

# In-Year Report of Kareeberg Municipality

## Monthly Budget Statement

August 2012

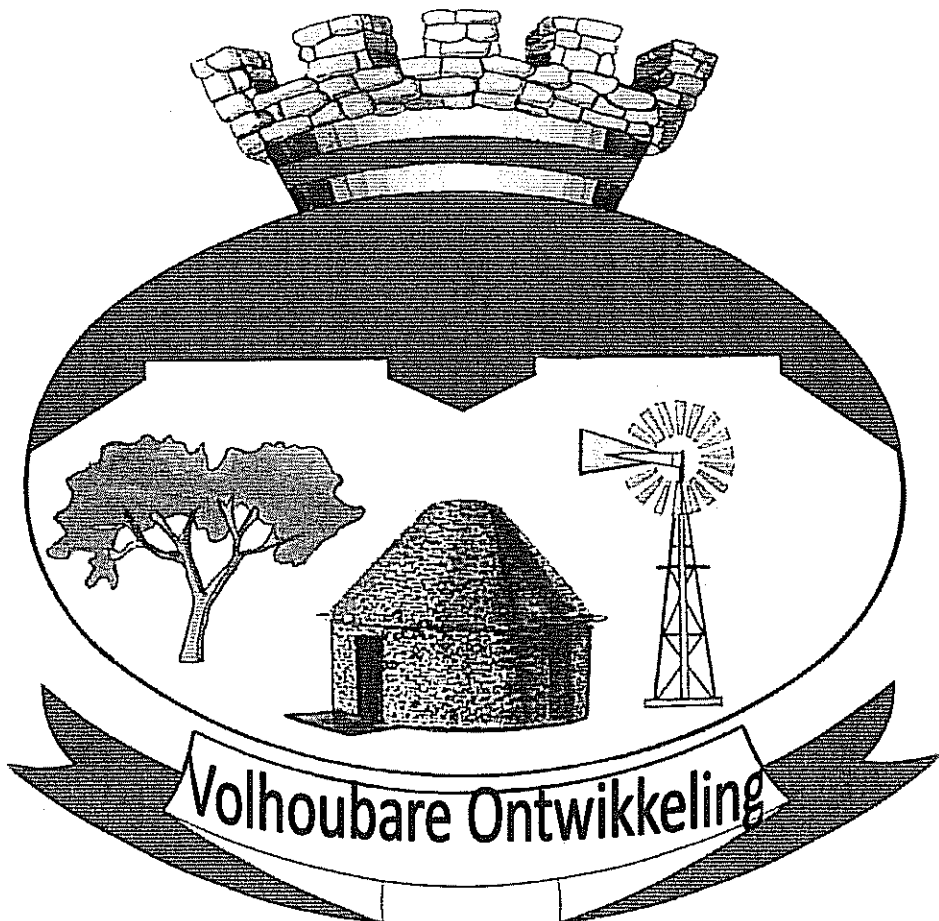
### VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

### MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

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



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At each municipal office

At [www.kareeberg.co.za](http://www.kareeberg.co.za)

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## Introduction

Kareeberg Municipality is situated in the western side of the Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of nine municipalities of which Kareeberg is the second 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 61% most of the residents rely heavily on the provision of free basic services.

Population growth has been negative by  $\pm 4\%$  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 9 488, which constitutes 2 728 households.

586 households (population 2 814), are resident in the rural areas whilst 2 142 (population 6 683) resides in the urban areas.

**PART 1 – IN-YEAR REPORT****1.1 MAYOR'S REPORT**

The municipality, will for this year, only do upgrading of streets as part of the capital budget. This is an ongoing project from the previous year.

It will be noted that the wage curve has been completed and and has been implimented from 1 July 2012. It contributed to the deficit for August.

NI Titus  
MAYOR

14 September 2012

## 1.2 COUNCIL RESOLUTIONS

This report will not be tabled to council.

## 1.3 EXECUTIVE SUMMARY

### 1.3.1 Introduction

Municipal operations are normalising as the year progresses. The budget statement for July was submitted late as it was the first time it was compiled. The capital projects are progressing very slowly. One project has virtually come to a standstill. A decision has to be taken whether the contractor should continue or be replaced.

### 1.3.2 Consolidated performance

#### Revenue by Source

The audited outcomes for 2011/2012 reflected in this report are provisional as the audit of the Annual Financial Statements must only be completed by 30 November 2012 at which time the final outcomes for the financial year ended June 2012 will be known. However, the majority of the results in this report will be a fair reflection of the final results achieved for 2011/2012.

Year to date revenue still reflects 88% more than budgeted revenue. Noteworthy is under billing of revenue for sanitation, water and refuse removal. Revenue for these services will be monitored closely. Electricity revenue shows a surplus of R 97 000(8%).

#### Operating expenditure by type

Year to date expenditure is 37%, R 2,5 million, underspent on a year-to-date budget projection. Bulk purchase of electricity has to be monitored closely due to an early over expenditure of the budget.(27% for two months)

#### Capital expenditure

As noted above, urgent decisions have to be taken to ensure effective implimentation of the capital budget.

#### Cash flows

The municipality experienced a negative cash flow of R 1,1million for August. This was due to implimentation of the wage curve and the yearly salary increases as well as the increased expenditure on bulk purchases.

### 1.3.3 Material variances from SDBIP

No variances recorded at this stage. The service Delivery and Budget Implimentation plan is reviewed thoroughly each quarter.

### 1.3.4 Remedial or corrective steps

None at this stage.

### 1.3.5 Conclusion

The rollout of the financial year will become more apparent during the next few months. The challenge, as always, will be to manage the debtors book effectively.

### 1.3.6 C1 Monthly Budget Summary Statement

The following is a summary of the municipality's performance, position, capital performance, cash flow as well as performance on creditors and debtors. This report reflects figures for the current month as well as year to date figures. They are also compared to a year to date budget.

NC074 Kareeberg

Table C1 Monthly Budget Statement Summary - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Financial Performance</b>									
Property rates	4,077,634.92	4,716,502.00	4,716,502.00	11,350.91	4,342,079.36	786,083.67	3,555,995.69	452.37%	4,716,502.00
Service charges	14,856,391.89	16,133,602.00	16,133,602.00	1,452,606.78	2,743,889.27	2,688,933.67	54,955.60	2.04%	16,133,602.00
Investment revenue	928,860.64	1,300,300.00	1,300,300.00	56,037.70	89,201.43	216,716.67	-128,515.24	-59.30%	1,300,300.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	15,906,000.00	-	4,976,000.00	2,651,000.00	2,325,000.00	87.70%	15,906,000.00
Other own revenue	2,587,126.57	1,646,680.00	1,646,680.00	88,150.98	270,654.99	274,446.67	-3,791.68	-1.38%	1,646,680.00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>41,100,579.14</b>	<b>39,703,084.00</b>	<b>39,703,084.00</b>	<b>1,608,146.37</b>	<b>12,420,825.05</b>	<b>6,617,180.67</b>	<b>5,803,644.38</b>	<b>87.71%</b>	<b>39,703,084.00</b>
Employee costs	11,033,999.02	11,561,371.00	11,561,371.00	1,281,391.01	2,003,667.67	1,926,895.17	76,772.50	3.98%	11,561,371.00
Remuneration of Councilors	1,887,658.86	1,880,988.00	1,880,988.00	142,217.26	279,336.52	313,498.00	-34,161.48	-10.90%	1,880,988.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	-	-	522,529.50	-522,529.50	-100.00%	3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	-	-	69,766.83	-69,766.83	-100.00%	418,601.00
Materials and bulk purchases	6,998,847.24	7,379,235.00	7,379,235.00	955,786.27	1,515,934.44	1,229,872.50	286,061.94	23.26%	7,379,235.00
Transfers and grants	15,620,999.12	11,133,903.00	11,133,903.00	-	4,756,000.00	1,855,650.50	2,900,349.50		11,133,903.00
Other expenditure	4,225,062.52	5,493,809.00	5,493,809.00	257,989.35	787,147.92	915,634.83	-128,486.91	-14.03%	5,493,809.00
<b>Total Expenditure</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>41,003,084.00</b>	<b>2,637,383.89</b>	<b>9,342,086.55</b>	<b>6,833,847.33</b>	<b>2,508,239.22</b>	<b>36.70%</b>	<b>41,003,084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2,117,789.57</b>	<b>-1,300,000.00</b>	<b>-1,300,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>-216,666.67</b>	<b>3,295,405.17</b>	<b>-1520.96%</b>	<b>-1,300,000.00</b>
Transfers recognised - capital	10,888,203.31	9,574,000.00	9,574,000.00	-	-	1,595,666.67	-1,595,666.67	-100.00%	9,574,000.00
Contributions & Contributed assets	121,297.00	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>	<b>1,699,738.50</b>	<b>123.26%</b>	<b>8,274,000.00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>	<b>1,699,738.50</b>	<b>123.26%</b>	<b>8,274,000.00</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>#REF!</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>
Capital transfers recognised	10,888,637.83	9,574,000.00	9,574,000.00	-	-	1,595,666.67	-1,595,666.67	-100.00%	9,574,000.00
Public contributions & donations	121,296.90	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15,174.92	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>
<b>Financial position</b>									
Total current assets	23,775,933.00	27,133,132.00	27,133,132.00		37,161,706.29				27,133,132.00
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00		100,611,181.36				102,679,365.00
Total current liabilities	4,727,920.00	1,485,659.00	1,485,659.00		14,968,821.17				1,485,659.00
Total non current liabilities	12,904,491.00	8,284,407.00	8,284,407.00		12,904,490.81				8,284,407.00
<b>Community wealth/Equity</b>	<b>106,820,838.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>		<b>109,899,575.67</b>				<b>120,042,431.00</b>
<b>Cash flows</b>									
Net cash from (used) operating	10,673,400.00	10,608,431.00	10,608,431.00	-1,214,774.37	8,764,446.50	1,768,071.83	6,996,374.67	395.71%	10,608,431.00
Net cash from (used) investing	-10,242,867.00	-9,565,968.00	-9,565,968.00	66,392.51	66,132.57	-1,594,328.00	1,660,460.57	-104.15%	-9,565,968.00
Net cash from (used) financing	24,370.00	29,000.00	29,000.00	900.00	3,930.00	4,833.33	-903.33	-18.69%	29,000.00
<b>Cash/cash equivalents at the month/year end</b>	<b>21,602,265.00</b>	<b>22,673,728.00</b>	<b>22,673,728.00</b>	<b>-</b>	<b>30,438,774.07</b>	<b>21,780,642.17</b>	<b>8,658,931.90</b>	<b>39.74%</b>	<b>22,673,728.00</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	3,693,744.70	3,717,660.85	84,324.01	89,251.33	28,691.20	-	-	2,035,318.91	9,648,931.00
<b>Creditors Age Analysis</b>									
Total Creditors	7,186,446.26	-	-	-	-	-	-	-	7,186,446.26

## 1.4 IN-YEAR BUDGET STATEMENT TABLES

## Monthly budget statements

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	35,404,732.02	32,135,599.00	32,135,599.00	153,990.45	9,673,390.72	5,355,933.17	4,317,457.55	80.61%	32,135,599.00
Executive and council	27,276,996.75	22,923,669.00	22,923,669.00	56,437.70	5,065,583.21	3,820,611.50	1,244,971.71	32.59%	22,923,669.00
Budget and treasury office	8,127,735.27	9,211,930.00	9,211,930.00	97,552.75	4,607,807.51	1,535,321.67	3,072,485.84	200.12%	9,211,930.00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	62,841.20	25,255.00	25,255.00	726.90	2,029.30	4,209.17	-2,179.87	-51.79%	25,255.00
Community and social services	11,121.20	6,650.00	6,650.00	489.40	946.80	1,108.33	-161.53	-14.57%	6,650.00
Sport and recreation	48,210.00	17,900.00	17,900.00	237.50	857.50	2,983.33	-2,125.83	-71.26%	17,900.00
Public safety	3,510.00	705.00	705.00	-	225.00	117.50	107.50	91.49%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6,020.00	2,000.00	2,000.00	660.00	1,310.00	333.33	976.67	293.00%	2,000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6,020.00	2,000.00	2,000.00	660.00	1,310.00	333.33	976.67	293.00%	2,000.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	15,836,586.13	17,114,230.00	17,114,230.00	1,452,769.02	2,744,095.03	2,852,371.67	-108,276.64	-3.80%	17,114,230.00
Electricity	6,957,425.31	7,567,234.00	7,567,234.00	733,029.37	1,304,565.04	1,261,205.67	43,359.37	3.44%	7,567,234.00
Water	3,713,009.93	3,881,454.00	3,881,454.00	299,409.66	583,045.71	646,909.00	-63,863.29	-9.87%	3,881,454.00
Waste water management	2,384,737.15	2,615,933.00	2,615,933.00	177,794.11	370,711.32	435,988.83	-65,277.51	-14.97%	2,615,933.00
Waste management	2,781,413.74	3,049,609.00	3,049,609.00	242,535.88	465,772.96	508,268.17	-22,495.21	-4.43%	3,049,609.00
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>51,310,179.35</b>	<b>49,277,084.00</b>	<b>49,277,084.00</b>	<b>1,608,146.37</b>	<b>12,420,825.05</b>	<b>8,212,847.33</b>	<b>4,207,977.72</b>	<b>51.24%</b>	<b>49,277,084.00</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	26,656,645.67	23,490,993.00	23,490,993.00	813,680.27	6,376,122.09	3,915,165.50	2,460,956.59	62.86%	23,490,993.00
Executive and council	19,505,528.96	15,228,330.00	15,228,330.00	285,166.31	5,473,017.74	2,538,055.00	2,934,962.74	115.64%	15,228,330.00
Budget and treasury office	5,774,723.63	6,652,409.00	6,652,409.00	388,305.50	664,719.62	1,108,734.83	-444,015.21	-40.05%	6,652,409.00
Corporate services	1,376,393.08	1,610,254.00	1,610,254.00	140,208.46	238,384.73	268,375.67	-29,990.94	-11.17%	1,610,254.00
<i>Community and public safety</i>	1,685,294.79	1,593,442.00	1,593,442.00	148,141.96	253,432.02	265,573.67	-12,141.65	-4.57%	1,593,442.00
Community and social services	965,270.53	985,250.00	985,250.00	96,046.94	164,024.29	164,208.33	-184.04	-0.11%	985,250.00
Sport and recreation	617,660.17	515,489.00	515,489.00	49,239.19	79,976.00	85,914.83	-5,938.83	-6.91%	515,489.00
Public safety	80,776.78	71,471.00	71,471.00	1,645.78	5,316.00	11,911.83	-6,595.83	-55.37%	71,471.00
Housing	-	-	-	-	-	-	-	-	-
Health	21,587.31	21,232.00	21,232.00	1,210.05	4,115.73	3,538.67	577.06	16.31%	21,232.00
<i>Economic and environmental services</i>	2,341,797.45	2,822,438.00	2,822,438.00	218,665.69	354,802.34	470,406.33	-115,603.99	-24.58%	2,822,438.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2,341,797.45	2,822,438.00	2,822,438.00	218,665.69	354,802.34	470,406.33	-115,603.99	-24.58%	2,822,438.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	12,634,730.90	13,096,211.00	13,096,211.00	1,456,895.97	2,357,730.10	2,182,701.83	175,028.27	8.02%	13,096,211.00
Electricity	6,753,283.96	7,540,456.00	7,540,456.00	976,624.06	1,603,466.44	1,256,742.67	346,723.77	27.59%	7,540,456.00
Water	1,018,738.12	858,255.00	858,255.00	91,189.44	136,361.19	143,042.50	-6,681.31	-4.67%	858,255.00
Waste water management	2,288,126.71	2,388,575.00	2,388,575.00	358,839.26	559,889.83	398,095.83	161,794.00	40.64%	2,388,575.00
Waste management	2,474,582.11	2,308,925.00	2,308,925.00	30,243.21	58,012.64	384,820.83	-326,808.19	-84.92%	2,308,925.00
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>41,003,084.00</b>	<b>2,637,383.89</b>	<b>9,342,086.55</b>	<b>6,833,847.33</b>	<b>2,508,239.22</b>	<b>36.70%</b>	<b>41,003,084.00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.54</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>	<b>1,699,738.50</b>	<b>123.26%</b>	<b>8,274,000.00</b>



## Monthly budget statements(cont)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	27,276,996.75	22,923,669.00	22,923,669.00	56,437.70	5,065,583.21	3,820,611.50	1,244,971.71	32.59%	22,923,669.00
Vote 2 - Budget and Treasury	8,127,735.27	9,211,930.00	9,211,930.00	97,552.75	4,607,807.51	1,535,321.67	3,072,485.84	200.12%	9,211,930.00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	11,121.20	6,650.00	6,650.00	489.40	946.80	1,108.33	-161.53	-14.57%	6,650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	3,510.00	705.00	705.00	-	225.00	117.50	107.50	91.49%	705.00
Vote 9 - Sport and Recreation	48,210.00	17,900.00	17,900.00	237.50	857.50	2,983.33	-2,125.83	-71.26%	17,900.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,781,413.74	3,049,609.00	3,049,609.00	242,535.88	485,772.96	508,268.17	-22,495.21	-4.43%	3,049,609.00
Vote 12 - Waste Water Management	2,384,737.15	2,615,933.00	2,615,933.00	177,794.11	370,711.32	435,988.83	-65,277.51	-14.97%	2,615,933.00
Vote 13 - Road Transport	6,020.00	2,000.00	2,000.00	660.00	1,310.00	333.33	976.67	293.00%	2,000.00
Vote 14 - Water	3,713,009.93	3,881,454.00	3,881,454.00	299,409.66	583,045.71	646,909.00	-63,863.29	-9.87%	3,881,454.00
Vote 15 - Electricity	6,957,425.31	7,567,234.00	7,567,234.00	733,029.37	1,304,565.04	1,261,205.67	43,359.37	3.44%	7,567,234.00
<b>Total Revenue by Vote</b>	<b>51,310,179.35</b>	<b>49,277,084.00</b>	<b>49,277,084.00</b>	<b>1,608,146.37</b>	<b>12,420,825.05</b>	<b>8,212,847.33</b>	<b>4,207,977.72</b>	<b>51.24%</b>	<b>49,277,084.00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	19,505,528.96	15,228,330.00	15,228,330.00	285,166.31	5,473,017.74	2,538,055.00	2,934,962.74	115.64%	15,228,330.00
Vote 2 - Budget and Treasury	5,774,723.63	6,652,409.00	6,652,409.00	388,305.50	664,719.62	1,108,734.83	-444,015.21	-40.05%	6,652,409.00
Vote 3 - Corporate Services	1,376,393.08	1,610,254.00	1,610,254.00	140,208.46	238,384.73	268,375.67	-29,990.94	-11.17%	1,610,254.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	21,587.31	21,232.00	21,232.00	1,210.05	4,115.73	3,538.67	577.06	16.31%	21,232.00
Vote 6 - Community and Social Services	965,270.53	985,250.00	985,250.00	96,046.94	164,024.29	164,208.33	-184.04	-0.11%	985,250.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	80,776.78	71,471.00	71,471.00	1,645.78	5,316.00	11,911.83	-6,595.83	-55.37%	71,471.00
Vote 9 - Sport and Recreation	617,660.17	515,489.00	515,489.00	49,239.19	79,976.00	85,914.83	-5,938.83	-6.91%	515,489.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,474,582.11	2,308,925.00	2,308,925.00	30,243.21	58,012.64	384,820.83	-326,808.19	-84.92%	2,308,925.00
Vote 12 - Waste Water Management	2,288,126.71	2,388,575.00	2,388,575.00	358,839.26	559,889.83	398,095.83	161,794.00	40.64%	2,388,575.00
Vote 13 - Road Transport	2,341,797.45	2,822,438.00	2,822,438.00	218,665.69	354,802.34	470,406.33	-115,603.99	-24.58%	2,822,438.00
Vote 14 - Water	1,018,738.12	858,255.00	858,255.00	91,189.44	136,361.19	143,042.50	-6,681.31	-4.67%	858,255.00
Vote 15 - Electricity	6,753,283.96	7,540,456.00	7,540,456.00	976,624.06	1,603,466.44	1,256,742.67	346,723.77	27.59%	7,540,456.00
<b>Total Expenditure by Vote</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>41,003,084.00</b>	<b>2,637,383.89</b>	<b>9,342,086.55</b>	<b>6,833,847.33</b>	<b>2,508,239.22</b>	<b>36.70%</b>	<b>41,003,084.00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.54</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>	<b>1,669,738.50</b>	<b>123.26%</b>	<b>8,274,000.00</b>

Variances in year to date revenue:

Vote 1 - The high percentage is due to the equatable share that is recognised as income when received. It will taper down as the financial year progresses.

Vote 2 - As stated last month, the yearly billing of rates takes place during July of each year, therefore the high variance under this vote. As with Vote 1 it will taper off during the months to follow.

Vote 12 - waste water will be monitored as the year progresses. It may be that water usage is low during winter and effluent is less.

Vote 14 - Water usage is less during winter and will increase during the warmer months.

Vote 15 - A slight increase in electricity usage is noted. Usage will nevertheless be monitored on an ongoing basis so that remedial steps can be taken timeously.

## Monthly budget statements(cont)

Variances in year to date expenditure:

Vote 1 - The high percentage is the equitable share that is expended when received.

Expenditure on salaries and wages are allocated to vote 11 - waste management, at the end of the year.

Vote 16 - Increase in bulk purchases is the reason for over expenditure.

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue By Source</b>									
Property rates	3,878,346.51	4,526,502.00	4,526,502.00	-	4,318,455.70	754,417.00	3,564,038.70	472%	4,526,502.00
Property rates - penalties & collection charges	199,288.41	190,000.00	190,000.00	11,350.91	23,623.66	31,666.67	-8,043.01	-25%	190,000.00
Service charges - electricity revenue	6,631,019.31	7,240,298.00	7,240,298.00	733,029.37	1,304,545.04	1,206,716.33	97,828.71	8%	7,240,298.00
Service charges - water revenue	3,386,633.93	3,554,778.00	3,554,778.00	299,409.66	583,035.71	592,463.00	-9,427.29	-2%	3,554,778.00
Service charges - sanitation revenue	2,058,501.15	2,289,697.00	2,289,697.00	177,794.11	370,711.32	381,616.17	-10,904.85	-3%	2,289,697.00
Service charges - refuse revenue	2,780,237.50	3,048,829.00	3,048,829.00	242,373.64	485,597.20	505,138.17	-22,540.97	-4%	3,048,829.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	522,383.28	410,674.00	410,674.00	3,288.00	169,453.07	68,445.67	101,007.40	148%	410,674.00
Interest earned - external investments	925,183.85	1,297,000.00	1,297,000.00	55,749.53	87,622.64	216,166.67	-128,544.03	-59%	1,297,000.00
Interest earned - outstanding debtors	3,676.78	3,300.00	3,300.00	288.17	578.79	550.00	28.79	5%	3,300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	22,806.20	12,230.00	12,230.00	389.40	436.80	2,038.33	-1,601.53	-79%	12,230.00
Licences and permits	11,202.00	7,420.00	7,420.00	429.00	1,065.00	1,236.67	-171.67	-14%	7,420.00
Agency services	123,618.56	97,000.00	97,000.00	9,421.30	23,094.04	16,166.67	6,927.37	43%	97,000.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	15,906,000.00	-	4,976,000.00	2,651,000.00	2,325,000.00	88%	15,906,000.00
Other revenue	1,907,116.53	1,119,356.00	1,119,356.00	74,623.28	76,606.08	186,559.33	-109,953.25	-59%	1,119,356.00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>41,100,679.14</b>	<b>39,703,084.00</b>	<b>39,703,084.00</b>	<b>1,608,146.37</b>	<b>12,420,825.05</b>	<b>6,617,180.67</b>	<b>5,803,644.38</b>	<b>68%</b>	<b>39,703,084.00</b>
<b>Expenditure By Type</b>									
Employee related costs	11,033,999.02	11,561,371.00	11,561,371.00	1,281,391.01	2,003,667.67	1,926,895.17	76,772.50	4%	11,561,371.00
Remuneration of councillors	1,687,658.86	1,880,988.00	1,880,988.00	142,217.26	279,336.52	313,498.00	-34,161.48	-11%	1,880,988.00
Debt impairment	-	225,000.00	225,000.00	-	-	37,500.00	-37,500.00	-100%	225,000.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	-	-	522,529.50	-522,529.50	-100%	3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	-	-	69,766.83	-69,766.83	-100%	418,601.00
Bulk purchases	6,283,488.93	7,000,035.00	7,000,035.00	933,914.10	1,477,360.15	1,166,672.50	310,687.65	27%	7,000,035.00
Other materials	715,358.31	379,200.00	379,200.00	21,872.17	38,574.29	63,200.00	-24,625.71	-39%	379,200.00
Contracted services	-	428,479.00	428,479.00	46,045.09	66,711.20	71,413.17	-4,701.97	-7%	428,479.00
Transfers and grants	15,620,999.12	11,133,903.00	11,133,903.00	-	4,756,000.00	1,855,650.50	2,900,349.50	156%	11,133,903.00
Other expenditure	4,143,961.06	4,838,330.00	4,838,330.00	211,944.26	720,436.72	806,388.33	-85,951.61	-11%	4,838,330.00
Loss on disposal of PPE	81,101.46	2,000.00	2,000.00	-	-	333.33	-333.33	-100%	2,000.00
<b>Total Expenditure</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>41,003,084.00</b>	<b>2,637,383.89</b>	<b>9,342,086.55</b>	<b>6,833,847.33</b>	<b>2,508,239.22</b>	<b>37%</b>	<b>41,003,084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2,117,789.67</b>	<b>-1,300,000.00</b>	<b>-1,300,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>-216,666.67</b>	<b>3,295,405.17</b>	<b>(0)</b>	<b>-1,300,000.00</b>
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	-	-	1,595,666.67	-1,595,666.67	(0)	9,574,000.00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	121,297.00	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>			<b>8,274,000.00</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>			<b>8,274,000.00</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>			<b>8,274,000.00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>-1,029,237.52</b>	<b>3,078,738.50</b>	<b>1,379,000.00</b>			<b>8,274,000.00</b>

## Monthly budget statements(cont)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02  
August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	6,327.92	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury	150,507.43	-	-	-	-	-	-		-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	-	-	-	-	-	-	-		-
Vote 6 - Community and Social Services	185,627.94	-	-	-	-	-	-		-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	-	-	-	-	-	-	-		-
Vote 9 - Sport and Recreation	-	-	-	-	-	-	-		-
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-		-
Vote 12 - Waste Water Management	2,267,533.00	-	-	-	-	-	-		-
Vote 13 - Road Transport	7,601,819.03	9,574,000.00	9,574,000.00	-	-	1,595,666.67	-1,595,666.67	-100.00%	9,574,000.00
Vote 14 - Water	13,294.33	-	-	-	-	-	-		-
Vote 15 - Electricity	-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>
<b>Total Capital Expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	<b>156,835.35</b>	-	-	-	-	-	-		-
Executive and council	6,327.92								
Budget and treasury office	150,507.43								
Corporate services									
<i>Community and public safety</i>	<b>185,627.94</b>	-	-	-	-	-	-		-
Community and social services	185,627.94								
Sport and recreation									
Public safety									
Housing									
Health									
<i>Economic and environmental services</i>	<b>7,601,819.03</b>	-	-	-	-	-	-		-
Planning and development									
Road transport	7,601,819.03								
Environmental protection									
<i>Trading services</i>	<b>2,280,827.33</b>	-	-	-	-	-	-		-
Electricity									
Water	13,294.33								
Waste water management	2,267,533.00								
Waste management									
<i>Other</i>									
<b>Total Capital Expenditure - Standard Classification</b>	<b>10,225,109.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Funded by:</b>									
National Government	9,781,712.99	9,574,000.00	9,574,000.00		-	1,595,666.67	-1,595,666.67	-100.00%	9,574,000.00
Provincial Government	306,924.84								
District Municipality									
Other transfers and grants									
<b>Transfers recognised - capital</b>	<b>10,088,637.83</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>
<b>Public contributions &amp; donations</b>	<b>121,296.90</b>								
<b>Borrowing</b>									
<b>Income from general funds</b>	<b>15,174.92</b>								
<b>Total Capital Funding</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.00%</b>	<b>9,574,000.00</b>

Upgrading of roads is the only capital project budgeted for and will be funded by Municipal Infrastructure

## Monthly budget statements(cont)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - M02 August 2012

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	21,602,265.00	2,032,153.00	2,032,153.00	624,448.09	2,032,153.00
Call investment deposits		21,134,211.00	21,134,211.00	29,812,326.66	21,134,211.00
Consumer debtors	2,150,407.00	3,949,501.00	3,949,501.00	6,634,098.21	3,949,501.00
Other debtors	14,216.00	10,634.00	10,634.00	81,788.33	10,634.00
Current portion of long-term receivables	9,045.00	6,633.00	6,633.00	9,045.00	6,633.00
Inventory					
<b>Total current assets</b>	<b>23,775,933.00</b>	<b>27,133,132.00</b>	<b>27,133,132.00</b>	<b>37,161,706.29</b>	<b>27,133,132.00</b>
<b>Non current assets</b>					
Long-term receivables	57,003.00	47,964.00	47,964.00	55,520.48	47,964.00
Investments					
Investment property	10,214,982.00	10,227,346.00	10,227,346.00	10,342,666.43	10,227,346.00
Investments in Associate					
Property, plant and equipment	90,312,877.00	92,248,706.00	92,248,706.00	90,120,542.55	92,248,706.00
Agricultural					
Biological assets					
Intangible assets	92,452.00	155,349.00	155,349.00	92,451.90	155,349.00
Other non-current assets					
<b>Total non current assets</b>	<b>100,677,314.00</b>	<b>102,679,365.00</b>	<b>102,679,365.00</b>	<b>100,611,181.36</b>	<b>102,679,365.00</b>
<b>TOTAL ASSETS</b>	<b>124,453,247.00</b>	<b>129,812,497.00</b>	<b>129,812,497.00</b>	<b>137,772,887.65</b>	<b>129,812,497.00</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing					
Consumer deposits	268,759.00	302,389.00	302,389.00	272,689.00	302,389.00
Trade and other payables	3,111,643.00	1,183,270.00	1,183,270.00	13,394,284.94	1,183,270.00
Provisions	1,347,518.00			1,301,847.23	
<b>Total current liabilities</b>	<b>4,727,920.00</b>	<b>1,485,659.00</b>	<b>1,485,659.00</b>	<b>14,968,821.17</b>	<b>1,485,659.00</b>
<b>Non current liabilities</b>					
Borrowing					
Provisions	12,904,491.00	8,284,407.00	8,284,407.00	12,904,490.81	8,284,407.00
<b>Total non current liabilities</b>	<b>12,904,491.00</b>	<b>8,284,407.00</b>	<b>8,284,407.00</b>	<b>12,904,490.81</b>	<b>8,284,407.00</b>
<b>TOTAL LIABILITIES</b>	<b>17,632,411.00</b>	<b>9,770,066.00</b>	<b>9,770,066.00</b>	<b>27,873,311.98</b>	<b>9,770,066.00</b>
<b>NET ASSETS</b>	<b>106,820,836.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>	<b>109,899,575.67</b>	<b>120,042,431.00</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	95,297,681.00	108,520,599.00	108,520,599.00	98,376,419.10	108,520,599.00
Reserves	11,523,157.00	11,521,832.00	11,521,832.00	11,523,156.57	11,521,832.00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>106,820,838.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>	<b>109,899,575.67</b>	<b>120,042,431.00</b>

## Monthly budget statements(cont)

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Table C7 Monthly Budget Statement - Cash Flow - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	24,722,146.00	21,101,643.00	21,101,643.00	881,655.07	13,577,577.77	3,516,940.50	10,060,637.27	286.06%	21,101,643.00
Government - operating	18,650,665.00	15,906,000.00	15,906,000.00	1,132,500.00	1,132,500.00	2,651,000.00	-1,518,500.00	-57.28%	15,906,000.00
Government - capital	10,088,203.00	9,574,000.00	9,574,000.00			1,595,666.67	-1,595,666.67	-100.00%	9,574,000.00
Interest	928,861.00	1,300,300.00	1,300,300.00	56,037.70	88,201.43	216,716.67	-128,515.24	-59.30%	1,300,300.00
Dividends									
<b>Payments</b>									
Suppliers and employees	-35,453,386.00	-30,104,609.00	-30,104,609.00	-3,284,967.14	-6,033,632.70	-5,017,434.83	1,016,397.87	-20.26%	-30,104,609.00
Finance charges	-826,755.00								
Transfers and Grants	-7,436,334.00	-7,168,903.00	-7,168,903.00			-1,194,817.17	-1,194,817.17	100.00%	-7,168,903.00
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>10,673,400.00</b>	<b>10,608,431.00</b>	<b>10,608,431.00</b>	<b>-1,214,774.37</b>	<b>8,764,446.50</b>	<b>1,758,071.83</b>	<b>6,996,374.67</b>	<b>395.71%</b>	<b>10,608,431.00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE				64,650.00	64,650.00		64,650.00	#DIV/0!	
Decrease (increase) in non-current debtors	8,692.00	8,032.00	8,032.00	742.51	1,462.57	1,338.67	143.90	10.75%	8,032.00
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
<b>Payments</b>									
Capital assets	-10,251,559.00	-9,574,000.00	-9,574,000.00			-1,595,666.67	-1,595,666.67	100.00%	-9,574,000.00
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-10,242,867.00</b>	<b>-9,565,968.00</b>	<b>-9,565,968.00</b>	<b>65,392.51</b>	<b>66,132.57</b>	<b>-1,594,328.00</b>	<b>-1,660,460.57</b>	<b>104.15%</b>	<b>-9,565,968.00</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits	24,370.00	29,000.00	29,000.00	900.00	3,930.00	4,833.33	-903.33	-18.69%	29,000.00
<b>Payments</b>									
Repayment of borrowing									
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>24,370.00</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>900.00</b>	<b>3,930.00</b>	<b>4,833.33</b>	<b>903.33</b>	<b>18.69%</b>	<b>29,000.00</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>454,903.00</b>	<b>1,071,463.00</b>	<b>1,071,463.00</b>	<b>-1,148,481.86</b>	<b>8,834,509.07</b>	<b>178,577.17</b>			<b>1,071,463.00</b>
Cash/cash equivalents at beginning:	21,147,362.00	21,602,265.00	21,602,265.00		21,602,265.00	21,602,265.00			21,602,265.00
Cash/cash equivalents at month/year end:	21,602,265.00	22,673,728.00	22,673,728.00		30,436,774.07	21,780,842.17			22,673,728.00

Cash flow decreased by R 1,1 million for the month. The year to date cash flow is still positive due to unspent grants.

**PART 2 – SUPPORTING DOCUMENTATION**

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Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August 2012

		Supporting Table 002 Monthly Budget Statement - Performance Indicators				
Description of financial indicator	Basis of calculation	2011/12	Budget Year 2013/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.9%	8.7%	8.7%	0.0%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.9%	1.0%	1.0%	12.2%	1.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	502.9%	1826.3%	1826.3%	248.3%	1826.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	456.9%	1559.3%	1559.3%	203.3%	1559.3%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	114.9%	93.8%	93.8%	104.5%	93.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	10.1%	10.1%	54.6%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	14.0%	19.3%	19.3%	14.0%	19.3%
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	26.8%	29.1%	29.1%	16.1%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.4%	2.0%	2.0%	0.8%	2.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.9%	9.0%	9.0%	0.0%	5.8%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	151.0%	148.0%	148.0%	271.0%	148.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.0%	25.0%	25.0%	247.0%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	600.0%	678.0%	678.0%	652.0%	678.0%

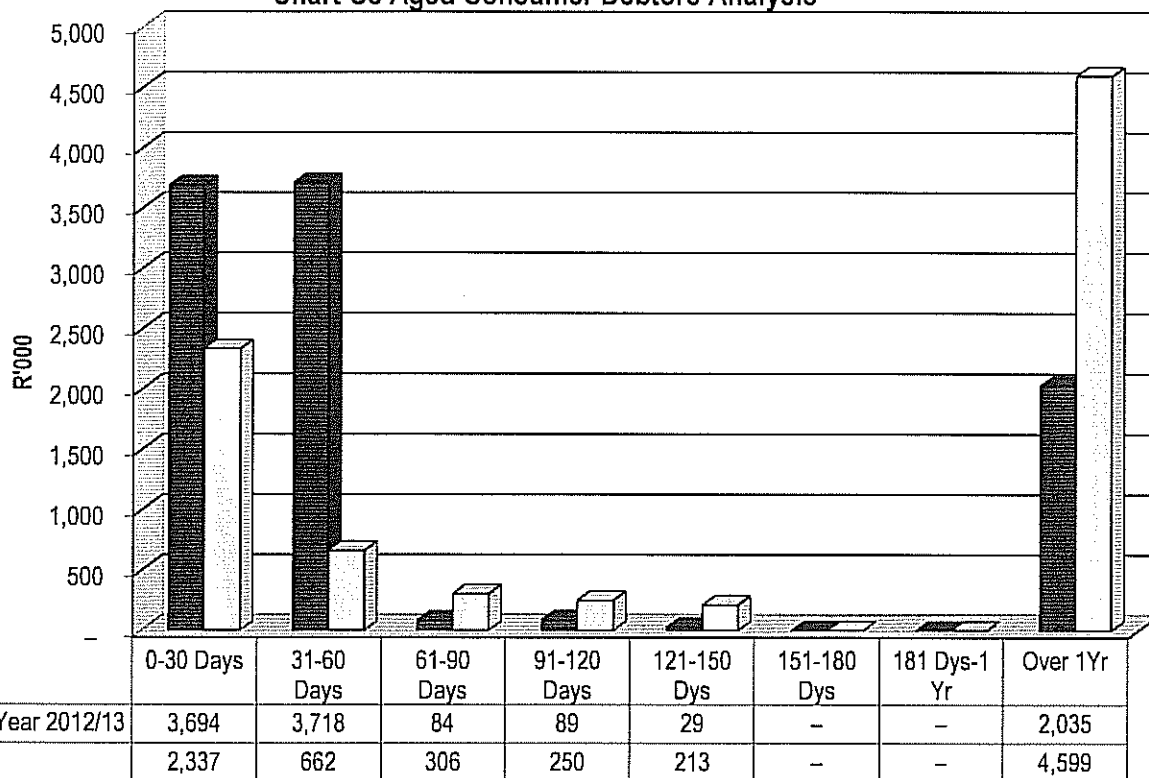
## Supporting documentation(cont)

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Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August 2012

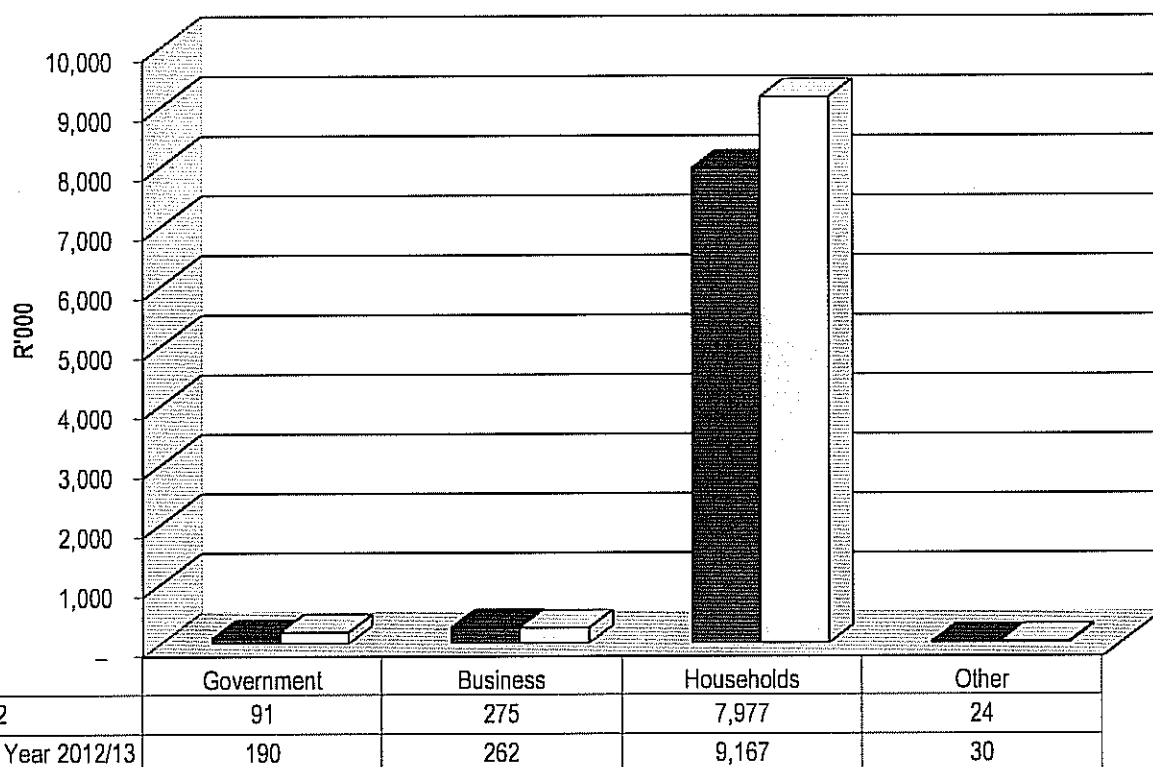
Description	NT Code	Budget Year 2012/13									Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
<b>Debtors Age Analysis By Revenue Source</b>												
Rates	1200	11,350.91	3,030,170.61	13,059.28	17,398.23	12,554.38			2,005,319.85	5,089,853.26		2,035,272.46
Electricity	1300	936,841.12	394,931.70	5,080.16	35,891.91	15,834.00			30,493.97	1,419,072.86		82,219.89
Water	1400	512,812.88	6,766.88	2,928.59	3,397.96	1,001.02			-3,334.50	523,572.83		1,064.48
Sewerage / Sanitation	1500	260,409.62	37,707.25	28,302.56	14,580.40	-			-1,012.91	339,987.32		13,567.49
Refuse Removal	1600	351,366.57	248,084.41	34,953.02	17,982.83	-698.20			3,052.50	655,541.13		21,137.13
Housing (Rental Revenue)	1700									-		-
Other	1900	1,620,963.60								1,620,963.60		-
<b>Total By Revenue Source</b>	<b>2000</b>	<b>3,693,744.70</b>	<b>3,717,660.85</b>	<b>84,324.01</b>	<b>89,251.33</b>	<b>28,691.20</b>	<b>-</b>	<b>-</b>	<b>2,035,318.91</b>	<b>9,648,991.00</b>	<b>-</b>	<b>2,153,261.44</b>
<b>2011/12 - totals only</b>		<b>2,337,005.97</b>	<b>662,108.77</b>	<b>305,769.91</b>	<b>249,740.67</b>	<b>212,943.20</b>	<b>-</b>	<b>-</b>	<b>4,598,651.95</b>	<b>8,366,220.47</b>		<b>5,061,335.82</b>
<b>Debtors Age Analysis By Customer Category</b>												
Government	2200	9,377.78	79,983.02	11,595.28	42,962.98	16,136.82			29,999.06	190,054.94		
Business	2300	14,659.86	199,275.22	11,567.42	6,977.33	2,818.12			27,068.02	262,355.97		
Households	2400	3,668,091.23	3,417,655.41	60,832.73	38,334.31	9,451.84			1,972,634.25	9,166,999.77		
Other	2500	1,615.83	20,747.20	338.58	976.71	284.42			5,617.58	29,580.32		
<b>Total By Customer Category</b>	<b>2600</b>	<b>3,693,744.70</b>	<b>3,717,660.85</b>	<b>84,324.01</b>	<b>89,251.33</b>	<b>28,691.20</b>	<b>-</b>	<b>-</b>	<b>2,035,318.91</b>	<b>9,648,991.00</b>	<b>-</b>	

Chart C3 Aged Consumer Debtors Analysis



## Supporting documentation(cont)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



Debtors balances are high due to rates billing being done in July. Rates are only payable at the end of September 2012, whereafter interest will be billed. A decrease in the payment level was also experienced.(54%/94%)

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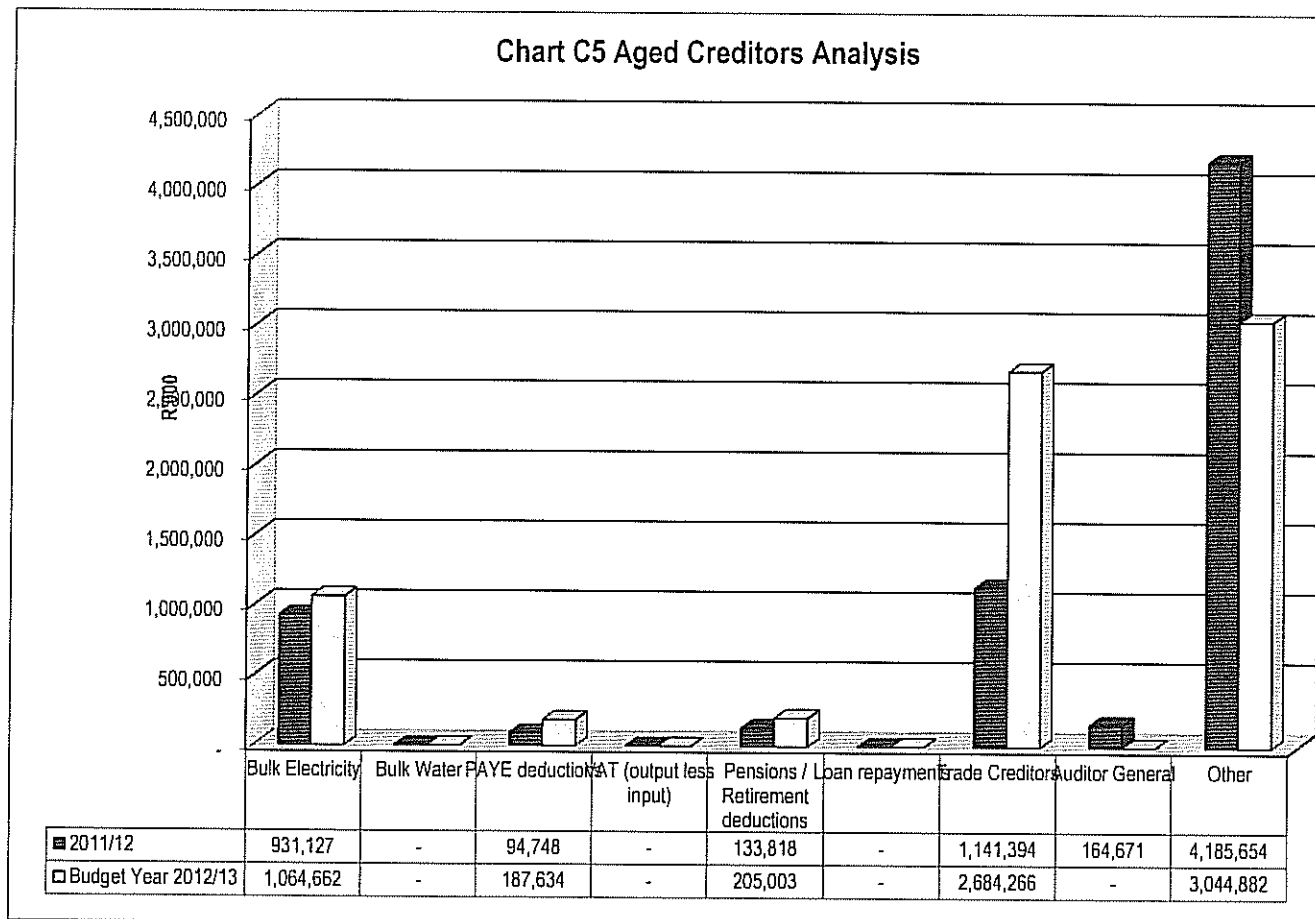
Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August 2012

Description	NT Code	Budget Year 2012/13								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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1,064,662.06								931,127.13
Bulk Water	0200									.
PAYE deductions	0300	187,633.57								94,747.62
VAT (output less input)	0400									.
Pensions / Retirement deductions	0500	205,002.66								133,817.57
Loan repayments	0600									.
Trade Creditors	0700	2,684,266.20								1,141,394.08
Auditor General	0800									164,670.69
Other	0900	3,044,881.77								4,185,654.23
<b>Total By Customer Type</b>	<b>2600</b>	<b>7,186,446.26</b>	.	.	.	.	.	.	.	<b>6,651,411.32</b>



## Supporting documentation(cont)

Chart C5 Aged Creditors Analysis



Trade creditors are always paid within 30 days. To be noted is the increase in ESKOM bulk payment.

## Supporting documentation(cont)

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Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August 2012

Investments by maturity Name of Institution & investment ID R	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month I (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>								
Capital Replacement Reserve						11,348	-	11,348
Housing Fund						121	-	121
Job creation - De Bult						35	-	35
Land development						15	-	15
Land development						14	-	14
Land development						27	-	27
Civil Defence						17	-	17
CMIP Kwaggakolk(vat)						140	-	140
MSIG						-	800	800
MIG Sanitation interest/vat						1,477	-	1,477
Electricity						33	-	33
Water Services Plan						3	-	3
CMIP-Saaiport project 301						3	-	3
Library Development Projects						-	333	333
EPWP - Paving/ Cleaning						22	-	22
Loto Carnarvon						2	-	2
Loto Vosburg						30	-	30
Finance Management Grant						1,500	(663)	837
Transfer Fees Sub-Economic Housing						120	-	120
VB Cleaning Project						24	-	24
VAT - retention						11	-	11
Kreeberg Festival						-	400	400
MIG						4,000	-	4,000
Housing 81						94	-	94
Leave, PMS and Long Service Funds						1,957	-	1,957
Provision for Employee benefits						3,000	-	3,000
Retention						178	(89)	89
Reserves						352	-	352
General Account						5,708	(1,200)	4,508
<b>Municipality sub-total</b>				-		30,231	(419)	29,812
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		30,231	(419)	29,812

MSIG and library grants were invested, while other grant spending has occurred. R 1,2 million was used for running costs. This resulted in a shortfall of R 419 000 in investments for the month.

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	13,116,000.00	15,241,000.00	15,241,000.00	800,000.00	7,276,000.00	2,540,166.67	4,735,833.33	186.4%	15,241,000.00
Local Government Equitable Share	10,466,000.00	11,941,000.00	11,941,000.00		4,976,000.00	1,990,166.67	2,985,833.33	150.0%	11,941,000.00
Finance Management	1,450,000.00	1,500,000.00	1,500,000.00		1,500,000.00	250,000.00	1,250,000.00	500.0%	1,500,000.00
Municipal Systems Improvement	1,200,000.00	800,000.00	800,000.00	800,000.00	800,000.00	133,333.33	666,666.67	500.0%	800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		-	166,666.67	-166,666.67	-100.0%	1,000,000.00
Provincial Government:	7,389,413.00	665,000.00	665,000.00	332,500.00	332,500.00	110,833.33	221,666.67	200.0%	665,000.00
Sport and Recreation	501,000.00	665,000.00	665,000.00	332,500.00	332,500.00	110,833.33	221,666.67	200.0%	665,000.00
Housing	2,381,969.00								
Water assistance	639,879.00						-		
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	3,382,125.00						-		
Job creation - Premier's office	325,000.00						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,482,243.00	-	-	-	-	-	-		-
Sanitation interest	1,453,779.00						-		
Geotechnical inspection	6,371.00								
Job creation	11,948.00								
Television fund	10,145.00								
<b>Total Operating Transfers and Grants</b>	<b>21,987,656.00</b>	<b>15,906,000.00</b>	<b>15,906,000.00</b>	<b>1,132,500.00</b>	<b>7,608,500.00</b>	<b>2,651,000.00</b>	<b>4,957,500.00</b>	<b>187.0%</b>	<b>15,906,000.00</b>
<b>Capital Transfers and Grants</b>									
National Government:	7,892,000.00	9,574,000.00	9,574,000.00	-	4,000,000.00	1,595,666.67	2,404,333.33	150.7%	9,574,000.00
Municipal Infrastructure Grant (MIG)	7,892,000.00	9,574,000.00	9,574,000.00		4,000,000.00	1,595,666.67	2,404,333.33	150.7%	9,574,000.00
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	<b>7,892,000.00</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>4,000,000.00</b>	<b>1,595,666.67</b>	<b>2,404,333.33</b>	<b>150.7%</b>	<b>9,574,000.00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANT</b>	<b>29,879,656.00</b>	<b>25,480,000.00</b>	<b>25,480,000.00</b>	<b>1,132,500.00</b>	<b>11,608,500.00</b>	<b>4,246,666.67</b>	<b>7,361,833.33</b>	<b>173.4%</b>	<b>25,480,000.00</b>

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
National Government:	9,870,931.00	10,468,903.00	10,468,903.00	662,513.43	5,418,513.43	1,744,817.17	3,673,696.26	210.5%	10,468,903.00
Local Government Equitable Share	7,436,334.00	7,168,903.00	7,168,903.00		4,756,080.00	1,194,817.17	3,561,182.83	298.1%	7,168,903.00
Finance Management	1,324,010.00	1,500,000.00	1,500,000.00	662,513.43	662,513.43	250,000.00	412,513.43	165.0%	1,500,000.00
Municipal Systems Improvement	1,110,587.00	800,000.00	800,000.00		-	133,333.33	-133,333.33	-100.0%	800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		-	166,666.67	-166,666.67	-100.0%	1,000,000.00
0							-		
Provincial Government:	2,175,431.00	665,000.00	665,000.00	-	-	110,833.33	-110,833.33	-100.0%	665,000.00
Sport and Recreation	339,272.00	665,000.00	665,000.00		-	110,833.33	-110,833.33	-100.0%	665,000.00
Water assistance	639,879.00						-		
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	711,840.00						-		
Job creation - Premier's office	325,000.00						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,164,283.00	-	-	-	-	-	-		-
Sanitation Interest	1,164,283.00						-		
Geotechnical Inspection	6,371.00						-		
Job creation	11,948.00						-		
Television fund	10,145.00						-		
<b>Total operating expenditure of Transfers and Grants</b>	<b>13,210,565.00</b>	<b>11,133,903.00</b>	<b>11,133,903.00</b>	<b>662,513.43</b>	<b>5,418,513.43</b>	<b>1,855,650.50</b>	<b>3,562,862.93</b>	<b>192.0%</b>	<b>11,133,903.00</b>
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	6,956,615.00	9,574,000.00	9,574,000.00	-	-	1,595,666.67	-1,595,666.67	-100.0%	9,574,000.00
Municipal Infrastructure Grant (MIG)	6,931,076.00	9,574,000.00	9,574,000.00		-	1,595,666.67	-1,595,666.67	-100.0%	9,574,000.00
Finance Management	29,211.00						-		
Municipal Systems Improvement	6,328.00						-		
0							-		
Provincial Government:	2,832,013.00	-	-	-	-	-	-		-
Sport and Recreation	161,728.00						-		
Expanded Public Works Programme	2,670,285.00						-		
0							-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	289,576.00	-	-	-	-	-	-		-
Sanitation Interest	289,576.00						-		
<b>Total capital expenditure of Transfers and Grants</b>	<b>10,088,204.00</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>-1,595,666.67</b>	<b>-100.0%</b>	<b>9,574,000.00</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>23,298,769.00</b>	<b>20,707,903.00</b>	<b>20,707,903.00</b>	<b>662,513.43</b>	<b>5,418,513.43</b>	<b>3,451,317.17</b>	<b>1,967,196.26</b>	<b>57.0%</b>	<b>20,707,903.00</b>

Grant receipts and expenditure will be recorded in Tables 6 and 7 but not in Tables C 2, 3 or 4 except for the equitable share. All grants are expended in a suspense account and is only recorded in the performance statement during the last month of the financial year.

Actual expenditure will be reported in Tables C 6 and 7, as well as in the reports of the Division of Revenue Act formats.

The Division of Revenue reports are included hereunder.

## Supporting documentation(cont)

NATIONAL TREASURY (NT)					
MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)					
NT documentation.					
Name of Municipality	NC074 Kareeberg				
Financial Year	2012/13				
Month	M02 August				
<b>Section A: Previous Financial Year</b>					
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment		
Total FMG received		0.00			
Total FMG Expenditure		0.00			
FMG unspent		0.00	documentation by 15 July		
FMG unspent and returned to the National Revenue Fund		0.00			
Total FMG unspent as at end of financial year		0.00	Note - This should be monies approved by NT as		
<b>Section B: Current Financial Year</b>		2012/13			
Financial Management Grant Received and Expenditure Incurred		Rand	Comment		
Total FMG received for current financial year		1,500,000.00			
Total unspent FMG approved for rollover (Refer to Section A: A15)		0.00			
Total FMG received		1,500,000.00			
Total spent year -to-date (See last months return - Section A: A34)		0.00			
Total spending this month		662,513.43			
- Interns Stipend/Salary (R344,000)		51,981.18			
- Interns training (R156,000)		11,160.80			
- Compiling of IDP (R100,000)		25,000.00			
- towards managing of PMS (R100,000)		0.00			
- Towards Internal Audit (R120,000)		32,966.71			
- Compiling of new valuation roll (R100,000)		34,708.33			
- assistance for compilation of financial statements, unbundling of assets (R380,000)		502,371.21			
- Training finance personnel (100,000)		4,325.20			
- Installation of prepaid metres (R100,000)		0.00			
Total FMG spent		662,513.43			
Percentage spent		44.17			
Total FMG unspent for current financial year		837,486.57	allocations not approved for rollover, to the		
<b>Section C: (Current Financial Year)</b>					
and any amendments thereafter, within 30 days					
Performance Information: Institutional	Yes	Number	Date	Name of MM/CFO	
Appointment of appropriately skilled CFO consistent with the competency regulations		0			
Appointment of appropriately skilled Senior Financial Managers in the BTO	0				
Appointment of appropriately skilled Internal Audit personnel				Outsourced	
<b>Section D: (Current Financial Year)</b>					
Performance Information: Outputs	Audit Outcome (Previous Year)	Outcome (This)	of Items on Audit	of Items outstanding	completion date
Audit Outcome achieved for the previous financial year	with matters				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation)	Yes a service provider is appointed to rectify PMS in 2012/				
Internal Audit Units (IA) and Audit Committees (AC)	No of Resolutions and recommendations	Number Implemented	Number Outstanding		
Resolutions and recommendations of IA					
Resolutions and recommendations of AC	Noted reports				
<b>Reporting on Key MFMA Activities</b>					
Budget - Key activities for the month completed	YES	NO			
In-year reporting - Key activities for the month completed	x		Refer to the budget timetable and t		
Financial Statements - Key activities for the month completed	x		Refer to financial & non-financial i		
Annual Report - Key activities for the month completed	x		Preparation of Trial Balance and all		
	x		Consolidation of financial & non-fin		
Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee					
Name of the Chief Financial Officer - PB Rossouw Signature - _____ Date - 31-08-2012					
Name of the Accounting Officer - ZE Dingile Signature - _____ Date - 31-08-2012					

## Supporting documentation(cont)

## Municipal Systems Improvement Programme Grant (MSIG)

## Monthly Report as per the Division of Revenue Act

The onus is on the municipality to confirm that the return has been received by NT

Municipality NC074 Kareeberg

Financial Year 2012/13

Month End M02 Aug

## Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	0
Spent This Month	0
Total MSIG Funds Spent	0
Total MSIG funds Received and Not Spent	800,000
Percentage of Funds Spent	0.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

## Conditions:

- Submission of signed (only Municipal Manager) activity plan in a prescribed format with detailed budget and time frames on the implementation of prioritised
- Submission of monthly expenditure reports by the 10th of every month and in accordance with the Division of Revenue Act.

(Print Name Below)

I, \_\_\_\_\_, The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated \_\_\_\_\_

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde\_MSIG\_ccyy\_Mnn.XLS (e.g. GT411\_MSIG\_2009\_M01.xls)

Muncde = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

## Supporting documentation(cont)

**Municipal Infrastructure Grant (MIG)**  
**Monthly Report as per the Division of Revenue Act**

The onus is on the municipality to confirm that the return has been received by NT

Municipality NC074 Kareeberg

Financial Year 2012/13

Month End M02 Aug

## Financial Accounting for Grant Funds Received and Expended

Rand
Received Prior Periods (Since Inception) - See Last Months Form
Received This Month
Total MIG Funds Received
Spent Prior Periods (Since Inception) - See Last Months Form
Spent This Month
Total MIG Funds Spent
Total MIG funds Received and Not Spent
Percentage of Funds Spent
Funds Currently Committed but Not Spent
Scheduled Transfers Withheld

## Conditions:

- Prioritise residential infrastructure for water, sanitation, refuse removal, street lighting, solid waste, connector and bulk infrastructure, and other municipal infrastructure
- Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated Development Plan that provides
- Municipalities must adhere to the labour-intensive construction methods in terms of the Expanded Public Works Programme (EPWP) guidelines.
- Compliance with the Division of Revenue Act, including additional reporting requirements on spending and projects as approved by National Treasury.

(Print Name Below)

I, \_\_\_\_\_, The Accounting Officer or Delegate certify that the above information is correct and that this report has been submitted electronically as required.

Signed

Dated \_\_\_\_\_

To Save File press the following keys at the same time with Caps Lock off: Ctrl Shift S

Save file as: Muncde\_MIG\_ccyy\_Mnn.XLS (e.g. GT411\_MIG\_2009\_M01.xls)

Muncde = Municipality Code, ccyy = Financial Year End, Mnn = M01... M12

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	1,215,920.35	1,361,610.00	1,361,610.00	100,265.75	200,531.50	226,935.00	-26,403.50	-11.63%	1,361,610.00
Pension and UIF Contributions							-		
Medical Aid Contributions							-		
Motor Vehicle Allowance	388,331.92	421,117.00	421,117.00	33,421.94	66,843.88	70,186.17	-3,342.29	-4.76%	421,117.00
Cellphone Allowance	83,405.99	98,261.00	98,261.00	8,529.57	11,960.57	16,376.83	-4,416.26	-26.97%	98,261.00
Housing Allowances							-		
Other benefits and allowances							-		
<b>Sub Total - Councillors</b>	<b>1,687,658.27</b>	<b>1,880,988.00</b>	<b>1,880,988.00</b>	<b>142,217.26</b>	<b>279,335.95</b>	<b>313,498.00</b>	<b>-34,162.05</b>	<b>-10.90%</b>	<b>1,880,988.00</b>
<b>% increase</b>		<b>11.5%</b>	<b>11.5%</b>						<b>11.5%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3,137,132.54	2,187,838.00	2,187,838.00	210,213.58	372,993.15	364,639.67	8,353.49	2.29%	2,187,838.00
Pension and UIF Contributions	239,607.18	289,199.00	289,199.00	29,021.83	50,169.48	48,199.83	1,969.65	4.09%	289,199.00
Medical Aid Contributions	119,677.94	121,691.00	121,691.00	9,767.42	19,216.00	20,281.83	-1,065.83	-5.26%	121,691.00
Overtime							-		
Performance Bonus	170,528.47	202,543.00	202,543.00			33,757.17	-33,757.17	-100.00%	202,543.00
Motor Vehicle Allowance	390,585.00	385,779.00	385,779.00	33,951.00	63,996.00	64,296.50	-300.50	-0.47%	385,779.00
Cellphone Allowance							-		
Housing Allowances							-		
Other benefits and allowances		16,875.00	16,875.00			2,812.50	-2,812.50	-100.00%	16,875.00
Payments in lieu of leave							-		
Long service awards							-		
Post-retirement benefit obligations							-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>4,057,531.13</b>	<b>3,203,925.00</b>	<b>3,203,925.00</b>	<b>282,953.83</b>	<b>506,374.64</b>	<b>533,987.50</b>	<b>-27,612.86</b>	<b>-5.17%</b>	<b>3,203,925.00</b>
<b>% increase</b>		<b>-21.0%</b>	<b>-21.0%</b>						<b>-21.0%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	5,074,581.27	6,239,955.00	6,239,955.00	830,332.15	1,200,938.62	1,039,992.50	160,946.12	15.48%	6,239,955.00
Pension and UIF Contributions	934,646.51	1,056,380.00	1,056,380.00	97,982.10	178,112.86	176,063.33	2,049.53	1.16%	1,056,380.00
Medical Aid Contributions	283,880.84	356,532.00	356,532.00	26,047.80	52,095.60	59,422.00	-7,326.40	-12.33%	356,532.00
Overtime	270,201.23	155,000.00	155,000.00	15,823.23	31,606.37	25,833.33	5,773.04	22.35%	155,000.00
Performance Bonus							-		
Motor Vehicle Allowance	60,000.00	72,000.00	72,000.00	7,274.19	12,274.19	12,000.00	274.19	2.28%	72,000.00
Cellphone Allowance							-		
Housing Allowances	9,354.92	24,480.00	24,480.00	672.91	1,395.82	4,080.00	-2,684.18	-65.79%	24,480.00
Other benefits and allowances		277,306.00	277,306.00	992.55	1,556.91	46,217.67	-44,660.76	-96.63%	277,306.00
Payments in lieu of leave							-		
Long service awards				19,312.25	19,312.25		19,312.25	#DIV/0!	
Post-retirement benefit obligations	219,664.00	594,394.00	594,394.00			99,065.67	-99,065.67	-100.00%	594,394.00
<b>Sub Total - Other Municipal Staff</b>	<b>6,852,328.87</b>	<b>8,776,047.00</b>	<b>8,776,047.00</b>	<b>998,437.18</b>	<b>1,497,292.62</b>	<b>1,462,674.50</b>	<b>34,618.12</b>	<b>2.37%</b>	<b>8,776,047.00</b>
<b>% increase</b>		<b>28.1%</b>	<b>28.1%</b>						<b>28.1%</b>
<b>Total Parent Municipality</b>	<b>12,597,518.27</b>	<b>13,860,960.00</b>	<b>13,860,960.00</b>	<b>1,423,608.27</b>	<b>2,283,003.21</b>	<b>2,310,160.00</b>	<b>-27,156.79</b>	<b>-1.18%</b>	<b>13,860,960.00</b>
		<b>10.0%</b>	<b>10.0%</b>						<b>10.0%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>12,597,518.27</b>	<b>13,860,960.00</b>	<b>13,860,960.00</b>	<b>1,423,608.27</b>	<b>2,283,003.21</b>	<b>2,310,160.00</b>	<b>-27,156.79</b>	<b>-1.18%</b>	<b>13,860,960.00</b>
<b>% increase</b>		<b>10.0%</b>	<b>10.0%</b>						<b>10.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>10,909,860.00</b>	<b>11,979,972.00</b>	<b>11,979,972.00</b>	<b>1,281,391.01</b>	<b>2,003,667.26</b>	<b>1,996,662.00</b>	<b>7,005.26</b>	<b>0.35%</b>	<b>11,979,972.00</b>

The wage curve agreement as well as the 6.5% increase has been implemented from 1 July 2012.

Expenditure to date shows an overspending on employee costs for the two months.



## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August 2012

Description	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<b>Cash Receipts By Source</b>															
Property rates	267,681.54	596,993.90	329,597.22	312,124.47	149,356.58	746,794.15	60,219.54	326,253.84	221,242.02	77,264.83	50,095.65	65,4129.66	4,073,651.50	4,475,354.66	4,654,104.31
Property rates - penalties & collection charges	165.02	4,450.60	5,297.75	16,787.55	13,397.85	74,933.51	3,766.05	12,193.52	534.78	-	76.12	39,305.65	171,000.00	179,550.00	168,507.59
Service charges - electricity revenue	263,279.40	271,509.65	225,502.69	268,154.58	665,059.32	312,568.66	244,601.17	631,628.41	729,732.17	238,459.05	272,401.98	2,381,155.73	6,515,252.20	7,745,175.00	8,651,436.00
Service charges - water revenue	132,900.27	269,097.15	132,256.24	156,576.68	426,669.85	182,510.62	142,943.70	368,811.16	420,639.34	139,237.50	158,056.97	669,203.47	3,199,300.20	3,545,116.50	4,640,596.10
Service charges - sanitation revenue	115,541.40	105,244.12	83,043.06	98,313.90	254,843.90	114,597.57	89,751.80	231,574.84	264,243.07	87,425.58	99,871.13	516,275.99	2,060,727.30	2,326,669.90	2,771,765.80
Service charges - refuse	168,296.90	143,946.17	111,034.97	131,453.23	340,745.72	153,225.75	120,065.05	309,633.33	353,313.25	116,895.05	133,535.37	661,661.26	2,743,945.10	3,184,645.50	3,662,763.10
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41,056.65	43,545.35	66,177.68	1,737.04	19,262.31	19,817.29	28,932.60	147,253.91	9,829.29	28,022.00	8,794.00	-23,792.75	410,674.00	431,133.00	452,669.00
Interest earned - external investments	31,973.11	55,749.53	2,567.40	36,010.65	1,905.82	7,431.38	69,949.91	21,417.77	62,277.97	831,751.41	38,017.02	138,039.02	1,297,000.00	1,361,560.00	1,429,943.00
Interest earned - outstanding debtors	293.62	288.17	363.77	381.71	379.65	377.58	375.51	373.42	371.32	369.22	367.12	-658.09	3,300.00	3,455.00	3,638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47.40	369.40	20.45	3.76	838.16	393.40	3,243.06	391.52	802.99	1,063.56	258.66	4,752.44	12,230.00	12,842.00	13,484.00
Licences and permits	636.00	429.00	308.20	3,936.51	742.47	238.15	378.24	273.17	560.36	1,134.72	784.50	-2,001.32	7,420.00	7,791.00	8,181.00
Agency services	13,672.74	9,421.30	5,122.23	6,352.63	5,456.24	9,715.29	6,310.16	4,623.87	8,375.31	7,371.26	7,365.64	11,263.31	97,000.00	101,650.00	106,544.00
Transfer receipts - operating	6,476,000.00	800,000.00	-	-	3,016,667.00	-	-	3,016,667.00	-	-	-	2,596,666.00	15,906,000.00	15,167,634.00	16,265,345.00
Other revenue	1,982.80	22,381.92	34,983.24	57,045.92	37,332.77	66,352.49	43,095.48	31,579.60	57,200.84	50,343.58	49,655.27	1,367,031.09	1,809,226.00	1,772,029.00	1,837,293.00
<b>Cash Receipts by Source</b>	<b>7,593,482.65</b>	<b>2,323,441.52</b>	<b>1,077,394.54</b>	<b>1,090,878.83</b>	<b>4,941,905.56</b>	<b>1,688,956.36</b>	<b>833,774.27</b>	<b>5,104,675.47</b>	<b>2,120,322.73</b>	<b>1,579,369.79</b>	<b>820,439.83</b>	<b>9,222,282.65</b>	<b>38,307,943.60</b>	<b>40,715,397.56</b>	<b>44,758,103.81</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	4,000,000.00	-	-	-	3,000,000.00	-	-	4,574,000.00	-	-	-	-2,000,000.00	9,574,000.00	10,099,000.00	10,683,000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	5,630.00	1,700.00	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	-80.00	29,000.00	29,000.00	29,000.00
Receipt of non-current debtors	740.06	742.51	669.33	669.33	669.33	669.33	669.33	669.33	669.33	669.33	669.33	525.43	8,032.00	8,032.00	8,032.00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6,840,255.65	4,137,294.78	-	-	-	-	-	-	-	-	-	-10,977,690.43	-	-	-
<b>Total Cash Receipts by Source</b>	<b>18,350,147.76</b>	<b>6,463,278.81</b>	<b>1,080,450.34</b>	<b>1,093,954.83</b>	<b>7,944,991.56</b>	<b>1,692,042.36</b>	<b>836,650.27</b>	<b>5,107,761.47</b>	<b>6,697,408.73</b>	<b>1,582,455.79</b>	<b>823,545.83</b>	<b>-3,753,952.36</b>	<b>47,516,975.60</b>	<b>50,851,369.56</b>	<b>55,478,135.81</b>
<b>Cash Payments by Type</b>															
Employee related costs	722,276.66	1,281,391.01	772,126.00	674,756.00	769,317.00	955,669.00	774,079.00	793,315.00	955,669.00	1,751,162.00	602,609.00	1,447,182.53	11,979,972.20	12,843,192.60	13,553,305.60
Remuneration of councillors	128,626.72	142,217.25	123,231.00	118,523.00	119,701.00	117,815.00	328,616.00	147,710.00	148,973.00	148,973.00	148,973.00	207,429.02	1,660,958.00	2,035,356.00	2,238,932.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	543,445.05	933,914.10	1,065,334.00	567,652.00	575,437.00	572,633.00	568,566.00	608,182.00	572,209.00	570,801.00	594,842.00	-193,567.15	7,000,035.00	8,970,602.00	11,033,137.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	16,702.12	21,872.17	45,507.00	27,888.00	32,665.00	53,330.00	65,145.00	34,513.00	15,366.00	16,775.00	38,669.00	9,656.71	379,200.00	368,311.00	418,235.00
Contracted services	20,666.11	46,045.09	52,550.83	31,512.19	36,943.68	60,260.51	73,612.06	38,998.14	17,365.49	18,955.00	43,716.84	-12,167.13	428,479.00	452,913.00	482,052.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grant and subsidies paid - other	4,756,000.00	-	-	-	2,369,634.33	-	-	-	2,369,634.33	-	-	-2,365,365.67	7,168,903.00	7,653,903.00	8,832,903.00
General expenses	508,492.45	211,944.25	841,207.00	993,963.00	737,466.00	953,669.00	702,405.00	512,659.00	934,426.00	589,182.00	763,392.00	667,719.25	8,435,935.00	8,272,059.00	8,731,190.00
<b>Cash Payments by Type</b>	<b>6,695,410.12</b>	<b>2,637,383.89</b>	<b>2,900,955.83</b>	<b>2,604,490.19</b>	<b>4,661,214.22</b>	<b>2,763,576.51</b>	<b>2,532,824.06</b>	<b>2,134,777.14</b>	<b>3,073,882.82</b>	<b>3,095,868.00</b>	<b>2,392,221.84</b>	<b>-220,092.41</b>	<b>37,273,512.20</b>	<b>40,932,375.60</b>	<b>45,289,755.80</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	-	-	3,000,000.00	-	-	4,574,000.00	-	-	-	2,000,000.00	9,574,000.00	10,099,000.00	10,683,000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows/Payments</b>	<b>10,531,773.69</b>	<b>4,549,062.37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-15,060,836.05</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Cash Payments by Type</b>	<b>17,228,183.81</b>	<b>7,186,446.26</b>	<b>2,900,955.83</b>	<b>2,604,490.19</b>	<b>7,661,214.22</b>	<b>2,763,576.51</b>	<b>2,532,824.06</b>	<b>2,134,777.14</b>	<b>3,047,882.82</b>	<b>3,095,868.00</b>	<b>2,392,221.84</b>	<b>-12,300,928.47</b>	<b>46,847,512.20</b>	<b>51,031,375.60</b>	<b>55,972,755.80</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1,121,963.95</b>	<b>-723,167.45</b>	<b>-1,820,475.29</b>	<b>-1,510,535.36</b>	<b>283,777.34</b>	<b>-1,071,534.15</b>	<b>-1,696,169.79</b>	<b>-2,972,894.33</b>	<b>-2,950,474.10</b>	<b>-1,513,412.21</b>	<b>-1,568,676.01</b>	<b>9,546,955.11</b>	<b>1,071,463.40</b>	<b>-180,065.04</b>	<b>-494,619.99</b>
Cash/cash equivalent at the month/year beginning	21,602,265.00	22,724,229.55	22,001,661.50	20,160,566.21	18,670,060.66	18,553,838.20	17,862,304.05	16,166,340.27	19,159,324.60	16,208,650.50	14,655,438.29	13,126,762.29	21,802,265.00	22,673,728.40	22,433,722.36
Cash/cash equivalent at the month/year end	22,724,229.55	22,001,661.50	20,160,566.21	18,670,060.66	18,553,838.20	17,862,304.05	16,166,340.27	19,159,324.60	16,208,650.50	14,655,438.29	13,126,762.29	22,673,728.40	22,673,728.40	22,433,722.36	21,939,102.37

Cash and cash equivalents has decreased by R 700 000 for the month.

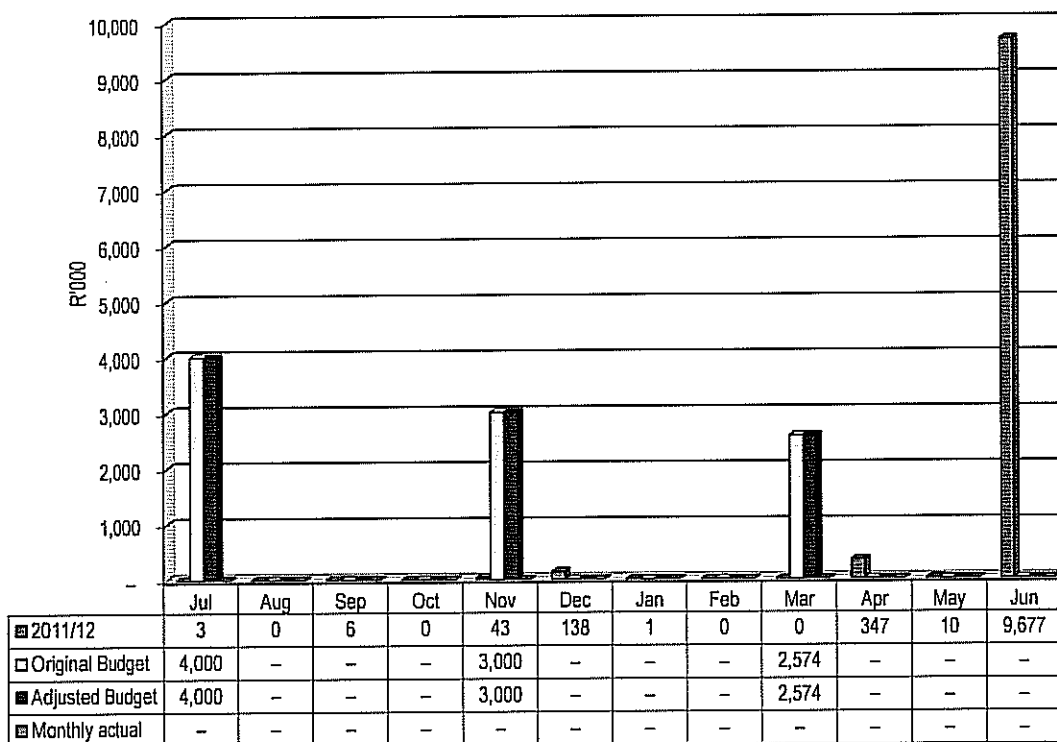
## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August 2012

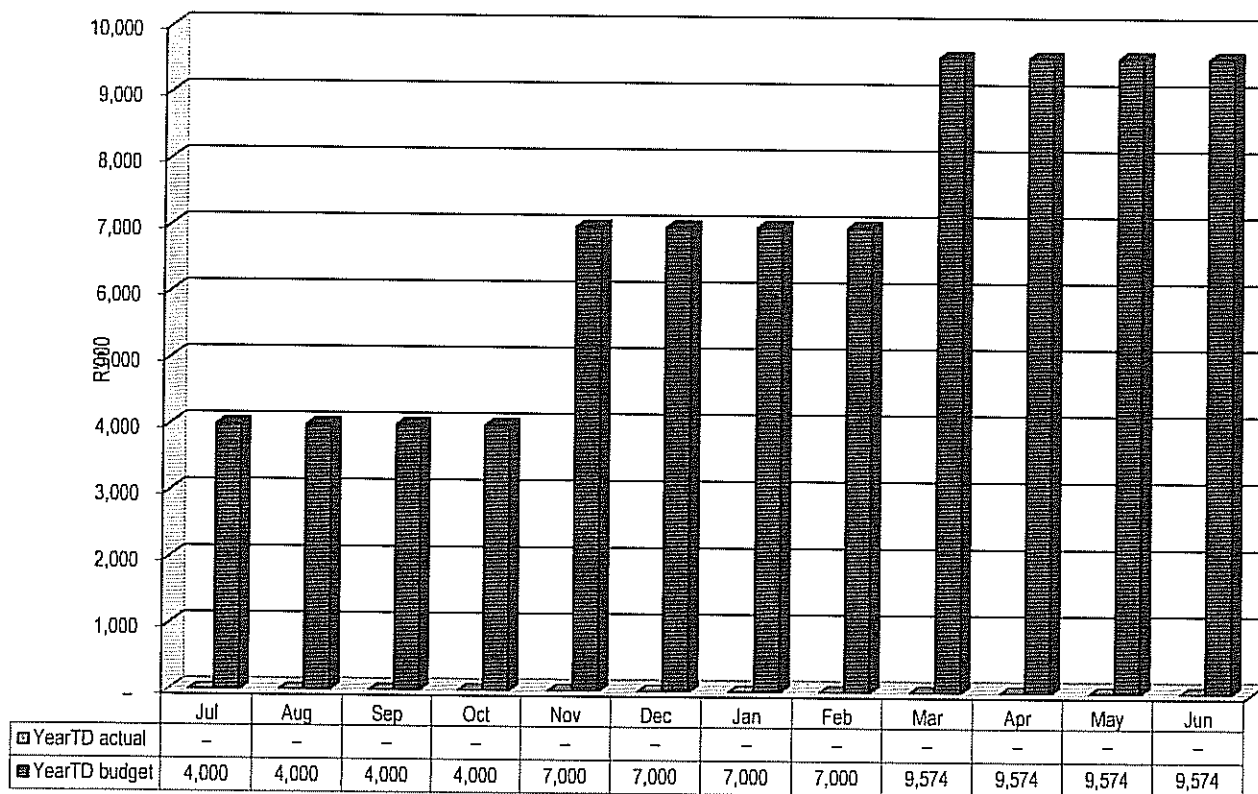
Month	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R</b>									
<b>Monthly expenditure performance trend</b>									
July	2,582.34	4,000,000.00	4,000,000.00	-		4,000,000.00	-		
August	0.00					4,000,000.00	-		
September	6,327.92					4,000,000.00	-		
October	0.00					4,000,000.00	-		
November	42,504.86	3,000,000.00	3,000,000.00			7,000,000.00	-		
December	137,511.24					7,000,000.00	-		
January	1,228.07					7,000,000.00	-		
February	0.00					7,000,000.00	-		
March	0.00	2,574,000.00	2,574,000.00			9,574,000.00	-		
April	347,351.33					9,574,000.00	-		
May	10,286.88					9,574,000.00	-		
June	9,677,317.01					9,574,000.00	-		
<b>Total Capital expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>					

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



## Supporting documentation(cont)

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



Capital expenditure will only reflect assets procured from own funds. Municipal Infrastructure Grant and other grant projects will only be recorded in June 2013.

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - MB2 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	2,521,183.44	-	-	-	-	-	-	-	-
Infrastructure - Road transport	265,676.00	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges									
Storm water	265,676.00	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	2,255,507.44	-	-	-	-	-	-	-	-
Reticulation									
Sewerage purification	2,255,507.44	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	124,350.31	-	-	-	-	-	-	-	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries	124,350.31								
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	228,248.89	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	16,879.67								
Computers - hardware/equipment	60,847.37								
Furniture and other office equipment	30,227.92								
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings	121,298.00								
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>	5,039.16	-	-	-	-	-	-	-	-
Computers - software & programming	5,039.16								
Other									
<b>Total Capital Expenditure on new assets</b>	2,875,821.77	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

## Supporting documentation(cont)

NC674 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	7,346,288.00	9,574,000.00	9,574,000.00	-	-	1,595,666.67	1,595,666.67	100.0%	9,574,000.00
Infrastructure - Road transport	7,346,288.00	9,574,000.00	9,574,000.00	-	-	1,595,666.67	1,595,666.67	100.0%	9,574,000.00
Roads, Pavements & Bridges	7,346,288.00	9,574,000.00	9,574,000.00	-	-	1,595,666.67	1,595,666.67	100.0%	9,574,000.00
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	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>7,346,288.00</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>-</b>	<b>-</b>	<b>1,595,666.67</b>	<b>1,595,666.67</b>	<b>100.0%</b>	<b>9,574,000.00</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	263,809.00	317,000.00	317,000.00	11,603.00	24,659.00	52,833.33	28,175.33	53.3%	317,000.00
Infrastructure - Road transport	27,148.00	53,000.00	53,000.00	-	2,203.00	8,833.33	6,630.33	75.1%	53,000.00
Roads, Pavements & Bridges	27,148.00	53,000.00	53,000.00	-	2,203.00	8,833.33	6,630.33	75.1%	53,000.00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	45,375.00	91,000.00	91,000.00	348.00	10,439.00	15,166.67	4,727.67	31.2%	91,000.00
Generation	3,000.00	-	-	-	-	-	-	-	-
Transmission & Reticulation	42,375.00	91,000.00	91,000.00	348.00	10,439.00	15,166.67	4,727.67	31.2%	91,000.00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	60,998.00	85,000.00	85,000.00	11,255.00	11,938.00	14,166.67	2,230.67	15.7%	85,000.00
Dams & Reservoirs	21,995.00	85,000.00	85,000.00	11,255.00	11,938.00	14,166.67	2,230.67	15.7%	85,000.00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	39,000.00	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	122,585.00	80,000.00	80,000.00	-	80.00	13,333.33	13,253.33	99.4%	80,000.00
Reticulation	122,585.00	80,000.00	80,000.00	-	80.00	13,333.33	13,253.33	99.4%	80,000.00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	8,000.00	8,000.00	8,000.00	-	-	1,333.33	1,333.33	100.0%	8,000.00
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	8,000.00	8,000.00	8,000.00	-	-	1,333.33	1,333.33	100.0%	8,000.00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	55,266.00	70,400.00	70,400.00	5,721.00	6,947.00	11,733.33	4,786.33	40.8%	70,400.00
Parks & gardens	15,281.00	18,600.00	18,600.00	4,170.00	5,310.00	3,100.00	-2,210.00	-71.3%	18,600.00
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	9,877.00	12,000.00	12,000.00	-	-	2,000.00	2,000.00	100.0%	12,000.00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	8,500.00	12,000.00	12,000.00	-	89.00	2,000.00	1,914.00	95.7%	12,000.00
Recreational facilities	-	9,500.00	9,500.00	-	-	1,583.33	1,583.33	100.0%	9,500.00
Fire, safety & emergency	4,100.00	3,000.00	3,000.00	-	-	500.00	500.00	100.0%	3,000.00
Security and policing	12,488.00	3,300.00	3,300.00	-	-	550.00	550.00	100.0%	3,300.00
Buses	-	-	-	-	-	-	-	-	-
Clinics	3,000.00	3,000.00	3,000.00	483.00	483.00	500.00	37.00	7.4%	3,000.00
Museums & Art Galleries	-	4,000.00	4,000.00	-	-	666.67	666.67	100.0%	4,000.00
Cemeteries	2,000.00	5,000.00	5,000.00	1,088.00	1,088.00	833.33	-254.67	-30.6%	5,000.00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	4,000.00	-	-	-	-	-	-	-	-
Buildings	4,000.00	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	245,287.00	420,279.00	420,279.00	50,593.26	73,880.26	70,046.50	-3,833.76	-5.2%	420,279.00
General vehicles	72,309.00	70,000.00	70,000.00	19,379.00	22,985.00	11,600.67	-11,318.33	-87.0%	70,000.00
Specialised vehicles	77,119.00	155,800.00	155,800.00	4,356.00	11,080.00	25,966.67	14,886.67	57.3%	155,800.00
Plant & equipment	-	8,700.00	8,700.00	10,880.26	11,992.25	1,450.00	-10,542.25	-727.1%	8,700.00
Computers - hardware/equipment	31,741.00	90,000.00	90,000.00	11,261.00	18,389.00	15,000.00	-3,309.00	-22.6%	90,000.00
Furniture and other office equipment	35,454.00	46,779.00	46,779.00	-	-	7,766.50	7,766.50	100.0%	46,779.00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	28,604.00	49,000.00	49,000.00	4,617.00	8,234.00	8,166.67	-1,067.33	-13.1%	49,000.00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	568,302.00	807,679.00	807,679.00	67,917.26	105,285.26	134,613.17	28,327.91	21.8%	807,679.00
<b>Specialised vehicles</b>	77,119.00	155,800.00	155,800.00	4,356.00	11,080.00	25,966.67	14,886.67	0	155,800.00
Refuse	77,119.00	155,800.00	155,800.00	4,356.00	11,080.00	25,966.67	14,886.67	0	155,800.00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August 2012

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to date actual	Year to date budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Depreciation expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1,785,416.82	2,121,182.44	2,121,182.44	-	-	353,530.41	353,530.41	100.0%	2,121,182.44
Infrastructure - Road transport	439,604.90	752,699.11	752,699.11	-	-	125,449.85	125,449.85	100.0%	752,699.11
Roads, Pavements & Bridges	397,175.08	745,571.44	745,571.44	-	-	124,261.91	124,261.91	100.0%	745,571.44
Storm water	42,429.82	7,127.67	7,127.67	-	-	1,187.95	1,187.95	100.0%	7,127.67
Infrastructure - Electricity	191,114.18	191,114.18	191,114.18	-	-	31,852.36	31,852.36	100.0%	191,114.18
Generation									
Transmission & Reticulation	191,114.18	191,114.18	191,114.18	-	-	31,852.36	31,852.36	100.0%	191,114.18
Street Lighting									
Infrastructure - Water	507,314.93	507,312.59	507,312.59	-	-	84,522.10	84,522.10	100.0%	507,312.59
Dams & Reservoirs	507,314.93								
Water purification									
Reticulation		507,312.59	507,312.59			84,522.10	84,522.10	100.0%	507,312.59
Infrastructure - Sanitation	589,933.00	593,503.47	593,503.47	-	-	98,917.25	98,917.25	100.0%	593,503.47
Reticulation	589,933.00								
Sewerage purification		593,503.47	593,503.47			98,917.25	98,917.25	100.0%	593,503.47
Infrastructure - Other	57,549.81	76,733.09	76,733.09	-	-	12,788.85	12,788.85	100.0%	76,733.09
Waste Management	57,549.81	76,733.09	76,733.09			12,788.85	12,788.85	100.0%	76,733.09
Transportation									
Gas									
Other									
<b>Community</b>	102,676.73	102,676.73	102,676.73	-	-	17,112.79	17,112.79	100.0%	102,676.73
Parks & gardens	1,372.76	1,372.76	1,372.76			228.79	228.79	100.0%	1,372.76
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries	27,888.98	27,888.98	27,888.98			4,648.16	4,648.16	100.0%	27,888.98
Recreational facilities	42,697.74	42,697.74	42,697.74			7,116.29	7,116.29	100.0%	42,697.74
Fire, safety & emergency									
Security and policing									
Buses									
Clinics	15,074.52	15,074.52	15,074.52			2,512.42	2,512.42	100.0%	15,074.52
Museums & Art Galleries	15,041.09	15,041.09	15,041.09			2,508.85	2,508.85	100.0%	15,041.09
Cemeteries	601.64	601.64	601.64			100.27	100.27	100.0%	601.64
Social rental housing									
Other									
<b>Heritage assets</b>	-	12,363.80	12,363.80	-	-	2,060.63	2,060.63	100.0%	12,363.80
Buildings									
Other		12,363.80	12,363.80			2,060.63	2,060.63	100.0%	12,363.80
<b>Investment properties</b>	49,353.77	-	-	-	-	-	-		-
Housing development									
Other	49,353.77								
<b>Other assets</b>	967,729.83	831,401.56	831,401.56	-	-	138,566.93	138,566.93	100.0%	831,401.56
General vehicles	395,070.08	355,353.34	355,353.34			59,225.58	59,225.58	100.0%	355,353.34
Specialised vehicles	54,180.11	43,135.01	43,135.01	-	-	7,189.17	7,189.17	100.0%	43,135.01
Plant & equipment	123,228.10	124,049.34	124,049.34			20,674.89	20,674.89	100.0%	124,049.34
Computers - hardware/equipment	72,300.47	83,138.88	83,138.88			13,858.45	13,858.45	100.0%	83,138.88
Furniture and other office equipment	193,999.23	114,166.12	114,166.12			19,027.69	19,027.69	100.0%	114,166.12
Abattoirs									
Markets									
Civic Land and Buildings	128,042.84	111,559.07	111,559.07			18,593.18	18,593.18	100.0%	111,559.07
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-		-
List sub-class									
<b>Intangibles</b>	67,203.31	67,551.98	67,551.98	-	-	11,258.66	11,258.66	100.0%	67,551.98
Computers - software & programming	67,203.31	67,551.98	67,551.98			11,258.66	11,258.66	100.0%	67,551.98
Other									
<b>Total Depreciation</b>	2,982,380.46	3,135,176.51	3,135,176.51	-	-	522,529.42	522,529.42	100.0%	3,135,176.51
<b>Specialised vehicles</b>	54,180.11	43,135.01	43,135.01	-	-	7,189.17	7,189.17	0	43,135.01
Refuse	52,002.55	40,890.80	40,890.80			6,781.78	6,781.78	0	40,890.80
Fire	2,117.56	2,444.35	2,444.35			407.39	407.39	0	2,444.35
Conservancy									
Ambulances									

**2.2 - Material variances to the SDBIP**

SDBIP reports are only compiled on a quarterly basis.

**2.2 - Acting Municipal Manager's quality certification****Quality certificate**

I, Zolile Elijah Dingile, the acting municipal manager of Kareeberg Municipality, hereby certify that -

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

for the month of M02-August 2012 of 2012-2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Zolile Elijah Dingile

Acting Municipal Manager of Kareeberg Municipality(NC074)

Signature

*Zolile Elijah Dingile*

Date

14 September 2012