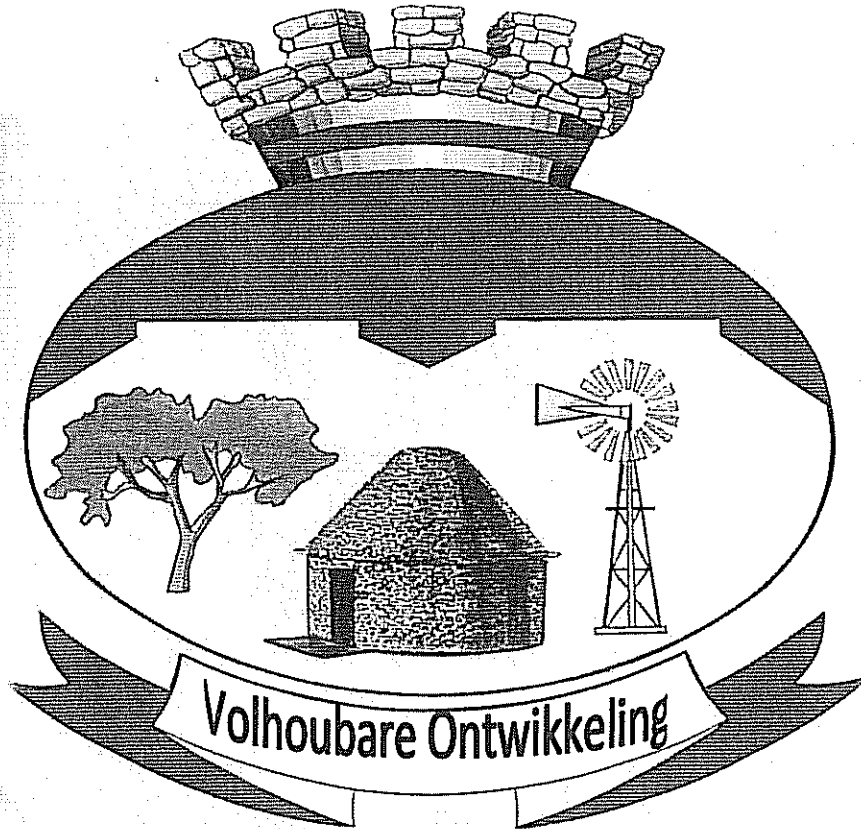


In-Year Report of Kareeberg Municipality

Monthly Budget Statement September 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*

Copies of this document can be viewed:

At the municipal offices

or

at www.kareeberg.co.za

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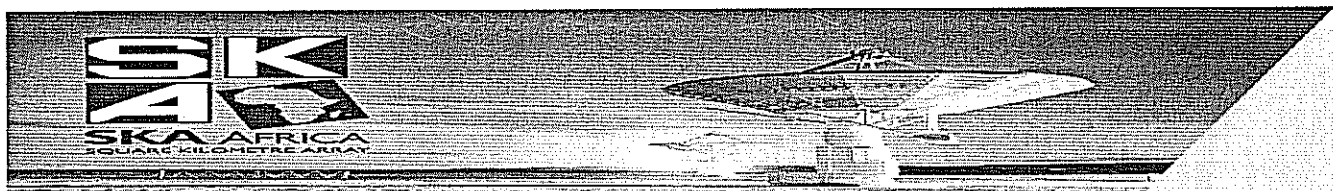
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Introduction

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.

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1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

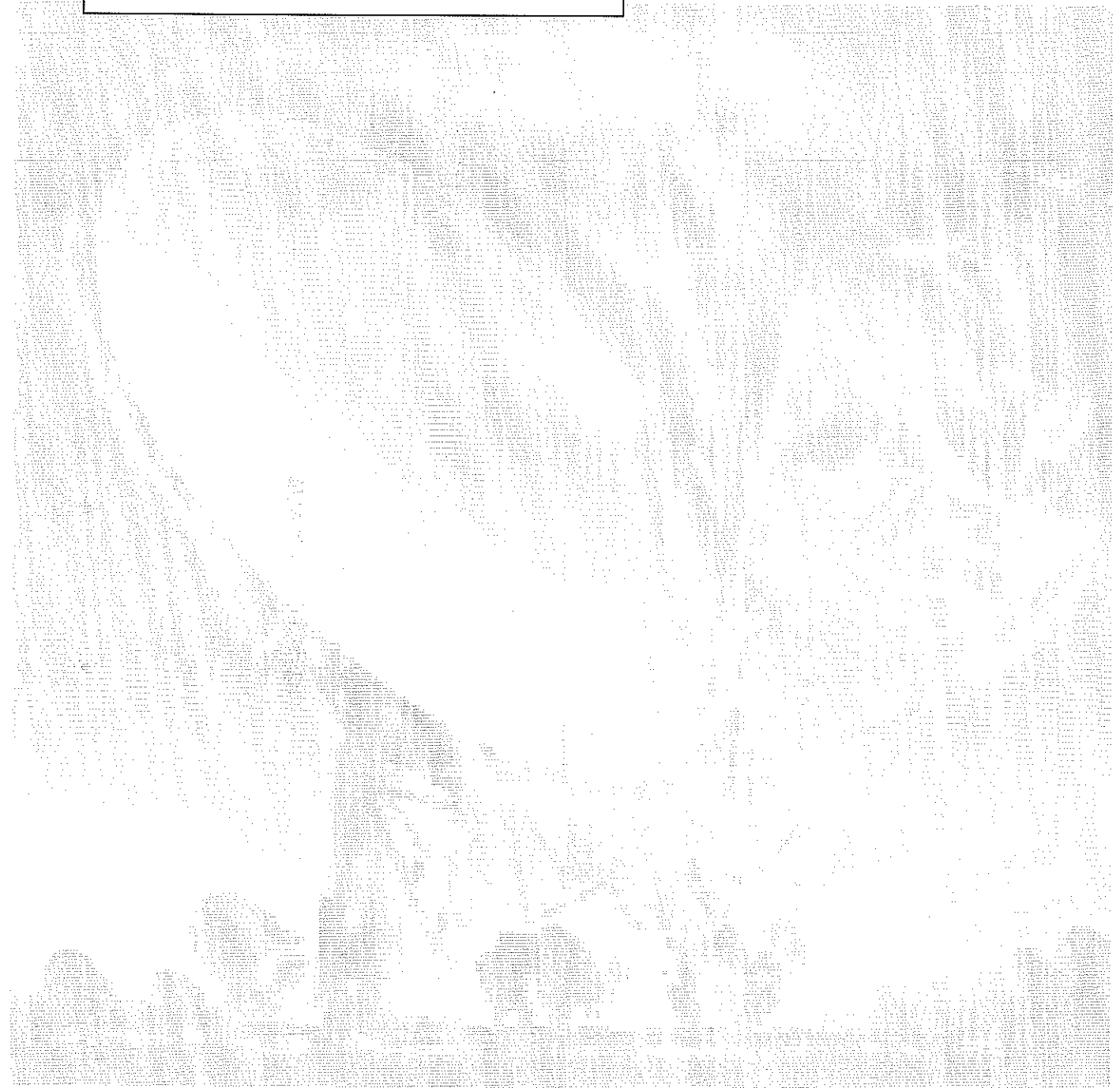
Submitted at end of year

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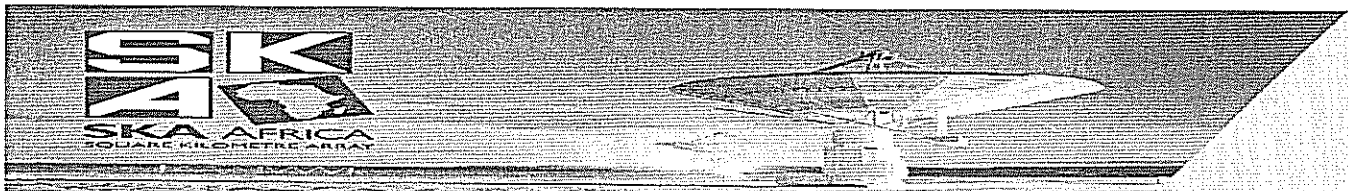


1.2 Council resolutions

This report will not be tabled in council



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a. Executive summary

1.1.1 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.

Council needs to approve the adjustment to the MIG implementation plan.

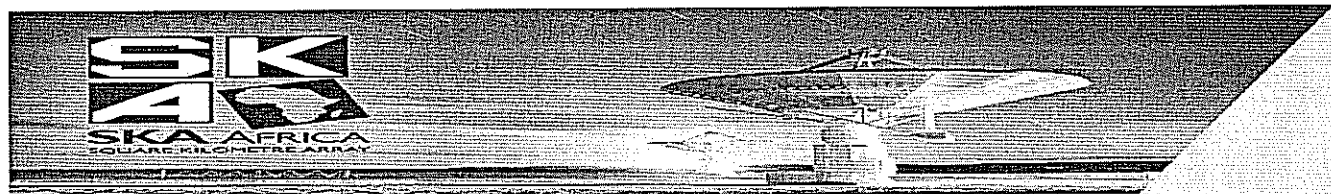
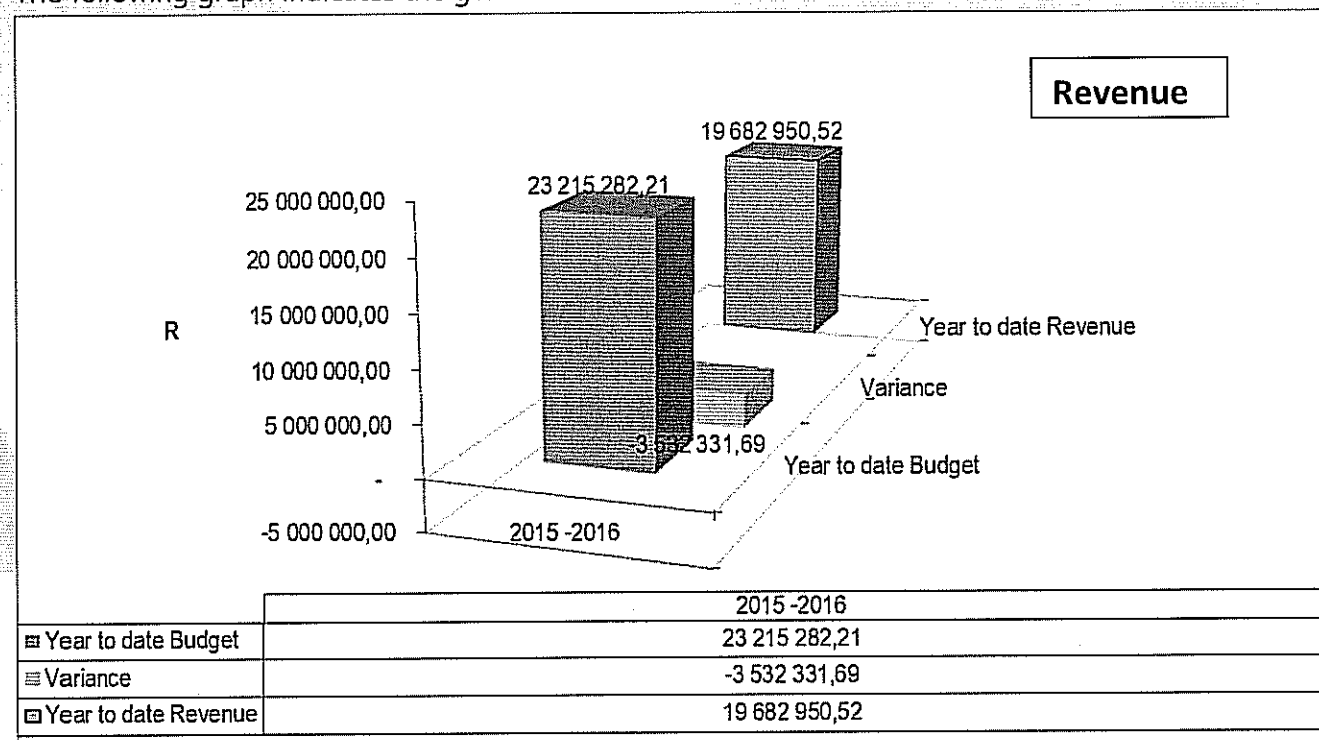
The audit committee has not convened once during the quarter. This constitutes non-compliance once again.

Consolidated performance,

Revenue by source

Revenue is under received by 11% (R 3.5million) for the year. Revenue on conditional grants is only recognised after it has been expended.

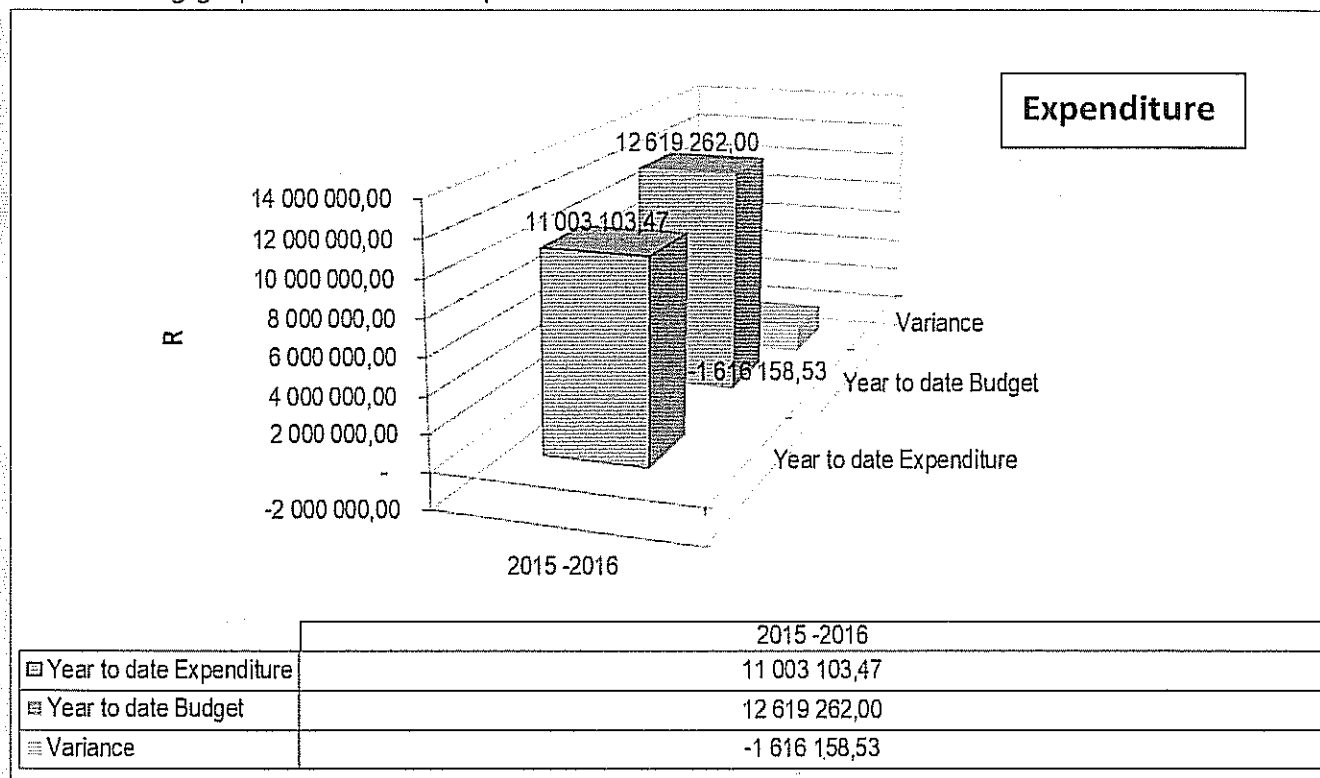
The following graph indicates the generated revenue to date:



Operating expenditure by type

Expenditure is underspent by 13% (R 1.6million). This is due to equitable share not expended immediately.

The following graph indicates the expenditure incurred to date.



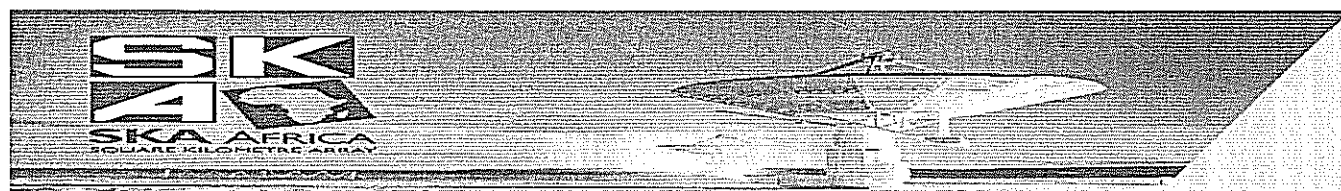
Capital spending

R 1.7million of the R 2million received has been spent on MIG. Council needs to approve the adjustment to the capital budget. Upgrading of the sport complex in Carnarvon is valued at R 4.2million while the approved budget only totalled R 1.2million. 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 8.1 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

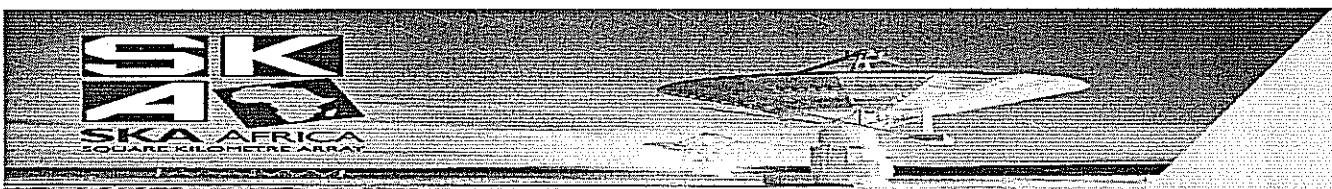
Item	Current month	Previous month
Cash and cash-equivalents	30 551 774,90	31 134 138,92
Long term investments	-	-
	30 551 774,90	31 134 138,92
Less:	5 974 641,69	6 120 070,50
Unspent conditional grants	5 974 641,69	6 120 070,50
Net cash resources available for internal distribution	24 577 133,21	25 014 068,42
Less amounts allocated to:	22 512 500,07	22 556 407,54
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	38 487,09	38 268,01
Employee benefits	10 226 564,48	10 291 583,30
Retention	899 636,99	878 744,72
Resources available / (shortfall) for working capital requirements	2 064 633,14	2 457 660,88

1.1.2 Material variances from SDBIP (30 September 2015)

- A Performance Management System has not yet been implemented.
- No newsletters were distributed for the quarter.
- Oversee that training in terms of the Skills Development Plan is being implemented.
- Only two (2) ward committee meetings were held for the quarter. Wards two and four.
- Cemeteries are not maintained sufficiently.
- Solid waste is not always dumped at the waste sites. Dumping at the waste sites is not done in an organised way.
- The oxidation ponds are not managed to satisfy permit conditions.
- The maintenance of all electrical distribution machinery and mechanical equipment is not managed effectively.(excl. Eskom)
- The maintenance of assets is not managed effectively.
- The maintenance of the municipal vehicle fleet and equipment is not managed effectively.

1.1.3 Remedial steps

- The Municipal Manager must implement a Performance Management System.



- b. The Municipal Manager must ensure that the newsletter is published and distributed monthly.
- c. LGSETA must be approached for sufficient funding for training.
- d. The Mayor must influence ward councillors to have ward committee meetings.
- e. Cemeteries must be kept tidy.
- f. The community must be educated in dumping of waste. Dumping of waste at sites have to be overseen effectively.
- g. The oxidation ponds have to be managed to satisfy permit conditions. Please note that the municipality operates oxidation ponds and not waste water treatment works.
- h. The maintenance of all electrical distribution machinery and mechanical equipment must be managed effectively.(excl. Eskom)
- i. The maintenance of assets must be managed effectively.
- j. The maintenance of the municipal vehicle fleet and equipment must be managed effectively.

1.1.4 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.



1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M03 September 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Rental of facilities and equipment	(52 289,89)	-34,9%	Levies for the year has not been completed	No steps needed
	Interest earned - external investments	(102 411,39)	-39,8%	deposits not yet receipted	No steps needed
	Interest earned - outstanding debtors	(160,89)	-20,5%	Very little revenue - not material	No steps needed
	Fines	1 412,80	86,3%	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	1 047,64	104,6%	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	30 402,37	182,2%	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	No steps needed
	Other revenue	(41 073,21)	-13,0%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Bulk purchases	(554 058,97)	-17,5%	Change from high to low season	No steps needed
	Other materials	127 567,79	117,8%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	291 679,10	244,8%	Operating grant expenditure is allocated to line items	The budget must be adjusted
	Transfers and grants	(1 138 946,10)	-36,7%	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%	Tenders to be awarded	Not approved by Council, Will have to be adjusted
	Upgrade of roads - Carnarvon	575 619,85	57,6%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	371 691,18	37,2%	Work in progress	On track
	Cemetery - Vanwyksvlei	30 159,89	70,0%	Work in progress	On track
	Cemetery - Vosburg	11 445,00	60,0%	Work in progress	On track
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project supposedly postponed. Not approved by Council, Will have to be adjusted
	Upgrade of refuse site - Carnarvon	-	0,0%	Project not started	Tender to be advertised
	Water supply to Vanwyksvlei	701 237,70		RBIG funding	
4	Financial Position				
5	Cash Flow				
	September 2015	(582 364,02)		Expenditure of conditional grants	
6	Measurable performance				
7	Municipal Entities				

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In-Year Report of Kareeberg Municipality

30 September 2015

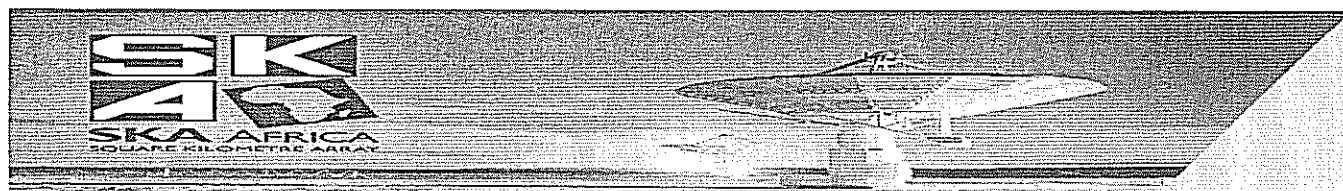
b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M03 September 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
Financial Performance									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	11 546,61	4 471 840,14	4 391 722,00	80 118,14	1,82%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 659 414,71	4 869 991,54	4 689 427,00	180 564,54	3,85%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	69 281,42	154 719,61	257 131,00	(102 411,39)	-39,83%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	-	6 067 654,58	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	84 247,91	424 841,02	485 502,21	(60 661,19)	-12,49%	8 891 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 401,00	57 355 751,00	57 355 751,00	1 823 490,65	17 989 046,09	20 215 282,21	(2 226 235,32)	-11,01%	57 355 751,00
Employee costs	18 252 987,00	16 681 136,00	16 681 136,00	1 247 283,37	3 624 462,28	3 845 129,00	(220 666,72)	-5,74%	16 681 136,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,92	503 347,24	488 709,00	14 638,24	3,00%	2 062 366,00
Depreciation & asset impairment	3 045 089,00	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	844 074,74	2 663 798,55	3 272 970,00	(609 171,45)	-18,61%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	75 193,57	1 962 170,90	3 101 117,00	(1 138 946,10)	-36,73%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	514 440,02	2 249 324,50	1 911 337,00	337 987,50	17,68%	15 587 871,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	2 851 019,62	11 003 103,47	12 619 262,00	(1 616 158,53)	-12,81%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(1 027 528,97)	6 985 943,42	7 596 020,21	(610 076,79)	-8,03%	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	264 980,84	1 693 903,63	3 000 000,00	(1 306 096,37)	-43,54%	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	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	-18,08%	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	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	-18,08%	6 128 000,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	-40,51%	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	313 879,96	1 764 407,64	3 000 000,00	(1 235 592,36)	-41,19%	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	15 000,00	20 223,36	-	20 223,36	#DIV/0!	-
Total sources of capital funds	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	-40,51%	7 928 000,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	35 896 973,75	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	124 178 402,59	130 628 050,00				130 628 050,00
Total current liabilities	5 081 368,00	6 884 596,00	6 884 596,00	9 177 346,12	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	140 175 472,29	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	(254 790,35)	9 851 580,98	7 306 676,87	(2 644 904,31)	-36,20%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(327 673,67)	(1 776 751,08)	(2 997 908,00)	(1 221 156,92)	-40,73%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	100,00	500,00	3 780,00	3 280,00	86,70%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	25 282 301,00	-	30 551 774,90	27 181 418,87	(3 370 356,23)	-12,40%	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	3 041 088,51	543 772,06	2 245 473,07	166 037,84	6 971,46	2 027 476,11	-	-	6 030 799,05
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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In-Year Report of Kareeberg Municipality

30 September 2015

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September 2015

Description	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									
<i>Governance and administration</i>	38 413 952,00	45 690 838,00	45 690 838,00	446 610,98	14 003 623,93	18 577 873,00	(3 774 249,07)	-20,32%	45 690 838,00
Executive and council	25 693 533,00	28 106 215,00	28 106 215,00	355 780,02	7 470 963,71	13 843 768,00	(6 372 804,29)	-46,03%	28 106 215,00
Budget and treasury office	12 728 419,00	17 582 623,00	17 582 623,00	90 830,96	7 332 660,22	4 734 105,00	2 598 555,22	54,89%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	69 313,00	24 755,00	24 755,00	1 649,80	6 143,80	2 412,00	3 731,80	154,72%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 234,80	4 989,80	1 678,00	3 311,80	197,37%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	415,00	1 104,00	333,00	771,00	231,53%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	401,00	(351,00)	-87,53%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6 050,00	2 000,00	2 000,00	1 640,00	2 660,00	594,00	2 066,00	347,61%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	1 640,00	2 660,00	594,00	2 066,00	347,61%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 639 340,00	19 586 158,00	19 586 158,00	1 858 570,71	4 870 522,79	4 634 403,00	236 119,79	5,09%	19 586 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	747 769,97	2 195 031,24	2 154 591,00	40 440,24	1,88%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	368 055,46	1 087 269,18	971 128,00	116 141,18	11,96%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	235 654,92	674 058,40	574 458,00	99 600,40	17,34%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	306 890,36	914 163,97	934 226,00	(20 062,03)	-2,15%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 126 653,00	65 283 751,00	65 283 751,00	2 108 471,43	19 682 950,52	23 215 282,00	(3 532 331,48)	-15,22%	65 283 751,00
Expenditure - Standard									
<i>Governance and administration</i>	28 026 898,00	35 327 396,00	35 327 396,00	1 236 798,55	6 027 151,39	7 369 876,00	(1 342 724,61)	-18,22%	35 327 396,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	637 982,59	4 313 817,99	5 276 259,00	(962 441,01)	-18,24%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	414 405,76	1 169 734,51	1 651 092,00	(481 357,49)	-29,15%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	184 410,18	543 598,09	442 525,00	101 073,09	22,84%	2 736 507,00
<i>Community and public safety</i>	1 853 694,00	2 223 854,00	2 223 854,00	154 230,91	469 470,41	453 872,00	15 598,41	3,48%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	97 509,62	296 652,61	301 081,00	(4 528,49)	-1,50%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	45 375,63	124 047,42	131 427,00	(7 379,58)	-5,61%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	11 345,66	47 413,83	16 676,00	30 737,83	180,95%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	1 456,65	4 238,00	(2 831,35)	-66,03%	48 966,00
<i>Economic and environmental services</i>	2 958 895,00	3 382 043,00	3 382 043,00	186 280,14	562 166,98	582 610,00	(20 443,02)	-3,51%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 958 895,00	3 382 043,00	3 382 043,00	186 280,14	562 166,98	582 610,00	(20 443,02)	-3,51%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 497 164,00	18 222 458,00	18 222 458,00	1 273 710,02	3 944 314,69	4 213 104,00	(268 789,31)	-6,38%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	876 542,77	2 771 145,94	2 902 472,00	(131 326,06)	-4,52%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	60 469,05	141 322,98	213 462,00	(72 139,02)	-33,79%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	305 166,39	931 144,14	1 007 980,00	(76 835,86)	-7,62%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 129 785,00	31 491,81	100 701,63	89 190,00	11 511,63	12,91%	3 129 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 155 751,00	2 851 019,82	11 003 103,47	12 619 262,00	(1 616 158,53)	-12,81%	59 155 751,00
Surplus/ (Deficit) for the year	7 789 004,00	6 128 000,00	6 128 000,00	(742 548,39)	8 679 847,05	10 596 020,00	(1 916 172,95)	-18,08%	6 128 000,00

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Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September 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
Revenue by Vote									
Vote 1 - Executive and Council	25 693 533,00	28 108 215,00	28 108 215,00	355 780,02	7 470 953,71	13 843 760,00	(6 372 804,29)	-46,03%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	90 830,95	7 332 660,22	4 734 105,00	2 598 555,22	54,89%	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	1 234,80	4 989,00	1 676,00	3 311,00	197,37%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	401,00	(351,00)	-87,53%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	415,00	1 104,00	333,00	771,00	231,53%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	306 890,36	914 163,97	934 228,00	(20 064,03)	-2,15%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	235 854,92	674 058,40	574 456,00	99 602,40	17,34%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	1 640,00	2 560,00	594,00	2 066,00	347,81%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	368 055,45	1 087 269,18	971 128,00	116 141,18	11,96%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	747 769,57	2 195 031,24	2 154 591,00	40 440,24	1,88%	8 590 910,00
Total Revenue by Vote	57 120 655,00	65 283 751,00	65 283 751,00	2 108 471,49	19 682 950,52	23 215 282,00	(3 532 331,48)	-15,22%	65 283 751,00
Expenditure by Vote									
Vote 1 - Executive and Council	16 558 951,00	23 078 495,00	23 078 495,00	637 882,59	4 313 817,89	5 276 258,00	(962 441,01)	-18,24%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	414 405,78	1 169 734,51	1 651 082,00	(481 357,49)	-29,15%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	184 410,18	543 568,89	442 525,00	101 073,89	22,84%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	-	-	4 288,00	(4 288,00)	-100,00%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	97 509,62	296 552,51	301 081,00	(4 528,49)	-1,50%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	11 345,66	47 413,83	16 876,00	30 537,83	180,95%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	45 375,63	124 047,42	131 427,00	(7 379,58)	-5,61%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	31 491,81	100 701,63	89 190,00	11 511,63	12,91%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	305 186,39	931 144,14	1 007 980,00	(76 835,86)	-7,62%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	186 260,14	562 166,98	582 610,00	(20 443,02)	-3,51%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	60 489,05	141 322,98	213 462,00	(72 139,02)	-33,79%	1 395 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	876 542,77	2 772 602,59	2 902 472,00	(129 869,41)	-4,47%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 155 751,00	2 051 019,62	11 003 103,47	12 619 262,00	(1 616 158,53)	-12,81%	59 155 751,00
Surplus/ (Deficit) for the year	7 781 004,00	6 128 000,00	6 128 000,00	(742 548,13)	8 679 847,05	10 596 020,00	(1 916 172,95)	-18,08%	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.

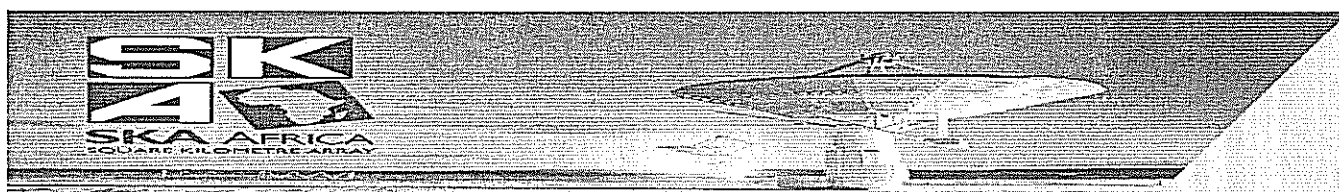
Vote 6. Grave fees as well as photocopies are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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

40



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.

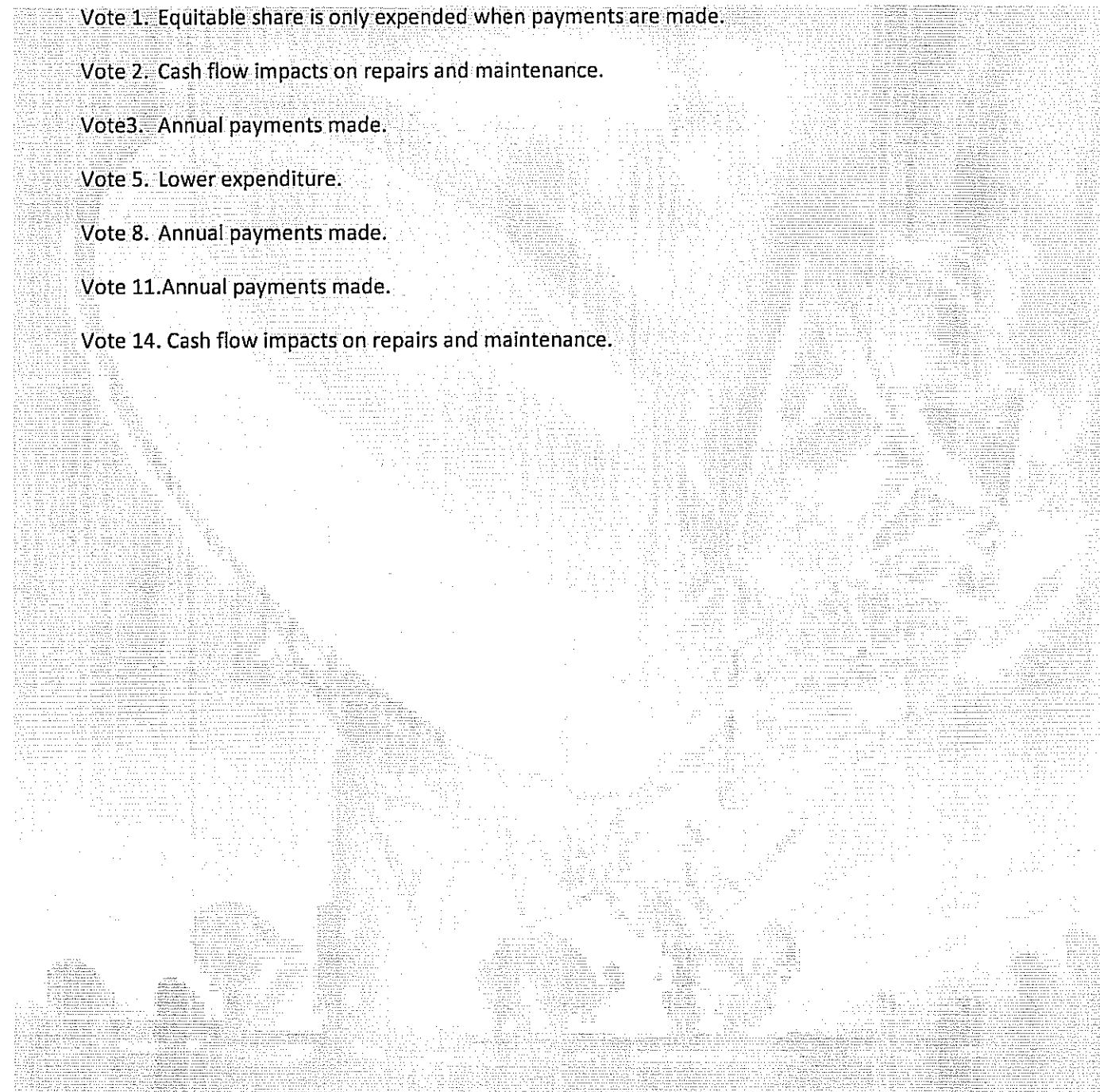
Vote 3. Annual payments made.

Vote 5. Lower expenditure.

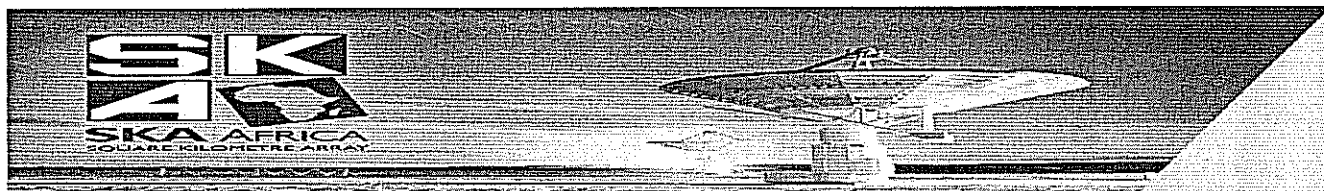
Vote 8. Annual payments made.

Vote 11. Annual payments made.

Vote 14. Cash flow impacts on repairs and maintenance.



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In-Year Report of Kareeberg Municipality

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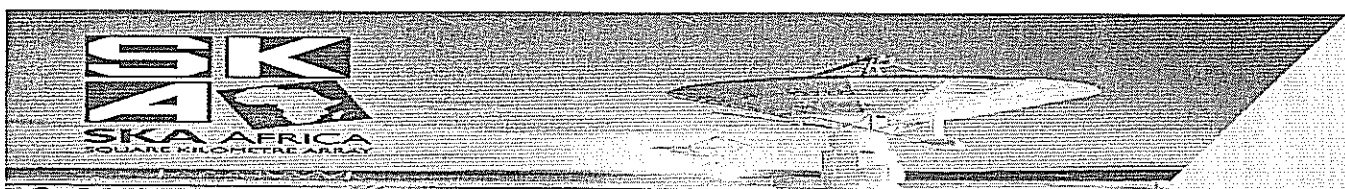
Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September 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
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,69	4 353 217,00	82 906,69	2%	4 353 217,00
Property rates - penalties & collection charges	229 605,00	190 000,00	190 000,00	11 546,61	35 716,25	30 505,00	(2 788,75)	-7%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	747 769,97	2 194 991,24	2 059 023,00	135 968,24	7%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	368 055,46	1 087 269,18	1 083 916,00	3 351,18	0%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	235 854,92	674 058,40	646 110,00	27 948,40	4%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	306 734,36	913 672,72	900 376,00	13 296,72	1%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	30 832,99	97 439,83	149 729,72	(52 289,89)	-35%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	69 281,42	154 719,61	257 131,00	(102 411,39)	-40%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	187,76	622,11	783,00	(160,89)	-21%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	1 309,80	3 049,80	1 637,00	1 412,80	86%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	525,00	2 049,00	1 001,36	1 047,64	105%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	12 134,02	47 093,17	16 690,00	30 403,17	182%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	-	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	39 250,34	274 587,11	315 680,32	(41 073,21)	-13%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	47 102 461,00	57 355 751,00	57 355 751,00	-1 823 490,65	17 989 046,69	20 215 282,21	(2 226 235,52)	-11%	57 355 751,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 247 283,37	3 624 462,28	3 845 129,00	(220 666,72)	-6%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,92	503 347,24	488 709,00	14 638,24	3%	2 062 366,00
Debt Impairment	-	2 436 881,00	2 436 881,00	-	-	-	-	-	2 436 881,00
Depreciation & asset impairment	3 045 089,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	673 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Bulk purchases	8 532 727,00	9 698 001,00	9 698 001,00	827 246,72	2 610 598,03	3 164 647,00	(554 058,97)	-18%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	16 828,02	53 210,52	109 323,00	(55 112,48)	-51%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	53 091,61	410 808,10	119 129,00	291 679,10	245%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	75 193,57	1 962 170,90	3 101 117,00	(1 138 946,10)	-37%	9 303 352,00
Other expenditure	8 065 653,00	12 633 090,00	12 633 090,00	461 348,41	1 838 516,46	1 792 208,00	46 308,46	3%	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	2 851 018,62	11 003 103,47	12 619 282,00	(1 616 158,53)	-13%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(1 027 528,97)	6 985 943,42	7 596 020,21	(610 076,79)	(0)	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	284 980,84	1 693 903,63	3 000 000,00	(1 306 096,37)	(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	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	(0)	6 128 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	6 128 000,00	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	(0)	6 128 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	6 128 000,00	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	(0)	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	(742 548,13)	8 679 847,05	10 596 020,21	(1 916 173,16)	(0)	6 128 000,00

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Monthly Budget Statements (cont.)



In-Year Report of Kareeberg Municipality

30 September 2015

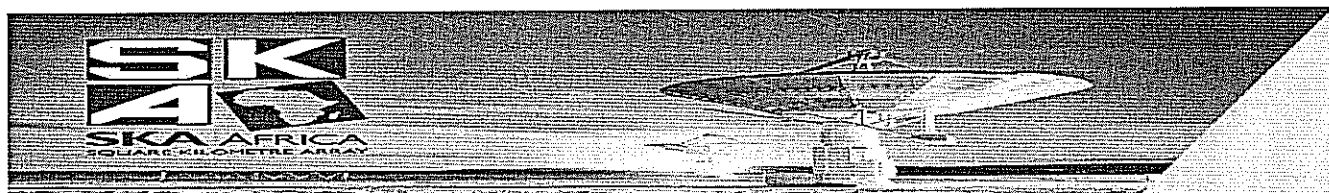
Other expenditure

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) - M03 September 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									
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	650 655,19	1 425 000,00	1 425 000,00	62 701,50	182 680,27	118 750,00	63 930,27	53,84%	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	36 245,53	36 245,53	305 000,00	-348 754,47	-90,59%	2 310 000,00
General expenses	1 491 523,95	1 826 455,00	1 826 455,00	136 608,58	275 485,98	173 541,00	101 944,98	58,74%	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	19 499,57	30 451,70	28 666,00	1 785,70	6,23%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	12 286,10	27 946,79	24 218,00	3 728,79	15,40%	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	54 740,65	159 553,26	70 844,00	88 709,26	125,22%	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 181,60	235 133,00	49 048,60	20,66%	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	32 608,12	82 955,92	89 399,00	-6 434,08	-7,20%	536 345,00
Travel and subsistence	949 801,64	700 000,00	700 000,00	106 658,26	259 015,33	116 666,00	142 349,33	122,01%	700 000,00
Actuarial losses	93 607,76	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	12 633 090,00	481 348,41	1 838 516,40	1 792 208,00	46 308,40	295,42%	12 633 090,00

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In-Year Report of Kareeberg Municipality

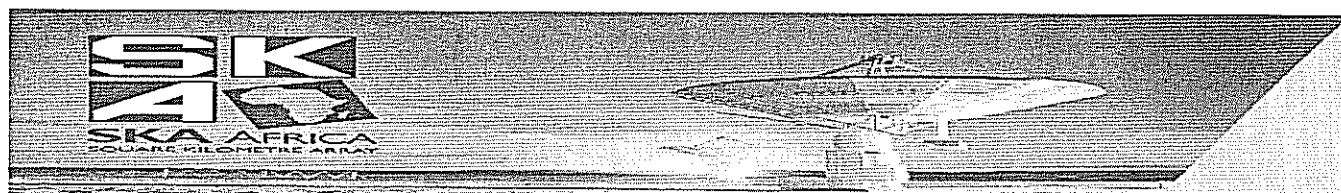
30 September 2015

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M03 September 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
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	-	-	70 504,01	112 108,90	-	112 108,90	#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	15 000,00	15 000,00	-	15 000,00	#DIV/0!	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	132 112,30	947 770,42	2 000 000,00	(1 052 229,58)	(0,53)	2 000 000,00
Vote 14 - Water	2 705 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#DIV/0!	-
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	(0,41)	7 928 000,00
Total Capital Expenditure	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	(0,41)	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	85 504,01	127 108,90	-	127 108,90	#DIV/0!	1 228 000,00
Community and social services	896 690,00	-	-	70 504,01	112 108,90	-	112 108,90	#DIV/0!	-
Sport and recreation	1 405 351,00	1 228 000,00	1 228 000,00	15 000,00	15 000,00	-	15 000,00	#DIV/0!	1 228 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	5 050 824,00	2 000 000,00	2 000 000,00	132 112,30	947 770,42	2 000 000,00	(1 052 229,58)	(0,53)	2 000 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 050 824,00	2 000 000,00	2 000 000,00	132 112,30	947 770,42	2 000 000,00	(1 052 229,58)	(0,53)	2 000 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	2 722 411,00	4 700 000,00	4 700 000,00	111 263,65	701 976,10	1 000 000,00	(298 023,90)	(0,30)	4 700 000,00
Electricity	-	-	-	-	-	-	-	-	-
Water	2 705 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#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	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	(0,41)	7 928 000,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	7 928 000,00	243 375,95	1 693 903,63	3 000 000,00	(1 306 096,37)	(0,44)	7 928 000,00
Provincial Government	378 762,00	-	-	70 504,01	70 504,01	-	70 504,01	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 028 175,00	7 928 000,00	7 928 000,00	313 879,96	1 764 407,64	3 000 000,00	(1 235 592,36)	(0,41)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	15 000,00	20 223,36	-	20 223,36	#DIV/0!	-
Total Capital Funding	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	(0,41)	7 928 000,00

C.B.



In-Year Report of Kareeberg Municipality

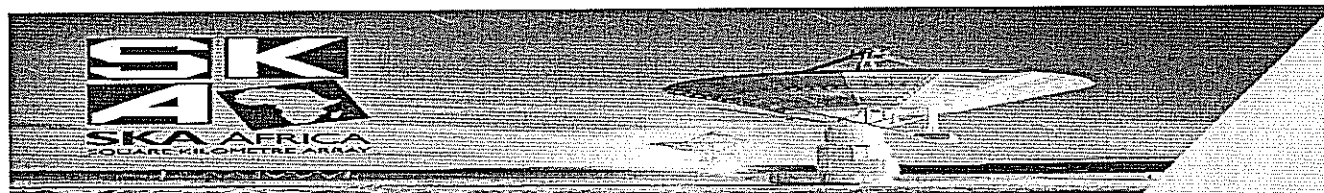
30 September 2015

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M03 September 2015

Description	2014-2015	Budget Year 2015-2016			
	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	551 619,59	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	30 000 155,56	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	6 304 573,39	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	5 493,29	8 490,00
Inventory	-	-	-	-	-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	35 896 973,75	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	107 849 587,25	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	124 178 402,59	130 628 050,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 948 476,00	160 075 376,34	161 948 476,00
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	308 159,00	370 388,00	370 388,00	308 659,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	7 060 122,64	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 808 564,48	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 177 346,12	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	19 899 904,05	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	142 533 631,00	140 175 472,29	142 533 631,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	128 789 173,69	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 386 298,60	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	142 533 631,00	140 175 472,29	142 533 631,00

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In-Year Report of Kareeberg Municipality

30 September 2015

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M03 September 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	3 177 846,00	3 177 846,00	1 659 983,17	8 238 054,65	6 369 078,00	1 868 976,65	29,34%	3 177 846,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	957 950,36	2 550 941,55	2 550 941,55	2 550 941,55	#DIV/0!	18 586 024,00
Other revenue	8 883 940,00	8 796 408,00	8 796 408,00	89 407,62	242 595,61	242 595,61	242 595,61	#DIV/0!	8 796 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00	-	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	284 980,84	1 693 903,63	3 000 000,00	(1 306 096,37)	-43,54%	7 928 000,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	69 281,42	154 719,61	223 485,00	(68 765,39)	-30,77%	1 170 600,00
Dividends	-	-	-	-	-	-	-	-	-
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(3 241 208,19)	(9 034 117,75)	(8 239 269,00)	794 848,75	-9,65%	(42 261 593,00)
Finance charges	(873 128,00)	(831 014,00)	(831 014,00)	-	-	-	-	-	(831 014,00)
Transfers and Grants	(8 018 445,00)	(9 303 352,00)	(9 303 352,00)	(75 193,57)	(1 962 170,90)	(3 101 117,33)	(1 138 946,43)	36,73%	(9 303 352,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	10 322 921,00	(254 790,35)	9 951 580,98	7 306 675,67	(2 644 904,31)	-36,20%	10 322 921,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00	-	-	606,00	4 646,00	-	4 646,00	#DIV/0!	-
Decrease (increase) in non-current debtors	9 796,00	8 490,00	8 490,00	600,29	3 233,92	2 092,00	1 141,92	54,59%	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)	(328 879,56)	(1 784 631,00)	(3 000 000,00)	(1 215 369,00)	40,51%	(7 928 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(328 673,67)	(1 776 751,08)	(2 997 908,00)	(1 221 156,92)	40,73%	(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	100,00	500,00	3 760,00	(3 260,00)	-86,70%	10 000,00
Payments									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	100,00	500,00	3 760,00	(3 260,00)	86,70%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	(582 354,02)	8 175 329,90	4 312 528,67			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	-	30 551 774,90	27 181 418,67	-	-	24 789 856,00

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

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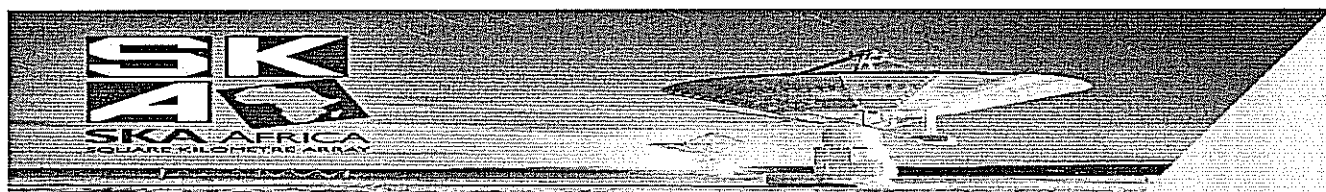
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September 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
Borrowing Management						
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%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,0%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	391,1%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	332,9%	367,2%
Revenue Management						
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%	29,9%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	7,6%	20,4%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	8,5%	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%	20,1%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	2,6%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	9,0%	0,0%	5,0%
IDP regulation financial viability indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	153,5%	175,3%	175,3%	203,7%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	110,6%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	833,0%	512,9%

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In-Year Report of Kareeberg Municipality

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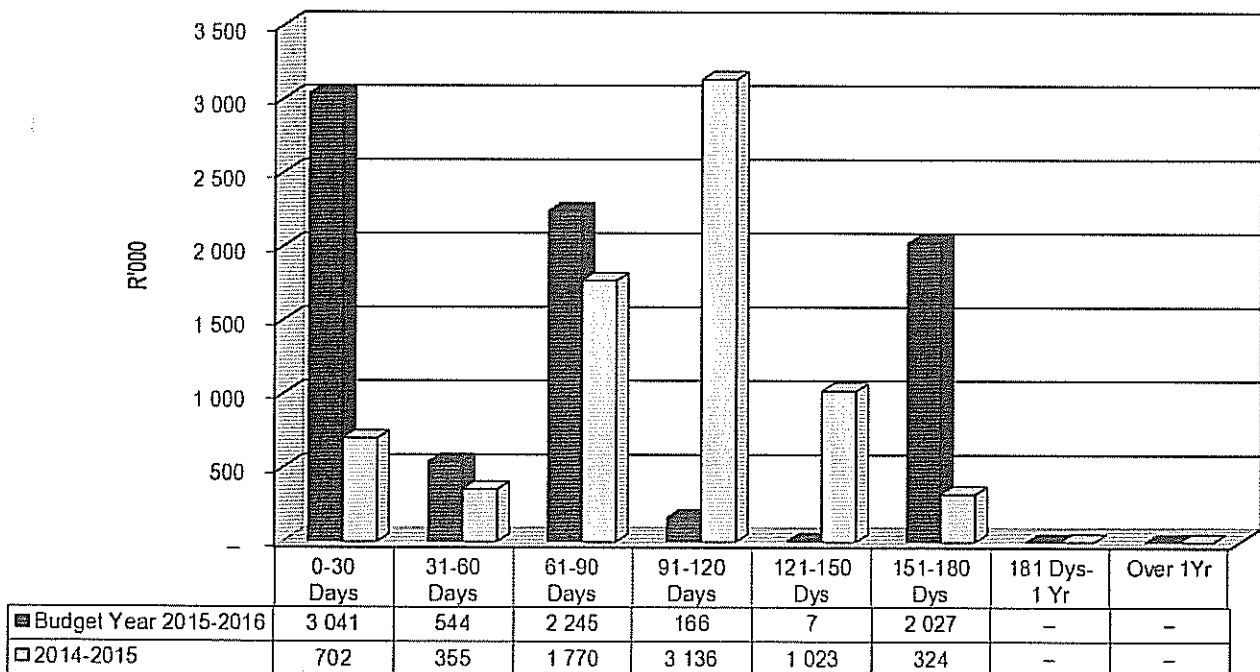
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September 2015

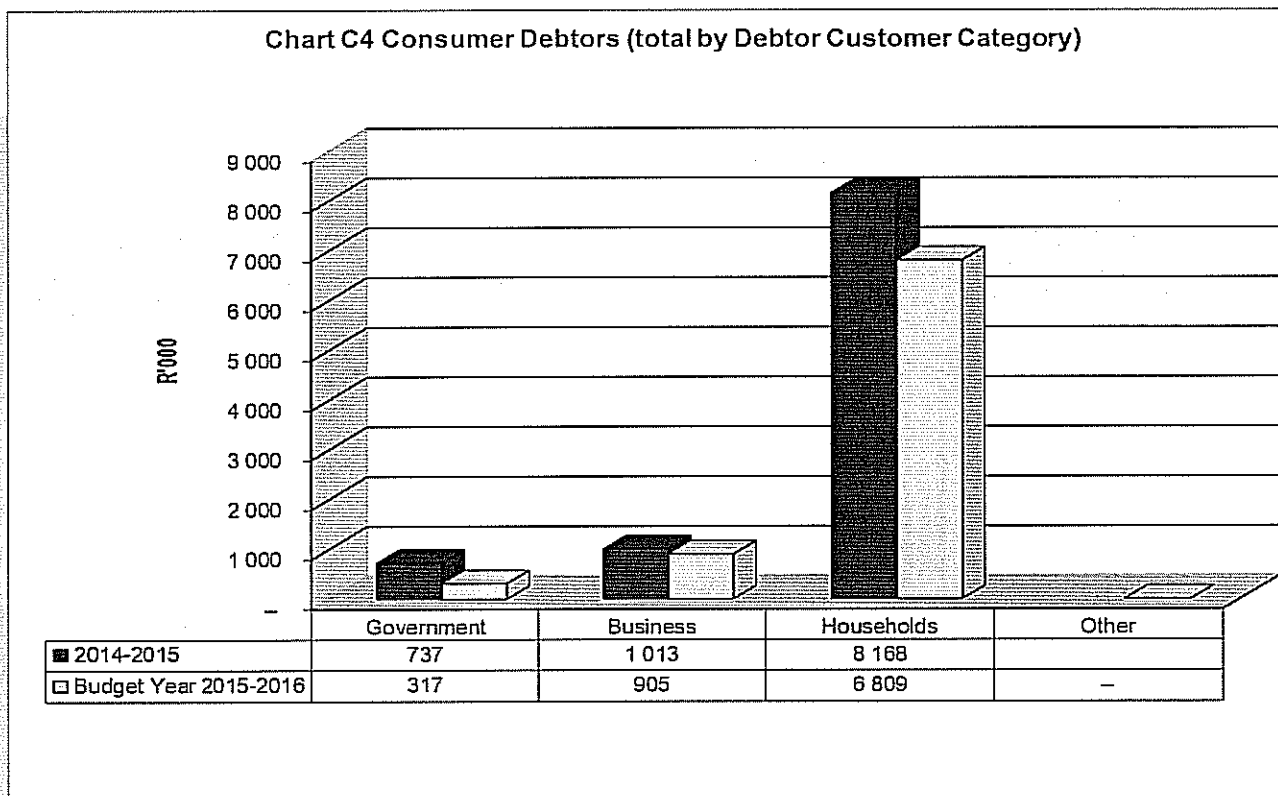
Description	HT Code	Budget Year 2015-2016									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L. Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	358 055,46	177 834,80	62 002,95	34 335,78	-	-	-	-	642 229,00	34 335,78	-	247 158,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	747 769,97	219 336,63	84 442,20	53 708,80	-	-	-	-	1 105 257,70	53 708,80	-	68 588,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	2 070 293,72	8 797,00	-	1 348 818,44	-	-	3 427 909,16	1 357 615,44	-	1 503 640,00
Receivables from Exchange Transactions - Waste Water Management	1500	235 854,92	115 282,16	8 101,68	8 549,06	-	-	-	-	367 787,82	8 549,06	-	171 722,00
Receivables from Exchange Transactions - Waste Management	1600	308 734,36	27 691,49	18 229,16	51 723,26	-	-	-	-	404 348,27	51 723,26	-	37 748,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	0,00	2 084,84	-	-	-	269 361,57	-	-	271 446,41	269 361,57	-	292 351,00
Interest on Arrear Debtor Accounts	1810	-	1 572,14	2 403,36	8 923,83	6 971,46	409 296,10	-	-	429 165,89	425 191,39	-	418 670,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 382 653,80	-	-	-	-	-	-	-	1 382 653,80	-	-	-
Total By Income Source	2000	3 041 068,51	543 772,06	2 245 473,07	166 037,84	6 971,46	2 027 476,11	-	-	8 030 799,05	2 200 485,41	-	2 727 925,00
2014/15 - totals only		702 448,75	355 375,78	1 770 274,36	3 136 296,50	1 022 538,25	323 894,12	-	-	7 310 907,76	4 482 800,87	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	185 084,14	75 505,56	12 930,10	43 336,04	-	-	-	-	316 855,84	43 336,04	-	-
Commercial	2300	148 458,36	32 672,89	354 542,35	89 470,43	-	270 221,13	-	-	904 765,26	359 691,56	-	483 785,00
Households	2400	2 707 526,01	436 193,51	1 858 000,62	33 231,37	6 971,46	1 757 254,93	-	-	6 803 177,95	1 797 457,81	-	2 239 140,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2500	3 041 068,51	543 772,06	2 245 473,07	166 037,84	6 971,46	2 027 476,11	-	-	8 030 799,05	2 200 485,41	-	2 727 925,00

Chart C3 Aged Consumer Debtors Analysis



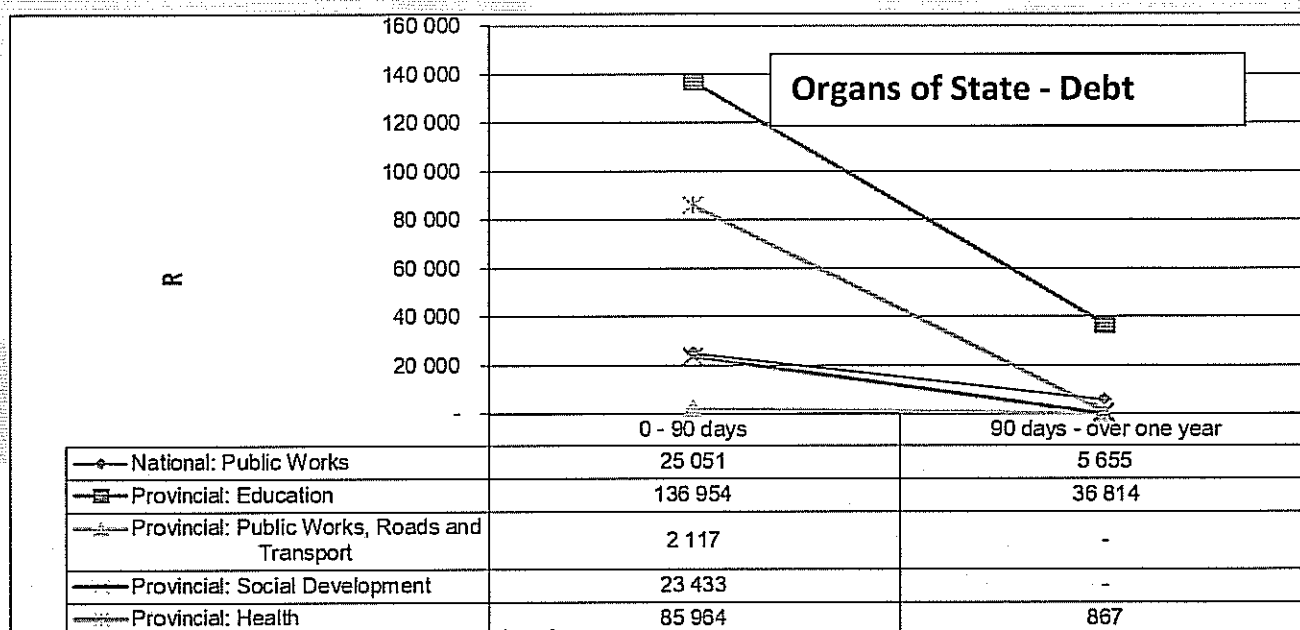
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Supporting Documentation (cont.)



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

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Supporting Documentation (cont.)
Creditor's analysis

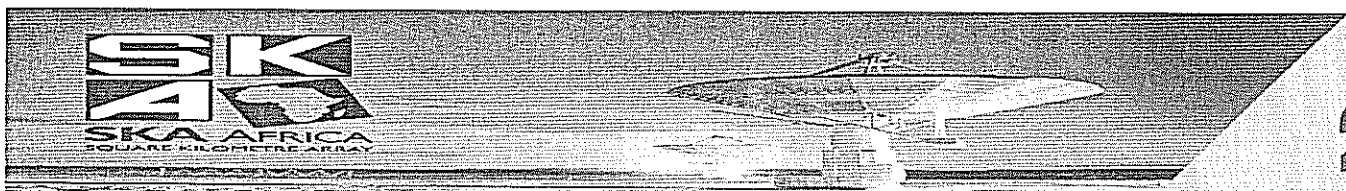
Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September 2015

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

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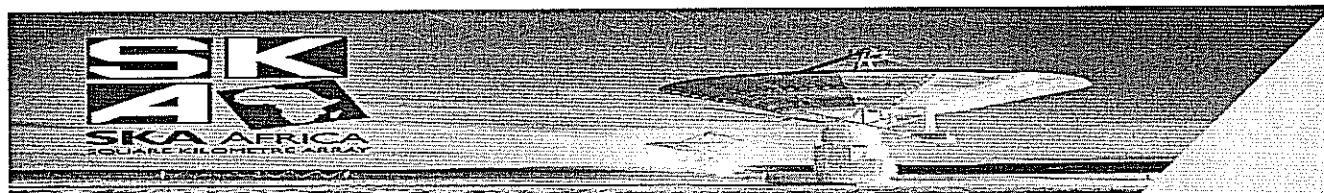
In-Year Report of Kareeberg Municipality

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Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September 2015

Investments by maturity Name of Institution & Investment ID R	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				38 269,01	219,08	38 487,09
Job creation - De Buil	32 days	notice deposit				38 718,34	221,18	38 939,52
Land development	1 day	call deposit				16 625,69	94,83	16 720,52
Land development	32 days	notice deposit				15 170,58	86,65	15 257,23
Land development	1 day	call deposit				28 996,90	165,60	29 162,50
Civil Defence	32 days	notice deposit				18 985,59	137,75	19 123,34
EPWP Vosburg dust						288 796,71	-	288 796,71
CMIP Kwaggakok (vat)	1 day	call deposit				613,16	3,50	616,66
MSIG	1 day	call deposit				877 908,39	-	877 908,39
MKG Sanitation Interest/vat	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				34 881,32	199,23	35 080,55
Water Services Plan	1 day	call deposit				3 261,32	18,68	3 280,00
CMIP-Saaiport project 301	1 day	call deposit				3 579,77	20,55	3 600,32
Library Development Projects	1 day	call deposit				595 325,48	-	595 325,48
EPWP - Paving/ Cleaning	1 day	call deposit				23 579,81	134,53	23 714,34
Loto Camarvon	1 day	call deposit				1 810,93	10,28	1 821,21
Loto Vosburg	1 day	call deposit				31 938,14	182,41	32 120,55
Finance Management Grant	1 day	call deposit				1 528 841,59	-	1 528 841,59
Transfer Fees Sub-Economic Housing	32 days	notice deposit				134 259,19	706,09	135 025,28
VB Cleaning Project	1 day	call deposit				25 495,73	145,51	25 641,24
VAT - retention	1 day	call deposit				11 831,24	67,50	11 898,74
EPWP	1 day	call deposit				281 112,00	-	281 112,00
MIG	1 day	call deposit				1 042 893,56	(147 683,10)	895 210,46
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leaves, PMS and Long Service Funds	1 day	call deposit				2 555 540,90	(47 040,02)	2 508 500,88
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				878 744,72	20 692,27	899 436,99
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 878 961,72	-	4 878 961,72
Municipality sub-total						30 171 513,04	(171 357,48)	30 000 155,56
TOTAL INVESTMENTS AND INTEREST						30 171 513,04	(171 357,48)	30 000 155,56

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In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

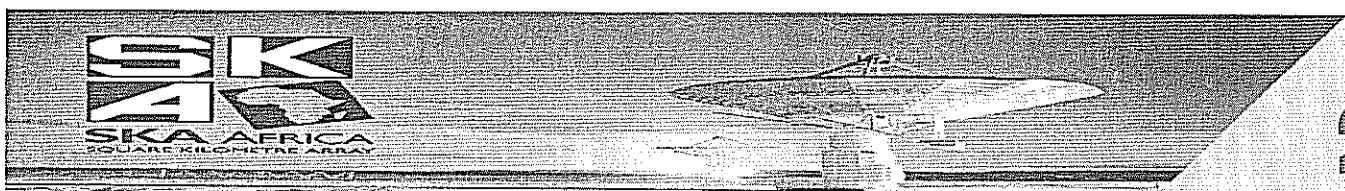
Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September 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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	20 114 176,00	21 751 000,00	21 751 000,00	15 486,86	10 737 083,23	6 737 000,00	4 000 083,23	59,4%	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	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			15 486,86	98 083,23		98 083,23	#DIV/0!	
Other transfers and grants [insert description]									
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00		654 950,00	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	-		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	-	-	-	113 232,78	-	113 232,78	#DIV/0!	-
Sanitation Interest	123 091,00				113 232,78		113 232,78	#DIV/0!	
CMIP Kwaggaalkolk (VAT)	112 586,00								
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 060 000,00	15 486,86	11 507 266,01	7 391 500,00	4 113 316,01	55,65%	23 060 000,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	111 263,65	2 704 987,70	3 000 000,00	(298 762,30)	-9,96%	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			111 263,65	701 237,70		701 237,70	#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	111 263,65	2 704 987,70	3 000 000,00	(298 762,30)	-9,96%	7 928 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	31 154 027,00	30 988 000,00	30 988 000,00	126 750,51	14 212 253,71	10 391 500,00	3 814 553,71	36,71%	30 988 000,00

Supporting Documentation (cont.)

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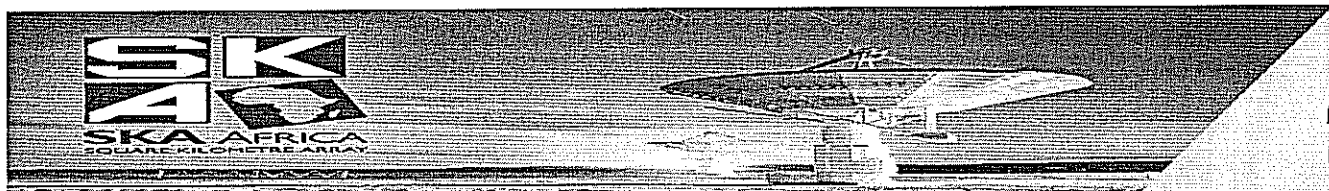
In-Year Report of Kareeberg Municipality

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Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September 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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
Operating Transfers and Grants	20 114 176,00	13 033 352,00	13 033 352,00	243 433,23	2 547 498,62	3 101 117,33	(553 618,71)	(0,18)	13 033 352,00
National Government:									
Local Government Equitable Share	15 086 000,00	9 303 352,00	9 303 352,00	97 233,57	2 000 550,90	3 101 117,33	(1 100 566,43)	(0,35)	9 303 352,00
Finance Management	1 600 000,00	1 600 000,00	1 600 000,00	83 781,18	322 351,88	-	322 351,88	#DIV/0!	1 600 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	7 575,48	50 269,84	-	50 269,84	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	54 843,00	174 326,00	-	174 326,00	#DIV/0!	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00	-	-	-	-	-	-	-	-
Department of Water Affairs and Forestry	378 601,00	-	-	-	-	-	-	-	-
	778 002,00	1 309 000,00	1 309 000,00	24 870,10	90 857,84	-	90 857,84	#DIV/0!	1 309 000,00
Provincial Government:									
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	24 870,10	86 407,84	-	86 407,84	#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!	-
CNIP Kwaggaletsk (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	268 303,33	2 737 683,46	3 101 117,33	(363 433,87)	(0,12)	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	243 375,95	1 693 903,53	3 000 000,00	(1 306 096,37)	(0,44)	7 928 000,00
National Government:									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	132 112,30	668 915,93	3 000 000,00	(2 011 084,07)	(0,67)	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#DIV/0!	-
Municipal Systems Improvement	-	-	-	-	3 750,00	-	3 750,00	-	-
	-	-	-	-	-	-	-	-	-
Provincial Government:									
Sport and Recreation	376 761,00	-	-	70 504,01	70 504,01	-	70 504,01	#DIV/0!	-
Expanded Public Works Programme	139 792,00	-	-	70 504,01	70 504,01	-	70 504,01	#DIV/0!	-
Other grant providers:	236 969,00	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	313 879,96	1 764 407,64	3 000 000,00	(1 235 592,36)	(0,41)	7 928 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	22 270 352,00	582 183,29	4 502 091,10	6 101 117,33	(1 599 026,23)	(0,26)	22 270 352,00

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



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Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September 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
	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	353 200,62	226 867,17	128 333,45	55,69%	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	117 733,56	75 822,83	42 110,73	55,89%	475 421,00
Cellphone Allowance	136 374,00	160 884,00	160 884,00	9 655,37	29 016,57	10 404,67	12 813,90	76,89%	160 884,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 633,43	499 952,75	316 894,67	181 059,08	55,78%	2 062 366,00
% Increase		2,09%	2,09%						2,09%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 432 573,00	2 911 888,00	2 911 888,00	221 574,00	638 286,00	485 260,00	153 009,00	31,53%	2 911 888,00
Pension and UIF Contributions	361 883,00	417 508,00	417 508,00	27 888,98	78 605,80	69 584,00	9 021,80	12,97%	417 508,00
Medical Aid Contributions	117 589,00	139 075,00	139 075,00	10 235,85	30 710,84	23 176,00	7 532,04	32,50%	139 075,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	148 210,00	202 543,00	202 543,00	-	-	-	-	-	202 543,00
Motor Vehicle Allowance	440 100,00	465 827,00	465 827,00	39 243,00	112 593,00	77 604,00	34 889,00	45,09%	465 827,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	325,00	29 134,00	29 134,00	21,75	79,75	4 854,00	(4 774,25)	-98,36%	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	298 764,41	860 274,69	660 500,00	199 774,69	30,25%	4 165 575,00
% Increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 882,00	9 113 882,00	753 487,73	2 162 033,91	1 083 125,67	1 078 808,24	99,81%	9 113 882,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 504 862,00	117 165,50	348 813,49	250 910,33	98 003,16	39,07%	1 504 862,00
Medical Aid Contributions	322 802,00	485 591,00	485 591,00	24 623,44	72 543,12	80 931,83	(8 388,71)	-10,37%	485 591,00
Overtime	495 886,00	300 000,00	300 000,00	18 075,79	100 582,18	50 000,00	50 582,18	101,16%	300 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	18 737,68	12 914,67	5 822,99	45,09%	77 488,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	10 881,00	8 640,00	8 640,00	5 152,00	8 958,68	1 440,00	5 518,68	383,10%	8 640,00
Other benefits and allowances	82 839,00	508 102,36	508 102,36	8 754,80	27 190,33	84 350,39	(57 160,08)	-67,77%	508 102,36
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	32 388,00	-	-	16 728,80	27 330,24	-	27 330,24	#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	948 516,96	2 764 187,59	1 563 572,89	1 200 614,70	76,79%	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	1 413 916,80	4 124 415,03	2 542 967,56	1 581 447,47	62,19%	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	1 413 916,80	4 124 415,03	2 542 967,56	1 581 447,47	62,19%	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	1 247 283,37	3 624 482,28	2 224 072,89	1 400 389,39	62,97%	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 30 September 2015 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	7 769,57	24 256,09
Bargaining council	522,00	1 558,75
Group insurance	485,08	1 455,24
Total other allowances	8 776,65	27 270,08

2. Excluded from the total amount of R 4 124 415 for the period 1 July 2015 to 30 September 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	75 409,46	29,00%
Senior Management	79 178,01	31,00%
Other staff	104 427,85	40,00%
Total travel and subsistence allowances	259 015,33	

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In-Year Report of Kareeberg Municipality

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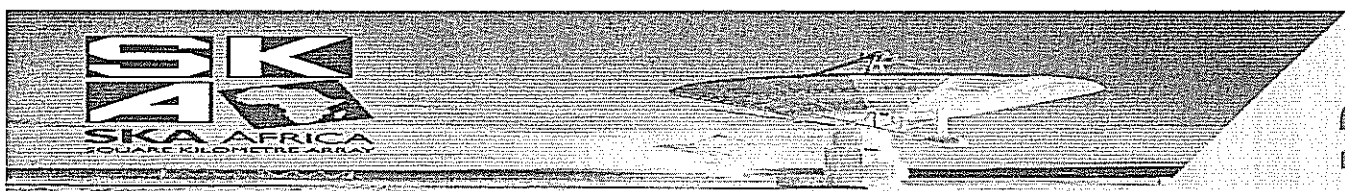
Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03
September 2015

Description	Budget Year 2015-2016												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	257 703.19	627 419.17	1 420 045.00	670 720.00	301 050.00	113 370.00	143 562.00	130 157.00	87 500.00	74 170.00	78 650.00	(100 803.29)	3 177 843.00	3 532 000.00	3 709 440.00
Property rates - penalties & collection	3 259.50	8 583.56	12 377.83									(25 223.20)			
Service charges - electricity revenue	300 340.33	300 173.24	300 656.37	425 001.00	294 818.00	631 837.00	472 351.00	657 426.00	723 554.00	545 650.00	620 050.00	2 242 851.06	8 150 650.00	8 101 057.00	9 736 030.00
Service charges - water revenue	100 161.82	75 594.84	113 573.76	327 002.00	330 643.00	223 717.00	700 543.00	233 045.00	258 737.00	330 270.00	357 763.00	829 630.78	4 255 050.00	4 252 050.00	4 573 971.00
Service charges - sanitation revenue	100 561.82	123 407.81	185 408.00	411 000.00	330 643.00	204 070.00	154 750.00	175 433.00	156 845.00	431 714.00	301 690.00	161 129.34	2 600 780.00	2 714 400.00	2 905 870.00
Service charges - refuse	250 150.20	108 554.30	258 338.20	379 075.00	242 981.00	145 657.00	314 074.00	272 908.00	271 454.00	511 067.00	381 045.00	378 834.27	3 558 545.00	3 825 707.00	4 081 312.00
Service charges - other															
Rental of buildings and equipment	17 021.27	103 225.30	30 402.70	32 354.00	45 912.00	23 514.00	20 878.00	5 800.00	3 335.00	22 850.00	13 220.00	(40 942.30)	247 028.00	320 100.00	373 805.00
Interest earned - external investments	11 245.33	74 169.80	60 751.42	77 745.00	84 752.00	70 009.00	137 147.00	82 300.00	78 343.00	131 632.00	85 761.00	257 023.34	1 107 300.00	1 301 650.00	1 420 640.00
Interest earned - outstanding debtors	190.54	238.00	187.78	278.00	277.00	275.00	272.00	270.00	269.00	265.00	264.00	505.70	3 300.00	3 405.00	3 636.00
Dividends received															
Fines	15.20	1 725.00	1 329.80	68.00	972.00	1 065.00	16.00	1 143.00	3 014.00	340.00	1 038.00	(57.00)	12 230.00	12 840.00	13 480.00
Licences and permits	651.00	873.00	626.00	344.00	902.00	885.00	493.00	669.00	615.00	652.00	417.00	421.00	7 420.00	7 700.00	8 181.00
Agency services	28 064.01	8 655.14	12 134.02	6 652.00	4 003.00	3 914.00	7 723.00	51 430.00	5 628.00	7 340.00	4 778.00	(20 000.17)	103 230.00	101 850.00	102 700.00
Transfer receipts - operating	(10 239 000.00)	1 054 000.00			5 420 000.00				5 002 000.00			1 314 000.00	23 000 000.00	22 500 000.00	23 611 000.00
Other revenue	100 230.97	108 545.80	30 758.34	1 429.00	50 754.00	47 811.00	83 857.00	63 230.00	161 240.00	8 515.00	169 660.00	7 548 579.89	8 425 700.00	9 870 013.00	11 272 250.00
Cash Receipts by Source	11 551 851.41	7 713 383.10	2 558 071.13	2 525 857.00	7 361 877.00	1 575 675.00	2 032 058.00	1 674 967.00	8 796 565.00	2 128 841.00	1 968 138.00	11 835 502.38	54 794 850.00	58 135 807.00	62 259 878.00
Other Cash Flows by Source															
Transfer receipts - capital	2 000 000.00					4 629 000.00						1 000 000.00	7 629 000.00	8 054 000.00	8 244 000.00
Contributions & Contracted assets															
Proceeds from disposal of PPE															
Short term loans															
Borrowing long term infrastructure															
Increase in consumable deposits	3 300.00	1 100.00	1 100.00	471.00	941.00	738.00	471.00	941.00	1 170.00	471.00	941.00	(1 618.00)	10 000.00	10 000.00	10 000.00
Receipt of non-current debtors	634.14	1 759.49	800.29	747.00	750.00	752.00	755.00	757.00	750.00	762.00	765.00	(791.60)	8 400.00	7 520.00	7 600.00
Receipt of non-current receivables	2 152 428.54	2 700 816.73	940 838.47									(5 769 781.74)			
Change in non-current prepayments	6 930 850.65	(807 254.30)	(171 357.45)									(7 874 177.61)			
Total Cash Receipts by Source	24 845 052.74	4 878 409.38	2 322 250.41	2 526 675.00	7 363 868.00	6 565 133.00	2 033 026.00	1 676 623.00	9 793 323.00	2 129 841.00	1 967 844.00	(1 848 847.11)	62 737 270.00	66 197 310.00	70 331 778.00
Cash Payments by Type															
Employee related costs	1 207 293.47	1 169 812.44	1 247 283.37	1 208 470.00	1 163 590.00	1 544 834.00	1 304 732.00	1 408 620.00	1 455 620.00	1 086 435.00	1 541 702.00	2 427 293.72	16 861 130.00	18 042 310.00	18 720 625.00
Remuneration of councillors	150 919.00	101 633.43	170 027.52	165 567.00	161 397.00	163 736.00	168 570.00	164 818.00	233 392.00	170 678.00	173 732.00	169 415.59	2 002 300.00	2 192 520.00	2 311 161.00
Interest paid													831 014.00	831 014.00	1 068 992.00
Bulk purchases - Electricity	677 762.81	1 105 578.70	827 348.72	655 418.00	635 035.00	640 567.00	540 034.00	700 355.00	827 230.00	610 178.00	852 220.00	1 634 704.97	9 568 001.00	10 170 414.00	11 219 505.00
Bulk purchases - Water & Sewer															
Other materials	15 841.99	128 372.40	70 529.52	40 445.00	51 620.00	17 230.00	71 808.00	54 914.00	49 707.00	26 130.00	27 634.00	(103 528.85)	469 100.00	492 705.00	713 712.00
Contracted services	318 912.04	40 804.46	53 021.81	44 491.00	58 959.00	58 881.00	79 672.00	83 392.00	54 000.00	26 626.00	30 366.00	(318 332.10)	515 000.00	548 505.00	582 645.00
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	1 834 872.45	52 104.85	75 183.67		3 101 117.33				3 101 117.33			1 139 945.43	9 503 352.00	10 420 000.00	11 178 407.00
General expenses	1 029 457.59	746 578.37	308 648.91	607 080.00	261 520.00	210 122.00	144 281.00	122 319.00	187 037.00	68 439.00	129 560.00	9 317 652.13	12 635 000.00	12 240 650.00	13 040 730.00
Cash Payments by Type	5 239 161.21	2 912 981.44	2 651 018.02	2 629 851.00	5 442 416.13	2 832 933.00	2 259 257.00	2 569 734.00	5 728 784.33	2 629 405.00	2 254 817.00	15 297 587.88	52 295 953.00	55 064 410.00	58 913 832.00
Other Cash Flows/Payments by Type															
Capital assets	828 352.24	623 325.44	313 879.96			4 675 000.00						1 230 552.35	7 625 000.00	8 054 000.00	8 244 000.00
Repayment of borrowing															
Other Cash Flows/Payments	9 120 012.62	1 554 650.43	745 714.85									(11 550 424.11)			
Total Cash Payments by Type	15 183 316.07	5 220 054.11	3 914 614.44	2 629 851.00	5 442 416.13	7 507 933.00	2 259 257.00	2 569 734.00	5 728 784.33	2 629 405.00	2 254 817.00	8 072 736.11	60 221 953.00	63 118 420.00	67 157 832.00
NET INCREASE/(DECREASE) IN CASH HELD	9 451 737.47	(646 665.01)	(102 364.00)	(103 016.00)	1 921 251.87	(1 655 800.00)	(244 511.00)	(893 844.00)	1 064 738.67	100 346.00	(166 783.00)	(6 113 832.23)	2 413 417.00	3 079 890.00	3 361 948.00
Cash/Debt equivalents at the month	23 379 445.00	31 829 222.47	31 134 135.92	30 551 774.89	30 749 758.69	32 370 010.58	31 314 210.58	31 039 499.58	30 119 650.58	31 170 300.22	31 270 732.22	30 903 930.22	22 379 445.00	24 789 850.00	27 808 750.00
Cash/Debt equivalents at the month	31 829 222.47	31 134 135.92	30 551 774.89	30 749 758.69	32 370 010.58	31 314 210.58	31 039 499.58	30 119 650.58	31 170 300.22	31 270 732.22	30 903 930.22	24 789 850.00	24 789 850.00	27 808 750.00	31 230 702.00

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In-Year Report of Kareeberg Municipality

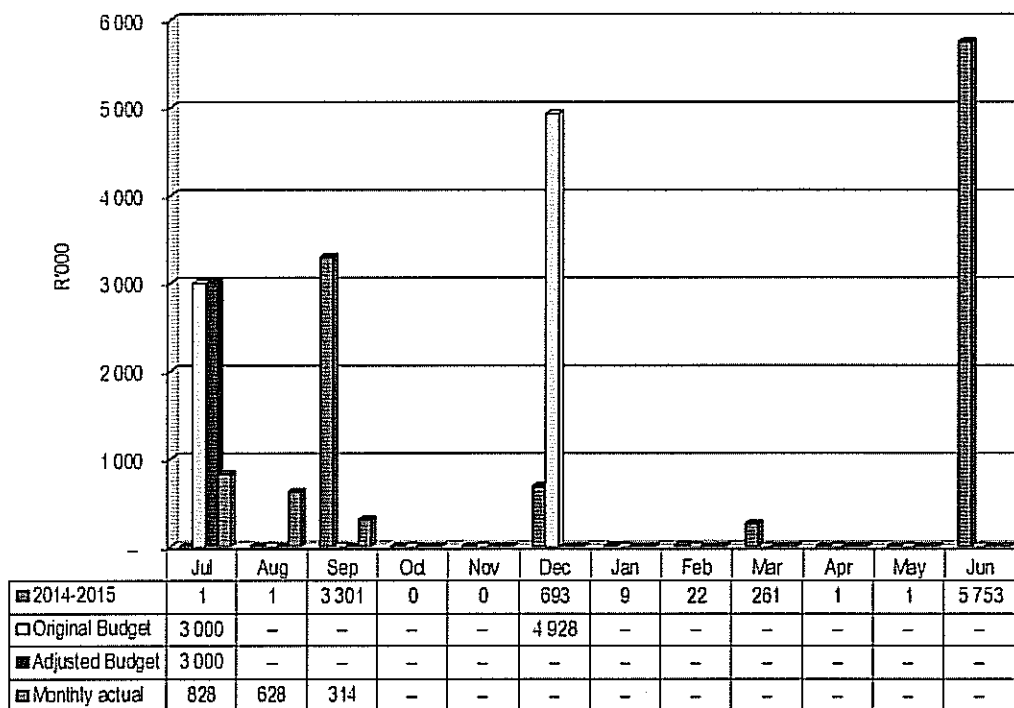
30 September 2015

Supporting Documentation (cont.)
Capital programme performance

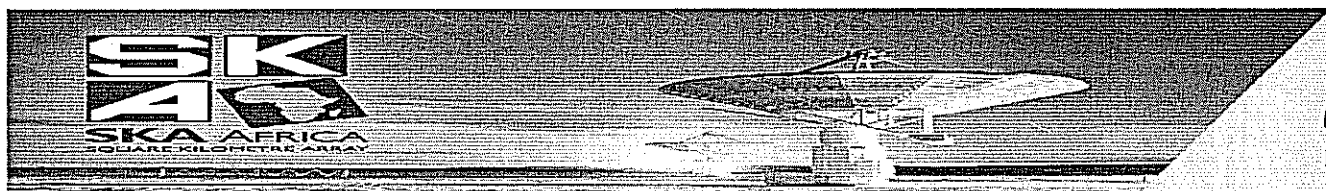
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September 2015

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
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			313 879,96	1 769 631,00	3 000 000,00	1 230 369,00	41,0%	22%
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	1 769 631,00					

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



LB



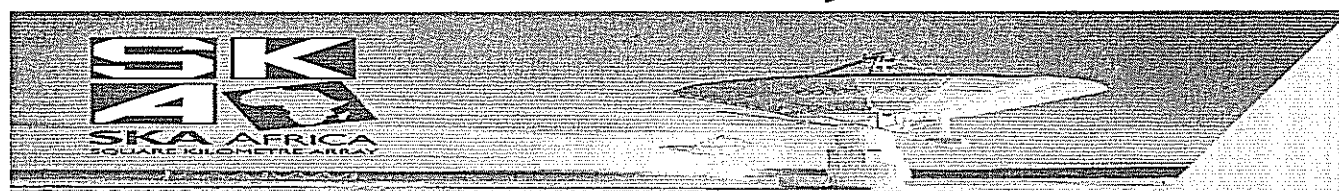
In-Year Report of Kareeberg Municipality

30 September 2015

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03
September 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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 412,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#DIV/0!	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	2 706 788,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#DIV/0!	-
Dams & Reservoirs	2 706 788,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#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	36 908,00	-	-	-	8 973,35	-	(8 973,35)	#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	2 759 310,00	-	-	111 263,65	710 211,08	-	(710 211,08)	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

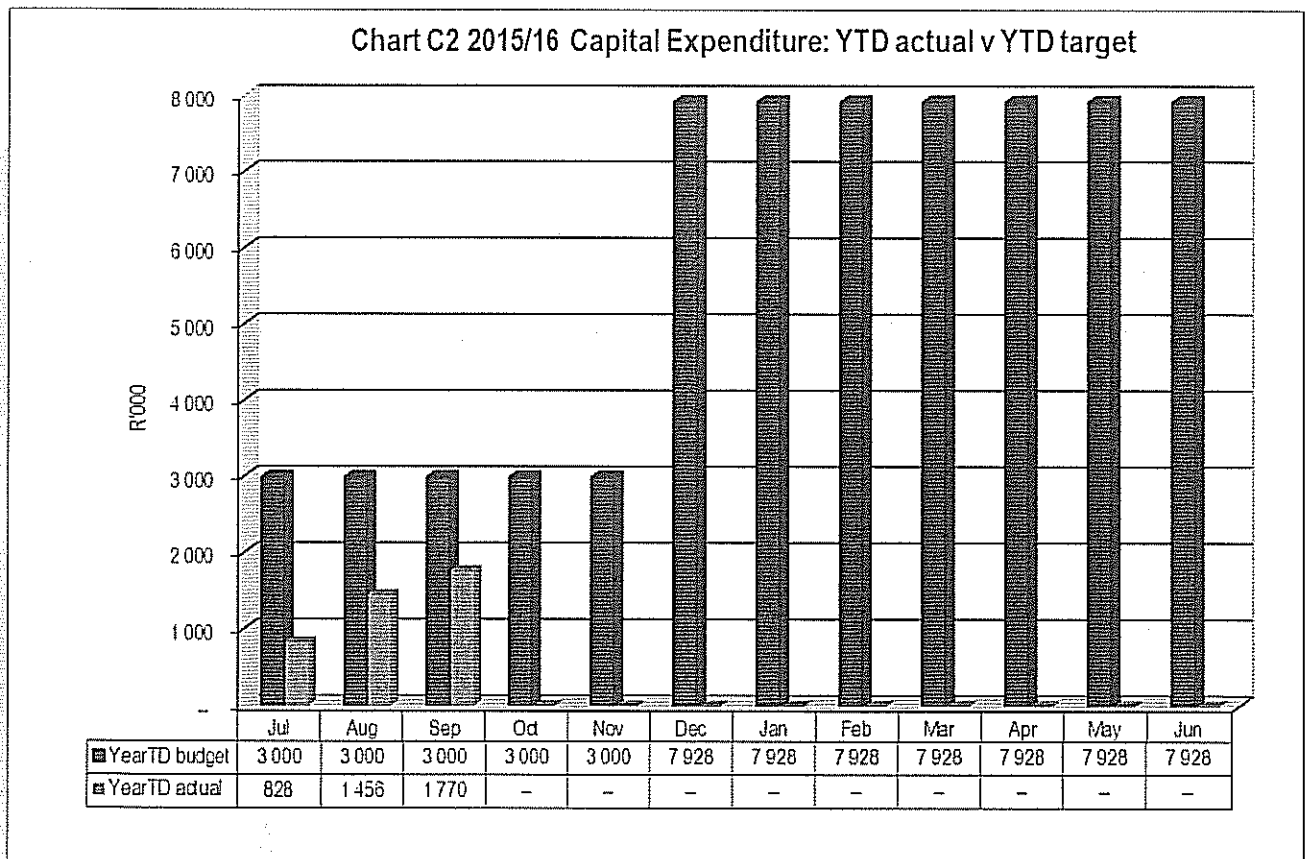
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M03 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 847 338,00	5 700 000,00	5 700 000,00	132 112,30	947 311,04	3 000 000,00	2 052 688,96	0,68	5 700 000,00
Infrastructure - Road transport	5 047 338,00	2 000 000,00	2 000 000,00	132 112,30	947 311,04	2 000 000,00	1 052 688,96	0,53	2 000 000,00
Roads, Pavements & Bridges	5 047 338,00	2 000 000,00	2 000 000,00	132 112,30	947 311,04	2 000 000,00	1 052 688,96	0,53	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
Sansewer 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	2 281 643,00	1 228 000,00	1 228 000,00	15 000,00	56 604,89	-	(56 604,89)	#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	758 891,00	-	-	-	41 604,89	-	(41 604,89)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	48 600,00	-	-	15 000,00	15 000,00	-	(15 000,00)	#DIV/0!	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	70 504,01	70 504,01	-	(70 504,01)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Absorbents	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	70 504,01	70 504,01	-	(70 504,01)	#DIV/0!	-
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	217 616,31	1 074 419,94	3 000 000,00	1 925 580,06	0,64	7 928 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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Supporting Documentation (cont.)



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In-Year Report of Kareeberg Municipality

30 September 2015

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M03 September 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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 265 832,00	372 000,00	372 000,00	33 152,23	224 654,29	232 500,00	(2 154,29)	-0,97%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	-	6 701,68	29 500,00	22 706,02	76,94%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	-	6 701,68	29 500,00	22 706,02	76,94%	62 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	29 449,46	103 387,46	65 500,00	(37 887,46)	-57,84%	106 000,00
Generation	-	4 000,00	4 000,00	2 000,00	9 000,00	1 000,00	(5 000,00)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	27 449,46	97 387,46	64 500,00	(32 887,46)	-50,99%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	614 199,00	60 000,00	60 000,00	3 302,13	14 715,97	60 500,00	45 784,03	75,88%	60 000,00
Dams & Reservoirs	614 199,00	60 000,00	60 000,00	3 302,13	14 715,97	60 500,00	45 784,03	75,88%	60 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	49 958,00	105 000,00	105 000,00	310,64	431,66	65 250,00	64 818,12	99,34%	105 000,00
Reticulation	49 958,00	105 000,00	105 000,00	310,64	431,66	65 250,00	64 818,12	99,34%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	99 327,00	1 750,00	(97 577,00)	-5379,83%	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	-	-	1 750,00	1 750,00	100,00%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	61 465,00	76 800,00	76 800,00	2 181,96	4 435,60	15 544,00	11 112,40	71,47%	76 800,00
Parks & gardens	2 200,00	10 800,00	10 800,00	1 352,07	2 176,78	3 650,00	1 471,24	40,31%	10 800,00
Sportsfields & stadia	13 610,00	-	-	-	-	-	-	-	-
Swimming pools	15 911,00	14 000,00	14 000,00	-	-	2 500,00	2 500,00	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 944,00	13 000,00	13 000,00	450,81	808,36	2 250,00	1 441,64	84,07%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	227,98	227,98	2 750,00	2 522,02	91,71%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	125,00	125,00	750,00	625,00	83,33%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	555,06	675,00	319,02	36,46%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	536,00	3 000,00	3 000,00	-	-	750,00	750,00	100,00%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	1 000,00	1 000,00	100,00%	4 000,00
Cemeteries	5 048,00	5 500,00	5 500,00	-	539,52	1 023,00	483,48	47,29%	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	34 605,44	234 926,73	148 944,00	(85 984,73)	-57,73%	537 400,00
General vehicles	105 079,00	97 500,00	97 500,00	3 359,06	8 370,24	30 129,00	21 758,76	72,22%	97 500,00
Specialised vehicles	288 541,00	195 000,00	195 000,00	18 803,85	29 591,55	54 190,00	24 591,45	45,36%	195 000,00
Plant & equipment	35 150,00	8 700,00	8 700,00	2 614,56	6 713,60	2 176,00	(4 538,60)	-206,67%	8 700,00
Computers - hardware/equipment	205 482,00	130 000,00	130 000,00	8 557,34	69 224,56	43 333,00	(25 892,56)	-59,75%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00	62,14	10 062,14	6 492,00	(1 570,14)	-16,46%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 890,00	58 500,00	58 500,00	1 008,40	2 188,26	10 625,00	8 436,72	79,80%	58 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	-	106 700,34	-	(106 700,34)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 438 492,00	985 000,00	985 000,00	68 919,63	464 016,63	538 992,00	(77 026,62)	-19,80%	985 000,00
Specialised vehicles	288 541,00	195 000,00	195 000,00	18 803,85	29 591,55	54 190,00	24 591,45	45,34%	195 000,00
Rebuse	288 541,00	195 000,00	195 000,00	18 803,85	29 591,55	54 190,00	24 591,45	45,34%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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In-Year Report of Kareeberg Municipality

30 September 2015

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September 2015

Description	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 %	
R									
Depreciation by Asset Class/Sub-class									
Infrastructure	1 088 807,00	2 917 514,00	2 917 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 710,00	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 & Retification	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	-	-	-	-	-	-	-	-	-
Retification	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	526 503,00	526 503,00	-	-	-	-	-	-
Retification	-	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	489 897,00	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	12 604,00	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	508 373,00	721 369,00	721 369,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 778,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	68 560,00	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	111 558,00	111 558,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 582,00	57 582,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 582,00	57 582,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 009,00	4 322 811,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 778,00	43 134,00	43 134,00	-	-	-	-	-	-
Rollup	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 September 2015 - M03 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

30 September 2015

