

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

## **Quarterly Budget Statement**

**March 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



Copies of this document can be viewed:

At each municipal office

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

<b>PART 1 – IN-YEAR REPORT</b>	<b>1</b>
INTRODUCTION	1
1.1 - MAYOR'S REPORT	2
1.2 - COUNCIL RESOLUTIONS	3
1.3 - EXECUTIVE SUMMARY	5
Supporting Table SC1 Material variance explanations - Q3 Third Quarter 2012 - 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) - Q3 Third Quarter 2012 - 2013	7
Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter 2012 - 2013	8
Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter 2012 - 2013	10
Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter 2012 - 2013	11
Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter 2012 - 2013	12
Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter 2012 - 2013	13
<b>PART 2 – SUPPORTING DOCUMENTATION</b>	<b>14</b>
2.1 - IN-YEAR SUPPORTING DOCUMENTATION TABLES	
Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter 2012 - 2013	14
Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter 2012 - 2013	15
Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter 2012 - 2013	16
Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter 2012 - 2013	17
Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter 2012 - 2013	18
Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter 2012 - 2013	19
Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter 2012 - 2013	23
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter 2012 - 2013	24
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter 2012 - 2013	25
Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter 2012 - 2013	25
Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third Quarter 2012 - 2013	26
Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter 2012 - 2013	28
Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter 2012 - 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

For the first time in the history of Kareeberg municipality, the draft budget was tabled after 31 March of the year. The budget was tabled on 2 April 2013 with the subsequent late submission of documents to all concerned.

All capital projects have started and expectations are that they will be completed by 30 June 2013.

### 1.3.2 Consolidated performance

#### Revenue by Source

Revenue is more than budgeted because the last installment of the equitable share was received.

#### Operating expenditure by type

Year to date expenditure is 1% underspent on a year-to-date budget projection. Repairs and maintenance remains a challenge due to availability of cash.

#### Capital expenditure

All contractors are on site and expenditure will increase henceforth.

#### Cash flows

The municipality experienced an increase in cash flow of R 3.2million for March. This is due to the last installment of equitable share as well as MIG. Year to date cash flow is still positive and is being monitored constantly.

### 1.3.3 Material variances from SDBIP

The service Delivery and Budget Implimentation plan was reviewed for the 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 The recomendations in the external audit report can not be implemented due to the fact that council refrained from approving the scorecard.
- v Ward committee meetings failed to take place for the last two quarters, due to a lack of interest by those concerned.
- vi The opening of two blockages in the sewerage network was a challenge due to ineffective machinery.
- vii The maintenance of assets are a concern due to the lack of cash.
- viii The annual 2011/12 report not yet approved by council.
- ix The IDP approved after the presented date.
- x 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 A contractor was appointed.
- vii Repairs and maintenance of municipal assets are done when necessary.
- viii None
- ix None
- x None

**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.
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- v None
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- vii Repairs and maintenance of municipal assets are done when necessary.
- viii None
- ix None
- x None

**1.3.5 Conclusion**

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

**1.3.6 SC1 Material variance explanations**

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

NC074 Kareeberg		Supporting Table SC1 Material variance explanations - Q3 Third Quarter 2012 - 2013			
Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R</b>				
1	<b><u>Revenue By Source</u></b>				
	Interest earned - external investments	252,423.63	75.23%	The bulk of interest revenue was budgeted for in June 2013.	No remedial steps are necessary.
	Fines	(892.60)	-12.21%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Licences and permits	(903.10)	-18.09%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No remedial steps are necessary.
	Other revenue	(402,520.71)	-22.77%	This is VAT income from MIG expenditure that was only budgeted for in June 2013.	No remedial steps are necessary.
	Transfers recognised - operational	1,694,484.67	16.54%	The last installment for equitable share was received	No remedial steps are necessary.
	Transfers recognised - capital	(4,574,000.00)	-100.00%	All transfers are only accounted for in June 2013, only equitable share is recognised at this stage.	No remedial steps are necessary.
2	<b><u>Expenditure By Type</u></b>				
	Contracted services	(87,638.74)	-32.84%	Repairs and maintenance is not carried out as budgeted for due to a negative cash flow	Expenditure is monitored closely.
	Other expenditure	(930,142.55)	-20.18%	Other expenditure includes operational grant expenditure which will be accounted for in May - June 2013.	No remedial steps are necessary.
3	<b><u>Capital Expenditure</u></b>				
	Upgrade of roads			Contractor on site at Vosburg; Tenders awarded for Camarvon and Vanwyksvlei - contractors on site	No remedial steps are necessary.
	High mast lighting			Tenders awarded - contractor on site	No remedial steps are necessary.
4	<b><u>Financial Position</u></b>				
5	<b><u>Cash Flow</u></b>				
	March 2013	3,220,836.41		Cash flow still positive year to date	No remedial steps are necessary.
6	<b><u>Measureable performance</u></b>				
	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 - draft budget not completed to date
7	<b><u>Municipal Entities</u></b>				

## 1.4 IN-YEAR BUDGET STATEMENT TABLES

## Monthly budget statements

NC074 Kareeberg

Table C1 Monthly Budget Statement - Summary - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Financial Performance</b>									
Property rates	4,077,634.92	4,716,502.00	4,716,502.00	14,158.93	4,457,417.73	4,464,783.33	-7,365.60	-0.16%	4,716,502.00
Service charges	14,856,391.89	16,133,602.00	16,133,602.00	1,264,318.60	11,711,104.21	11,609,876.82	101,227.39	0.87%	16,133,602.00
Investment revenue	928,860.64	1,300,300.00	1,300,300.00	50,339.71	590,495.92	338,143.70	252,352.22	74.63%	1,300,300.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	27,306,000.00	2,985,000.00	11,941,000.00	10,246,515.33	1,694,484.67	16.54%	27,306,000.00
Other own revenue	2,587,126.57	1,646,680.00	3,146,680.00	124,633.31	1,873,383.55	2,281,658.73	-408,275.18	-17.89%	3,146,680.00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>41,100,679.14</b>	<b>39,703,084.00</b>	<b>52,603,084.00</b>	<b>4,438,450.55</b>	<b>30,573,401.41</b>	<b>28,940,977.91</b>	<b>1,632,423.50</b>	<b>5.64%</b>	<b>52,603,084.00</b>
Employee costs	11,033,999.02	11,561,371.00	12,311,371.00	971,635.66	8,610,504.96	8,208,891.50	401,613.46	4.89%	12,311,371.00
Remuneration of Councillors	1,687,658.86	1,880,988.00	1,880,988.00	146,847.25	1,321,656.52	1,463,576.11	-141,919.59	-9.70%	1,880,988.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	-	-	-	-	-	3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	-	-	-	-	-	418,601.00
Materials and bulk purchases	6,998,847.24	7,379,235.00	7,667,235.00	527,169.66	5,350,191.29	5,059,211.12	290,980.17	5.75%	7,667,235.00
Transfers and grants	15,620,999.12	11,133,903.00	22,533,903.00	827,952.00	7,408,903.00	7,168,903.33	239,999.67	-	22,533,903.00
Other expenditure	4,225,062.52	5,493,809.00	5,955,809.00	343,404.50	3,858,993.49	4,876,774.78	-1,017,781.29	-20.87%	5,955,809.00
<b>Total Expenditure</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>53,903,084.00</b>	<b>2,817,009.07</b>	<b>26,550,249.26</b>	<b>26,777,356.85</b>	<b>-227,107.58</b>	<b>-0.85%</b>	<b>53,903,084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2,117,789.67</b>	<b>-1,300,000.00</b>	<b>-1,300,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>2,163,621.06</b>	<b>1,859,531.08</b>	<b>85.95%</b>	<b>-1,300,000.00</b>
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	-	-	4,574,000.00	-4,574,000.00	-100.00%	9,574,000.00
Contributions & Contributed assets	121,297.00	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>	<b>-2,714,468.92</b>	<b>-40.29%</b>	<b>8,274,000.00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>	<b>-2,714,468.92</b>	<b>-40.29%</b>	<b>8,274,000.00</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>
Capital transfers recognised	10,088,637.83	9,574,000.00	9,574,000.00	25,668.00	192,533.53	9,574,000.00	-9,381,466.47	-97.99%	9,574,000.00
Public contributions & donations	121,296.90	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	15,174.92	-	-	-	1,350.88	-	1,350.88	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>
<b>Financial position</b>									
Total current assets	23,609,520.00	27,133,132.00	27,133,132.00		36,650,679.97				27,133,132.00
Total non current assets	100,677,314.00	102,679,365.00	102,679,365.00		100,806,548.34				102,679,365.00
Total current liabilities	4,561,507.00	1,485,659.00	1,485,659.00		13,515,296.95				1,485,659.00
Total non current liabilities	12,904,491.00	8,284,407.00	8,284,407.00		12,904,490.81				8,284,407.00
<b>Community wealth/Equity</b>	<b>106,820,838.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>		<b>111,037,440.55</b>				<b>120,042,431.00</b>
<b>Cash flows</b>									
Net cash from (used) operating	10,552,104.00	10,608,431.00	10,608,431.00	3,239,494.40	12,322,422.16	6,363,163.23	5,959,258.93	93.65%	10,608,431.00
Net cash from (used) investing	-10,121,571.00	-9,565,968.00	-9,565,968.00	-24,907.99	-122,484.51	-4,669,465.63	4,546,981.12	-97.38%	-9,565,968.00
Net cash from (used) financing	24,370.00	29,000.00	29,000.00	6,250.00	12,995.00	12,995.00	-	-	29,000.00
<b>Cash/cash equivalents at the month/year end</b>	<b>21,602,265.00</b>	<b>22,673,728.00</b>	<b>22,673,728.00</b>	<b>-</b>	<b>33,815,197.65</b>	<b>23,308,957.60</b>	<b>10,506,240.05</b>	<b>45.07%</b>	<b>22,673,728.00</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	960,642.09	391,953.03	282,470.38	188,810.95	83,491.59	99,122.91	1,090,901.29	2,204,712.32	5,302,104.56
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



## Monthly budget statements(cont)

NC074 Kareeberg

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue - Standard</b>									
<b>Governance and administration</b>	<b>35,404,732.02</b>	<b>32,135,599.00</b>	<b>45,035,599.00</b>	<b>3,171,737.41</b>	<b>17,850,597.14</b>	<b>20,898,474.54</b>	<b>-3,047,877.40</b>	<b>-14.58%</b>	<b>45,035,599.00</b>
Executive and council	27,276,996.75	22,923,669.00	35,823,669.00	880,741.71	8,668,860.70	14,186,299.48	-5,517,438.78	-38.89%	35,823,669.00
Budget and treasury office	8,127,735.27	9,211,930.00	9,211,930.00	2,290,995.70	9,181,736.44	6,712,175.06	2,469,561.38	36.79%	9,211,930.00
Corporate services	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>62,841.20</b>	<b>25,255.00</b>	<b>25,255.00</b>	<b>1,959.90</b>	<b>28,022.70</b>	<b>21,675.18</b>	<b>6,347.52</b>	<b>29.28%</b>	<b>25,255.00</b>
Community and social services	11,121.20	6,650.00	6,650.00	562.40	5,227.20	4,427.43	799.77	18.06%	6,650.00
Sport and recreation	48,210.00	17,900.00	17,900.00	1,327.50	19,390.50	15,699.00	3,691.50	23.51%	17,900.00
Public safety	3,510.00	705.00	705.00	70.00	3,405.00	1,548.75	1,856.25	119.85%	705.00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>6,020.00</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>300.00</b>	<b>3,880.00</b>	<b>5,355.00</b>	<b>-1,475.00</b>	<b>-27.54%</b>	<b>2,000.00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6,020.00	2,000.00	2,000.00	300.00	3,880.00	5,355.00	-1,475.00	-27.54%	2,000.00
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>15,836,586.13</b>	<b>17,114,230.00</b>	<b>17,114,230.00</b>	<b>1,264,453.24</b>	<b>12,690,901.57</b>	<b>12,589,472.50</b>	<b>101,429.07</b>	<b>0.81%</b>	<b>17,114,230.00</b>
Electricity	6,957,425.31	7,567,234.00	7,567,234.00	525,877.10	5,466,435.64	5,395,455.20	70,980.44	1.32%	7,567,234.00
Water	3,713,009.93	3,881,454.00	3,881,454.00	307,265.95	3,033,992.74	2,986,289.61	47,703.13	1.60%	3,881,454.00
Waste water management	2,384,737.15	2,615,933.00	2,615,933.00	186,767.57	1,996,868.53	2,000,542.35	-3,673.82	-0.18%	2,615,933.00
Waste management	2,781,413.74	3,049,609.00	3,049,609.00	244,542.62	2,193,604.66	2,207,185.34	-13,580.68	-0.62%	3,049,609.00
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>51,310,179.35</b>	<b>49,277,084.00</b>	<b>62,177,084.00</b>	<b>4,438,450.55</b>	<b>30,573,401.41</b>	<b>33,514,977.22</b>	<b>-2,941,575.81</b>	<b>-8.78%</b>	<b>62,177,084.00</b>
<b>Expenditure - Standard</b>									
<b>Governance and administration</b>	<b>26,656,645.67</b>	<b>23,490,993.00</b>	<b>35,452,993.00</b>	<b>1,578,116.51</b>	<b>15,296,689.95</b>	<b>15,214,590.94</b>	<b>82,099.01</b>	<b>0.54%</b>	<b>35,452,993.00</b>
Executive and council	19,505,528.96	15,228,330.00	26,853,330.00	1,093,785.32	9,963,364.32	10,132,520.18	-169,155.86	-1.67%	26,853,330.00
Budget and treasury office	5,774,723.63	6,652,409.00	6,859,409.00	333,259.07	4,199,608.76	3,972,161.98	227,446.78	5.73%	6,859,409.00
Corporate services	1,376,393.08	1,610,254.00	1,740,254.00	151,072.12	1,133,716.87	1,109,908.78	23,808.09	2.15%	1,740,254.00
<b>Community and public safety</b>	<b>1,685,294.79</b>	<b>1,593,442.00</b>	<b>1,643,442.00</b>	<b>129,385.64</b>	<b>1,113,872.37</b>	<b>1,098,576.30</b>	<b>15,296.07</b>	<b>1.39%</b>	<b>1,643,442.00</b>
Community and social services	965,270.53	985,250.00	985,250.00	78,554.96	678,519.27	680,146.92	-1,627.65	-0.24%	985,250.00
Sport and recreation	617,660.17	515,489.00	515,489.00	40,521.57	367,781.87	354,592.58	13,189.29	3.72%	515,489.00
Public safety	80,776.78	71,471.00	121,471.00	9,470.95	58,135.77	52,288.50	5,847.27	11.18%	121,471.00
Housing	-	-	-	-	-	-	-	-	-
Health	21,587.31	21,232.00	21,232.00	838.16	9,435.46	11,548.30	-2,112.84	-18.30%	21,232.00
<b>Economic and environmental services</b>	<b>2,341,797.45</b>	<b>2,822,438.00</b>	<b>2,997,438.00</b>	<b>156,001.39</b>	<b>1,324,965.27</b>	<b>1,355,487.20</b>	<b>-30,521.93</b>	<b>-2.25%</b>	<b>2,997,438.00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2,341,797.45	2,822,438.00	2,997,438.00	156,001.39	1,324,965.27	1,355,487.20	-30,521.93	-2.25%	2,997,438.00
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>12,534,730.90</b>	<b>13,096,211.00</b>	<b>13,809,211.00</b>	<b>953,505.53</b>	<b>8,814,721.67</b>	<b>9,108,702.38</b>	<b>-293,980.71</b>	<b>-3.23%</b>	<b>13,809,211.00</b>
Electricity	6,753,283.96	7,540,456.00	7,790,456.00	503,385.83	5,456,748.95	5,538,243.23	-81,494.28	-1.47%	7,790,456.00
Water	1,018,738.12	858,255.00	858,255.00	68,054.16	588,105.90	646,321.13	-58,215.23	-9.01%	858,255.00
Waste water management	2,288,126.71	2,388,575.00	2,851,575.00	361,401.07	2,536,825.82	2,068,269.43	468,556.39	22.65%	2,851,575.00
Waste management	2,474,582.11	2,308,925.00	2,308,925.00	20,664.47	233,041.00	855,868.59	-622,827.59	-72.77%	2,308,925.00
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>53,903,084.00</b>	<b>2,817,009.07</b>	<b>26,550,249.26</b>	<b>26,777,356.82</b>	<b>-227,107.56</b>	<b>-0.85%</b>	<b>53,903,084.00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.54</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,620.40</b>	<b>-2,714,468.25</b>	<b>-40.29%</b>	<b>8,274,000.00</b>

## Monthly budget statements(cont)

NC074 Kareeberg

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter  
2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	27,276,996.75	22,923,669.00	35,823,669.00	880,741.71	8,668,860.70	14,186,299.48	-5,517,438.78	-38.89%	35,823,669.00
Vote 2 - Budget and Treasury	8,127,735.27	9,211,930.00	9,211,930.00	2,290,995.70	9,181,736.44	6,712,175.06	2,469,561.38	36.79%	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	562.40	5,227.20	4,427.43	799.77	18.06%	6,650.00
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	3,510.00	705.00	705.00	70.00	3,405.00	1,548.75	1,856.25	119.85%	705.00
Vote 9 - Sport and Recreation	48,210.00	17,900.00	17,900.00	1,327.50	19,390.50	15,699.00	3,691.50	23.51%	17,900.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	2,781,413.74	3,049,609.00	3,049,609.00	244,542.62	2,193,604.66	2,207,185.34	-13,580.68	-0.62%	3,049,609.00
Vote 12 - Waste Water Management	2,384,737.15	2,615,933.00	2,615,933.00	186,767.57	1,996,868.53	2,000,542.35	-3,673.82	-0.18%	2,615,933.00
Vote 13 - Road Transport	6,020.00	2,000.00	2,000.00	300.00	3,880.00	5,355.00	-1,475.00	-27.54%	2,000.00
Vote 14 - Water	3,713,009.93	3,881,454.00	3,881,454.00	307,265.95	3,033,992.74	2,986,289.61	47,703.13	1.60%	3,881,454.00
Vote 15 - Electricity	6,957,425.31	7,567,234.00	7,567,234.00	525,877.10	5,466,435.64	5,395,455.20	70,980.44	1.32%	7,567,234.00
<b>Total Revenue by Vote</b>	<b>51,310,179.35</b>	<b>49,277,084.00</b>	<b>62,177,084.00</b>	<b>4,438,450.55</b>	<b>30,573,401.41</b>	<b>33,514,977.22</b>	<b>-2,941,575.81</b>	<b>-8.78%</b>	<b>62,177,084.00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	19,505,528.96	15,228,330.00	26,853,330.00	1,093,785.32	9,963,364.32	10,132,520.18	-169,155.86	-1.67%	26,853,330.00
Vote 2 - Budget and Treasury	5,774,723.63	6,652,409.00	6,859,409.00	333,259.07	4,199,608.76	3,972,161.98	227,446.78	5.73%	6,859,409.00
Vote 3 - Corporate Services	1,376,393.08	1,610,254.00	1,740,254.00	151,072.12	1,133,716.87	1,109,908.78	23,808.09	2.15%	1,740,254.00
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	21,587.31	21,232.00	21,232.00	838.16	9,435.46	11,548.30	-2,112.84	-18.30%	21,232.00
Vote 6 - Community and Social Services	965,270.53	985,250.00	985,250.00	78,554.96	678,519.27	680,146.92	-1,627.65	-0.24%	985,250.00
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	80,776.78	71,471.00	121,471.00	9,470.95	58,135.77	52,288.50	5,847.27	11.18%	121,471.00
Vote 9 - Sport and Recreation	617,660.17	515,489.00	515,489.00	40,521.57	367,781.87	354,592.58	13,189.29	3.72%	515,489.00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	2,474,582.11	2,308,925.00	2,308,925.00	20,664.47	233,041.00	855,868.59	-622,827.59	-72.77%	2,308,925.00
Vote 12 - Waste Water Management	2,288,126.71	2,388,575.00	2,851,575.00	361,401.07	2,536,825.82	2,068,269.43	468,556.39	22.65%	2,851,575.00
Vote 13 - Road Transport	2,341,797.45	2,822,438.00	2,997,438.00	156,001.39	1,324,965.27	1,355,487.20	-30,521.93	-2.25%	2,997,438.00
Vote 14 - Water	1,018,738.12	858,255.00	858,255.00	68,054.16	588,105.90	646,321.13	-58,215.23	-9.01%	858,255.00
Vote 15 - Electricity	6,753,283.96	7,540,456.00	7,790,456.00	503,385.83	5,456,748.95	5,538,243.23	-81,494.28	-1.47%	7,790,456.00
<b>Total Expenditure by Vote</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>53,903,084.00</b>	<b>2,817,009.07</b>	<b>26,550,249.26</b>	<b>26,777,356.82</b>	<b>-227,107.56</b>	<b>-0.85%</b>	<b>53,903,084.00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.54</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,620.40</b>	<b>-2,714,468.25</b>	<b>-40.29%</b>	<b>8,274,000.00</b>

**Monthly budget statements(cont)**

Variances in year to date revenue:

Vote 1 - The final installment of government grants raises the budget.

Vote 8 - 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.

Variances in year to date expenditure:

Vote 4 - The underspending on repairs and maintenance causes under spending.

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

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

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

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

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

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

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

NC074 Kareeberg

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Revenue By Source</b>									
Property rates	3,878,346.51	4,526,502.00	4,526,502.00	-	4,318,455.70	4,318,455.70	-		4,526,502.00
Property rates - penalties & collection charges	199,288.41	190,000.00	190,000.00	14,158.93	138,962.03	146,327.63	-7,365.60	-5%	190,000.00
Service charges - electricity revenue	6,631,019.31	7,240,298.00	7,240,298.00	525,857.10	5,140,079.64	5,069,149.20	70,930.44	1%	7,240,298.00
Service charges - water revenue	3,386,633.93	3,554,778.00	3,554,778.00	307,245.95	2,707,706.74	2,660,033.61	47,673.13	2%	3,554,778.00
Service charges - sanitation revenue	2,058,501.15	2,289,697.00	2,289,697.00	186,767.57	1,670,632.53	1,674,306.35	-3,673.82	0%	2,289,697.00
Service charges - refuse revenue	2,780,237.50	3,048,829.00	3,048,829.00	244,447.98	2,192,685.30	2,206,387.66	-13,702.36	-1%	3,048,829.00
Service charges - other	-	-	-	-	-	-	-		-
Rental of facilities and equipment	525,966.28	410,674.00	410,674.00	3,970.00	414,768.82	422,692.94	-7,924.12	-2%	410,674.00
Interest earned - external investments	925,183.86	1,297,000.00	1,297,000.00	50,069.04	587,969.70	335,546.07	252,423.63	75%	1,297,000.00
Interest earned - outstanding debtors	3,676.78	3,300.00	3,300.00	270.67	2,526.22	2,597.63	-71.41	-3%	3,300.00
Dividends received	-	-	-	-	-	-	-		-
Fines	22,806.20	12,230.00	12,230.00	2,472.40	6,417.20	7,309.80	-892.60	-12%	12,230.00
Licences and permits	11,202.00	7,420.00	7,420.00	318.00	4,089.00	4,992.10	-903.10	-18%	7,420.00
Agency services	119,540.56	97,000.00	97,000.00	5,848.78	82,901.71	78,936.35	3,965.36	5%	97,000.00
Transfers recognised - operational	18,650,665.12	15,906,000.00	27,306,000.00	2,985,000.00	11,941,000.00	10,246,515.33	1,694,484.67	17%	27,306,000.00
Other revenue	1,907,611.53	1,119,356.00	2,619,356.00	112,024.13	1,365,206.82	1,767,727.53	-402,520.71	-23%	2,619,356.00
Gains on disposal of PPE	-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>41,100,679.14</b>	<b>39,703,084.00</b>	<b>52,603,084.00</b>	<b>4,438,450.55</b>	<b>30,573,401.41</b>	<b>28,940,977.91</b>	<b>1,632,423.50</b>	<b>6%</b>	<b>52,603,084.00</b>
<b>Expenditure By Type</b>									
Employee related costs	11,033,999.02	11,561,371.00	12,311,371.00	971,635.66	8,610,504.96	8,208,891.50	401,613.46	5%	12,311,371.00
Remuneration of councillors	1,687,658.86	1,880,988.00	1,880,988.00	146,847.25	1,321,656.52	1,463,576.11	-141,919.59	-10%	1,880,988.00
Debt impairment	-	225,000.00	225,000.00	-	-	-	-		225,000.00
Depreciation & asset impairment	2,825,147.05	3,135,177.00	3,135,177.00	-	-	-	-		3,135,177.00
Finance charges	826,755.00	418,601.00	418,601.00	-	-	-	-		418,601.00
Bulk purchases	6,283,488.93	7,000,035.00	7,250,035.00	471,098.39	5,020,824.05	4,726,888.85	293,935.20	6%	7,250,035.00
Other materials	715,358.31	379,200.00	417,200.00	56,071.27	329,367.24	332,322.27	-2,955.03	-1%	417,200.00
Contracted services	-	428,479.00	478,479.00	14,295.53	179,219.51	266,858.25	-87,638.74	-33%	478,479.00
Transfers and grants	15,620,999.12	11,133,903.00	22,533,903.00	827,952.00	7,408,903.00	7,168,903.33	239,999.67	3%	22,533,903.00
Other expenditure	4,143,961.06	4,838,330.00	5,250,330.00	329,108.97	3,679,773.98	4,609,916.53	-930,142.55	-20%	5,250,330.00
Loss on disposal of PPE	81,101.46	2,000.00	2,000.00	-	-	-	-		2,000.00
<b>Total Expenditure</b>	<b>43,218,468.81</b>	<b>41,003,084.00</b>	<b>53,903,084.00</b>	<b>2,817,009.07</b>	<b>26,550,249.26</b>	<b>26,777,356.85</b>	<b>-227,107.58</b>	<b>-1%</b>	<b>53,903,084.00</b>
<b>Surplus/(Deficit)</b>	<b>-2,117,789.67</b>	<b>-1,300,000.00</b>	<b>-1,300,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>2,163,621.06</b>	<b>1,859,531.08</b>	<b>0</b>	<b>-1,300,000.00</b>
Transfers recognised - capital	10,088,203.31	9,574,000.00	9,574,000.00	-	-	4,574,000.00	-4,574,000.00	(0)	9,574,000.00
Contributions recognised - capital									
Contributed assets	121,297.00	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>			<b>8,274,000.00</b>
Taxation							-		
<b>Surplus/(Deficit) after taxation</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>			<b>8,274,000.00</b>
Attributable to minorities									
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>			<b>8,274,000.00</b>
Share of surplus/ (deficit) of associate									
<b>Surplus/ (Deficit) for the year</b>	<b>8,091,710.64</b>	<b>8,274,000.00</b>	<b>8,274,000.00</b>	<b>1,621,441.48</b>	<b>4,023,152.15</b>	<b>6,737,621.06</b>			<b>8,274,000.00</b>

## Monthly budget statements(cont)

NC074 Kareeberg

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	6,327.92	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury	150,507.43	-	-	-	1,350.88	-	1,350.88	#DIV/0!	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-		-
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	-	-	-	-	-	-	-		-
Vote 6 - Community and Social Services	185,627.94	-	-	25,668.00	192,533.53	-	192,533.53	#DIV/0!	-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	-	-	-	-	-	-	-		-
Vote 9 - Sport and Recreation	-	-	-	-	-	-	-		-
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-		-
Vote 12 - Waste Water Management	2,267,533.00	-	-	-	-	-	-		-
Vote 13 - Road Transport	7,601,819.03	9,574,000.00	8,474,000.00	-	-	8,474,000.00	-8,474,000.00	-100.00%	8,474,000.00
Vote 14 - Water	13,294.33	-	-	-	-	-	-		-
Vote 15 - Electricity	-	-	1,100,000.00	-	-	1,100,000.00	-1,100,000.00	-100.00%	1,100,000.00
<b>Total Capital single-year expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>
<b>Total Capital Expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>156,835.35</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,350.88</b>	<b>-</b>	<b>1,350.88</b>	<b>#DIV/0!</b>	<b>-</b>
Executive and council	6,327.92						-		
Budget and treasury office	150,507.43				1,350.88		1,350.88	#DIV/0!	
Corporate services							-		
<b>Community and public safety</b>	<b>185,627.94</b>	<b>-</b>	<b>-</b>	<b>25,668.00</b>	<b>192,533.53</b>	<b>-</b>	<b>192,533.53</b>	<b>#DIV/0!</b>	<b>-</b>
Community and social services	185,627.94			25,668.00	192,533.53		192,533.53	#DIV/0!	
Sport and recreation							-		
Public safety							-		
Housing							-		
Health							-		
<b>Economic and environmental services</b>	<b>7,601,819.03</b>	<b>9,574,000.00</b>	<b>8,474,000.00</b>	<b>-</b>	<b>-</b>	<b>8,474,000.00</b>	<b>-8,474,000.00</b>	<b>-100.00%</b>	<b>8,474,000.00</b>
Planning and development							-		
Road transport	7,601,819.03	9,574,000.00	8,474,000.00		-	8,474,000.00	-8,474,000.00	-100.00%	8,474,000.00
Environmental protection							-		
<b>Trading services</b>	<b>2,280,827.33</b>	<b>-</b>	<b>1,100,000.00</b>	<b>-</b>	<b>-</b>	<b>1,100,000.00</b>	<b>-1,100,000.00</b>	<b>-100.00%</b>	<b>1,100,000.00</b>
Electricity							-		
Water	13,294.33		1,100,000.00			1,100,000.00	-1,100,000.00	-100.00%	1,100,000.00
Waste water management	2,267,533.00						-		
Waste management							-		
<b>Other</b>							-		
<b>Total Capital Expenditure - Standard Classification</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>
<b>Funded by:</b>									
National Government	9,781,712.99	9,574,000.00	9,574,000.00		-	9,574,000.00	-9,574,000.00	-100.00%	9,574,000.00
Provincial Government	306,924.84			25,668.00	192,533.53		192,533.53	#DIV/0!	
District Municipality							-		
Other transfers and grants							-		
<b>Transfers recognised - capital</b>	<b>10,088,637.83</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>192,533.53</b>	<b>9,574,000.00</b>	<b>-9,381,466.47</b>	<b>-97.99%</b>	<b>9,574,000.00</b>
<b>Public contributions &amp; donations</b>	<b>121,296.90</b>						-		
<b>Borrowing</b>							-		
<b>Internally generated funds</b>	<b>15,174.92</b>				1,350.88		1,350.88	#DIV/0!	
<b>Total Capital Funding</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>25,668.00</b>	<b>193,884.41</b>	<b>9,574,000.00</b>	<b>-9,380,115.59</b>	<b>-97.97%</b>	<b>9,574,000.00</b>

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

## Monthly budget statements(cont)

NC074 Kareeberg

Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter  
2012 - 2013

Description	2011/12	Budget Year 2012/13			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R</b>					
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	21,602,265.00	2,032,153.00	2,032,153.00	1,995,849.09	2,032,153.00
Call investment deposits		21,134,211.00	21,134,211.00	31,819,349.24	21,134,211.00
Consumer debtors	1,983,994.00	3,949,501.00	3,949,501.00	2,793,360.13	3,949,501.00
Other debtors	14,216.00	10,634.00	10,634.00	39,826.41	10,634.00
Current portion of long-term receivables	9,045.00	6,633.00	6,633.00	2,295.10	6,633.00
Inventory					
<b>Total current assets</b>	<b>23,609,520.00</b>	<b>27,133,132.00</b>	<b>27,133,132.00</b>	<b>36,650,679.97</b>	<b>27,133,132.00</b>
<b>Non current assets</b>					
Long-term receivables	57,003.00	47,964.00	47,964.00	57,003.05	47,964.00
Investments					
Investment property	10,214,982.00	10,227,346.00	10,227,346.00	10,214,982.43	10,227,346.00
Investments in Associate					
Property, plant and equipment	90,312,877.00	92,248,706.00	92,248,706.00	90,442,110.96	92,248,706.00
Agricultural					
Biological assets					
Intangible assets	92,452.00	155,349.00	155,349.00	92,451.90	155,349.00
Other non-current assets					
<b>Total non current assets</b>	<b>100,677,314.00</b>	<b>102,679,365.00</b>	<b>102,679,365.00</b>	<b>100,806,548.34</b>	<b>102,679,365.00</b>
<b>TOTAL ASSETS</b>	<b>124,286,834.00</b>	<b>129,812,497.00</b>	<b>129,812,497.00</b>	<b>137,457,228.31</b>	<b>129,812,497.00</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing					
Consumer deposits	268,759.00	302,389.00	302,389.00	281,754.00	302,389.00
Trade and other payables	2,945,230.00	1,183,270.00	1,183,270.00	12,394,772.73	1,183,270.00
Provisions	1,347,518.00			838,770.22	
<b>Total current liabilities</b>	<b>4,561,507.00</b>	<b>1,485,659.00</b>	<b>1,485,659.00</b>	<b>13,515,296.95</b>	<b>1,485,659.00</b>
<b>Non current liabilities</b>					
Borrowing					
Provisions	12,904,491.00	8,284,407.00	8,284,407.00	12,904,490.81	8,284,407.00
<b>Total non current liabilities</b>	<b>12,904,491.00</b>	<b>8,284,407.00</b>	<b>8,284,407.00</b>	<b>12,904,490.81</b>	<b>8,284,407.00</b>
<b>TOTAL LIABILITIES</b>	<b>17,465,998.00</b>	<b>9,770,066.00</b>	<b>9,770,066.00</b>	<b>26,419,787.76</b>	<b>9,770,066.00</b>
<b>NET ASSETS</b>	<b>106,820,836.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>	<b>111,037,440.55</b>	<b>120,042,431.00</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	95,297,681.00	108,520,599.00	108,520,599.00	99,513,366.28	108,520,599.00
Reserves	11,523,157.00	11,521,832.00	11,521,832.00	11,524,074.27	11,521,832.00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>106,820,838.00</b>	<b>120,042,431.00</b>	<b>120,042,431.00</b>	<b>111,037,440.55</b>	<b>120,042,431.00</b>

## Monthly budget statements(cont)

NC074 Kareeberg

Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>CASH GLOW GROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Ratepayers and other	24,576,624.00	21,101,643.00	22,601,643.00	6,590,425.25	28,449,992.08	14,306,755.08	14,143,237.00	98.86%	22,601,643.00
Government - operating	18,717,243.00	15,906,000.00	27,306,000.00		9,932,500.00	18,272,667.00	-8,340,167.00	-45.64%	27,306,000.00
Government - capital	10,088,203.00	9,574,000.00	9,574,000.00			7,000,000.00	-7,000,000.00	-100.00%	9,574,000.00
Interest	886,509.00	1,300,300.00	1,300,300.00	50,339.71	590,495.92	440,825.59	149,670.33	33.95%	1,300,300.00
Dividends							-		
<b>Payments</b>									
Suppliers and employees	-35,453,386.00	-30,104,609.00	-43,004,609.00	-3,401,270.56	-26,650,565.84	-20,659,609.97	5,990,955.87	-29.00%	-43,004,609.00
Finance charges	-826,755.00		-			-	-		-
Transfers and Grants	-7,436,334.00	-7,168,903.00	-7,168,903.00		-	-8,970,585.33	-8,970,585.33	100.00%	-7,168,903.00
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>10,552,104.00</b>	<b>10,608,431.00</b>	<b>10,608,431.00</b>	<b>3,239,494.40</b>	<b>12,322,422.16</b>	<b>6,363,163.23</b>	<b>1,932,369.79</b>	<b>30.37%</b>	<b>10,608,431.00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE				-	64,650.00		64,650.00	#DIV/0!	
Decrease (Increase) in non-current debtors	8,692.00	8,032.00	8,032.00	760.01	6,749.90	6,485.45	264.45	4.08%	8,032.00
Decrease (increase) other non-current receivables							-		
Decrease (increase) in non-current investments							-		
<b>Payments</b>									
Capital assets	-10,130,263.00	-9,574,000.00	-9,574,000.00	-25,668.00	-193,884.41	-4,740,865.53	-4,546,981.12	95.91%	-9,574,000.00
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>-10,121,571.00</b>	<b>-9,565,968.00</b>	<b>-9,565,968.00</b>	<b>-24,907.99</b>	<b>-122,484.51</b>	<b>-4,669,465.63</b>	<b>-4,546,981.12</b>	<b>97.38%</b>	<b>-9,565,968.00</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans							-		
Borrowing long term/refinancing							-		
Increase (decrease) in consumer deposits	24,370.00	29,000.00	29,000.00	6,250.00	12,995.00	22,480.00	-9,485.00	-42.19%	29,000.00
<b>Payments</b>									
Repayment of borrowing							-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>24,370.00</b>	<b>29,000.00</b>	<b>29,000.00</b>	<b>6,250.00</b>	<b>12,995.00</b>	<b>12,995.00</b>	<b>-</b>		<b>29,000.00</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>454,903.00</b>	<b>1,071,463.00</b>	<b>1,071,463.00</b>	<b>3,220,836.41</b>	<b>12,212,932.65</b>	<b>1,706,692.60</b>			<b>1,071,463.00</b>
Cash/cash equivalents at beginning:	21,147,362.00	21,602,265.00	21,602,265.00		21,602,265.00	21,602,265.00			21,602,265.00
Cash/cash equivalents at month/year end:	21,602,265.00	22,673,728.00	22,673,728.00		33,815,197.65	23,308,957.60			22,673,728.00

Cash flow increasedd by R3.2 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 - Q3 Third Quarter 2012 - 2013

Description of financial indicator	Basis of calculation	2011/12	Budget Year 2013/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1.9%	8.7%	6.6%	0.0%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2.8%	1.0%	1.0%	11.2%	1.0%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	517.6%	1826.3%	1826.3%	271.2%	1826.3%
Liquidity Ratio	Monetary Assets/Current Liabilities	473.6%	1559.3%	1559.3%	250.2%	1559.3%
<b><u>Revenue Management</u></b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	114.2%	93.8%	94.2%	157.7%	94.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.0%	10.1%	7.6%	9.5%	7.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	14.0%	19.3%	19.3%	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%	28.2%	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%	0.0%	4.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	151.0%	148.0%	157.0%	159.0%	157.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14.0%	25.0%	25.0%	25.0%	25.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	600.0%	678.0%	516.0%	1146.0%	516.0%



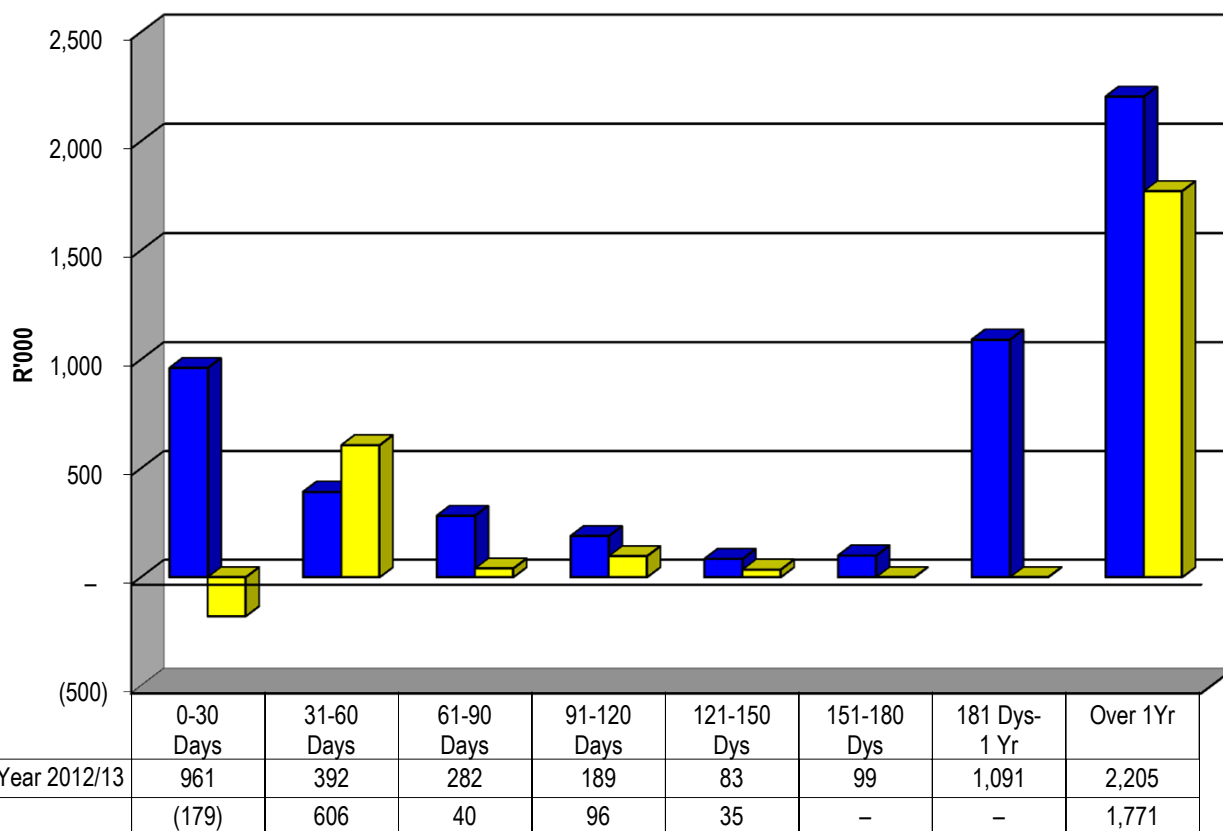
## 2.1.1 Debtors Analysis

NC074 Kareeberg

Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter 2012 - 2013

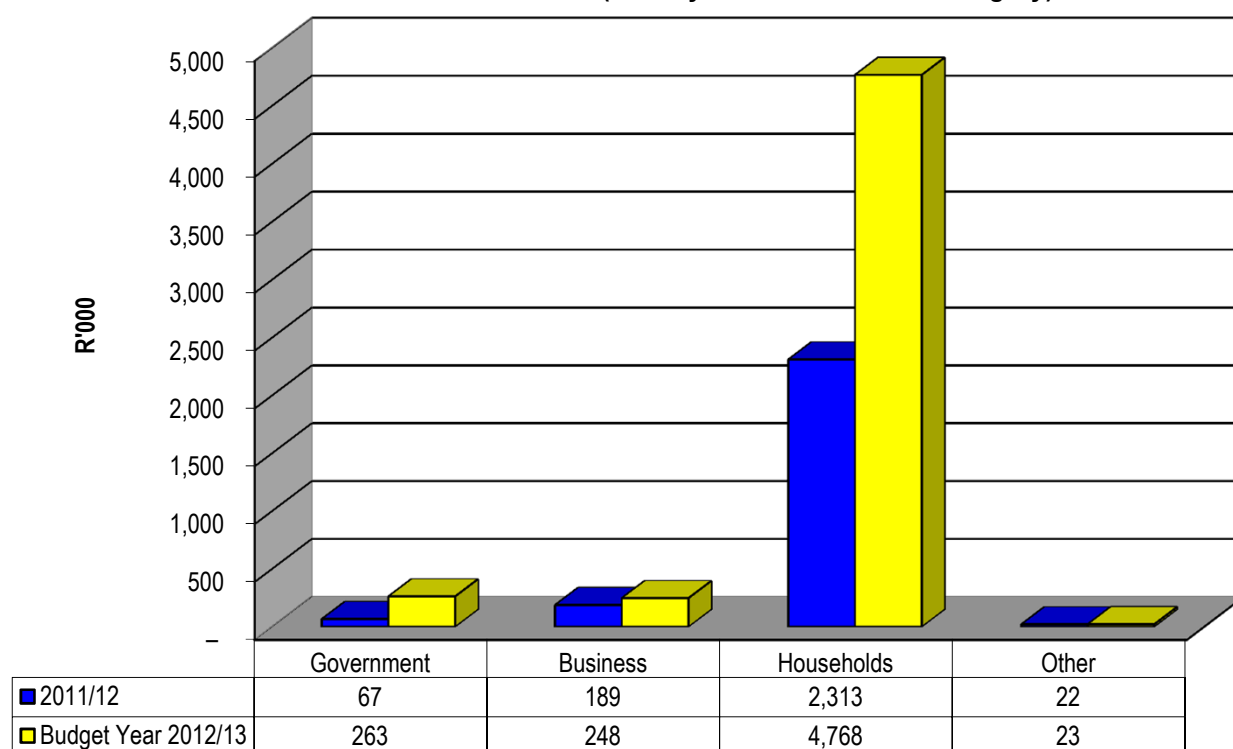
Description	NT Code	Budget Year 2012/13										Bad Debts	>90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R													
Debtors Age Analysis By Revenue Source													
Rates	1200	21,441.75	14,082.55	12,555.61	15,377.45	-	-	-	2,204,712.32	2,268,169.68		2,220,089.77	
Electricity	1300	342,638.16	76,500.80	51,222.56	27,223.42	25,637.90	36,495.50	494,148.94	-	1,053,867.28		583,505.76	
Water	1400	37,874.29	133,173.51	101,168.58	71,982.73	27,561.35	26,056.90	253,239.27	-	651,056.63		378,840.25	
Sewerage / Sanitation	1500	-53,932.48	73,484.87	47,463.68	24,019.45	12,824.27	15,839.38	141,270.36	-	260,969.53		193,953.46	
Refuse Removal	1600	-36,639.99	94,711.30	70,059.95	50,207.90	17,468.07	20,731.13	202,242.72	-	418,781.08		290,649.82	
Housing (Rental Revenue)	1700									-		-	
Other	1900	649,260.36								649,260.36		-	
Total By Revenue Source	2000	960,642.09	391,953.03	282,470.38	188,810.95	83,491.59	99,122.91	1,090,901.29	2,204,712.32	5,302,104.56	-	3,667,039.06	
2011/12 - totals only			-178,631.11	605,972.76	39,872.71	96,336.20	34,644.70	-	-	1,771,297.09	2,369,492.34	1,902,277.99	
Debtors Age Analysis By Customer Category													
Government	2200	78,117.08	34,076.61	19,830.21	18,225.97	9,570.72	19,470.59	24,887.39	58,935.95	263,114.52			
Business	2300	194,955.33	18,269.75	12,425.02	4,447.52	4,632.32	1,784.16	1,456.98	10,218.73	248,189.81			
Households	2400	673,900.89	338,501.59	249,744.79	166,008.22	68,387.98	77,761.17	1,064,449.93	2,129,142.16	4,767,896.73			
Other	2500	13,668.79	1,105.08	470.36	129.24	900.57	106.99	106.99	6,415.48	22,903.50			
Total By Customer Category	2600	960,642.09	391,953.03	282,470.38	188,810.95	83,491.59	99,122.91	1,090,901.29	2,204,712.32	5,302,104.56	-		

Chart C3 Aged Consumer Debtors Analysis



## Supporting documentation(cont)

Chart C4 Consumer Debtors (total by Debtor Customer Category)

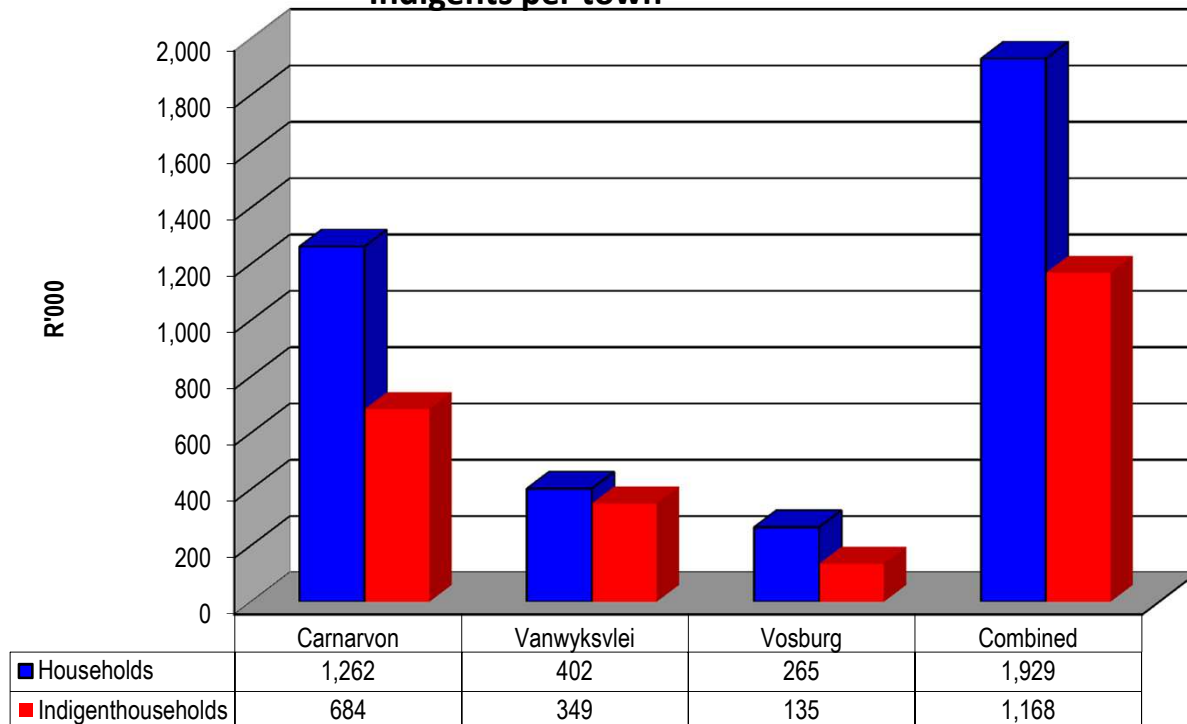


On a year to date basis, total debtors have increased by R 0,3 million.

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

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

Indigents per town



## Supporting documentation(cont)

## 2.1.2 Creditors Analysis

NC074 Kareeberg

Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter 2012 - 2013

Description	NT Code	Budget Year 2012/13									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
<b>R</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	463,293.85
Bulk Water	0200									-	
PAYE deductions	0300									-	150,643.09
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	165,303.29
Loan repayments	0600									-	
Trade Creditors	0700									-	2,415,185.43
Auditor General	0800									-	
Other	0900									-	6,798,648.42
<b>Total By Customer Type</b>	<b>2600</b>	-	-	-	-	-	-	-	-	-	9,993,074.08

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 - Q3 Third Quarter 2012 - 2013

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit		278,525.52		11,347,811.51	-	11,347,811.51
Housing Fund	1 day	call deposit		587.90		121,482.96	329.80	121,812.76
Job creation - De Bult	32 days	notice deposit		370.35		35,405.09	192.41	35,597.50
Land development	1 day	call deposit		122.39		15,347.40	64.42	15,411.82
Land development	32 days	notice deposit		109.76		14,017.25	57.10	14,074.35
Land development	1 day	call deposit		13.65		27,240.38	6.71	27,247.09
Civil Defence	32 days	notice deposit		206.20		17,653.97	106.63	17,760.60
CMIP Kwaggakolk(vat)	1 day	call deposit		71.11		140,359.86	22.69	140,382.55
MSIG	1 day	call deposit				387,389.38	(232,102.97)	155,286.41
MIG Sanitation interest/vat	1 day	call deposit		32,681.45		1,477,022.13	-	1,477,022.13
Electricity	1 day	call deposit		15.26		32,767.07	8.07	32,775.14
Water Services Plan	1 day	call deposit		0.77		3,064.50	0.38	3,064.88
CMIP-Saaiport project 301	1 day	call deposit		0.76		3,363.47	0.41	3,363.88
Library Development Projects	1 day	call deposit		-		53,513.62	223,517.92	277,031.54
EPWP - Paving/ Cleaning	1 day	call deposit		10.32		22,151.42	5.46	22,156.88
Lotto Camarvon	1 day	call deposit		0.39		1,702.28	0.21	1,702.49
Lotto Vosburg	1 day	call deposit		12.84		30,001.15	7.40	30,008.55
Finance Management Grant	1 day	call deposit				80,463.82	(80,463.82)	-
Transfer Fees Sub-Economic Housing	32 days	notice deposit		1,496.27		121,680.54	796.82	122,477.36
VB Cleaning Project	1 day	call deposit		10.30		23,950.00	5.90	23,955.90
VAT - retention	1 day	call deposit		4.92		11,114.30	2.73	11,117.03
EPWP	1 day	call deposit				700,000.00	300,000.00	1,000,000.00
MIG	1 day	call deposit		48,021.67		5,032,286.61	1,788,029.74	6,820,316.35
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	-	1,576,360.78
Provision for Employee benefits	1 day	call deposit				3,000,000.00	-	3,000,000.00
Retention	1 day	call deposit		1,230.37		88,958.19	-	88,958.19
Reserves	1 day	call deposit				352,115.68	-	352,115.68
General Account	1 day	call deposit		104,519.81		5,507,905.80	(500,000.00)	5,007,905.80
<b>Municipality sub-total</b>				468,012.01		30,318,761.23	1,500,588.01	31,819,349.24
<b>TOTAL INVESTMENTS AND INTEREST</b>				<b>468,012.01</b>		<b>30,318,761.23</b>	<b>1,500,588.01</b>	<b>31,819,349.24</b>

## Supporting documentation(cont)

## 2.4 Allocation and grant receipts and expenditure

NC074 Kareeberg

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
<b>National Government:</b>	13,116,000.00	15,241,000.00	15,241,000.00	3,285,000.00	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	2,985,000.00	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	300,000.00	1,000,000.00	1,000,000.00	-		1,000,000.00
<b>Provincial Government:</b>	7,389,413.00	665,000.00	12,065,000.00	332,500.00	665,000.00	12,065,000.00	-11,400,000.00	-94.5%	12,065,000.00
Sport and Recreation	501,000.00	665,000.00	665,000.00	332,500.00	665,000.00	665,000.00	-		665,000.00
Housing	2,381,969.00		2,500,000.00			2,500,000.00	-2,500,000.00	-100.0%	2,500,000.00
Water assistance	639,879.00		900,000.00			900,000.00	-900,000.00	-100.0%	900,000.00
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	3,382,125.00		8,000,000.00			8,000,000.00	-8,000,000.00	-100.0%	8,000,000.00
Job creation - Premier's office	325,000.00						-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	1,482,243.00	-	-	-	-	-	-		-
Sanitation interest	1,453,779.00						-		
Geotechnical inspection	6,371.00								
Job creation	11,948.00								
Television fund	10,145.00								
<b>Total Operating Transfers and Grants</b>	21,987,656.00	15,906,000.00	27,306,000.00	3,617,500.00	15,906,000.00	27,306,000.00	-11,400,000.00	-41.7%	27,306,000.00
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>	7,892,000.00	9,574,000.00	9,574,000.00	2,574,000.00	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	2,574,000.00	9,574,000.00	9,574,000.00	-		9,574,000.00
<b>Provincial Government:</b>	-	-	-	-	-	-	-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	7,892,000.00	9,574,000.00	9,574,000.00	2,574,000.00	9,574,000.00	9,574,000.00	-		9,574,000.00
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANT</b>	29,879,656.00	25,480,000.00	36,880,000.00	6,191,500.00	25,480,000.00	36,880,000.00	-11,400,000.00	-30.9%	36,880,000.00

## Supporting documentation(cont)

NC074 Kareeberg

Supporting Table SC7 Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>National Government:</b>	9,870,931.00	10,468,903.00	10,468,903.00	1,140,518.82	9,553,616.24	10,468,903.00	-915,286.76	-8.7%	10,468,903.00
Local Government Equitable Share	7,436,334.00	7,168,903.00	7,168,903.00	827,952.00	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	80,463.82	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	232,103.00	644,713.24	800,000.00	-155,286.76	-19.4%	800,000.00
EPWP Incentive		1,000,000.00	1,000,000.00		-	1,000,000.00	-1,000,000.00	-100.0%	1,000,000.00
0							-		
<b>Provincial Government:</b>	2,175,431.00	665,000.00	12,065,000.00	78,071.61	392,457.60	665,000.00	-272,542.40	-41.0%	12,065,000.00
Sport and Recreation	339,272.00	665,000.00	665,000.00	78,071.61	392,457.60	665,000.00	-272,542.40	-41.0%	665,000.00
Housing			2,500,000.00						2,500,000.00
Water assistance	639,879.00		900,000.00				-		900,000.00
Northern Cape Tourism	159,440.00						-		
Expanded Public Works Programme	711,840.00		8,000,000.00				-		8,000,000.00
Job creation - Premier's office	325,000.00						-		-
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	1,164,203.00	-	-	-	-	-	-		-
Sanitation interest	1,164,203.00						-		
Geotechnical inspection	6,371.00						-		
Job creation	11,948.00						-		
Television fund	10,145.00						-		
<b>Total operating expenditure of Transfers and Grants</b>	13,210,565.00	11,133,903.00	22,533,903.00	1,218,590.43	9,946,073.84	11,133,903.00	-1,187,829.16	-10.7%	22,533,903.00
<b>Capital expenditure of Transfers and Grants</b>									
<b>National Government:</b>	6,966,615.00	9,574,000.00	9,574,000.00	776,654.00	2,753,683.47	9,574,000.00	-6,820,316.53	-71.2%	9,574,000.00
Municipal Infrastructure Grant (MIG)	6,931,076.00	9,574,000.00	9,574,000.00	776,654.00	2,753,683.47	9,574,000.00	-6,820,316.53	-71.2%	9,574,000.00
Finance Management	29,211.00						-		
Municipal Systems Improvement	6,328.00						-		
0							-		
<b>Provincial Government:</b>	2,832,013.00	-	-	-	-	-	-		-
<b>Sport and Recreation</b>	161,728.00						-		
<b>Expanded Public Works Programme</b>	2,670,285.00						-		
0							-		
<b>District Municipality:</b>	-	-	-	-	-	-	-		-
<b>Other grant providers:</b>	289,576.00	-	-	-	-	-	-		-
Sanitation interest	289,576.00						-		
<b>Total capital expenditure of Transfers and Grants</b>	10,088,204.00	9,574,000.00	9,574,000.00	776,654.00	2,753,683.47	9,574,000.00	-6,820,316.53	-71.2%	9,574,000.00
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	23,298,769.00	20,707,903.00	32,107,903.00	1,995,244.43	12,699,757.31	20,707,903.00	-8,008,145.69	-38.7%	32,107,903.00

## Supporting documentation(cont)

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

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

The Division of Revenue reports are included hereunder.

NATIONAL TREASURY (NT)									
MONTHLY REPORT - FINANCE MANAGEMENT GRANT (FMG) - DIVISION OF REVENUE ACT (DoRA)									
Note - Must be faxed to - 012 - 315 5230 and with confirmation by telephone to - 012 - 315 5145/6506/5322. The municipality is required to confirm that the monthly FMG Report is received - NT									
Note - Fields highlighted in yellow should be completed. Other fields are automated and reserved for comments. The Municipality is required to provide comments and supporting documentation.									
Name of Municipality		NC074 Kareeberg							
Financial Year		2012/13							
Month		M09 March							
<b>Section A: Previous Financial Year</b>									
Financial Management Grant Received and Expenditure Incurred		2011/12	Rand	Comment					
Total FMG received			0.00						
Total FMG Expenditure			0.00						
FMG unspent			0.00	documentation by 15 July					
FMG unspent and returned to the National Revenue Fund			0.00						
Total FMG unspent as at end of financial year			0.00	Note - This should be monies approved by NT as rollo					
<b>Section B: Current Financial Year</b>		2012/13							
Financial Management Grant Received and Expenditure Incurred			Rand	Comment					
Total FMG received for current financial year			1,500,000.00						
Total unspent FMG approved for rollover (Refer to Section A: A15)			0.00						
Total FMG received			1,500,000.00						
Total spent year -to-date (See last months return - Section A: A34)			1,419,536.18						
Total spending this month			80,463.82						
- Interns Stipend/Salary (R344,000)			48,671.32						
- Interns training (R156,000)			0.00						
- Compiling of IDP (R100,000)			0.00						
- towards managing of PMS (R100,000)			0.00						
- Towards Internal Audit (R120,000)			0.00						
- Compiling of new valuation roll (R100,000)			31,792.50						
- assistance for compilation of financial statements, unbundling of assets (R380,000)			0.00						
- Training finance personnel (100,000)			0.00						
- Installation of prepaid metres (R100,000)			0.00						
Total FMG spent			1,500,000.00						
Percentage spent			100.00						
Total FMG unspent for current financial year			0.00	allocations not approved for rollover, to the Nationa					
<b>Section C: (Current Financial Year)</b>									
The Municipality is required to compile and submit the MFMA Implementation and Support Plan to the National Treasury by 15th June, prior to the commencement of the new financial year and any amendments thereafter, within 30 days									
Performance Information: Institutional		Yes	Number	Date	Name of MM/CFC				
Appointment of appropriately skilled CFO consistent with the competency regulations			0						
Appointment of appropriately skilled Senior Financial Managers in the BTO		0							
Appointment of appropriately skilled Internal Audit personnel					Outsourced				
<b>Section D: (Current Financial Year)</b>									
Performance Information: Outputs		Outcome (Previous)	Audit Outcome (This year)	of Items on Audit	of Items outstanding	complete on date			
Audit Outcome achieved for the previous financial year		with matters	with a matter						
Audit Action Plan implemented (If yes, please provide document detailing progress on implementation)		Yes a service provider is appointed to rectify PMS in 2012/13							
Internal Audit Units (IA) and Audit Committees (AC)		No of Resolutions and recommendations	Number Implemented	Number Outstanding					
Resolutions and recommendations of IA									
Resolutions and recommendations of AC		Noted reports							
Reporting on Key MFMA Activities		YES	NO						
Budget - Key activities for the month completed		x		Refer to the budget timetable and					
In-year reporting - Key activities for the month completed		x		Refer to financial & non-financial					
Financial Statements - Key activities for the month completed		x		Preparation of Trial Balance and c					
Annual Report - Key activities for the month completed		x		Consolidation of financial & non-					
<b>Confirmation &amp; Authorization from the Accounting Officer &amp; Chief Financial officer or Delegatee</b>									
Name of the Chief Financial Officer - PB Rossouw Signature - _____ Date - 31-03-2013									
Name of the Accounting Officer - W de Bruin Signature - _____ Date - 31-03-2013									

## Supporting documentation(cont)

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

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

Municipality	NC074 Kareeberg
--------------	-----------------

Financial Year	2012/13
Month End	M09 Mar

**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	412,611
Spent This Month	232,103
Total MSIG Funds Spent	644,714
Total MSIG funds Received and Not Spent	155,286
Percentage of Funds Spent	80.59%
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	<b>2012/13</b>
Month End	<b>M09 Mar</b>

**Financial Accounting for Grant Funds Received and Expended**

	<b>Rand</b>
Received Prior Periods (Since Inception) - See Last Months Form	<b>7,000,000</b>
Received This Month	<b>2,574,000</b>
Total MIG Funds Received	<b>9,574,000</b>
Spent Prior Periods (Since Inception) - See Last Months Form	<b>1,977,029</b>
Spent This Month	<b>776,654</b>
Total MIG Funds Spent	<b>2,753,683</b>
Total MIG funds Received and Not Spent	<b>6,820,317</b>
Percentage of Funds Spent	<b>28.76%</b>
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 - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	1,215,920.36	1,361,610.00	1,361,610.00	105,780.53	963,023.56	954,642.53	8,381.03	0.88%	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	306,312.24	306,145.12	167.12	0.05%	421,117.00
Cellphone Allowance	83,405.99	98,261.00	98,261.00	5,806.52	43,759.81	54,702.28	-10,942.47	-20.00%	98,261.00
Housing Allowances						-	-		
Other benefits and allowances						-	-		
<b>Sub Total - Councillors</b>	<b>1,687,658.27</b>	<b>1,880,988.00</b>	<b>1,880,988.00</b>	<b>146,847.25</b>	<b>1,313,095.61</b>	<b>1,315,489.93</b>	<b>-2,394.32</b>	<b>-0.18%</b>	<b>1,880,988.00</b>
<b>% increase</b>		<b>11.5%</b>	<b>11.5%</b>						<b>11.5%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3,137,132.54	2,187,838.00	2,222,776.00	177,959.00	1,666,687.90	1,693,960.23	-27,272.33	-1.61%	2,222,776.00
Pension and UIF Contributions	239,607.18	289,199.00	297,847.00	25,303.35	226,758.73	226,275.96	482.77	0.21%	297,847.00
Medical Aid Contributions	119,677.94	121,691.00	121,691.00	9,421.80	85,749.40	86,648.52	-899.12	-1.04%	121,691.00
Overtime					-	-	-		
Performance Bonus	170,528.47	202,543.00	202,543.00		161,882.10	161,882.10	-		202,543.00
Motor Vehicle Allowance	390,585.00	385,779.00	385,779.00	32,160.00	288,468.00	288,456.25	11.75	0.00%	385,779.00
Cellphone Allowance					-	-	-		
Housing Allowances	-				-	-	-		
Other benefits and allowances		16,875.00	16,875.00	23.80	184.45	1,566.90	-1,382.45	-88.23%	16,875.00
Payments in lieu of leave					-	-	-		
Long service awards					-	-	-		
Post-retirement benefit obligations					-	-	-		
<b>Sub Total - Senior Managers of Municipality</b>	<b>4,057,531.13</b>	<b>3,203,925.00</b>	<b>3,247,511.00</b>	<b>244,867.95</b>	<b>2,429,730.58</b>	<b>2,458,789.96</b>	<b>-29,059.38</b>	<b>-1.18%</b>	<b>3,247,511.00</b>
<b>% increase</b>		<b>-21.0%</b>	<b>-20.0%</b>						<b>-20.0%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	5,074,581.27	6,239,955.00	6,838,611.00	563,442.59	4,695,270.98	4,682,981.00	12,289.98	0.26%	6,838,611.00
Pension and UIF Contributions	934,646.61	1,056,380.00	1,164,138.00	93,140.31	847,273.58	851,144.77	-3,871.19	-0.45%	1,164,138.00
Medical Aid Contributions	283,880.84	356,532.00	356,532.00	27,263.40	238,077.00	240,524.60	-2,447.60	-1.02%	356,532.00
Overtime	270,201.23	155,000.00	155,000.00	30,418.28	251,347.48	233,845.87	17,501.61	7.48%	155,000.00
Performance Bonus					-	-	-		
Motor Vehicle Allowance	60,000.00	72,000.00	72,000.00	5,352.00	49,630.19	50,278.19	-648.00	-1.29%	72,000.00
Cellphone Allowance	-				-	-	-		
Housing Allowances	9,354.92	24,480.00	24,480.00	801.42	7,271.72	8,510.30	-1,238.58	-14.55%	24,480.00
Other benefits and allowances	-	277,306.00	277,306.00	6,349.71	60,439.07	77,198.19	-16,759.12	-21.71%	277,306.00
Payments in lieu of leave					-	-	-		
Long service awards					31,464.36	31,464.36	-		
Post-retirement benefit obligations	219,664.00	594,394.00	594,394.00		-	0.03	-0.03	-100.00%	594,394.00
<b>Sub Total - Other Municipal Staff</b>	<b>6,852,328.87</b>	<b>8,776,047.00</b>	<b>9,482,461.00</b>	<b>726,767.71</b>	<b>6,180,774.38</b>	<b>6,175,947.31</b>	<b>4,827.07</b>	<b>0.08%</b>	<b>9,482,461.00</b>
<b>% increase</b>		<b>28.1%</b>	<b>38.4%</b>						<b>38.4%</b>
<b>Total Parent Municipality</b>	<b>12,597,518.27</b>	<b>13,860,960.00</b>	<b>14,610,960.00</b>	<b>1,118,482.91</b>	<b>9,923,600.57</b>	<b>9,950,227.20</b>	<b>-26,626.63</b>	<b>-0.27%</b>	<b>14,610,960.00</b>
		<b>10.0%</b>	<b>16.0%</b>						<b>16.0%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>12,597,518.27</b>	<b>13,860,960.00</b>	<b>14,610,960.00</b>	<b>1,118,482.91</b>	<b>9,923,600.57</b>	<b>9,950,227.20</b>	<b>-26,626.63</b>	<b>-0.27%</b>	<b>14,610,960.00</b>
<b>% increase</b>		<b>10.0%</b>	<b>16.0%</b>						<b>16.0%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>10,909,860.00</b>	<b>11,979,972.00</b>	<b>12,729,972.00</b>	<b>971,635.66</b>	<b>8,610,504.96</b>	<b>8,634,737.27</b>	<b>-24,232.31</b>	<b>-0.28%</b>	<b>12,729,972.00</b>

## Supporting documentation(cont)

Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2012 to 31 March 2013 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	5,505.92	52,075.82
Bargaining council	464.10	4,969.62
Group insurance	403.49	3,578.08
<b>Total other allowances</b>	<b>6,373.51</b>	<b>60,623.52</b>

2. Excluded from the total amount of R 9 923 600 for the period 1 July 2012 to 31 March 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	90,926.45
Senior Management	242,502.14
Other staff	63,118.03
<b>Total travel and subsistence allowances</b>	<b>396,546.61</b>

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

Supporting table to the monthly budget statement - actuals and revised targets for cash receipts - 30 March 2013														
NC074 Kareeberg														
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 Budget	May Budget	June Budget	Budget Year 2012/13	Budget Year +1 2013/14
<b>Cash Receipts By Source</b>														
Property rates	267,681.54	596,989.90	622,826.33	1,166,881.53	315,655.71	168,802.11	171,994.91	140,095.19	116,075.47	77,264.83	50,095.85	379,488.43	4,073,851.80	4,475,364.66
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	76.12	141,474.77	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	238,459.05	272,401.98	3,052,597.01	6,516,268.20	7,745,175.00
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	139,237.50	159,056.97	1,278,815.83	3,199,300.20	3,945,118.50
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	87,426.58	99,871.13	845,708.98	2,060,727.30	2,326,689.90
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	116,896.05	133,535.37	1,214,552.53	2,743,946.10	3,184,645.50
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	28,022.00	8,794.00	14,743.54	410,674.00	431,133.00
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	831,761.41	38,017.02	-160,748.13	1,297,000.00	1,361,850.00
Interest earned - outstanding debtors	290.62	288.17	285.69	283.21	280.72	278.22	275.72	273.20	270.67	369.22	367.12	37.44	3,300.00	3,465.00
Dividends received														
Fines	47.40	389.40	317.20	1,680.00	688.20	455.60	1,026.20	90.80	2,472.40	1,083.56	258.86	3,720.39	12,230.00	12,842.00
Licences and permits	636.00	429.00	333.00	2,307.00	525.00	429.00	111.00	273.20	318.00	1,134.72	784.50	139.58	7,420.00	7,791.00
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	7,371.28	7,305.64	-34,192.21	97,000.00	101,850.00
Transfer receipts - operating	6,476,000.00	800,000.00				3,980,000.00			2,985,000.00			13,065,000.00	27,306,000.00	15,167,834.00
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	50,343.58	49,895.27	1,751,226.61	3,309,226.00	1,772,029.00
<b>Cash Receipts by Source</b>	<b>7,503,482.05</b>	<b>2,323,441.52</b>	<b>1,566,858.66</b>	<b>2,994,655.75</b>	<b>1,167,388.16</b>	<b>5,405,649.06</b>	<b>1,296,458.62</b>	<b>980,705.20</b>	<b>4,016,910.20</b>	<b>1,579,369.79</b>	<b>820,459.83</b>	<b>21,552,564.77</b>	<b>51,207,943.60</b>	<b>40,715,337.56</b>
<b>Other Cash Flows by Source</b>														
Transfer receipts - capital	4,000,000.00					3,000,000.00			2,574,000.00				9,574,000.00	10,099,000.00
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	2,416.67	2,416.67	-5,123.33	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	669.33	669.33	-56.57	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			-31,643,325.44		
<b>Total Cash Receipts by Source</b>	<b>18,350,147.76</b>	<b>6,463,278.81</b>	<b>2,947,392.53</b>	<b>9,661,013.71</b>	<b>4,216,160.40</b>	<b>12,103,820.34</b>	<b>2,618,607.69</b>	<b>2,593,279.11</b>	<b>9,555,214.21</b>	<b>1,582,455.79</b>	<b>823,545.83</b>	<b>-10,095,940.58</b>	<b>60,818,975.60</b>	<b>50,851,369.56</b>
<b>Cash Payments by Type</b>														
Employee related costs	722,276.66	1,281,391.01	898,819.92	907,177.67	888,364.09	947,599.15	1,045,408.28	947,832.52	971,635.67	1,751,182.00	802,609.00	1,565,676.23	12,729,972.20	12,849,192.60
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	148,973.00	148,973.00	269,678.02	1,880,988.00	2,035,395.00
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	570,801.00	594,842.00	1,063,567.95	7,250,035.00	8,970,602.00
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	16,775.00	38,689.00	32,368.76	417,200.00	398,311.00
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	18,955.00	43,716.84	236,587.66	478,479.00	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			-240,000.00	7,168,903.00	7,953,903.00
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	589,182.00	763,392.00	15,215,587.02	20,247,935.00	8,272,059.00
<b>Cash Payments by Type</b>	<b>6,696,410.12</b>	<b>2,637,383.69</b>	<b>2,053,586.77</b>	<b>2,242,987.88</b>	<b>2,249,443.72</b>	<b>4,008,898.90</b>	<b>1,975,427.70</b>	<b>1,860,808.67</b>	<b>2,817,009.08</b>	<b>3,095,868.00</b>	<b>2,392,221.84</b>	<b>18,143,465.64</b>	<b>50,173,512.20</b>	<b>40,932,375.60</b>
<b>Other Cash Flows/Payments by Type</b>														
Capital assets			166,865.53						25,668.00			9,381,466.47	9,574,000.00	10,099,000.00
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			-40,004,228.80		
<b>Total Cash Payments by Type</b>	<b>17,228,183.81</b>	<b>7,186,446.26</b>	<b>3,079,681.48</b>	<b>9,376,743.90</b>	<b>4,689,489.70</b>	<b>11,666,434.13</b>	<b>2,907,860.68</b>	<b>2,768,911.29</b>	<b>7,834,965.81</b>	<b>3,095,868.00</b>	<b>2,392,221.84</b>	<b>-12,479,294.69</b>	<b>59,747,512.20</b>	<b>51,031,375.60</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>1,121,963.95</b>	<b>-723,167.45</b>	<b>-132,288.95</b>	<b>284,269.81</b>	<b>-473,329.30</b>	<b>437,386.21</b>	<b>-289,252.99</b>	<b>-175,632.18</b>	<b>1,720,248.40</b>	<b>-1,513,412.21</b>	<b>-1,568,676.01</b>	<b>2,383,354.12</b>	<b>1,071,463.40</b>	<b>-180,006.04</b>
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	21,859,050.29	20,290,374.28	21,602,265.00	22,673,728.40
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	21,859,050.29	20,290,374.28	22,673,728.40	22,673,728.40	22,493,722.36

## Supporting documentation(cont)

## 2.7 Capital programme performance

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Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter 2012 - 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
<b>Monthly expenditure performance trend</b>									
July	2,582.34	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	4,000,000.00	100.0%	0%
August	0.00			0.00	0.00	4,000,000.00	4,000,000.00	100.0%	0%
September	6,327.92			166,865.53	166,865.53	4,000,000.00	3,833,134.47	95.8%	2%
October	0.00			0.00	166,865.53	4,000,000.00	3,833,134.47	95.8%	2%
November	42,504.86	3,000,000.00	3,000,000.00	0.00	166,865.53	7,000,000.00	6,833,134.47	97.6%	2%
December	137,511.24			0.00	166,865.53	7,000,000.00	6,833,134.47	97.6%	2%
January	1,228.07			0.00	166,865.53	7,000,000.00	6,833,134.47	97.6%	2%
February	0.00			1,350.88	168,216.41	7,000,000.00	6,831,783.59	97.6%	2%
March	0.00	2,574,000.00	2,574,000.00	25,668.00	193,884.41	9,574,000.00	9,380,115.59	98.0%	2%
April	347,351.33					9,574,000.00	-		
May	10,286.88					9,574,000.00	-		
June	9,677,317.01					9,574,000.00	-		
<b>Total Capital expenditure</b>	<b>10,225,109.65</b>	<b>9,574,000.00</b>	<b>9,574,000.00</b>	<b>193,884.41</b>					

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Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>2,521,183.44</b>	-	-	-	-	-	-	-	-
Infrastructure - Road transport	265,676.00								
Roads, Pavements & Bridges									
Storm water	265,676.00								
Infrastructure - Electricity	-								
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	-								
Dams & Reservoirs									
Water purification									
Reticulation									
Infrastructure - Sanitation	2,255,507.44								
Reticulation									
Sewerage purification	2,255,507.44								
Infrastructure - Other	-								
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	<b>124,350.31</b>	-	-	25,668.00	25,668.00	-	-25,668.00	#DIV/0!	-
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	<b>228,248.86</b>	-	-	-	168,216.41	-	-168,216.41	#DIV/0!	-
General vehicles					166,865.53		-166,865.53	#DIV/0!	
Specialised vehicles									
Plant & equipment	15,876.67								
Computers - hardware/equipment	60,847.37								
Furniture and other office equipment	30,227.92				1,350.88		-1,350.88	#DIV/0!	
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class									
<b>Intangibles</b>	<b>5,039.16</b>	-	-	-	-	-	-	-	-
Computers - software & programming	5,039.16								
Other									
<b>Total Capital Expenditure on new assets</b>	<b>2,878,821.77</b>	-	-	25,668.00	193,884.41	-	-193,884.41	#DIV/0!	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse									
Fire									
Conservancy									
Ambulances									

## Supporting documentation(cont)

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Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third Quarter 2012 - 2013

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

## Supporting documentation(cont)

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

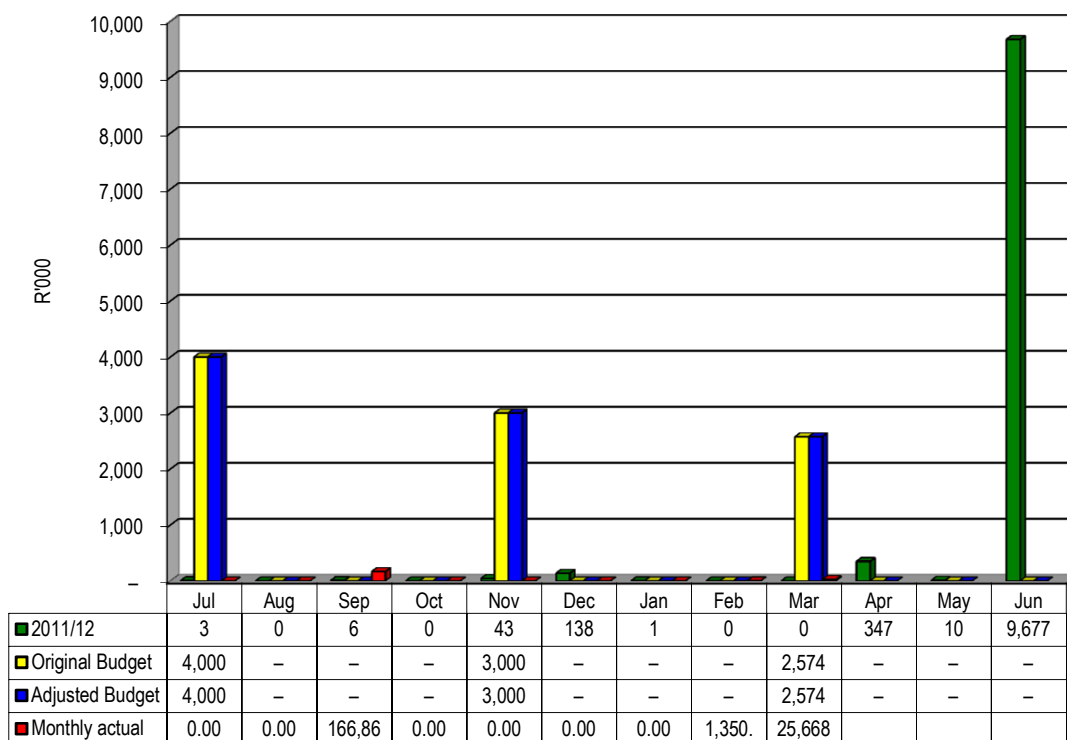
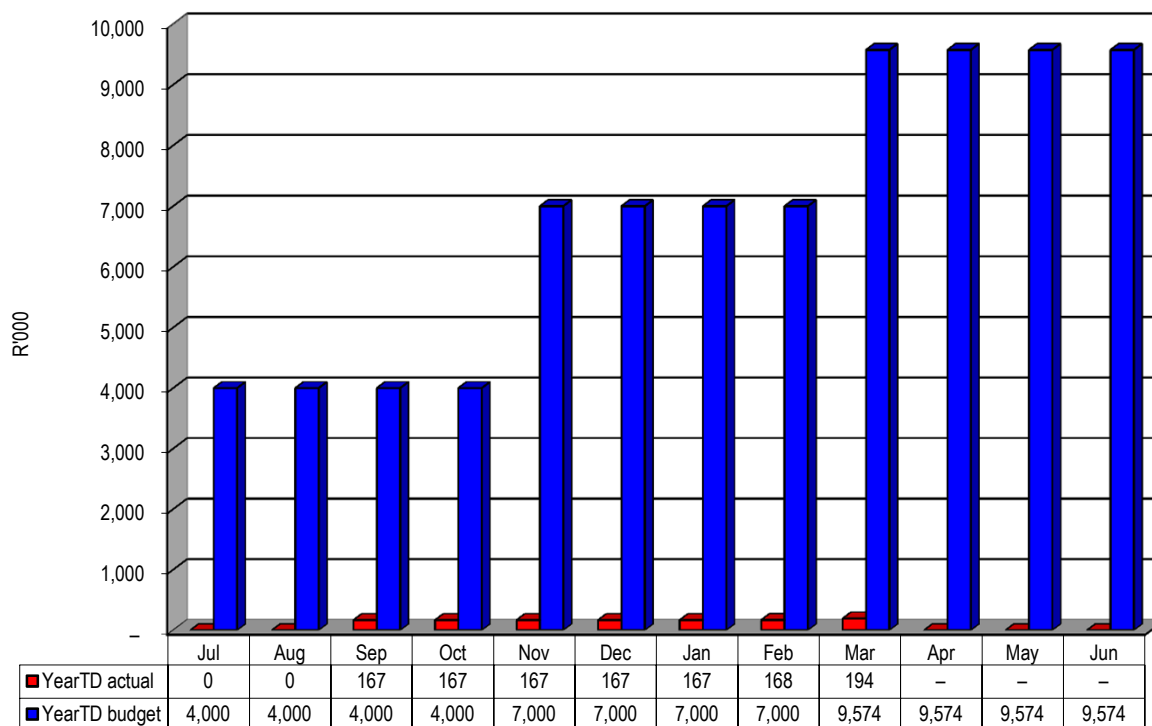


Chart C2 2012/13 Capital Expenditure: YTD actual v YTD target



## Supporting documentation(cont)

## 2.8 Other supporting documents

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Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>263,809.00</b>	<b>317,000.00</b>	<b>317,000.00</b>	<b>43,824.08</b>	<b>211,159.74</b>	<b>213,216.04</b>	<b>2,056.30</b>	<b>1.0%</b>	<b>317,000.00</b>
Infrastructure - Road transport	27,148.00	53,000.00	53,000.00	15,250.00	40,185.29	34,329.62	-5,855.67	-17.1%	53,000.00
Roads, Pavements & Bridges	27,148.00	53,000.00	53,000.00	15,250.00	40,185.29	34,329.62	-5,855.67	-17.1%	53,000.00
Storm water						-	-		
Infrastructure - Electricity	45,378.00	91,000.00	91,000.00	7,533.15	98,781.04	106,499.61	7,718.57	7.2%	91,000.00
Generation	3,000.00					-	-		
Transmission & Reticulation	42,378.00	91,000.00	91,000.00	7,533.15	98,781.04	106,499.61	7,718.57	7.2%	91,000.00
Street Lighting						-	-		
Infrastructure - Water	60,698.00	85,000.00	85,000.00	19,954.94	57,247.79	56,229.52	-1,018.27	-1.8%	85,000.00
Dams & Reservoirs	21,698.00	85,000.00	85,000.00	19,954.94	57,247.79	56,229.52	-1,018.27	-1.8%	85,000.00
Water purification						-	-		
Reticulation	39,000.00					-	-		
Infrastructure - Sanitation	122,585.00	80,000.00	80,000.00	1,085.99	14,011.92	15,224.26	1,212.34	8.0%	80,000.00
Reticulation	122,585.00	80,000.00	80,000.00	1,085.99	14,011.92	15,224.26	1,212.34	8.0%	80,000.00
Sewerage purification						-	-		
Infrastructure - Other	8,000.00	8,000.00	8,000.00	-	933.70	933.03	-0.67	-0.1%	8,000.00
Waste Management						-	-		
Transportation	8,000.00	8,000.00	8,000.00		933.70	933.03	-0.67	-0.1%	8,000.00
Gas						-	-		
Other						-	-		
<b>Community</b>	<b>55,206.00</b>	<b>70,400.00</b>	<b>70,400.00</b>	<b>1,774.61</b>	<b>20,871.58</b>	<b>35,092.30</b>	<b>14,220.72</b>	<b>40.5%</b>	<b>70,400.00</b>
Parks & gardens	15,261.00	18,600.00	18,600.00		11,272.36	14,881.36	3,609.00	24.3%	18,600.00
Sportsfields & stadia						-	-		
Swimming pools	9,877.00	12,000.00	12,000.00	652.40	5,818.21	8,061.81	2,243.60	27.8%	12,000.00
Community halls						-	-		
Libraries	8,500.00	12,000.00	12,000.00	748.14	1,326.70	3,577.56	2,250.86	62.9%	12,000.00
Recreational facilities		9,500.00	9,500.00			2,179.33	2,179.33	100.0%	9,500.00
Fire, safety & emergency	4,100.00	3,000.00	3,000.00		180.00	930.00	750.00	80.6%	3,000.00
Security and policing	12,468.00	3,300.00	3,300.00			675.00	675.00	100.0%	3,300.00
Buses						-	-		
Clinics	3,000.00	3,000.00	3,000.00		463.00	1,082.00	619.00	57.2%	3,000.00
Museums & Art Galleries		4,000.00	4,000.00	374.07	374.07	887.67	513.60	57.9%	4,000.00
Cemeteries	2,000.00	5,000.00	5,000.00		1,437.24	2,817.57	1,380.33	49.0%	5,000.00
Social rental housing						-	-		
Other						-	-		
<b>Heritage assets</b>	<b>4,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Buildings	4,000.00								
Other									
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Housing development									
Other									
<b>Other assets</b>	<b>245,287.00</b>	<b>420,279.00</b>	<b>508,279.00</b>	<b>24,768.11</b>	<b>276,555.43</b>	<b>350,872.26</b>	<b>74,316.83</b>	<b>21.2%</b>	<b>508,279.00</b>
General v ehicles	72,309.00	70,000.00	108,000.00	5,323.44	78,112.71	85,189.27	7,076.56	8.3%	108,000.00
Specialised v ehicles	<b>77,119.00</b>	<b>155,800.00</b>	<b>205,800.00</b>	<b>5,762.62</b>	<b>68,335.56</b>	<b>124,056.71</b>	<b>55,721.15</b>	<b>44.9%</b>	<b>205,800.00</b>
Plant & equipment	-	8,700.00	8,700.00		11,992.26	14,167.26	2,175.00	15.4%	8,700.00
Computers - hardware/equipment	31,741.00	90,000.00	90,000.00	12,157.59	87,057.24	91,962.65	4,905.41	5.3%	90,000.00
Furniture and other office equipment	35,454.00	46,779.00	46,779.00		-	7,796.50	7,796.50	100.0%	46,779.00
Abattoirs						-	-		
Markets						-	-		
Civic Land and Buildings	28,664.00	49,000.00	49,000.00	1,524.46	31,057.66	27,699.87	-3,357.79	-12.1%	49,000.00
Other Buildings						-	-		
Other Land						-	-		
Surplus Assets - (Investment or Inventory)						-	-		
Other						-	-		
<b>Agricultural assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
List sub-class									
<b>Biological assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
List sub-class									
<b>Intangibles</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Computers - softw are & programming									
Other									
<b>Total Repairs and Maintenance Expenditure</b>	<b>568,302.00</b>	<b>807,679.00</b>	<b>895,679.00</b>	<b>70,366.80</b>	<b>508,586.75</b>	<b>599,180.60</b>	<b>90,593.85</b>	<b>15.1%</b>	<b>895,679.00</b>
<b>Specialised vehicles</b>	<b>77,119.00</b>	<b>155,800.00</b>	<b>205,800.00</b>	<b>5,762.62</b>	<b>68,335.56</b>	<b>124,056.71</b>	<b>55,721.15</b>	<b>0</b>	<b>205,800.00</b>
Refuse	77,119.00	155,800.00	205,800.00	5,762.62	68,335.56	124,056.71	55,721.15	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 - Q3 Third Quarter 2012 - 2013

Description	2011/12	Budget Year 2012/13							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Depreciation expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>1,795,416.82</b>	<b>2,121,182.44</b>	<b>2,121,182.44</b>	-	-	-	-		<b>2,121,182.44</b>
Infrastructure - Road transport	439,604.90	752,699.11	752,699.11	-	-	-	-		752,699.11
Roads, Pavements & Bridges	397,175.08	745,571.44	745,571.44						745,571.44
Storm water	42,429.82	7,127.67	7,127.67						7,127.67
Infrastructure - Electricity	191,114.18	191,114.18	191,114.18	-	-	-	-		191,114.18
Generation									
Transmission & Reticulation	191,114.18	191,114.18	191,114.18						191,114.18
Street Lighting									
Infrastructure - Water	517,314.93	507,132.59	507,132.59	-	-	-	-		507,132.59
Dams & Reservoirs	517,314.93								-
Water purification									
Reticulation		507,132.59	507,132.59						507,132.59
Infrastructure - Sanitation	589,833.00	593,503.47	593,503.47	-	-	-	-		593,503.47
Reticulation	589,833.00								-
Sewerage purification		593,503.47	593,503.47						593,503.47
Infrastructure - Other	57,549.81	76,733.09	76,733.09	-	-	-	-		76,733.09
Waste Management	57,549.81	76,733.09	76,733.09						76,733.09
Transportation									-
Gas									
Other									
<b>Community</b>	<b>102,676.73</b>	<b>102,676.73</b>	<b>102,676.73</b>	-	-	-	-		<b>102,676.73</b>
Parks & gardens	1,372.76	1,372.76	1,372.76						1,372.76
Sportsfields & stadia									
Swimming pools									-
Community halls									
Libraries	27,888.98	27,888.98	27,888.98						27,888.98
Recreational facilities	42,697.74	42,697.74	42,697.74						42,697.74
Fire, safety & emergency									-
Security and policing									-
Buses									
Clinics	15,074.52	15,074.52	15,074.52						15,074.52
Museums & Art Galleries	15,041.09	15,041.09	15,041.09						15,041.09
Cemeteries	601.64	601.64	601.64						601.64
Social rental housing									
Other									
<b>Heritage assets</b>	-	12,363.80	12,363.80	-	-	-	-		12,363.80
Buildings									
Other		12,363.80	12,363.80						12,363.80
<b>Investment properties</b>	<b>49,353.77</b>	-	-	-	-	-	-		-
Housing development									
Other	49,353.77								
<b>Other assets</b>	<b>967,729.83</b>	<b>831,401.56</b>	<b>831,401.56</b>	-	-	-	-		<b>831,401.56</b>
General vehicles	395,979.08	355,353.34	355,353.34						355,353.34
Specialised vehicles	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									
<b>Agricultural assets</b>	-	-	-	-	-	-	-		-
List sub-class									
<b>Biological assets</b>	-	-	-	-	-	-	-		-
List sub-class									
<b>Intangibles</b>	<b>67,203.31</b>	<b>67,551.98</b>	<b>67,551.98</b>	-	-	-	-		<b>67,551.98</b>
Computers - software & programming	67,203.31	67,551.98	67,551.98						67,551.98
Other									
<b>Total Depreciation</b>	<b>2,982,380.46</b>	<b>3,135,176.51</b>	<b>3,135,176.51</b>	-	-	-	-		<b>3,135,176.51</b>
<b>Specialised vehicles</b>	<b>54,180.11</b>	<b>43,135.01</b>	<b>43,135.01</b>	-	-	-	-		<b>43,135.01</b>
Refuse	52,062.55	40,690.66	40,690.66						40,690.66
Fire	2,117.56	2,444.35	2,444.35						2,444.35
Conservancy									
Ambulances									

Depreciation will only be recorded in June 2013.

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

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

☒

the monthly budget statement

☐

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

☐

mid-year budget and performance assessment

for the month of March 2013 - M09 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 31 March 2013