

In-Year Report of Kareeberg Municipality

Quarterly Budget Statement

September 2012

VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

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



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At each municipal office

At www.kareeberg.co.za

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Introduction

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

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

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

Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With an unemployment rate of approximately 61% most of the residents rely heavily on the provision of free basic services.

Population growth has been negative by $\pm 4\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 9 488, which constitutes 2 728 households.

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

PART 1 – IN-YEAR REPORT

1.1 MAYOR'S REPORT

NI Titus
MAYOR

12 October 2012

1.2 COUNCIL RESOLUTIONS

This report will not be tabled to council.

1.3 EXECUTIVE SUMMARY

1.3.1 Introduction

A decision has still to be made whether a contractor should be replaced for the paving of streets in Bonteheuwel. The other project will be monitored closely for improvement in delivery.

1.3.2 Consolidated performance

Revenue by Source

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

Revenue is 14% less than budgeted. R 2.3 million is for grants over budgeted for. Revenue for grants will be reflected in June 2013. Under billing of revenue for sanitation, water and refuse removal is continuing, although under 10%. Revenue for these services will be monitored closely. Electricity revenue shows a surplus of R 274 000(17%).

Operating expenditure by type

Year to date expenditure is 25%, R 2,2 million,overspent on a year-to-date budget projection. Bulk purchase of electricity has to be monitored closely due to an early over expenditure of the budget.(22% for three months) Due to the implementation of the wage curve, employee related costs are overspent by 29%.

Capital expenditure

As noted above, urgent decisions have to be taken to ensure effective implementation of the capital budget. There is still slow spending on the capital projects.

Cash flows

The municipality experienced a negative cash flow of R 1,075 million for September. This is due to implimentation of the wage curve and the increased expenditure on bulk purchases. A payment percentage of 91% does not help either

1.3.3 Material variances from SDBIP

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

1.3.4 Remedial or corrective steps

None at this stage.

1.3.5 Conclusion

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

1.3.6 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 - Q1 First Quarter			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
	R				
1	<u>Revenue By Source</u>				
	Service charges - electricity revenue	274,849.86	16.71%	Due to the cold of winter, electricity usage has been higher. Expenditure for bulk purchases has risen as well.	Note is taken of the consumption.
	Interest earned - external investments	95,908.01	213.41%	The bulk of interest revenue was budgeted for in June 2013.	No remedial steps are necessary.
	Fines	103.00	15.82%	Fines are such a small revenue source that it does not affect the budget.	No remedial steps are necessary.
	Licences and permits	270.64	27.03%	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.
	Agency services	16,922.79	101.39%	No real pattern of renewal of vehicle licenses can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Transfers recognised - operational	(2,304,333.33)	-31.65%	All transfers are only accounted for in June 2013, only equitable share is recognised at this stage.	No remedial steps are necessary.
	Other revenue	33,650.76	30.28%	This is VAT income from MIG expenditure that was only budgeted for in June 2013.	No remedial steps are necessary.
	Transfers recognised - capital	(2,000,000.00)	-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	<u>Expenditure By Type</u>				
	Employee related costs	653,338.59	29.05%	Implementation of the Task evaluations will impact on the budget.	Expenditure is monitored closely.
	Remuneration of councillors	55,980.79	15.49%		Expenditure is monitored closely.
	Bulk purchases	376,005.62	21.62%	Due to the cold of winter, electricity usage has been higher. Revenue for electricity has risen as well.	Expenditure is monitored closely.
	Other materials	(28,398.77)	-33.20%	Repairs and maintenance is not carried out as budgeted for	Expenditure is monitored closely.
	Transfers and grants	2,366,365.67	99.03%	All transfers are only accounted for in June 2013, only equitable share is recognised at this stage.	No remedial steps are necessary.
	Other expenditure	(1,229,288.67)	-53.96%	Other expenditure includes operational grant expenditure which will be accounted for in May-June 2013.	No remedial steps are necessary.
3	<u>Capital Expenditure</u>				
	Upgrading of roads	(2,000,000.00)	-100.00%	Expenditure on the project amounts to R 316 543 to date. Accounting for MIG will be done in June 2013. Also see table SC 7	Expenditure is monitored closely.
	Purchase of bakkie	166,865.53	100.00%	This purchase was done from the library development grant and was not budgeted for in the capital programme. Accounting for Library development grant will be done in June 2013. Also see table SC 7	No remedial steps are necessary.
4	<u>Financial Position</u>				
5	<u>Cash Flow</u>				
6	<u>Measureable performance</u>				
7	<u>Municipal Entities</u>				

1.4 IN-YEAR BUDGET STATEMENT TABLES

Monthly budget statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - Q1 First Quarter

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	11,018.09	4,353,097.45	4,558,581.00	-205,483.55	-4.51%	4,716,502.00
Service charges	14,856,391.89	16,133,602.00	16,133,602.00	1,330,595.51	4,074,484.78	3,927,471.00	147,013.78	3.74%	16,133,602.00
Investment revenue	928,860.64	1,300,300.00	1,300,300.00	53,512.06	141,713.49	45,868.00	95,845.49	208.96%	1,300,300.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	15,906,000.00	-	4,976,000.00	7,280,333.33	-2,304,333.33	-31.65%	15,906,000.00
Other own revenue	2,587,126.57	1,646,680.00	1,646,680.00	82,990.75	353,645.74	291,336.21	62,309.53	21.39%	1,646,680.00
Total Revenue (excluding capital transfers and contributions)	41,100,679.14	39,703,084.00	39,703,084.00	1,478,116.41	13,898,941.46	16,103,589.54	-2,204,648.08	-13.69%	39,703,084.00
Employee costs	11,033,999.02	11,561,371.00	11,561,371.00	898,819.92	2,902,487.59	2,249,149.00	653,338.59	29.05%	11,561,371.00
Remuneration of Councillors	1,687,658.86	1,880,988.00	1,880,988.00	138,098.27	417,434.79	361,454.00	55,980.79	15.49%	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	7,379,235.00	656,724.41	2,172,658.85	1,825,052.00	347,606.85	19.05%	7,379,235.00
Transfers and grants	15,620,999.12	11,133,903.00	11,133,903.00	-	4,756,000.00	2,389,634.33	2,366,365.67	-	11,133,903.00
Other expenditure	4,225,062.52	5,493,809.00	5,493,809.00	359,944.17	1,147,092.09	2,374,682.76	-1,227,590.67	-51.69%	5,493,809.00
Total Expenditure	43,218,468.81	41,003,084.00	41,003,084.00	2,053,586.77	11,395,673.32	9,199,972.09	2,195,701.23	23.87%	41,003,084.00
Surplus/(Deficit)	-2,117,789.67	-1,300,000.00	-1,300,000.00	-575,470.36	2,503,268.14	6,903,617.45	-4,400,349.31	-63.74%	-1,300,000.00
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	-100.00%	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	-575,470.36	2,503,268.14	8,903,617.45	-6,400,349.31	-71.88%	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	-575,470.36	2,503,268.14	8,903,617.45	-6,400,349.31	-71.88%	8,274,000.00
Capital expenditure & funds sources									
Capital expenditure	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Capital transfers recognised	10,088,637.83	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Public contributions & donations	121,296.90	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15,174.92	-	-	-	-	-	-	-	-
Total sources of capital funds	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Financial position									
Total current assets	23,775,933.00	27,133,132.00	27,133,132.00		34,972,721.24				27,133,132.00
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00		100,779,529.46				102,679,365.00
Total current liabilities	4,727,920.00	1,485,659.00	1,485,659.00		13,356,577.92				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
Community wealth/Equity	106,820,838.00	120,042,431.00	120,042,431.00		109,491,181.97				120,042,431.00
Cash flows									
Net cash from (used) operating	10,673,400.00	10,608,431.00	10,608,431.00	-904,647.83	7,859,798.67	-855,356.87	8,715,155.54	-1018.89%	10,608,431.00
Net cash from (used) investing	-10,242,867.00	-9,565,968.00	-9,565,968.00	-166,120.54	-99,987.97	-1,997,992.00	1,898,004.03	-95.00%	-9,565,968.00
Net cash from (used) financing	24,370.00	29,000.00	29,000.00	-3,750.00	180.00	7,250.00	-7,070.00	-97.52%	29,000.00
Cash/cash equivalents at the month/year end	21,602,265.00	22,673,728.00	22,673,728.00	-	29,362,255.70	18,756,166.13	10,606,089.57	56.55%	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	1,376,082.80	875,862.52	3,198,025.22	68,587.16	176,338.57	-	-	2,254,493.42	7,949,389.69
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly budget statements(cont)

NC074 Kareeberg Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 First Quarter

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
Revenue - Standard									
Governance and administration	35,404,732.02	32,135,599.00	32,135,599.00	144,581.82	9,817,972.54	17,501,101.00	-7,683,128.46	-43.90%	32,135,599.00
Executive and council	27,276,996.75	22,923,669.00	22,923,669.00	53,932.06	5,119,515.27	13,241,912.00	-8,122,396.73	-61.34%	22,923,669.00
Budget and treasury office	8,127,735.27	9,211,930.00	9,211,930.00	90,649.76	4,698,457.27	4,259,189.00	439,268.27	10.31%	9,211,930.00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	62,841.20	25,255.00	25,255.00	1,972.20	4,001.50	1,555.90	2,445.60	157.18%	25,255.00
Community and social services	11,121.20	6,650.00	6,650.00	357.20	1,304.00	1,210.56	93.44	7.72%	6,650.00
Sport and recreation	48,210.00	17,900.00	17,900.00	1,220.00	2,077.50	345.33	1,732.17	501.59%	17,900.00
Public safety	3,510.00	705.00	705.00	395.00	620.00	-	620.00	#DIV/0!	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6,020.00	2,000.00	2,000.00	710.00	2,020.00	2,195.00	-175.00	-7.97%	2,000.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6,020.00	2,000.00	2,000.00	710.00	2,020.00	2,195.00	-175.00	-7.97%	2,000.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	15,836,586.13	17,114,230.00	17,114,230.00	1,330,852.39	4,074,947.42	3,862,332.00	212,615.42	5.50%	17,114,230.00
Electricity	6,957,425.31	7,567,234.00	7,567,234.00	615,617.82	1,920,182.86	1,645,313.00	274,869.86	16.71%	7,567,234.00
Water	3,713,009.93	3,881,454.00	3,881,454.00	294,509.22	877,554.93	891,573.00	-14,018.07	-1.57%	3,881,454.00
Waste water management	2,384,737.15	2,615,933.00	2,615,933.00	179,103.15	549,814.47	568,828.00	-19,013.53	-3.34%	2,615,933.00
Waste management	2,781,413.74	3,049,609.00	3,049,609.00	241,622.20	727,395.16	756,618.00	-29,222.84	-3.86%	3,049,609.00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	51,310,179.35	49,277,084.00	49,277,084.00	1,478,116.41	13,898,941.46	21,367,183.90	-7,468,242.44	-34.95%	49,277,084.00
Expenditure - Standard									
Governance and administration	26,656,645.67	23,490,993.00	23,490,993.00	827,799.50	7,203,921.59	8,473,269.00	-1,269,347.41	-14.98%	23,490,993.00
Executive and council	19,505,528.96	15,228,330.00	15,228,330.00	249,233.68	5,722,251.42	7,192,947.00	-1,470,695.58	-20.45%	15,228,330.00
Budget and treasury office	5,774,723.63	6,652,409.00	6,652,409.00	448,800.46	1,113,520.08	959,921.00	153,599.08	16.00%	6,652,409.00
Corporate services	1,376,393.08	1,610,254.00	1,610,254.00	129,765.36	368,150.09	320,401.00	47,749.09	14.90%	1,610,254.00
Community and public safety	1,685,294.79	1,593,442.00	1,593,442.00	115,250.91	368,682.93	310,502.00	58,180.93	18.74%	1,593,442.00
Community and social services	965,270.53	985,250.00	985,250.00	67,470.44	231,494.73	217,882.00	13,612.73	6.25%	985,250.00
Sport and recreation	617,660.17	515,489.00	515,489.00	39,025.88	119,001.88	73,528.00	45,473.88	61.85%	515,489.00
Public safety	80,776.78	71,471.00	71,471.00	8,195.64	13,511.64	14,188.00	-676.36	-4.77%	71,471.00
Housing	-	-	-	-	-	-	-	-	-
Health	21,587.31	21,232.00	21,232.00	558.95	4,674.68	4,904.00	-229.32	-4.68%	21,232.00
Economic and environmental services	2,341,797.45	2,822,438.00	2,822,438.00	139,380.39	494,182.73	472,535.00	21,647.73	4.58%	2,822,438.00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2,341,797.45	2,822,438.00	2,822,438.00	139,380.39	494,182.73	472,535.00	21,647.73	4.58%	2,822,438.00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	12,534,730.90	13,096,211.00	13,096,211.00	971,155.97	3,328,886.07	3,207,260.00	121,626.07	3.79%	13,096,211.00
Electricity	6,753,283.96	7,540,456.00	7,540,456.00	668,371.35	2,271,837.79	2,315,033.00	-43,195.21	-1.87%	7,540,456.00
Water	1,018,738.12	858,255.00	858,255.00	46,200.14	182,561.33	194,143.00	-11,581.67	-5.97%	858,255.00
Waste water management	2,288,126.71	2,388,575.00	2,388,575.00	237,868.05	797,757.88	433,360.00	364,397.88	84.09%	2,388,575.00
Waste management	2,474,582.11	2,308,925.00	2,308,925.00	18,716.43	76,729.07	264,724.00	-187,994.93	-71.02%	2,308,925.00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	43,218,468.81	41,003,084.00	41,003,084.00	2,053,586.77	11,395,673.32	12,463,566.00	-1,067,892.68	-8.57%	41,003,084.00
Surplus (Deficit) for the year	8,091,710.54	8,274,000.00	8,274,000.00	-575,470.36	2,503,268.14	8,903,617.90	-6,400,349.76	-71.88%	8,274,000.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

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	22,923,669.00	53,932.06	5,119,515.27	13,241,912.00	-8,122,396.73	-61.34%	22,923,669.00
Vote 2 - Budget and Treasury	8,127,735.27	9,211,930.00	9,211,930.00	90,649.76	4,698,457.27	4,259,189.00	439,268.27	10.31%	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	357.20	1,304.00	1,210.56	93.44	7.72%	6,650.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	3,510.00	705.00	705.00	395.00	620.00	-	620.00	#DIV/0!	705.00
Vote 9 - Sport and Recreation	48,210.00	17,900.00	17,900.00	1,220.00	2,077.50	345.33	1,732.17	501.59%	17,900.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,781,413.74	3,049,609.00	3,049,609.00	241,622.20	727,395.16	756,618.00	-29,222.84	-3.86%	3,049,609.00
Vote 12 - Waste Water Management	2,384,737.15	2,615,933.00	2,615,933.00	179,103.15	549,814.47	568,828.00	-19,013.53	-3.34%	2,615,933.00
Vote 13 - Road Transport	6,020.00	2,000.00	2,000.00	710.00	2,020.00	2,195.00	-175.00	-7.97%	2,000.00
Vote 14 - Water	3,713,009.93	3,881,454.00	3,881,454.00	294,509.22	877,554.93	891,573.00	-14,018.07	-1.57%	3,881,454.00
Vote 15 - Electricity	6,957,425.31	7,567,234.00	7,567,234.00	615,617.82	1,920,182.86	1,645,313.00	274,869.86	16.71%	7,567,234.00
Total Revenue by Vote	51,310,179.35	49,277,084.00	49,277,084.00	1,478,116.41	13,898,941.46	21,367,183.90	-7,468,242.44	-34.95%	49,277,084.00
Expenditure by Vote									
Vote 1 - Executive and Council	19,505,528.96	15,228,330.00	15,228,330.00	249,233.68	5,722,251.42	7,192,947.00	-1,470,695.58	-20.45%	15,228,330.00
Vote 2 - Budget and Treasury	5,774,723.63	6,652,409.00	6,652,409.00	448,800.46	1,113,520.08	959,921.00	153,599.08	16.00%	6,652,409.00
Vote 3 - Corporate Services	1,376,393.08	1,610,254.00	1,610,254.00	129,765.36	368,150.09	320,401.00	47,749.09	14.90%	1,610,254.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	21,587.31	21,232.00	21,232.00	558.95	4,674.68	4,904.00	-229.32	-4.68%	21,232.00
Vote 6 - Community and Social Services	965,270.53	985,250.00	985,250.00	67,470.44	231,494.73	217,882.00	13,612.73	6.25%	985,250.00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	80,776.78	71,471.00	71,471.00	8,195.64	13,511.64	14,188.00	-676.36	-4.77%	71,471.00
Vote 9 - Sport and Recreation	617,660.17	515,489.00	515,489.00	39,025.88	119,001.88	73,528.00	45,473.88	61.85%	515,489.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2,474,582.11	2,308,925.00	2,308,925.00	18,716.43	76,729.07	264,724.00	-187,994.93	-71.02%	2,308,925.00
Vote 12 - Waste Water Management	2,288,126.71	2,388,575.00	2,388,575.00	237,868.05	797,757.88	433,360.00	364,397.88	84.09%	2,388,575.00
Vote 13 - Road Transport	2,341,797.45	2,822,438.00	2,822,438.00	139,380.39	494,182.73	472,535.00	21,647.73	4.58%	2,822,438.00
Vote 14 - Water	1,018,738.12	858,255.00	858,255.00	46,200.14	182,561.33	194,143.00	-11,581.67	-5.97%	858,255.00
Vote 15 - Electricity	6,753,283.96	7,540,456.00	7,540,456.00	668,371.35	2,271,837.79	2,315,033.00	-43,195.21	-1.87%	7,540,456.00
Total Expenditure by Vote	43,218,468.81	41,003,084.00	41,003,084.00	2,053,586.77	11,395,673.32	12,463,566.00	-1,067,892.68	-8.57%	41,003,084.00

Monthly budget statements(cont)

Variances in year to date revenue:

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

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

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

Variances in year to date expenditure:

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

Vote 2 - The implimentation of the wage curve has an effect on the expenditure of this vote.

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

Vote 11 - The implimentation 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 implimentation 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.

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

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	11,018.09	34,641.75	32,079.00	2,562.75	8%	190,000.00
Service charges - electricity revenue	6,631,019.31	7,240,298.00	7,240,298.00	615,617.82	1,920,162.86	1,645,313.00	274,849.86	17%	7,240,298.00
Service charges - water revenue	3,386,633.93	3,554,778.00	3,554,778.00	294,509.22	877,544.93	912,211.00	-34,666.07	-4%	3,554,778.00
Service charges - sanitation revenue	2,058,501.15	2,289,697.00	2,289,697.00	179,103.15	549,814.47	587,571.00	-37,756.53	-6%	2,289,697.00
Service charges - refuse revenue	2,780,237.50	3,048,829.00	3,048,829.00	241,365.32	726,962.52	782,376.00	-55,413.48	-7%	3,048,829.00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	522,383.28	410,674.00	410,674.00	3,758.00	173,211.07	161,848.72	11,362.35	7%	410,674.00
Interest earned - external investments	925,183.86	1,297,000.00	1,297,000.00	53,226.37	140,849.01	44,941.00	95,908.01	213%	1,297,000.00
Interest earned - outstanding debtors	3,676.78	3,300.00	3,300.00	285.69	864.48	927.00	-62.52	-7%	3,300.00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	22,806.20	12,230.00	12,230.00	317.20	754.00	651.00	103.00	16%	12,230.00
Licences and permits	11,202.00	7,420.00	7,420.00	207.00	1,272.00	1,001.36	270.64	27%	7,420.00
Agency services	123,618.56	97,000.00	97,000.00	10,519.55	33,613.59	16,690.80	16,922.79	101%	97,000.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	15,906,000.00	-	4,976,000.00	7,280,333.33	-2,304,333.33	-32%	15,906,000.00
Other revenue	1,907,116.53	1,119,356.00	1,119,356.00	68,189.00	144,795.08	111,144.32	33,650.76	30%	1,119,356.00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	41,100,679.14	39,703,084.00	39,703,084.00	1,478,116.41	13,898,941.46	16,103,589.54	-2,204,648.08	-14%	39,703,084.00
Expenditure By Type									
Employee related costs	11,033,999.02	11,561,371.00	11,561,371.00	898,819.92	2,902,487.59	2,249,149.00	653,338.59	29%	11,561,371.00
Remuneration of councillors	1,687,658.86	1,880,988.00	1,880,988.00	138,098.27	417,434.79	361,454.00	55,980.79	15%	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	7,000,035.00	638,154.47	2,115,514.62	1,739,509.00	376,005.62	22%	7,000,035.00
Other materials	715,358.31	379,200.00	379,200.00	18,569.94	57,144.23	85,543.00	-28,398.77	-33%	379,200.00
Contracted services	-	428,479.00	428,479.00	31,646.56	98,357.76	96,659.76	1,698.00	2%	428,479.00
Transfers and grants	15,620,999.12	11,133,903.00	11,133,903.00	-	4,756,000.00	2,389,634.33	2,366,365.67	99%	11,133,903.00
Other expenditure	4,143,961.06	4,838,330.00	4,838,330.00	328,297.61	1,048,734.33	2,278,023.00	-1,229,288.67	-54%	4,838,330.00
Loss on disposal of PPE	81,101.46	2,000.00	2,000.00	-	-	-	-	-	2,000.00
Total Expenditure	43,218,468.81	41,003,084.00	41,003,084.00	2,053,586.77	11,395,673.32	9,199,972.09	2,195,701.23	24%	41,003,084.00
Surplus/(Deficit)	-2,117,789.67	-1,300,000.00	-1,300,000.00	-575,470.36	2,503,268.14	6,903,617.45	-4,400,349.31	(0)	-1,300,000.00
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	(0)	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	-575,470.36	2,503,268.14	8,903,617.45			8,274,000.00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8,091,710.64	8,274,000.00	8,274,000.00	-575,470.36	2,503,268.14	8,903,617.45			8,274,000.00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8,091,710.64	8,274,000.00	8,274,000.00	-575,470.36	2,503,268.14	8,903,617.45			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	-575,470.36	2,503,268.14	8,903,617.45			8,274,000.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

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	-	-	-	-	-	-		-
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	-	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	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	-100.00%	9,574,000.00
Vote 14 - Water	13,294.33	-	-	-	-	-	-		-
Vote 15 - Electricity	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Total Capital Expenditure	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Capital Expenditure - Standard Classification									
Governance and administration	156,835.35	-	-	-	-	-	-		-
Executive and council	6,327.92	-	-	-	-	-	-		-
Budget and treasury office	150,507.43	-	-	-	-	-	-		-
Corporate services	-	-	-	-	-	-	-		-
Community and public safety	185,627.94	-	-	166,865.53	166,865.53	-	166,865.53	#DIV/0!	-
Community and social services	185,627.94	-	-	166,865.53	166,865.53	-	166,865.53	#DIV/0!	-
Sport and recreation	-	-	-	-	-	-	-		-
Public safety	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Economic and environmental services	7,601,819.03	9,574,000.00	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	-100.00%	9,574,000.00
Planning and development	-	-	-	-	-	-	-		-
Road transport	7,601,819.03	9,574,000.00	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	-100.00%	9,574,000.00
Environmental protection	-	-	-	-	-	-	-		-
Trading services	2,280,827.33	-	-	-	-	-	-		-
Electricity	-	-	-	-	-	-	-		-
Water	13,294.33	-	-	-	-	-	-		-
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	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Funded by:									
National Government	9,781,712.99	9,574,000.00	9,574,000.00	-	-	2,000,000.00	-2,000,000.00	-100.00%	9,574,000.00
Provincial Government	306,924.84	-	-	166,865.53	166,865.53	-	166,865.53	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-		-
Transfers recognised - capital	10,088,637.83	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00
Public contributions & donations	121,296.90	-	-	-	-	-	-		-
Borrowing									
Internally generated funds	15,174.92	-	-	-	-	-	-		-
Total Capital Funding	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53	166,865.53	2,000,000.00	-1,833,134.47	-91.66%	9,574,000.00

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

Monthly budget statements(cont)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

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	492,159.13	2,032,153.00
Call investment deposits		21,134,211.00	21,134,211.00	28,870,097.25	21,134,211.00
Consumer debtors	2,150,407.00	3,949,501.00	3,949,501.00	5,564,998.21	3,949,501.00
Other debtors	14,216.00	10,634.00	10,634.00	38,649.21	10,634.00
Current portion of long-term receivables	9,045.00	6,633.00	6,633.00	6,817.44	6,633.00
Inventory					
Total current assets	23,775,933.00	27,133,132.00	27,133,132.00	34,972,721.24	27,133,132.00
Non current assets					
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	90,415,092.08	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					
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00	100,779,529.46	102,679,365.00
TOTAL ASSETS	124,453,247.00	129,812,497.00	129,812,497.00	135,752,250.70	129,812,497.00
LIABILITIES					
Current liabilities					
Bank overdraft					
Borrowing					
Consumer deposits	268,759.00	302,389.00	302,389.00	268,939.00	302,389.00
Trade and other payables	3,111,643.00	1,183,270.00	1,183,270.00	11,800,067.03	1,183,270.00
Provisions	1,347,518.00			1,287,571.89	
Total current liabilities	4,727,920.00	1,485,659.00	1,485,659.00	13,356,577.92	1,485,659.00
Non current liabilities					
Borrowing					
Provisions	12,904,491.00	8,284,407.00	8,284,407.00	12,904,490.81	8,284,407.00
Total non current liabilities	12,904,491.00	8,284,407.00	8,284,407.00	12,904,490.81	8,284,407.00
TOTAL LIABILITIES	17,632,411.00	9,770,066.00	9,770,066.00	26,261,068.73	9,770,066.00
NET ASSETS	106,820,836.00	120,042,431.00	120,042,431.00	109,491,181.97	120,042,431.00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	95,297,681.00	108,520,599.00	108,520,599.00	97,967,770.05	108,520,599.00
Reserves	11,523,157.00	11,521,832.00	11,521,832.00	11,523,411.92	11,521,832.00
TOTAL COMMUNITY WEALTH/EQUITY	106,820,838.00	120,042,431.00	120,042,431.00	109,491,181.97	120,042,431.00

Monthly budget statements(cont)

NC074 Kareeberg

Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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 FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	24,722,146.00	21,101,643.00	21,101,643.00	1,773,186.93	9,850,764.70	3,718,612.93	6,132,151.76	164.90%	21,101,643.00
Government - operating	18,650,665.00	15,906,000.00	15,906,000.00		6,632,500.00	3,016,666.00	3,615,834.00	119.86%	15,906,000.00
Government - capital	10,088,203.00	9,574,000.00	9,574,000.00			2,000,000.00	-2,000,000.00	-100.00%	9,574,000.00
Interest	928,861.00	1,300,300.00	1,300,300.00	53,512.06	141,713.49	9,336.28	132,377.21	1417.88%	1,300,300.00
Dividends							-		
Payments									
Suppliers and employees	-35,453,386.00	-30,104,609.00	-30,104,609.00	-2,731,346.82	-4,009,179.52	-7,210,337.76	-3,201,158.24	44.40%	-30,104,609.00
Finance charges	-826,755.00						-		
Transfers and Grants	-7,436,334.00	-7,168,903.00	-7,168,903.00		-4,756,000.00	-2,389,634.33	2,366,365.67	-99.03%	-7,168,903.00
NET CASH FROM/(USED) OPERATING ACTIVITIES	10,673,400.00	10,608,431.00	10,608,431.00	-904,647.83	7,859,798.67	-855,356.87	8,715,155.54	-1018.89%	10,608,431.00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
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	744.99	2,227.56	2,008.00	219.56	10.93%	8,032.00
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
Payments									
Capital assets	-10,251,559.00	-9,574,000.00	-9,574,000.00	-166,865.53	-166,865.53	-2,000,000.00	-1,833,134.47	91.66%	-9,574,000.00
NET CASH FROM/(USED) INVESTING ACTIVITIES	-10,242,867.00	-9,565,968.00	-9,565,968.00	-166,120.54	-99,987.97	-1,997,992.00	-1,898,004.03	95.00%	-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	-3,750.00	180.00	7,250.00	-7,070.00	-97.52%	29,000.00
Payments									
Repayment of borrowing							-		
NET CASH FROM/(USED) FINANCING ACTIVITIES	24,370.00	29,000.00	29,000.00	-3,750.00	180.00	7,250.00	7,070.00	97.52%	29,000.00
NET INCREASE/ (DECREASE) IN CASH HELD	454,903.00	1,071,463.00	1,071,463.00	-1,074,518.37	7,759,990.70	-2,846,098.87			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		29,362,255.70	18,756,166.13			22,673,728.00

Cash flow decreased by R 1,074 million 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 - Q1 First Quarter

Description of financial indicator	Basis of calculation	2011/12	Budget Year 2013/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.9%	8.7%	8.7%	0.0%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.9%	1.0%	1.0%	10.8%	1.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity						
Current Ratio	Current assets/current liabilities	502.9%	1826.3%	1826.3%	261.8%	1826.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	456.9%	1559.3%	1559.3%	219.8%	1559.3%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	114.9%	93.8%	93.8%	112.2%	93.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.4%	10.1%	10.1%	40.8%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	14.0%	19.3%	19.3%	10.0%	19.3%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue	26.8%	29.1%	29.1%	20.9%	29.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	1.4%	2.0%	2.0%	1.1%	2.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8.9%	9.0%	9.0%	0.0%	5.8%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	151.0%	148.0%	148.0%	219.0%	148.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	15.0%	25.0%	25.0%	139.0%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	600.0%	678.0%	678.0%	773.0%	678.0%

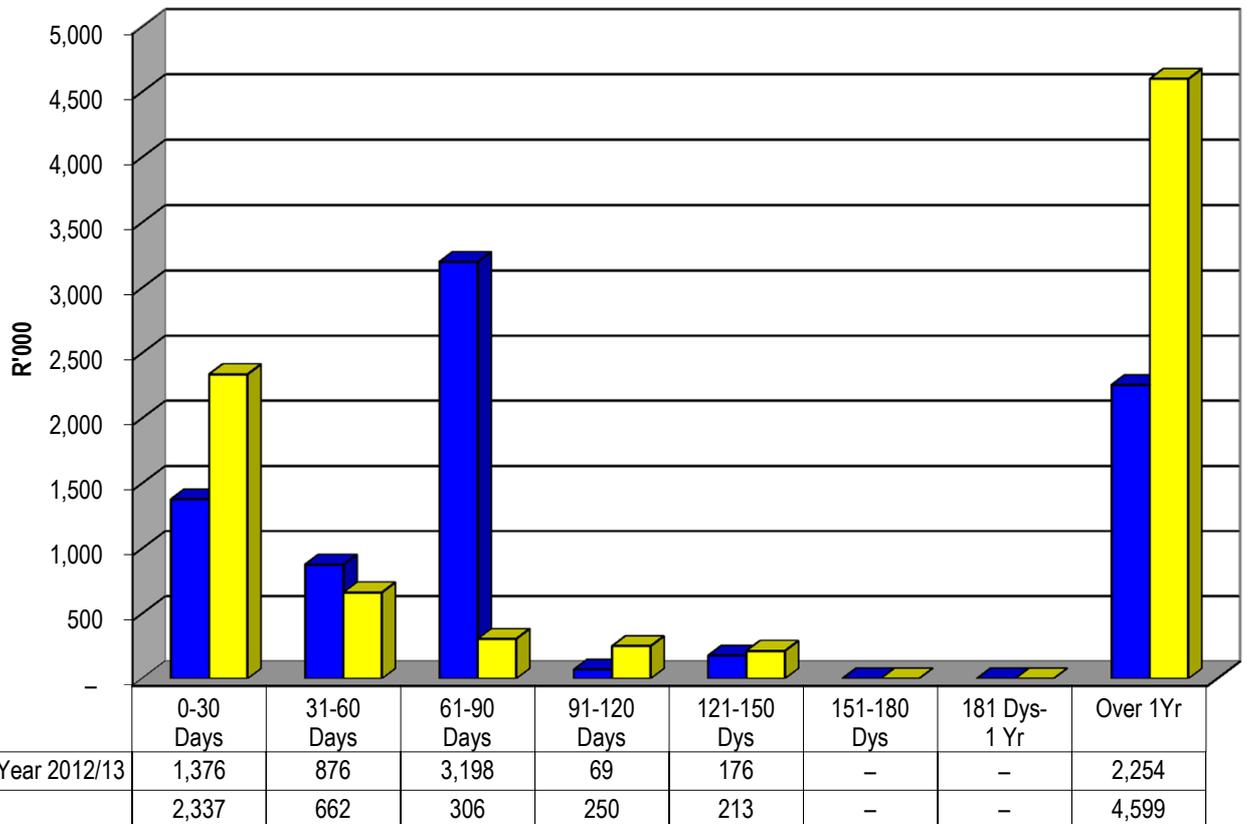
2.1.1 Debtors Analysis

NC074 Kareeberg

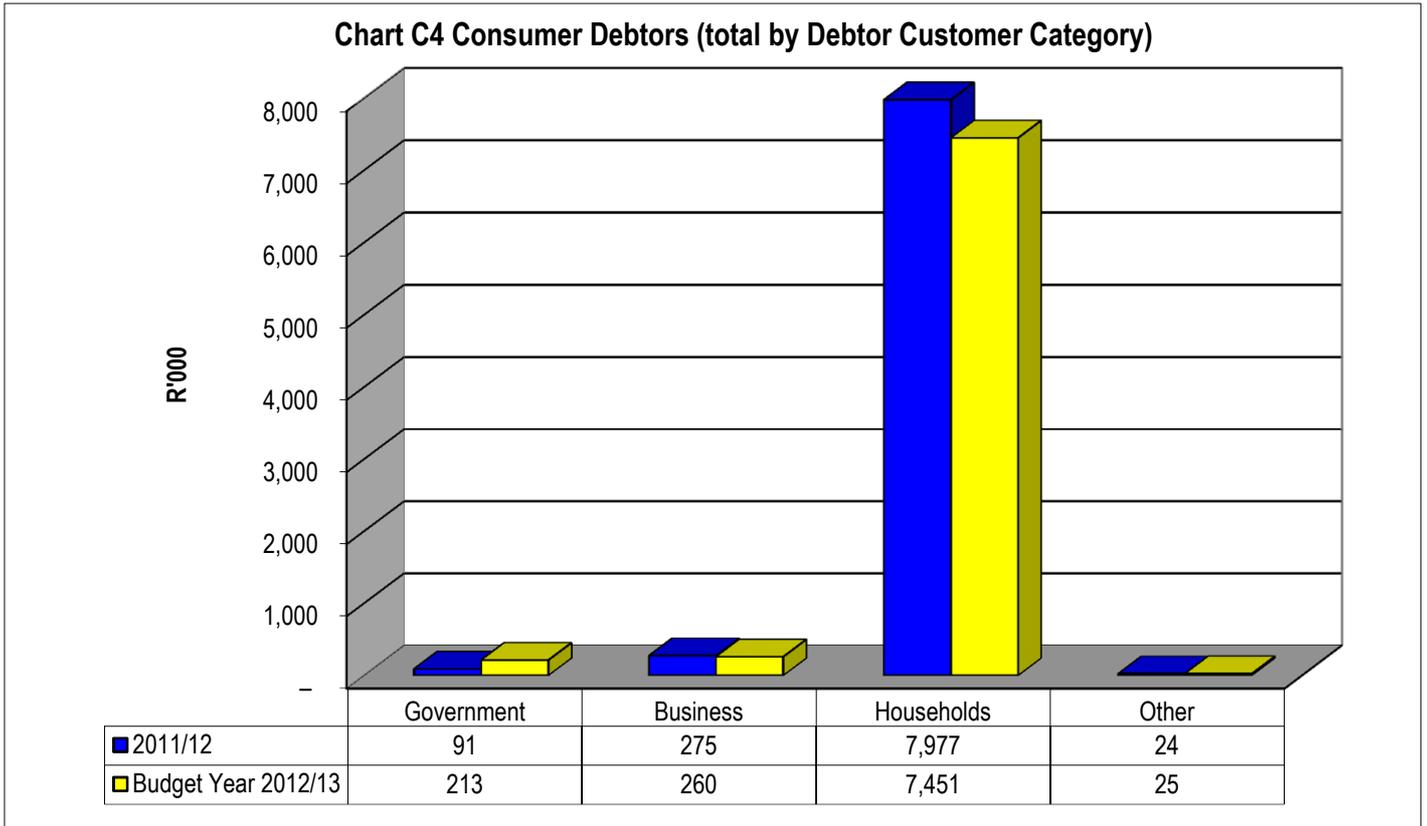
Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

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	1.50	19,169.15	2,865,336.00	12,340.35	-			1,584,651.95	4,481,498.95		1,596,992.30
Electricity	1300	64,125.47	434,192.86	107,645.75	38,962.07	69,886.81			427,800.55	1,142,613.51		536,649.43
Water	1400	109,965.35	150,857.25	48,291.17	3,228.26	36,665.31			6,259.32	355,266.66		46,152.89
Sewerage / Sanitation	1500	-15,413.04	137,403.22	93,202.51	27,994.78	39,280.69			77,963.16	360,431.32		145,238.63
Refuse Removal	1600	83,490.76	134,240.04	83,549.79	-13,938.30	30,505.76			157,818.44	475,666.49		174,385.90
Housing (Rental Revenue)	1700									-		-
Other	1900	1,133,912.76								1,133,912.76		-
Total By Revenue Source	2000	1,376,082.80	875,862.52	3,198,025.22	68,587.16	176,338.57	-	-	2,254,493.42	7,949,389.69	-	2,499,419.15
2011/12 - totals only		2,337,005.97	662,108.77	305,769.91	249,740.67	212,943.20	-	-	4,598,651.95	8,366,220.47	-	5,061,335.82
Debtors Age Analysis By Customer Category												
Government	2200	-	79,603.84	28,699.68	13,398.20	29,182.36			62,399.93	213,284.01		
Business	2300	-	199,275.22	11,212.54	6,977.33	2,818.12			40,120.57	260,403.78		
Households	2400	1,376,082.80	576,236.26	3,157,410.10	47,234.92	144,053.67			2,149,781.23	7,450,798.98		
Other	2500	-	20,747.20	702.90	976.71	284.42			2,191.69	24,902.92		
Total By Customer Category	2600	1,376,082.80	875,862.52	3,198,025.22	68,587.16	176,338.57	-	-	2,254,493.42	7,949,389.69	-	-

Chart C3 Aged Consumer Debtors Analysis

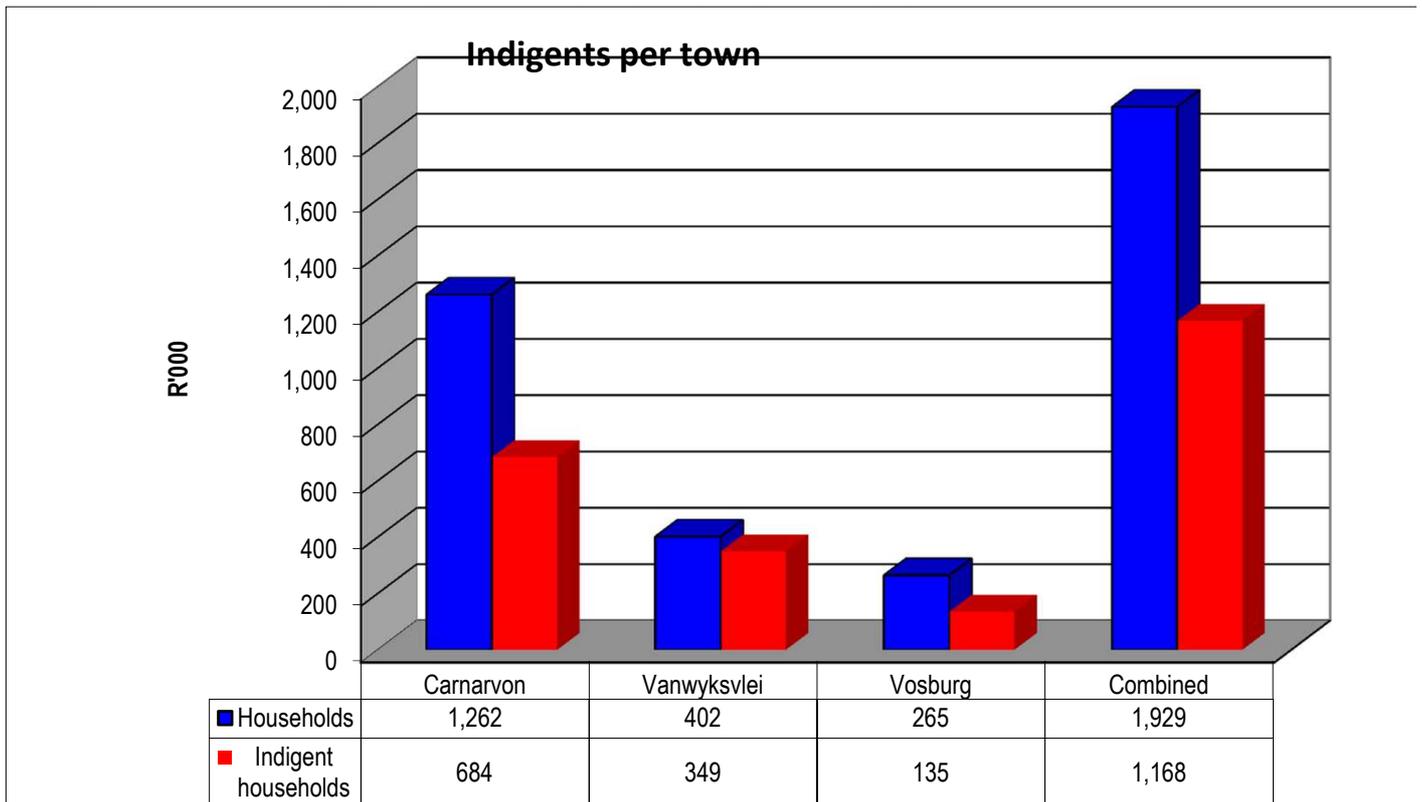


Supporting documentation(cont)



On a year to date basis, debtors have remained fairly constant. This may be due to the high percentage of indigent households in the municipality.

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



Supporting documentation(cont)

2.1.2 Creditors Analysis

NC074 Kareeberg Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2012/13								Total	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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	646,648.00
Bulk Water	0200									-	
PAYE deductions	0300									-	105,113.00
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	139,081.00
Loan repayments	0600									-	
Trade Creditors	0700									-	771,040.00
Auditor General	0800									-	98,683.00
Other	0900									-	1,710,386.00
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	3,470,951.00

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 - Q1 First Quarter

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		52,992.73		11,347,811.51	-	11,347,811.51
Housing Fund	1 day	call deposit		255.35		120,895.06	255.35	121,150.41
Job creation - De Bult	32 days	notice deposit		176.87		35,034.74	176.87	35,211.61
Land development	1 day	call deposit		57.53		15,225.01	57.53	15,282.54
Land development	32 days	notice deposit		52.26		13,907.49	52.26	13,959.75
Land development	1 day	call deposit		6.86		27,226.73	6.86	27,233.59
Civil Defence	32 days	notice deposit		95.42		17,447.77	95.42	17,543.19
CMIP Kwaggakolk(vat)	1 day	call deposit		24.21		140,288.75	24.21	140,312.96
MSIG	1 day	call deposit				-	617,010.69	617,010.69
MIG Sanitation interest/vat	1 day	call deposit		16,308.39		1,477,022.13	(0.00)	1,477,022.13
Electricity	1 day	call deposit		7.10		32,751.81	7.10	32,758.91
Water Services Plan	1 day	call deposit		0.38		3,063.73	0.38	3,064.11
CMIP-Saaiport project 301	1 day	call deposit		0.34		3,362.71	0.34	3,363.05
Library Development Projects	1 day	call deposit				-	108,854.02	108,854.02
EPWP - Paving/ Cleaning	1 day	call deposit		4.80		22,141.10	4.80	22,145.90
Lotto Carnarvon	1 day	call deposit		0.18		1,701.89	0.18	1,702.07
Lotto Vosburg	1 day	call deposit		5.35		29,988.31	5.35	29,993.66
Finance Management Grant	1 day	call deposit				-	626,363.41	626,363.41
Transfer Fees Sub-Economic Housing	32 days	notice deposit		695.87		120,184.27	695.87	120,880.14
VB Cleaning Project	1 day	call deposit		4.33		23,939.70	4.33	23,944.03
VAT - retention	1 day	call deposit		2.16		11,109.38	2.16	11,111.54
Kreeberg Festival	1 day	call deposit				-	400,000.00	400,000.00
MIG	1 day	call deposit		911.11		-	3,674,140.44	3,674,140.44
Housing 81	1 day	call deposit				93,632.07	-	93,632.07
Leave, PMS and Long Service Funds	1 day	call deposit				1,956,625.85	-	1,956,625.85
Provision for Employee benefits	1 day	call deposit				3,000,000.00	-	3,000,000.00
Retention	1 day	call deposit				299,232.18	(210,273.99)	88,958.19
Reserves	1 day	call deposit				352,115.68	-	352,115.68
General Account	1 day	call deposit				2,231,905.80	2,276,000.00	4,507,905.80
Municipality sub-total				71,601.24		21,376,613.67	7,493,483.58	28,870,097.25
TOTAL INVESTMENTS AND INTEREST				71,601.24		21,376,613.67	7,493,483.58	28,870,097.25

Grant expenditure is responsible for the decrease in investments.

Supporting documentation(cont)

2.4 Allocation and grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

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	-	7,676,000.00	5,080,333.33	2,595,666.67	51.1%	15,241,000.00
Local Government Equitable Share	10,466,000.00	11,941,000.00	11,941,000.00		4,976,000.00	3,980,333.33	995,666.67	25.0%	11,941,000.00
Finance Management	1,450,000.00	1,500,000.00	1,500,000.00		1,500,000.00	500,000.00	1,000,000.00	200.0%	1,500,000.00
Municipal Systems Improvement	1,200,000.00	800,000.00	800,000.00		800,000.00	266,666.67	533,333.33	200.0%	800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		400,000.00	333,333.33	66,666.67	20.0%	1,000,000.00
Provincial Government:	7,389,413.00	665,000.00	665,000.00	-	332,500.00	221,666.67	110,833.33	50.0%	665,000.00
Sport and Recreation	501,000.00	665,000.00	665,000.00		332,500.00	221,666.67	110,833.33	50.0%	665,000.00
Housing	2,381,969.00								
Water assistance	639,879.00						-		
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	3,382,125.00						-		
Job creation - Premier's office	325,000.00						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,482,243.00	-	-	-	-	-	-		-
Sanitation interest	1,453,779.00						-		
Geotechnical inspection	6,371.00						-		
Job creation	11,948.00						-		
Television fund	10,145.00						-		
Total Operating Transfers and Grants	21,987,656.00	15,906,000.00	15,906,000.00	-	8,008,500.00	5,302,000.00	2,706,500.00	51.0%	15,906,000.00
Capital Transfers and Grants									
National Government:	7,892,000.00	9,574,000.00	9,574,000.00	-	4,000,000.00	2,000,000.00	2,000,000.00	100.0%	9,574,000.00
Municipal Infrastructure Grant (MIG)	7,892,000.00	9,574,000.00	9,574,000.00		4,000,000.00	2,000,000.00	2,000,000.00	100.0%	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	-	4,000,000.00	2,000,000.00	2,000,000.00	100.0%	9,574,000.00
TOTAL RECEIPTS OF TRANSFERS & GRANT	29,879,656.00	25,480,000.00	25,480,000.00	-	12,008,500.00	7,302,000.00	4,706,500.00	64.5%	25,480,000.00

Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
National Government:	9,870,931.00	10,468,903.00	10,468,903.00	394,112.16	5,812,625.59	3,489,634.33	2,322,991.26	66.6%	10,468,903.00
Local Government Equitable Share	7,436,334.00	7,168,903.00	7,168,903.00		4,756,000.00	2,389,634.33	2,366,365.67	99.0%	7,168,903.00
Finance Management	1,324,010.00	1,500,000.00	1,500,000.00	211,123.16	873,636.59	500,000.00	373,636.59	74.7%	1,500,000.00
Municipal Systems Improvement	1,110,587.00	800,000.00	800,000.00	182,989.00	182,989.00	266,666.67	-83,677.67	-31.4%	800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		-	333,333.33	-333,333.33	-100.0%	1,000,000.00
0							-		
Provincial Government:	2,175,431.00	665,000.00	665,000.00	223,801.60	223,801.60	221,666.67	2,134.93	1.0%	665,000.00
Sport and Recreation	339,272.00	665,000.00	665,000.00	223,801.60	223,801.60	221,666.67	2,134.93	1.0%	665,000.00
Water assistance	639,879.00						-		
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	711,840.00						-		
Job creation - Premier's office	325,000.00						-		
District Municipality:	-	-	-	-	-	-	-		-
Other grant providers:	1,164,203.00	-	-	-	-	-	-		-
Sanitation interest	1,164,203.00						-		
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	11,133,903.00	617,913.76	6,036,427.19	3,711,301.00	2,325,126.19	62.6%	11,133,903.00
Capital expenditure of Transfers and Grants									
National Government:	6,966,615.00	9,574,000.00	9,574,000.00	316,543.47	316,543.47	2,000,000.00	-1,683,456.53	-84.2%	9,574,000.00
Municipal Infrastructure Grant (MIG)	6,931,076.00	9,574,000.00	9,574,000.00	316,543.47	316,543.47	2,000,000.00	-1,683,456.53	-84.2%	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	316,543.47	316,543.47	2,000,000.00	-1,683,456.53	-84.2%	9,574,000.00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	23,298,769.00	20,707,903.00	20,707,903.00	934,457.23	6,352,970.66	5,711,301.00	641,669.66	11.2%	20,707,903.00

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	M03 September				
Section A: Previous Financial Year					
Financial Management Grant Received and Expenditure Incurred	2011/12	Rand	Comment		
Total FMG received		0.00			
Total FMG Expenditure		0.00			
FMG unspent		0.00	documentation by 15 July		
FMG unspent and returned to the National Revenue Fund		0.00			
Total FMG unspent as at end of financial year		0.00	Note - This should be monies approved by NT as		
Section B: Current Financial Year					
Financial Management Grant Received and Expenditure Incurred	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)		662,513.43			
Total spending this month		211,123.16			
- Interns Stipend/Salary (R344,000)		25,990.59			
- Interns training (R156,000)		6,605.00			
- 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)		163,535.84			
- assistance for compilation of financial statements, unbundling of assets (R380,000)		7,481.29			
- Training finance personnel (100,000)		7,510.48			
- Installation of prepaid metres (R100,000)		0.00			
Total FMG spent		873,636.59			
Percentage spent		58.24			
Total FMG unspent for current financial year		626,363.41	allocations not approved for rollover, to the		
Section C: (Current Financial Year)					
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					
Performance Information: Institutional					
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	
Section D: (Current Financial Year)					
Performance Information: Outputs					
Audit Outcome achieved for the previous financial year	Audit Outcome (Previous Year)	Outcome (This Year)	of Items on Audit	of Items outstanding	completi on date
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation)	with matters				
	Yes a service provider is appointed to rectify PMS in 2012				
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	Noted reports				
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		
	x		Consolidation of financial & non-fin		
Confirmation & Authorization from the Accounting Officer & Chief Financial officer or Delegatee					
Name of the Chief Financial Officer - PB Rossouw Signature - _____ Date - 30-09-2012					
Name of the Accounting Officer - ZE Dingile Signature - _____ Date - 30-09-2012					

Supporting documentation(cont)

**Municipal Systems Improvement Programme Grant (MSIG)
Monthly Report as per the Division of Revenue Act**

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

Municipality **NC074 Kareeberg**

Financial Year **2012/13**

Month End **M03 Sept**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	800,000
Total MSIG Funds Received	800,000
Spent Prior Periods (Since Inception) - See Last Months Form	0
Spent This Month	182,989
Total MSIG Funds Spent	182,989
Total MSIG funds Received and Not Spent	617,011
Percentage of Funds Spent	22.87%
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 **M03 Sept**

Financial Accounting for Grant Funds Received and Expended

	Rand
Received Prior Periods (Since Inception) - See Last Months Form	0
Received This Month	4,000,000
Total MIG Funds Received	4,000,000
Spent Prior Periods (Since Inception) - See Last Months Form	0
Spent This Month	316,543
Total MIG Funds Spent	316,543
Total MIG funds Received and Not Spent	3,683,457
Percentage of Funds Spent	7.91%
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: Muncode_MIG_ccyy_Mnn.XLS (e.g. GT411_MIG_2009_M01.xls)

Muncode = 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 - Q1 First Quarter

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	100,265.75	300,797.25	266,845.00	33,952.25	12.72%	1,361,610.00
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance	388,331.92	421,117.00	421,117.00	33,421.94	100,265.82	94,608.17	5,657.65	5.98%	421,117.00
Cellphone Allowance	83,405.99	98,261.00	98,261.00	4,410.58	7,841.58	24,565.25	-16,723.67	-68.08%	98,261.00
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	1,687,658.27	1,880,988.00	1,880,988.00	138,098.27	408,904.65	386,018.42	22,886.23	5.93%	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	2,187,838.00	181,582.58	554,575.74	376,959.50	177,616.24	47.12%	2,187,838.00
Pension and UIF Contributions	239,607.18	289,199.00	289,199.00	25,084.74	75,254.22	65,299.75	9,954.47	15.24%	289,199.00
Medical Aid Contributions	119,677.94	121,691.00	121,691.00	9,612.00	28,828.00	29,422.75	-594.75	-2.02%	121,691.00
Overtime									
Performance Bonus	170,528.47	202,543.00	202,543.00			0.01	-0.01	-100.00%	202,543.00
Motor Vehicle Allowance	390,585.00	385,779.00	385,779.00	31,998.00	95,994.00	94,341.75	1,652.25	1.75%	385,779.00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances		16,875.00	16,875.00	17.85	53.55	4,218.75	-4,165.20	-98.73%	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	3,203,925.00	248,295.17	754,705.51	570,242.51	184,463.00	32.35%	3,203,925.00
% increase		-21.0%	-21.0%						-21.0%
Other Municipal Staff									
Basic Salaries and Wages	5,074,581.27	6,239,955.00	6,239,955.00	482,525.26	1,689,678.52	1,215,908.75	473,769.77	38.96%	6,239,955.00
Pension and UIF Contributions	934,646.61	1,056,380.00	1,056,380.00	107,260.06	285,372.92	248,095.00	37,277.92	15.03%	1,056,380.00
Medical Aid Contributions	283,880.84	356,532.00	356,532.00	26,047.80	78,143.40	86,133.00	-7,989.60	-9.28%	356,532.00
Overtime	270,201.23	155,000.00	155,000.00	21,067.51	52,673.88	35,322.00	17,351.88	49.12%	155,000.00
Performance Bonus									
Motor Vehicle Allowance	60,000.00	72,000.00	72,000.00	5,325.00	17,599.19	18,000.00	-400.81	-2.23%	72,000.00
Cellphone Allowance									
Housing Allowances	9,354.92	24,480.00	24,480.00	867.91	2,263.73	6,120.00	-3,856.27	-63.01%	24,480.00
Other benefits and allowances		277,306.00	277,306.00	7,431.21	22,050.44	69,326.50	-47,276.06	-68.19%	277,306.00
Payments in lieu of leave									
Long service awards									
Post-retirement benefit obligations	219,664.00	594,394.00	594,394.00			0.01	-0.01	-100.00%	594,394.00
Sub Total - Other Municipal Staff	6,852,328.87	8,776,047.00	8,776,047.00	650,524.75	2,147,782.08	1,678,905.26	468,876.82	27.93%	8,776,047.00
% increase		28.1%	28.1%						28.1%
Total Parent Municipality	12,597,518.27	13,860,960.00	13,860,960.00	1,036,918.19	3,311,392.24	2,635,166.19	676,226.05	25.66%	13,860,960.00
		10.0%	10.0%						10.0%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	12,597,518.27	13,860,960.00	13,860,960.00	1,036,918.19	3,311,392.24	2,635,166.19	676,226.05	25.66%	13,860,960.00
% increase		10.0%	10.0%						10.0%
TOTAL MANAGERS AND STAFF	10,909,860.00	11,979,972.00	11,979,972.00	898,819.92	2,902,487.59	2,249,147.77	653,339.82	29.05%	11,979,972.00

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

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

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 September 2012 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	6,476.96	18,732.08
Bargaining council	568.61	2,214.77
Group insurance	403.49	1,157.14
Total other allowances	7,449.06	22,103.99

2. Excluded from the total amount of R 3 311 392.24 for the period 1 July 2012 to 30 September 2012 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	41,310.40
Senior Management	74,290.95
Other staff	20,622.88
Total travel and subsistence allowances	136,224.23

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 - Q1 First Quarter

Description	Budget Year 2012/13												2012/13 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R															
Cash Receipts By Source															
Property rates	267,681.54	596,989.90	622,826.33	312,124.47	149,358.58	746,794.15	80,219.54	328,253.84	221,242.02	77,264.83	50,095.85	621,000.75	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	16,787.55	13,397.85	74,933.81	3,766.05	12,193.62	534.78	-	76.12	43,224.21	171,000.00	179,550.00	188,527.50
Service charges - electricity revenue	253,279.40	271,508.65	391,635.81	268,154.58	695,095.32	312,568.86	244,801.17	631,628.41	720,732.17	238,459.05	272,401.98	2,216,002.81	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	156,576.88	405,869.85	182,510.62	142,940.70	368,811.18	420,839.34	139,237.50	159,056.97	654,104.66	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	98,313.90	254,843.80	114,597.57	89,751.80	231,574.84	264,243.07	87,426.58	99,871.13	497,543.59	2,060,727.30	2,326,689.90	2,771,785.80
Service charges - refuse	168,295.90	143,946.17	137,155.99	131,453.23	340,745.72	153,225.75	120,005.05	309,633.33	353,313.28	116,896.05	133,535.37	635,740.24	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	1,737.04	19,262.31	19,817.29	28,932.60	147,253.91	9,829.29	28,022.00	8,794.00	50,595.33	410,674.00	431,133.00	452,689.00
Interest earned - external investments	31,873.11	56,749.53	53,226.37	36,010.65	1,905.82	7,431.38	69,948.91	21,417.77	62,277.97	831,761.41	38,017.02	87,380.05	1,297,000.00	1,361,850.00	1,429,943.00
Interest earned - outstanding debtors	290.62	288.17	285.69	381.71	379.65	377.58	375.51	373.42	371.32	369.22	367.12	-560.01	3,300.00	3,465.00	3,638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	47.40	389.40	317.20	3.76	838.16	393.40	3,248.06	391.52	802.99	1,083.56	258.86	4,455.70	12,230.00	12,842.00	13,484.00
Licences and permits	636.00	429.00	333.00	3,936.51	742.47	238.15	378.24	273.17	560.36	1,134.72	784.50	-2,026.13	7,420.00	7,791.00	8,181.00
Agency services	13,672.74	9,421.30	10,519.55	8,352.63	5,466.24	9,715.29	6,310.16	4,623.87	8,375.31	7,371.28	7,305.64	5,865.99	97,000.00	101,850.00	106,943.00
Transfer receipts - operating	6,476,000.00	800,000.00	800,000.00	3,016,667.00	3,016,667.00	3,016,667.00	3,016,667.00	3,016,667.00	3,016,667.00	3,016,667.00	3,016,667.00	2,596,666.00	15,906,000.00	15,167,834.00	16,266,348.00
Other revenue	1,982.80	22,381.92	68,189.00	57,045.92	37,332.77	66,352.49	43,096.48	31,579.60	57,200.84	50,343.58	49,895.27	1,323,825.33	1,809,226.00	1,772,029.00	1,837,293.00
Cash Receipts by Source	7,503,482.05	2,323,441.52	1,566,858.66	1,090,878.83	4,941,905.56	1,688,956.36	833,774.27	5,104,675.47	2,120,322.73	1,579,369.79	820,459.83	8,733,818.52	38,307,943.60	40,715,337.56	44,756,103.81
Other Cash Flows by Source															
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	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	2,416.67	-163.33	29,000.00	29,000.00	29,000.00
Receipt of non-current debtors	740.06	742.51	744.99	669.33	669.33	669.33	669.33	669.33	669.33	669.33	669.33	449.77	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	-	-	-	-	-	-	-	-	-12,354,979.31	-	-	-
Total Cash Receipts by Source	18,350,147.76	6,463,278.81	2,947,392.53	1,093,964.83	7,944,991.56	1,692,042.36	836,860.27	5,107,761.47	6,697,468.73	1,582,455.79	823,545.83	-5,620,874.35	47,918,975.60	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	874,756.00	769,317.00	995,869.00	774,079.00	793,315.00	995,869.00	1,751,182.00	802,609.00	1,320,488.61	11,979,972.20	12,849,192.60	13,553,306.80
Remuneration of councillors	128,826.72	142,217.26	138,098.27	118,523.00	119,701.00	117,815.00	328,616.00	147,710.00	148,973.00	148,973.00	148,973.00	192,561.75	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	567,858.00	575,437.00	572,633.00	588,966.00	608,182.00	572,209.00	570,801.00	594,842.00	233,592.38	7,000,035.00	8,970,602.00	11,033,137.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	16,702.12	21,872.17	18,569.94	27,888.00	32,695.00	53,330.00	65,146.00	34,513.00	15,386.00	16,775.00	38,689.00	37,633.77	379,200.00	398,311.00	418,235.00
Contracted services	20,666.11	46,045.09	31,646.56	31,512.19	36,943.88	60,260.51	73,612.06	38,998.14	17,385.49	18,955.00	43,716.84	8,737.13	428,479.00	452,913.00	482,052.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	4,756,000.00	-	-	-	2,389,634.33	-	-	-	2,389,634.33	-	-	-2,366,365.67	7,168,903.00	7,953,903.00	8,832,903.00
General expenses	508,492.46	211,944.26	328,297.61	983,953.00	737,486.00	963,669.00	702,405.00	512,059.00	934,426.00	589,182.00	763,392.00	1,200,628.67	8,435,935.00	8,272,059.00	8,731,190.00
Cash Payments by Type	6,696,410.12	2,637,383.89	2,053,586.77	2,604,490.19	4,661,214.22	2,763,576.51	2,532,824.06	2,134,777.14	5,073,882.82	3,095,868.00	2,392,221.84	627,276.64	37,273,512.20	40,932,375.60	45,289,755.80
Other Cash Flows/Payments by Type															
Capital assets	-	-	166,865.53	-	3,000,000.00	-	-	-	4,574,000.00	-	-	1,833,134.47	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	-	-	-	-	-	-	-	-	-15,940,065.24	-	-	-
Total Cash Payments by Type	17,228,183.81	7,186,446.26	3,079,681.48	2,604,490.19	7,661,214.22	2,763,576.51	2,532,824.06	2,134,777.14	9,647,882.82	3,095,868.00	2,392,221.84	-13,479,654.13	46,847,512.20	51,031,375.60	55,972,755.80
NET INCREASE/(DECREASE) IN CASH HELD	1,121,963.95	-723,167.45	-132,288.95	-1,510,525.36	283,777.34	-1,071,534.15	-1,695,963.79	2,972,984.33	-2,950,474.10	-1,513,412.21	-1,568,676.01	7,858,779.78	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	20,358,247.19	20,642,024.54	19,570,490.39	17,874,526.60	20,847,510.94	17,897,036.84	16,383,624.63	14,814,948.62	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	20,358,247.19	20,642,024.54	19,570,490.39	17,874,526.60	20,847,510.94	17,897,036.84	16,383,624.63	14,814,948.62	22,673,728.40	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 - Q1 First Quarter

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					4,000,000.00	-		
November	42,504.86	3,000,000.00	3,000,000.00			7,000,000.00	-		
December	137,511.24					7,000,000.00	-		
January	1,228.07					7,000,000.00	-		
February	0.00					7,000,000.00	-		
March	0.00	2,574,000.00	2,574,000.00			9,574,000.00	-		
April	347,351.33					9,574,000.00	-		
May	10,286.88					9,574,000.00	-		
June	9,677,317.01					9,574,000.00	-		
Total Capital expenditure	10,225,109.65	9,574,000.00	9,574,000.00	166,865.53					

NC074 Kareeberg

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

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	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
Community	124,350.31	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-
Libraries	124,350.31	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
Other assets	228,248.86	-	-	166,865.53	166,865.53	-	-166,865.53	#DIV/0!	-
General vehicles		-	-	166,865.53	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	-	-	-	-	-	-	-	-
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	-	-	166,865.53	166,865.53	-	-166,865.53	#DIV/0!	-
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 - Q1 First Quarter

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	9,574,000.00	-	-	2,000,000.00	2,000,000.00	100.0%	9,574,000.00
Infrastructure - Road transport	7,346,288.00	9,574,000.00	9,574,000.00	-	-	2,000,000.00	2,000,000.00	100.0%	9,574,000.00
Roads, Pavements & Bridges	7,346,288.00	9,574,000.00	9,574,000.00	-	-	2,000,000.00	2,000,000.00	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	-	-	-	-	-	-	-	-	-
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	9,574,000.00	-	-	2,000,000.00	2,000,000.00	100.0%	9,574,000.00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting documentation(cont)

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

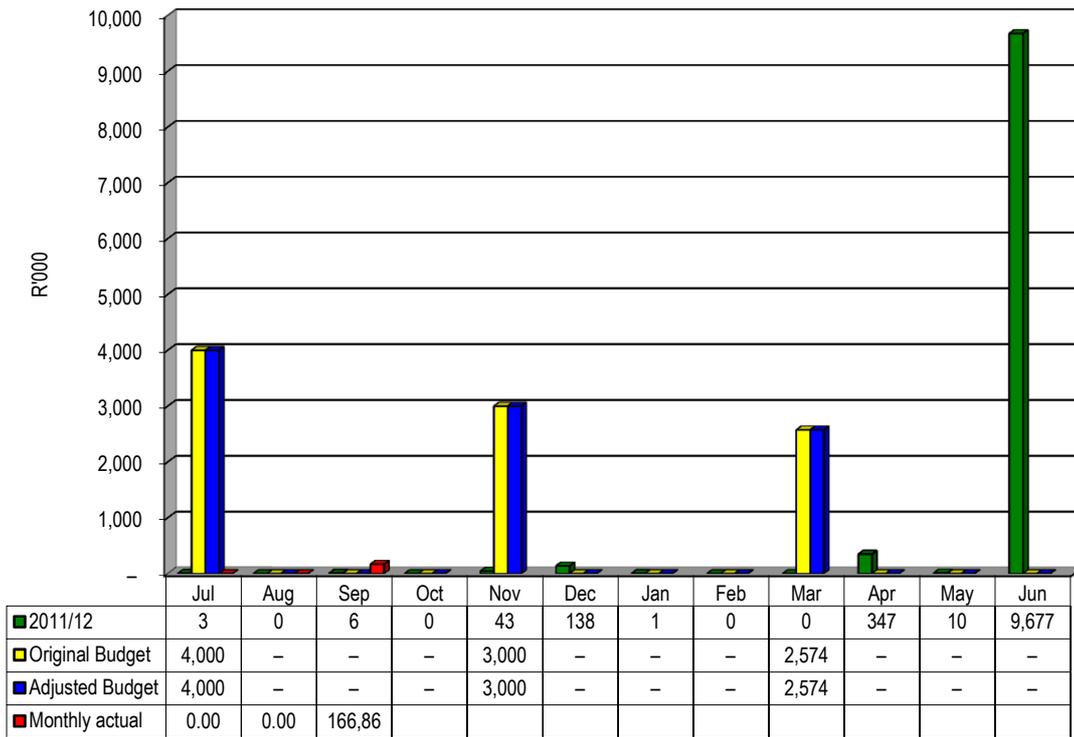
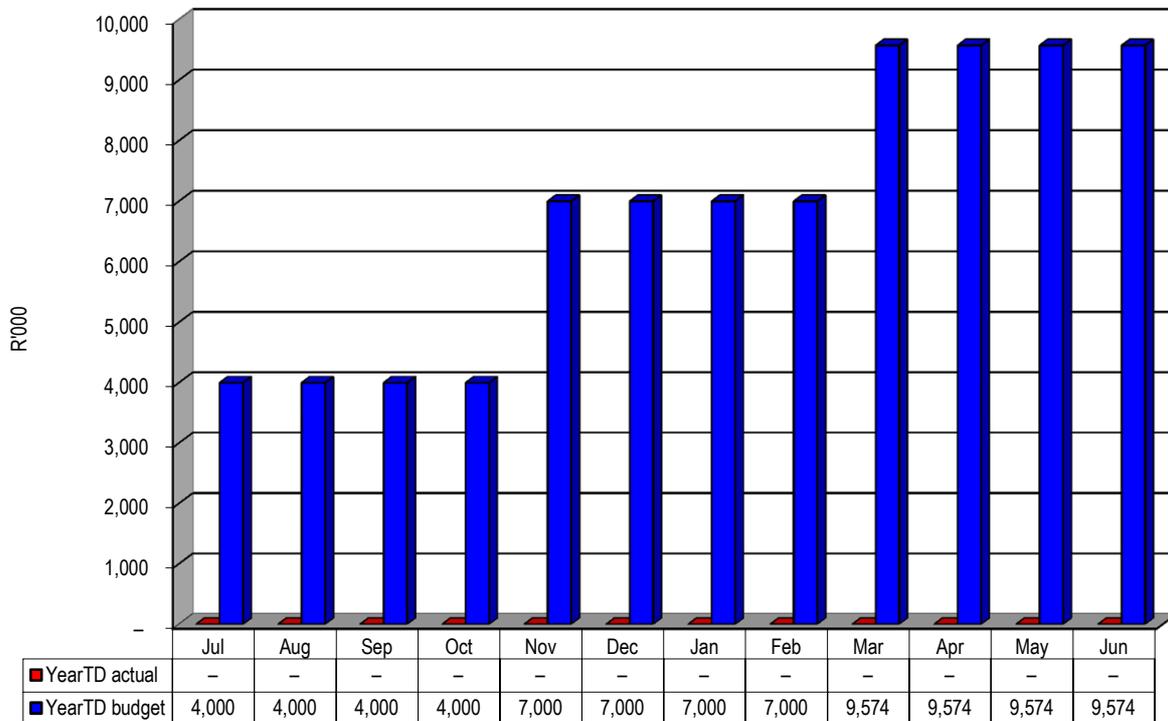


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



Supporting documentation(cont)

2.8 Other supporting documents

NC074 Kareeberg

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Budget Year 2012/13								
	2011/12 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	14,564.15	39,222.15	72,453.00	33,230.85	45.9%	317,000.00
Infrastructure - Road transport	27,148.00	53,000.00	53,000.00	11,256.00	13,459.00	15,761.00	2,302.00	14.6%	53,000.00
Roads, Pavements & Bridges	27,148.00	53,000.00	53,000.00	11,256.00	13,459.00	15,761.00	2,302.00	14.6%	53,000.00
Storm water									
Infrastructure - Electricity	45,378.00	91,000.00	91,000.00	745.03	11,184.03	21,773.00	10,588.97	48.6%	91,000.00
Generation	3,000.00								
Transmission & Reticulation	42,378.00	91,000.00	91,000.00	745.03	11,184.03	21,773.00	10,588.97	48.6%	91,000.00
Street Lighting									
Infrastructure - Water	60,698.00	85,000.00	85,000.00	2,563.12	14,499.12	15,250.00	750.88	4.9%	85,000.00
Dams & Reservoirs	21,698.00	85,000.00	85,000.00	2,563.12	14,499.12	15,250.00	750.88	4.9%	85,000.00
Water purification									
Reticulation	39,000.00								
Infrastructure - Sanitation	122,585.00	80,000.00	80,000.00	-	80.00	19,003.00	18,923.00	99.6%	80,000.00
Reticulation	122,585.00	80,000.00	80,000.00	-	80.00	19,003.00	18,923.00	99.6%	80,000.00
Sewerage purification									
Infrastructure - Other	8,000.00	8,000.00	8,000.00	-	-	666.00	666.00	100.0%	8,000.00
Waste Management									
Transportation	8,000.00	8,000.00	8,000.00	-	-	666.00	666.00	100.0%	8,000.00
Gas									
Other									
Community	55,206.00	70,400.00	70,400.00	1,041.82	7,988.82	17,600.00	9,611.18	54.6%	70,400.00
Parks & gardens	15,261.00	18,600.00	18,600.00	941.97	6,251.97	4,650.00	-1,601.97	-34.5%	18,600.00
Sportsfields & stadia									
Swimming pools	9,877.00	12,000.00	12,000.00			3,000.00	3,000.00	100.0%	12,000.00
Community halls									
Libraries	8,500.00	12,000.00	12,000.00	99.85	185.85	3,000.00	2,814.15	93.8%	12,000.00
Recreational facilities		9,500.00	9,500.00			2,375.00	2,375.00	100.0%	9,500.00
Fire, safety & emergency	4,100.00	3,000.00	3,000.00			750.00	750.00	100.0%	3,000.00
Security and policing	12,468.00	3,300.00	3,300.00			825.00	825.00	100.0%	3,300.00
Buses									
Clinics	3,000.00	3,000.00	3,000.00		463.00	750.00	287.00	38.3%	3,000.00
Museums & Art Galleries		4,000.00	4,000.00			1,000.00	1,000.00	100.0%	4,000.00
Cemeteries	2,000.00	5,000.00	5,000.00		1,088.00	1,250.00	162.00	13.0%	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	420,279.00	34,610.53	108,291.02	92,149.75	-16,141.27	-17.5%	420,279.00
General vehicles	72,309.00	70,000.00	70,000.00	17,020.40	40,005.40	18,393.00	-21,612.40	-117.5%	70,000.00
Specialised vehicles	77,119.00	155,800.00	155,800.00	6,402.07	17,482.30	31,950.00	14,467.70	45.3%	155,800.00
Plant & equipment	-	8,700.00	8,700.00		11,992.26	2,175.00	-9,817.26	-451.4%	8,700.00
Computers - hardware/equipment	31,741.00	90,000.00	90,000.00	11,179.29	29,568.29	22,381.00	-7,187.29	-32.1%	90,000.00
Furniture and other office equipment	35,454.00	46,779.00	46,779.00			9,000.75	9,000.75	100.0%	46,779.00
Abattoirs									
Markets									
Civic Land and Buildings	28,664.00	49,000.00	49,000.00	8.77	9,242.77	8,250.00	-992.77	-12.0%	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	807,679.00	50,216.50	155,501.99	182,202.75	26,700.76	14.7%	807,679.00
Specialised vehicles	77,119.00	155,800.00	155,800.00	6,402.07	17,482.30	31,950.00	14,467.70	0	155,800.00
Refuse	77,119.00	155,800.00	155,800.00	6,402.07	17,482.30	31,950.00	14,467.70	0	155,800.00
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 - Q1 First Quarter

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	-	-	-	-	-	2,121,182.44
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									
Community	102,676.73	102,676.73	102,676.73	-	-	-	-	-	102,676.73
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									
Heritage assets	-	12,363.80	12,363.80	-	-	-	-	-	12,363.80
Buildings									
Other		12,363.80	12,363.80	-	-	-	-	-	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	-	-	-	-	-	831,401.56
General vehicles	395,979.08	355,353.34	355,353.34	-	-	-	-	-	355,353.34
Specialised vehicles	54,180.11	43,135.01	43,135.01	-	-	-	-	-	43,135.01
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									
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class									
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class									
Intangibles	67,203.31	67,551.98	67,551.98	-	-	-	-	-	67,551.98
Computers - software & programming	67,203.31	67,551.98	67,551.98	-	-	-	-	-	67,551.98
Other									
Total Depreciation	2,982,380.46	3,135,176.51	3,135,176.51	-	-	-	-	-	3,135,176.51
Specialised vehicles	54,180.11	43,135.01	43,135.01	-	-	-	-	-	43,135.01
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.

Supporting documentation(cont)**2.2 - Material variances to the SDBIP**

- a. Council has not yet convened a public meeting for the quarter ending 30 September 2012. This will be rectified after the forthcoming council meeting.
- b. Training according to the Skills Development Plan could not start due to lack of funding.
- c. There is a backlog on mainenance of municipal vehichles. This will be seën to in the next quarter.

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

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

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

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

Zolile Elijah Dingile

Acting Municipal Manager of Kareeberg Municipality(NC074)

Signature

Date 31 Oktober 2012