

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
August 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

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At the municipal offices

or

at www.kareeberg.co.za

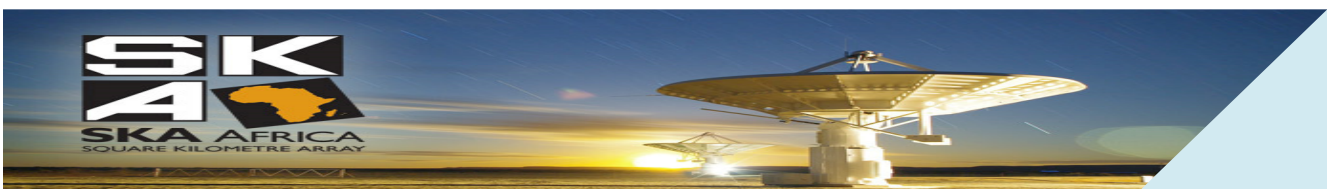
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Introduction



In-Year Report of Kareeberg Municipality

31 August 2015

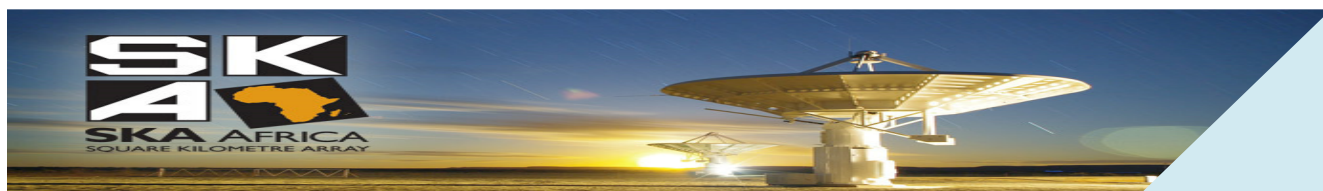
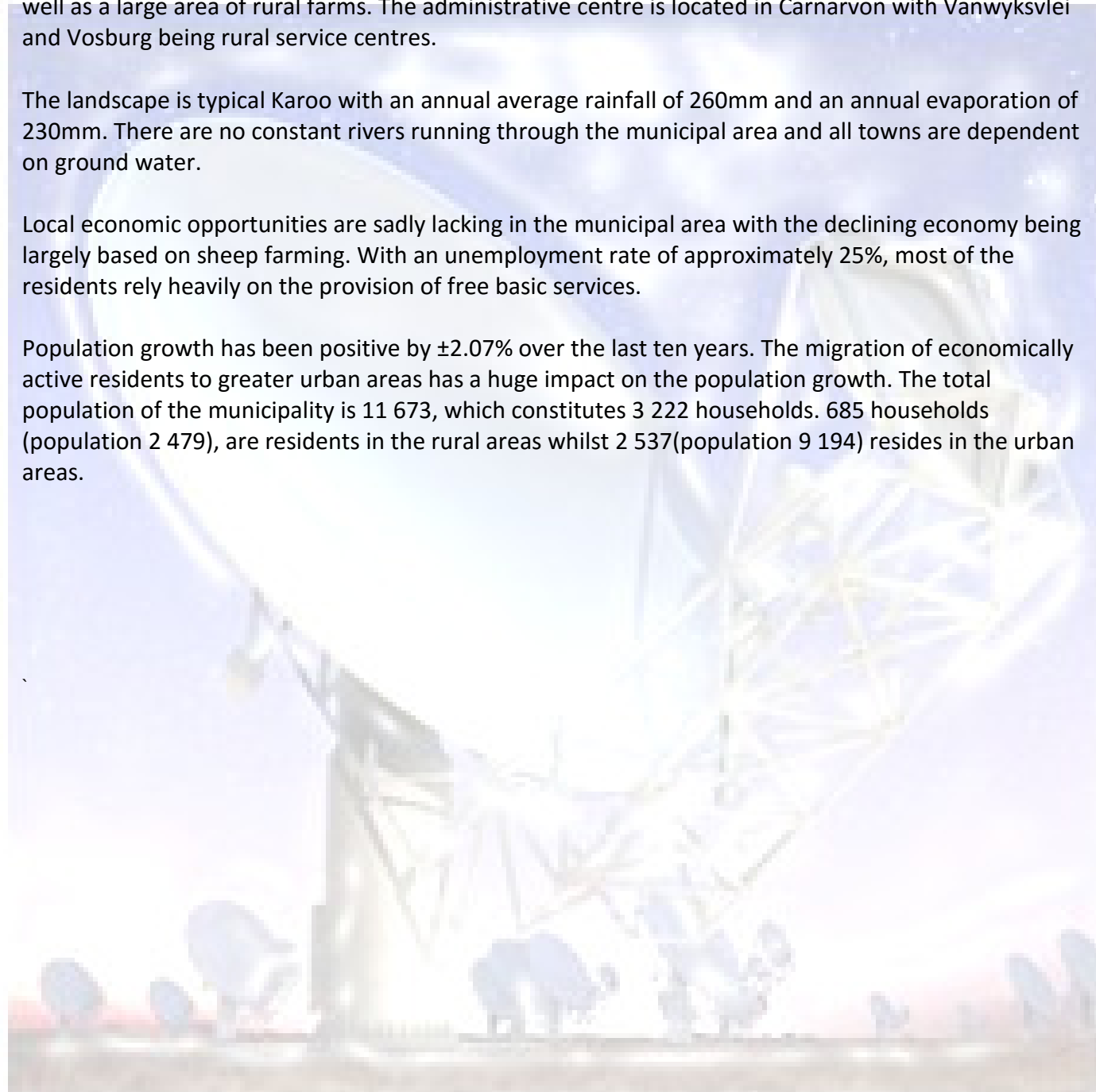
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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 25%, most of the residents rely heavily on the provision of free basic services.

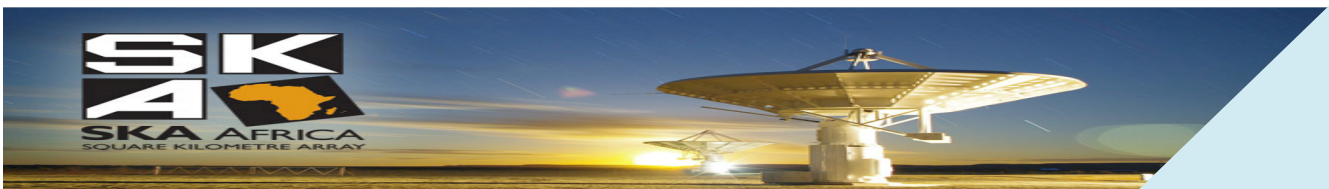
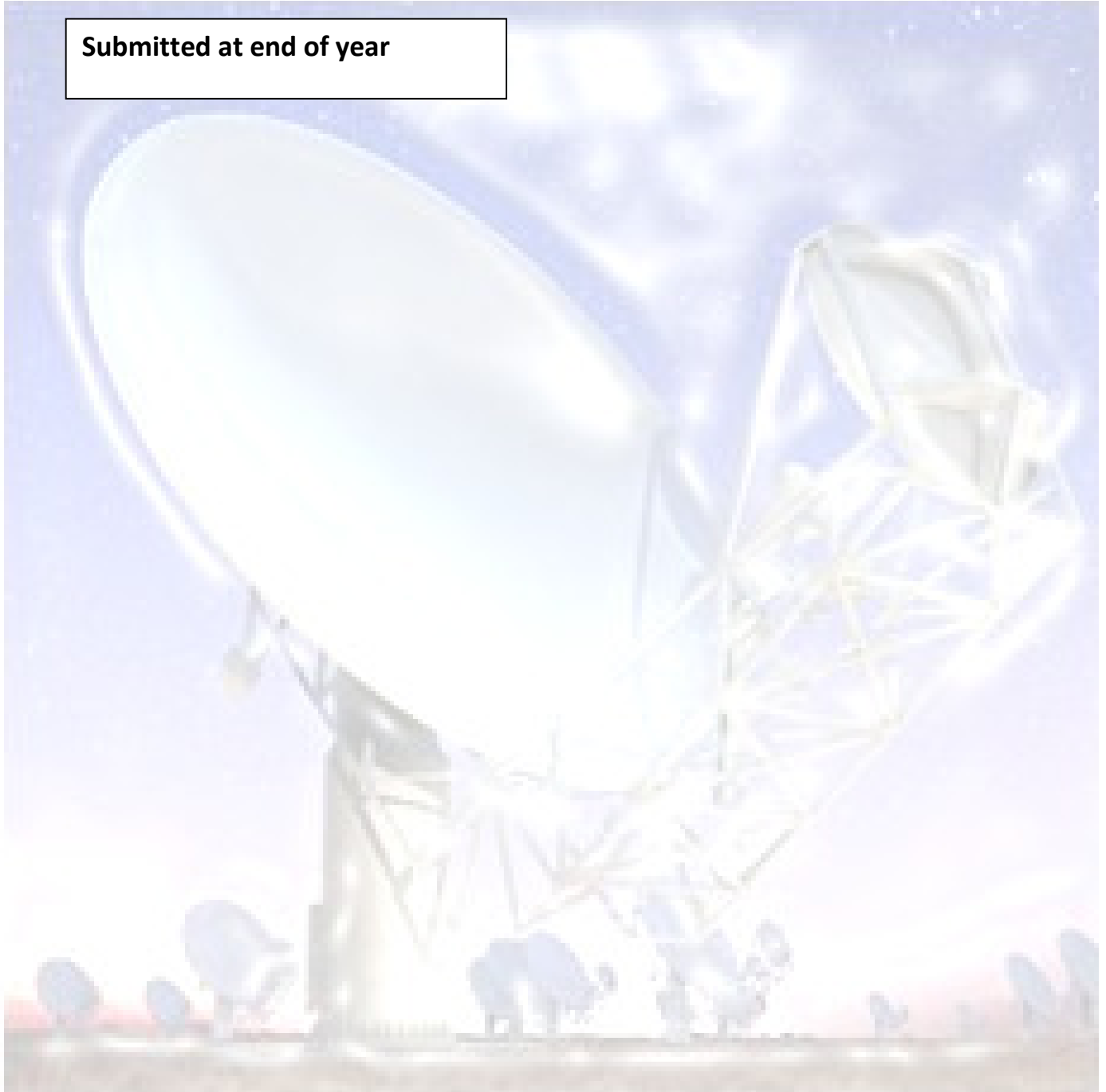
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population 2 479), are residents in the rural areas whilst 2 537 (population 9 194) resides in the urban areas.



1. PART 1 – IN-YEAR REPORT

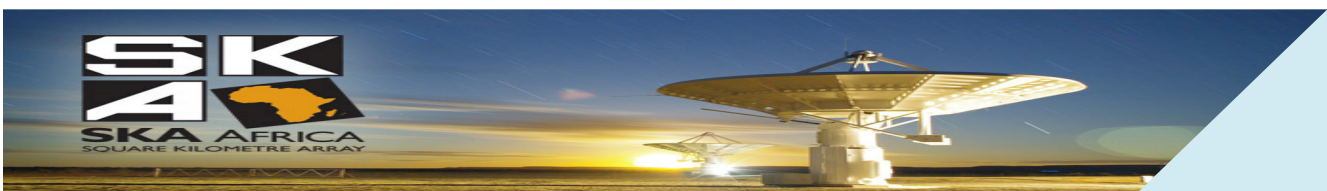
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

The MIG budget was changed to increase the upgrading of the sport complex from R 1.2 million to R 4.4 million. Council has till now not approved the change in the budget.

Cash flow decreased due to expenditure on conditional grants.

Over spending on votes and type of expenditure will have to be monitored closely.

Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

NB: The PMS Framework for 2015-2016 has not yet been approved.

Senior managers' PMS contracts have not yet been signed – awaited the tender process.

The 2013-2014 audit action plan has not yet been approved.

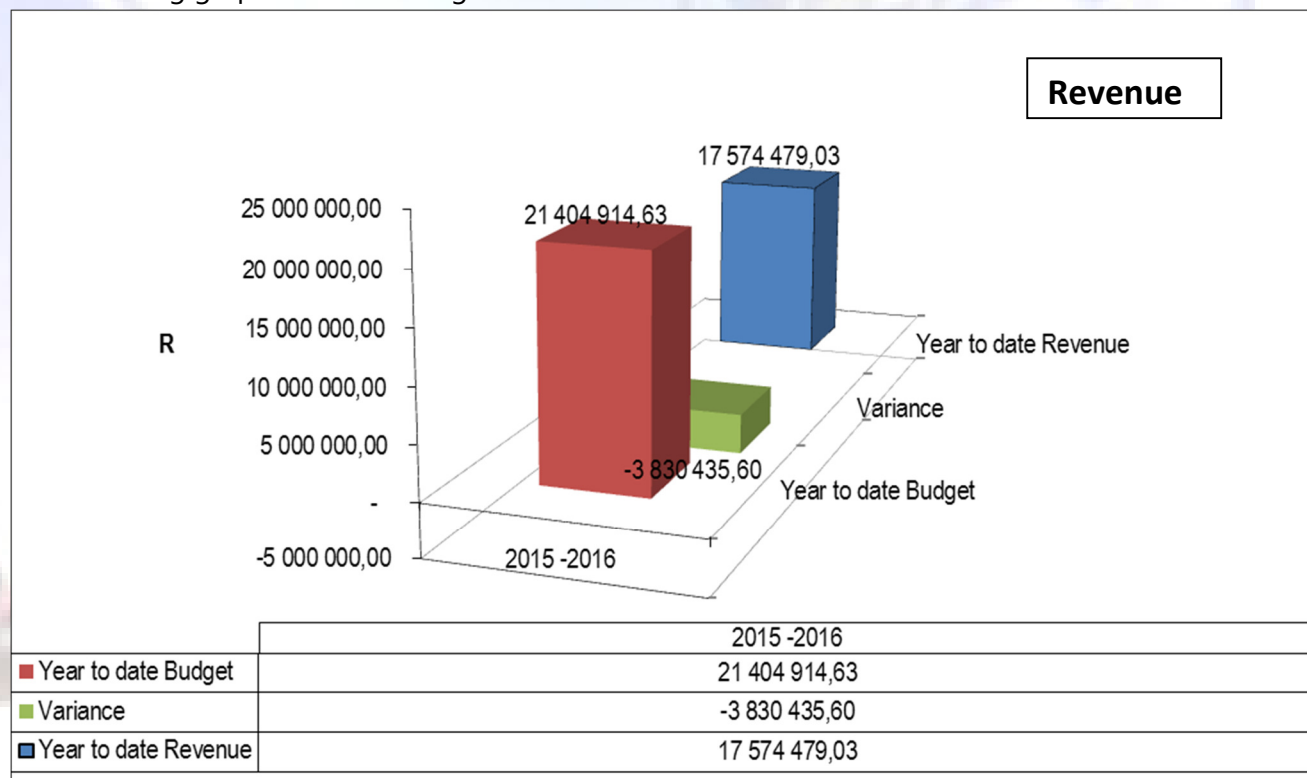
The internal audit work plan, charter and risk assessment for 2015-2016 has not yet been approved.

Consolidated performance,

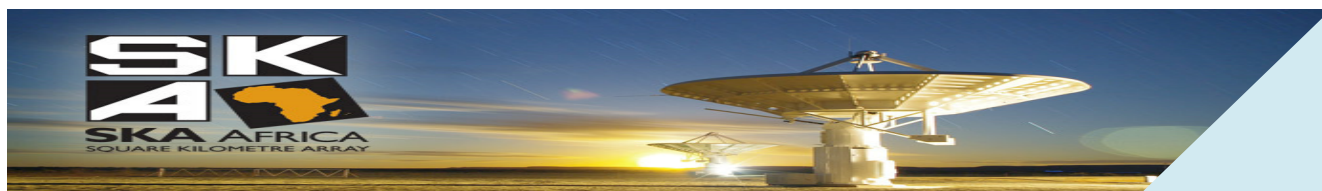
Revenue by source

Revenue is under received by 12% (R 2.2million) for the year. Revenue on conditional grants is only recognised after it has been expended.

The following graph indicates the generated revenue to date:



Operating expenditure by type

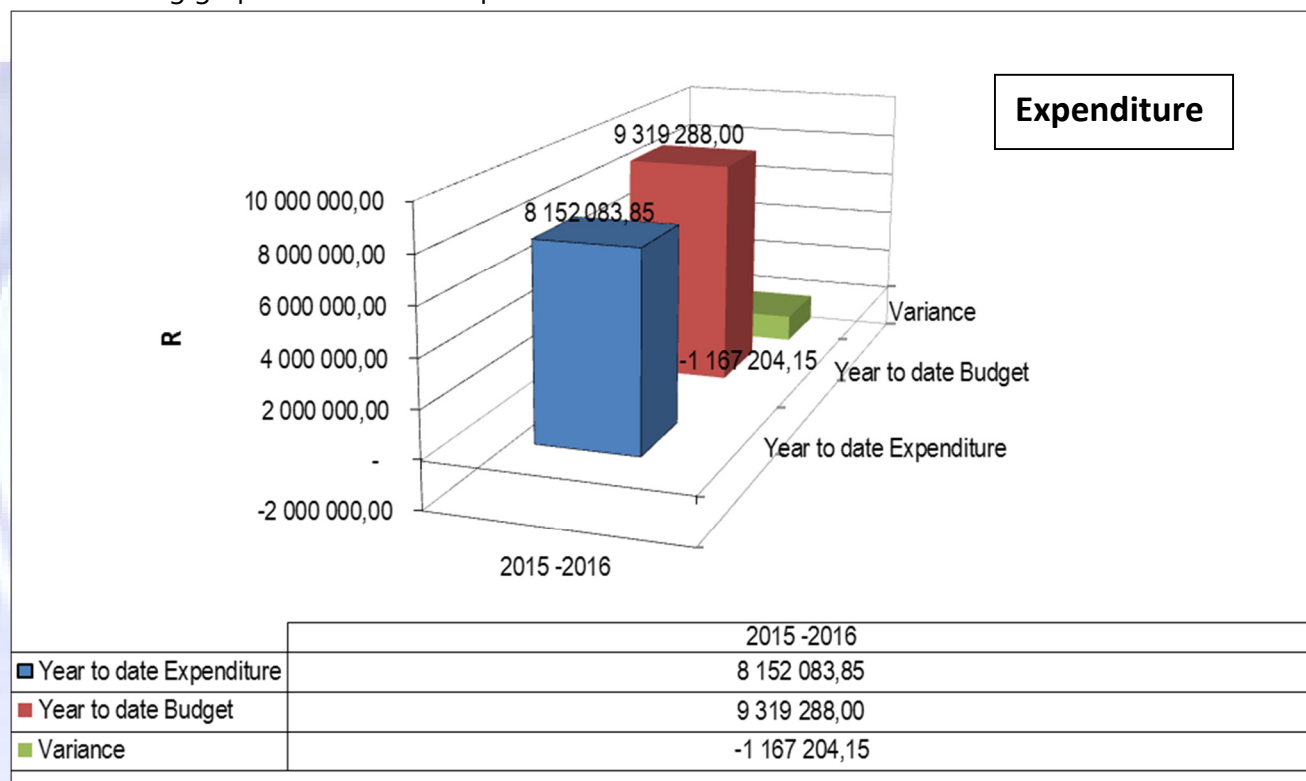


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Expenditure is underspent by 13% (R 1.1million). This is due to equitable share not expended immediately.

The following graph indicates the expenditure incurred to date.



Capital spending

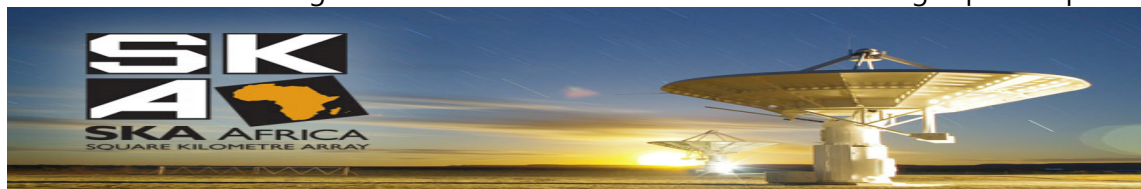
Capital spending is on track with the expenditure on upgrading of roads in Carnarvon and Vanwyksvlei. The upgrading of the cemetery in Vanwyksvlei has nearly been completed. The quotation received for the completion of the upgrading of the cemetery in Vosburg has been more than the budget. The main contractor is busy with negotiations. The progress on capital projects will be highlighted in table SC 1.

Cash flows

The municipality has a positive cash flow for the year to date of R 8.7 million. This is due to receipt of the first payment of equitable share as well as conditional grants.

Note should be taken that the cash situation is very precarious and that stringent credit control will be the primary solution to this.

The following table indicates the funds available for working capital requirements:



Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 134 138,92	31 828 222,47
Long term investments	-	-
	31 134 138,92	31 828 222,47
Less:	6 120 070,50	6 157 508,40
Unspent conditional grants	6 120 070,50	6 157 508,40
Net cash resources available for internal distribution	25 014 068,42	25 670 714,07
Less amounts allocated to:	22 556 407,54	22 527 911,80
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	38 268,01	38 010,38
Employee benefits	10 291 583,30	10 319 581,62
Retention	878 744,72	822 508,29
Resources available / (shortfall) for working capital requirements	2 457 660,88	3 142 802,27

1.3.2 Material variances from SDBIP (30 June 2015)

The service delivery and budget implementation plan will be reviewed extensively at the end of the first quarter.

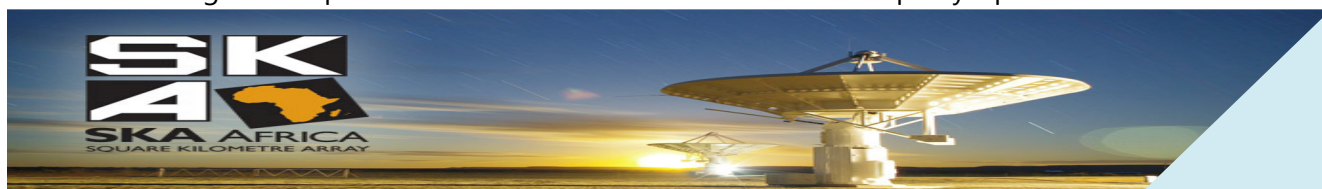
1.3.3 Remedial steps

1.3.4 Conclusion

Revenue sources must be managed strictly, cash flow must be guarded over rigorously and strict budget control must be applied by council as well as management for the municipality to survive.

1.3.5 Material variance explanations

The following is an explanation of material variances in the municipality's performance:

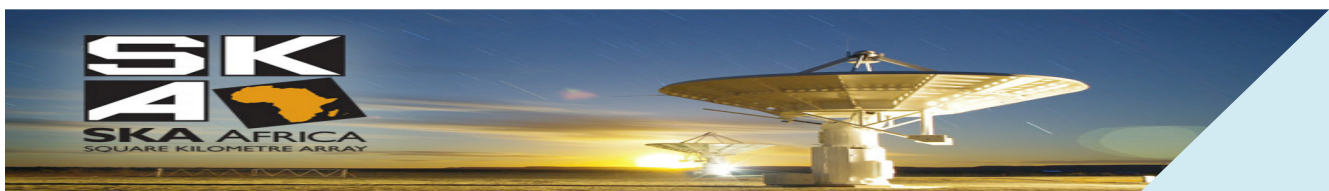


Supporting Table SC1 Material variance explanations - M02 August 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Rental of facilities and equipment	(9 692,83)	-12,7%	Levies for the year has not been completed	No steps needed
	Interest earned - external investments	(69 376,81)	-44,8%	deposits not yet receipted	No steps needed
	Interest earned - outstanding debtors	(89,65)	-17,1%	Very little revenue - not material	No steps needed
	Fines	792,00	83,5%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	The budget must be adjusted downward
	Licences and permits	962,92	171,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	23 390,57	202,2%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(2 323 845,42)	-22,4%	All conditional grants not yet expended	
	Other revenue	(80 331,54)	-25,4%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Employee related costs	(259 777,09)	-9,9%	Annual increases not yet effected	No steps needed
	Bulk purchases	(426 675,69)	-19,3%	Change from high to low season	No steps needed
	Other materials	99 109,86	164,4%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	291 403,49	439,4%	Operating grant expenditure is allocated to line items	The budget must be adjusted
	Transfers and grants	(1 214 139,67)	-39,2%	Subsidies recorded as paid out	No steps needed
	Other expenditure	335 361,63	36,5%	Once off payments made	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	-	0,0%	Project cost will increase to R 4,04million from R 1,2million	Adjusted budget
	Upgrade of roads - Carnarvon	530 929,86	53,1%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	284 268,88	28,4%	Work in progress	On track
	Cemetery - Vanwyksvlei	30 159,89		Work in progress	On track
	Cemetery - Vosburg	11 445,00		Work in progress	On track
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Tender to be advertised
	Upgrade of refuse site - Carnarvon	-	0,0%	Project not started	Tender to be advertised
	Water supply to Vanwyksvlei	589 974,05		RBIG funding	
4	Financial Position				
5	Cash Flow				
	August 2015	(694 083,55)		Expenditure of conditional grants	
6	Measureable performance				
7	Municipal Entities				

1.4 In-year budget statement tables

Monthly Budget Statements



In-Year Report of Kareeberg Municipality

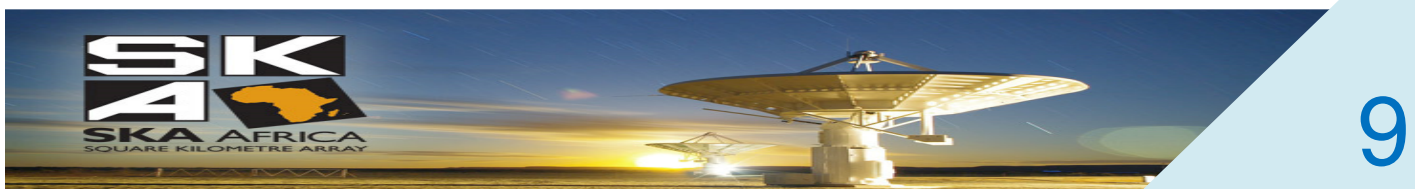
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Table C1 Monthly Budget Statement - Summary - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	11 986,91	4 460 293,53	4 379 475,00	80 818,53	1,85%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 771 181,52	3 211 576,83	3 073 563,00	138 013,83	4,49%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	74 189,86	85 438,19	154 815,00	(69 376,81)	-44,81%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	558 654,58	8 067 654,58	10 391 500,00	(2 323 845,42)	-22,36%	23 060 000,00
Other own revenue	3 589 711,00	8 891 296,00	8 891 296,00	143 271,55	340 593,11	405 561,63	(64 968,52)	-16,02%	8 891 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 559 284,42	16 165 556,24	18 404 914,63	(2 239 358,39)	-12,17%	57 355 751,00
Employee costs	16 252 967,00	16 881 136,00	16 881 136,00	1 163 572,44	2 367 038,91	2 636 956,00	(269 917,09)	-10,24%	16 881 136,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 633,43	333 319,32	325 806,00	7 513,32	2,31%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Materials and bulk purchases	9 412 851,00	10 167 101,00	10 167 101,00	1 129 165,83	1 823 770,40	2 270 315,00	(446 544,60)	-19,67%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	52 104,85	1 886 977,33	3 101 117,00	(1 214 139,67)	-39,15%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	401 506,09	1 740 977,89	985 094,00	755 883,89	76,73%	15 587 871,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	2 912 982,64	8 152 083,85	9 319 288,00	(1 167 204,15)	-12,52%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(353 698,22)	8 013 472,39	9 085 626,63	(1 072 154,24)	-11,80%	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	589 693,91	1 408 922,79	3 000 000,00	(1 591 077,21)	-53,04%	7 928 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63	(2 663 231,45)	-22,04%	6 128 000,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63	(2 663 231,45)	-22,04%	6 128 000,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	627 548,80	1 450 527,68	3 000 000,00	(1 549 472,32)	(0,52)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	-	5 223,36	-	5 223,36	#DIV/0!	-
Total sources of capital funds	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	37 525 636,82	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	123 850 128,63	130 628 050,00				130 628 050,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 734 906,18	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00				12 530 249,00
Community wealth/Equity	131 501 602,00	142 533 631,00	142 533 631,00	140 918 301,34	142 533 631,00				142 533 631,00
Cash flows									
Net cash from (used) operating	9 783 328,00	10 322 921,00	10 322 921,00	(73 474,24)	10 206 371,33	6 988 205,67	(3 218 165,66)	-46,05%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(621 709,31)	(1 449 077,41)	(2 998 626,00)	(1 549 548,59)	51,68%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	1 100,00	400,00	810,00	410,00	50,62%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	25 282 301,00	-	31 134 138,92	26 859 279,67	(4 274 859,25)	-15,92%	24 789 856,00
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 118 147,22	3 191 082,85	1 136 095,16	6 971,46	13 074,88	2 649 422,88	-	-	9 114 794,45
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly Budget Statements (cont.)

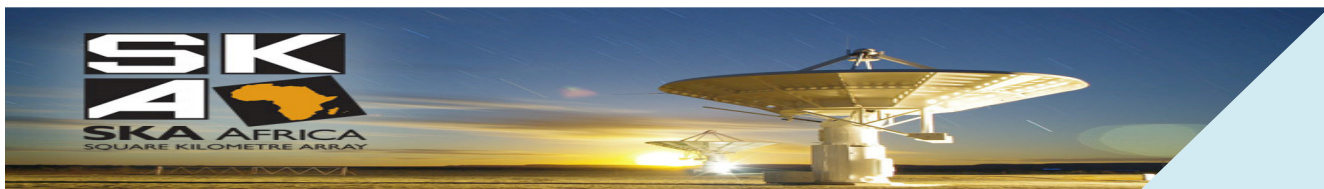
Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August 2015



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31 August 2015

Description R	2014-2015	Budget Year 2015-2016							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	
Revenue - Standard									
Governance and administration	38 413 952,00	45 690 838,00	45 690 838,00	1 375 048,01	14 357 012,95	18 359 820,00	(4 002 807,05)	-21,80%	45 690 838,00
Executive and council	25 693 533,00	28 108 215,00	28 108 215,00	1 224 476,16	7 115 183,69	13 832 110,00	(6 716 926,31)	-48,56%	28 108 215,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 582 623,00	150 571,85	7 241 829,26	4 527 710,00	2 714 119,26	59,94%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	69 313,00	24 755,00	24 755,00	2 230,80	4 494,00	1 746,00	2 748,00	157,39%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 594,80	3 755,00	1 243,00	2 512,00	202,09%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	636,00	689,00	227,00	462,00	203,52%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	276,00	(226,00)	-81,88%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 050,00	2 000,00	2 000,00	420,00	1 020,00	342,00	678,00	198,25%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	420,00	1 020,00	342,00	678,00	198,25%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 639 340,00	19 566 158,00	19 566 158,00	1 771 279,52	3 211 952,08	3 043 006,00	168 946,08	5,55%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	872 480,47	1 447 261,27	1 405 195,00	42 066,27	2,99%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	369 476,79	719 213,72	637 862,00	81 351,72	12,75%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	225 920,86	438 203,48	376 551,00	61 652,48	16,37%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	303 401,40	607 273,61	623 398,00	(16 124,39)	-2,59%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	65 283 751,00	3 148 978,33	17 574 479,03	21 404 914,00	(3 830 434,97)	-17,90%	65 283 751,00
Expenditure - Standard									
Governance and administration	28 026 898,00	35 327 396,00	35 327 396,00	1 120 985,92	4 790 352,84	5 731 837,00	(941 484,16)	-16,43%	35 327 396,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	617 982,13	3 675 835,40	4 532 910,00	(857 074,60)	-18,91%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	346 941,76	755 328,73	897 728,00	(142 399,27)	-15,86%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	156 062,03	359 188,71	301 199,00	57 989,71	19,25%	2 736 507,00
Community and public safety	1 853 694,00	2 223 854,00	2 223 854,00	130 248,93	315 239,50	317 341,00	(2 101,50)	-0,66%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	81 712,49	199 042,89	210 219,00	(11 176,11)	-5,32%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	34 324,64	78 671,79	90 877,00	(12 205,21)	-13,43%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	14 211,80	36 068,17	12 002,00	24 066,17	200,52%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	1 456,65	4 243,00	(2 786,35)	-65,67%	48 966,00
Economic and environmental services	2 959 895,00	3 382 043,00	3 382 043,00	177 763,09	375 886,84	405 970,00	(30 083,16)	-7,41%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	177 763,09	375 886,84	405 970,00	(30 083,16)	-7,41%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	16 497 164,00	18 222 458,00	18 222 458,00	1 483 984,70	2 670 604,67	2 864 140,00	(193 535,33)	-6,76%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	1 147 693,53	1 894 603,17	1 955 102,00	(60 498,83)	-3,09%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	39 134,11	80 833,93	146 306,00	(65 472,07)	-44,75%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	277 579,05	625 957,75	706 252,00	(80 294,25)	-11,37%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 129 785,00	19 578,01	69 209,82	56 480,00	12 729,82	22,54%	3 129 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 155 751,00	2 912 982,64	8 152 083,85	9 319 288,00	(1 167 204,15)	-12,52%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,00	(2 663 230,82)	-22,04%	6 128 000,00



In-Year Report of Kareeberg Municipality

31 August 2015

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive and Council	25 693 533,00	28 108 215,00	28 108 215,00	1 224 476,16	7 115 183,69	13 832 110,00	(6 716 926,31)	-48,56%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	150 571,85	7 241 829,26	4 527 710,00	2 714 119,26	59,94%	17 582 623,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 370,00	6 650,00	6 650,00	1 594,80	3 755,00	1 243,00	2 512,00	202,09%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	276,00	(226,00)	-81,88%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	636,00	689,00	227,00	462,00	203,52%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	303 401,40	607 273,61	623 398,00	(16 124,39)	-2,59%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	225 920,86	438 203,48	376 551,00	61 652,48	16,37%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	420,00	1 020,00	342,00	678,00	198,25%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	369 476,79	719 213,72	637 862,00	81 351,72	12,75%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	872 480,47	1 447 261,27	1 405 195,00	42 066,27	2,99%	8 590 910,00
Total Revenue by Vote	57 128 655,00	65 283 751,00	65 283 751,00	3 148 978,33	17 574 479,03	21 404 914,00	(3 830 434,97)	-17,90%	65 283 751,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 078 495,00	617 982,13	3 675 835,40	4 532 910,00	(857 074,60)	-18,91%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	346 941,76	755 328,73	897 728,00	(142 399,27)	-15,86%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	156 062,03	359 188,71	301 199,00	57 989,71	19,25%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	-	1 456,65	4 243,00	(2 786,35)	-65,67%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	81 712,49	199 042,89	210 219,00	(11 176,11)	-5,32%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	14 211,80	36 068,17	12 002,00	24 066,17	200,52%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	34 324,64	78 671,79	90 877,00	(12 205,21)	-13,43%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	19 578,01	69 209,82	56 480,00	12 729,82	22,54%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	277 579,05	625 957,75	706 252,00	(80 294,25)	-11,37%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	177 763,09	375 886,84	405 970,00	(30 083,16)	-7,41%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	39 134,11	80 833,93	146 306,00	(65 472,07)	-44,75%	1 395 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	1 147 693,53	1 894 603,17	1 955 102,00	(60 498,83)	-3,09%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 155 751,00	2 912 982,64	8 152 083,85	9 319 288,00	(1 167 204,15)	-12,52%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,00	(2 663 230,82)	-22,04%	6 128 000,00

Variances in year to date revenue

Vote 1. All conditional grants budgeted for not received yet.

Vote 2. Property rates have been levied as well as equitable share receipted.

Vote 6. Grave fees as well as photocopies are much more than budgeted for.

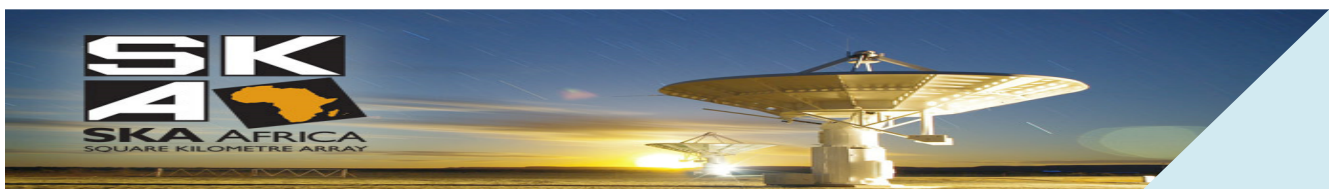
Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

Vote 12. Higher water usage will increase waste flow.

Vote 13. Testing ground is utilised more than budgeted for.

Vote 14. Higher usage due to warmer weather.



Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share is only expended when payments are made.

Vote 2. Cash flow impacts on repairs and maintenance.

Vote3. Annual payments made.

Vote 5. Lower expenditure.

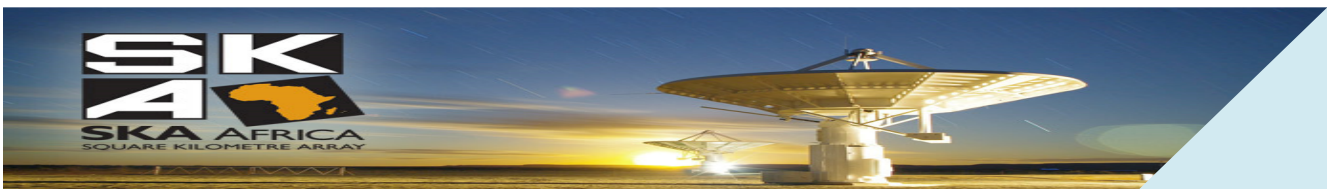
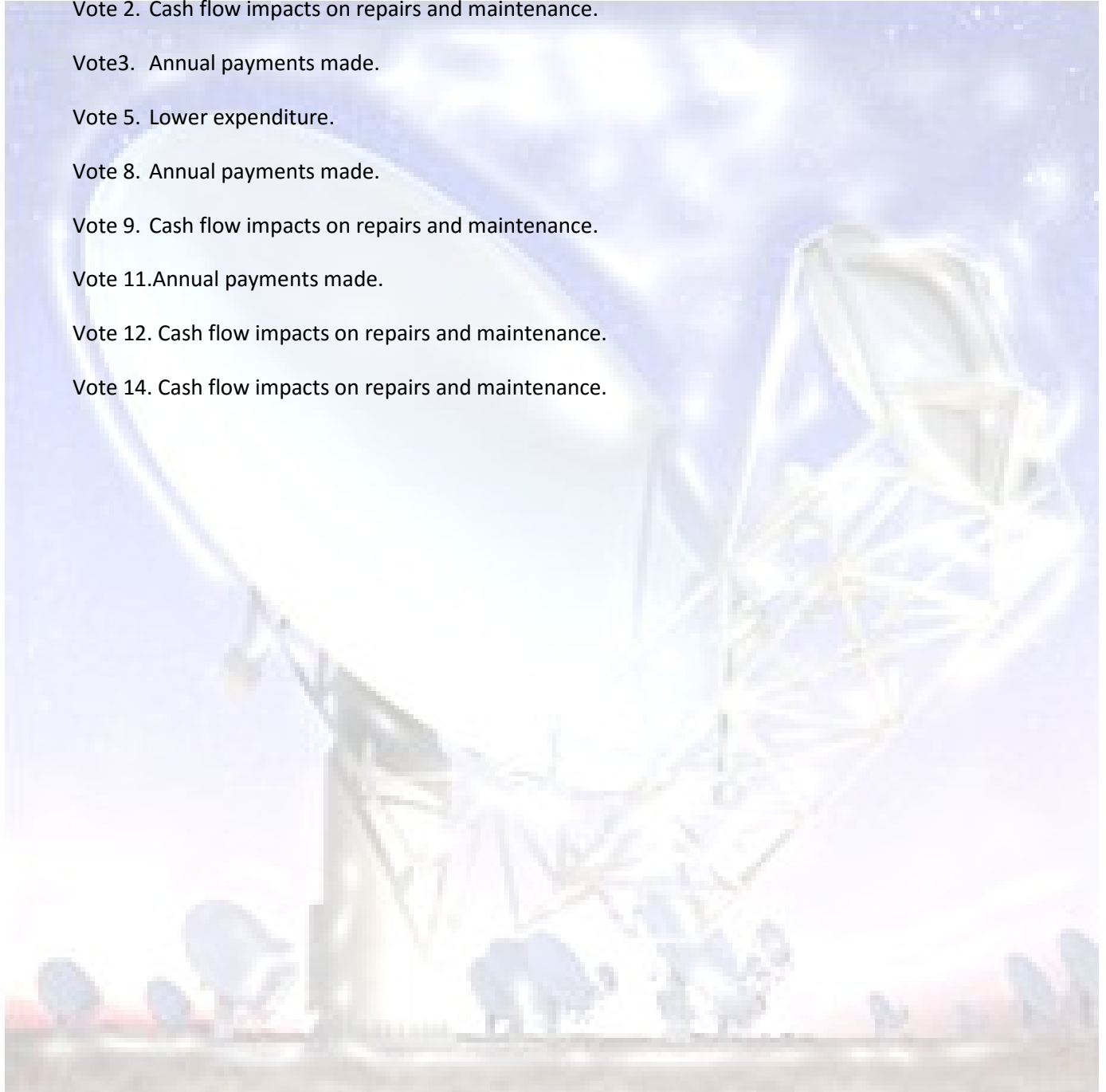
Vote 8. Annual payments made.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 11. Annual payments made.

Vote 12. Cash flow impacts on repairs and maintenance.

Vote 14. Cash flow impacts on repairs and maintenance.



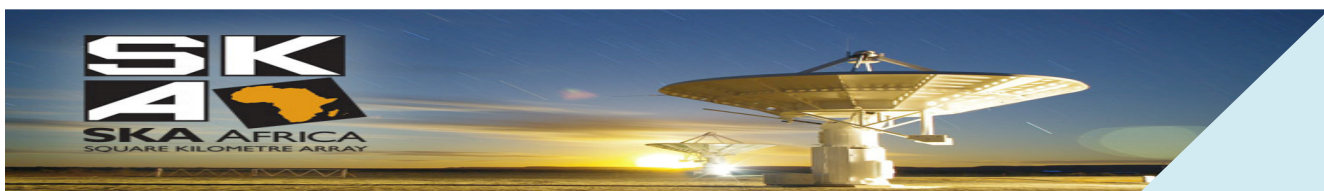
In-Year Report of Kareeberg Municipality

31 August 2015

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	11 986,91	24 169,64	26 258,00	(2 088,36)	-8%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	872 460,47	1 447 221,27	1 349 533,00	97 688,27	7%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	369 476,79	719 213,72	710 426,00	8 787,72	1%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	225 920,86	438 203,48	423 476,00	14 727,48	3%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	303 323,40	606 938,36	590 128,00	16 810,36	3%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	4 552,00	66 606,84	76 299,67	(9 692,83)	-13%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	74 189,86	85 438,19	154 815,00	(69 376,81)	-45%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	237,81	434,35	524,00	(89,65)	-17%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	1 724,80	1 740,00	948,00	792,00	84%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	873,00	1 524,00	561,08	962,92	172%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	6 895,14	34 959,15	11 568,58	23 390,57	202%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	558 654,58	8 067 654,58	10 391 500,00	(2 323 845,42)	-22%	23 060 000,00
Other revenue	3 036 971,00	8 425 799,00	8 425 799,00	128 988,80	235 328,77	315 660,31	(80 331,54)	-25%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 559 284,42	16 165 556,24	18 404 914,63	(2 239 358,39)	-12%	57 355 751,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 163 572,44	2 367 038,91	2 636 956,00	(269 917,09)	-10%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 633,43	333 319,32	325 806,00	7 513,32	2%	2 062 366,00
Debt impairment	-	2 436 881,00	2 436 881,00	-	-	-	-	-	2 436 881,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Bulk purchases	8 532 727,00	9 698 001,00	9 698 001,00	1 105 578,70	1 783 341,31	2 210 017,00	(426 675,69)	-19%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	23 587,13	40 429,09	60 298,00	(19 868,91)	-33%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	40 804,45	356 716,49	66 313,00	290 403,49	438%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	52 104,85	1 886 977,33	3 101 117,00	(1 214 139,67)	-39%	9 303 352,00
Other expenditure	8 065 853,00	12 633 090,00	12 633 090,00	360 701,64	1 384 261,40	918 781,00	465 480,40	51%	12 633 090,00
Loss on disposal of PPE	41 936,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	2 912 982,64	8 152 083,85	9 319 288,00	(1 167 204,15)	-13%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(353 698,22)	8 013 472,39	9 085 626,63	(1 072 154,24)	(0)	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	589 693,91	1 408 922,79	3 000 000,00	(1 591 077,21)	(0)	7 928 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63			6 128 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63			6 128 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63			6 128 000,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	235 995,69	9 422 395,18	12 085 626,63			6 128 000,00



In-Year Report of Kareeberg Municipality

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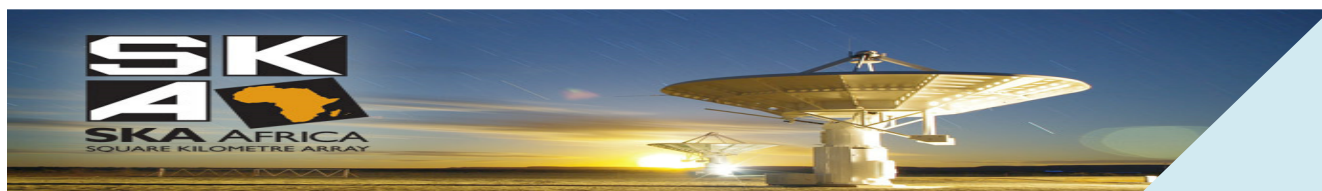
Monthly Budget Statements (cont.)

Other expenditure

The following table is a further breakdown of other expenditure. Council needs to take note of the expenditure listed under other expenditure.

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-		35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-		-
Consultant fees	850 655,19	1 425 000,00	1 425 000,00	104 785,27	119 978,77	-	119 978,77	#DIV/0!	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	-	-	-	-		2 310 000,00
General expenses	1 491 523,96	1 826 455,00	1 826 455,00	66 795,56	138 877,40	39 775,00	99 102,40	249,16%	1 826 455,00
Internal charges (Activity Based Costing)	2 739 340,43	3 007 066,00	3 007 066,00	-	-	-	-		3 007 066,00
Internal recoveries (Activity Based Costing)	-2 739 340,43	-3 007 066,00	-3 007 066,00	-	-	-	-		-3 007 066,00
Advertisements, printing and stationery	203 561,74	172 000,00	172 000,00	13 298,22	18 045,44	14 333,00	3 712,44	25,90%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	12 282,13	15 660,69	12 109,00	3 551,69	29,33%	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	48 048,14	104 812,63	4 178,00	100 634,63	2408,68%	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 181,60	195 358,00	88 823,60	45,47%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	-	-	-	-		40 000,00
Membership fees	500 000,00	551 680,00	551 680,00	-	500 000,00	550 000,00	-50 000,00	-9,09%	551 680,00
Operating Grant Expenditure	-	3 614 000,00	3 614 000,00	-	-	-	-		3 614 000,00
Telephone and postage	356 476,29	536 345,00	536 345,00	30 827,47	50 347,80	44 695,00	5 652,80	12,65%	536 345,00
Travel and subsistence	949 801,84	700 000,00	700 000,00	84 664,85	152 357,07	58 333,00	94 024,07	161,19%	700 000,00
Actuarial losses	93 807,76	-	-	-	-	-	-		-
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	12 633 090,00	360 701,64	1 384 261,40	918 781,00	465 480,40	#DIV/0!	12 633 090,00



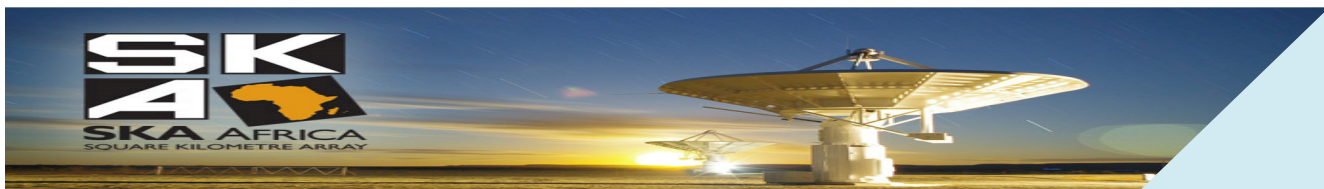
In-Year Report of Kareeberg Municipality

31 August 2015

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
R	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	657,00	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury	10 581,00	-	-	-	4 421,19	-	4 421,19	#DIV/0!	-
Vote 3 - Corporate Services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-		-
Vote 5 - Health	-	-	-	-	-	-	-		-
Vote 6 - Community and Social Services	896 690,00	-	-	41 604,89	41 604,89	-	41 604,89	#DIV/0!	-
Vote 7 - Housing	-	-	-	-	-	-	-		-
Vote 8 - Public Safety	-	-	-	-	-	-	-		-
Vote 9 - Sport and Recreation	1 405 352,00	1 228 000,00	1 228 000,00	-	-	-	-		1 228 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Vote 12 - Waste Water Management	15 624,00	3 700 000,00	3 700 000,00	-	170,00	-	170,00	#DIV/0!	3 700 000,00
Vote 13 - Road Transport	5 050 824,00	2 000 000,00	2 000 000,00	386 255,23	815 658,12	2 000 000,00	(1 184 341,88)	(0,59)	2 000 000,00
Vote 14 - Water	2 706 787,00	-	-	199 688,68	589 974,05	-	589 974,05	#DIV/0!	-
Vote 15 - Electricity	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00
Total Capital Expenditure	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00
Capital Expenditure - Standard Classification									
Governance and administration	13 062,00	-	-	-	7 775,58	-	7 775,58	#DIV/0!	-
Executive and council	657,00	-	-	-	-	-	-		-
Budget and treasury office	10 582,00	-	-	-	4 421,19	-	4 421,19	#DIV/0!	-
Corporate services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Community and public safety	2 302 041,00	1 228 000,00	1 228 000,00	41 604,89	41 604,89	-	41 604,89	#DIV/0!	1 228 000,00
Community and social services	896 690,00	-	-	41 604,89	41 604,89	-	41 604,89	#DIV/0!	-
Sport and recreation	1 405 351,00	1 228 000,00	1 228 000,00	-	-	-	-		1 228 000,00
Public safety	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Economic and environmental services	5 050 824,00	2 000 000,00	2 000 000,00	386 255,23	815 658,12	2 000 000,00	(1 184 341,88)	(0,59)	2 000 000,00
Planning and development	-	-	-	-	-	-	-		-
Road transport	5 050 824,00	2 000 000,00	2 000 000,00	386 255,23	815 658,12	2 000 000,00	(1 184 341,88)	(0,59)	2 000 000,00
Environmental protection	-	-	-	-	-	-	-		-
Trading services	2 722 411,00	4 700 000,00	4 700 000,00	199 688,68	590 712,45	1 000 000,00	(409 287,55)	(0,41)	4 700 000,00
Electricity	-	-	-	-	-	-	-		-
Water	2 706 787,00	-	-	199 688,68	589 974,05	-	589 974,05	#DIV/0!	-
Waste water management	15 624,00	3 700 000,00	3 700 000,00	-	170,00	-	170,00	#DIV/0!	3 700 000,00
Waste management	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Other	-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	7 928 000,00	627 548,80	1 450 527,68	3 000 000,00	(1 549 472,32)	(0,52)	7 928 000,00
Provincial Government	376 762,00	-	-	-	-	-	-		-
District Municipality	-	-	-	-	-	-	-		-
Other transfers and grants	-	-	-	-	-	-	-		-
Transfers recognised - capital	10 026 175,00	7 928 000,00	7 928 000,00	627 548,80	1 450 527,68	3 000 000,00	(1 549 472,32)	(0,52)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	62 163,00	-	-	-	5 223,36	-	5 223,36	#DIV/0!	-
Total Capital Funding	10 088 338,00	7 928 000,00	7 928 000,00	627 548,80	1 455 751,04	3 000 000,00	(1 544 248,96)	(0,51)	7 928 000,00



In-Year Report of Kareeberg Municipality

31 August 2015

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M02 August 2015

Description	2014-2015	Budget Year 2015-2016			
R	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	250 868,00	1 538 120,00	1 538 120,00	962 626,13	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	30 171 513,04	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	6 350 272,15	6 000 119,00
Other debtors	35 132,00	29 515,00	29 515,00	35 131,92	29 515,00
Current portion of long-term receivables	8 727,00	8 490,00	8 490,00	6 093,58	8 490,00
Inventory		-	-		-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	37 525 636,82	31 320 426,00
Non current assets					
Long-term receivables	39 306,00	41 621,00	41 621,00	39 306,49	41 621,00
Investments		-	-		-
Investment property	15 482 392,00	10 214 723,00	10 214 723,00	15 482 392,43	10 214 723,00
Investments in Associate		-	-		-
Property, plant and equipment	106 069 603,00	119 113 037,00	119 113 037,00	107 521 313,29	119 113 037,00
Agricultural		-	-		-
Biological assets		-	-		-
Intangible assets	18 371,00	24 759,00	24 759,00	18 371,38	24 759,00
Other non-current assets	794 698,00	1 233 910,00	1 233 910,00	788 745,04	1 233 910,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	123 850 128,63	130 628 050,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 948 476,00	161 375 765,45	161 948 476,00
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		-	-		-
Consumer deposits	308 159,00	370 388,00	370 388,00	308 559,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	7 552 763,88	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 873 583,30	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 734 906,18	6 884 596,00
Non current liabilities					
Borrowing		-	-		-
Provisions	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00
TOTAL LIABILITIES	15 783 926,00	19 414 845,00	19 414 845,00	20 457 464,11	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	142 533 631,00	140 918 301,34	142 533 631,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	129 532 221,82	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 386 079,52	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	142 533 631,00	140 918 301,34	142 533 631,00



In-Year Report of Kareeberg Municipality

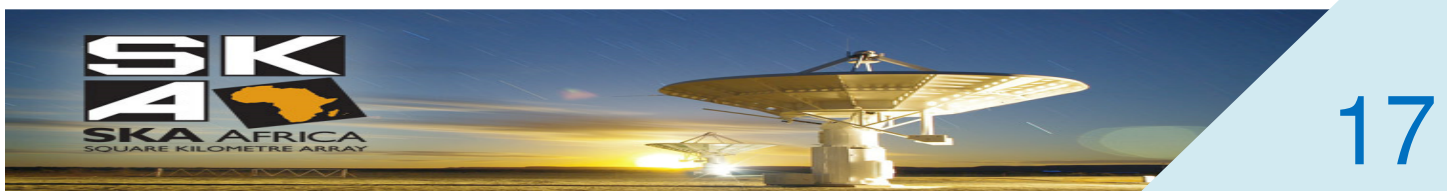
31 August 2015

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	1 253 878,41	6 327 151,79	3 466 297,00	2 860 854,79	82,53%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	705 730,19	1 592 983,19		1 592 983,19	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	8 796 408,00	241 946,33	395 134,32		395 134,32	#DIV/0!	8 796 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00	558 654,58	8 067 654,58	9 054 500,00	(986 845,42)	-10,90%	23 060 000,00
Government - capital	10 026 174,00	7 928 000,00	7 928 000,00	589 693,91	1 417 896,15	3 000 000,00	(1 582 103,85)	-52,74%	7 928 000,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	74 189,86	85 438,19	140 740,00	(55 301,81)	-39,29%	1 170 600,00
Dividends		-	-				-		-
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(3 445 462,67)	(5 792 909,56)	(5 572 214,00)	220 695,56	-3,96%	(42 261 593,00)
Finance charges	(873 128,00)	(831 014,00)	(831 014,00)				-		(831 014,00)
Transfers and Grants	(8 018 446,00)	(9 303 352,00)	(9 303 352,00)	(52 104,85)	(1 886 977,33)	(3 101 117,33)	(1 214 140,00)	39,15%	(9 303 352,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	10 322 921,00	(73 474,24)	10 206 371,33	6 988 205,67	(3 218 165,66)	-46,05%	10 322 921,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00	-	-	4 040,00	4 040,00		4 040,00	#DIV/0!	-
Decrease (Increase) in non-current debtors	9 796,00	8 490,00	8 490,00	1 799,49	2 633,63	1 374,00	1 259,63	91,68%	8 490,00
Decrease (increase) other non-current receivables		-	-				-		-
Decrease (increase) in non-current investments		-	-				-		-
Payments									
Capital assets	(10 088 338,00)	(7 928 000,00)	(7 928 000,00)	(627 548,80)	(1 455 751,04)	(3 000 000,00)	(1 544 248,96)	51,47%	(7 928 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(621 709,31)	(1 449 077,41)	(2 998 626,00)	(1 549 548,59)	51,68%	(7 919 510,00)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans			-				-		-
Borrowing long term/refinancing			-				-		-
Increase (decrease) in consumer deposits	15 390,00	10 000,00	10 000,00	1 100,00	400,00	810,00	(410,00)	-50,62%	10 000,00
Payments									
Repayment of borrowing			-				-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	1 100,00	400,00	810,00	410,00	50,62%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	(694 083,55)	8 757 693,92	3 990 389,67			2 413 411,00
Cash/cash equivalents at beginning:	22 612 005,00	22 868 890,00	22 868 890,00		22 376 445,00	22 868 890,00			22 376 445,00
Cash/cash equivalents at month/year end:	22 376 445,00	25 282 301,00	25 282 301,00		31 134 138,92	26 859 279,67			24 789 856,00

The negative cash flow for the month is due to expenditure on conditional grants.

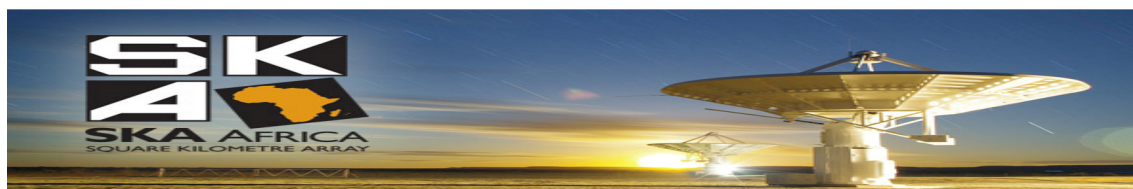


2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August 2015

Description of financial indicator	Basis of calculation	2014-2015	Budget Year 2015-2016			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,8%	8,7%	8,7%	0,0%	4,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,4%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	385,5%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	319,8%	367,2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,4%	10,6%	10,6%	39,8%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	6,1%	20,4%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	9,0%	11,3%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	34,5%	29,4%	29,4%	14,6%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	2,5%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	9,0%	0,0%	5,0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	153,5%	175,3%	175,3%	252,1%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	200,2%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	763,8%	512,9%



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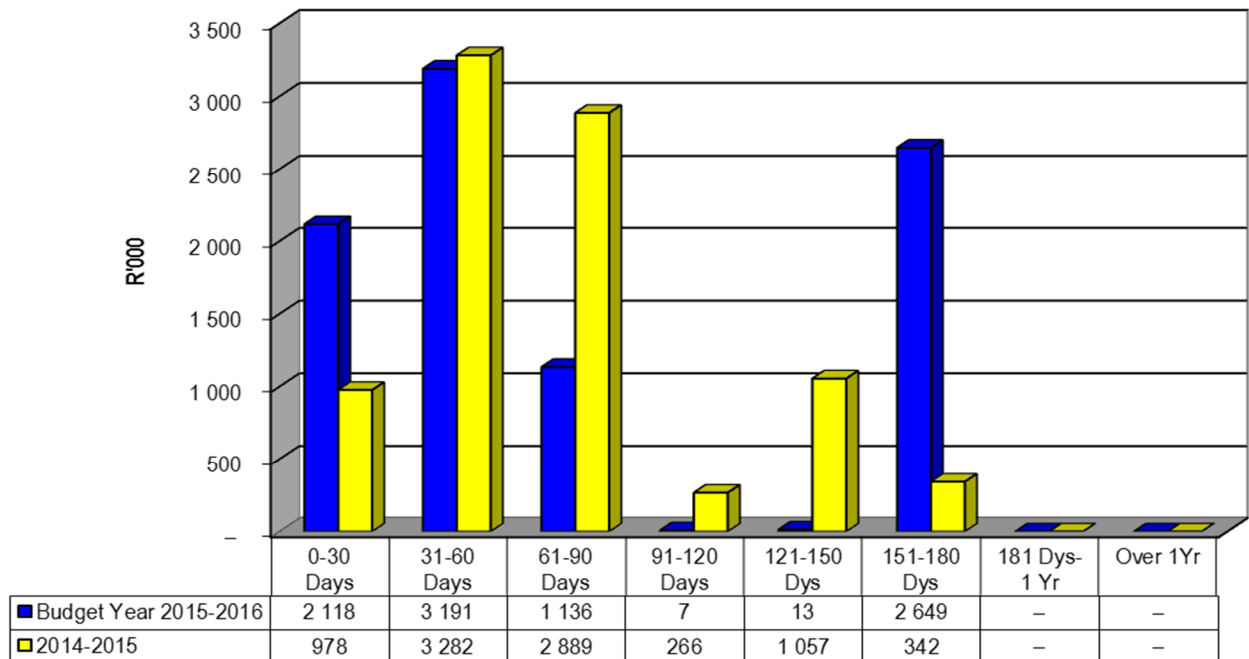
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August 2015

Description	NT Code	Budget Year 2015-2016									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		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			Total over 90 days
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	102 897,97	121 976,99	283 301,94	-	-	-	-	-	508 176,90	-	-	247 198,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	693 667,97	108 944,66	142 284,91	-	-	-	-	-	944 897,54	-	-	66 598,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	2 874 435,31	8 797,00	-	-	1 970 849,67	-	-	4 854 081,98	1 970 849,67	-	1 503 640,00
Receivables from Exchange Transactions - Waste Water Management	1500	1 187,76	56 932,41	425 793,55	-	-	-	-	-	483 913,72	-	-	171 722,00
Receivables from Exchange Transactions - Waste Management	1600	11 553,15	26 390,12	266 993,93	-	-	-	-	-	304 937,20	-	-	37 746,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	282 351,99	-	-	282 351,99	282 351,99	-	282 351,00
Interest on Arrear Debtor Accounts	1810	-	2 403,36	8 923,83	6 971,46	13 074,88	396 221,22	-	-	427 594,75	416 267,56	-	418 670,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 308 840,37	-	-	-	-	-	-	-	1 308 840,37	-	-	-
Total By Income Source	2000	2 118 147,22	3 191 082,85	1 136 095,16	6 971,46	13 074,88	2 649 422,88	-	-	9 114 794,45	2 669 469,22	-	2 727 925,00
2014/15 - totals only		978 199,75	3 282 279,74	2 888 570,70	266 390,10	1 057 242,77	342 158,80			8 814 841,86	1 665 791,67		
Debtors Age Analysis By Customer Group													
Organs of State	2200	154 562,27	823 755,85	63 041,49	-	-	-	-	-	1 041 359,61	-	-	-
Commercial	2300	212 857,67	371 306,96	108 154,33	-	-	374 549,86	-	-	1 066 868,82	374 549,86	-	488 785,00
Households	2400	1 750 727,28	1 996 020,04	964 899,34	6 971,46	13 074,88	2 274 873,02	-	-	7 006 566,02	2 294 919,36	-	2 239 140,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 118 147,22	3 191 082,85	1 136 095,16	6 971,46	13 074,88	2 649 422,88	-	-	9 114 794,45	2 669 469,22	-	2 727 925,00

Chart C3 Aged Consumer Debtors Analysis



Supporting Documentation (cont.)

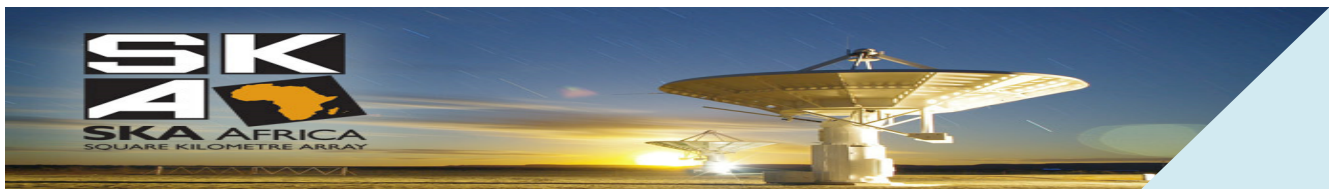
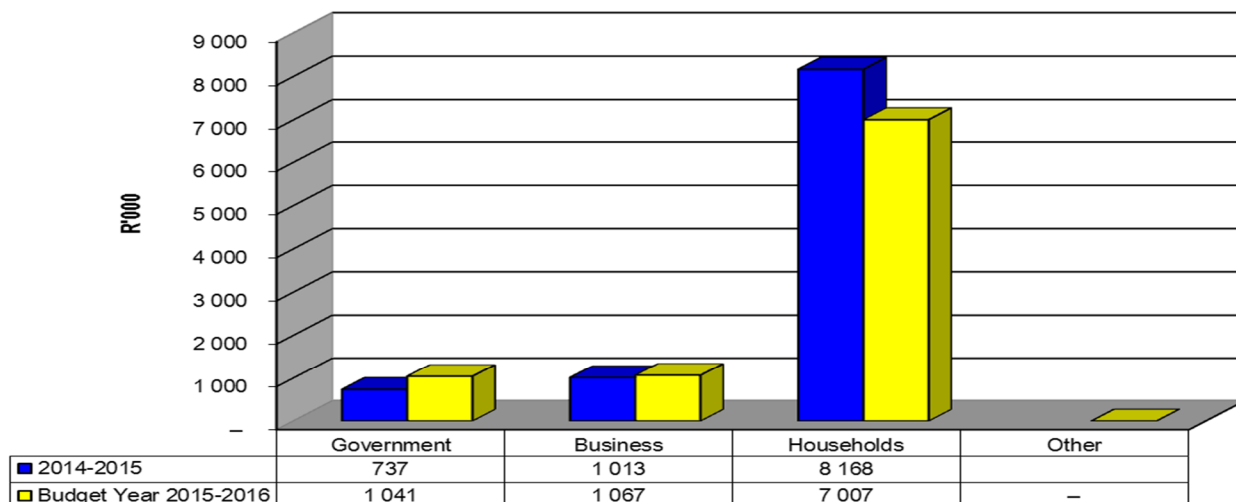
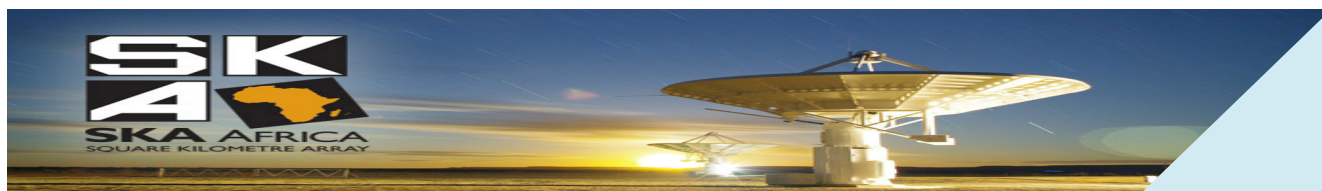
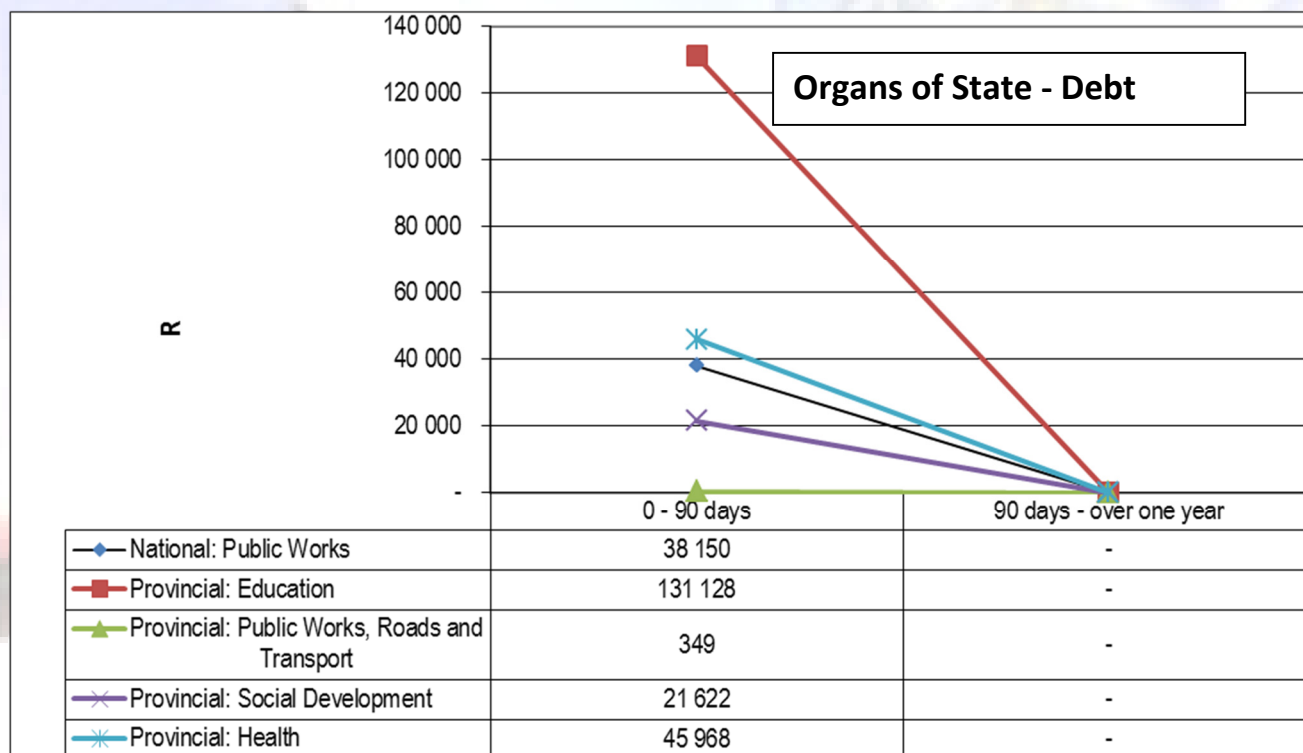


Chart C4 Consumer Debtors (total by Debtor Customer Category)



Education is still the biggest debtor of all Organs of State.

The following graph indicates Organ of State debt by department.



In-Year Report of Kareeberg Municipality

31 August 2015

Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August 2015

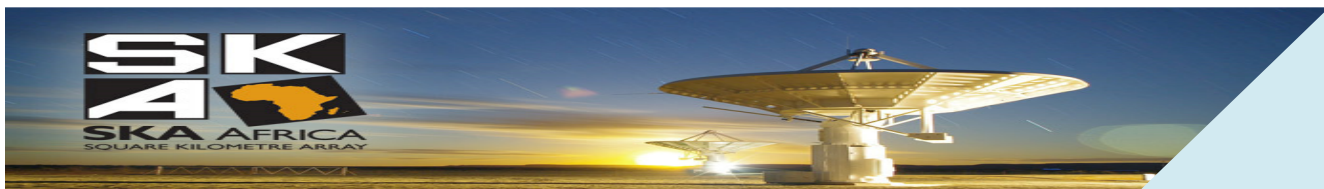
Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	-

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August 2015

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 047,91	220,10	38 268,01
Job creation - De Bult	32 days	notice deposit				38 495,65	222,69	38 718,34
Land development	1 day	call deposit				16 530,22	95,47	16 625,69
Land development	32 days	notice deposit				15 083,34	87,24	15 170,58
Land development	1 day	call deposit				28 830,18	166,72	28 996,90
Civil Defence	32 days	notice deposit				18 985,59	-	18 985,59
EPWP Vosburg dust						288 796,71	-	288 796,71
CMIP Kwaggakolk(vat)	1 day	call deposit				609,63	3,53	613,16
MSG	1 day	call deposit				930 000,00	(52 091,61)	877 908,39
MIG Sanitation interest/vat	1 day	call deposit				1 135 045,77	(113 232,78)	1 021 812,99
Electricity	1 day	call deposit				34 680,74	200,58	34 881,32
Water Services Plan	1 day	call deposit				3 242,51	18,81	3 261,32
CMIP-Saaiport project 301	1 day	call deposit				3 559,08	20,69	3 579,77
Library Development Projects	1 day	call deposit				-	595 325,48	595 325,48
EPWP - Paving/ Cleaning	1 day	call deposit				23 444,36	135,45	23 579,81
Lotto Camarvon	1 day	call deposit				1 800,58	10,35	1 810,93
Lotto Vosburg	1 day	call deposit				31 754,49	183,65	31 938,14
Finance Management Grant	1 day	call deposit				1 800 000,00	(271 158,41)	1 528 841,59
Transfer Fees Sub-Economic Housing	32 days	notice deposit				133 487,44	771,75	134 259,19
VB Cleaning Project	1 day	call deposit				25 349,23	146,50	25 495,73
VAT - retention	1 day	call deposit				11 763,28	67,96	11 831,24
EPWP	1 day	call deposit				-	281 112,00	281 112,00
MIG	1 day	call deposit				1 522 781,00	(479 887,44)	1 042 893,56
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 565 560,42	(10 019,52)	2 555 540,90
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				822 508,29	56 236,43	878 744,72
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				5 778 961,72	(900 000,00)	4 878 961,72
Municipality sub-total				-		31 062 877,40	(891 364,36)	30 171 513,04
TOTAL INVESTMENTS AND INTEREST				-		31 062 877,40	(891 364,36)	30 171 513,04



In-Year Report of Kareeberg Municipality

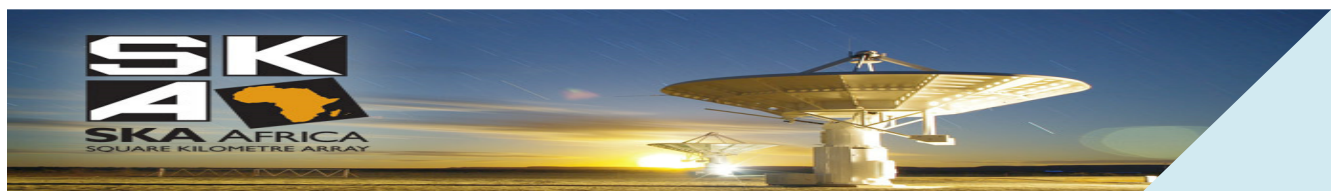
31 August 2015

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	20 114 176,00	21 751 000,00	21 751 000,00	400 000,00	10 639 000,00	6 737 000,00	3 902 000,00	57,9%	21 751 000,00
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00		7 509 000,00	3 007 000,00	4 502 000,00	149,72%	18 021 000,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00		1 800 000,00	1 800 000,00	-		1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00		930 000,00	930 000,00	-		930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	400 000,00	400 000,00	1 000 000,00	(600 000,00)	-60,00%	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00						-		
Department of Water Affairs and Forestry	378 801,00						-		
Other transfers and grants [insert description]							-		
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00	654 500,00	656 950,00	654 500,00	-		1 309 000,00
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	654 500,00	654 500,00	654 500,00	-		1 309 000,00
Expanded Public Works Programme	62 795,00				2 450,00				
DWAF							-		
War on leaks							-		
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	235 677,00	-	-	-	99 327,00	-	99 327,00	#DIV/0!	-
Sanitation interest	123 091,00				99 327,00		99 327,00	#DIV/0!	
CMIP Kwaggakolk (VAT)	112 586,00						-		
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 060 000,00	1 054 500,00	11 395 277,00	7 391 500,00	4 001 327,00	54,13%	23 060 000,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	199 688,68	2 593 724,05	3 000 000,00	(410 025,95)	-13,67%	7 928 000,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00		2 000 000,00	3 000 000,00	(1 000 000,00)	-33,33%	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			199 688,68	589 974,05		589 974,05	#DIV/0!	
Municipal Systems Improvement					3 750,00				
Other capital transfers [insert description]							-		
Provincial Government:	376 761,00	-	-	-	-	-	-		-
Sport and Recreation	139 792,00						-		
Expanded Public Works Programme	236 969,00						-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
Total Capital Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	199 688,68	2 593 724,05	3 000 000,00	(410 025,95)	-13,67%	7 928 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	31 154 027,00	30 988 000,00	30 988 000,00	1 254 188,68	13 989 001,05	10 391 500,00	3 591 301,05	34,56%	30 988 000,00



In-Year Report of Kareeberg Municipality

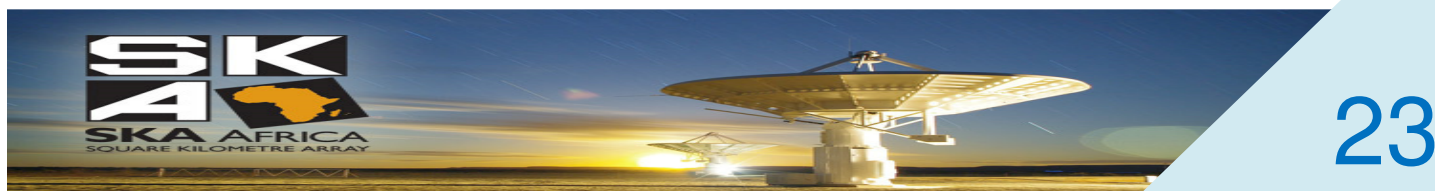
31 August 2015

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
Operating Transfers and Grants	20 114 176,00	13 033 352,00	13 033 352,00	236 329,17	2 304 065,39	3 101 117,33	(797 051,94)	(0,26)	13 033 352,00
National Government:							-		
Local Government Equitable Share	15 096 000,00	9 303 352,00	9 303 352,00	58 444,85	1 903 317,33	3 101 117,33	(1 197 800,00)	(0,39)	9 303 352,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00	113 605,32	238 570,70	-	238 570,70	#DIV/0!	1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	4 184,00	42 694,36	-	42 694,36	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	60 095,00	119 483,00	-	119 483,00	#DIV/0!	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00						-		
Department of Water Affairs and Forestry	378 801,00						-		
	778 002,00	1 309 000,00	1 309 000,00	38 337,83	65 987,74	-	65 987,74	#DIV/0!	1 309 000,00
Provincial Government:							-		
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	38 337,83	63 537,74	-	63 537,74	#DIV/0!	1 309 000,00
Expanded Public Works Programme	62 795,00			-	2 450,00		2 450,00	#DIV/0!	
	-	-	-	-	-	-	-		-
District Municipality:							-		
Other grant providers:	235 677,00	-	-	-	99 327,00	-	99 327,00	#DIV/0!	-
Sanitation interest	123 091,00			-	99 327,00		99 327,00	#DIV/0!	
CMIP Kwaggakolk (VAT)	112 586,00			-	-		-		
Other grant providers:							-		
Total operating expenditure of Transfers and Grants	21 127 855,00	14 342 352,00	14 342 352,00	274 667,00	2 469 380,13	3 101 117,33	(631 737,20)	(0,20)	14 342 352,00
Capital expenditure of Transfers and Grants									
Capital Transfers and Grants	9 649 411,00	7 928 000,00	7 928 000,00	627 548,80	1 450 527,68	3 000 000,00	(1 549 472,32)	(0,52)	7 928 000,00
National Government:							-		
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	427 860,12	856 803,63	3 000 000,00	(2 143 196,37)	(0,71)	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			199 688,68	589 974,05		589 974,05	#DIV/0!	
Municipal Systems Improvement					3 750,00		3 750,00		
	-	-	-	-	-	-	-		-
							-		
Provincial Government:	376 761,00	-	-	-	-	-	-		-
Sport and Recreation	139 792,00						-		
Expanded Public Works Programme	236 969,00						-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	627 548,80	1 450 527,68	3 000 000,00	(1 549 472,32)	(0,52)	7 928 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	22 270 352,00	902 215,80	3 919 907,81	6 101 117,33	(2 181 209,52)	(0,36)	22 270 352,00

Table SC 7(2) is not utilised as there are no roll overs.



In-Year Report of Kareeberg Municipality

31 August 2015

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 412 802,00	1 426 261,00	1 426 261,00	117 733,54	235 467,08	226 867,17	8 599,91	3,79%	1 426 261,00
Pension and UIF Contributions		-	-			-	-		
Medical Aid Contributions		-	-			-	-		
Motor Vehicle Allowance	470 934,00	475 421,00	475 421,00	39 244,52	78 489,04	75 622,83	2 866,21	3,79%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	9 655,37	19 363,20	16 404,67	2 958,53	18,03%	160 684,00
Housing Allowances							-		
Other benefits and allowances							-		
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 633,43	333 319,32	318 894,67	14 424,65	4,52%	2 062 366,00
% increase		2,09%	2,09%						2,09%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 432 573,00	2 911 688,00	2 911 688,00	208 356,00	416 712,00	485 280,00	(68 568,00)	-14,13%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	25 458,46	50 916,92	69 584,00	(18 667,08)	-26,83%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 236,68	20 473,36	23 178,00	(2 704,64)	-11,67%	139 075,00
Overtime	-	-	-			-	-		-
Performance Bonus	146 210,00	202 543,00	202 543,00			-	-		202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	36 675,00	73 350,00	77 604,00	(4 254,00)	-5,48%	465 627,00
Cellphone Allowance	-	-	-			-	-		-
Housing Allowances	-	-	-			-	-		-
Other benefits and allowances	325,00	29 134,00	29 134,00	29,00	58,00	4 854,00	(4 796,00)	-98,81%	29 134,00
Payments in lieu of leave						-	-		
Long service awards						-	-		
Post-retirement benefit obligations						-	-		
Sub Total - Senior Managers of Municipality	3 498 640,00	4 165 575,00	4 165 575,00	280 755,14	561 510,28	660 500,00	(98 989,72)	-14,99%	4 165 575,00
% increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 662,00	9 113 662,00	695 801,03	1 408 546,18	1 083 125,67	325 420,51	30,04%	9 113 662,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 504 862,00	108 720,66	231 647,99	250 810,33	(19 162,34)	-7,64%	1 504 862,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	24 623,44	47 919,68	80 931,83	(33 012,15)	-40,79%	485 591,00
Overtime	495 696,00	300 000,00	300 000,00	33 775,48	84 506,39	50 000,00	34 506,39	69,01%	300 000,00
Performance Bonus	-	-	-			-	-		-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 103,33	12 206,66	12 914,67	(708,01)	-5,48%	77 488,00
Cellphone Allowance	-	-	-			-	-		-
Housing Allowances	10 681,00	8 640,00	8 640,00	902,33	1 804,66	1 440,00	364,66	25,32%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	8 629,39	18 435,43	84 350,39	(65 914,96)	-78,14%	506 102,36
Payments in lieu of leave	-	-	-			-	-		-
Long service awards	32 386,00	-	-	10 601,64	10 601,64	-	10 601,64	#DIV/0!	-
Post-retirement benefit obligations	405 510,00	719 216,00	719 216,00			-	-		719 216,00
Sub Total - Other Municipal Staff	12 754 326,00	12 715 561,36	12 715 561,36	889 157,30	1 815 668,63	1 563 572,89	252 095,74	16,12%	12 715 561,36
% increase		-0,30%	-0,30%						-0,30%
Total Parent Municipality	18 273 076,00	18 943 502,36	18 943 502,36	1 336 545,87	2 710 498,23	2 542 967,56	167 530,67	6,59%	18 943 502,36
		3,67%	3,67%						3,67%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	18 273 076,00	18 943 502,36	18 943 502,36	1 336 545,87	2 710 498,23	2 542 967,56	167 530,67	6,59%	18 943 502,36
% increase		3,67%	3,67%						3,67%
TOTAL MANAGERS AND STAFF	16 252 966,00	16 881 136,36	16 881 136,36	1 169 912,44	2 377 178,91	2 224 072,89	153 106,02	6,88%	16 881 136,36



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 2015 to 31 August 2015 with the following additional information:

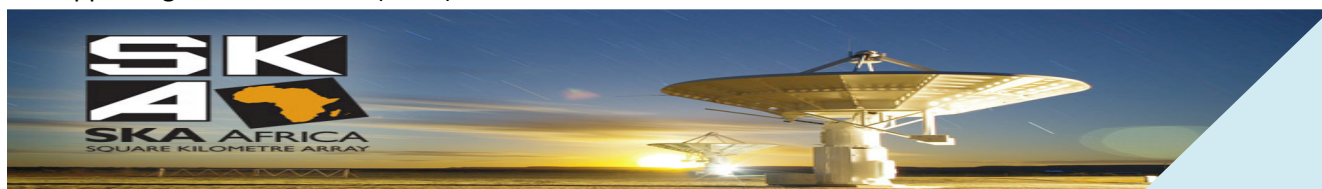
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	7 658,56	16 486,52
Bargaining council	514,75	1 036,75
Group insurance	485,08	970,16
Total other allowances	8 658,39	18 493,43

2. Excluded from the total amount of R 2 710 498 for the period 1 July 2015 to 31 August 2015 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	37 318,37	24,00%
Senior Management	47 146,12	31,00%
Other staff	67 892,47	45,00%
Total travel and subsistence allowances	152 356,96	

Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality

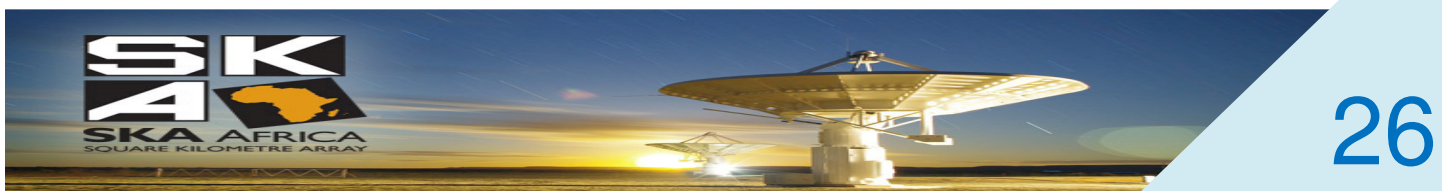
31 August 2015

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August 2015

Description	Budget Year 2015-2016												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	257 703,19	627 419,17	882 897,00	670 726,00	381 696,00	113 379,00	140 982,00	130 157,00	87 506,00	74 179,00	76 858,00	(265 654,36)	3 177 848,00	3 532 666,00	3 708 440,00
Property rates - penalties & collection	3 258,90	9 583,55	-	-	-	-	-	-	-	-	-	(12 842,45)	-	-	-
Service charges - electricity revenue	360 340,33	308 173,24	1 124 665,00	426 931,00	934 818,00	631 837,00	472 393,00	657 426,00	723 554,00	545 650,00	536 058,00	1 438 853,43	8 160 699,00	8 991 057,00	9 795 030,00
Service charges - water revenue	100 191,62	75 594,84	322 430,00	527 082,00	399 843,00	323 717,00	700 543,00	233 045,00	268 737,00	338 270,00	397 763,00	617 774,54	4 295 991,00	4 292 058,00	4 873 971,00
Service charges - sanitation revenue	163 961,82	123 407,81	183 335,00	401 589,00	-	204 929,00	194 735,00	175 403,00	196 945,00	491 714,00	301 970,00	163 199,37	2 960 789,00	2 714 408,00	2 985 870,00
Service charges - refuse	263 159,23	198 554,30	263 373,00	379 975,00	242 961,00	145 657,00	324 624,00	272 906,00	271 484,00	511 067,00	381 045,00	313 739,47	3 568 545,00	3 825 707,00	4 081 368,00
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 921,27	103 226,39	11 935,00	32 394,00	48 912,00	23 514,00	29 878,00	5 806,00	3 336,00	22 868,00	13 220,00	(65 384,66)	247 626,00	356 100,00	373 905,00
Interest earned - external investments	11 248,33	74 188,86	82 745,00	77 748,00	84 732,00	79 088,00	137 147,00	82 306,00	76 343,00	131 832,00	85 761,00	244 139,81	1 167 300,00	1 361 850,00	1 429 943,00
Interest earned - outstanding debtors	196,54	238,00	281,00	279,00	277,00	275,00	272,00	270,00	269,00	266,00	264,00	412,46	3 300,00	3 465,00	3 638,00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15,20	1 725,00	1 403,00	608,00	972,00	1 066,00	16,00	2 143,00	3 018,00	346,00	1 098,00	(180,20)	12 230,00	12 842,00	13 484,00
Licences and permits	651,00	873,00	959,00	344,00	959,00	688,00	489,00	886,00	615,00	552,00	417,00	(13,00)	7 420,00	7 791,00	8 181,00
Agency services	28 064,01	6 895,14	5 047,00	6 552,00	4 993,00	3 914,00	7 723,00	51 409,00	5 538,00	2 349,00	4 728,00	(23 879,15)	103 333,00	101 850,00	102 760,00
Transfer receipts - operating	10 239 000,00	1 054 500,00	-	-	5 420 500,00	-	-	-	5 032 000,00	-	-	1 514 000,00	23 960 000,00	22 960 000,00	23 611 000,00
Other revenue	106 339,97	128 988,80	106 456,00	1 429,00	50 294,00	47 611,00	83 857,00	63 230,00	161 240,00	8 515,00	186 956,00	7 480 382,23	8 425 799,00	9 970 013,00	11 272 288,00
Cash Receipts by Source	11 551 651,41	2 713 369,10	2 985 526,00	2 525 657,00	7 561 977,00	1 575 675,00	2 092 659,00	1 674 987,00	6 790 585,00	2 127 608,00	1 986 138,00	11 265 047,49	54 790 880,00	58 125 807,00	62 259 878,00
Other Cash Flows by Source															
Transfer receipts - capital	2 000 000,00	-	-	-	-	4 928 000,00	-	-	-	-	-	1 000 000,00	7 928 000,00	8 054 000,00	8 244 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	3 300,00	1 100,00	2 950,00	471,00	941,00	706,00	471,00	941,00	1 176,00	471,00	941,00	(3 468,00)	10 000,00	10 000,00	10 000,00
Receipt of non-current debtors	834,14	1 799,49	765,00	747,00	750,00	752,00	756,00	757,00	759,00	762,00	765,00	(956,63)	8 490,00	7 532,00	7 900,00
Receipt of non-current receivables	2 152 408,54	2 700 516,73	-	-	-	-	-	-	-	-	-	(4 852 925,27)	-	-	-
Change in non-current investments	8 936 899,65	(891 364,36)	-	-	-	-	-	-	-	-	-	(8 045 535,29)	-	-	-
Total Cash Receipts by Source	24 645 093,74	4 525 420,96	2 989 241,00	2 528 875,00	7 563 668,00	6 505 133,00	2 093 886,00	1 676 685,00	6 792 520,00	2 128 841,00	1 987 844,00	(697 837,70)	62 737 370,00	66 197 339,00	70 521 778,00
Cash Payments by Type															
Employee related costs	1 207 266,47	1 169 912,44	1 406 650,00	1 386 479,00	1 183 566,00	1 544 934,00	1 394 732,00	1 406 936,00	1 485 629,00	1 085 435,00	1 341 702,00	2 267 894,09	16 881 136,00	18 042 310,00	18 750 625,00
Remuneration of councillors	156 978,06	166 633,43	162 537,00	165 957,00	161 397,00	160 709,00	168 570,00	164 818,00	233 389,00	170 678,00	173 793,00	176 906,51	2 192 532,00	2 192 532,00	2 331 151,00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	831 014,00	831 014,00	958 587,00	1 098 990,00
Bulk purchases - Electricity	677 762,61	1 105 578,70	875 476,00	685 448,00	635 938,00	640 987,00	540 034,00	760 355,00	627 239,00	610 178,00	652 529,00	1 886 475,69	9 998 001,00	10 170 414,00	11 219 505,00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	15 841,96	128 372,40	23 204,00	40 446,00	51 820,00	17 220,00	71 808,00	54 914,00	49 707,00	35 130,00	27 638,00	(47 001,36)	469 100,00	492 706,00	713 719,00
Contracted services	316 912,04	40 804,45	25 519,00	44 481,00	56 989,00	58 961,00	78 972,00	60 392,00	54 666,00	38 635,00	30 395,00	(290 826,49)	515 900,00	546 505,00	582 645,00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1 834 872,48	52 104,85	-	-	3 101 117,33	-	-	-	3 101 117,33	-	-	1 214 140,00	9 303 352,00	10 420 695,00	11 178 467,00
General expenses	1 029 467,59	249 576,37	173 669,00	507 080,00	251 589,00	210 122,00	144 281,00	122 319,00	187 037,00	88 439,00	128 580,00	9 542 330,04	12 635 090,00	12 240 690,00	13 040 730,00
Cash Payments by Type	5 239 101,21	2 912 982,64	2 667 655,00	2 829 891,00	5 442 416,33	2 632 933,00	2 399 397,00	2 569 734,00	5 738 784,33	2 028 495,00	2 354 637,00	15 581 532,48	52 395 959,00	55 064 439,00	58 915 832,00
Other Cash Flows/Payments by Type															
Capital assets	828 202,24	589 693,91	-	-	-	4 928 000,00	-	-	-	-	-	1 582 103,85	7 928 000,00	8 054 000,00	8 244 000,00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	9 126 012,82	1 717 228,96	-	-	-	-	-	-	-	-	-	(10 843 241,78)	-	-	-
Total Cash Payments by Type	15 193 316,27	5 219 905,51	2 667 655,00	2 829 891,00	5 442 416,33	7 560 933,00	2 399 397,00	2 569 734,00	5 738 784,33	2 028 495,00	2 354 637,00	6 320 394,55	60 323 959,00	63 118 439,00	67 159 832,00
NET INCREASE/(DECREASE) IN CASH HELD	9 451 777,47	(694 484,55)	322 186,00	(303 016,00)	2 121 251,67	(1 055 800,00)	(304 511,00)	(893 049,00)	1 053 735,67	100 346,00	(366 793,00)	(7 018 232,25)	2 413 411,00	3 078 900,00	3 361 946,00
Cash/cash equivalents at the monthly	22 868 890,00	32 320 667,47	31 626 182,92	31 948 368,92	31 645 352,92	33 766 604,59	32 710 804,59	32 406 293,59	31 513 244,59	32 566 980,25	32 667 326,25	32 300 533,25	22 868 890,00	25 282 301,00	28 361 201,00
Cash/cash equivalents at the monthly	32 320 667,47	31 626 182,92	31 948 368,92	31 645 352,92	33 766 604,59	32 710 804,59	32 406 293,59	31 513 244,59	32 566 980,25	32 667 326,25	32 300 533,25	25 282 301,00	25 282 301,00	28 361 201,00	31 723 147,00

Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality

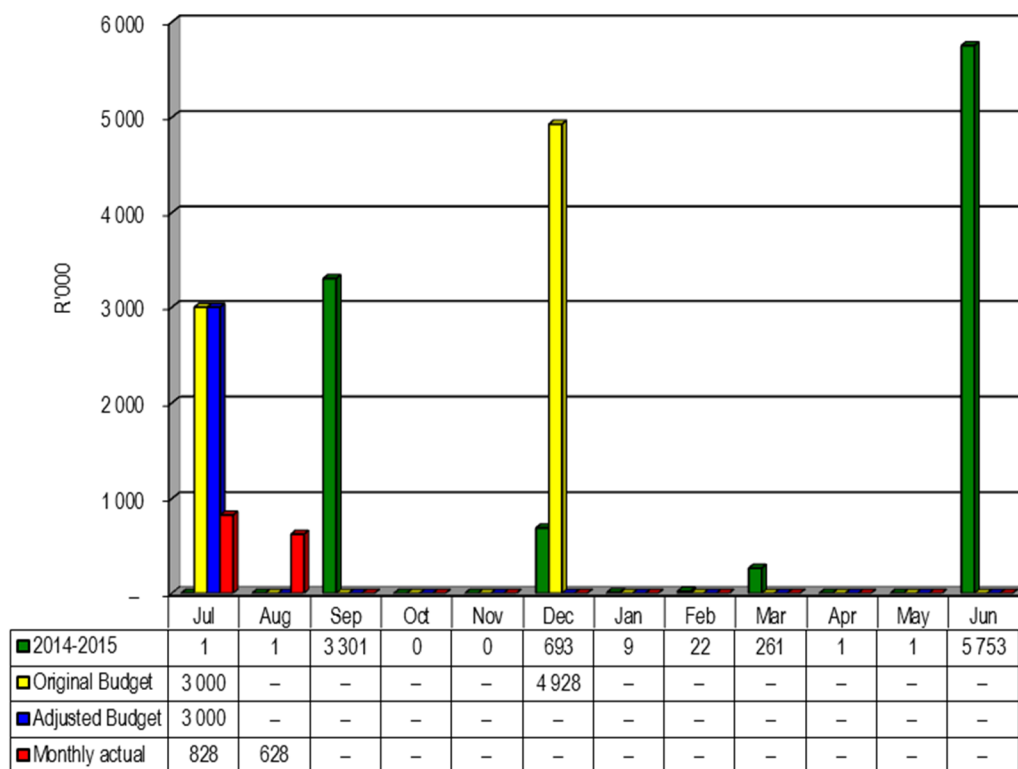
31 August 2015

Capital programme performance

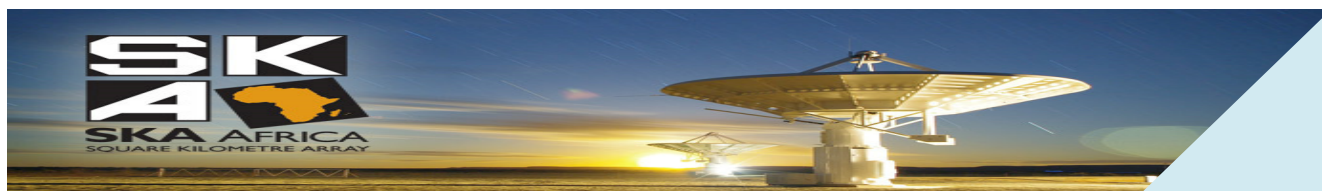
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August 2015

Month	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R									
Monthly expenditure performance trend									
July	1 154,93	3 000 000,00	3 000 000,00	828 202,24	828 202,24	3 000 000,00	2 171 797,76	72,4%	10%
August	1 189,79			627 548,80	1 455 751,04	3 000 000,00	1 544 248,96	51,5%	18%
September	3 300 694,88					3 000 000,00	-		
October	0,00					3 000 000,00	-		
November	0,00		-			3 000 000,00	-		
December	692 790,73	4 928 000,00				7 928 000,00	-		
January	8 584,42					7 928 000,00	-		
February	21 595,70					7 928 000,00	-		
March	261 415,21		-			7 928 000,00	-		
April	1 083,32					7 928 000,00	-		
May	677,46					7 928 000,00	-		
June	5 752 551,35					7 928 000,00	-		
Total Capital expenditure	10 041 737,79	7 928 000,00	3 000 000,00	1 455 751,04					

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



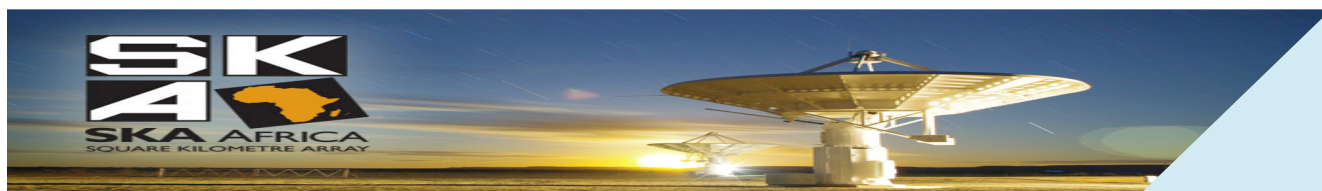
Supporting Documentation (cont.)



Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 413,00	-	-	199 688,68	589 974,05	-	(589 974,05)	#DIV/0!	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	2 706 788,00	-	-	199 688,68	589 974,05	-	(589 974,05)	#DIV/0!	-
Dams & Reservoirs	2 706 788,00	-	-	199 688,68	589 974,05	-	(589 974,05)	#DIV/0!	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	15 625,00	-	-	-	-	-	-	-	-
Reticulation	15 625,00	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	36 906,00	-	-	-	8 973,36	-	(8 973,36)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	11 123,00	-	-	-	1 698,97	-	(1 698,97)	#DIV/0!	-
Computers - hardware/equipment	2 770,00	-	-	-	3 750,00	-	(3 750,00)	#DIV/0!	-
Furniture and other office equipment	23 013,00	-	-	-	3 524,39	-	(3 524,39)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	2 759 319,00	-	-	199 688,68	598 947,41	-	(598 947,41)	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)



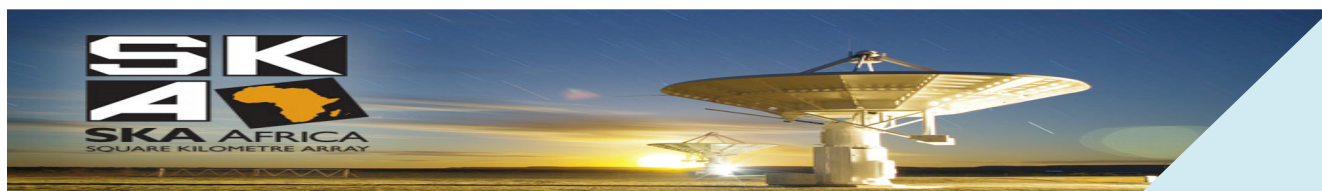
In-Year Report of Kareeberg Municipality

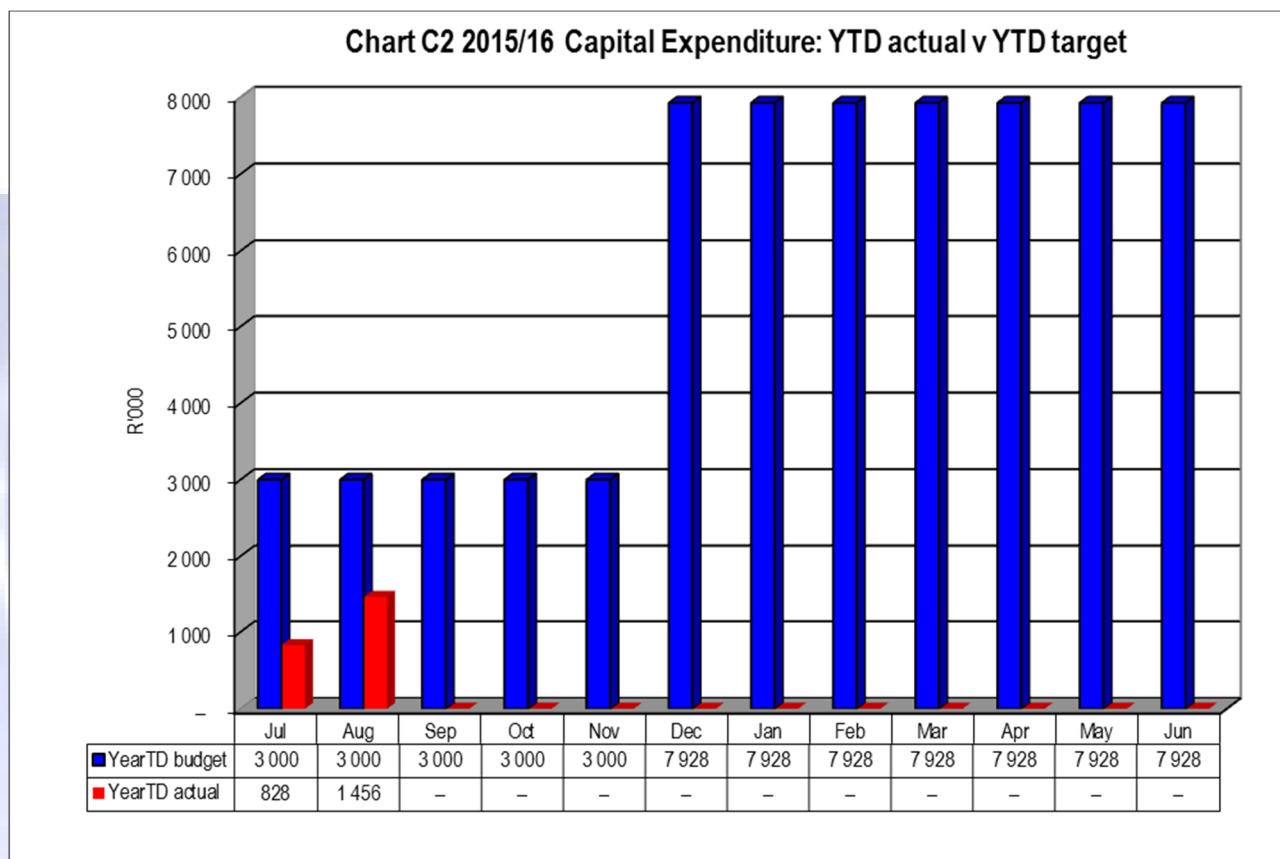
31 August 2015

Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M02 August 2015

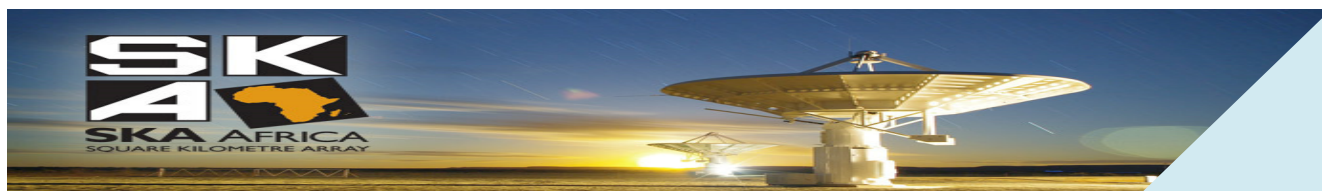
Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 047 336,00	6 700 000,00	6 700 000,00	386 255,23	815 198,74	3 000 000,00	2 184 801,26	0,73	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	386 255,23	815 198,74	2 000 000,00	1 184 801,26	0,59	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	386 255,23	815 198,74	2 000 000,00	1 184 801,26	0,59	2 000 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Reticulation	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Sewerage purification	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Infrastructure - Other	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Waste Management	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2 281 683,00	1 228 000,00	1 228 000,00	41 604,89	41 604,89	-	(41 604,89)	#DIV/0!	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 358 752,00	1 228 000,00	1 228 000,00	-	-	-	-	-	1 228 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	119 640,00	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	756 691,00	-	-	41 604,89	41 604,89	-	(41 604,89)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	46 600,00	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 329 019,00	7 928 000,00	7 928 000,00	427 860,12	856 803,63	3 000 000,00	2 143 196,37	0,71	7 928 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)





Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality

31 August 2015

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 265 652,00	372 000,00	372 000,00	33 450,90	191 502,06	203 500,00	11 997,94	5,90%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	3 985,00	6 791,98	25 333,33	18 541,35	73,19%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	3 985,00	6 791,98	25 333,33	18 541,35	73,19%	62 000,00
Storm water							-		
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	20 903,55	73 938,00	59 666,67	(14 271,33)	-23,92%	106 000,00
Generation	4 000,00	4 000,00	4 000,00	2 000,00	4 000,00	666,67	(3 333,33)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	18 903,55	69 938,00	59 000,00	(10 938,00)	-18,54%	102 000,00
Street Lighting							-		
Infrastructure - Water	814 199,00	90 000,00	90 000,00	8 562,35	11 323,84	58 000,00	46 676,16	80,48%	90 000,00
Dams & Reservoirs	814 199,00	90 000,00	90 000,00	8 562,35	11 323,84	58 000,00	46 676,16	80,48%	90 000,00
Water purification							-		
Reticulation							-		
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	-	121,24	59 500,00	59 378,76	99,80%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	-	121,24	59 500,00	59 378,76	99,80%	105 000,00
Sewerage purification							-		
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	99 327,00	1 000,00	(98 327,00)	-9832,70%	9 000,00
Waste Management	7 194,00	-	-	-	99 327,00	-	(99 327,00)	#DIV/0!	-
Transportation	3 044,00	9 000,00	9 000,00	-	-	1 000,00	1 000,00	100,00%	9 000,00
Gas							-		
Other							-		
Community	61 465,00	75 600,00	75 600,00	1 508,53	2 273,64	9 248,00	6 974,36	75,41%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	763,88	826,69	2 100,00	1 273,31	60,63%	18 600,00
Sportsfields & stadia	13 810,00	-	-	-	-	-	-		-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	1 333,33	1 333,33	100,00%	14 000,00
Community halls							-		-
Libraries	22 944,00	13 000,00	13 000,00	205,13	351,45	1 166,67	815,22	69,88%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	-	-	1 833,33	1 833,33	100,00%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	-	-	500,00	500,00	100,00%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	555,98	583,33	27,35	4,69%	3 500,00
Buses							-		-
Clinics	536,00	3 000,00	3 000,00	-	-	500,00	500,00	100,00%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	666,67	666,67	100,00%	4 000,00
Cemeteries	5 046,00	5 500,00	5 500,00	539,52	539,52	564,67	25,15	4,45%	5 500,00
Social rental housing							-		-
Other							-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings							-		
Other							-		
Investment properties	-	-	-	-	-	-	-		-
Housing development							-		
Other							-		
Other assets	1 109 375,00	537 400,00	537 400,00	29 432,15	203 369,88	125 520,67	(77 849,21)	-62,02%	537 400,00
General vehicles	105 076,00	97 500,00	97 500,00	4 811,18	5 011,18	27 004,00	21 992,82	81,44%	97 500,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	5 261,75	10 794,70	46 300,00	35 505,30	76,69%	195 000,00
Plant & equipment	35 159,00	8 700,00	8 700,00	1 765,86	3 899,04	1 450,00	(2 449,04)	-168,90%	8 700,00
Computers - hardware/equipment	205 482,00	130 000,00	130 000,00	17 163,08	63 715,83	40 866,67	(22 849,16)	-55,91%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00	-	10 000,00	4 150,00	(5 850,00)	-140,96%	47 700,00
Abattoirs							-		-
Markets							-		-
Civic Land and Buildings	61 899,00	58 500,00	58 500,00	430,28	1 149,79	5 750,00	4 600,21	80,00%	58 500,00
Other Buildings							-		-
Other Land							-		-
Surplus Assets - (Investment or Inventory)							-		-
Other	414 474,00	-	-	-	108 799,34	-	(108 799,34)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-		-
List sub-class							-		
Biological assets	-	-	-	-	-	-	-		-
List sub-class							-		
Intangibles	-	-	-	-	-	-	-		-
Computers - software & programming							-		
Other							-		
Total Repairs and Maintenance Expenditure	2 436 492,00	985 000,00	985 000,00	64 391,58	397 145,58	338 268,67	(58 876,91)	-17,41%	985 000,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	5 261,75	10 794,70	46 300,00	35 505,30	76,69%	195 000,00
Refuse	286 541,00	195 000,00	195 000,00	5 261,75	10 794,70	46 300,00	35 505,30	76,69%	195 000,00
Fire							-		
Conservancy							-		
Ambulances							-		

Supporting Documentation (cont.)



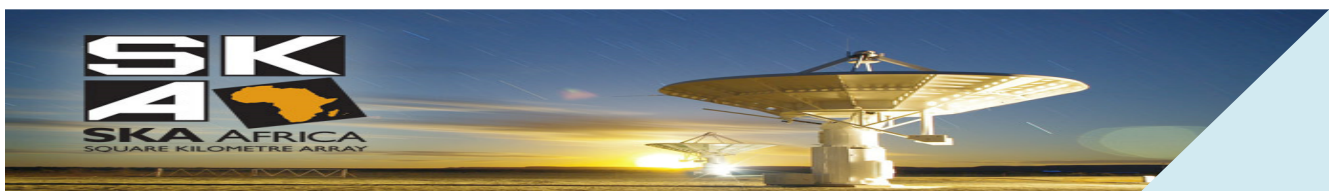
In-Year Report of Kareeberg Municipality

31 August 2015

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Depreciation by Asset Class/Sub-class									
Infrastructure	1 888 807,00	2 917 514,00	2 917 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 804,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	528 503,00	528 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Waste Management	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	499 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 888,00	27 888,00	-	-	-	-	-	-
Recreational facilities	450 146,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 476,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	499,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	598 373,00	721 399,00	721 399,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	68 960,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	94 696,00	114 166,00	114 166,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	92 534,00	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 690,00	40 690,00	-	-	-	-	-	-
Fire	2 027,00	2 444,00	2 444,00	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

2.2 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 August 2015 - M02 of 2015-2016 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 August 2015

