

In-Year Report of Kareeberg Municipality

Quarterly Budget Statement

June 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

PART 1 – IN-YEAR REPORT	1
INTRODUCTION	1
1.1 - MAYOR'S REPORT	2
1.2 - COUNCIL RESOLUTIONS	3
1.3 - EXECUTIVE SUMMARY	5
Supporting Table SC1 Material variance explanations - M12 June 2013	5
1.4 - IN-YEAR BUDGET STATEMENT TABLES	6
Table C1 Monthly Budget Statement - Summary - M06 December 2012	6
Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June 2013	7
Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 2013	8
Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June 2013	10
Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June 2013	11
Table C6 Monthly Budget Statement - Financial Position - M12 June 2013	12
Table C7 Monthly Budget Statement - Cash Flow - M12 June 2013	13
PART 2 – SUPPORTING DOCUMENTATION	14
2.1 - IN-YEAR SUPPORTING DOCUMENTATION TABLES	
Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June 2013	14
Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June 2013	15
Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June 2013	16
Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June 2013	17
Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 2013	18
Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M12 June 2013	19
Supporting Table SC8 Monthly Budget Statement - counillor and staff benefits - M12 June 2013	23
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June 2013	24
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June 2013	25
Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June 2013	25
Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June 2013	26
Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June 2013	28
Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June 2013	29
2.2 - MUNICIPAL MANAGER'S QUALITY CERTIFICATION	30

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

The municipality ended the financial year with a deficit of R 2 993 957. This is due to actuarial losses and finance charges on capitalised restoration cost not budgeted for.

Grants received from Government departments were budgeted for under operational grants, while it was expended toward capital projects.

All capital projects have either been completed or is work in progress.

1.3.2 Consolidated performance

Revenue by Source

Total revenue is under received by 20%. This is due to operational grants budgeted for expended towards capital projects.

Operating expenditure by type

Total expenditure is underspent by 17%. This is due to the same reason as above.

Capital expenditure

All capital projects have either been completed or is work in progress. Capital expenditure is R 4 863 056 more than budgeted for. This is due to grants budgeted for as operational expense.

Cash flows

The municipality experienced a deficit in cash flow of R 8,7million for June. This is due to expenditure on conditional grants. A net cash flow of R1,6million was realised for the financial year.

1.3.3 Material variances from SDBIP

The service Delivery and Budget Implimentation plan was reviewed for the fourth quarter and the following challenges were identified:

- i The performance management process came to a halt because council has not approved the performance scorecard yet.
- ii The municipal newsletter, Die Korbeeltjie, was last ditributed at the end of September 2012.
- iii Training according to the Skills Development Plan could not take place due to lack of receipt of money.
- iv Ward committee meetings failed to take place for the last two quarters, due to a lack of interest by those concerned.
- v All solid waste is not dumped at the tip site.
- vi The maintenance of assets are a concern due to the lack of cash.
- vii The 2011/12 annual report approved late by council.
- viii The IDP approved after the presented date.
- ix

No audit committee meetings third quarter as well as no internal audits for quarters two and three.

1.3.4 Remedial or corrective steps

- i None
- ii The newsletter should be distributed once again for the benefit of the community.
- iii Training will have to be undertaken through own funding.
- iv None
- v None
- vi Repairs and maintenance of municipal assets are done when necessary.
- vii None
- viii None
- ix None
- x Internal audit report for quarter 2 and 3 received during May.

1.3.5 Conclusion

Kareeberg Municipality will not be able to survive if stringent budget controls are not maintained. The continuous deficit generated over the long term will result in loss of community wealth.

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 - M12 June 2013			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>				
	Rental of facilities and equipment	93,398.36	22.74%	Increased quotations received	
	Fines	(1,389.00)	-11.36%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	
	Licences and permits	(994.00)	-13.40%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	
	Agency services	30,432.31	31.37%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	
	Transfers recognised - operational	(9,744,126.40)	-35.68%	Grants budgeted for under grants - operational, expended as capital	
	Transfers recognised - capital	4,863,056.35	50.79%	Grants budgeted for under grants - operational, expended as capital	
2	<u>Expenditure By Type</u>				
	Debt impairment	266,255.00	118.34%	Debt written off contributed for	
	Depreciation & asset impairment	(573,362.84)	-18.29%	Under expenditure due to work in progress	
	Finance charges	959,518.85	229.22%	Finance charges due to actuarial estimates	
	Contracted services	(177,973.30)	-37.20%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	
	Other expenditure	(9,108,319.36)	-45.10%	Grants budgeted for under grants - operational, expended as capital and actuarial losses	
	Loss on disposal of PPE	31,933.20	1596.66%	It is not possible to estimate for game dying	
3	<u>Capital Expenditure</u>				
	Upgrade of roads		100.00%	Project completed or work in progress	
	High mast lighting		100.00%	Project completed.	
4	<u>Financial Position</u>				
5	<u>Cash Flow</u>				
	June 2013	(8,785,660.87)		Due to last of conditional grants spent	
6	<u>Measureable performance</u>				
	Draft budget for 2013/14 not approved before 31 March 2013			Council received documents late	Draft budget approved 2 April 2013
	Late submission of budget documents to Treasury			Council could not approve draft budget	Documents submitted
7	<u>Municipal Entities</u>				

1.4 IN-YEAR BUDGET STATEMENT TABLES

Monthly budget statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - M12 June 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									
Financial Performance									
Property rates	4,077,634.92	4,716,502.00	4,716,502.00	13,377.38	4,498,391.59	4,716,502.00	-218,110.41	-4.62%	4,716,502.00
Service charges	14,856,391.89	16,133,602.00	16,133,602.00	1,502,490.60	15,671,907.51	16,133,602.00	-461,694.49	-2.86%	16,133,602.00
Investment revenue	928,860.64	1,300,300.00	1,300,300.00	320,858.60	1,215,855.44	1,300,300.00	-84,444.56	-6.49%	1,300,300.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	27,306,000.00	5,620,873.60	17,561,873.60	27,306,000.00	-9,744,126.40	-35.68%	27,306,000.00
Other own revenue	2,587,126.57	1,646,680.00	3,146,680.00	1,019,425.53	3,038,401.14	3,146,680.00	-108,278.86	-3.44%	3,146,680.00
Total Revenue (excluding capital transfers and contributions)	41,100,679.14	39,703,084.00	52,603,084.00	8,477,025.71	41,986,429.28	52,603,084.00	-10,616,654.72	-20.18%	52,603,084.00
Employee costs	11,033,999.02	11,561,371.00	12,311,371.00	1,840,418.04	12,463,235.91	12,729,972.20	-266,736.29	-2.10%	12,311,371.00
Remuneration of Councillors	1,687,658.86	1,880,988.00	1,880,988.00	158,904.64	1,784,359.50	1,880,988.00	-96,628.50	-5.14%	1,880,988.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	2,561,814.16	2,561,814.16	3,135,177.00	-573,362.84	-18.29%	3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	1,378,119.85	1,378,119.85	418,601.00	959,518.85	229.22%	418,601.00
Materials and bulk purchases	6,998,847.24	7,379,235.00	7,667,235.00	1,149,701.12	7,469,850.14	7,667,235.00	-197,384.86	-2.57%	7,667,235.00
Transfers and grants	15,620,999.12	11,133,903.00	22,533,903.00	-	7,408,903.00	7,168,903.00	240,000.00		22,533,903.00
Other expenditure	4,225,062.52	5,493,809.00	5,955,809.00	7,477,883.33	11,914,103.54	20,902,208.00	-8,988,104.46	-43.00%	5,955,809.00
Total Expenditure	43,218,468.81	41,003,084.00	53,903,084.00	14,566,841.14	44,980,386.10	53,903,084.20	-8,922,698.10	-16.55%	53,903,084.00
Surplus/(Deficit)	-2,117,789.67	-1,300,000.00	-1,300,000.00	-6,089,815.43	-2,993,956.82	-1,300,000.20	-1,693,956.62	130.30%	-1,300,000.00
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	14,437,056.35	14,437,056.35	9,574,000.00	4,863,056.35	50.79%	9,574,000.00
Contributions & Contributed assets	121,297.00	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80	3,169,099.73	38.30%	8,274,000.00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80	3,169,099.73	38.30%	8,274,000.00
Capital expenditure & funds sources									
Capital expenditure	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00
Capital transfers recognised	10,088,637.83	9,574,000.00	9,574,000.00	13,923,060.36	14,437,056.35	9,574,000.00	4,863,056.35	50.79%	9,574,000.00
Public contributions & donations	121,296.90	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	15,174.92	-	-	-	17,384.47	-	17,384.47	#DIV/0!	-
Total sources of capital funds	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00
Financial position									
Total current assets	23,609,520.00	27,133,132.00	27,133,132.00		25,328,190.24				27,133,132.00
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00		112,734,593.92				102,679,365.00
Total current liabilities	4,561,507.00	1,485,659.00	1,485,659.00		4,630,712.20				1,485,659.00
Total non current liabilities	12,904,491.00	8,284,407.00	8,284,407.00		15,048,307.86				8,284,407.00
Community wealth/Equity	106,820,838.00	120,042,431.00	120,042,431.00		118,383,764.10				120,042,431.00
Cash flows									
Net cash from (used) operating	10,552,104.00	10,608,431.00	10,608,431.00	5,196,284.52	16,027,313.78	-2,552,680.26	18,579,994.05	-727.86%	10,608,431.00
Net cash from (used) investing	-10,121,571.00	-9,565,968.00	-9,565,968.00	-13,982,995.39	-14,441,447.57	-9,515,856.75	-4,925,590.82	51.76%	-9,565,968.00
Net cash from (used) financing	24,370.00	29,000.00	29,000.00	1,050.00	15,360.00	15,360.00	-		29,000.00
Cash/cash equivalents at the month/year end	21,602,265.00	22,673,728.00	22,673,728.00	-	23,203,491.21	9,549,087.98	13,654,403.23	142.99%	22,673,728.00
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	2,092,455.00	279,708.21	127,583.36	82,993.20	78,221.94	121,004.03	73,969.00	1,701,831.26	4,557,766.00
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly budget statements(cont)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June 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									
Revenue - Standard									
<i>Governance and administration</i>	35,404,732.02	32,135,599.00	45,035,599.00	21,364,638.42	39,688,629.94	45,035,599.00	-5,346,969.06	-11.87%	45,035,599.00
Executive and council	27,276,996.75	22,923,669.00	35,823,669.00	20,381,903.55	29,356,410.17	35,823,669.00	-6,467,258.83	-18.05%	35,823,669.00
Budget and treasury office	8,127,735.27	9,211,930.00	9,211,930.00	982,734.87	10,332,219.77	9,211,930.00	1,120,289.77	12.16%	9,211,930.00
Corporate services	-	-	-	-	-	-	-		-
<i>Community and public safety</i>	62,841.20	25,255.00	25,255.00	46,648.40	78,044.50	25,255.00	52,789.50	209.03%	25,255.00
Community and social services	11,121.20	6,650.00	6,650.00	693.40	8,186.00	6,650.00	1,536.00	23.10%	6,650.00
Sport and recreation	48,210.00	17,900.00	17,900.00	45,565.00	65,843.50	17,900.00	47,943.50	267.84%	17,900.00
Public safety	3,510.00	705.00	705.00	390.00	4,015.00	705.00	3,310.00	469.50%	705.00
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>	6,020.00	2,000.00	2,000.00	200.00	4,860.00	2,000.00	2,860.00	143.00%	2,000.00
Planning and development	-	-	-	-	-	-	-		-
Road transport	6,020.00	2,000.00	2,000.00	200.00	4,860.00	2,000.00	2,860.00	143.00%	2,000.00
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	15,836,586.13	17,114,230.00	17,114,230.00	1,502,595.24	16,651,951.19	17,114,230.00	-462,278.81	-2.70%	17,114,230.00
Electricity	6,957,425.31	7,567,234.00	7,567,234.00	741,342.10	7,208,749.76	7,567,234.00	-358,484.24	-4.74%	7,567,234.00
Water	3,713,009.93	3,881,454.00	3,881,454.00	317,778.98	3,950,712.07	3,881,454.00	69,258.07	1.78%	3,881,454.00
Waste water management	2,384,737.15	2,615,933.00	2,615,933.00	196,793.84	2,560,734.96	2,615,933.00	-55,198.04	-2.11%	2,615,933.00
Waste management	2,781,413.74	3,049,609.00	3,049,609.00	246,680.32	2,931,754.40	3,049,609.00	-117,854.60	-3.86%	3,049,609.00
<i>Other</i>	-	-	-	-	-	-	-		-
Total Revenue - Standard	51,310,179.35	49,277,084.00	62,177,084.00	22,914,082.06	56,423,485.63	62,177,084.00	-5,753,598.37	-9.25%	62,177,084.00
Expenditure - Standard									
<i>Governance and administration</i>	26,656,645.67	23,490,993.00	35,452,993.00	10,033,148.24	27,004,828.17	35,452,993.00	-8,448,164.83	-23.83%	35,452,993.00
Executive and council	19,505,528.96	15,228,330.00	26,853,330.00	7,311,498.09	17,898,381.90	27,271,931.00	-9,373,549.10	-34.37%	26,853,330.00
Budget and treasury office	5,774,723.63	6,652,409.00	6,859,409.00	2,469,650.08	7,449,001.63	6,440,808.00	1,008,193.63	15.65%	6,859,409.00
Corporate services	1,376,393.08	1,610,254.00	1,740,254.00	252,000.07	1,657,444.64	1,740,254.00	-82,809.36	-4.76%	1,740,254.00
<i>Community and public safety</i>	1,685,294.79	1,593,442.00	1,643,442.00	237,846.97	1,578,710.30	1,643,442.00	-64,731.70	-3.94%	1,643,442.00
Community and social services	965,270.53	985,250.00	985,250.00	143,269.50	974,850.02	985,250.00	-10,399.98	-1.06%	985,250.00
Sport and recreation	617,660.17	515,489.00	515,489.00	74,615.88	508,035.37	515,489.00	-7,453.63	-1.45%	515,489.00
Public safety	80,776.78	71,471.00	121,471.00	18,787.95	84,938.28	121,471.00	-36,532.72	-30.08%	121,471.00
Housing	-	-	-	-	-	-	-		-
Health	21,587.31	21,232.00	21,232.00	1,173.64	10,886.63	21,232.00	-10,345.37	-48.73%	21,232.00
<i>Economic and environmental services</i>	2,341,797.45	2,822,438.00	2,997,438.00	918,894.50	2,494,723.87	2,997,438.00	-502,714.13	-16.77%	2,997,438.00
Planning and development	-	-	-	-	-	-	-		-
Road transport	2,341,797.45	2,822,438.00	2,997,438.00	918,894.50	2,494,723.87	2,997,438.00	-502,714.13	-16.77%	2,997,438.00
Environmental protection	-	-	-	-	-	-	-		-
<i>Trading services</i>	12,534,730.90	13,096,211.00	13,809,211.00	3,376,951.43	13,902,123.76	13,809,211.00	92,912.76	0.67%	13,809,211.00
Electricity	6,753,283.96	7,540,456.00	7,790,456.00	1,147,869.46	7,596,123.07	7,790,456.00	-194,332.93	-2.49%	7,790,456.00
Water	1,018,738.12	858,255.00	858,255.00	57,943.77	775,025.07	858,255.00	-83,229.93	-9.70%	858,255.00
Waste water management	2,288,126.71	2,388,575.00	2,851,575.00	74,077.28	3,046,359.93	2,851,575.00	194,784.93	6.83%	2,851,575.00
Waste management	2,474,582.11	2,308,925.00	2,308,925.00	2,097,060.92	2,484,615.69	2,308,925.00	175,690.69	7.61%	2,308,925.00
<i>Other</i>	-	-	-	-	-	-	-		-
Total Expenditure - Standard	43,218,468.81	41,003,084.00	53,903,084.00	14,566,841.14	44,980,386.10	53,903,084.00	-8,922,697.90	-16.55%	53,903,084.00
Surplus/ (Deficit) for the year	8,091,710.54	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,274,000.00	3,169,099.53	38.30%	8,274,000.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June 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									
Revenue by Vote									
Vote 1 - Executive and Council	27,276,996.75	22,923,669.00	35,823,669.00	20,381,903.55	29,356,410.17	35,823,669.00	-6,467,258.83	-18.05%	35,823,669.00
Vote 2 - Budget and Treasury	8,127,735.27	9,211,930.00	9,211,930.00	982,734.87	10,332,219.77	9,211,930.00	1,120,289.77	12.16%	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	693.40	8,186.00	6,650.00	1,536.00	23.10%	6,650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	3,510.00	705.00	705.00	390.00	4,015.00	705.00	3,310.00	469.50%	705.00
Vote 9 - Sport and Recreation	48,210.00	17,900.00	17,900.00	45,565.00	65,843.50	17,900.00	47,943.50	267.84%	17,900.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,781,413.74	3,049,609.00	3,049,609.00	246,680.32	2,931,754.40	3,049,609.00	-117,854.60	-3.86%	3,049,609.00
Vote 12 - Waste Water Management	2,384,737.15	2,615,933.00	2,615,933.00	196,793.84	2,560,734.96	2,615,933.00	-55,198.04	-2.11%	2,615,933.00
Vote 13 - Road Transport	6,020.00	2,000.00	2,000.00	200.00	4,860.00	2,000.00	2,860.00	143.00%	2,000.00
Vote 14 - Water	3,713,009.93	3,881,454.00	3,881,454.00	317,778.98	3,950,712.07	3,881,454.00	69,258.07	1.78%	3,881,454.00
Vote 15 - Electricity	6,957,425.31	7,567,234.00	7,567,234.00	741,342.10	7,208,749.76	7,567,234.00	-358,484.24	-4.74%	7,567,234.00
Total Revenue by Vote	51,310,179.35	49,277,084.00	62,177,084.00	22,914,082.06	56,423,485.63	62,177,084.00	-5,753,598.37	-9.25%	62,177,084.00
Expenditure by Vote									
Vote 1 - Executive and Council	19,505,528.96	15,228,330.00	26,853,330.00	7,311,498.09	17,898,381.90	27,271,931.00	-9,373,549.10	-34.37%	26,853,330.00
Vote 2 - Budget and Treasury	5,774,723.63	6,652,409.00	6,859,409.00	2,469,650.08	7,449,001.63	6,440,808.00	1,008,193.63	15.65%	6,859,409.00
Vote 3 - Corporate Services	1,376,393.08	1,610,254.00	1,740,254.00	252,000.07	1,657,444.64	1,740,254.00	-82,809.36	-4.76%	1,740,254.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	21,587.31	21,232.00	21,232.00	1,173.64	10,886.63	21,232.00	-10,345.37	-48.73%	21,232.00
Vote 6 - Community and Social Services	965,270.53	985,250.00	985,250.00	143,269.50	974,850.02	985,250.00	-10,399.98	-1.06%	985,250.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	80,776.78	71,471.00	121,471.00	18,787.95	84,938.28	121,471.00	-36,532.72	-30.08%	121,471.00
Vote 9 - Sport and Recreation	617,660.17	515,489.00	515,489.00	74,615.88	508,035.37	515,489.00	-7,453.63	-1.45%	515,489.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,474,582.11	2,308,925.00	2,308,925.00	2,097,060.92	2,484,615.69	2,308,925.00	175,690.69	7.61%	2,308,925.00
Vote 12 - Waste Water Management	2,288,126.71	2,388,575.00	2,851,575.00	74,077.28	3,046,359.93	2,851,575.00	194,784.93	6.83%	2,851,575.00
Vote 13 - Road Transport	2,341,797.45	2,822,438.00	2,997,438.00	918,894.50	2,494,723.87	2,997,438.00	-502,714.13	-16.77%	2,997,438.00
Vote 14 - Water	1,018,738.12	858,255.00	858,255.00	57,943.77	775,025.07	858,255.00	-83,229.93	-9.70%	858,255.00
Vote 15 - Electricity	6,753,283.96	7,540,456.00	7,790,456.00	1,147,869.46	7,596,123.07	7,790,456.00	-194,332.93	-2.49%	7,790,456.00
Total Expenditure by Vote	43,218,468.81	41,003,084.00	53,903,084.00	14,566,841.14	44,980,386.10	53,903,084.00	-8,922,697.90	-16.55%	53,903,084.00
Surplus/ (Deficit) for the year	8,091,710.54	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,274,000.00	3,169,099.53	38.30%	8,274,000.00

Monthly budget statements(cont)

Variances in year to date revenue:

Vote 1 - Expenditure on operational grants were expended as capital.

Vote 2 - Revenue from VAT calculation on grants

Vote 6 - Due to the high mortality rate, many grave 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. Use of the caravan park has also increased.

Vote 13 - Rental of testing facilities were more than budgeted for.

Variances in year to date expenditure:

Vote 1 - Expenditure on operational grants were expended as capital.

Vote 2 - Over expenditure of audit fees, actuarial losses as well as finance charges on employee benefits and capitalised restoration cost.

Vote 5 - Expenditure is minimal as council only delivers a support service.

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

Vote 13 - The saving is due to employee cost and depreciation.

Monthly budget statements(cont)

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									
Revenue By Source									
Property rates	3,878,346.51	4,526,502.00	4,526,502.00	-	4,318,455.70	4,526,502.00	-208,046.30	-5%	4,526,502.00
Property rates - penalties & collection charges	199,288.41	190,000.00	190,000.00	13,377.38	179,935.89	190,000.00	-10,064.11	-5%	190,000.00
Service charges - electricity revenue	6,631,019.31	7,240,298.00	7,240,298.00	741,332.10	6,882,383.76	7,240,298.00	-357,914.24	-5%	7,240,298.00
Service charges - water revenue	3,386,633.93	3,554,778.00	3,554,778.00	317,778.98	3,624,406.07	3,554,778.00	69,628.07	2%	3,554,778.00
Service charges - sanitation revenue	2,058,501.15	2,289,697.00	2,289,697.00	196,793.84	2,234,498.96	2,289,697.00	-55,198.04	-2%	2,289,697.00
Service charges - refuse revenue	2,780,237.50	3,048,829.00	3,048,829.00	246,585.68	2,930,618.72	3,048,829.00	-118,210.28	-4%	3,048,829.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	525,966.28	410,674.00	410,674.00	83,775.54	504,072.36	410,674.00	93,398.36	23%	410,674.00
Interest earned - external investments	925,183.86	1,297,000.00	1,297,000.00	320,594.77	1,212,532.41	1,297,000.00	-84,467.59	-7%	1,297,000.00
Interest earned - outstanding debtors	3,676.78	3,300.00	3,300.00	263.83	3,323.03	3,300.00	23.03	1%	3,300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	22,806.20	12,230.00	12,230.00	3,238.40	10,841.00	12,230.00	-1,389.00	-11%	12,230.00
Licences and permits	11,202.00	7,420.00	7,420.00	1,368.00	6,426.00	7,420.00	-994.00	-13%	7,420.00
Agency services	119,540.56	97,000.00	97,000.00	27,553.00	127,432.31	97,000.00	30,432.31	31%	97,000.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	27,306,000.00	5,620,873.60	17,561,873.60	27,306,000.00	-9,744,126.40	-36%	27,306,000.00
Other revenue	1,907,611.53	1,119,356.00	2,619,356.00	903,490.59	2,389,629.47	2,619,356.00	-229,726.53	-9%	2,619,356.00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	41,100,679.14	39,703,084.00	52,603,084.00	8,477,025.71	41,986,429.28	52,603,084.00	-10,616,654.72	-20%	52,603,084.00
Expenditure By Type									
Employee related costs	11,033,999.02	11,561,371.00	12,311,371.00	1,840,418.04	12,463,235.91	12,729,972.20	-266,736.29	-2%	12,311,371.00
Remuneration of councillors	1,687,658.86	1,880,988.00	1,880,988.00	158,904.64	1,784,359.50	1,880,988.00	-96,628.50	-5%	1,880,988.00
Debt impairment	-	225,000.00	225,000.00	491,255.00	491,255.00	225,000.00	266,255.00	118%	225,000.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	2,561,814.16	2,561,814.16	3,135,177.00	-573,362.84	-18%	3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	1,378,119.85	1,378,119.85	418,601.00	959,518.85	229%	418,601.00
Bulk purchases	6,283,488.93	7,000,035.00	7,250,035.00	1,079,622.24	7,035,969.23	7,250,035.00	-214,065.77	-3%	7,250,035.00
Other materials	715,358.31	379,200.00	417,200.00	70,078.88	433,880.91	417,200.00	16,680.91	4%	417,200.00
Contracted services	-	428,479.00	478,479.00	55,453.77	300,505.70	478,479.00	-177,973.30	-37%	478,479.00
Transfers and grants	15,620,999.12	11,133,903.00	22,533,903.00	-	7,408,903.00	7,168,903.00	240,000.00	3%	22,533,903.00
Other expenditure	4,143,961.06	4,838,330.00	5,250,330.00	6,912,793.24	11,088,409.64	20,196,729.00	-9,108,319.36	-45%	5,250,330.00
Loss on disposal of PPE	81,101.46	2,000.00	2,000.00	18,381.32	33,933.20	2,000.00	31,933.20	1597%	2,000.00
Total Expenditure	43,218,468.81	41,003,084.00	53,903,084.00	14,566,841.14	44,980,386.10	53,903,084.20	-8,922,698.10	-17%	53,903,084.00
Surplus/(Deficit)	-2,117,789.67	-1,300,000.00	-1,300,000.00	-6,089,815.43	-2,993,956.82	-1,300,000.20	-1,693,956.62	130.30%	-1,300,000.00
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	14,437,056.35	14,437,056.35	9,574,000.00	4,863,056.35	50.79%	9,574,000.00
Contributions recognised - capital									
Contributed assets	121,297.00	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80			8,274,000.00
Taxation							-		
Surplus/(Deficit) after taxation	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80			8,274,000.00
Attributable to minorities									
Surplus/(Deficit) attributable to municipality	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80			8,274,000.00
Share of surplus/ (deficit) of associate									
Surplus/ (Deficit) for the year	8,091,710.64	8,274,000.00	8,274,000.00	8,347,240.92	11,443,099.53	8,273,999.80			8,274,000.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June 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									
Single Year expenditure appropriation									
Vote 1 - Executive and Council	6,327.92	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury	150,507.43	-	-	-	13,852.60	-	13,852.60	#DIV/0!	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	-	-	-	-	-	-	-		-
Vote 6 - Community and Social Services	185,627.94	-	-	60,173.27	262,531.36	-	262,531.36	#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	12,744,986.77	12,746,833.64	8,474,000.00	4,272,833.64	50.42%	8,474,000.00
Vote 14 - Water	13,294.33	-	-	-	311,637.90	-	311,637.90	#DIV/0!	-
Vote 15 - Electricity	-	-	1,100,000.00	1,117,900.32	1,119,585.32	1,100,000.00	19,585.32	1.78%	1,100,000.00
Total Capital single-year expenditure	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00
Total Capital Expenditure	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00
Capital Expenditure - Standard Classification									
Governance and administration	156,835.35	-	-	-	13,852.60	-	13,852.60	#DIV/0!	-
Executive and council	6,327.92						-		
Budget and treasury office	150,507.43				13,852.60		13,852.60	#DIV/0!	
Corporate services							-		
Community and public safety	185,627.94	-	-	60,173.27	262,531.36	-	262,531.36	#DIV/0!	-
Community and social services	185,627.94			60,173.27	262,531.36		262,531.36	#DIV/0!	
Sport and recreation							-		
Public safety							-		
Housing							-		
Health							-		
Economic and environmental services	7,601,819.03	9,574,000.00	8,474,000.00	12,744,986.77	12,746,833.64	8,474,000.00	4,272,833.64	50.42%	8,474,000.00
Planning and development							-		
Road transport	7,601,819.03	9,574,000.00	8,474,000.00	12,744,986.77	12,746,833.64	8,474,000.00	4,272,833.64	50.42%	8,474,000.00
Environmental protection							-		
Trading services	2,280,827.33	-	1,100,000.00	1,117,900.32	1,431,223.22	1,100,000.00	331,223.22	30.11%	1,100,000.00
Electricity			1,100,000.00	1,117,900.32	1,119,585.32	1,100,000.00	19,585.32	1.78%	1,100,000.00
Water	13,294.33				311,637.90		311,637.90	#DIV/0!	
Waste water management	2,267,533.00						-		
Waste management							-		
Other							-		
Total Capital Expenditure - Standard Classification	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00
Funded by:									
National Government	9,781,712.99	9,574,000.00	9,574,000.00	8,995,931.74	8,995,931.74	9,574,000.00	-578,068.26	-6.04%	9,574,000.00
Provincial Government	306,924.84			4,927,128.62	5,441,124.61		5,441,124.61	#DIV/0!	
District Municipality							-		
Other transfers and grants							-		
Transfers recognised - capital	10,088,637.83	9,574,000.00	9,574,000.00	13,923,060.36	14,437,056.35	9,574,000.00	4,863,056.35	50.79%	9,574,000.00
Public contributions & donations	121,296.90						-		
Borrowing							-		
Internally generated funds	15,174.92				17,384.47		17,384.47	#DIV/0!	
Total Capital Funding	10,225,109.65	9,574,000.00	9,574,000.00	13,923,060.36	14,454,440.82	9,574,000.00	4,880,440.82	50.98%	9,574,000.00

Capital projects have been completed.

Monthly budget statements(cont)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - M12 June 2013

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R					
ASSETS					
Current assets					
Cash	21,602,265.00	2,032,153.00	2,032,153.00	283,181.92	2,032,153.00
Call investment deposits		21,134,211.00	21,134,211.00	22,920,309.56	21,134,211.00
Consumer debtors	1,983,994.00	3,949,501.00	3,949,501.00	2,092,455.66	3,949,501.00
Other debtors	14,216.00	10,634.00	10,634.00	22,830.10	10,634.00
Current portion of long-term receivables	9,045.00	6,633.00	6,633.00	9,413.00	6,633.00
Inventory					
Total current assets	23,609,520.00	27,133,132.00	27,133,132.00	25,328,190.24	27,133,132.00
Non current assets					
Long-term receivables	57,003.00	47,964.00	47,964.00	51,391.00	47,964.00
Investments					
Investment property	10,214,982.00	10,227,346.00	10,227,346.00	10,227,052.43	10,227,346.00
Investments in Associate					
Property, plant and equipment	90,312,877.00	92,248,706.00	92,248,706.00	102,428,811.53	92,248,706.00
Agricultural					
Biological assets					
Intangible assets	92,452.00	155,349.00	155,349.00	27,338.96	155,349.00
Other non-current assets					
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00	112,734,593.92	102,679,365.00
TOTAL ASSETS	124,286,834.00	129,812,497.00	129,812,497.00	138,062,784.16	129,812,497.00
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	268,759.00	302,389.00	302,389.00	284,119.00	302,389.00
Trade and other payables	2,945,230.00	1,183,270.00	1,183,270.00	2,826,766.79	1,183,270.00
Provisions	1,347,518.00			1,519,826.41	
Total current liabilities	4,561,507.00	1,485,659.00	1,485,659.00	4,630,712.20	1,485,659.00
Non current liabilities					
Borrowing					
Provisions	12,904,491.00	8,284,407.00	8,284,407.00	15,048,307.86	8,284,407.00
Total non current liabilities	12,904,491.00	8,284,407.00	8,284,407.00	15,048,307.86	8,284,407.00
TOTAL LIABILITIES	17,465,998.00	9,770,066.00	9,770,066.00	19,679,020.06	9,770,066.00
NET ASSETS	106,820,836.00	120,042,431.00	120,042,431.00	118,383,764.10	120,042,431.00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	95,297,681.00	108,520,599.00	108,520,599.00	106,860,502.49	108,520,599.00
Reserves	11,523,157.00	11,521,832.00	11,521,832.00	11,523,261.61	11,521,832.00
TOTAL COMMUNITY WEALTH/EQUITY	106,820,838.00	120,042,431.00	120,042,431.00	118,383,764.10	120,042,431.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C7 Monthly Budget Statement - Cash Flow - M12 June 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									
CASH GLOW GROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	24,576,624.00	21,101,643.00	22,601,643.00	15,437,881.48	21,866,372.82	22,143,857.30	-277,484.48	-1.25%	22,601,643.00
Government - operating	18,717,243.00	15,906,000.00	27,306,000.00		19,433,895.59	25,128,667.00	-5,694,771.41	-22.66%	27,306,000.00
Government - capital	10,088,203.00	9,574,000.00	9,574,000.00		14,437,056.35	9,574,000.00	4,863,056.35	50.79%	9,574,000.00
Interest	886,509.00	1,300,300.00	1,300,300.00	278,507.36	1,173,504.20	1,530,537.62	-357,033.42	-23.33%	1,300,300.00
Dividends							-		
Payments									
Suppliers and employees	-35,453,386.00	-30,104,609.00	-43,004,609.00	-9,141,984.47	-32,096,492.33	-43,004,609.20	-10,908,116.87	25.36%	-43,004,609.00
Finance charges	-826,755.00		-	-1,378,119.85	-1,378,119.85	-	1,378,119.85	#DIV/0!	-
Transfers and Grants	-7,436,334.00	-7,168,903.00	-7,168,903.00		-7,408,903.00	-7,168,903.00	240,000.00	-3.35%	-7,168,903.00
NET CASH FROM/(USED) OPERATING ACTIVITIES	10,552,104.00	10,608,431.00	10,608,431.00	5,196,284.52	16,027,313.78	-2,552,680.26	7,823,764.05	-306.49%	10,608,431.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE				-15,551.88	49,098.12		49,098.12	#DIV/0!	
Decrease (Increase) in non-current debtors	8,692.00	8,032.00	8,032.00	766.85	9,045.13	8,032.00	1,013.13	12.61%	8,032.00
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
Payments									
Capital assets	-10,130,263.00	-9,574,000.00	-9,574,000.00	-13,968,210.36	-14,499,590.82	-9,574,000.00	4,925,590.82	-51.45%	-9,574,000.00
NET CASH FROM/(USED) INVESTING ACTIVITIES	-10,121,571.00	-9,565,968.00	-9,565,968.00	-13,982,995.39	-14,441,447.57	-9,515,856.75	4,925,590.82	-51.76%	-9,565,968.00
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	24,370.00	29,000.00	29,000.00	1,050.00	15,360.00	29,000.00	-13,640.00	-47.03%	29,000.00
Payments									
Repayment of borrowing							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	24,370.00	29,000.00	29,000.00	1,050.00	15,360.00	15,360.00	-		29,000.00
NET INCREASE/ (DECREASE) IN CASH HELD	454,903.00	1,071,463.00	1,071,463.00	-8,785,660.87	1,601,226.21	-12,053,177.02			1,071,463.00
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		23,203,491.21	9,549,087.98			22,673,728.00

Unspent grants is the reason for the negative cash flow of R 8,8million for the month. A positive cash flow of R 1,6million was achieved for the year.

PART 2 – SUPPORTING DOCUMENTATION

NC074 Kareeberg

Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June 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
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.9%	8.7%	6.6%	3.1%	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%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.8%	1.0%	1.0%	2.4%	1.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	517.6%	1826.3%	1826.3%	547.0%	1826.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	473.6%	1559.3%	1559.3%	501.1%	1559.3%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	114.2%	93.8%	94.2%	94.2%	94.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.0%	10.1%	7.6%	5.2%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	14.0%	19.3%	19.3%	15.0%	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%	29.7%	23.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.4%	2.3%	1.7%	1.7%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.9%	9.0%	6.8%	3.3%	4.4%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	151.0%	148.0%	157.0%	156.0%	157.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.0%	25.0%	25.0%	14.0%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	600.0%	678.0%	516.0%	619.0%	516.0%

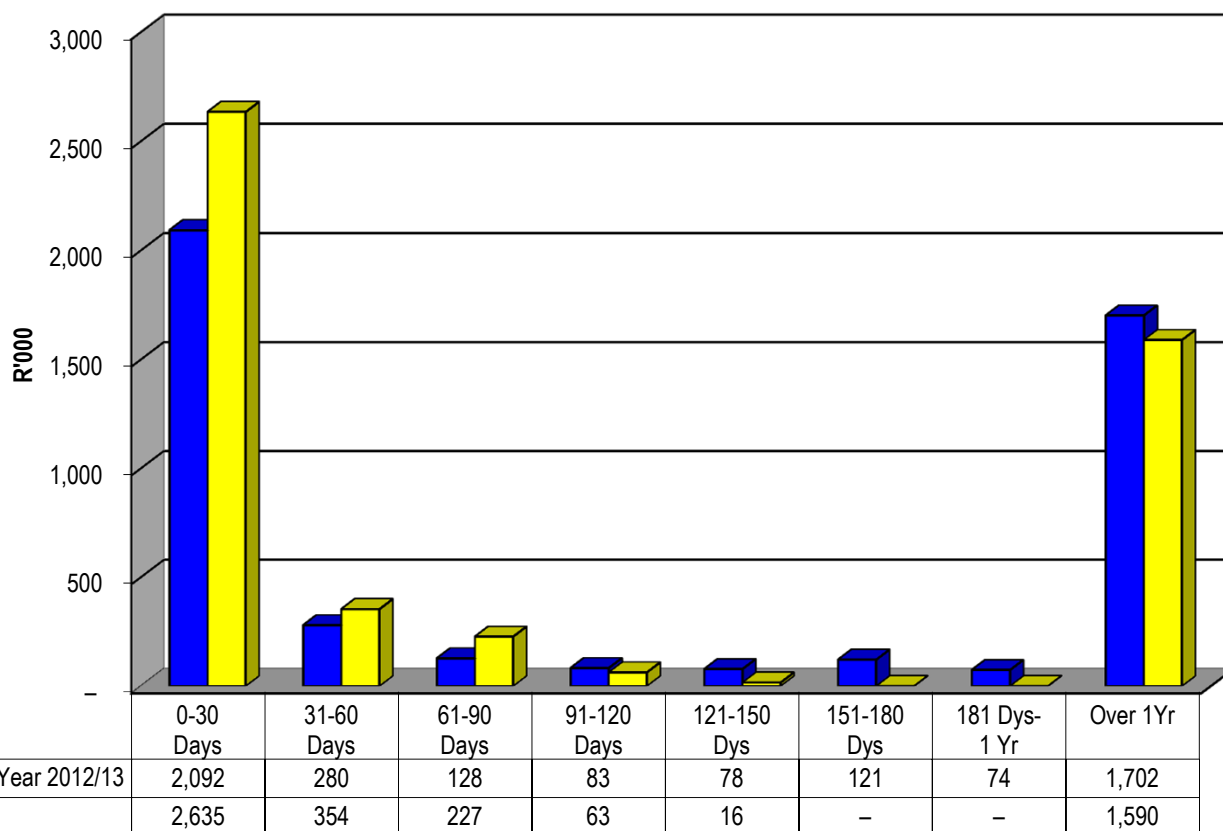
2.1.1 Debtors Analysis

NC074 Kareeberg

Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June 2013

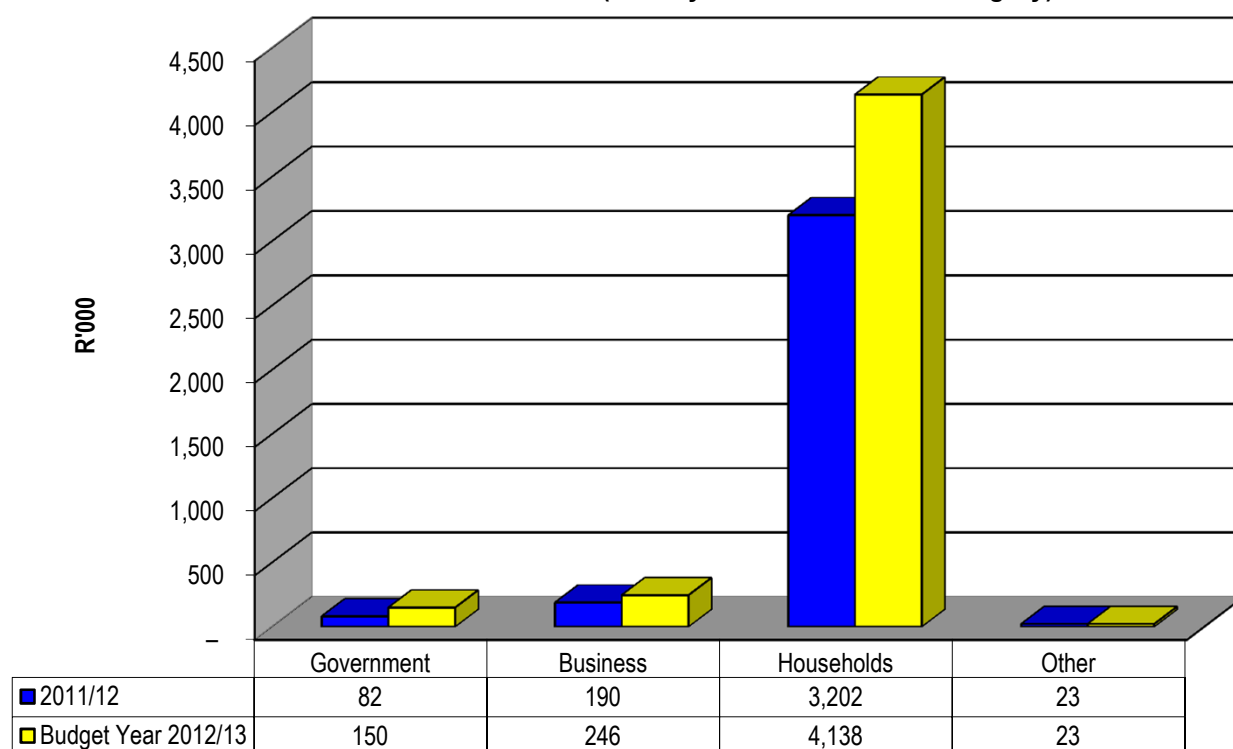
Description	NT Code	Budget Year 2012/13									Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total		
Debtors Age Analysis By Revenue Source												
Rates	1200	-	13,875.85	12,262.63	15,013.65	-	-	-	1,723,721.87	1,764,874.00		1,738,735.52
Electricity	1300	532,607.81	37,342.22	17,996.92	5,224.69	12,216.11	71,205.20	43,527.29	-21,890.61	698,229.62		110,282.67
Water	1400	362,399.59	17,206.66	31,326.26	11,731.61	16,535.56	20,885.68	12,767.28	-	472,852.64		61,920.13
Sewerage / Sanitation	1500	70,143.10	27,820.21	20,599.18	23,195.50	27,115.71	13,028.18	7,964.05	-	189,865.93		71,303.44
Refuse Removal	1600	116,106.50	7,530.89	45,398.37	27,827.75	22,354.56	15,884.97	9,710.38	-	244,813.42		75,777.66
Housing (Rental Revenue)	1700									-		-
Other	1900	1,011,198.00	175,932.38							1,187,130.38		-
Total By Revenue Source	2000	2,092,455.00	279,708.21	127,583.36	82,993.20	78,221.94	121,004.03	73,969.00	1,701,831.26	4,557,766.00	-	2,058,019.43
2011/12 - totals only		2,634,587.08	353,615.54	227,408.92	63,049.98	16,246.73	-	-	1,589,914.47	4,884,822.72		1,669,211.18
Debtors Age Analysis By Customer Category												
Government	2200	87,687.38	16,068.04	8,392.10	10,632.10	11,592.10	6,312.10	4,012.55	5,377.08	150,073.45		
Business	2300	205,627.99	14,011.88	8,686.71	7,798.19	2,011.61	1,196.49	942.74	6,043.15	246,318.76		
Households	2400	1,779,268.08	248,675.19	109,593.16	64,165.32	64,387.50	113,495.44	69,013.71	1,689,845.23	4,138,443.63		
Other	2500	19,871.55	953.10	911.39	397.59	230.73	-	-	565.80	22,930.16		
Total By Customer Category	2600	2,092,455.00	279,708.21	127,583.36	82,993.20	78,221.94	121,004.03	73,969.00	1,701,831.26	4,557,766.00	-	

Chart C3 Aged Consumer Debtors Analysis



Supporting documentation(cont)

Chart C4 Consumer Debtors (total by Debtor Customer Category)

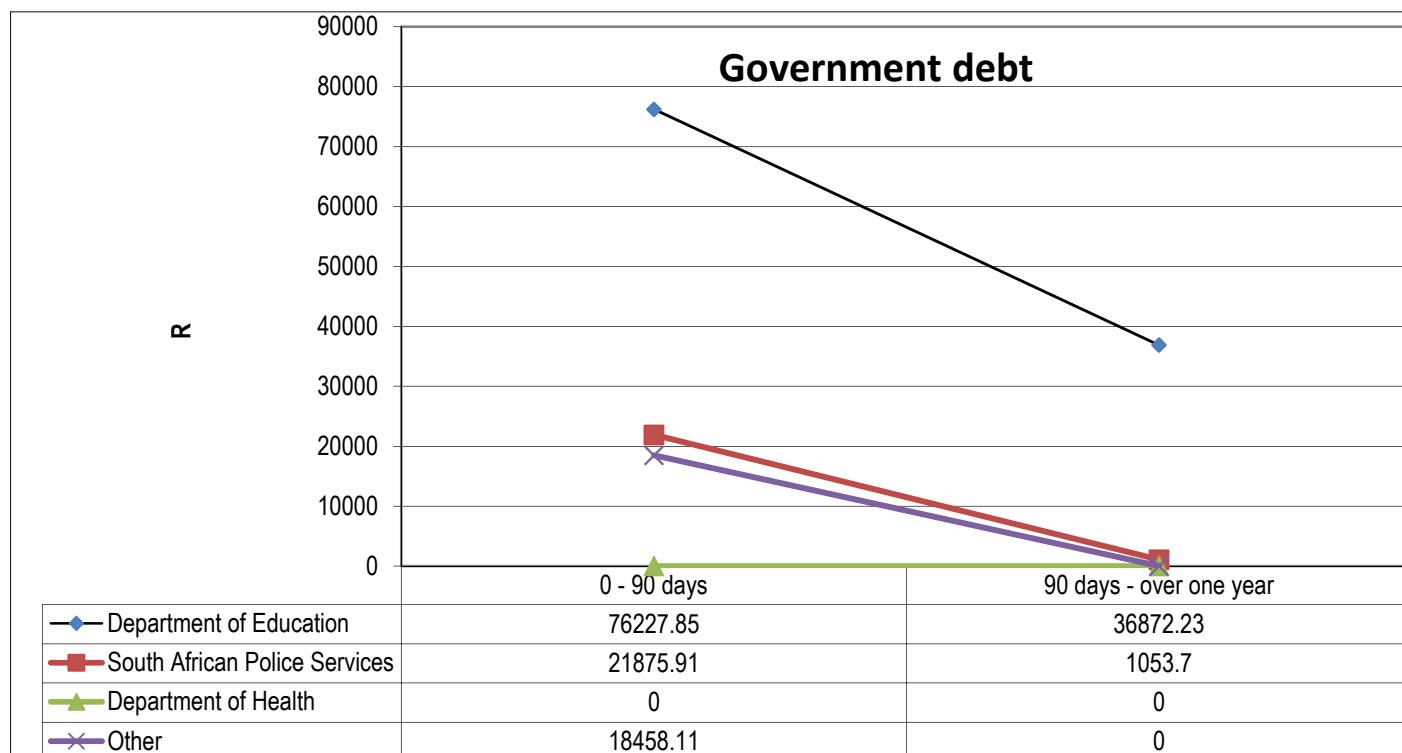


On a year to year basis, total debtors have increased by R 108 461.

Especially the department of education owes the municipality a substantial amount. All other departments have no significant debt greater than 90 days.

The credit control by-law has to be implemented rigorously.

The following graph shows Government debt less than and over 90 days.



Supporting documentation(cont)

2.1.2 Creditors Analysis

NC074 Kareeberg

Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June 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	
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	1,154,859.59
Bulk Water	0200									-	
PAYE deductions	0300									-	191,152.00
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	143,038.57
Loan repayments	0600									-	
Trade Creditors	0700									-	7,861,827.00
Auditor General	0800									-	3,504.36
Other	0900									-	5,493,316.21
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	14,847,697.73

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 - M12 June 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							
Municipality								
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		35,392.76	333.06	35,725.82
Job creation - De Bult	32 days	notice deposit		370.35		35,597.50	240.91	35,838.41
Land development	1 day	call deposit		122.39		15,411.82	84.88	15,496.70
Land development	32 days	notice deposit		109.76		14,074.35	75.22	14,149.57
Land development	1 day	call deposit		13.65		27,247.09	6.93	27,254.02
Civil Defence	32 days	notice deposit		206.20		17,760.60	130.71	17,891.31
CMIP Kwaggakolk(vat)	1 day	call deposit		71.11		110,382.55	43.83	110,426.38
MSIG	1 day	call deposit				21,029.46	(21,029.46)	-
MIG Sanitation interest/vat	1 day	call deposit		32,681.45		1,477,022.13	(70,785.00)	1,406,237.13
Electricity	1 day	call deposit		15.26		32,775.14	9.41	32,784.55
Water Services Plan	1 day	call deposit		0.77		3,064.88	0.40	3,065.28
CMIP-Saaiport project 301	1 day	call deposit		0.76		3,363.88	0.50	3,364.38
Library Development Projects	1 day	call deposit		-		172,285.07	(172,285.07)	-
EPWP - Paving/ Cleaning	1 day	call deposit		10.32		22,156.88	6.36	22,163.24
Lotto Camarvon	1 day	call deposit		0.39		1,702.49	0.24	1,702.73
Lotto Vosburg	1 day	call deposit		12.84		30,008.55	9.79	30,018.34
Finance Management Grant	1 day	call deposit				-	-	-
Transfer Fees Sub-Economic Housing	32 days	notice deposit		1,496.27		122,477.36	1,025.79	123,503.15
VB Cleaning Project	1 day	call deposit		10.30		23,955.90	7.73	23,963.63
VAT - retention	1 day	call deposit		4.92		11,117.03	3.42	11,120.45
EPWP	1 day	call deposit				693,360.52	(693,360.52)	-
MIG	1 day	call deposit		48,021.67		6,335,289.38	(6,335,289.38)	-
Youth development	1 day	call deposit				93,632.07	-	93,632.07
Leave, PMS and Long Service Funds	1 day	call deposit				1,576,360.78	658,449.63	2,234,810.41
Provision for Employee benefits	1 day	call deposit				3,000,000.00	1,000,000.00	4,000,000.00
Retention	1 day	call deposit		1,230.37		113,585.46	449,660.63	563,246.09
Reserves	1 day	call deposit				352,115.68	-	352,115.68
General Account	1 day	call deposit		104,519.81		5,007,905.80	(2,593,917.09)	2,413,988.71
Municipality sub-total				468,012.01		30,696,886.64	(7,776,577.08)	22,920,309.56
TOTAL INVESTMENTS AND INTEREST				468,012.01		30,696,886.64	(7,776,577.08)	22,920,309.56

Supporting documentation(cont)

2.4 Allocation and grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June 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									
RECEIPTS:									
Operating Transfers and Grants									
National Government:	13,116,000.00	15,241,000.00	15,241,000.00	-	15,241,000.00	15,241,000.00	-		15,241,000.00
Local Government Equitable Share	10,466,000.00	11,941,000.00	11,941,000.00		11,941,000.00	11,941,000.00	-		11,941,000.00
Finance Management	1,450,000.00	1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	-		1,500,000.00
Municipal Systems Improvement	1,200,000.00	800,000.00	800,000.00		800,000.00	800,000.00	-		800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00	-		1,000,000.00
Provincial Government:	7,389,413.00	665,000.00	12,065,000.00	8,390,951.94	9,055,951.94	12,065,000.00	-3,009,048.06	-24.9%	12,065,000.00
Sport and Recreation	501,000.00	665,000.00	665,000.00		665,000.00	665,000.00	-		665,000.00
Housing	2,381,969.00		2,500,000.00	1,343,122.42	1,343,122.42	2,500,000.00	-1,156,877.58	-46.3%	2,500,000.00
Water assistance	639,879.00		900,000.00	692,357.94	692,357.94	900,000.00	-207,642.06	-23.1%	900,000.00
Northern Cape Tourism	159,440.00			260,000.00	260,000.00		260,000.00	#DIV/0!	
Expanded Public Works Programme	3,382,125.00		8,000,000.00	6,095,471.58	6,095,471.58	8,000,000.00	-1,904,528.42	-23.8%	8,000,000.00
Job creation - Premier's office	325,000.00						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,482,243.00	-	-	100,785.00	100,785.00	-	100,785.00	#DIV/0!	-
Sanitation interest	1,453,779.00			100,785.00	100,785.00		100,785.00	#DIV/0!	
Geotechnical inspection	6,371.00								
Job creation	11,948.00								
Television fund	10,145.00								
Total Operating Transfers and Grants	21,987,656.00	15,906,000.00	27,306,000.00	8,491,736.94	24,397,736.94	27,306,000.00	-2,908,263.06	-10.7%	27,306,000.00
Capital Transfers and Grants									
National Government:	7,892,000.00	9,574,000.00	9,574,000.00	-	9,574,000.00	9,574,000.00	-		9,574,000.00
Municipal Infrastructure Grant (MIG)	7,892,000.00	9,574,000.00	9,574,000.00		9,574,000.00	9,574,000.00	-		9,574,000.00
Provincial Government:	-	-	-	-	-	-	-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	7,892,000.00	9,574,000.00	9,574,000.00	-	9,574,000.00	9,574,000.00	-		9,574,000.00
TOTAL RECEIPTS OF TRANSFERS & GRANT	29,879,656.00	25,480,000.00	36,880,000.00	8,491,736.94	33,971,736.94	36,880,000.00	-2,908,263.06	-7.9%	36,880,000.00

Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - M12 June 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									
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	9,870,931.00	10,468,903.00	10,468,903.00	714,389.76	10,708,903.00	10,468,903.00	240,000.00	2.3%	10,468,903.00
Local Government Equitable Share	7,436,334.00	7,168,903.00	7,168,903.00		7,408,903.00	7,168,903.00	240,000.00	3.3%	7,168,903.00
Finance Management	1,324,010.00	1,500,000.00	1,500,000.00		1,500,000.00	1,500,000.00	-		1,500,000.00
Municipal Systems Improvement	1,110,587.00	800,000.00	800,000.00	21,029.76	800,000.00	800,000.00	-		800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00	693,360.00	1,000,000.00	1,000,000.00	-		1,000,000.00
0							-		
Provincial Government:	2,175,431.00	665,000.00	12,065,000.00	8,663,494.34	9,055,951.94	12,065,000.00	-3,009,048.06	-24.9%	12,065,000.00
Sport and Recreation	339,272.00	665,000.00	665,000.00	272,542.40	665,000.00	665,000.00	-		665,000.00
Housing			2,500,000.00	1,343,122.42	1,343,122.42	2,500,000.00	-1,156,877.58	-46.3%	2,500,000.00
Water assistance	639,879.00		900,000.00	692,357.94	692,357.94	900,000.00	-207,642.06	-23.1%	900,000.00
Northern Cape Tourism	159,440.00			260,000.00	260,000.00		260,000.00	#DIV/0!	
Expanded Public Works Programme	711,840.00		8,000,000.00	6,095,471.58	6,095,471.58	8,000,000.00	-1,904,528.42	-23.8%	8,000,000.00
Job creation - Premier's office	325,000.00						-		-
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,164,203.00	-	-	100,785.00	100,785.00	-	100,785.00	#DIV/0!	-
Sanitation interest	1,164,203.00			100,785.00	100,785.00		100,785.00	#DIV/0!	
Geotechnical inspection	6,371.00								
Job creation	11,948.00								
Television fund	10,145.00								
Total operating expenditure of Transfers and Grants	13,210,565.00	11,133,903.00	22,533,903.00	9,478,669.10	19,865,639.94	22,533,903.00	-2,668,263.06	-11.8%	22,533,903.00
Capital expenditure of Transfers and Grants									
National Government:	6,966,615.00	9,574,000.00	9,574,000.00	6,335,289.53	9,574,000.00	9,574,000.00	-		9,574,000.00
Municipal Infrastructure Grant (MIG)	6,931,076.00	9,574,000.00	9,574,000.00	6,335,289.53	9,574,000.00	9,574,000.00	-		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						-		
Total capital expenditure of Transfers and Grants	10,088,204.00	9,574,000.00	9,574,000.00	6,335,289.53	9,574,000.00	9,574,000.00	-		9,574,000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	23,298,769.00	20,707,903.00	32,107,903.00	15,813,958.63	29,439,639.94	32,107,903.00	-2,668,263.06	-8.3%	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.

All DoRA grants were expended in full.

**Expanded Public Works Programme Integrated Grant (PWPG)
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	M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	700,000
Received This Month	300,000
Total PWPG Funds Received	1,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	306,640
Spent This Month	693,360
Total PWPG Funds Spent	1,000,000
Total PWPG funds Received and Not Spent	0
Percentage of Funds Spent	100.00%
Funds Currently Committed but Not Spent	
Scheduled Transfers Withheld	

Conditions:

(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_PWPG_ccyy_Mnn.XLS (e.g. GT000_PWPG_2013_M01.xls)

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

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 M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	800,000
Received This Month	0
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	778,971
Spent This Month	21,029
Total MSIG Funds Spent	800,000
Total MSIG funds Received and Not Spent	0
Percentage of Funds Spent	100.00%
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	M12 June

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	7,000,000
Received This Month	2,574,000
Total MIG Funds Received	9,574,000
Spent Prior Periods (Since Inception) - See Last Months Form	3,238,710
Spent This Month	6,335,290
Total MIG Funds Spent	9,574,000
Total MIG funds Received and Not Spent	0
Percentage of Funds Spent	100.00%
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)

2.5 Councillor and employee benefits

NC074 Kareeberg

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June 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
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1,215,920.36	1,361,610.00	1,361,610.00	105,780.53	1,280,365.15	1,361,610.00	-81,244.85	-5.97%	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	412,092.84	421,117.00	-9,024.16	-2.14%	421,117.00
Cellphone Allowance	83,405.99	98,261.00	98,261.00	17,863.91	91,901.51	98,261.00	-6,359.49	-6.47%	98,261.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
Sub Total - Councillors	1,687,658.27	1,880,988.00	1,880,988.00	158,904.64	1,784,359.50	1,880,988.00	-96,628.50	-5.14%	1,880,988.00
% increase		11.5%	11.5%						11.5%
Senior Managers of the Municipality									
Basic Salaries and Wages	3,137,132.54	2,187,838.00	2,222,776.00	181,639.00	2,243,957.90	2,222,776.00	21,181.90	0.95%	2,222,776.00
Pension and UIF Contributions	239,607.18	289,199.00	297,847.00	25,303.35	302,668.78	297,847.00	4,821.78	1.62%	297,847.00
Medical Aid Contributions	119,677.94	121,691.00	121,691.00	9,421.80	111,014.80	121,691.00	-10,676.20	-8.77%	121,691.00
Overtime					-	-	-		
Performance Bonus	170,528.47	202,543.00	202,543.00		161,882.10	202,543.00	-40,660.90	-20.08%	202,543.00
Motor Vehicle Allowance	390,585.00	385,779.00	385,779.00	32,160.00	384,948.00	385,779.00	-831.00	-0.22%	385,779.00
Cellphone Allowance					-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances		16,875.00	16,875.00	23.80	255.85	16,875.00	-16,619.15	-98.48%	16,875.00
Payments in lieu of leave					-	-	-		
Long service awards					-	-	-		
Post-retirement benefit obligations					-	-	-		
Sub Total - Senior Managers of Municipality	4,057,531.13	3,203,925.00	3,247,511.00	248,547.95	3,204,727.43	3,247,511.00	-42,783.57	-1.32%	3,247,511.00
% increase		-21.0%	-20.0%						-20.0%
Other Municipal Staff									
Basic Salaries and Wages	5,074,581.27	6,239,955.00	6,838,611.00	1,117,916.22	6,988,344.69	6,838,611.00	149,733.69	2.19%	6,838,611.00
Pension and UIF Contributions	934,646.61	1,056,380.00	1,164,138.00	92,172.49	1,123,710.13	1,164,138.00	-40,427.87	-3.47%	1,164,138.00
Medical Aid Contributions	283,880.84	356,532.00	356,532.00	27,263.40	319,867.20	356,532.00	-36,664.80	-10.28%	356,532.00
Overtime	270,201.23	155,000.00	155,000.00	22,971.66	320,250.64	155,000.00	165,250.64	106.61%	155,000.00
Performance Bonus					-	-	-		
Motor Vehicle Allowance	60,000.00	72,000.00	72,000.00	5,352.00	65,686.19	72,000.00	-6,313.81	-8.77%	72,000.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9,354.92	24,480.00	24,480.00	801.42	9,675.98	24,480.00	-14,804.02	-60.47%	24,480.00
Other benefits and allowances	-	277,306.00	277,306.00	7,330.90	81,447.29	277,306.00	-195,858.71	-70.63%	277,306.00
Payments in lieu of leave					-	-	-		
Long service awards				72,369.00	103,833.36	-	103,833.36	#DIV/0!	
Post-retirement benefit obligations	219,664.00	594,394.00	594,394.00	245,693.00	245,693.00	594,394.00	-348,701.00	-58.66%	594,394.00
Sub Total - Other Municipal Staff	6,852,328.87	8,776,047.00	9,482,461.00	1,591,870.09	9,258,508.48	9,482,461.00	-223,952.52	-2.36%	9,482,461.00
% increase		28.1%	38.4%						38.4%
Total Parent Municipality	12,597,518.27	13,860,960.00	14,610,960.00	1,999,322.68	14,247,595.41	14,610,960.00	-363,364.59	-2.49%	14,610,960.00
		10.0%	16.0%						16.0%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	12,597,518.27	13,860,960.00	14,610,960.00	1,999,322.68	14,247,595.41	14,610,960.00	-363,364.59	-2.49%	14,610,960.00
% increase		10.0%	16.0%						16.0%
TOTAL MANAGERS AND STAFF	10,909,860.00	11,979,972.00	12,729,972.00	1,840,418.04	12,463,235.91	12,729,972.00	-266,736.09	-2.10%	12,729,972.00

Supporting documentation(cont)

Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2012 to 30 June 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	70,606.22
Bargaining council	446.25	6,308.37
Group insurance	403.49	4,788.55
Total other allowances	7,354.70	81,703.14

2. Excluded from the total amount of R 14 247 595 for the period 1 July 2012 to 30 June 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	136,980.53
Senior Management	263,178.74
Other staff	170,154.86
Total travel and subsistence allowances	570,314.13

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 - M12 June 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 Outcome	April Outcome	May Outcome	June Outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source															
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	116,075.47	118,914.52	113,181.22	69,826.47	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	891.68	240.62	4,581.95	3,716.45	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	329,267.02	357,025.25	355,126.52	844,920.38	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	166,885.39	179,919.81	200,075.99	208,217.39	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	101,445.70	110,869.83	121,924.28	129,883.01	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	132,775.71	143,494.23	168,948.43	158,363.42	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	13,566.21	11,588.98	99,139.79	28,855.71	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	50,069.04	246,021.78	57,946.16	249,825.68	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	270.67	267.38	265.60	263.83	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	2,472.40	562.20	623.20	3,238.40	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	318.00	429.00	540.00	1,368.00	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	5,848.78	8,313.91	8,663.69	27,553.00	97,000.00	101,850.00	106,943.00
Transfer receipts - operating	6,476,000.00	800,000.00	-	-	-	3,980,000.00	-	-	2,985,000.00	-	-	-	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	112,024.13	1,828.52	119,103.54	899,689.51	3,309,226.00	1,772,029.00	1,837,293.00
Cash Receipts by Source	7,503,482.05	2,323,441.52	1,566,858.66	2,994,655.75	1,167,388.16	5,405,649.06	1,296,458.62	980,705.20	4,016,910.20	1,179,476.03	1,250,122.37	2,625,721.25	51,207,943.60	40,715,337.56	44,758,103.81
Other Cash Flows by Source															
Transfer receipts - capital	4,000,000.00	-	-	-	-	3,000,000.00	-	-	2,574,000.00	-	-	-	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	7,560.00	1,700.00	3,400.00	2,550.00	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	760.01	763.30	765.08	766.85	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	2,955,984.00	1,324,422.95	1,607,705.30	8,234,062.79	60,818,975.60	50,851,369.56	55,478,135.81
Total Cash Receipts by Source	18,350,147.76	6,463,278.81	2,947,392.53	9,661,013.71	4,216,160.40	12,103,820.34	2,618,607.69	2,593,279.11	9,555,214.21	2,506,362.28	2,861,992.75	10,863,100.89	60,818,975.60	50,851,369.56	55,478,135.81
Cash Payments by Type															
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	971,635.67	981,960.27	1,030,352.64	1,840,418.04	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	146,847.25	149,888.27	153,910.07	158,904.64	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	491,208.14	500,985.67	471,098.39	462,637.79	472,885.15	1,079,622.24	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	56,071.27	35,780.71	37,474.25	70,078.88	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	14,295.53	5,276.88	21,735.37	55,453.77	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	-	-	827,952.00	-	-	-	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	329,108.97	227,692.56	283,701.74	615,726.80	20,247,935.00	8,272,059.00	8,731,190.00
Cash Payments by Type	6,696,410.12	2,637,383.89	2,053,586.77	2,242,987.88	2,249,443.72	4,008,898.90	1,975,427.70	1,860,808.67	2,817,009.08	1,863,236.48	2,000,059.22	3,820,204.37	50,173,512.20	40,932,375.60	45,289,755.80
Other Cash Flows/Payments by Type															
Capital assets	-	-	166,865.53	-	-	-	-	-	25,668.00	328,464.97	10,401.96	-	9,574,000.00	10,099,000.00	10,683,000.00
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	4,992,288.73	416,896.13	1,452,879.24	8,051,980.72	59,747,512.20	51,031,375.60	55,972,755.80
Total Cash Payments by Type	17,228,183.81	7,186,446.26	3,079,681.48	9,376,743.90	4,689,489.70	11,666,434.13	2,907,860.68	2,768,911.29	7,834,965.81	2,608,597.58	3,463,340.42	11,872,185.09	59,747,512.20	51,031,375.60	55,972,755.80
NET INCREASE/(DECREASE) IN CASH HELD	1,121,963.95	-723,167.45	-132,288.95	284,269.81	-473,329.30	437,386.21	-289,252.99	-175,632.18	1,720,248.40	-102,235.30	-601,347.67	-1,009,084.20	1,071,463.40	-180,006.04	-494,619.99
Cash/cash equivalents at the monthly 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	23,372,462.50	23,270,227.20	22,668,879.53	21,602,265.00	22,673,728.40	22,493,722.36
Cash/cash equivalents at the monthly 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	23,372,462.50	23,270,227.20	22,668,879.53	21,602,265.00	22,673,728.40	22,493,722.36	21,999,102.37

Supporting documentation(cont)

2.7 Capital programme performance

NC074 Kareeberg

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June 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									
Monthly expenditure performance trend									
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	25,668.00	193,884.41	9,574,000.00	9,380,115.59	98.0%	2%
April	347,351.33			327,114.09	520,998.50	9,574,000.00	9,053,001.50	94.6%	0
May	10,286.88			10,401.96	531,400.46	9,574,000.00	9,042,599.54	94.4%	0
June	9,677,317.01			13,923,040.36	14,454,440.82	9,574,000.00	-4,880,440.82	-51.0%	0
Total Capital expenditure	10,225,109.65	9,574,000.00	9,574,000.00	14,454,440.82					

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June 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									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2,521,183.44	-	1,100,000.00	1,117,900.32	1,429,538.22	1,100,000.00	-329,538.22	-30.0%	1,100,000.00
Infrastructure - Road transport	265,676.00	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges									
Storm water	265,676.00	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	1,100,000.00	1,117,900.32	1,117,900.32	1,100,000.00	-17,900.32	-1.6%	1,100,000.00
Generation	-								
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	1,100,000.00	1,117,900.32	1,117,900.32	1,100,000.00	-17,900.32	-1.6%	1,100,000.00
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	-	-	-	-	-	-	-	-	-
Community	124,350.31	-	-	60,173.27	85,841.27	-	-85,841.27	#DIV/0!	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries	124,350.31			60,173.27	85,841.27		-85,841.27	#DIV/0!	
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-	-	-
Housing development									
Other									
Other assets	228,248.86	-	-	-	194,074.56	-	-194,074.56	#DIV/0!	-
General vehicles					176,690.09		-176,690.09	#DIV/0!	
Specialised vehicles									
Plant & equipment	15,876.67				3,551.87		-3,551.87	#DIV/0!	
Computers - hardware/equipment	60,847.37								
Furniture and other office equipment	30,227.92				13,832.60		-13,832.60	#DIV/0!	
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings	121,296.90								
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	5,039.16	-	-	-	-	-	-	-	-
Computers - software & programming	5,039.16								
Other									
Total Capital Expenditure on new assets	2,878,821.77	-	1,100,000.00	1,178,073.59	1,709,454.05	1,100,000.00	-609,454.05	-55.4%	1,100,000.00

Specialised vehicles

Refuse	-	-	-	-	-	-	-	-	-
Fire									
Conservancy									
Ambulances									

Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June 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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	7,346,288.00	9,574,000.00	8,474,000.00	12,744,986.77	12,744,986.77	8,474,000.00	-4,270,986.77	-50.4%	8,474,000.00
Infrastructure - Road transport	7,346,288.00	9,574,000.00	8,474,000.00	12,744,986.77	12,744,986.77	8,474,000.00	-4,270,986.77	-50.4%	8,474,000.00
Roads, Pavements & Bridges	7,346,288.00	9,574,000.00	8,474,000.00	12,744,986.77	12,744,986.77	8,474,000.00	-4,270,986.77	-50.4%	8,474,000.00
Storm water									
Infrastructure - Electricity	-	-	-	-	-	-	-		-
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-	-	-	-	-	-	-		-
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	-	-	-	-	-	-	-		-
Reticulation									
Sewerage purification									
Infrastructure - Other	-	-	-	-	-	-	-		-
Waste Management									
Transportation									
Gas									
Other									
Community	-	-	-	-	-	-	-		-
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									
Heritage assets	-	-	-	-	-	-	-		-
Buildings									
Other									
Investment properties	-	-	-	-	-	-	-		-
Housing development									
Other									
Other assets	-	-	-	-	-	-	-		-
General vehicles									
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class									
Biological assets	-	-	-	-	-	-	-		-
List sub-class									
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	7,346,288.00	9,574,000.00	8,474,000.00	12,744,986.77	12,744,986.77	8,474,000.00	-4,270,986.77	-50.4%	8,474,000.00
Specialised vehicles	-	-	-	-	-	-	-		-
Refuse									
Fire									
Conservancy									
Ambulances									

Supporting documentation(cont)

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

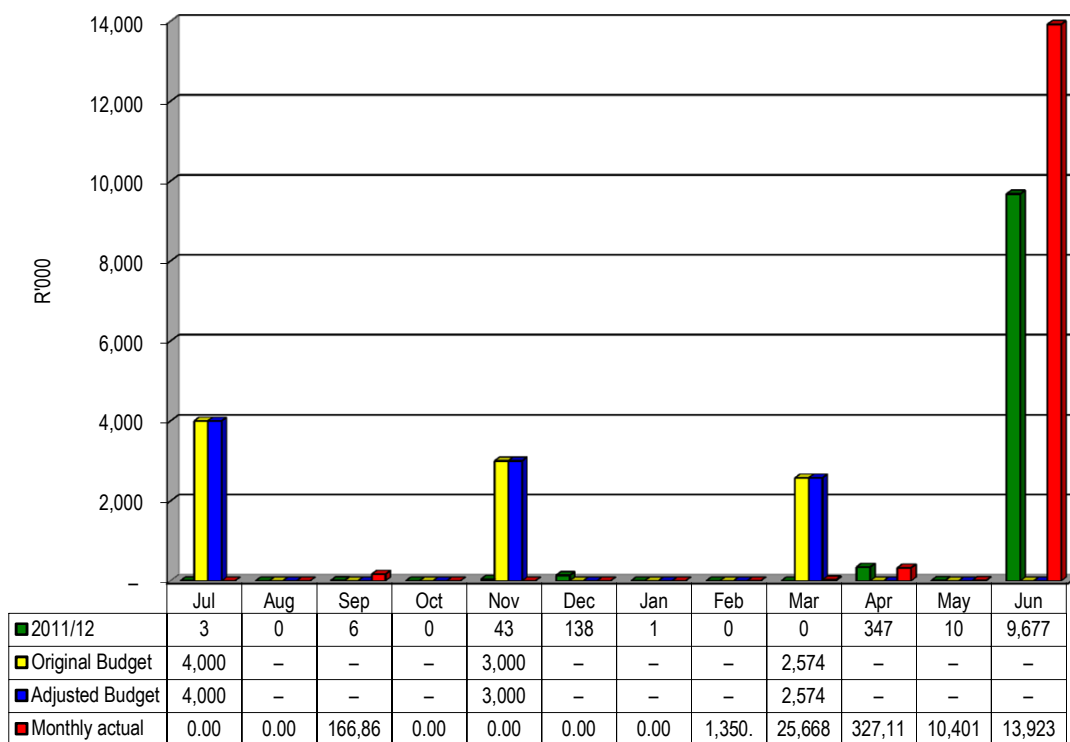
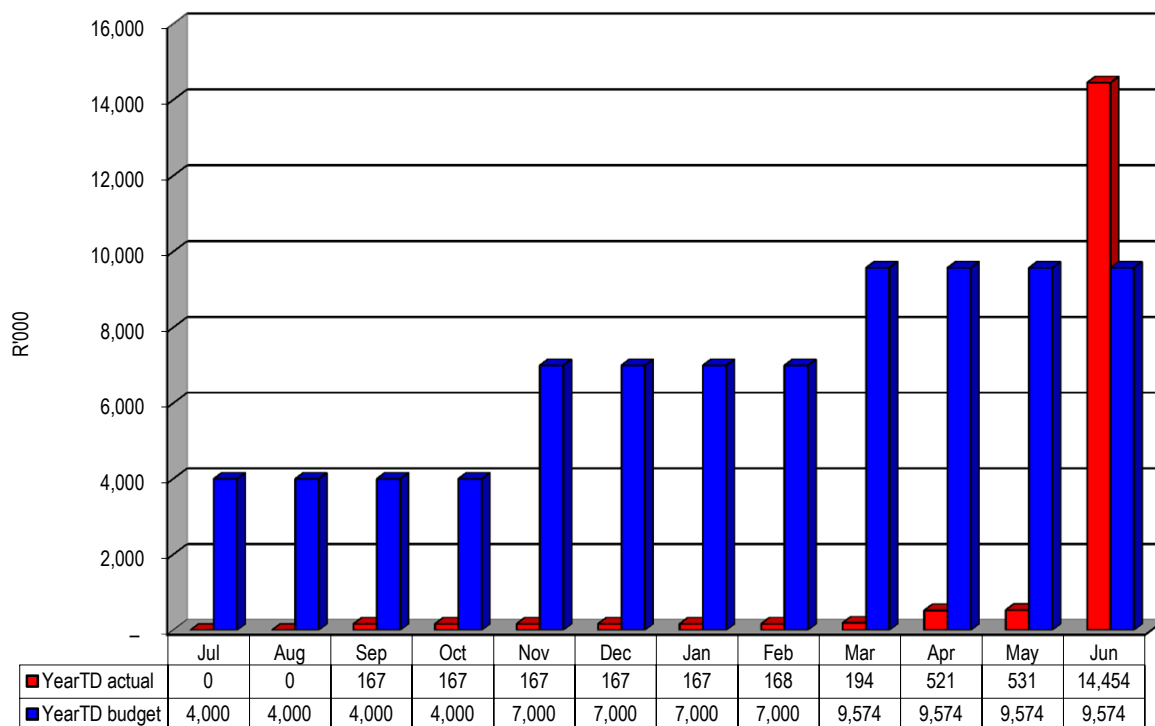


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting documentation(cont)

2.8 Other supporting documents

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June 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									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	263,809.00	317,000.00	317,000.00	23,538.04	264,609.45	317,000.00	52,390.55	16.5%	317,000.00
Infrastructure - Road transport	27,148.00	53,000.00	53,000.00	940.04	42,216.21	53,000.00	10,783.79	20.3%	53,000.00
Roads, Pavements & Bridges	27,148.00	53,000.00	53,000.00	940.04	42,216.21	53,000.00	10,783.79	20.3%	53,000.00
Storm water						-	-		
Infrastructure - Electricity	45,378.00	91,000.00	91,000.00	3,186.41	106,133.03	91,000.00	-15,133.03	-16.6%	91,000.00
Generation	3,000.00					-	-		
Transmission & Reticulation	42,378.00	91,000.00	91,000.00	3,186.41	106,133.03	91,000.00	-15,133.03	-16.6%	91,000.00
Street Lighting						-	-		
Infrastructure - Water	60,698.00	85,000.00	85,000.00	16,007.11	95,922.82	85,000.00	-10,922.82	-12.9%	85,000.00
Dams & Reservoirs	21,698.00	85,000.00	85,000.00	16,007.11	95,922.82	85,000.00	-10,922.82	-12.9%	85,000.00
Water purification						-	-		
Reticulation	39,000.00					-	-		
Infrastructure - Sanitation	122,585.00	80,000.00	80,000.00	-	14,011.92	80,000.00	65,988.08	82.5%	80,000.00
Reticulation	122,585.00	80,000.00	80,000.00		14,011.92	80,000.00	65,988.08	82.5%	80,000.00
Sewerage purification						-	-		
Infrastructure - Other	8,000.00	8,000.00	8,000.00	3,404.48	6,325.47	8,000.00	1,674.53	20.9%	8,000.00
Waste Management						-	-		
Transportation	8,000.00	8,000.00	8,000.00	3,404.48	6,325.47	8,000.00	1,674.53	20.9%	8,000.00
Gas						-	-		
Other						-	-		
Community	55,206.00	70,400.00	70,400.00	8,986.62	29,973.82	70,400.00	40,426.18	57.4%	70,400.00
Parks & gardens	15,261.00	18,600.00	18,600.00	181.19	11,469.54	18,600.00	7,130.46	38.3%	18,600.00
Sportsfields & stadia						-	-		
Swimming pools	9,877.00	12,000.00	12,000.00		5,818.21	12,000.00	6,181.79	51.5%	12,000.00
Community halls						-	-		
Libraries	8,500.00	12,000.00	12,000.00	542.43	1,889.26	12,000.00	10,110.74	84.3%	12,000.00
Recreational facilities		9,500.00	9,500.00		-	9,500.00	9,500.00	100.0%	9,500.00
Fire, safety & emergency	4,100.00	3,000.00	3,000.00	8,095.32	8,275.32	3,000.00	-5,275.32	-175.8%	3,000.00
Security and policing	12,468.00	3,300.00	3,300.00		-	3,300.00	3,300.00	100.0%	3,300.00
Buses						-	-		
Clinics	3,000.00	3,000.00	3,000.00		463.00	3,000.00	2,537.00	84.6%	3,000.00
Museums & Art Galleries		4,000.00	4,000.00		374.07	4,000.00	3,625.93	90.6%	4,000.00
Cemeteries	2,000.00	5,000.00	5,000.00	167.68	1,684.42	5,000.00	3,315.58	66.3%	5,000.00
Social rental housing						-	-		
Other						-	-		
Heritage assets	4,000.00	-	-	-	-	-	-	-	-
Buildings	4,000.00						-		
Other							-		
Investment properties	-	-	-	-	-	-	-	-	-
Housing development							-		
Other							-		
Other assets	245,287.00	420,279.00	508,279.00	93,007.99	439,803.34	508,279.00	68,475.66	13.5%	508,279.00
General vehicles	72,309.00	70,000.00	108,000.00	5,917.93	91,419.27	108,000.00	16,580.73	15.4%	108,000.00
Specialised vehicles	77,119.00	155,800.00	205,800.00	36,644.35	131,039.94	205,800.00	74,760.06	36.3%	205,800.00
Plant & equipment	-	8,700.00	8,700.00	2,520.96	14,513.22	8,700.00	-5,813.22	-66.8%	8,700.00
Computers - hardware/equipment	31,741.00	90,000.00	90,000.00	16,980.54	133,632.04	90,000.00	-43,632.04	-48.5%	90,000.00
Furniture and other office equipment	35,454.00	46,779.00	46,779.00	26,396.50	26,396.50	46,779.00	20,382.50	43.6%	46,779.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	28,664.00	49,000.00	49,000.00	4,547.71	42,802.37	49,000.00	6,197.63	12.6%	49,000.00
Other Buildings						-	-		
Other Land						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other						-	-		
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class							-		
							-		
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class							-		
							-		
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming							-		
Other							-		
Total Repairs and Maintenance Expenditure	568,302.00	807,679.00	895,679.00	125,532.65	734,386.61	895,679.00	161,292.39	18.0%	895,679.00
Specialised vehicles	77,119.00	155,800.00	205,800.00	36,644.35	131,039.94	205,800.00	74,760.06	0	205,800.00
Refuse	77,119.00	155,800.00	205,800.00	36,644.35	131,039.94	205,800.00	74,760.06	0	205,800.00
Fire						-	-		
Conservancy						-	-		
Ambulances						-	-		

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

Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June 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									
Depreciation expenditure by Asset Class/Sub-class									
Infrastructure	1,795,416.82	2,121,182.44	2,121,182.44	1,752,846.95	1,752,846.95	2,121,182.44	368,335.49	17.4%	2,121,182.44
Infrastructure - Road transport	439,604.90	752,699.11	752,699.11	627,940.83	627,940.83	752,699.11	124,758.28	16.6%	752,699.11
Roads, Pavements & Bridges	397,175.08	745,571.44	745,571.44	622,264.70	622,264.70	745,571.44	123,306.74	16.5%	745,571.44
Storm water	42,429.82	7,127.67	7,127.67	5,676.13	5,676.13	7,127.67	1,451.54	20.4%	7,127.67
Infrastructure - Electricity	191,114.18	191,114.18	191,114.18	152,193.98	152,193.98	191,114.18	38,920.20	20.4%	191,114.18
Generation									
Transmission & Reticulation	191,114.18	191,114.18	191,114.18	152,193.98	152,193.98	191,114.18	38,920.20	20.4%	191,114.18
Street Lighting									
Infrastructure - Water	517,314.93	507,132.59	507,132.59	438,968.53	438,968.53	507,132.59	68,164.06	13.4%	507,132.59
Dams & Reservoirs	517,314.93								
Water purification									
Reticulation		507,132.59	507,132.59	438,968.53	438,968.53	507,132.59	68,164.06	13.4%	507,132.59
Infrastructure - Sanitation	589,833.00	593,503.47	593,503.47	472,637.13	472,637.13	593,503.47	120,866.34	20.4%	593,503.47
Reticulation	589,833.00								
Sewerage purification		593,503.47	593,503.47	472,637.13	472,637.13	593,503.47	120,866.34	20.4%	593,503.47
Infrastructure - Other	57,549.81	76,733.09	76,733.09	61,106.48	61,106.48	76,733.09	15,626.61	20.4%	76,733.09
Waste Management	57,549.81	76,733.09	76,733.09	61,106.48	61,106.48	76,733.09	15,626.61	20.4%	76,733.09
Transportation									
Gas									
Other									
Community	102,676.73	102,676.73	102,676.73	81,766.73	81,766.73	102,676.73	20,910.00	20.4%	102,676.73
Parks & gardens	1,372.76	1,372.76	1,372.76	1,093.20	1,093.20	1,372.76	279.56	20.4%	1,372.76
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries	27,888.98	27,888.98	27,888.98	22,209.42	22,209.42	27,888.98	5,679.56	20.4%	27,888.98
Recreational facilities	42,697.74	42,697.74	42,697.74	34,002.39	34,002.39	42,697.74	8,695.35	20.4%	42,697.74
Fire, safety & emergency									
Security and policing									
Buses									
Clinics	15,074.52	15,074.52	15,074.52	12,004.61	12,004.61	15,074.52	3,069.91	20.4%	15,074.52
Museums & Art Galleries	15,041.09	15,041.09	15,041.09	11,977.99	11,977.99	15,041.09	3,063.10	20.4%	15,041.09
Cemeteries	601.64	601.64	601.64	479.12	479.12	601.64	122.52	20.4%	601.64
Social rental housing									
Other									
Heritage assets	-	12,363.80	12,363.80	-	-	12,363.80	12,363.80	100.0%	12,363.80
Buildings									
Other		12,363.80	12,363.80			12,363.80	12,363.80	100.0%	12,363.80
Investment properties	49,353.77	-	-	-	-	-	-	-	-
Housing development									
Other	49,353.77								
Other assets	967,729.83	831,401.56	831,401.56	662,087.54	662,087.54	831,401.56	169,314.02	20.4%	831,401.56
General vehicles	395,979.08	355,353.34	355,353.34	282,986.02	282,986.02	355,353.34	72,367.32	20.4%	355,353.34
Specialised vehicles	54,180.11	43,135.01	43,135.01	34,350.61	34,350.61	43,135.01	8,784.40	20.4%	43,135.01
Plant & equipment	123,228.10	124,049.34	124,049.34	98,786.83	98,786.83	124,049.34	25,262.51	20.4%	124,049.34
Computers - hardware/equipment	72,300.47	83,138.68	83,138.68	66,207.58	66,207.58	83,138.68	16,931.10	20.4%	83,138.68
Furniture and other office equipment	193,999.23	114,166.12	114,166.12	90,916.31	90,916.31	114,166.12	23,249.81	20.4%	114,166.12
Abattoirs									
Markets									
Civic Land and Buildings	128,042.84	111,559.07	111,559.07	88,840.19	88,840.19	111,559.07	22,718.88	20.4%	111,559.07
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	67,203.31	67,551.98	67,551.98	65,112.94	65,112.94	67,551.98	2,439.04	3.6%	67,551.98
Computers - software & programming	67,203.31	67,551.98	67,551.98	65,112.94	65,112.94	67,551.98	2,439.04	3.6%	67,551.98
Other									
Total Depreciation	2,982,380.46	3,135,176.51	3,135,176.51	2,561,814.16	2,561,814.16	3,135,176.51	573,362.35	18.3%	3,135,176.51
Specialised vehicles	54,180.11	43,135.01	43,135.01	34,350.61	34,350.61	43,135.01	8,784.40	0	43,135.01
Refuse	52,062.55	40,690.66	40,690.66	32,404.05	32,404.05	40,690.66	8,286.61	0	40,690.66
Fire	2,117.56	2,444.35	2,444.35	1,946.56	1,946.56	2,444.35	497.79	0	2,444.35
Conservancy									
Ambulances									

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 quarter ended 30 June 2013 - Q42 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 30 June 2013