

# **In-Year Report of Kareeberg Municipality**

## **Monthly Budget Statement**

**February 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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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 11 200, which constitutes 2 728 households.

586 households (population 2 814), are resident in the rural areas whilst 2 142 (population 8 386) resides in the urban areas.

## **PART 1 – IN-YEAR REPORT**

### **1.1 MAYOR'S REPORT**

## 1.2 COUNCIL RESOLUTIONS

This report will not be tabled to council.

## 1.3 EXECUTIVE SUMMARY

### 1.3.1 Introduction

An adjustments budget was approved by council on 19 February 2013. The budget was adjusted by R 12 900 000. This is due to additional funding received from the Departments of Public Works, Human Settlements and Water Affairs.

Another reason for the adjustment is the implementation of the wage curve(R 750 000), increase in bulk purchases of electricity(R 250 000) and increase in other expenditure( R 500 000).

### 1.3.2 Consolidated performance

#### Revenue by Source

Revenue is 1% less than budgeted for.

#### Operating expenditure by type

Year to date expenditure is 3% underpent on a year-to-date budget projection. Repairs and maintenance remains a challenge due to availability of cash.

#### Capital expenditure

No major capital spending was recorded for February 2013.

#### Cash flows

The municipality experienced a negative cash flow of R 1,17 mil for February. The implimentation of the wage curve on expenditure and the increased expenditure on bulk purchases will still have a negative effect on cash flow. Year to date cash flow is still positive and is being monitored constantly.

### 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

An adjustments budget was tabled in council on 19 February 2013.

### 1.3.5 Conclusion

Close monitoring and strict internal controls have to be maintained. The challenge, as always, will be to manage the debtors book effectively.

### 1.3.6 SC1 Material variance explanations

The following is an explanation for material variances in the performance of the municipality.

NC074 Kareeberg		Supporting Table SC1 Material variance explanations - M08 February 2013			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
	R				
1	<b><u>Revenue By Source</u></b>				
	Interest earned - external investments	235 608.59	77.94%	The bulk of interest revenue was budgeted for in June 2013.	No remedial steps are necessary.
	Fines	(2 087.00)	-34.60%	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	(420.59)	-10.03%	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.
	Other revenue	(503 313.10)	-28.65%	This is VAT income from MIG expenditure that was only budgeted for in June 2013.	No remedial steps are necessary.
	Transfers recognised - capital	(5 000 000.00)	-100.00%	All transfers are only accounted for in June 2013, only equitable share is recognised at this stage.	No remedial steps are necessary.
2	<b><u>Expenditure By Type</u></b>				
	Remuneration of councillors	(139 793.84)	-10.63%		No remedial steps are necessary.
	Other materials	(43 640.30)	-13.77%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	Expenditure is monitored closely.
	Contracted services	(84 548.78)	-33.89%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	Expenditure is monitored closely.
	Other expenditure	(1 212 962.52)	-26.58%	Other expenditure includes operational grant expenditure which will be accounted for in May - June 2013.	No remedial steps are necessary.
3	<b><u>Capital Expenditure</u></b>				
	Upgrade of roads			Contractor on site at Vosburg; Tenders to be awarded by 15 March for Carnarvon and Vanwyksvlei.	No remedial steps are necessary.
	High mast lighting			Tenders to be awarded by 15 March	No remedial steps are necessary.
4	<b><u>Financial Position</u></b>				
5	<b><u>Cash Flow</u></b>				
	February 2013	(1 175 632.19)		Cash flow still positive year to date	No remedial steps are necessary.
6	<b><u>Measureable performance</u></b>				
7	<b><u>Municipal Entities</u></b>				

## 1.4 IN-YEAR BUDGET STATEMENT TABLES

## Monthly budget statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - M08 February 2013

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	14 603.09	4 443 258.80	4 449 121.33	-5 862.53	-0.13%	4 716 502.00
Service charges	14 856 391.89	16 133 602.00	16 133 602.00	1 258 154.82	10 446 785.61	10 404 218.82	42 566.79	0.41%	16 133 602.00
Investment revenue	928 860.64	1 300 300.00	1 300 300.00	55 628.14	540 156.21	304 594.70	235 561.51	77.34%	1 300 300.00
Transfers recognised - operational	18 650 665.12	15 906 000.00	27 306 000.00	-	8 956 000.00	8 956 000.00	-		27 306 000.00
Other own revenue	2 587 126.57	1 646 680.00	3 146 680.00	14 372.38	1 748 750.24	2 251 465.44	-502 715.20	-22.33%	3 146 680.00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>41 100 679.14</b>	<b>39 703 084.00</b>	<b>52 603 084.00</b>	<b>1 342 758.43</b>	<b>26 134 950.86</b>	<b>26 365 400.29</b>	<b>-230 449.43</b>	<b>-0.87%</b>	<b>52 603 084.00</b>
Employee costs	11 033 999.02	11 561 371.00	12 311 371.00	947 832.52	7 638 869.30	7 213 022.50	425 846.80	5.90%	12 311 371.00
Remuneration of Councillors	1 687 658.86	1 880 988.00	1 880 988.00	142 978.11	1 174 809.27	1 314 603.11	-139 793.84	-10.63%	1 880 988.00
Depreciation & asset impairment	2 825 147.05	3 135 177.00	3 135 177.00	-	-	-	-		3 135 177.00
Finance charges	826 755.00	418 601.00	418 601.00	-	-	-	-		418 601.00
Materials and bulk purchases	6 998 847.24	7 379 235.00	7 667 235.00	530 363.87	4 823 021.63	4 671 616.12	151 405.51	3.24%	7 667 235.00
Transfers and grants	15 620 999.12	11 133 903.00	22 533 903.00	-	6 580 951.00	6 580 951.00	-		22 533 903.00
Other expenditure	4 225 062.52	5 493 809.00	5 955 809.00	239 634.17	3 515 588.99	4 813 100.29	-1 297 511.30	-26.96%	5 955 809.00
<b>Total Expenditure</b>	<b>43 218 468.81</b>	<b>41 003 084.00</b>	<b>53 903 084.00</b>	<b>1 860 808.67</b>	<b>23 733 240.19</b>	<b>24 593 293.02</b>	<b>-860 052.83</b>	<b>-3.50%</b>	<b>53 903 084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2 117 789.67</b>	<b>-1 300 000.00</b>	<b>-1 300 000.00</b>	<b>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</b>	<b>629 603.40</b>	<b>35.53%</b>	<b>-1 300 000.00</b>
Transfers recognised - capital	10 088 203.31	9 574 000.00	9 574 000.00	-	-	-	-		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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</b>	<b>629 603.40</b>	<b>35.53%</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</b>	<b>629 603.40</b>	<b>35.53%</b>	<b>8 274 000.00</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10 225 109.65</b>	<b>9 574 000.00</b>	<b>9 574 000.00</b>	<b>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>9 574 000.00</b>
Capital transfers recognised	10 088 637.83	9 574 000.00	9 574 000.00	-	166 865.53	5 000 000.00	-4 833 134.47	-96.66%	9 574 000.00
Public contributions & donations	121 296.90	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	15 174.92	-	-	1 350.88	1 350.88	-	1 350.88	#DIV/0!	-
<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>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>9 574 000.00</b>
<b>Financial position</b>									
Total current assets	23 609 520.00	27 133 132.00	27 133 132.00		33 590 065.21				27 133 132.00
Total non current assets	100 677 314.00	102 679 365.00	102 679 365.00		100 780 880.34				102 679 365.00
Total current liabilities	4 561 507.00	1 485 659.00	1 485 659.00		12 076 453.47				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>109 390 001.27</b>				<b>120 042 431.00</b>
<b>Cash flows</b>									
Net cash from (used) operating	10 552 104.00	10 608 431.00	10 608 431.00	-1 177 398.79	9 082 927.76	6 987 809.91	2 095 117.85	29.98%	9 108 431.00
Net cash from (used) investing	-10 121 571.00	-9 565 968.00	-9 565 968.00	-593.40	-97 576.52	-4 929 360.11	4 831 783.59	-98.02%	-9 565 968.00
Net cash from (used) financing	24 370.00	29 000.00	29 000.00	2 360.00	6 745.00	6 745.00	-		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>30 594 361.24</b>	<b>23 667 459.80</b>	<b>6 926 901.44</b>	<b>29.27%</b>	<b>21 173 728.00</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	1 149 344.18	352 750.59	214 207.32	110 918.66	102 862.41	118 766.42	966 729.66	2 303 335.93	5 318 915.17
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



## Monthly budget statements(cont)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February 2013

Description	2011/12	Budget Year 2012/13							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R</b>									
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	<b>35 404 732.02</b>	<b>32 135 599.00</b>	<b>45 035 599.00</b>	<b>81 376.27</b>	<b>14 678 859.73</b>	<b>14 958 034.54</b>	-279 174.81	-1.87%	<b>45 035 599.00</b>
Executive and council	27 276 996.75	22 923 669.00	35 823 669.00	55 708.14	8 028 118.99	8 292 654.48	-264 535.49	-3.19%	35 823 669.00
Budget and treasury office	8 127 735.27	9 211 930.00	9 211 930.00	25 668.13	6 650 740.74	6 665 380.06	-14 639.32	-0.22%	9 211 930.00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	<b>62 841.20</b>	<b>25 255.00</b>	<b>25 255.00</b>	<b>3 070.30</b>	<b>26 062.80</b>	<b>18 927.67</b>	7 135.13	37.70%	<b>25 255.00</b>
Community and social services	11 121.20	6 650.00	6 650.00	635.80	4 664.80	4 200.33	464.47	11.06%	6 650.00
Sport and recreation	48 210.00	17 900.00	17 900.00	2 264.50	18 063.00	13 707.33	4 355.67	31.78%	17 900.00
Public safety	3 510.00	705.00	705.00	170.00	3 335.00	1 020.00	2 315.00	226.96%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	<b>6 020.00</b>	<b>2 000.00</b>	<b>2 000.00</b>	<b>110.00</b>	<b>3 580.00</b>	<b>4 623.33</b>	-1 043.33	-22.57%	<b>2 000.00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 020.00	2 000.00	2 000.00	110.00	3 580.00	4 623.33	-1 043.33	-22.57%	2 000.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	<b>15 836 586.13</b>	<b>17 114 230.00</b>	<b>17 114 230.00</b>	<b>1 258 201.86</b>	<b>11 426 448.33</b>	<b>11 383 814.50</b>	42 633.83	0.37%	<b>17 114 230.00</b>
Electricity	6 957 425.31	7 567 234.00	7 567 234.00	532 415.89	4 940 558.54	4 890 375.20	50 183.34	1.03%	7 567 234.00
Water	3 713 009.93	3 881 454.00	3 881 454.00	301 066.71	2 726 726.79	2 706 258.61	20 468.18	0.76%	3 881 454.00
Waste water management	2 384 737.15	2 615 933.00	2 615 933.00	180 126.12	1 810 100.96	1 820 169.35	-10 068.39	-0.55%	2 615 933.00
Waste management	2 781 413.74	3 049 609.00	3 049 609.00	244 593.14	1 949 062.04	1 967 011.34	-17 949.30	-0.91%	3 049 609.00
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>51 310 179.35</b>	<b>49 277 084.00</b>	<b>62 177 084.00</b>	<b>1 342 758.43</b>	<b>26 134 950.86</b>	<b>26 365 400.04</b>	<b>-230 449.18</b>	<b>-0.87%</b>	<b>62 177 084.00</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	<b>26 656 645.67</b>	<b>23 490 993.00</b>	<b>35 452 993.00</b>	<b>701 179.50</b>	<b>13 718 573.44</b>	<b>14 674 856.94</b>	-956 283.50	-6.52%	<b>35 452 993.00</b>
Executive and council	19 505 528.96	15 228 330.00	26 853 330.00	236 539.76	8 869 579.00	10 037 726.18	-1 168 147.18	-11.64%	26 853 330.00
Budget and treasury office	5 774 723.63	6 652 409.00	6 859 409.00	337 414.20	3 866 349.69	3 684 032.98	182 316.71	4.95%	6 859 409.00
Corporate services	1 376 393.08	1 610 254.00	1 740 254.00	127 225.54	982 644.75	953 097.78	29 546.97	3.10%	1 740 254.00
<i>Community and public safety</i>	<b>1 685 294.79</b>	<b>1 593 442.00</b>	<b>1 643 442.00</b>	<b>121 595.04</b>	<b>984 486.73</b>	<b>952 014.30</b>	32 472.43	3.41%	<b>1 643 442.00</b>
Community and social services	965 270.53	985 250.00	985 250.00	68 634.03	599 964.31	589 568.92	10 395.39	1.76%	985 250.00
Sport and recreation	617 660.17	515 489.00	515 489.00	48 002.84	327 260.30	308 000.58	19 259.72	6.25%	515 489.00
Public safety	80 776.78	71 471.00	121 471.00	4 454.49	48 664.82	45 272.50	3 392.32	7.49%	121 471.00
Housing	-	-	-	-	-	-	-	-	-
Health	21 587.31	21 232.00	21 232.00	503.68	8 597.30	9 172.30	-575.00	-6.27%	21 232.00
<i>Economic and environmental services</i>	<b>2 341 797.45</b>	<b>2 822 438.00</b>	<b>2 997 438.00</b>	<b>126 252.99</b>	<b>1 168 963.88</b>	<b>1 172 448.20</b>	-3 484.32	-0.30%	<b>2 997 438.00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 341 797.45	2 822 438.00	2 997 438.00	126 252.99	1 168 963.88	1 172 448.20	-3 484.32	-0.30%	2 997 438.00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	<b>12 534 730.90</b>	<b>13 096 211.00</b>	<b>13 809 211.00</b>	<b>911 781.14</b>	<b>7 861 216.14</b>	<b>7 793 973.38</b>	67 242.76	0.86%	<b>13 809 211.00</b>
Electricity	6 753 283.96	7 540 456.00	7 790 456.00	544 403.05	4 953 363.12	5 133 360.23	-179 997.11	-3.51%	7 790 456.00
Water	1 018 738.12	858 255.00	858 255.00	50 368.70	520 051.74	533 407.13	-13 355.39	-2.50%	858 255.00
Waste water management	2 288 126.71	2 388 575.00	2 851 575.00	288 607.03	2 175 424.75	1 853 089.43	322 335.32	17.39%	2 851 575.00
Waste management	2 474 582.11	2 308 925.00	2 308 925.00	28 402.36	212 376.53	274 116.59	-61 740.06	-22.52%	2 308 925.00
<i>Other</i>	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>43 218 468.81</b>	<b>41 003 084.00</b>	<b>53 903 084.00</b>	<b>1 860 808.67</b>	<b>23 733 240.19</b>	<b>24 593 292.82</b>	<b>-860 052.63</b>	<b>-3.50%</b>	<b>53 903 084.00</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.22</b>	<b>629 603.45</b>	<b>35.53%</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) - M08 February 2013

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	35 823 669.00	55 708.14	8 028 118.99	8 292 654.48	-264 535.49	-3.19%	35 823 669.00
Vote 2 - Budget and Treasury	8 127 735.27	9 211 930.00	9 211 930.00	25 668.13	6 650 740.74	6 665 380.06	-14 639.32	-0.22%	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	635.80	4 664.80	4 200.33	464.47	11.06%	6 650.00
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	3 510.00	705.00	705.00	170.00	3 335.00	1 020.00	2 315.00	226.96%	705.00
Vote 9 - Sport and Recreation	48 210.00	17 900.00	17 900.00	2 264.50	18 063.00	13 707.33	4 355.67	31.78%	17 900.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	2 781 413.74	3 049 609.00	3 049 609.00	244 593.14	1 949 062.04	1 967 011.34	-17 949.30	-0.91%	3 049 609.00
Vote 12 - Waste Water Management	2 384 737.15	2 615 933.00	2 615 933.00	180 126.12	1 810 100.96	1 820 169.35	-10 068.39	-0.55%	2 615 933.00
Vote 13 - Road Transport	6 020.00	2 000.00	2 000.00	110.00	3 580.00	4 623.33	-1 043.33	-22.57%	2 000.00
Vote 14 - Water	3 713 009.93	3 881 454.00	3 881 454.00	301 066.71	2 726 726.79	2 706 258.61	20 468.18	0.76%	3 881 454.00
Vote 15 - Electricity	6 957 425.31	7 567 234.00	7 567 234.00	532 415.89	4 940 558.54	4 890 375.20	50 183.34	1.03%	7 567 234.00
<b>Total Revenue by Vote</b>	<b>51 310 179.35</b>	<b>49 277 084.00</b>	<b>62 177 084.00</b>	<b>1 342 758.43</b>	<b>26 134 950.86</b>	<b>26 365 400.04</b>	<b>-230 449.18</b>	<b>-0.87%</b>	<b>62 177 084.00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	19 505 528.96	15 228 330.00	26 853 330.00	236 539.76	8 869 579.00	10 037 726.18	-1 168 147.18	-11.64%	26 853 330.00
Vote 2 - Budget and Treasury	5 774 723.63	6 652 409.00	6 859 409.00	337 414.20	3 866 349.69	3 684 032.98	182 316.71	4.95%	6 859 409.00
Vote 3 - Corporate Services	1 376 393.08	1 610 254.00	1 740 254.00	127 225.54	982 644.75	953 097.78	29 546.97	3.10%	1 740 254.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	21 587.31	21 232.00	21 232.00	503.68	8 597.30	9 172.30	-575.00	-6.27%	21 232.00
Vote 6 - Community and Social Services	965 270.53	985 250.00	985 250.00	68 634.03	599 964.31	589 568.92	10 395.39	1.76%	985 250.00
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	80 776.78	71 471.00	121 471.00	4 454.49	48 664.82	45 272.50	3 392.32	7.49%	121 471.00
Vote 9 - Sport and Recreation	617 660.17	515 489.00	515 489.00	48 002.84	327 260.30	308 000.58	19 259.72	6.25%	515 489.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	2 474 582.11	2 308 925.00	2 308 925.00	28 402.36	212 376.53	274 116.59	-61 740.06	-22.52%	2 308 925.00
Vote 12 - Waste Water Management	2 288 126.71	2 388 575.00	2 851 575.00	288 607.03	2 175 424.75	1 853 089.43	322 335.32	17.39%	2 851 575.00
Vote 13 - Road Transport	2 341 797.45	2 822 438.00	2 997 438.00	126 252.99	1 168 963.88	1 172 448.20	-3 484.32	-0.30%	2 997 438.00
Vote 14 - Water	1 018 738.12	858 255.00	858 255.00	50 368.70	520 051.74	533 407.13	-13 355.39	-2.50%	858 255.00
Vote 15 - Electricity	6 753 283.96	7 540 456.00	7 790 456.00	544 403.05	4 953 363.12	5 133 360.23	-179 997.11	-3.51%	7 790 456.00
<b>Total Expenditure by Vote</b>	<b>43 218 468.81</b>	<b>41 003 084.00</b>	<b>53 903 084.00</b>	<b>1 860 808.67</b>	<b>23 733 240.19</b>	<b>24 593 292.82</b>	<b>-860 052.63</b>	<b>-3.50%</b>	<b>53 903 084.00</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.22</b>	<b>629 603.45</b>	<b>35.53%</b>	<b>8 274 000.00</b>

**Monthly budget statements(cont)**

Variances in year to date revenue:

Vote 6 - Due to the high mortality rate, many graves plots are sold.

Vote 8 - Revenue for pound monies are higher than budgeted for.

Vote 9 - An unexpected increase in the use of the swimming pool is the reason for this increase in revenue.

Variances in year to date expenditure:

Vote 1 - Expenditure on grants will be recorded in June 2013.

Vote 3 - The implementation of the wage curve has an effect on the expenditure of this vote.

Vote 8 - Expenditure for feed for animals in the pound is the reason for over expenditure.

Vote 9 - The opening of the swimming pool effects expenditure.

Vote 11 - The implementation of the wage curve has an effect on the expenditure of this vote.

Expenditure on salaries and wages are allocated from vote 12 - waste water management, at the end of the year.

Vote 12 - The implementation of the wage curve has an effect on the expenditure of this vote.

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

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Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2013

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	4 318 455.70	-		4 526 502.00
Property rates - penalties & collection charges	199 288.41	190 000.00	190 000.00	14 603.09	124 803.10	130 665.63	-5 862.53	-4%	190 000.00
Service charges - electricity revenue	6 631 019.31	7 240 298.00	7 240 298.00	532 405.89	4 614 222.54	4 564 069.20	50 153.34	1%	7 240 298.00
Service charges - water revenue	3 386 633.93	3 554 778.00	3 554 778.00	301 056.71	2 400 460.79	2 380 002.61	20 458.18	1%	3 554 778.00
Service charges - sanitation revenue	2 058 501.15	2 289 697.00	2 289 697.00	180 126.12	1 483 864.96	1 493 933.35	-10 068.39	-1%	2 289 697.00
Service charges - refuse revenue	2 780 237.50	3 048 829.00	3 048 829.00	244 566.10	1 948 237.32	1 966 213.66	-17 976.34	-1%	3 048 829.00
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	525 966.28	410 674.00	410 674.00	6 012.00	410 798.82	414 185.22	-3 386.40	-1%	410 674.00
Interest earned - external investments	925 183.86	1 297 000.00	1 297 000.00	55 354.94	537 900.66	302 292.07	235 608.59	78%	1 297 000.00
Interest earned - outstanding debtors	3 676.78	3 300.00	3 300.00	273.20	2 255.55	2 302.63	-47.08	-2%	3 300.00
Dividends received	-	-	-	-	-	-	-		-
Fines	22 806.20	12 230.00	12 230.00	90.80	3 944.80	6 031.80	-2 087.00	-35%	12 230.00
Licences and permits	11 202.00	7 420.00	7 420.00	399.00	3 771.00	4 191.59	-420.59	-10%	7 420.00
Agency services	119 540.56	97 000.00	97 000.00	6 169.04	77 052.93	70 561.04	6 491.89	9%	97 000.00
Transfers recognised - operational	18 650 665.12	15 906 000.00	27 306 000.00	-	8 956 000.00	8 956 000.00	-		27 306 000.00
Other revenue	1 907 611.53	1 119 356.00	2 619 356.00	1 701.54	1 253 182.69	1 756 495.79	-503 313.10	-29%	2 619 356.00
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>52 603 084.00</b>	<b>1 342 758.43</b>	<b>26 134 950.86</b>	<b>26 365 400.29</b>	<b>-230 449.43</b>	<b>-1%</b>	<b>52 603 084.00</b>
<b>Expenditure By Type</b>									
Employee related costs	11 033 999.02	11 561 371.00	12 311 371.00	947 832.52	7 638 869.30	7 213 022.50	425 846.80	6%	12 311 371.00
Remuneration of councillors	1 687 658.86	1 880 988.00	1 880 988.00	142 978.11	1 174 809.27	1 314 603.11	-139 793.84	-11%	1 880 988.00
Debt impairment	-	225 000.00	225 000.00	-	-	-	-		225 000.00
Depreciation & asset impairment	2 825 147.05	3 135 177.00	3 135 177.00	-	-	-	-		3 135 177.00
Finance charges	826 755.00	418 601.00	418 601.00	-	-	-	-		418 601.00
Bulk purchases	6 283 488.93	7 000 035.00	7 250 035.00	500 985.67	4 549 725.66	4 354 679.85	195 045.81	4%	7 250 035.00
Other materials	715 358.31	379 200.00	417 200.00	29 378.20	273 295.97	316 936.27	-43 640.30	-14%	417 200.00
Contracted services	-	428 479.00	478 479.00	21 499.75	164 923.98	249 472.76	-84 548.78	-34%	478 479.00
Transfers and grants	15 620 999.12	11 133 903.00	22 533 903.00	-	6 580 951.00	6 580 951.00	-		22 533 903.00
Other expenditure	4 143 961.06	4 838 330.00	5 250 330.00	218 134.42	3 350 665.01	4 563 627.53	-1 212 962.52	-27%	5 250 330.00
Loss on disposal of PPE	81 101.46	2 000.00	2 000.00	-	-	-	-		2 000.00
<b>Total Expenditure</b>	<b>43 218 468.81</b>	<b>41 003 084.00</b>	<b>53 903 084.00</b>	<b>1 860 808.67</b>	<b>23 733 240.19</b>	<b>24 593 293.02</b>	<b>-860 052.83</b>	<b>-3%</b>	<b>53 903 084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2 117 789.67</b>	<b>-1 300 000.00</b>	<b>-1 300 000.00</b>	<b>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</b>	<b>629 603.40</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	-	-	-	-		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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</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>-518 050.24</b>	<b>2 401 710.67</b>	<b>1 772 107.27</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) - M08 February 2013

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	-	-	1 350.88	1 350.88	-	1 350.88	#DIV/0!	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	-	-	-	-	-	-	-		-
Vote 6 - Community and Social Services	185 627.94	-	-	-	166 865.53	-	166 865.53	#DIV/0!	-
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	8 474 000.00	-	-	5 000 000.00	-5 000 000.00	-100.00%	8 474 000.00
Vote 14 - Water	13 294.33	-	-	-	-	-	-		-
Vote 15 - Electricity	-	-	1 100 000.00	-	-	-	-		-
<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>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>8 474 000.00</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>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>8 474 000.00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>156 835.35</b>	<b>-</b>	<b>-</b>	<b>1 350.88</b>	<b>1 350.88</b>	<b>-</b>	<b>1 350.88</b>	<b>#DIV/0!</b>	<b>-</b>
Executive and council	6 327.92						-		
Budget and treasury office	150 507.43			1 350.88	1 350.88		1 350.88	#DIV/0!	
Corporate services							-		
<b>Community and public safety</b>	<b>185 627.94</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166 865.53</b>	<b>-</b>	<b>166 865.53</b>	<b>#DIV/0!</b>	<b>-</b>
Community and social services	185 627.94				166 865.53		166 865.53	#DIV/0!	
Sport and recreation							-		
Public safety							-		
Housing							-		
Health							-		
<b>Economic and environmental services</b>	<b>7 601 819.03</b>	<b>9 574 000.00</b>	<b>9 574 000.00</b>	<b>-</b>	<b>-</b>	<b>5 000 000.00</b>	<b>-5 000 000.00</b>	<b>-100.00%</b>	<b>9 574 000.00</b>
Planning and development							-		
Road transport	7 601 819.03	9 574 000.00	9 574 000.00		-	5 000 000.00	-5 000 000.00	-100.00%	9 574 000.00
Environmental protection							-		
<b>Trading services</b>	<b>2 280 827.33</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Electricity							-		
Water	13 294.33						-		
Waste water management	2 267 533.00						-		
Waste management							-		
<b>Other</b>							-		
<b>Total Capital Expenditure - Standard Classification</b>	<b>10 225 109.65</b>	<b>9 574 000.00</b>	<b>9 574 000.00</b>	<b>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>9 574 000.00</b>
<b>Funded by:</b>									
National Government	9 781 712.99	9 574 000.00	9 574 000.00		-	5 000 000.00	-5 000 000.00	-100.00%	9 574 000.00
Provincial Government	306 924.84				166 865.53		166 865.53	#DIV/0!	
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>166 865.53</b>	<b>5 000 000.00</b>	<b>-4 833 134.47</b>	<b>-96.66%</b>	<b>9 574 000.00</b>
<b>Public contributions &amp; donations</b>	<b>121 296.90</b>						-		
<b>Borrowing</b>							-		
<b>Internally generated funds</b>	<b>15 174.92</b>			<b>1 350.88</b>	<b>1 350.88</b>		<b>1 350.88</b>	<b>#DIV/0!</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>1 350.88</b>	<b>168 216.41</b>	<b>5 000 000.00</b>	<b>-4 831 783.59</b>	<b>-96.64%</b>	<b>9 574 000.00</b>

The capital budget was adjusted to include three high mast lights.

## Monthly budget statements(cont)

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Table C6 Monthly Budget Statement - Financial Position - M08 February 2013

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	275 600.69	2 032 153.00
Call investment deposits		21 134 211.00	21 134 211.00	30 318 761.23	21 134 211.00
Consumer debtors	1 983 994.00	3 949 501.00	3 949 501.00	2 902 291.78	3 949 501.00
Other debtors	14 216.00	10 634.00	10 634.00	90 356.40	10 634.00
Current portion of long-term receivables	9 045.00	6 633.00	6 633.00	3 055.11	6 633.00
Inventory					
<b>Total current assets</b>	<b>23 609 520.00</b>	<b>27 133 132.00</b>	<b>27 133 132.00</b>	<b>33 590 065.21</b>	<b>27 133 132.00</b>
<b>Non current assets</b>					
Long-term receivables	57 003.00	47 964.00	47 964.00	57 003.05	47 964.00
Investments					
Investment property	10 214 982.00	10 227 346.00	10 227 346.00	10 214 982.43	10 227 346.00
Investments in Associate					
Property, plant and equipment	90 312 877.00	92 248 706.00	92 248 706.00	90 416 442.96	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>100 780 880.34</b>	<b>102 679 365.00</b>
<b>TOTAL ASSETS</b>	<b>124 286 834.00</b>	<b>129 812 497.00</b>	<b>129 812 497.00</b>	<b>134 370 945.55</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	275 504.00	302 389.00
Trade and other payables	2 945 230.00	1 183 270.00	1 183 270.00	10 947 186.85	1 183 270.00
Provisions	1 347 518.00			853 762.62	
<b>Total current liabilities</b>	<b>4 561 507.00</b>	<b>1 485 659.00</b>	<b>1 485 659.00</b>	<b>12 076 453.47</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>17 465 998.00</b>	<b>9 770 066.00</b>	<b>9 770 066.00</b>	<b>24 980 944.28</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>109 390 001.27</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	97 866 256.80	108 520 599.00
Reserves	11 523 157.00	11 521 832.00	11 521 832.00	11 523 744.47	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>109 390 001.27</b>	<b>120 042 431.00</b>

## Monthly budget statements(cont)

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Table C7 Monthly Budget Statement - Cash Flow - M08 February 2013

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 GLOW GROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	24 576 624.00	21 101 643.00	22 601 643.00	1 147 002.25	21 859 566.83	12 249 081.64	9 610 485.19	78.46%	22 601 643.00
Government - operating	18 717 243.00	15 906 000.00	27 306 000.00		9 932 500.00	18 272 667.00	-8 340 167.00	-45.64%	27 306 000.00
Government - capital	10 088 203.00	9 574 000.00	9 574 000.00			7 000 000.00	-7 000 000.00	-100.00%	9 574 000.00
Interest	886 509.00	1 300 300.00	1 300 300.00	55 628.14	540 156.21	378 176.30	161 979.91	42.83%	1 300 300.00
Dividends							-		
<b>Payments</b>									
Suppliers and employees	-35 453 386.00	-30 104 609.00	-43 004 609.00	-2 380 029.18	-23 249 295.28	-17 975 361.48	5 273 933.80	-29.34%	-43 004 609.00
Finance charges	-826 755.00		-			-	-		-
Transfers and Grants	-7 436 334.00	-7 168 903.00	-7 168 903.00		-	-6 580 951.00	-6 580 951.00	100.00%	-7 168 903.00
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>10 552 104.00</b>	<b>10 608 431.00</b>	<b>10 608 431.00</b>	<b>-1 177 398.79</b>	<b>9 082 927.76</b>	<b>6 468 893.35</b>	<b>-4 260 684.70</b>	<b>-65.86%</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	#DIV/0!	
Decrease (Increase) in non-current debtors	8 692.00	8 032.00	8 032.00	757.48	5 989.89	5 816.12	173.77	2.99%	8 032.00
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
<b>Payments</b>									
Capital assets	-10 130 263.00	-9 574 000.00	-9 574 000.00	-1 350.88	-168 216.41	-166 865.53	1 350.88	-0.81%	-9 574 000.00
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-10 121 571.00</b>	<b>-9 565 968.00</b>	<b>-9 565 968.00</b>	<b>-593.40</b>	<b>-97 576.52</b>	<b>-96 225.64</b>	<b>1 350.88</b>	<b>-1.40%</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	2 360.00	6 745.00	20 063.33	-13 318.33	-66.38%	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>2 360.00</b>	<b>6 745.00</b>	<b>6 745.00</b>	<b>-</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>-1 175 632.19</b>	<b>8 992 096.24</b>	<b>6 379 412.71</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		30 594 361.24	27 981 677.71			22 673 728.00

Cash flow decreased by R1,17 mil for the month. The year to date cash flow is still positive due to unspent grants.

**PART 2 – SUPPORTING DOCUMENTATION**

NC074 Kareeberg

Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February 2013

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%	6.6%	0.0%	4.3%
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	2.8%	1.0%	1.0%	10.0%	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	517.6%	1826.3%	1826.3%	278.1%	1826.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	473.6%	1559.3%	1559.3%	253.3%	1559.3%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	114.2%	93.8%	94.2%	131.4%	94.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.0%	10.1%	7.6%	11.7%	7.6%
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%	23.4%	29.2%	23.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.4%	2.3%	1.7%	1.5%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.9%	9.0%	6.8%	0.0%	4.4%
<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%	157.0%	164.0%	157.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.0%	25.0%	25.0%	29.0%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	600.0%	678.0%	516.0%	1031.0%	516.0%



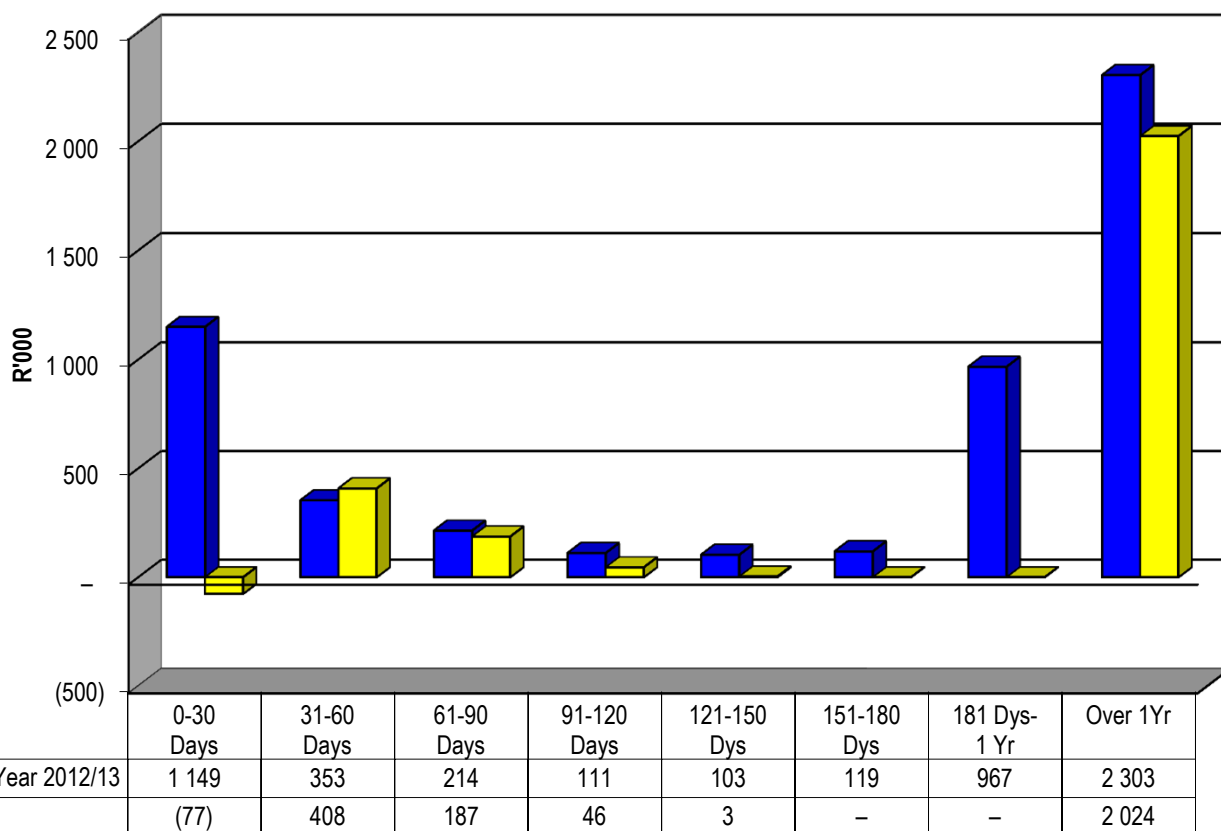
## 2.1.1 Debtors Analysis

NC074 Kareeberg

Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February 2013

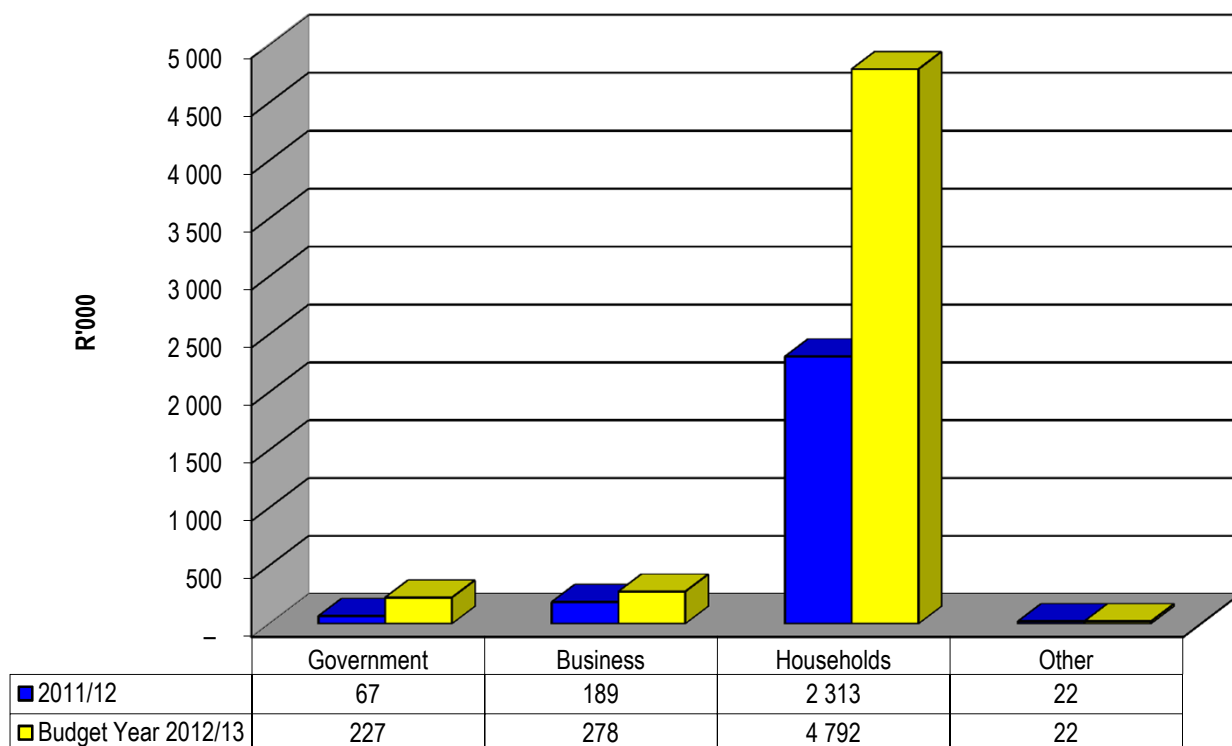
Description	NT Code	Budget Year 2012/13										Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R													
Debtors Age Analysis By Revenue Source													
Rates	1200	22 946.52	14 106.79	12 563.85	15 763.15	-	-	-	2 303 335.93	2 368 716.24		2 319 099.08	
Electricity	1300	459 108.96	77 067.85	37 577.20	28 496.66	48 510.54	44 864.92	447 897.33	-	1 143 523.46		569 769.45	
Water	1400	42 473.40	119 324.25	80 174.98	31 460.15	22 072.54	30 655.98	215 603.97	-	541 765.27		299 792.64	
Sewerage / Sanitation	1500	-65 232.22	57 598.97	28 031.99	15 000.13	13 871.60	18 341.87	129 548.96	-	197 161.30		176 762.56	
Refuse Removal	1600	-43 917.11	84 652.73	55 859.30	20 198.57	18 407.73	24 903.65	173 679.40	-	333 784.27		237 189.35	
Housing (Rental Revenue)	1700									-		-	
Other	1900	733 964.63								733 964.63		-	
Total By Revenue Source	2000	1 149 344.18	352 750.59	214 207.32	110 918.66	102 862.41	118 766.42	966 729.66	2 303 335.93	5 318 915.17	-	3 602 613.08	
2011/12 - totals only		-76 523.85	407 940.65	186 854.23	45 505.04	3 334.10	-	-	2 023 634.37	2 590 744.54		2 072 473.51	
Debtors Age Analysis By Customer Category													
Government	2200	64 485.82	30 240.14	19 293.95	9 570.72	19 470.59	24 887.39	21 340.97	37 594.98	226 884.56			
Business	2300	213 560.35	16 654.88	6 111.40	5 464.87	2 117.17	1 879.50	3 485.57	29 137.78	278 411.52			
Households	2400	862 026.51	301 504.10	188 433.53	95 736.35	80 374.08	91 892.54	941 796.13	2 230 175.61	4 791 938.85			
Other	2500	9 271.50	4 351.47	368.44	146.72	900.57	106.99	106.99	6 427.56	21 680.24			
Total By Customer Category	2600	1 149 344.18	352 750.59	214 207.32	110 918.66	102 862.41	118 766.42	966 729.66	2 303 335.93	5 318 915.17	-		

Chart C3 Aged Consumer Debtors Analysis



## Supporting documentation(cont)

Chart C4 Consumer Debtors (total by Debtor Customer Category)

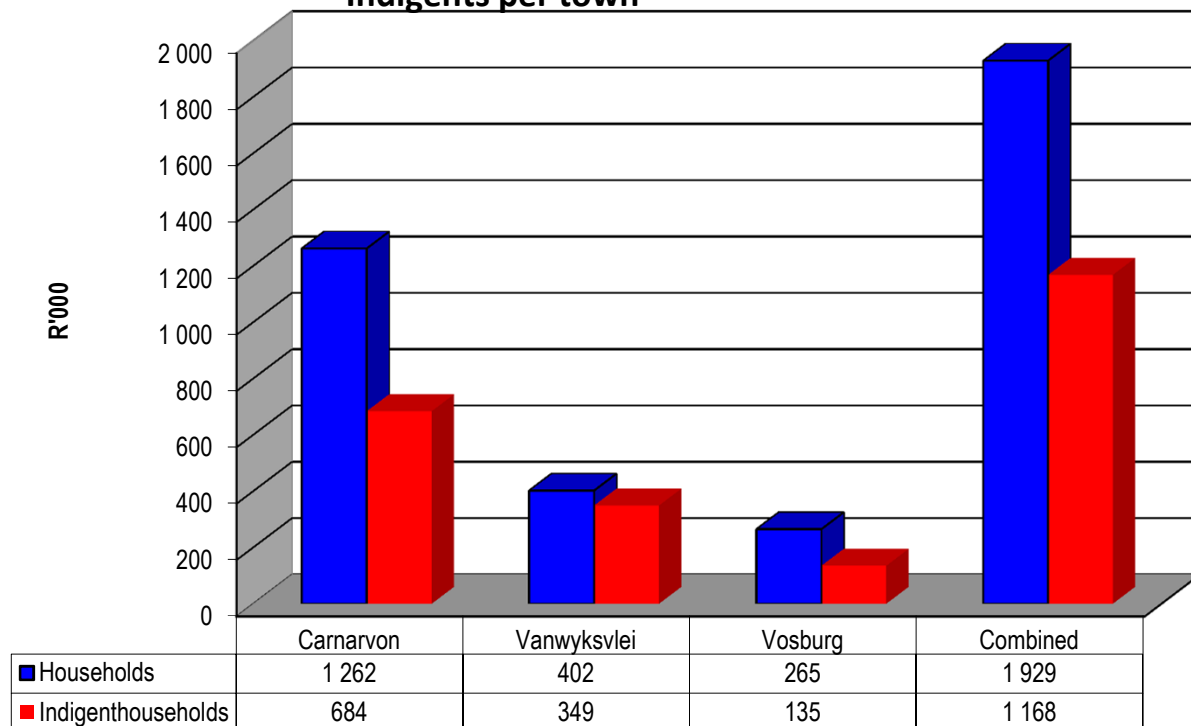


On a year to date basis, total debtors have increased by R 0,3 million.

Especially the department of education owes the municipality a substantial amount. The credit control by-law has to be implemented rigorously.

Indigent's full account is paid by the municipality, they only have to pay for over use.

Indigents per town



## Supporting documentation(cont)

## 2.1.2 Creditors Analysis

NC074 Kareeberg

Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February 2013

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	Total	
<b>R</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	561 616.64
Bulk Water	0200									-	
PAYE deductions	0300									-	89 324.05
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	138 456.69
Loan repayments	0600									-	
Trade Creditors	0700									-	1 045 276.34
Auditor General	0800									-	
Other	0900									-	4 301 906.19
<b>Total By Customer Type</b>	<b>2600</b>	-	-	-	-	-	-	-	-	-	6 136 579.91

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

## 2.1.3 Investment portfolio Analysis

NC074 Kareeberg

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February 2013

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit		278 525.52		11 347 811.51	-	11 347 811.51
Housing Fund	1 day	call deposit		587.90		121 482.96	-	121 482.96
Job creation - De Bult	32 days	notice deposit		370.35		35 405.09	-	35 405.09
Land development	1 day	call deposit		122.39		15 347.40	-	15 347.40
Land development	32 days	notice deposit		109.76		14 017.25	-	14 017.25
Land development	1 day	call deposit		13.65		27 240.38	-	27 240.38
Civil Defence	32 days	notice deposit		206.20		17 653.97	-	17 653.97
CMIP Kwaggakolk(vat)	1 day	call deposit		71.11		140 359.86	-	140 359.86
MSIG	1 day	call deposit				387 389.38	-	387 389.38
MIG Sanitation interest/vat	1 day	call deposit		32 681.45		1 477 022.13	-	1 477 022.13
Electricity	1 day	call deposit		15.26		32 767.07	-	32 767.07
Water Services Plan	1 day	call deposit		0.77		3 064.50	-	3 064.50
CMIP-Saaiport project 301	1 day	call deposit		0.76		3 363.47	-	3 363.47
Library Development Projects	1 day	call deposit		-		53 513.62	-	53 513.62
EPWP - Paving/ Cleaning	1 day	call deposit		10.32		22 151.42	-	22 151.42
Lotto Camarvon	1 day	call deposit		0.39		1 702.28	-	1 702.28
Lotto Vosburg	1 day	call deposit		12.84		30 001.15	-	30 001.15
Finance Management Grant	1 day	call deposit				80 463.82	-	80 463.82
Transfer Fees Sub-Economic Housing	32 days	notice deposit		1 496.27		121 680.54	-	121 680.54
VB Cleaning Project	1 day	call deposit		10.30		23 950.00	-	23 950.00
VAT - retention	1 day	call deposit		4.92		11 114.30	-	11 114.30
EPWP	1 day	call deposit				700 000.00	-	700 000.00
MIG	1 day	call deposit		48 021.67		5 032 286.61	-	5 032 286.61
Housing 81	1 day	call deposit				93 632.07	-	93 632.07
Leave, PMS and Long Service Funds	1 day	call deposit				1 576 360.78	-	1 576 360.78
Provision for Employee benefits	1 day	call deposit				3 000 000.00	-	3 000 000.00
Retention	1 day	call deposit		1 230.37		88 958.19	-	88 958.19
Reserves	1 day	call deposit				352 115.68	-	352 115.68
General Account	1 day	call deposit		104 519.81		6 507 905.80	(1 000 000.00)	5 507 905.80
<b>Municipality sub-total</b>				468 012.01		31 318 761.23	(1 000 000.00)	30 318 761.23
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>468 012.01</b>		<b>31 318 761.23</b>	<b>(1 000 000.00)</b>	<b>30 318 761.23</b>

## Supporting documentation(cont)

## 2.4 Allocation and grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February 2013

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>									
<b>National Government:</b>	13 116 000.00	15 241 000.00	15 241 000.00	-	11 956 000.00	10 160 666.67	1 795 333.33	17.7%	15 241 000.00
Local Government Equitable Share	10 466 000.00	11 941 000.00	11 941 000.00		8 956 000.00	7 960 666.67	995 333.33	12.5%	11 941 000.00
Finance Management	1 450 000.00	1 500 000.00	1 500 000.00		1 500 000.00	1 000 000.00	500 000.00	50.0%	1 500 000.00
Municipal Systems Improvement	1 200 000.00	800 000.00	800 000.00		800 000.00	533 333.33	266 666.67	50.0%	800 000.00
EPWP Incentive		1 000 000.00	1 000 000.00		700 000.00	666 666.67	33 333.33	5.0%	1 000 000.00
<b>Provincial Government:</b>	7 389 413.00	665 000.00	12 065 000.00	-	332 500.00	443 333.33	-110 833.33	-25.0%	12 065 000.00
Sport and Recreation	501 000.00	665 000.00	665 000.00		332 500.00	443 333.33	-110 833.33	-25.0%	665 000.00
Housing	2 381 969.00		2 500 000.00						2 500 000.00
Water assistance	639 879.00		900 000.00				-		900 000.00
Northern Cape Tourism	159 440.00						-		
Expanded Public Works Programme	3 382 125.00		8 000 000.00				-		8 000 000.00
Job creation - Premier's office	325 000.00						-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	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>	21 987 656.00	15 906 000.00	27 306 000.00	-	12 288 500.00	10 604 000.00	1 684 500.00	15.9%	27 306 000.00
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	7 892 000.00	9 574 000.00	9 574 000.00	-	7 000 000.00	5 000 000.00	2 000 000.00	40.0%	9 574 000.00
Municipal Infrastructure Grant (MIG)	7 892 000.00	9 574 000.00	9 574 000.00		7 000 000.00	5 000 000.00	2 000 000.00	40.0%	9 574 000.00
<b>Provincial Government:</b>	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	7 892 000.00	9 574 000.00	9 574 000.00	-	7 000 000.00	5 000 000.00	2 000 000.00	40.0%	9 574 000.00
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	29 879 656.00	25 480 000.00	36 880 000.00	-	19 288 500.00	15 604 000.00	3 684 500.00	23.6%	36 880 000.00

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M08 February 2013

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>									
<b>National Government:</b>	9 870 931.00	10 468 903.00	10 468 903.00	-	8 413 097.42	6 979 268.67	1 433 828.75	20.5%	10 468 903.00
Local Government Equitable Share	7 436 334.00	7 168 903.00	7 168 903.00		6 580 951.00	4 779 268.67	1 801 682.33	37.7%	7 168 903.00
Finance Management	1 324 010.00	1 500 000.00	1 500 000.00		1 419 536.18	1 000 000.00	419 536.18	42.0%	1 500 000.00
Municipal Systems Improvement	1 110 587.00	800 000.00	800 000.00		412 610.24	533 333.33	-120 723.09	-22.6%	800 000.00
EPWP Incentive		1 000 000.00	1 000 000.00		-	666 666.67	-666 666.67	-100.0%	1 000 000.00
0							-		
<b>Provincial Government:</b>	2 175 431.00	665 000.00	12 065 000.00	-	314 385.99	443 333.33	-128 947.34	-29.1%	12 065 000.00
Sport and Recreation	339 272.00	665 000.00	665 000.00		314 385.99	443 333.33	-128 947.34	-29.1%	665 000.00
Water assistance	639 879.00		2 500 000.00				-		2 500 000.00
Northern Cape Tourism	159 440.00		900 000.00				-		900 000.00
Expanded Public Works Programme	711 840.00						-		
Job creation - Premier's office	325 000.00		8 000 000.00				-		8 000 000.00
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
							-		
<b>Other grant providers:</b>	1 164 203.00	-	-	-	-	-	-		-
Sanitation interest	1 164 203.00						-		
Geotechnical inspection	6 371.00						-		
Job creation	11 948.00						-		
Television fund	10 145.00						-		
<b>Total operating expenditure of Transfers and Grants</b>	13 210 565.00	11 133 903.00	22 533 903.00	-	8 727 483.41	7 422 602.00	1 304 881.41	17.6%	22 533 903.00
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	6 966 615.00	9 574 000.00	9 574 000.00	-	1 977 029.47	5 000 000.00	-3 022 970.53	-60.5%	9 574 000.00
Municipal Infrastructure Grant (MIG)	6 931 076.00	9 574 000.00	9 574 000.00		1 977 029.47	5 000 000.00	-3 022 970.53	-60.5%	9 574 000.00
Finance Management	29 211.00						-		
Municipal Systems Improvement	6 328.00						-		
0							-		
<b>Provincial Government:</b>	2 832 013.00	-	-	-	-	-	-		-
Sport and Recreation	161 728.00						-		
Expanded Public Works Programme	2 670 285.00						-		
0							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
							-		
<b>Other grant providers:</b>	289 576.00	-	-	-	-	-	-		-
Sanitation interest	289 576.00						-		
<b>Total capital expenditure of Transfers and Grants</b>	10 088 204.00	9 574 000.00	9 574 000.00	-	1 977 029.47	5 000 000.00	-3 022 970.53	-60.5%	9 574 000.00
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	23 298 769.00	20 707 903.00	32 107 903.00	-	10 704 512.88	12 422 602.00	-1 718 089.12	-13.8%	32 107 903.00

## Supporting documentation(cont)

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.

NATIONAL TREASURY (NT)									
MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)									
Note - Must be faxed to - 012 - 315 5230 and with confirmation by telephone to - 012 - 315 5145/6506/5322. The municipality is required to confirm that the monthly FMG Report is received - NT									
Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation.									
Name of Municipality	NC074 Kareeberg								
Financial Year	2012/13								
Month	M08 February								
<b>Section A: Previous Financial Year</b>									
<b>Financial Management Grant Received and Expenditure Incurred</b>									
	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 rollover						
<b>Section B: Current Financial Year</b>									
<b>Financial Management Grant Received and Expenditure Incurred</b>									
	2012/13	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)		1 419 536.18							
Total spending this month		0.00							
- Interns Stipend/Salary (R344,000)		0.00							
- Interns training (R156,000)		0.00							
- Compiling of IDP (R100,000)		0.00							
- towards managing of PMS (R100,000)		0.00							
- Towards Internal Audit (R120,000)		0.00							
- Compiling of new valuation roll (R100,000)		0.00							
- assistance for compilation of financial statements, unbundling of assets (R380,000)		0.00							
- Training finance personnel (100,000)		0.00							
- Installation of prepaid metres (R100,000)		0.00							
Total FMG spent		1 419 536.18							
Percentage spent		94.64							
Total FMG unspent for current financial year		80 463.82	allocations not approved for rollover, to the National						
<b>Section C: (Current Financial Year)</b>									
The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days									
<b>Performance Information: Institutional</b>									
Appointment of appropriately skilled CFO consistent with the competency regulations	Yes	Number	Date	Name of MM/CFO					
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>									
<b>Performance Information: Outputs</b>									
Audit Outcome achieved for the previous financial year	Outcome (Previous)	Audit Outcome (This year)	of Items on Audit	of Items outstanding	completion date				
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation)	with matters	with a matter							
Yes a service provider is appointed to rectify PMS in 2012/13									
Internal Audit Units (IA) and Audit Committees (AC)									
Resolutions and recommendations of IA	No of Resolutions and recommendations	Number Implemented	Number Outstanding						
Resolutions and recommendations of AC									
Reporting on Key MFMA Activities									
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						
Consolidation of financial & non-fin									
<b>Confirmation &amp; Authorization from the Accounting Officer &amp; Chief Financial officer or Delegatee</b>									
Name of the Chief Financial Officer - PB Rossouw Signature - _____ Date - 28-02-2013									
Name of the Accounting Officer - W de Bruin Signature - _____ Date - 28-02-2013									

## 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

M NC074 Kareeberg

Financial Year 2012/13

Month End M08 Feb

## Financial Accounting for Grant Funds Received and Expended

Rand	
	800 000
	0
To	800 000
	412 611
	0
To	412 611
To	387 389
Pe	51.58%
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
- Submission of monthly expenditure reports by the 10th of every month and in accordance with the Division of Revenue Act.

me 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

M NC074 Kareeberg

Financial Year 2012/13

Month End M08 Feb

## Financial Accounting for Grant Funds Received and Expended

Rand	
	4 000 000
	3 000 000
Td	7 000 000
	1 977 029
	0
Td	1 977 029
Td	5 022 971
Pe	28.24%
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
- Compliance with Chapter 5 of the Municipal Systems Act (200). Infrastructure investment and delivery must be based on an Integrated
- 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

me 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)

## 2.5 Councillor and employee benefits

NC074 Kareeberg

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February 2013

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	1 215 920.36	1 361 610.00	1 361 610.00	105 780.53	857 243.03	848 951.03	8 292.00	0.98%	1 361 610.00
Pension and UIF Contributions						-	-		
Medical Aid Contributions						-	-		
Motor Vehicle Allowance	388 331.92	421 117.00	421 117.00	35 260.20	271 052.04	271 052.04	-		421 117.00
Cellphone Allowance	83 405.99	98 261.00	98 261.00	1 937.38	37 953.29	46 513.86	-8 560.57	-18.40%	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>142 978.11</b>	<b>1 166 248.36</b>	<b>1 166 516.93</b>	<b>-268.57</b>	<b>-0.02%</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	2 222 776.00	177 959.00	1 488 728.90	1 488 728.90	-		2 222 776.00
Pension and UIF Contributions	239 607.18	289 199.00	297 847.00	25 303.35	201 455.38	201 455.38	-		297 847.00
Medical Aid Contributions	119 677.94	121 691.00	121 691.00	9 421.80	76 507.60	76 507.60	-		121 691.00
Overtime					-	-	-		
Performance Bonus	170 528.47	202 543.00	202 543.00		161 882.10	161 882.10	-		202 543.00
Motor Vehicle Allowance	390 585.00	385 779.00	385 779.00	32 160.00	256 308.00	256 308.00	-		385 779.00
Cellphone Allowance					-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances		16 875.00	16 875.00	23.80	160.65	160.65	-		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>3 247 511.00</b>	<b>244 867.95</b>	<b>2 185 042.63</b>	<b>2 185 042.63</b>	<b>-</b>		<b>3 247 511.00</b>
<b>% increase</b>		<b>-21.0%</b>	<b>-20.0%</b>						<b>-20.0%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	5 074 581.27	6 239 955.00	6 838 611.00	507 763.88	4 131 648.39	4 131 647.75	0.64	0.00%	6 838 611.00
Pension and UIF Contributions	934 646.61	1 056 380.00	1 164 138.00	93 161.48	754 133.27	754 133.27	-		1 164 138.00
Medical Aid Contributions	283 880.84	356 532.00	356 532.00	27 263.40	210 813.60	210 813.60	-		356 532.00
Overtime	270 201.23	155 000.00	155 000.00	29 809.28	220 929.20	220 929.20	-		155 000.00
Performance Bonus					-	-	-		
Motor Vehicle Allowance	60 000.00	72 000.00	72 000.00	5 352.00	44 278.19	44 278.19	-		72 000.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9 354.92	24 480.00	24 480.00	801.42	6 470.30	6 470.30	-		24 480.00
Other benefits and allowances	-	277 306.00	277 306.00	7 348.75	54 089.36	54 089.36	-		277 306.00
Payments in lieu of leave					-	-	-		
Long service awards				31 464.36	31 464.36	31 464.36	-		
Post-retirement benefit obligations	219 664.00	594 394.00	594 394.00		-	0.03	-0.03	-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>9 482 461.00</b>	<b>702 964.57</b>	<b>5 453 826.67</b>	<b>5 453 826.06</b>	<b>0.61</b>	<b>0.00%</b>	<b>9 482 461.00</b>
<b>% increase</b>		<b>28.1%</b>	<b>38.4%</b>						<b>38.4%</b>
<b>Total Parent Municipality</b>	<b>12 597 518.27</b>	<b>13 860 960.00</b>	<b>14 610 960.00</b>	<b>1 090 810.63</b>	<b>8 805 117.66</b>	<b>8 805 385.62</b>	<b>-267.96</b>	<b>0.00%</b>	<b>14 610 960.00</b>
		<b>10.0%</b>	<b>16.0%</b>						<b>16.0%</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>14 610 960.00</b>	<b>1 090 810.63</b>	<b>8 805 117.66</b>	<b>8 805 385.62</b>	<b>-267.96</b>	<b>0.00%</b>	<b>14 610 960.00</b>
<b>% increase</b>		<b>10.0%</b>	<b>16.0%</b>						<b>16.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>10 909 860.00</b>	<b>11 979 972.00</b>	<b>12 729 972.00</b>	<b>947 832.52</b>	<b>7 638 869.30</b>	<b>7 638 868.69</b>	<b>0.61</b>	<b>0.00%</b>	<b>12 729 972.00</b>

## 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 2012 to 28 February 2013 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	6 504.96	46 569.90
Bargaining council	464.10	4 505.52
Group insurance	403.49	3 174.59
<b>Total other allowances</b>	<b>7 372.55</b>	<b>54 250.01</b>

2. Excluded from the total amount of R 7 714 337.03 for the period 1 July 2012 to 28 February 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	73 607.88
Senior Management	214 484.86
Other staff	54 519.13
<b>Total travel and subsistence allowances</b>	<b>342 611.87</b>

## 2.6 Material variances to the service delivery and budget implementation plan

NC074 Kareeberg

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February 2013

Description	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	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	596 989.90	622 826.33	1 166 881.53	315 655.71	168 802.11	171 994.91	140 095.19	221 242.02	77 264.83	50 095.85	274 321.88	4 073 851.80	4 475 364.66	4 694 104.31
Property rates - penalties & collection charges	185.02	4 450.80	1 450.19	9 875.52	6 701.09	1 813.71	1 426.56	2 654.54	534.78	-	76.12	141 831.68	171 000.00	179 550.00	188 527.50
Service charges - electricity revenue	253 279.40	271 508.65	391 635.81	315 272.83	324 927.15	369 225.32	362 418.91	335 275.07	720 732.17	238 459.05	272 401.98	2 661 131.86	6 516 268.20	7 745 175.00	8 661 438.00
Service charges - water revenue	132 900.27	269 097.18	167 355.05	188 815.66	155 518.93	210 403.63	164 855.57	166 358.22	420 839.34	139 237.50	159 056.97	1 024 861.88	3 199 300.20	3 945 118.50	4 640 966.10
Service charges - sanitation revenue	115 541.40	105 244.12	101 775.48	182 022.35	93 899.87	127 083.94	101 173.47	99 534.27	264 243.07	87 426.58	99 871.13	682 911.61	2 060 727.30	2 326 689.90	2 771 785.80
Service charges - refuse	168 295.90	143 946.17	137 155.99	143 108.61	118 049.79	170 695.55	129 791.84	135 142.58	353 313.28	116 896.05	133 535.37	994 014.97	2 743 946.10	3 184 645.50	3 682 763.10
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	41 095.85	43 545.38	11 789.00	15 136.98	14 405.00	60 432.04	121 361.39	37 782.61	9 829.29	28 022.00	8 794.00	18 480.46	410 674.00	431 133.00	452 689.00
Interest earned - external investments	31 873.11	55 749.53	53 226.37	89 126.88	3 851.94	50 526.24	198 191.65	55 354.94	62 277.97	831 761.41	38 017.02	-172 957.07	1 297 000.00	1 361 850.00	1 429 943.00
Interest earned - outstanding debtors	290.62	288.17	285.69	283.21	280.72	278.22	275.72	273.20	371.32	369.22	367.12	-63.21	3 300.00	3 465.00	3 638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47.40	389.40	317.20	1 680.00	688.20	455.60	1 026.20	90.80	802.99	1 083.56	258.86	5 389.80	12 230.00	12 842.00	13 484.00
Licences and permits	636.00	429.00	333.00	2 307.00	525.00	429.00	111.00	273.20	560.36	1 134.72	784.50	-102.78	7 420.00	7 791.00	8 181.00
Agency services	13 672.74	9 421.30	10 519.55	39 924.98	11 684.79	8 017.24	11 256.88	6 169.04	8 375.31	7 371.28	7 305.64	-36 718.75	97 000.00	101 850.00	106 943.00
Transfer receipts - operating	6 476 000.00	800 000.00	-	-	-	3 980 000.00	-	-	-	-	-	16 050 000.00	27 306 000.00	15 167 834.00	16 266 348.00
Other revenue	1 982.80	22 381.92	68 189.00	840 220.20	121 199.97	257 486.46	32 574.52	1 701.54	57 200.84	50 343.58	49 895.27	1 806 049.90	3 309 226.00	1 772 029.00	1 837 293.00
<b>Cash Receipts by Source</b>	<b>7 503 482.05</b>	<b>2 323 441.52</b>	<b>1 566 858.66</b>	<b>2 994 655.75</b>	<b>1 167 388.16</b>	<b>5 405 649.06</b>	<b>1 296 458.62</b>	<b>980 705.20</b>	<b>2 120 322.73</b>	<b>1 579 369.79</b>	<b>820 459.83</b>	<b>23 449 152.24</b>	<b>51 207 943.60</b>	<b>40 715 337.56</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/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	5 630.00	1 700.00	2 500.00	1 700.00	2 000.00	1 700.00	1 700.00	4 800.00	2 416.67	2 416.67	2 416.67	20.00	29 000.00	29 000.00	29 000.00
Receipt of non-current debtors	740.06	742.51	744.99	747.47	749.96	752.46	754.96	757.48	669.33	669.33	669.33	34.11	8 032.00	8 032.00	8 032.00
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	6 840 295.65	4 137 394.78	1 377 288.88	6 663 910.49	3 046 022.28	3 695 718.82	1 319 694.11	1 607 016.43	-	-	-	-28 687 341.44	-	-	-
<b>Total Cash Receipts by Source</b>	<b>18 350 147.76</b>	<b>6 463 278.81</b>	<b>2 947 392.53</b>	<b>9 661 013.71</b>	<b>4 216 160.40</b>	<b>12 103 820.34</b>	<b>2 618 607.69</b>	<b>2 593 279.11</b>	<b>6 697 408.73</b>	<b>1 582 455.79</b>	<b>823 545.83</b>	<b>-7 238 135.09</b>	<b>60 818 975.60</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	898 819.92	907 177.67	888 364.09	947 599.15	1 045 408.28	947 832.52	995 869.00	1 751 182.00	802 609.00	1 541 442.90	12 729 972.20	12 849 192.60	13 553 306.80
Remuneration of councillors	128 826.72	142 217.26	138 098.27	139 667.82	141 622.77	139 551.73	193 554.05	142 978.11	148 973.00	148 973.00	148 973.00	267 552.27	1 880 988.00	2 035 395.00	2 238 932.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	543 446.05	933 914.10	638 154.47	470 353.52	490 007.11	481 656.60	491 204.14	500 985.67	572 209.00	570 801.00	594 842.00	962 457.34	7 250 035.00	8 970 602.00	11 033 137.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	16 702.12	21 872.17	18 569.94	31 828.68	60 115.73	68 188.63	26 640.50	29 378.20	15 386.00	16 775.00	38 689.00	73 054.03	417 200.00	398 311.00	418 235.00
Contracted services	20 666.11	46 045.09	31 646.56	30 662.47	5 482.90	2 359.43	6 561.67	21 499.75	17 385.49	18 955.00	43 716.84	233 497.70	478 479.00	452 913.00	482 052.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	4 756 000.00	-	-	-	-	1 824 951.00	-	-	2 389 634.33	-	-	-1 801 682.33	7 168 903.00	7 953 903.00	8 832 903.00
General expenses	508 492.46	211 944.26	328 297.61	663 297.72	663 851.12	544 592.36	212 055.06	218 134.42	934 426.00	589 182.00	763 392.00	14 610 269.99	20 247 935.00	8 272 059.00	8 731 190.00
<b>Cash Payments by Type</b>	<b>6 696 410.12</b>	<b>2 637 383.89</b>	<b>2 053 586.77</b>	<b>2 242 987.88</b>	<b>2 249 443.72</b>	<b>4 008 898.90</b>	<b>1 975 427.70</b>	<b>1 860 808.67</b>	<b>5 073 882.82</b>	<b>3 095 868.00</b>	<b>2 392 221.84</b>	<b>15 886 591.89</b>	<b>50 173 512.20</b>	<b>40 932 375.60</b>	<b>45 289 755.80</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	166 865.53	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	10 531 773.69	4 549 062.37	859 229.18	7 133 756.02	2 440 045.98	7 657 535.23	932 432.98	908 102.62	-	-	-	-35 011 938.07	9 574 000.00	10 099 000.00	10 683 000.00
<b>Total Cash Payments by Type</b>	<b>17 228 183.81</b>	<b>7 186 446.26</b>	<b>3 079 681.48</b>	<b>9 376 743.90</b>	<b>4 689 489.70</b>	<b>11 666 434.13</b>	<b>2 907 860.68</b>	<b>2 768 911.29</b>	<b>9 647 882.82</b>	<b>3 095 868.00</b>	<b>2 392 221.84</b>	<b>-14 292 211.71</b>	<b>59 747 512.20</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>-132 288.95</b>	<b>284 269.81</b>	<b>-473 329.30</b>	<b>437 386.21</b>	<b>-289 252.99</b>	<b>-175 632.18</b>	<b>-2 950 474.10</b>	<b>-1 513 412.21</b>	<b>-1 568 676.01</b>	<b>7 054 076.61</b>	<b>1 071 463.40</b>	<b>-180 006.04</b>	<b>-494 619.99</b>
Cash/cash equivalents at the month/year beginning:	21 602 265.00	22 724 228.95	22 001 061.50	21 868 772.55	22 153 042.36	21 679 713.06	22 117 099.27	21 827 846.28	21 652 214.10	18 701 740.00	17 188 327.80	15 619 651.79	21 602 265.00	22 673 728.40	22 493 722.36
Cash/cash equivalents at the month/year end:	22 724 228.95	22 001 061.50	21 868 772.55	22 153 042.36	21 679 713.06	22 117 099.27	21 827 846.28	21 652 214.10	18 701 740.00	17 188 327.80	15 619 651.79	22 673 728.40	22 673 728.40	22 493 722.36	21 999 102.37

## Supporting documentation(cont)

## 2.7 Capital programme performance

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Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February 2013

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
R								%	
<b>Monthly expenditure performance trend</b>									
July	2 582.34	4 000 000.00	4 000 000.00	0.00	0.00	4 000 000.00	4 000 000.00	100.0%	0%
August	0.00			0.00	0.00	4 000 000.00	4 000 000.00	100.0%	0%
September	6 327.92			166 865.53	166 865.53	4 000 000.00	3 833 134.47	95.8%	2%
October	0.00			0.00	166 865.53	4 000 000.00	3 833 134.47	95.8%	2%
November	42 504.86	3 000 000.00	3 000 000.00	0.00	166 865.53	7 000 000.00	6 833 134.47	97.6%	2%
December	137 511.24			0.00	166 865.53	7 000 000.00	6 833 134.47	97.6%	2%
January	1 228.07			0.00	166 865.53	7 000 000.00	6 833 134.47	97.6%	2%
February	0.00			1 350.88	168 216.41	7 000 000.00	6 831 783.59	97.6%	2%
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>168 216.41</b>					

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Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February 2013

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								%	
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>2 521 183.44</b>	-	-	-	-	-	-	-	-
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>	<b>124 350.31</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>	<b>228 248.86</b>	-	-	<b>1 350.88</b>	<b>168 216.41</b>	-	<b>-168 216.41</b>	#DIV/0!	-
General vehicles	-	-	-	-	166 865.53	-	-166 865.53	#DIV/0!	-
Specialised vehicles									
Plant & equipment	15 876.67								
Computers - hardware/equipment	60 847.37								
Furniture and other office equipment	30 227.92			1 350.88	1 350.88		-1 350.88	#DIV/0!	
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>	<b>5 039.16</b>	-	-	-	-	-	-	-	-
Computers - software & programming	5 039.16								
Other									
<b>Total Capital Expenditure on new assets</b>	<b>2 878 821.77</b>	-	-	<b>1 350.88</b>	<b>168 216.41</b>	-	<b>-168 216.41</b>	<b>#DIV/0!</b>	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February 2013

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	-	-	5 000 000.00	5 000 000.00	100.0%	9 574 000.00
Infrastructure - Road transport	7 346 288.00	9 574 000.00	9 574 000.00	-	-	5 000 000.00	5 000 000.00	100.0%	9 574 000.00
Roads, Pavements & Bridges	7 346 288.00	9 574 000.00	9 574 000.00	-	-	5 000 000.00	5 000 000.00	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>	7 346 288.00	9 574 000.00	9 574 000.00	-	-	5 000 000.00	5 000 000.00	100.0%	9 574 000.00
<b>Specialised vehicles</b>	-	-	-	-	-	-	-		-
Refuse							-		
Fire							-		
Conservancy							-		
Ambulances							-		

## Supporting documentation(cont)

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

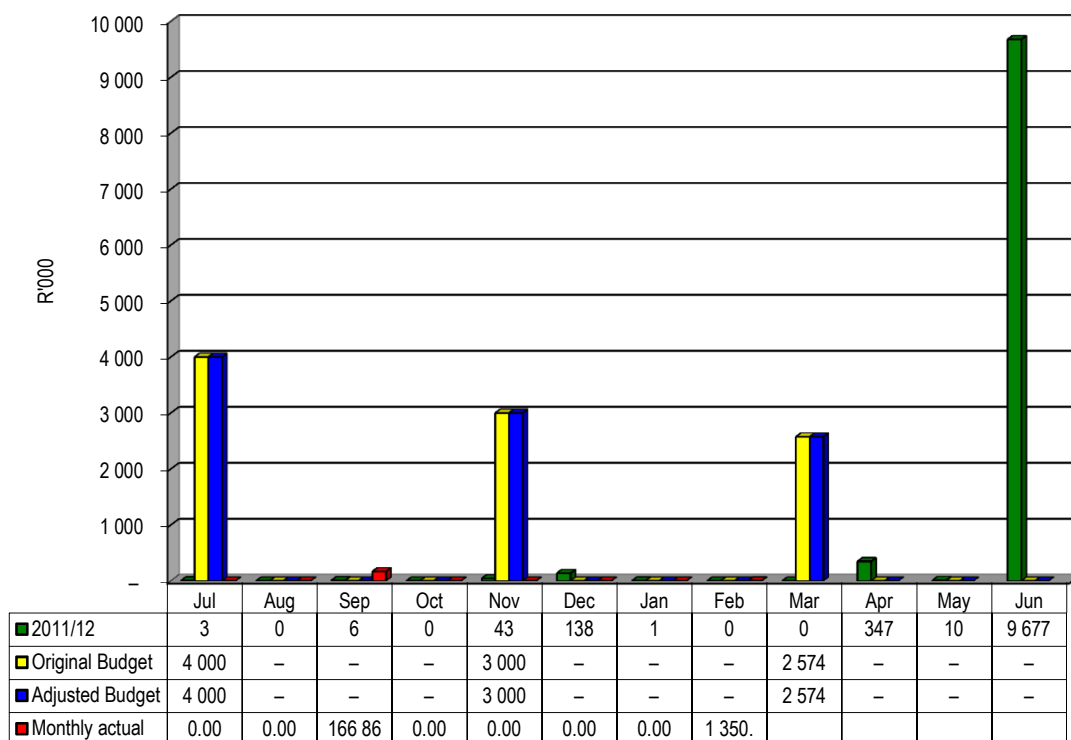
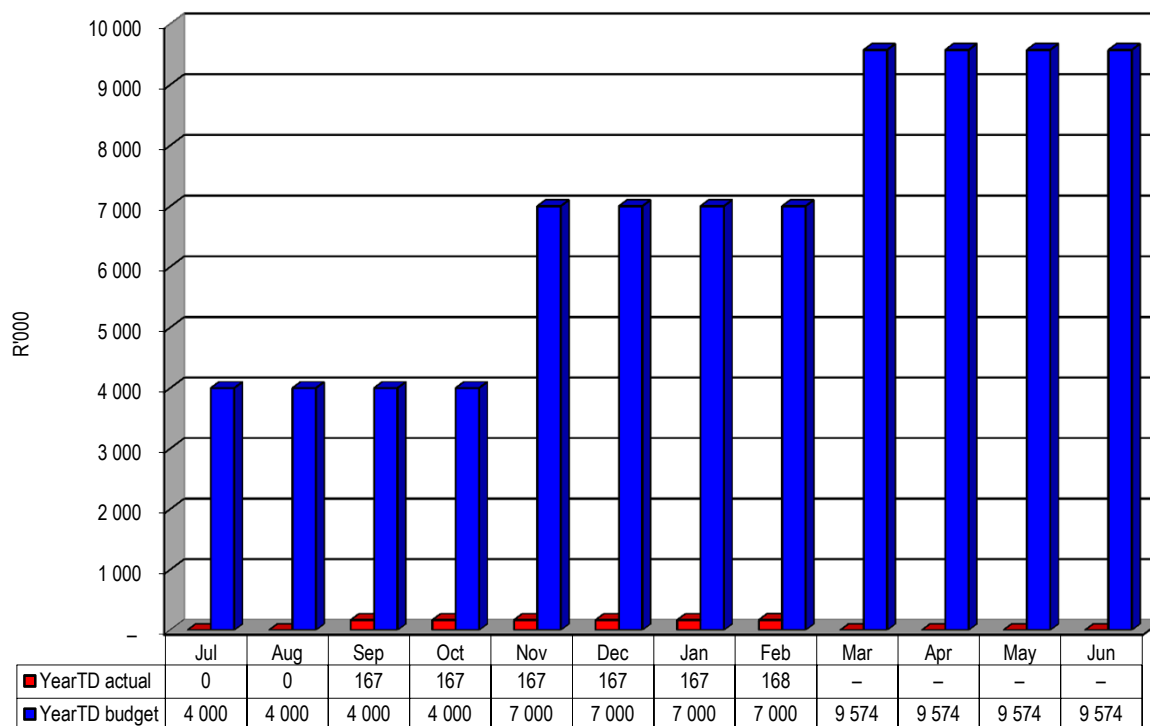


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



## Supporting documentation(cont)

## 2.8 Other supporting documents

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Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February 2013

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>	<b>263 809.00</b>	<b>317 000.00</b>	<b>317 000.00</b>	<b>11 631.28</b>	<b>156 457.71</b>	<b>203 615.38</b>	<b>47 157.67</b>	<b>23.2%</b>	<b>317 000.00</b>
Infrastructure - Road transport	27 148.00	53 000.00	53 000.00	46.00	24 935.29	34 329.96	9 394.67	27.4%	53 000.00
Roads, Pavements & Bridges	27 148.00	53 000.00	53 000.00	46.00	24 935.29	34 329.96	9 394.67	27.4%	53 000.00
Storm water						-	-		
Infrastructure - Electricity	45 378.00	91 000.00	91 000.00	7 961.92	90 369.94	103 916.27	13 546.33	13.0%	91 000.00
Generation	3 000.00					-	-		
Transmission & Reticulation	42 378.00	91 000.00	91 000.00	7 961.92	90 369.94	103 916.27	13 546.33	13.0%	91 000.00
Street Lighting						-	-		
Infrastructure - Water	60 698.00	85 000.00	85 000.00	1 293.62	37 292.85	50 339.18	13 046.33	25.9%	85 000.00
Dams & Reservoirs	21 698.00	85 000.00	85 000.00	1 293.62	37 292.85	50 339.18	13 046.33	25.9%	85 000.00
Water purification						-	-		
Reticulation	39 000.00					-	-		
Infrastructure - Sanitation	122 585.00	80 000.00	80 000.00	2 329.74	2 925.93	14 096.60	11 170.67	79.2%	80 000.00
Reticulation	122 585.00	80 000.00	80 000.00	2 329.74	2 925.93	14 096.60	11 170.67	79.2%	80 000.00
Sewerage purification						-	-		
Infrastructure - Other	8 000.00	8 000.00	8 000.00	-	933.70	933.37	-0.33	0.0%	8 000.00
Waste Management						-	-		
Transportation	8 000.00	8 000.00	8 000.00		933.70	933.37	-0.33	0.0%	8 000.00
Gas						-	-		
Other						-	-		
<b>Community</b>	<b>55 206.00</b>	<b>70 400.00</b>	<b>70 400.00</b>	<b>2 175.22</b>	<b>19 096.97</b>	<b>29 975.64</b>	<b>10 878.67</b>	<b>36.3%</b>	<b>70 400.00</b>
Parks & gardens	15 261.00	18 600.00	18 600.00	1 054.39	11 272.36	13 331.36	2 059.00	15.4%	18 600.00
Sportsfields & stadia						-	-		
Swimming pools	9 877.00	12 000.00	12 000.00	524.12	5 165.81	7 061.81	1 896.00	26.8%	12 000.00
Community halls						-	-		
Libraries	8 500.00	12 000.00	12 000.00	67.47	578.56	2 577.56	1 999.00	77.6%	12 000.00
Recreational facilities		9 500.00	9 500.00			1 387.67	1 387.67	100.0%	9 500.00
Fire, safety & emergency	4 100.00	3 000.00	3 000.00	180.00	180.00	763.00	583.00	76.4%	3 000.00
Security and policing	12 468.00	3 300.00	3 300.00			400.00	400.00	100.0%	3 300.00
Buses						-	-		
Clinics	3 000.00	3 000.00	3 000.00		463.00	1 082.00	619.00	57.2%	3 000.00
Museums & Art Galleries		4 000.00	4 000.00			554.33	554.33	100.0%	4 000.00
Cemeteries	2 000.00	5 000.00	5 000.00	349.24	1 437.24	2 817.91	1 380.67	49.0%	5 000.00
Social rental housing						-	-		
Other						-	-		
<b>Heritage assets</b>	<b>4 000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings	4 000.00						-		
Other							-		
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing development							-		
Other							-		
<b>Other assets</b>	<b>245 287.00</b>	<b>420 279.00</b>	<b>508 279.00</b>	<b>19 395.67</b>	<b>211 787.32</b>	<b>332 817.67</b>	<b>121 030.35</b>	<b>36.4%</b>	<b>508 279.00</b>
General vehicles	72 309.00	70 000.00	108 000.00	3 093.73	62 789.27	82 022.27	19 233.00	23.4%	108 000.00
Specialised vehicles	77 119.00	155 800.00	205 800.00	1 782.28	42 572.94	123 908.71	81 335.77	65.6%	205 800.00
Plant & equipment	-	8 700.00	8 700.00		11 992.26	13 717.26	1 725.00	12.6%	8 700.00
Computers - hardware/equipment	31 741.00	90 000.00	90 000.00	12 700.31	74 899.65	85 654.65	10 755.00	12.6%	90 000.00
Furniture and other office equipment	35 454.00	46 779.00	46 779.00			3 898.25	3 898.25	100.0%	46 779.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	28 664.00	49 000.00	49 000.00	1 819.35	19 533.20	23 616.53	4 083.33	17.3%	49 000.00
Other Buildings						-	-		
Other Land						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other						-	-		
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class							-		
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class							-		
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computers - software & programming							-		
Other							-		
<b>Total Repairs and Maintenance Expenditure</b>	<b>568 302.00</b>	<b>807 679.00</b>	<b>895 679.00</b>	<b>33 202.17</b>	<b>387 342.00</b>	<b>566 408.69</b>	<b>179 066.69</b>	<b>31.6%</b>	<b>895 679.00</b>
<b>Specialised vehicles</b>	<b>77 119.00</b>	<b>155 800.00</b>	<b>205 800.00</b>	<b>1 782.28</b>	<b>42 572.94</b>	<b>123 908.71</b>	<b>81 335.77</b>	<b>0</b>	<b>205 800.00</b>
Refuse	77 119.00	155 800.00	205 800.00	1 782.28	42 572.94	123 908.71	81 335.77	0	205 800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		

Due to a cash shortage, repairs and maintenance cannot be done effectively.

## Supporting documentation(cont)

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Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February 2013

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>Depreciation expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1 795 416.82</b>	<b>2 121 182.44</b>	<b>2 121 182.44</b>	-	-	-	-		<b>2 121 182.44</b>
Infrastructure - Road transport	439 604.90	752 699.11	752 699.11	-	-	-	-		752 699.11
Roads, Pavements & Bridges	397 175.08	745 571.44	745 571.44						745 571.44
Storm water	42 429.82	7 127.67	7 127.67						7 127.67
Infrastructure - Electricity	191 114.18	191 114.18	191 114.18	-	-	-	-		191 114.18
Generation									
Transmission & Reticulation	191 114.18	191 114.18	191 114.18						191 114.18
Street Lighting									
Infrastructure - Water	517 314.93	507 132.59	507 132.59	-	-	-	-		507 132.59
Dams & Reservoirs	517 314.93								-
Water purification									
Reticulation		507 132.59	507 132.59						507 132.59
Infrastructure - Sanitation	589 833.00	593 503.47	593 503.47	-	-	-	-		593 503.47
Reticulation	589 833.00								-
Sewerage purification		593 503.47	593 503.47						593 503.47
Infrastructure - Other	57 549.81	76 733.09	76 733.09	-	-	-	-		76 733.09
Waste Management	57 549.81	76 733.09	76 733.09						76 733.09
Transportation									-
Gas									-
Other									-
<b>Community</b>	<b>102 676.73</b>	<b>102 676.73</b>	<b>102 676.73</b>	-	-	-	-		<b>102 676.73</b>
Parks & gardens	1 372.76	1 372.76	1 372.76		-	-	-		1 372.76
Sportsfields & stadia									-
Swimming pools									-
Community halls									-
Libraries	27 888.98	27 888.98	27 888.98		-	-	-		27 888.98
Recreational facilities	42 697.74	42 697.74	42 697.74		-	-	-		42 697.74
Fire, safety & emergency					-	-	-		-
Security and policing					-	-	-		-
Buses									-
Clinics	15 074.52	15 074.52	15 074.52		-	-	-		15 074.52
Museums & Art Galleries	15 041.09	15 041.09	15 041.09		-	-	-		15 041.09
Cemeteries	601.64	601.64	601.64		-	-	-		601.64
Social rental housing									-
Other									-
<b>Heritage assets</b>	-	12 363.80	12 363.80	-	-	-	-		12 363.80
Buildings									-
Other		12 363.80	12 363.80			-	-		12 363.80
<b>Investment properties</b>	<b>49 353.77</b>	-	-	-	-	-	-		-
Housing development									-
Other	49 353.77								-
<b>Other assets</b>	<b>967 729.83</b>	<b>831 401.56</b>	<b>831 401.56</b>	-	-	-	-		<b>831 401.56</b>
General vehicles	395 979.08	355 353.34	355 353.34		-	-	-		355 353.34
Specialised vehicles	<b>54 180.11</b>	<b>43 135.01</b>	<b>43 135.01</b>	-	-	-	-		<b>43 135.01</b>
Plant & equipment	123 228.10	124 049.34	124 049.34		-	-	-		124 049.34
Computers - hardware/equipment	72 300.47	83 138.68	83 138.68		-	-	-		83 138.68
Furniture and other office equipment	193 999.23	114 166.12	114 166.12		-	-	-		114 166.12
Abattoirs									-
Markets									-
Civic Land and Buildings	128 042.84	111 559.07	111 559.07		-	-	-		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>	<b>67 203.31</b>	<b>67 551.98</b>	<b>67 551.98</b>	-	-	-	-		<b>67 551.98</b>
Computers - software & programming	67 203.31	67 551.98	67 551.98			-	-		67 551.98
Other									-
<b>Total Depreciation</b>	<b>2 982 380.46</b>	<b>3 135 176.51</b>	<b>3 135 176.51</b>	-	-	-	-		<b>3 135 176.51</b>
<b>Specialised vehicles</b>	<b>54 180.11</b>	<b>43 135.01</b>	<b>43 135.01</b>	-	-	-	-		<b>43 135.01</b>
Refuse	52 062.55	40 690.66	40 690.66						40 690.66
Fire	2 117.56	2 444.35	2 444.35						2 444.35
Conservancy									-
Ambulances									-

Depreciation will only be recorded in June 2013.

**2.3 - Municipal Manager's quality certification****Quality certificate**

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

☒

the monthly budget statement

☐

quarterly report on the implementation of the budget and financial state affairs of the municipality

☐

mid-year budget and performance assessment

for the month of February 2013 - M08 of 2012-2013 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 28 February 2013