 |
| Vote 12 - Waste Water Management | 3 046 359,93 | 2 146 634,00 | 2 146 634,00 | 311 740,81 | 1 677 615,73 | 937 059,00 | 740 556,73 | 79,03% | 2 146 634,00 |
| Vote 13 - Road Transport | 2 494 723,87 | 2 672 753,00 | 2 672 753,00 | 150 273,00 | 886 370,99 | 970 397,00 | -84 026,01 | -8,66% | 2 672 753,00 |
| Vote 14 - Water | 775 025,07 | 901 237,00 | 901 237,00 | 74 238,85 | 359 112,64 | 450 944,00 | -91 831,36 | -20,36% | 901 237,00 |
| Vote 15 - Electricity | 7 596 123,07 | 8 506 361,00 | 8 506 361,00 | 591 861,80 | 4 135 860,96 | 4 036 403,00 | 99 457,96 | 2,46% | 8 506 361,00 |
| Total Expenditure by Vote | 44 980 386,10 | 44 985 632,00 | 44 985 632,00 | 2 559 380,36 | 21 413 400,26 | 20 620 128,00 | 793 272,26 | 3,85% | 44 985 632,00 |
| Surplus/ (Deficit) for the year | 11 443 099,53 | 7 289 000,00 | 7 289 000,00 | -1 002 805,47 | 2 030 839,25 | 16 667 621,00 | -14 636 781,75 | -87,82% | 7 289 000,00 |

Variations 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 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.)

Variations in year to date expenditure

Vote 1. Equitable share is recognised as expenditure immediately.

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

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 Quarterly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter December 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 |
| 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 | 9 833,29 | 65 722,71 | 105 734,00 | -40 011,29 | -38% | 190 000,00 |
| Service charges - electricity revenue | 6 882 383,76 | 8 094 551,00 | 8 094 551,00 | 613 106,42 | 3 755 296,96 | 4 112 582,00 | -357 285,02 | -9% | 8 094 551,00 |
| Service charges - water revenue | 3 624 406,07 | 3 788 771,00 | 3 788 771,00 | 327 208,95 | 1 862 255,28 | 1 924 952,00 | -62 696,72 | -3% | 3 788 771,00 |
| Service charges - sanitation revenue | 2 234 498,96 | 2 336 896,00 | 2 336 896,00 | 193 663,51 | 1 183 455,96 | 1 187 300,00 | -3 844,02 | 0% | 2 336 896,00 |
| Service charges - refuse revenue | 2 930 618,72 | 3 095 374,00 | 3 095 374,00 | 257 526,45 | 1 550 365,57 | 1 572 659,00 | -22 293,43 | -1% | 3 095 374,00 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 504 072,36 | 410 674,00 | 410 674,00 | 100 318,69 | 250 047,50 | 187 565,88 | 62 481,62 | 33% | 410 674,00 |
| Interest earned - external investments | 1 212 532,41 | 1 297 000,00 | 1 297 000,00 | 2 025,14 | 380 493,56 | 498 997,00 | -118 503,44 | -24% | 1 297 000,00 |
| Interest earned - outstanding debtors | 3 323,03 | 3 300,00 | 3 300,00 | 247,60 | 1 524,38 | 1 548,00 | -23,62 | -2% | 3 300,00 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 10 841,00 | 12 230,00 | 12 230,00 | 768,40 | 3 443,00 | 6 141,00 | -2 698,00 | -44% | 12 230,00 |
| Licences and permits | 6 426,00 | 7 420,00 | 7 420,00 | 333,00 | 5 169,00 | 2 461,57 | 2 707,43 | 110% | 7 420,00 |
| Agency services | 127 432,31 | 97 000,00 | 97 000,00 | 8 201,18 | 66 418,94 | 40 224,97 | 26 193,97 | 65% | 97 000,00 |
| Transfers recognised - operational | 17 561 873,60 | 17 728 000,00 | 17 728 000,00 | - | 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 | 43 342,26 | 131 658,16 | 899 189,62 | -767 531,46 | -85% | 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 | 1 556 574,89 | 23 444 239,51 | 28 198 748,38 | -4 754 508,87 | -17% | 43 185 632,00 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 12 463 235,91 | 13 915 173,00 | 13 915 173,00 | 1 079 116,01 | 5 936 724,17 | 6 622 500,00 | -685 775,83 | -10% | 13 915 173,00 |
| Remuneration of councillors | 1 784 359,50 | 1 880 786,00 | 1 880 786,00 | 147 345,90 | 883 810,26 | 891 366,00 | -7 555,74 | -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 | 562 508,16 | 3 880 222,20 | 4 338 777,00 | -458 554,80 | -11% | 7 906 633,00 |
| Other materials | 433 880,91 | 431 200,00 | 431 200,00 | 47 058,87 | 179 575,39 | 225 546,00 | -45 970,61 | -20% | 431 200,00 |
| Contracted services | 300 505,70 | 521 400,00 | 521 400,00 | 3 627,92 | 122 836,85 | 272 727,00 | -149 890,15 | -55% | 521 400,00 |
| Transfers and grants | 7 408 903,00 | 7 535 741,00 | 7 535 741,00 | - | 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 | 719 723,50 | 3 513 527,39 | 3 245 384,00 | 268 143,39 | 8% | 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 | 2 559 380,36 | 21 413 400,26 | 20 620 127,33 | 793 272,93 | 4% | 44 985 632,00 |
| Surplus/(Deficit) | -2 993 956,82 | -1 800 000,00 | -1 800 000,00 | -1 002 805,47 | 2 030 839,25 | 7 578 621,05 | -5 547 781,80 | -73,20% | -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 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | | | 7 289 000,00 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 11 443 099,53 | 7 289 000,00 | 7 289 000,00 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | | | 7 289 000,00 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 11 443 099,53 | 7 289 000,00 | 7 289 000,00 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | | | 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 | -1 002 805,47 | 2 030 839,25 | 16 667 621,05 | | | 7 289 000,00 |



Monthly Budget Statements (cont.)

| NC074 Kareeberg | | Table C5 Quarterly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter December 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 | - | - | 139 137,75 | 208 293,49 | - | 208 293,49 | #DIV/0! | - |
| Vote 3 - Corporate Services | - | - | - | - | 9 885,96 | - | 9 885,96 | #DIV/0! | - |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | 262 531,36 | 4 000 000,00 | 4 000 000,00 | 7 841,23 | 24 186,85 | 4 000 000,00 | -375 813,15 | -93,95% | 4 000 000,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | - | - | - | - | - | - | - | - | - |
| Vote 9 - Sport and Recreation | - | 4 500 000,00 | 4 500 000,00 | 82 323,02 | 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 | 123 273,60 | 123 273,60 | 4 189 000,00 | -4 065 726,40 | -97,06% | 4 189 000,00 |
| Vote 14 - Water | 311 637,90 | - | - | - | - | - | - | - | - |
| Vote 15 - Electricity | 1 119 585,32 | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 14 454 440,82 | 9 089 000,00 | 9 089 000,00 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |
| Total Capital Expenditure | 14 454 440,82 | 9 089 000,00 | 9 089 000,00 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 13 852,60 | - | - | 139 137,75 | 218 179,45 | - | 218 179,45 | #DIV/0! | - |
| Executive and council | - | - | - | - | - | - | - | - | - |
| Budget and treasury office | 13 852,60 | - | - | 139 137,75 | 208 293,49 | - | 208 293,49 | #DIV/0! | - |
| Corporate services | - | - | - | - | 9 885,96 | - | 9 885,96 | #DIV/0! | - |
| Community and public safety | 262 531,36 | 4 900 000,00 | 4 900 000,00 | 90 164,25 | 106 509,87 | 4 900 000,00 | -4 793 490,13 | -97,83% | 4 900 000,00 |
| Community and social services | 262 531,36 | 4 900 000,00 | 4 900 000,00 | 90 164,25 | 106 509,87 | 4 900 000,00 | -4 793 490,13 | -97,83% | 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 | 123 273,60 | 123 273,60 | 4 189 000,00 | -4 065 726,40 | -97,06% | 4 189 000,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 12 746 833,64 | 4 189 000,00 | 4 189 000,00 | 123 273,60 | 123 273,60 | 4 189 000,00 | -4 065 726,40 | -97,06% | 4 189 000,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 1 431 223,22 | - | - | - | - | - | - | - | - |
| Electricity | 1 119 585,32 | - | - | - | - | - | - | - | - |
| 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 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |
| Funded by: | | | | | | | | | |
| National Government | 8 995 931,74 | 9 089 000,00 | 9 089 000,00 | 344 496,69 | 344 496,69 | 9 089 000,00 | -8 744 503,31 | -96,21% | 9 089 000,00 |
| Provincial Government | 5 441 124,61 | - | - | 7 841,23 | 24 186,85 | - | 24 186,85 | #DIV/0! | - |
| District Municipality | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 14 437 056,35 | 9 089 000,00 | 9 089 000,00 | 352 337,92 | 368 683,54 | 9 089 000,00 | -8 720 316,46 | -95,94% | 9 089 000,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 17 384,47 | - | - | 237,68 | 79 279,38 | - | 79 279,38 | #DIV/0! | - |
| Total Capital Funding | 14 454 440,82 | 9 089 000,00 | 9 089 000,00 | 352 575,60 | 447 962,92 | 9 089 000,00 | -8 641 037,08 | -95,07% | 9 089 000,00 |

Capital projects have not started.

Tenders have been awarded for the upgrading of roads. Tenders have been invited for the upgrading of the sport complex in Carnarvon.



Monthly Budget Statements (cont.)

NC074 Kareeberg Table C6 Quarterly Budget Statement - Financial Position - Q2 Second Quarter December 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 | 556 911,49 | 1 538 120,00 |
| Call investment deposits | 22 920 309,56 | 19 551 274,00 | 19 551 274,00 | 28 870 965,41 | 19 551 274,00 |
| Consumer debtors | 2 092 455,66 | 6 000 117,00 | 6 000 117,00 | 4 592 333,06 | 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 | 4 385,30 | 9 045,00 |
| Inventory | | | | | |
| Total current assets | 25 328 190,24 | 27 109 190,00 | 27 109 190,00 | 34 047 425,36 | 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 | 102 854 446,38 | 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 | 113 166 824,84 | 109 689 817,00 |
| TOTAL ASSETS | 138 062 784,16 | 136 799 007,00 | 136 799 007,00 | 147 214 250,20 | 136 799 007,00 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | | | | | |
| Borrowing | | | | | |
| Consumer deposits | 284 119,00 | 331 388,00 | 331 388,00 | 285 199,00 | 331 388,00 |
| Trade and other payables | 2 826 766,79 | 3 362 435,00 | 3 362 435,00 | 10 069 375,09 | 3 362 435,00 |
| Provisions | 1 519 826,41 | 1 330 534,00 | 1 330 534,00 | 1 027 907,67 | 1 330 534,00 |
| Total current liabilities | 4 630 712,20 | 5 024 357,00 | 5 024 357,00 | 11 382 481,76 | 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 | 26 430 789,62 | 18 523 241,00 |
| NET ASSETS | 118 383 764,10 | 118 275 766,00 | 118 275 766,00 | 120 783 460,58 | 118 275 766,00 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 106 860 502,49 | 106 752 612,00 | 106 752 612,00 | 109 260 025,28 | 106 752 612,00 |
| Reserves | 11 523 261,61 | 11 523 154,00 | 11 523 154,00 | 11 523 435,30 | 11 523 154,00 |
| TOTAL COMMUNITY WEALTH/EQUITY | 118 383 764,10 | 118 275 766,00 | 118 275 766,00 | 120 783 460,58 | 118 275 766,00 |



Monthly Budget Statements (cont.)

NC074 Kareeberg

Table C7 Quarterly Budget Statement - Cash Flow - Q2 Second Quarter December 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 GROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Ratepayers and other | 21 866 372,82 | 21 750 186,20 | 21 750 186,20 | 1 869 226,66 | 25 287 647,21 | 11 665 105,00 | 13 622 542,21 | 116,78% | 21 750 186,20 |
| Government - operating | 19 433 895,59 | 17 728 000,00 | 17 728 000,00 | - | - | 13 005 333,33 | -13 005 333,33 | -100,00% | 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 | 2 272,74 | 382 017,94 | 518 445,00 | -136 427,06 | -26,31% | 1 300 300,00 |
| Dividends | | | | | | | | | |
| Payments | | | | | | | | | |
| Suppliers and employees | -32 096 492,33 | -34 332 713,81 | -34 332 713,81 | -3 681 191,63 | -19 019 156,51 | -12 882 288,00 | 6 136 868,51 | -47,64% | -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 | - | - | -5 023 827,33 | -5 023 827,33 | 100,00% | -7 535 741,00 |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 16 027 313,78 | 7 468 018,39 | 7 468 018,39 | -1 809 692,23 | 6 650 508,64 | 16 371 768,00 | -9 721 259,36 | -59,38% | 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 | 783,08 | 4 659,70 | 4 477,00 | 182,70 | 4,08% | 9 045,00 |
| Decrease (increase) other non-current receiv ables | | | | | | | | | |
| Decrease (increase) in non-current investments | | | | | | | | | |
| Payments | | | | | | | | | |
| Capital assets | (14 499 590,82) | (9 089 000,00) | (9 089 000,00) | (352 575,60) | (447 962,92) | (9 089 000,00) | (8 641 037,08) | 0,95 | (9 089 000,00) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | -14 441 447,57 | -9 079 955,00 | -9 079 955,00 | -351 792,52 | -427 203,22 | -9 084 523,00 | -8 657 319,78 | 95,30% | -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 | 560,00 | 1 080,00 | 14 441,00 | -13 361,00 | -92,52% | 29 000,00 |
| Payments | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 15 360,00 | 29 000,00 | 29 000,00 | 560,00 | 1 080,00 | 14 441,00 | 13 361,00 | 92,52% | 29 000,00 |
| NET INCREASE/ (DECREASE) IN CASH HELD | 1 601 226,21 | -1 582 936,61 | -1 582 936,61 | -2 160 924,75 | 6 224 385,42 | 7 301 686,00 | | | -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 | | 29 427 876,63 | 30 505 177,21 | | | 21 620 554,60 |

A negative cash flow for the month is due to expenditure on 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

NC074 Kareeberg Supporting Table SC2 Quarterly Budget Statement - performance indicators - Q2 Second Quarter December 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% | 8,3% | 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% | 299,1% | 539,6% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 501,1% | 419,7% | 419,7% | 258,5% | 419,7% |
| Revenue Management | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | 94,2% | 90,0% | 90,0% | 192,8% | 90,0% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 5,2% | 14,0% | 14,0% | 19,9% | 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% | 25,3% | 32,2% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 1,7% | 2,2% | 2,2% | 1,3% | 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% | 162,0% | 147,0% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 14,0% | 35,0% | 35,0% | 56,0% | 35,0% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 619,0% | 563,0% | 563,0% | 412,0% | 563,0% |



Supporting Documentation (cont.)

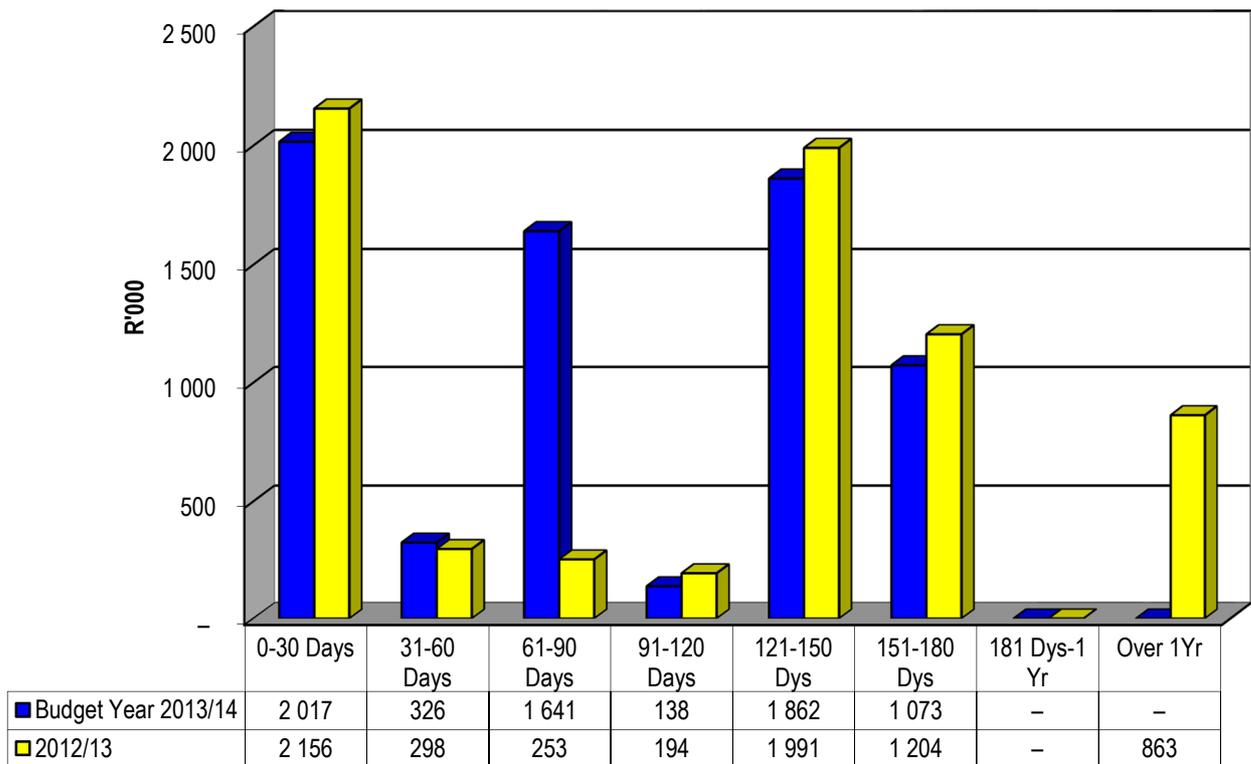
Debtor's analysis

NC074 Kareeberg

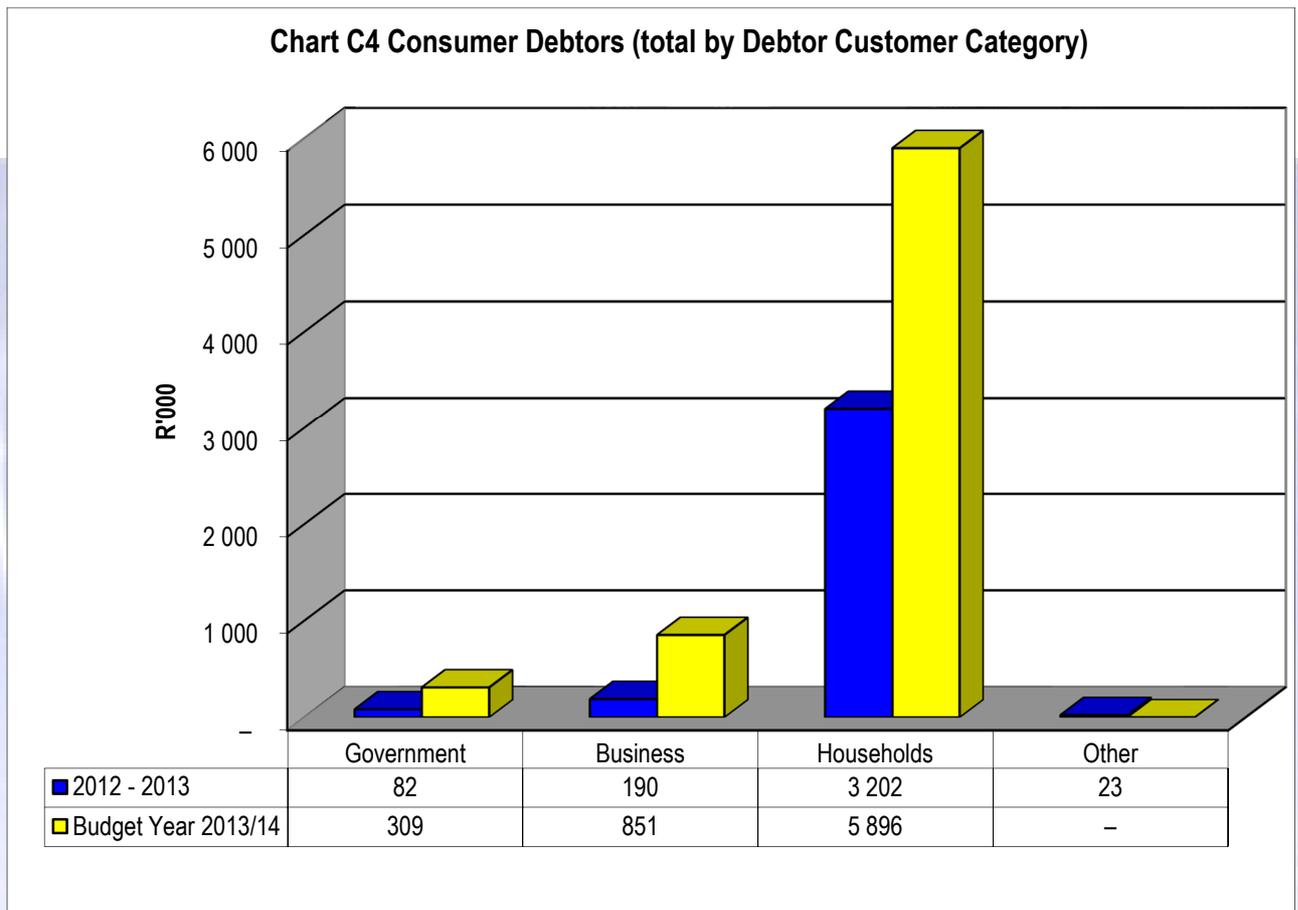
Supporting Table SC3 Quarterly Budget Statement - aged debtors - Q2 Second Quarter December 2013

| Description | NT Code | Budget Year 2013/14 | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.Lo 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 | -15 234,09 | 78 546,22 | 44 452,51 | 29 338,55 | 22 399,45 | 249 495,15 | - | - | 408 997,79 | 301 233,15 | | 304 425,00 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 411 051,83 | 104 119,84 | 68 997,73 | 43 766,72 | 32 324,44 | 279 078,83 | - | - | 939 339,39 | 355 189,99 | | 431 017,00 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 172 120,20 | 15 903,94 | 1 442 025,10 | 5 511,92 | 1 746 972,86 | - | - | 3 382 534,02 | 1 752 484,78 | | 1 312 179,00 | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | -48 242,68 | 55 211,60 | 37 072,25 | 23 038,50 | 17 342,86 | 117 004,76 | - | - | 201 427,29 | 157 386,12 | | 142 670,00 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 21 359,46 | 61 524,48 | 34 711,16 | 24 934,56 | 19 456,30 | 196 303,30 | - | - | 358 289,26 | 240 694,16 | | 254 274,00 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 298 855,13 | - | - | - | - | - | - | - | 298 855,13 | - | | 20 746,00 |
| Interest on Arrear Debtor Accounts | 1810 | 7 425,45 | 10 297,25 | 13 879,37 | 11 312,00 | 23 502,94 | 231 359,72 | - | - | 297 776,73 | 266 174,66 | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | 1 169 323,97 | - | - | - | - | - | - | - | 1 169 323,97 | - | | |
| Total By Income Source | 2000 | 2 016 658,27 | 325 603,33 | 1 641 138,12 | 137 902,25 | 1 861 998,85 | 1 073 241,76 | - | - | 7 056 543,58 | 3 073 142,86 | | 2 465 311,00 |
| 2012-2013 - totals only | | 2 155 792,66 | 297 822,65 | 253 247,66 | 193 848,22 | 1 990 687,99 | 1 203 859,39 | - | 862 778,42 | 6 958 036,99 | 4 251 174,02 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 124 308,19 | 38 779,19 | 144 806,74 | 191,60 | 988,66 | 105,30 | - | - | 309 179,68 | 1 285,56 | | |
| Commercial | 2300 | 275 906,34 | 31 323,07 | 263 683,85 | 9 268,93 | 240 269,02 | 30 576,83 | - | - | 851 028,04 | 280 114,78 | | 260 628,00 |
| Households | 2400 | 1 616 444,74 | 255 501,07 | 1 232 647,53 | 128 441,72 | 1 620 741,17 | 1 042 559,63 | - | - | 5 886 335,86 | 2 791 742,52 | | 2 204 683,00 |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | | |
| Total By Customer Group | 2600 | 2 016 658,27 | 325 603,33 | 1 641 138,12 | 137 902,25 | 1 861 998,85 | 1 073 241,76 | - | - | 7 056 543,58 | 3 073 142,86 | | 2 465 311,00 |

Chart C3 Aged Consumer Debtors Analysis

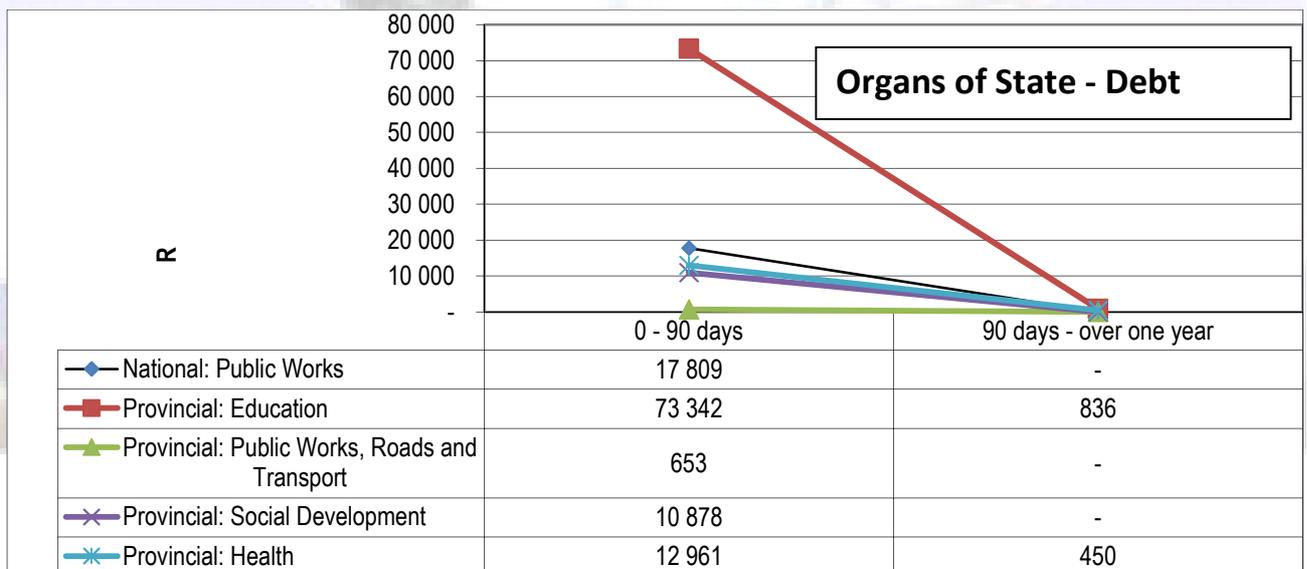


Supporting Documentation (cont.)



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 Quarterly Budget Statement - aged creditors - Q2 Second Quarter December 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 | | |
| 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 Quarterly Budget Statement - investment portfolio - Q2 Second Quarter December 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 | 98,28 | 35 899,51 |
| Job creation - De Bult | 32 days | notice deposit | | | | 35 994,12 | 197,79 | 36 191,91 |
| Land development | 1 day | call deposit | | | | 15 544,38 | 65,97 | 15 610,35 |
| Land development | 32 days | notice deposit | | | | 14 191,82 | 58,46 | 14 250,28 |
| Land development | 1 day | call deposit | | | | 27 260,82 | 6,80 | 27 267,62 |
| Civil Defence | 32 days | notice deposit | | | | 17 985,61 | 113,58 | 18 099,19 |
| CMIP Kwaggakolk(vat) | 1 day | call deposit | | | | 110 454,53 | 27,84 | 110 482,37 |
| MSIG | 1 day | call deposit | | | | 633 387,29 | (118 326,01) | 515 061,28 |
| MIG Sanitation interest/vat | 1 day | call deposit | | | | 1 406 237,13 | - | 1 406 237,13 |
| Electricity | 1 day | call deposit | | | | 32 791,64 | 8,19 | 32 799,83 |
| Water Services Plan | 1 day | call deposit | | | | 3 065,71 | 0,76 | 3 066,47 |
| CMIP-Saaiport project 301 | 1 day | call deposit | | | | 3 364,72 | 0,83 | 3 365,55 |
| Library Development Projects | 1 day | call deposit | | | | 291 968,26 | (118 339,65) | 173 628,61 |
| EPWP - Paving/ Cleaning | 1 day | call deposit | | | | 22 168,04 | 5,52 | 22 173,56 |
| Lotto Carnarvon | 1 day | call deposit | | | | 1 702,91 | 0,42 | 1 703,33 |
| Lotto Vosburg | 1 day | call deposit | | | | 30 023,69 | 7,49 | 30 031,18 |
| Finance Management Grant | 1 day | call deposit | | | | 856 075,58 | (207 039,80) | 649 035,78 |
| Transfer Fees Sub-Economic Housing | 32 days | notice deposit | | | | 124 122,66 | 821,87 | 124 944,53 |
| VB Cleaning Project | 1 day | call deposit | | | | 23 967,98 | 5,98 | 23 973,96 |
| VAT - retention | 1 day | call deposit | | | | 11 122,61 | 2,76 | 11 125,37 |
| EPWP | 1 day | call deposit | | | | 400 000,00 | (219 155,49) | 180 844,51 |
| MIG | 1 day | call deposit | | | | 2 937 952,63 | (172 332,78) | 2 765 619,85 |
| 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 | (382 235,72) | 1 808 827,47 |
| Provision for Employee benefits | 1 day | call deposit | | | | 4 000 000,00 | - | 4 000 000,00 |
| Relension | 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 | | | | 5 536 988,71 | (850 000,00) | 4 686 988,71 |
| Municipality sub-total | | | | 228 510,72 | | 30 936 972,32 | (2 066 006,91) | 28 870 965,41 |
| TOTAL INVESTMENTS AND INTEREST | | | | 228 510,72 | | 30 936 972,32 | (2 066 006,91) | 28 870 965,41 |



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

| NC074 Kareeberg | | Supporting Table SC6 Quarterly Budget Statement - transfers and grant receipts - Q2 Second Quarter December 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 |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 15 241 000,00 | 16 808 000,00 | 16 808 000,00 | 300 000,00 | 13 191 000,00 | 16 808 000,00 | -3 617 000,00 | -21,5% | 16 808 000,00 |
| Local Government Equitable Share | 11 941 000,00 | 13 268 000,00 | 13 268 000,00 | | 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 | 300 000,00 | 700 000,00 | 1 000 000,00 | -300 000,00 | -30,0% | 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 | 6 095 471,58 | | | | - | - | - | | - |
| 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 | 300 000,00 | 13 577 500,00 | 17 728 000,00 | -4 150 500,00 | -23,4% | 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 | 300 000,00 | 16 577 500,00 | 26 817 000,00 | -10 239 500,00 | -38,2% | 26 817 000,00 |



Supporting Documentation (cont.)

NC074 Kareeberg Supporting Table SC7(1) Quarterly Budget Statement - transfers and grant expenditure - Q2 Second Quarter December 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 |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 11 286 971,26 | 11 075 741,00 | 11 075 741,00 | 576 035,80 | 8 791 763,22 | 11 075 741,00 | -2 283 977,78 | -20,6% | 11 075 741,00 |
| Local Government Equitable Share | 7 408 903,00 | 7 535 741,00 | 7 535 741,00 | | 6 896 704,00 | 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 | 207 039,80 | 1 000 964,22 | 1 650 000,00 | -649 035,78 | -39,3% | 1 650 000,00 |
| Municipal Systems Improvement | 800 000,00 | 890 000,00 | 890 000,00 | 118 326,00 | 374 939,00 | 890 000,00 | -515 061,00 | -57,9% | 890 000,00 |
| EPWP Incentive | 462 036,00 | 1 000 000,00 | 1 000 000,00 | 250 670,00 | 519 156,00 | 1 000 000,00 | -480 844,00 | -48,1% | 1 000 000,00 |
| Municipal Infrastructure Grant (MIG) | 1 116 032,26 | | | | | | | | |
| Provincial Government: | 8 793 420,58 | 920 000,00 | 920 000,00 | 108 399,45 | 225 238,69 | 920 000,00 | -694 761,31 | -75,5% | 920 000,00 |
| Sport and Recreation | 402 468,64 | 720 000,00 | 720 000,00 | 108 399,45 | 225 238,69 | 720 000,00 | -494 761,31 | -68,7% | 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 | | | | | | | | |
| 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 | 684 435,25 | 9 017 001,91 | 11 995 741,00 | -2 978 739,09 | -24,8% | 11 995 741,00 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| National Government: | 8 995 931,74 | 9 089 000,00 | 9 089 000,00 | 2 873,00 | 234 380,00 | 9 089 000,00 | -8 854 620,00 | -97,4% | 9 089 000,00 |
| Municipal Infrastructure Grant (MIG) | 8 457 967,74 | 9 089 000,00 | 9 089 000,00 | 2 873,00 | 234 380,00 | 9 089 000,00 | -8 854 620,00 | -97,4% | 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 | 2 873,00 | 234 380,00 | 9 089 000,00 | -8 854 620,00 | -97,4% | 9 089 000,00 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 34 618 233,19 | 21 084 741,00 | 21 084 741,00 | 687 308,25 | 9 251 381,91 | 21 084 741,00 | -11 833 359,09 | -56,1% | 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 Quarterly Budget Statement - councillor and staff benefits - Q2 Second Quarter December 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 | 1 280 365,15 | 1 332 834,00 | 1 332 834,00 | 105 780,53 | 634 683,18 | 642 059,00 | -7 375,82 | -1,15% | 1 332 834,00 |
| Pension and UIF Contributions | | | | | | | | | |
| Medical Aid Contributions | | | | | | | | | |
| Motor Vehicle Allowance | 412 092,84 | 444 279,00 | 444 279,00 | 35 260,00 | 211 560,00 | 202 139,50 | 9 420,50 | 4,66% | 444 279,00 |
| Cellphone Allowance | 91 901,51 | 103 673,00 | 103 673,00 | 6 305,17 | 37 529,06 | 46 646,50 | -9 117,44 | -19,55% | 103 673,00 |
| Housing Allowances | | | | | | | | | |
| Other benefits and allowances | | | | | | | | | |
| Sub Total - Councillors | 1 784 359,50 | 1 880 786,00 | 1 880 786,00 | 147 345,70 | 883 772,24 | 890 845,00 | -7 072,76 | -0,79% | 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 | 230 253,00 | 1 174 343,00 | 1 343 539,50 | -169 196,50 | -12,59% | 2 668 029,00 |
| Pension and UIF Contributions | 302 668,78 | 352 888,00 | 352 888,00 | 27 627,20 | 165 763,20 | 176 444,00 | -10 680,80 | -6,05% | 352 888,00 |
| Medical Aid Contributions | 111 014,80 | 123 789,00 | 123 789,00 | 9 535,45 | 57 212,70 | 61 894,50 | -4 681,80 | -7,56% | 123 789,00 |
| Overtime | - | | | | | | | | |
| Performance Bonus | 161 882,10 | 202 543,00 | 202 543,00 | 139 443,57 | 139 443,57 | 202 543,02 | -63 099,45 | -31,15% | 202 543,00 |
| Motor Vehicle Allowance | 384 948,00 | 412 935,00 | 412 935,00 | 34 359,00 | 206 154,00 | 206 467,50 | -313,50 | -0,15% | 412 935,00 |
| Cellphone Allowance | - | | | | | | | | |
| Housing Allowances | - | | | | | | | | |
| Other benefits and allowances | 255,85 | 20 304,80 | 20 304,80 | 25,40 | 152,40 | 10 152,40 | -10 000,00 | -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 | 441 243,62 | 1 743 068,87 | 2 001 040,92 | -257 972,05 | -12,89% | 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 | 456 052,67 | 3 138 599,40 | 3 031 193,00 | 107 406,40 | 3,54% | 7 218 236,00 |
| Pension and UIF Contributions | 1 123 710,13 | 1 276 736,00 | 1 276 736,00 | 115 922,18 | 630 356,35 | 638 368,00 | -8 011,65 | -1,26% | 1 276 736,00 |
| Medical Aid Contributions | 319 867,20 | 361 844,00 | 361 844,00 | 27 263,40 | 163 580,40 | 180 922,00 | -17 341,60 | -9,59% | 361 844,00 |
| Overtime | 320 250,64 | 200 000,00 | 200 000,00 | 24 117,91 | 143 404,89 | 100 000,00 | 43 404,89 | 43,40% | 200 000,00 |
| Performance Bonus | - | | | | | | | | |
| Motor Vehicle Allowance | 65 686,19 | 68 373,00 | 68 373,00 | 5 718,00 | 34 308,00 | 34 186,50 | 121,50 | 0,36% | 68 373,00 |
| Cellphone Allowance | - | | | | | | | | |
| Housing Allowances | 9 675,98 | 15 840,00 | 15 840,00 | 801,42 | 4 808,52 | 7 920,00 | -3 111,48 | -39,29% | 15 840,00 |
| Other benefits and allowances | 81 447,29 | 399 261,20 | 399 261,20 | 7 996,81 | 47 026,58 | 199 630,60 | -152 604,02 | -76,44% | 399 261,20 |
| Payments in lieu of leave | | | | | | | | | |
| Long service awards | 103 833,36 | | | | 31 571,16 | | 31 571,16 | #DIV/0! | |
| Post-retirement benefit obligations | 245 693,00 | 594 394,00 | 594 394,00 | | | 0,02 | -0,02 | -100,00% | 594 394,00 |
| Sub Total - Other Municipal Staff | 9 258 510,48 | 10 134 684,20 | 10 134 684,20 | 637 872,39 | 4 193 655,30 | 4 192 220,12 | 1 435,18 | 0,03% | 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 | 1 226 461,71 | 6 820 496,41 | 7 084 106,04 | -263 609,63 | -3,72% | 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 | 1 226 461,71 | 6 820 496,41 | 7 084 106,04 | -263 609,63 | -3,72% | 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 | 1 079 116,01 | 5 936 724,17 | 6 193 261,04 | -256 536,87 | -4,14% | 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 31 December 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 | 41 721,04 |
| Bargaining counc - | 457,20 | 2 795,80 |
| Group insurance | 443,69 | 2 662,14 |
| Total other allowances | 8 022,21 | 47 178,98 |

2. Excluded from the total amount of R 6 820 496 for the period 1 July 2013 to 31 December 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 | 99 302,04 | 43,00% |
| Senior Management | 77 284,19 | 33,00% |
| Other staff | 54 252,19 | 24,00% |
| Total travel and subsistence allowances | 230 838,42 | |



Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

NC074 Kareeberg Supporting Table SC9 Quarterly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter December 2013

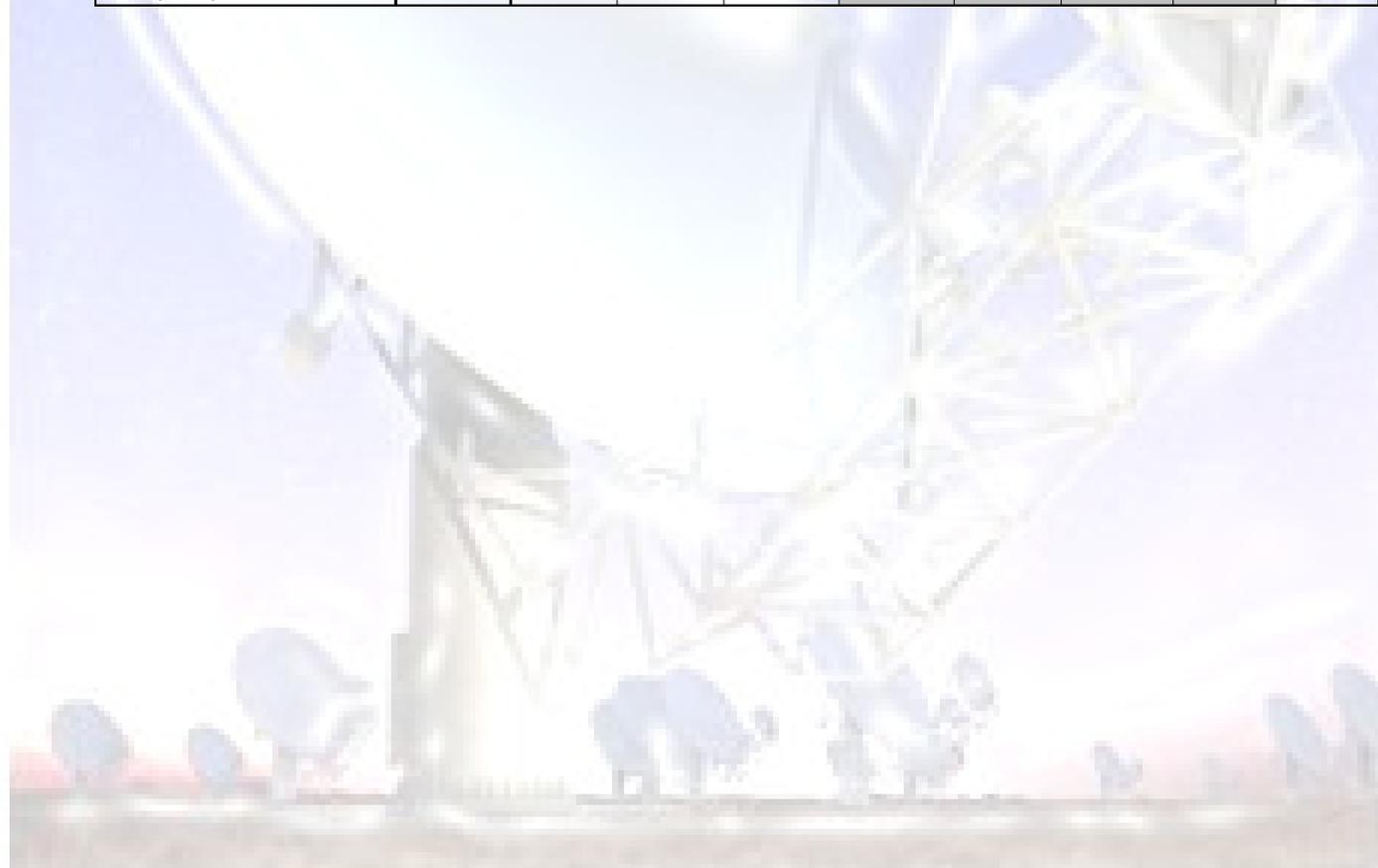
| Description | Budget Year 2013-2014 | | | | | | | | | | | | 2013-2014 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---|--------------------------|--------------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | Dec Outcome | January Budget | Feb Budget | March Budget | April Budget | May Budget | June Budget | Budget Year 2013-2014 | Budget Year +1 2014-2015 | Budget Year +2 2015-2016 |
| Cash Receipts By Source | | | | | | | | | | | | | | | |
| Property rates | 165 819,55 | 244 055,53 | 221 032,71 | 727 322,89 | 699 957,86 | 304 010,04 | 162 092,00 | 149 647,00 | 100 609,00 | 85 287,00 | 88 367,00 | 705 493,22 | 3 653 893,80 | 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 | - | - | - | - | - | -25 475,22 | - | - | - |
| Service charges - electricity revenue | 279 686,02 | 285 713,56 | 291 594,51 | 294 783,95 | 276 554,87 | 250 971,36 | 450 906,00 | 619 492,00 | 681 805,00 | 531 476,00 | 505 127,00 | 3 221 713,18 | 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 | 586 939,00 | 195 253,00 | 225 158,00 | 283 415,00 | 333 260,00 | 1 378 342,65 | 3 599 332,45 | 4 178 870,45 | 4 512 395,50 |
| Service charges - sanitation revenue | 155 404,04 | 158 038,07 | 165 461,82 | 180 965,60 | 170 927,66 | 143 705,63 | 168 824,00 | 152 064,00 | 136 062,00 | 426 286,00 | 261 790,00 | 100 486,16 | 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 | 267 502,00 | 224 884,00 | 223 712,00 | 421 137,00 | 313 994,00 | -78 587,01 | 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 | 49 591,00 | 9 629,00 | 5 533,00 | 37 926,00 | 21 925,00 | 95 138,78 | 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 | 152 385,00 | 91 451,00 | 84 626,00 | 146 480,00 | 95 289,00 | 346 075,44 | 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 | 272,00 | 270,00 | 269,00 | 266,00 | 264,00 | 434,62 | 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 | 16,00 | 2 143,00 | 3 018,00 | 346,00 | 1 098,00 | 2 166,40 | 12 230,00 | 12 842,00 | 13 484,00 |
| Licences and permits | 1 146,00 | 1 257,00 | 858,00 | 1 464,00 | 1 111,00 | 333,00 | 489,00 | 886,00 | 615,00 | 552,00 | 417,00 | -708,00 | 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 | 7 066,00 | 48 074,00 | 5 014,00 | 2 021,00 | 4 254,00 | -27 420,42 | 97 000,00 | 101 850,00 | 106 943,00 |
| Transfer receipts - operating | 7 028 000,00 | - | - | - | 4 423 000,00 | - | - | - | 4 722 666,67 | - | - | 1 554 333,33 | 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 | 11 140,00 | 8 400,00 | 21 421,00 | 1 131,00 | 24 837,00 | 920 768,84 | 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 | 1 857 182,00 | 1 502 193,00 | 6 210 708,67 | 1 936 323,00 | 1 650 622,00 | 8 192 761,99 | 40 778 486,20 | 46 832 665,41 | 52 914 396,12 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 3 000 000,00 | - | - | - | - | - | - | - | - | - | - | 6 089 000,00 | 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 | 1 365,00 | 2 729,00 | 3 412,00 | 1 365,00 | 2 729,00 | 3 600,00 | 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 | 756,00 | 757,00 | 759,00 | 762,00 | 765,00 | 586,30 | 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 | - | - | - | - | - | -20 448 298,84 | - | - | - |
| 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 | 1 899 303,00 | 1 505 679,00 | 6 214 879,67 | 1 938 450,00 | 1 654 116,00 | -6 162 350,55 | 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 | 1 115 192,00 | 1 124 949,00 | 1 187 870,00 | 867 885,00 | 1 072 790,00 | 2 192 307,64 | 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 | 153 728,00 | 150 306,00 | 212 840,00 | 155 651,00 | 158 492,00 | 165 958,94 | 1 880 786,00 | 1 980 007,00 | 2 084 708,00 |
| Interest paid | - | - | - | - | - | - | - | - | - | - | - | 531 013,00 | 531 013,00 | 587 763,00 | 1 646 539,40 |
| Bulk purchases - Electricity | 510 499,75 | 964 090,10 | 733 679,69 | 544 712,23 | 564 732,27 | 562 508,16 | 440 281,00 | 619 906,00 | 511 378,00 | 497 469,00 | 531 997,00 | 1 425 379,80 | 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 | 66 006,00 | 50 477,00 | 45 691,00 | 32 292,00 | 25 406,00 | 25 964,14 | 431 200,00 | 452 911,00 | 671 933,00 |
| Contracted services | 4 141,37 | 42 052,91 | 25 523,99 | 36 144,96 | 5 156,23 | 3 627,92 | 79 814,00 | 61 036,00 | 55 249,00 | 39 047,00 | 30 719,00 | 138 487,62 | 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 | - | - | - | 2 511 913,67 | - | - | -1 872 876,67 | 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 | 115 252,00 | 97 709,00 | 149 406,00 | 70 645,00 | 102 710,00 | 6 045 727,61 | 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 | 1 970 273,00 | 2 104 383,00 | 4 674 347,67 | 1 662 989,00 | 1 922 113,00 | 8 651 962,08 | 42 399 487,81 | 46 247 542,30 | 52 122 376,30 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 386,84 | 10 731,87 | 26 550,19 | 26 231,58 | 29 486,84 | 352 575,60 | - | - | - | - | - | 6 641 037,08 | 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 | - | - | - | - | - | -20 760 361,54 | - | - | - |
| 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 | 1 970 273,00 | 2 104 383,00 | 4 674 347,67 | 1 662 989,00 | 1 922 113,00 | -3 467 362,38 | 51 488 487,81 | 69 097 542,30 | 73 855 376,30 |
| NET INCREASE/(DECREASE) IN CASH HELD | 906 274,30 | -861 265,36 | -118 449,63 | 824 096,75 | -282 018,66 | -84 917,84 | -110 970,00 | -598 704,00 | 1 540 532,00 | 275 461,00 | -267 997,00 | -2 694 988,17 | -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 | 23 366 250,77 | 22 767 546,77 | 24 308 078,77 | 24 583 539,77 | 24 315 542,77 | 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 | 23 366 250,77 | 22 767 546,77 | 24 308 078,77 | 24 583 539,77 | 24 315 542,77 | 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 Quarterly Budget Statement - capital expenditure trend - Q2 Second Quarter December 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 | | | 352 575,60 | 447 962,92 | 9 089 000,00 | 8 641 037,08 | 95,1% | 5% |
| 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 | 447 962,92 | | | | | |



Quarter 2 In-Year Report of Kareeberg Municipality

31 December 2013

Supporting Documentation (cont.)

NC074 Kareeberg

Supporting Table SC13a Quarterly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter December 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 | - | - | 31 686,01 | 120 845,26 | - | -120 845,26 | #DIV/0! | - |
| General vehicles | 176 690,09 | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 3 551,87 | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | - | - | - | - | 31 377,19 | - | -31 377,19 | #DIV/0! | - |
| Furniture and other office equipment | 13 832,60 | - | - | 8 078,91 | 65 860,97 | - | -65 860,97 | #DIV/0! | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | - | - | - | 23 607,10 | 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 | - | - | 31 686,01 | 127 073,33 | - | -127 073,33 | #DIV/0! | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |



Supporting Documentation (cont.)

NC074 Kareeberg Supporting Table SC13b Quarterly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2 Second Quarter December 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 | | | | | | | | | |
| 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 | 123 273,60 | 123 273,60 | 4 189 000,00 | 4 065 726,40 | 97,1% | 4 189 000,00 |
| Infrastructure - Road transport | 12 744 986,77 | 4 189 000,00 | 4 189 000,00 | 123 273,60 | 123 273,60 | 4 189 000,00 | 4 065 726,40 | 97,1% | 4 189 000,00 |
| Roads, Pavements & Bridges | 12 744 986,77 | 4 189 000,00 | 4 189 000,00 | 123 273,60 | 123 273,60 | 4 189 000,00 | 4 065 726,40 | 97,1% | 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 | 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 | 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 | - | -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 | - | -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 | 320 889,59 | 320 889,59 | 9 089 000,00 | 8 768 110,41 | 96,5% | 9 089 000,00 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |



Supporting Documentation (cont.)

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

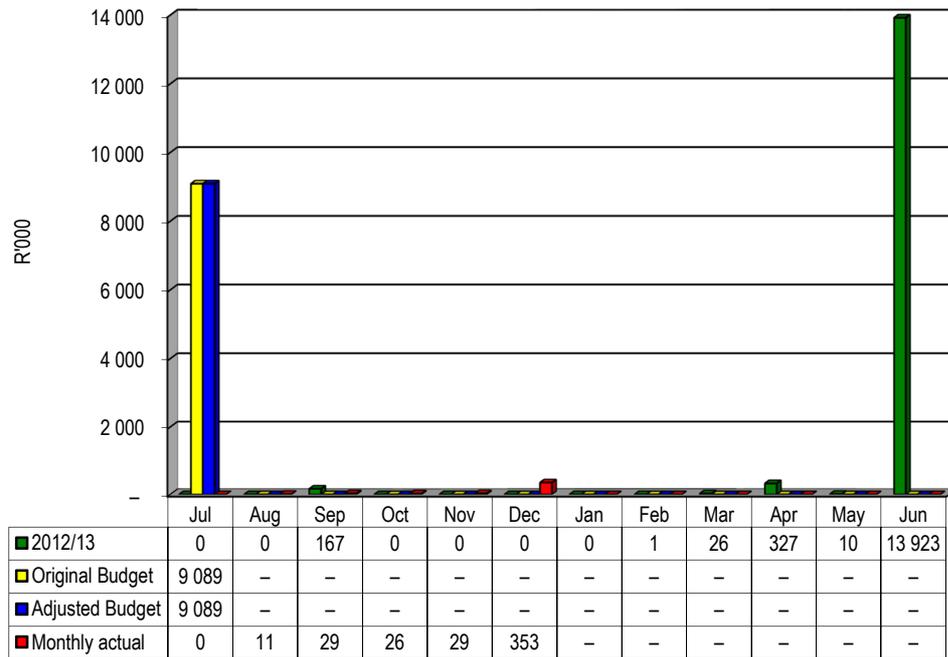
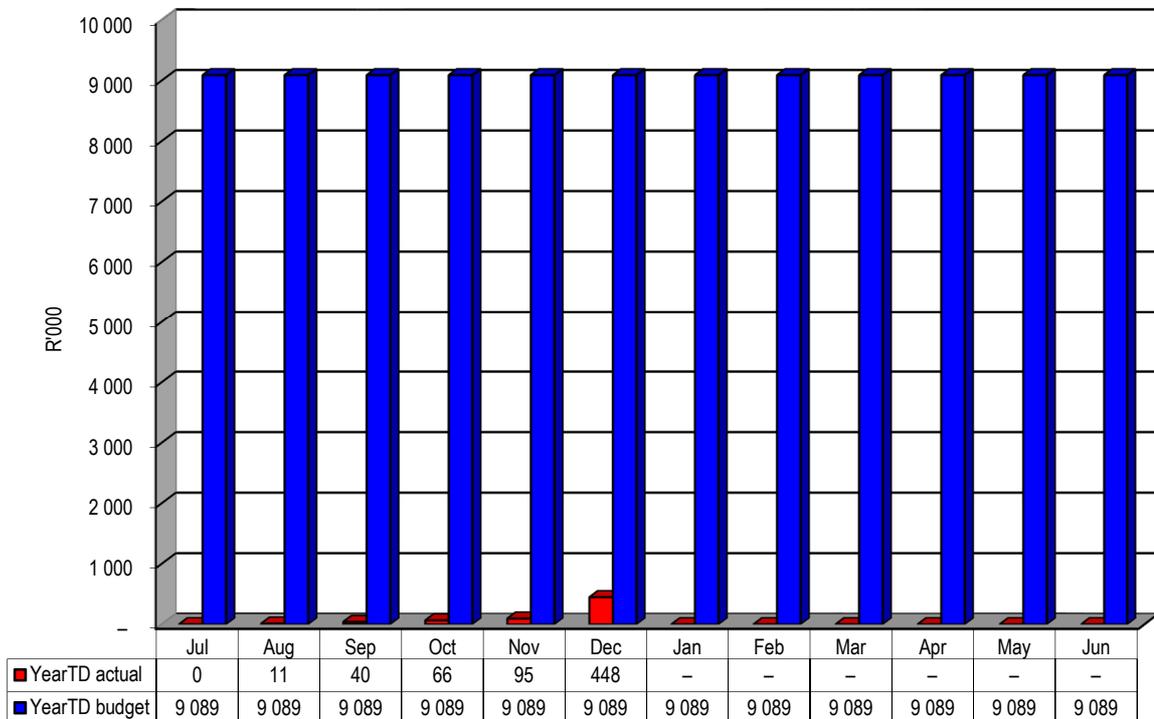


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting Documentation (cont.)

NC074 Kareeberg Supporting Table SC13c Quarterly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second Quarter December 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 | 264 609,45 | 368 000,00 | 368 000,00 | 9 229,76 | 85 435,59 | 146 322,32 | 60 886,73 | 41,6% | 368 000,00 |
| Infrastructure - Road transport | 42 216,21 | 60 000,00 | 60 000,00 | 3 409,50 | 13 217,22 | 43 856,00 | 30 638,78 | 69,9% | 60 000,00 |
| Roads, Pavements & Bridges | 42 216,21 | 60 000,00 | 60 000,00 | 3 409,50 | 13 217,22 | 43 856,00 | 30 638,78 | 69,9% | 60 000,00 |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | 106 133,03 | 105 000,00 | 105 000,00 | 1 603,71 | 42 851,94 | 38 534,00 | -4 317,94 | -11,2% | 105 000,00 |
| Generation | - | 3 000,00 | 3 000,00 | - | - | 1 500,00 | 1 500,00 | 100,0% | 3 000,00 |
| Transmission & Reticulation | 106 133,03 | 102 000,00 | 102 000,00 | 1 603,71 | 42 851,94 | 37 034,00 | -5 817,94 | -15,7% | 102 000,00 |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | 95 922,82 | 90 000,00 | 90 000,00 | 4 216,55 | 29 324,53 | 27 084,00 | -2 240,53 | -8,3% | 90 000,00 |
| Dams & Reservoirs | 95 922,82 | 90 000,00 | 90 000,00 | 4 216,55 | 29 324,53 | 27 084,00 | -2 240,53 | -8,3% | 90 000,00 |
| Water purification | - | - | - | - | - | - | - | - | - |
| Reticulation | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | 14 011,92 | 105 000,00 | 105 000,00 | - | - | 35 515,00 | 35 515,00 | 100,0% | 105 000,00 |
| Reticulation | 14 011,92 | 105 000,00 | 105 000,00 | - | - | 35 515,00 | 35 515,00 | 100,0% | 105 000,00 |
| Sewerage purification | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | 6 325,47 | 8 000,00 | 8 000,00 | - | 41,90 | 1 333,32 | 1 291,42 | 96,9% | 8 000,00 |
| Waste Management | - | - | - | - | - | - | - | - | - |
| Transportation | 6 325,47 | 8 000,00 | 8 000,00 | - | 41,90 | 1 333,32 | 1 291,42 | 96,9% | 8 000,00 |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 29 973,82 | 74 400,00 | 74 400,00 | 12 036,98 | 20 717,93 | 33 534,00 | 12 816,07 | 38,2% | 74 400,00 |
| Parks & gardens | 11 469,54 | 18 600,00 | 18 600,00 | 1 015,33 | 4 209,59 | 8 300,00 | 4 090,41 | 49,3% | 18 600,00 |
| Sportsfields & stadia | - | - | - | - | - | - | - | - | - |
| Swimming pools | 5 818,21 | 14 000,00 | 14 000,00 | 9 995,81 | 9 995,81 | 6 000,00 | -3 995,81 | -66,6% | 14 000,00 |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | 1 889,26 | 13 000,00 | 13 000,00 | 34,58 | 1 437,74 | 4 834,00 | 3 396,26 | 70,3% | 13 000,00 |
| Recreational facilities | - | 10 500,00 | 10 500,00 | - | - | 5 250,00 | 5 250,00 | 100,0% | 10 500,00 |
| Fire, safety & emergency | 8 275,32 | 3 000,00 | 3 000,00 | - | - | 1 500,00 | 1 500,00 | 100,0% | 3 000,00 |
| Security and policing | - | 3 300,00 | 3 300,00 | 856,56 | 1 116,21 | 1 650,00 | 533,79 | 32,4% | 3 300,00 |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | 463,00 | 3 000,00 | 3 000,00 | - | - | 1 500,00 | 1 500,00 | 100,0% | 3 000,00 |
| Museums & Art Galleries | 374,07 | 4 000,00 | 4 000,00 | - | - | 2 000,00 | 2 000,00 | 100,0% | 4 000,00 |
| Cemeteries | 1 684,42 | 5 000,00 | 5 000,00 | 134,70 | 3 958,58 | 2 500,00 | -1 458,58 | -58,3% | 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 | 29 420,05 | 196 258,72 | 213 667,00 | 17 408,28 | 8,1% | 510 200,00 |
| General vehicles | 91 419,27 | 95 000,00 | 95 000,00 | 4 036,79 | 32 328,56 | 33 596,00 | 1 267,44 | 3,8% | 95 000,00 |
| Specialised vehicles | 131 039,94 | 193 800,00 | 193 800,00 | 4 473,83 | 68 649,04 | 55 242,00 | -13 407,04 | -24,3% | 193 800,00 |
| Plant & equipment | 14 513,22 | 8 700,00 | 8 700,00 | - | 585,24 | 5 007,00 | 4 421,76 | 88,3% | 8 700,00 |
| Computers - hardware/equipment | 133 632,04 | 110 000,00 | 110 000,00 | 18 238,97 | 75 999,65 | 74 233,33 | -1 766,32 | -2,4% | 110 000,00 |
| Furniture and other office equipment | 26 396,50 | 47 700,00 | 47 700,00 | - | - | 26 032,00 | 26 032,00 | 100,0% | 47 700,00 |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | 42 802,37 | 55 000,00 | 55 000,00 | 2 670,46 | 18 696,23 | 19 556,67 | 860,44 | 4,4% | 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 | 50 686,79 | 302 412,24 | 393 523,32 | 91 111,08 | 23,2% | 952 600,00 |
| Specialised vehicles | 131 039,94 | 193 800,00 | 193 800,00 | 4 473,83 | 68 649,04 | 55 242,00 | -13 407,04 | (0) | 193 800,00 |
| Refuse | 131 039,94 | 193 800,00 | 193 800,00 | 4 473,83 | 68 649,04 | 55 242,00 | -13 407,04 | (0) | 193 800,00 |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

Supporting Documentation (cont.)



NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December 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 |
| 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 of affairs of the municipality
- mid-year budget and performance assessment

for the quarter ended December 2013 - Q1 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 December 2013

