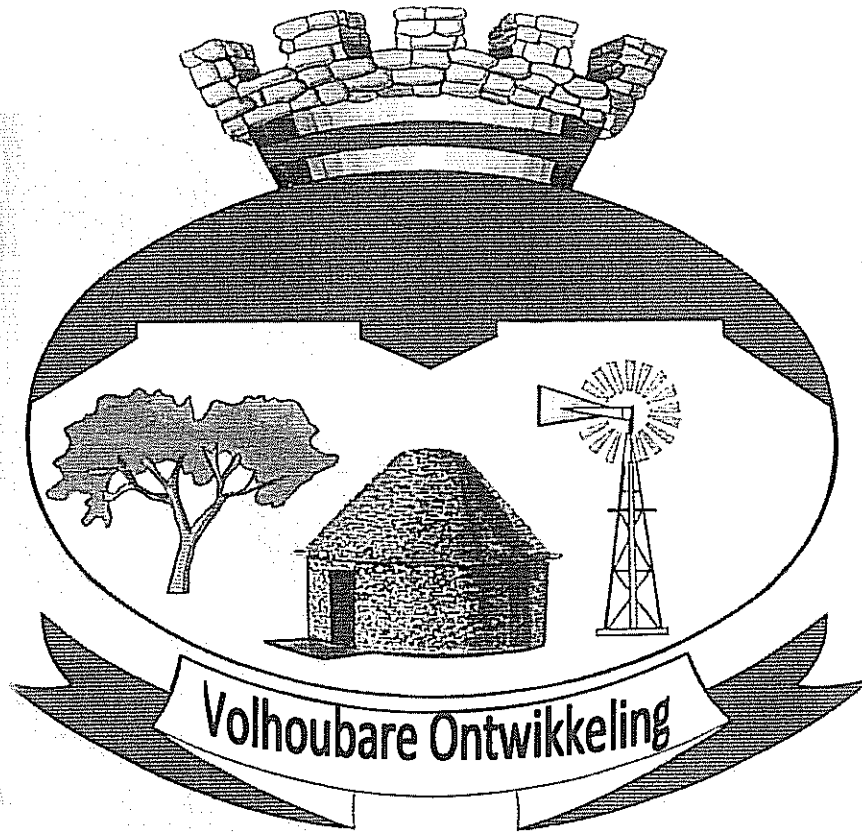


In-Year Report of Kareeberg Municipality

Monthly Budget Statement October 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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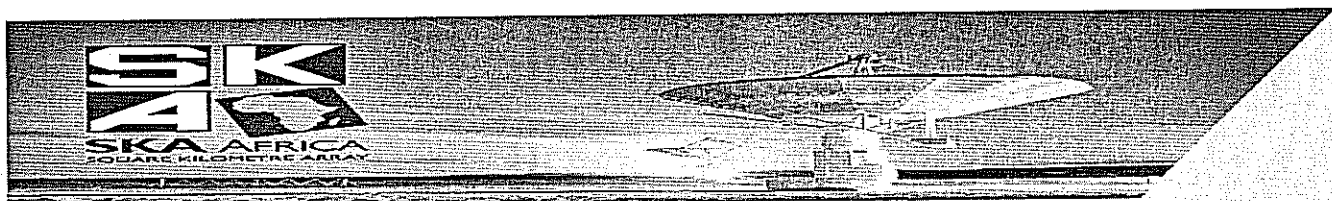
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Introduction

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.

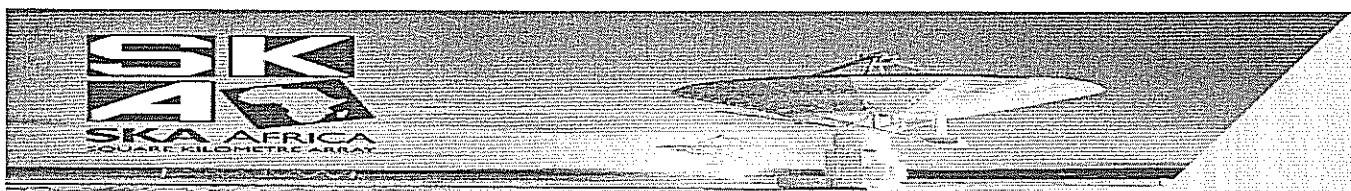
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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.

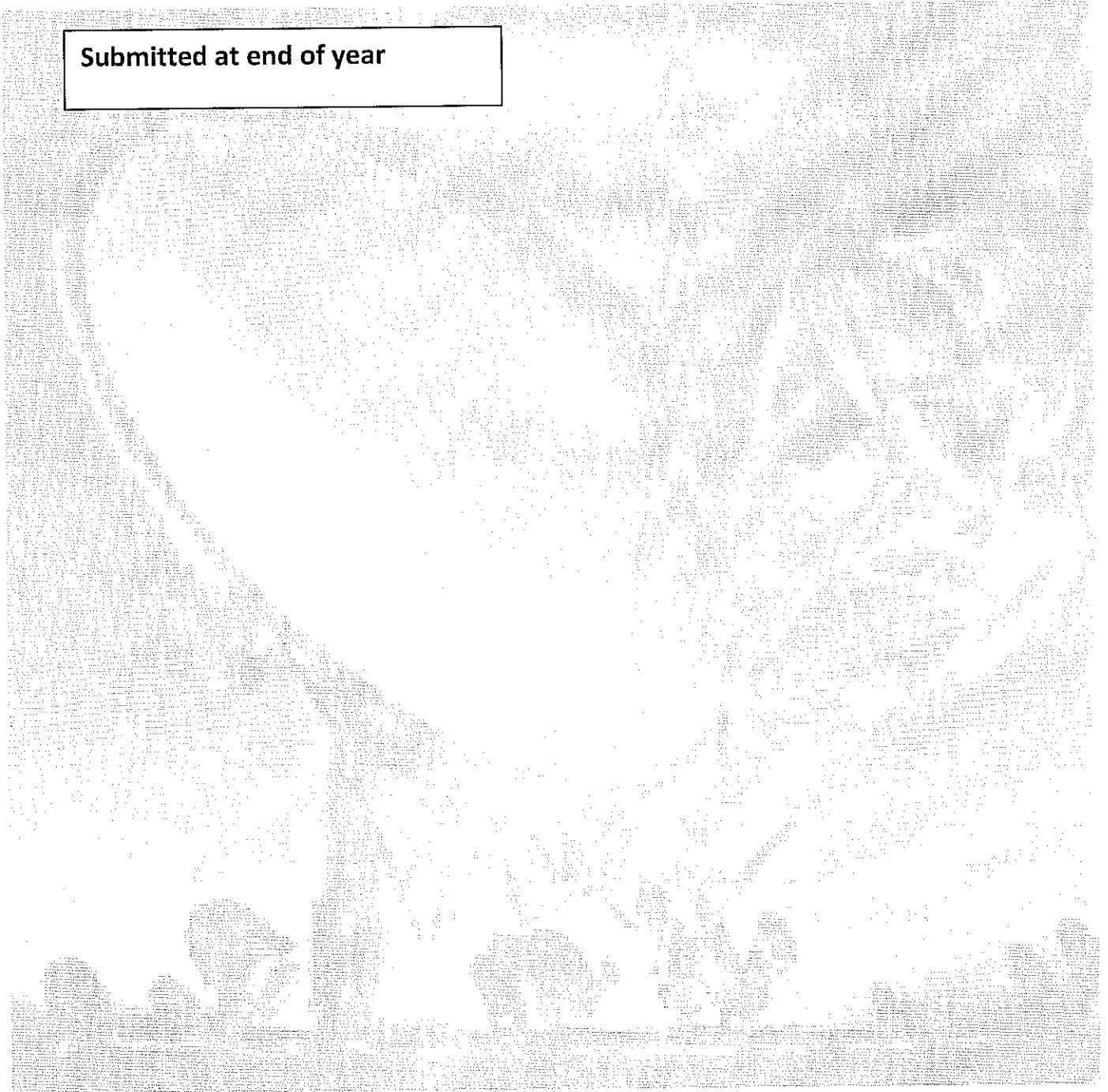
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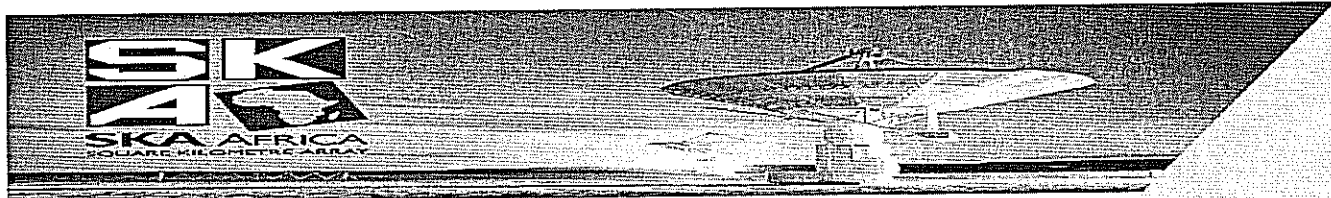
1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year



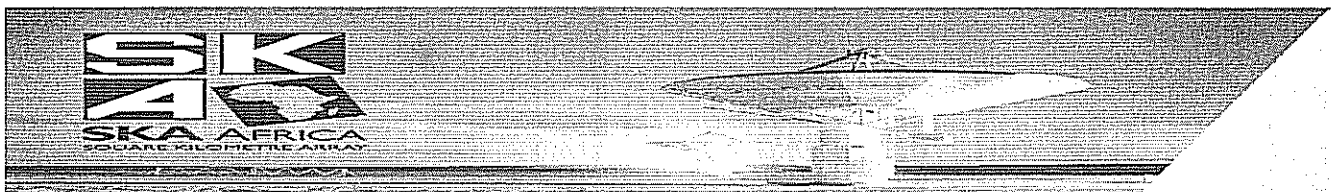
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1.2 Council resolutions

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 increased due to receipt of 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. CFO to restructure the document according to guidelines.

The internal audit work plan, charter and risk assessment for 2015-2016 has not yet been approved. Audit committee could not constitute a quorum.

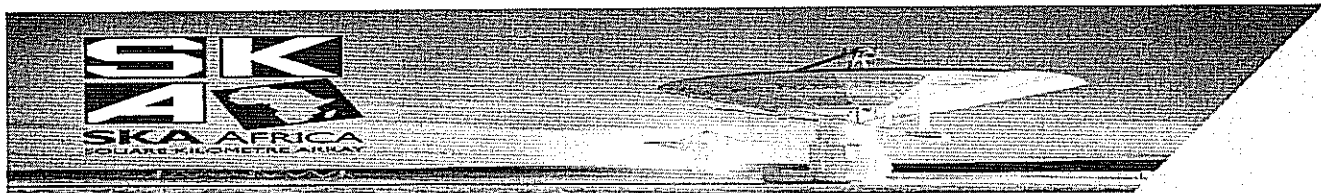
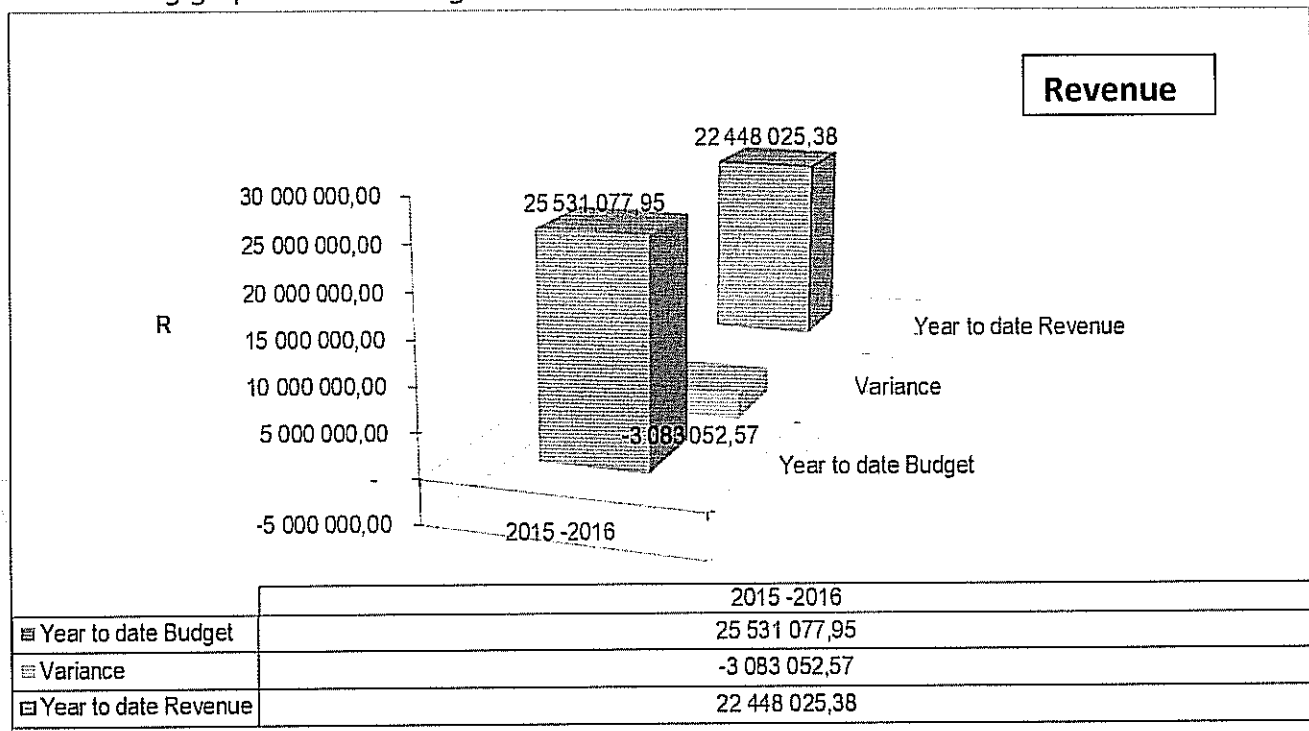
The audit committee has not convened once during the quarter. This constitutes non-compliance once again. Advertise twice for audit committee members.

Consolidated performance,

Revenue by source

Revenue is under received by 10% (R 2.3million) for the year. Revenue on conditional grants is only recognised after it has been expended.

The following graph indicates the generated revenue to date:



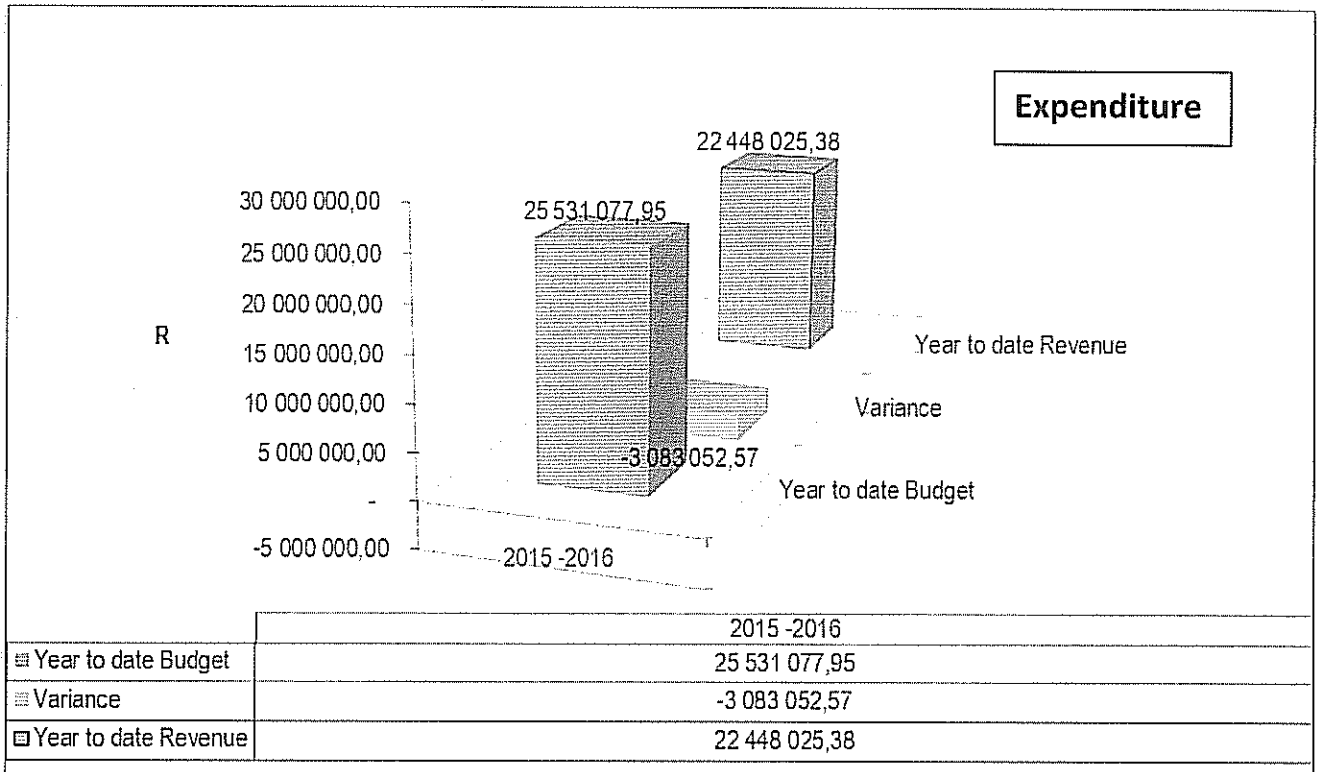
In-Year Report of Kareeberg Municipality

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Operating expenditure by type

Expenditure is overspent by 3% (R 451 thousand). The second quarter equitable share has been expended.

The following graph indicates the expenditure incurred to date.



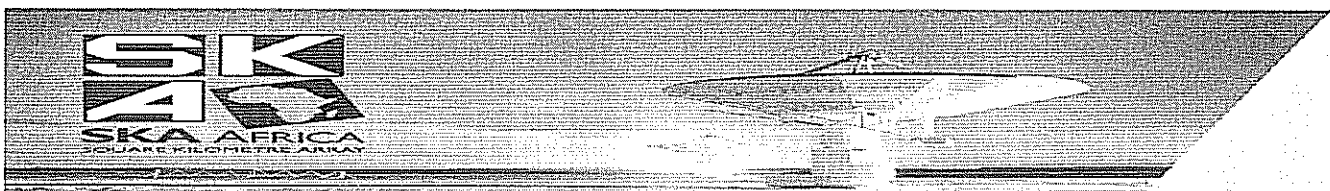
Capital spending

Council needs to approve the adjustment to the capital budget at next meeting. 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 8.7 million. This is due to receipt of conditional grants.

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



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

Reconciliation of available cash and investment resources

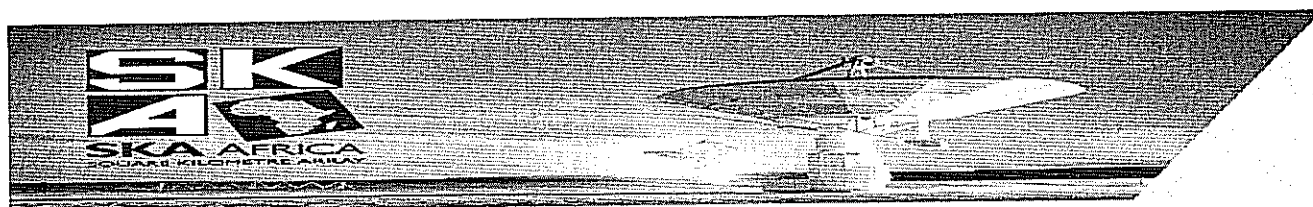
Item	Current month	Previous month
Cash and cash equivalents	31 107 540,52	30 551 774,90
Long term investments	-	-
	31 107 540,52	30 551 774,90
Less:	7 898 885,24	5 974 641,69
Unspent conditional grants	7 898 885,24	5 974 641,69
Net cash resources available for internal distribution	23 208 655,28	24 577 133,21
Less amounts allocated to:	22 494 004,12	22 512 500,07
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	38 694,02	38 487,09
Employee benefits	10 207 861,60	10 226 564,48
Retention	899 636,99	899 636,99
Resources available / (shortfall) for working capital requirements	714 651,16	2 064 633,14

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.



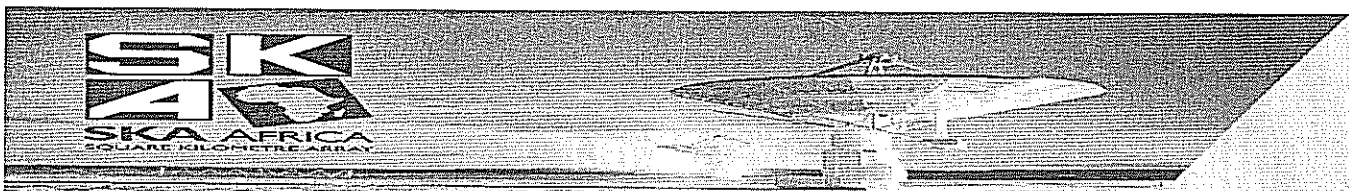
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- b. The Municipal Manager must ensure that the newsletter is published and distributed monthly.
- c. LGSETA must be approached for sufficient funding for training.
- d. The Mayor must influence ward councillors to have ward committee meetings.
- e. 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.

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In-Year Report of Kareeberg Municipality

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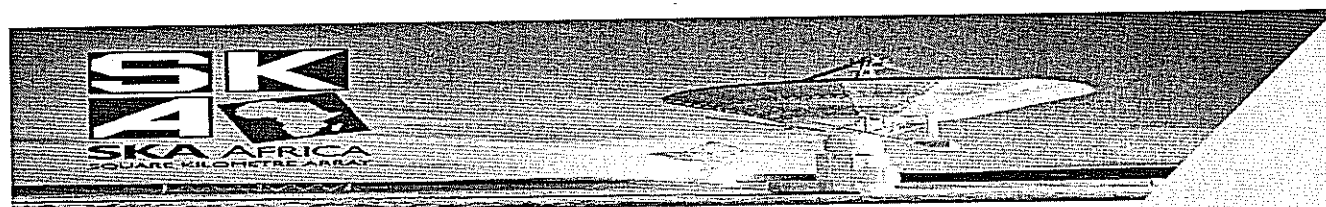
1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M04 October 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Property rates - penalties & collection charges	(9 244,43)	-13,8%		
	Rental of facilities and equipment	(37 105,82)	-24,4%	Awards of tenders for Vosburg have not been completed	Tender will have to be awarded to prevent loss of revenue
	Interest earned - external investments	(199 485,98)	-47,4%	deposits not yet received	No steps needed
	Interest earned - outstanding debtors	(232,12)	-22,3%	Very little revenue - not material	No steps needed
	Licences and permits	904,64	66,2%	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	31 513,22	125,8%	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	(1 965 143,13)	-18,9%	All conditional grants not yet expended	No steps needed
	Other revenue	(516 183,43)	-58,1%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Bulk purchases	(592 421,73)	-15,3%	Change from high to low season	No steps needed
	Other materials	222 906,94	154,8%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	372 697,13	235,3%	Operating grant expenditure is allocated to line items	The budget must be adjusted
	Transfers and grants	607 699,70	19,6%	Subsidies recorded as paid out	No steps needed
	Other expenditure	(251 240,02)	-10,1%	Once off payments made	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	44 588,80	3,6%	Tenders to be awarded	Only R 1 228million approved by Council, Will have to be adjusted
	Upgrade of roads - Carnarvon	638 670,22	63,9%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	413 775,61	41,4%	Work in progress	On track
	Cemetery - Vanwyksvlei	60 860,89	100,0%	Completed	Will have to be adjusted
	Cemetery - Vosburg	42 306,40	100,0%	Completed	Will have to be adjusted
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project 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	810 613,70		RBIG funding	
4	Financial Position				
5	Cash Flow				
	October 2015	555 765,62		Receipt of conditional grants	
6	Measureable performance				
7	Municipal Entities				

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In-Year Report of Kareeberg Municipality

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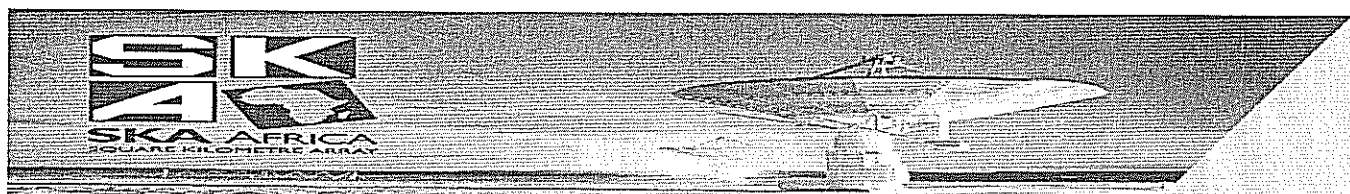
b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M04 October 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	22 002,32	4 493 842,46	4 420 180,00	73 662,46	1,67%	4 543 217,00
Service charges	17 949 784,00	19 564 238,00	19 564 238,00	1 632 771,13	6 502 762,67	6 227 393,00	275 369,67	4,42%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	66 380,41	221 100,02	420 586,00	(199 485,98)	-47,43%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	358 702,29	6 426 356,87	10 391 500,00	(1 965 143,13)	-18,91%	23 060 000,00
Other own revenue	3 589 711,00	8 891 296,00	8 891 296,00	125 808,21	550 649,23	1 071 418,95	(520 769,72)	-48,61%	8 891 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 205 664,36	20 194 711,25	22 531 077,95	(2 336 366,70)	-10,37%	57 355 751,00
Employee costs	16 252 967,00	16 881 136,00	16 881 136,00	1 527 355,98	5 149 625,26	5 076 706,00	72 919,26	1,44%	16 881 136,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 614,09	669 961,33	651 612,00	18 349,33	2,82%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 126,00	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	761 371,70	3 425 170,25	4 012 275,00	(587 104,75)	-14,63%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	1 746 645,80	3 708 816,70	3 101 117,00	607 699,70	19,60%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	742 073,57	2 993 591,07	2 654 544,00	339 047,07	12,77%	15 587 871,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	4 944 061,14	15 947 164,61	15 496 254,00	450 910,61	2,91%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(2 730 396,78)	4 247 546,64	7 034 823,95	(2 787 277,31)	-39,62%	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	559 410,50	2 253 314,13	3 000 000,00	(746 685,87)	-24,89%	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	(2 178 986,28)	6 500 860,77	10 034 823,95	(3 533 963,18)	-35,22%	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	(2 178 986,28)	6 500 860,77	10 034 823,95	(3 533 963,18)	-35,22%	6 128 000,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	-23,70%	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	503 916,49	2 268 324,13	3 000 000,00	(731 675,87)	-24,39%	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	519,70	20 743,06	-	20 743,06	#DIV/0!	-
Total sources of capital funds	10 088 338,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	-23,70%	7 928 000,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	35 973 831,56	31 320 426,00	-	-	-	31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	124 682 838,78	130 628 050,00	-	-	-	130 628 050,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	11 936 919,47	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	137 997 192,94	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	1 056 299,53	11 007 880,51	7 002 442,67	(4 005 437,84)	-57,20%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(503 833,91)	(2 280 584,99)	(2 997 206,00)	(716 621,01)	23,91%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	3 300,00	3 800,00	4 231,00	431,00	10,19%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	25 282 301,00	-	31 107 540,52	26 878 357,67	(4 229 182,85)	-15,73%	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	3 034 838,67	213 081,34	165 600,09	2 216 835,77	269 783,37	1 649 674,28	-	-	7 551 813,52
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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In-Year Report of Kareeberg Municipality

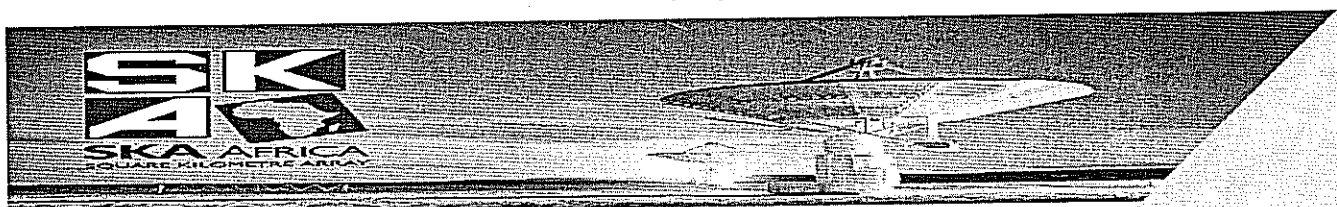
31 October 2015

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M04 October 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	1 130 021,98	15 933 845,91	19 385 667,00	(3 452 221,09)	-17,81%	45 690 838,00
Executive and council	25 693 533,00	28 108 215,00	28 108 215,00	985 668,97	6 456 632,68	13 843 768,00	(5 387 135,32)	-38,91%	28 108 215,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 582 623,00	144 353,01	7 477 013,23	5 542 099,00	1 934 914,23	34,91%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	69 313,00	24 755,00	24 755,00	1 041,00	7 184,80	3 186,00	3 998,80	125,51%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 041,00	6 030,80	2 126,00	3 904,80	183,67%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	-	1 104,00	451,00	653,00	144,79%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	609,00	(559,00)	-91,79%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6 050,00	2 000,00	2 000,00	770,00	3 430,00	947,00	2 483,00	262,20%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	770,00	3 430,00	947,00	2 483,00	262,20%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 539 340,00	19 566 158,00	19 566 158,00	1 633 241,88	6 593 784,87	6 141 078,00	352 686,67	5,91%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	720 942,95	2 915 974,19	2 808 894,00	107 080,19	3,81%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	379 399,97	1 466 669,15	1 310 624,00	156 045,15	11,91%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	232 638,97	906 895,37	776 123,00	130 772,37	16,85%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	300 061,99	1 214 225,96	1 245 437,00	(31 211,04)	-2,51%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	65 283 751,00	2 765 074,85	22 448 025,38	25 531 078,00	(3 083 052,62)	-12,08%	65 283 751,00
Expenditure - Standard									
<i>Governance and administration</i>	28 026 898,00	35 327 398,00	35 327 398,00	3 283 300,73	9 288 259,12	8 757 357,00	530 902,12	6,06%	35 327 398,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	2 427 238,42	6 739 863,41	5 746 573,00	992 290,41	17,27%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	638 361,19	1 808 095,70	2 420 634,00	(612 738,30)	-25,31%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	187 701,12	741 300,01	589 950,00	151 350,01	25,65%	2 736 507,00
<i>Community and public safety</i>	1 853 694,00	2 223 854,00	2 223 854,00	182 921,46	652 391,87	597 472,00	54 919,87	9,19%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	119 992,20	416 544,71	399 456,00	17 088,71	4,28%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	58 017,34	182 064,76	171 337,00	10 727,76	6,26%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	4 911,92	52 325,75	22 313,00	30 012,75	134,51%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	1 456,65	4 366,00	(2 909,35)	-66,64%	48 966,00
<i>Economic and environmental services</i>	2 959 895,00	3 382 043,00	3 382 043,00	190 839,41	753 006,39	768 924,00	(15 917,61)	-2,07%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	190 839,41	753 006,39	768 924,00	(15 917,61)	-2,07%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	16 497 164,00	18 222 458,00	18 222 458,00	1 306 999,54	5 253 507,23	5 372 581,00	(118 993,77)	-2,21%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	720 347,67	3 491 493,61	3 614 526,00	(123 032,39)	-3,40%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	157 978,01	299 300,99	314 717,00	(15 416,01)	-4,90%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	409 456,51	1 342 795,75	1 325 641,00	17 154,75	1,29%	3 344 414,00
Waste management	2 947 658,00	3 128 785,00	3 128 785,00	19 215,25	119 916,88	117 617,00	2 299,88	1,96%	3 128 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	48 337 651,00	59 155 751,00	59 155 751,00	4 944 061,14	15 947 164,81	15 488 254,00	458 910,81	2,91%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(2 178 986,28)	6 500 860,57	10 042 824,00	(3 533 963,23)	-35,22%	6 128 000,00

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In-Year Report of Kareeberg Municipality

31 October 2015

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -
M04 October 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	985 668,97	8 456 632,68	13 843 768,00	(5 387 135,32)	-38,91%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	144 353,01	7 477 013,23	5 542 099,00	1 934 914,23	34,91%	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	1 041,00	6 030,60	2 126,00	3 904,60	183,67%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	520,00	705,00	705,00	-	50,00	609,00	(559,00)	-91,79%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	-	1 104,00	451,00	653,00	144,79%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	300 061,99	1 214 225,96	1 245 437,00	(31 211,04)	-2,51%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	232 836,97	908 895,37	776 123,00	130 772,37	16,85%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	770,00	3 430,00	947,00	2 483,00	262,20%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	379 399,97	1 466 669,15	1 310 624,00	156 045,15	11,91%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	720 942,95	2 915 974,19	2 808 694,00	107 080,19	3,81%	8 590 910,00
Total Revenue by Vote	57 128 655,00	65 283 751,00	65 283 751,00	2 765 074,06	22 448 825,36	25 531 078,00	(3 083 052,62)	-12,00%	65 283 751,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 078 495,00	2 427 238,42	6 738 863,41	5 746 573,00	992 290,41	17,27%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	638 361,19	1 808 095,70	2 420 834,00	(612 738,30)	-25,31%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	197 701,12	741 300,01	589 950,00	151 350,01	25,65%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	-	-	4 366,00	(4 366,00)	-100,00%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	119 982,20	416 544,71	399 456,00	17 088,71	4,28%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	4 911,92	52 325,75	22 313,00	30 012,75	134,51%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	58 017,34	182 064,76	171 337,00	10 727,76	6,26%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	19 215,25	119 916,88	117 617,00	2 299,88	1,96%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	409 458,61	1 342 795,75	1 325 641,00	17 154,75	1,29%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	190 839,41	753 006,39	766 924,00	(15 917,61)	-2,07%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	157 978,01	299 300,99	314 717,00	(15 416,01)	-4,90%	1 395 523,00
Vote 15 - Electricity	9 197 350,00	10 352 736,00	10 352 736,00	720 347,67	3 492 950,26	3 614 526,00	(121 575,74)	-3,36%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 155 751,00	4 944 061,14	15 947 164,61	15 496 254,00	450 910,61	2,91%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(2 178 986,28)	6 500 660,77	10 034 824,00	(3 533 963,23)	-35,22%	6 128 000,00

Variances in year to date revenue

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

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

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

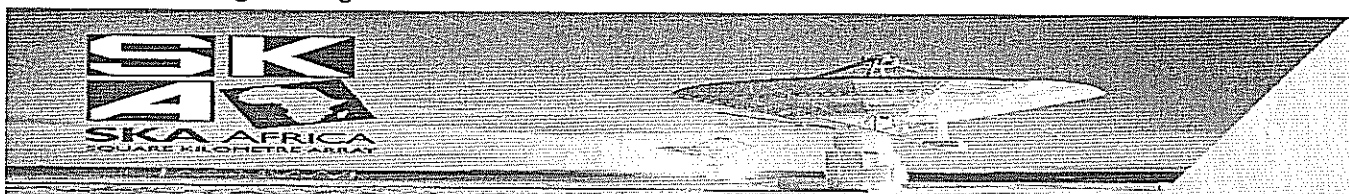
Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

Vote 12. More suction of drains were carried out.

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

Vote 14. Higher usage due to warmer weather.



In-Year Report of Kareeberg Municipality

31 October 2015

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share for the second quarter was expended.

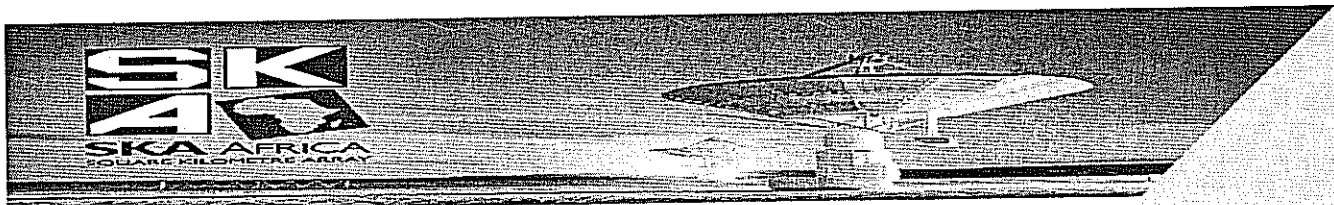
Vote 2. Cash flow impacts on repairs and maintenance.

Vote3. Annual payments made.

Vote 5. Lower expenditure.

Vote 8. Annual payments made.

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In-Year Report of Kareeberg Municipality

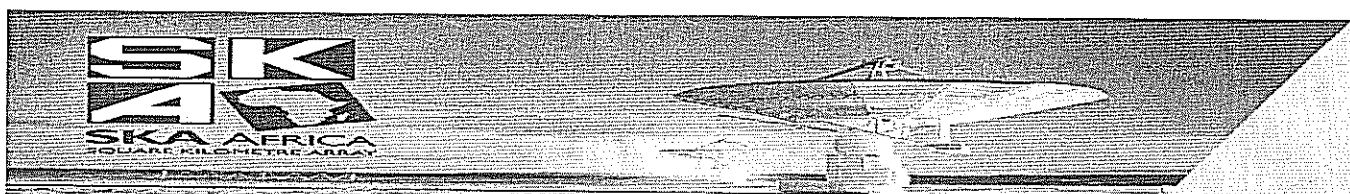
31 October 2015

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October 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	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	22 002,32	57 718,57	66 963,00	(9 244,43)	-14%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	720 922,95	2 915 914,19	2 734 309,00	181 605,19	7%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 098,00	4 522 098,00	379 399,97	1 466 669,15	1 439 405,00	27 264,15	2%	4 522 098,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	232 836,97	906 895,37	858 011,00	48 884,37	6%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	299 611,24	1 213 283,96	1 195 669,00	17 615,96	1%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	17 385,88	114 825,71	151 931,53	(37 105,82)	-24%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	66 380,41	221 100,02	420 586,00	(199 485,98)	-47%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	185,77	807,88	1 040,00	(232,12)	-22%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	941,00	3 990,80	3 657,00	333,80	9%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	222,00	2 271,00	1 366,36	904,64	66%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	9 463,48	58 556,55	25 043,43	31 513,22	126%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	358 702,29	8 426 356,87	10 391 500,00	(1 965 143,13)	-19%	23 060 000,00
Other revenue	3 036 971,00	8 425 799,00	8 425 799,00	97 610,08	372 197,19	889 380,62	(516 183,43)	-58%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 205 664,36	20 194 711,25	22 531 077,95	(2 336 366,70)	-10%	57 355 751,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 527 355,99	5 149 625,26	5 078 706,00	72 919,26	1%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 614,09	669 961,33	651 612,00	18 349,33	3%	2 062 366,00
Debt impairment	-	2 436 881,00	2 436 881,00	-	-	-	-	-	2 436 881,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Bulk purchases	8 532 727,00	9 698 001,00	9 698 001,00	665 250,24	3 275 838,27	3 868 260,00	(592 421,73)	-15%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	96 121,46	149 331,89	144 015,00	5 316,89	4%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	120 271,03	531 079,13	158 382,00	372 697,13	235%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	1 746 645,80	3 708 816,70	3 101 117,00	607 699,70	20%	9 303 352,00
Other expenditure	8 065 853,00	12 633 090,00	12 633 090,00	621 802,54	2 462 511,94	2 498 162,00	(33 650,06)	-1%	12 633 090,00
Loss on disposal of PPE	41 636,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	4 944 061,14	15 947 164,61	15 496 254,00	450 910,61	3%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(2 738 396,78)	4 247 546,64	7 034 823,95	(2 787 277,31)	(0)	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	559 410,50	2 253 314,13	3 000 000,00	(746 685,87)	(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	(2 178 986,28)	6 500 860,77	10 034 823,95			6 128 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	6 128 000,00	(2 178 986,28)	6 500 860,77	10 034 823,95			6 128 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	6 128 000,00	(2 178 986,28)	6 500 860,77	10 034 823,95			6 128 000,00
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(2 178 986,28)	6 500 860,77	10 034 823,95			6 128 000,00

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In-Year Report of Kareeberg Municipality

31 October 2015

Monthly Budget Statements (cont.)

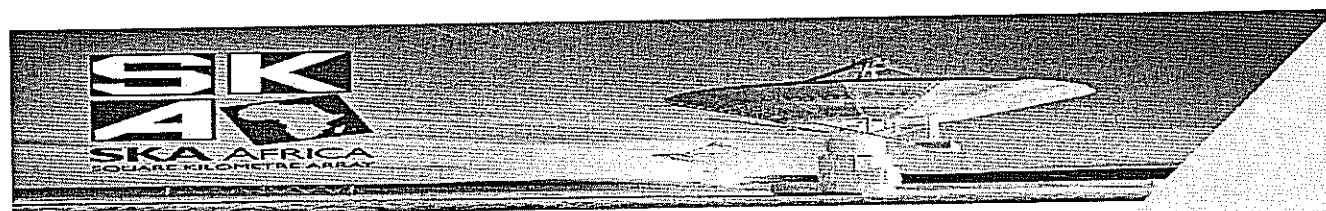
Other expenditure

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

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October 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									35 000,00
Collection costs		35 000,00	35 000,00						
Contributions to 'other' provisions									
Consultant fees	850 655,19	1 425 000,00	1 425 000,00	34 909,69	217 589,96	237 500,00	-19 910,04	-8,38%	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	242 420,84	278 666,47	770 000,00	-491 333,53	-63,81%	2 310 000,00
General expenses	1 491 523,96	1 826 455,00	1 826 455,00	160 402,78	438 081,70	173 541,00	264 540,70	152,44%	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	6 056,65	36 500,55	42 999,00	-6 498,45	-15,09%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	16 624,25	44 571,04	36 327,00	8 244,04	22,69%	145 309,00
Fuel and oil	772 994,76	600 000,00	600 000,00	56 820,99	216 374,27	101 803,00	114 571,27	112,54%	600 000,00
Insurance costs	314 362,53	477 301,00	477 301,00		294 181,60	274 908,00	9 273,60	3,37%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	60,00	60,00		60,00	#DIV/0!	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	36 287,36	119 243,28	134 085,00	-14 841,72	-11,07%	536 345,00
Travel and subsistence	949 801,84	700 000,00	700 000,00	68 219,68	327 235,01	174 999,00	152 236,01	86,99%	700 000,00
Actuarial losses	93 807,76								
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	12 633 090,00	621 802,54	2 482 511,94	2 496 162,00	-33 650,06	#DIV/0!	12 633 090,00

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In-Year Report of Kareeberg Municipality

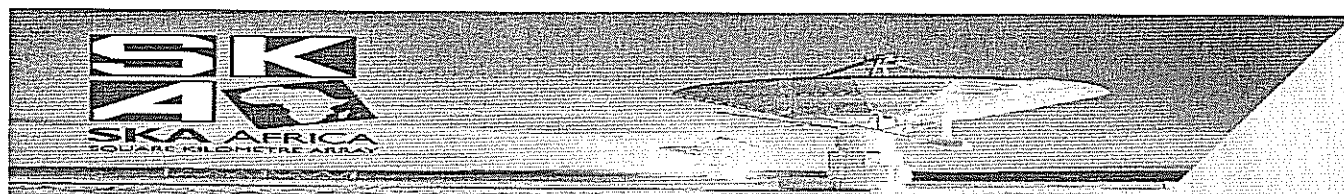
31 October 2015

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M04 October 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	-	-	120 000,00	124 421,19	-	124 421,19	#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	-	-	107 116,90	219 225,60	-	219 225,60	#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	44 588,80	59 588,80	-	59 588,80	#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	519,70	689,70	-	689,70	#DIV/0!	3 700 000,00
Vote 13 - Road Transport	5 050 824,00	2 000 000,00	2 000 000,00	122 834,79	1 070 605,21	2 000 000,00	(929 394,79)	(0,46)	2 000 000,00
Vote 14 - Water	2 706 787,00	-	-	109 376,00	810 613,70	-	810 613,70	#DIV/0!	-
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	10 088 336,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	(0,24)	7 928 000,00
Total Capital Expenditure	10 088 336,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	(0,24)	7 928 000,00
Capital Expenditure - Standard Classification									
Governance and administration	13 062,00	-	-	120 000,00	127 775,58	-	127 775,58	#DIV/0!	-
Executive and council	657,00	-	-	-	-	-	-	-	-
Budget and treasury office	10 582,00	-	-	120 000,00	124 421,19	-	124 421,19	#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	151 705,70	278 814,60	-	278 814,60	#DIV/0!	1 228 000,00
Community and social services	896 690,00	-	-	107 116,90	219 225,60	-	219 225,60	#DIV/0!	-
Sport and recreation	1 405 351,00	1 228 000,00	1 228 000,00	44 588,80	59 588,80	-	59 588,80	#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	122 834,79	1 070 605,21	2 000 000,00	(929 394,79)	(0,46)	2 000 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 050 824,00	2 000 000,00	2 000 000,00	122 834,79	1 070 605,21	2 000 000,00	(929 394,79)	(0,46)	2 000 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	2 722 411,00	4 700 000,00	4 700 000,00	109 895,70	811 871,80	1 000 000,00	(188 128,20)	(0,19)	4 700 000,00
Electricity	-	-	-	-	-	-	-	-	-
Water	2 706 787,00	-	-	109 376,00	810 613,70	-	810 613,70	#DIV/0!	-
Waste water management	15 624,00	3 700 000,00	3 700 000,00	519,70	689,70	-	689,70	#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	10 088 336,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	(0,24)	7 928 000,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	7 928 000,00	440 661,99	2 134 565,62	3 000 000,00	(865 434,38)	(0,29)	7 928 000,00
Provincial Government	378 762,00	-	-	63 254,50	133 758,51	-	133 758,51	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 028 175,00	7 928 000,00	7 928 000,00	503 916,49	2 268 324,13	3 000 000,00	(731 675,87)	(0,24)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52 163,00	-	-	519,70	20 743,06	-	20 743,06	#DIV/0!	-
Total Capital Funding	10 088 338,00	7 928 000,00	7 928 000,00	504 436,19	2 289 067,19	3 000 000,00	(710 932,81)	(0,24)	7 928 000,00

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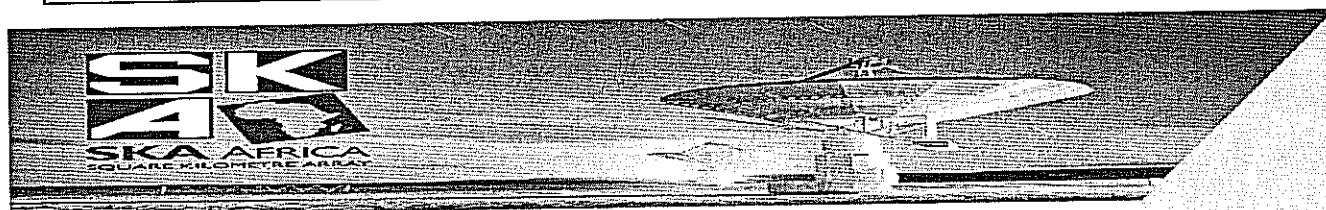
In-Year Report of Kareeberg Municipality

31 October 2015

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M04 October 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	183 658,81	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	30 923 881,96	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	4 826 267,86	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	4 891,01	8 490,00
Inventory	-	-	-	-	-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	35 973 831,56	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	108 354 023,44	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	124 682 838,78	130 628 050,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 948 476,00	160 656 670,34	161 948 476,00
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	308 159,00	370 388,00	370 388,00	311 959,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	9 835 098,87	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 789 861,60	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	11 936 919,47	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	22 659 477,40	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	142 533 631,00	137 997 192,94	142 533 631,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	126 610 687,41	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 386 505,53	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	142 533 631,00	137 997 192,94	142 533 631,00



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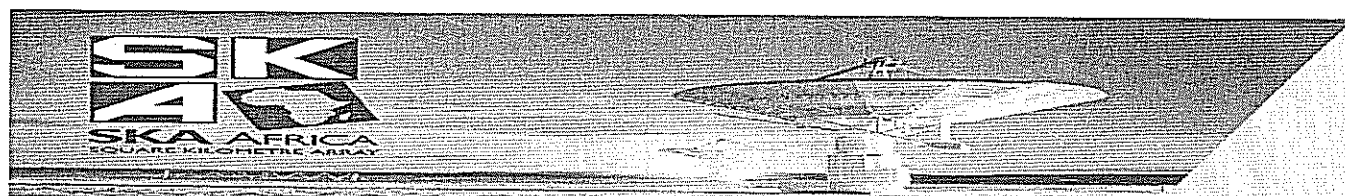
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M04 October 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	3 281 892,51	12 852 293,96	8 816 987,00	4 035 306,96	45,77%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	957 958,36	2 550 941,55		2 550 941,55	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 795 408,00	8 795 408,00	89 407,62	242 595,61		242 595,61	#DIV/0!	8 795 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00	358 702,29	8 426 358,87	9 054 500,00	(628 141,13)	-6,94%	23 060 000,00
Government - capital	10 026 174,00	7 928 000,00	7 928 000,00	284 980,84	1 693 803,63	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	66 380,41	221 100,02	301 233,00	(80 132,98)	-26,60%	1 170 600,00
Dividends									
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(2 236 376,70)	(11 270 494,43)	(11 069 160,00)	201 334,43	-1,82%	(42 261 593,00)
Finance charges	(873 128,00)	(831 014,00)	(831 014,00)						(831 014,00)
Transfers and Grants	(8 018 446,00)	(9 303 352,00)	(9 303 352,00)	(1 746 645,60)	(3 708 816,70)	(3 101 117,33)	607 699,37	-19,50%	(9 303 352,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	10 322 921,00	1 056 299,53	11 007 880,51	7 002 442,67	(4 005 437,84)	-57,20%	10 322 921,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00				4 646,00		4 646,00	#DIV/0!	
Decrease (increase) in non-current debtors	8 795,00	8 490,00	8 490,00	602,28	3 836,20	2 794,00	1 042,20	37,30%	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)	(504 436,19)	(2 289 067,19)	(3 000 000,00)	(710 932,81)	23,70%	(7 928 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(503 833,91)	(2 280 584,99)	(2 997 206,00)	(716 621,01)	23,91%	(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	3 300,00	3 800,00	4 231,00	(431,00)	-10,19%	10 000,00
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	3 300,00	3 800,00	4 231,00	431,00	10,19%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	555 765,62	8 731 095,52	4 009 467,67			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 monthly year end:	22 376 445,00	25 282 301,00	25 282 301,00		31 107 540,52	26 878 357,67			24 789 856,00

The positive cash flow for the month is due to receipt of conditional grants.

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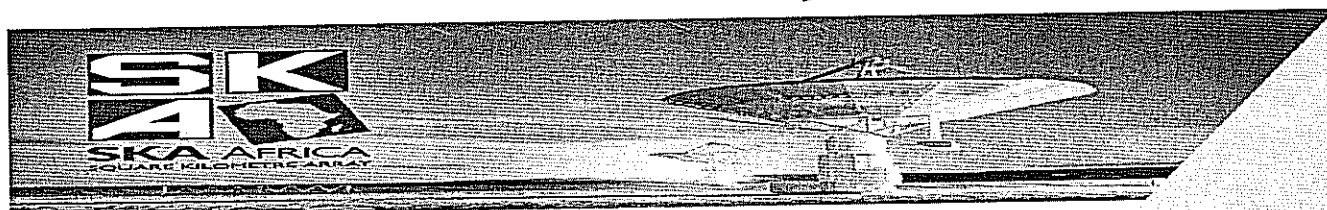
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October 2015

Description of financial Indicator	Basis of calculation	2014-2015	Budget Year 2015-2016			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,8%	8,7%	8,7%	0,0%	4,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	7,1%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	301,4%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	260,6%	367,2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,4%	10,6%	10,6%	24,3%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	9,2%	20,4%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	9,8%	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%	25,5%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	3,4%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	9,0%	0,0%	5,0%
<u>IDP regulation financial viability Indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	153,5%	175,3%	175,3%	181,0%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	75,4%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	780,3%	512,9%

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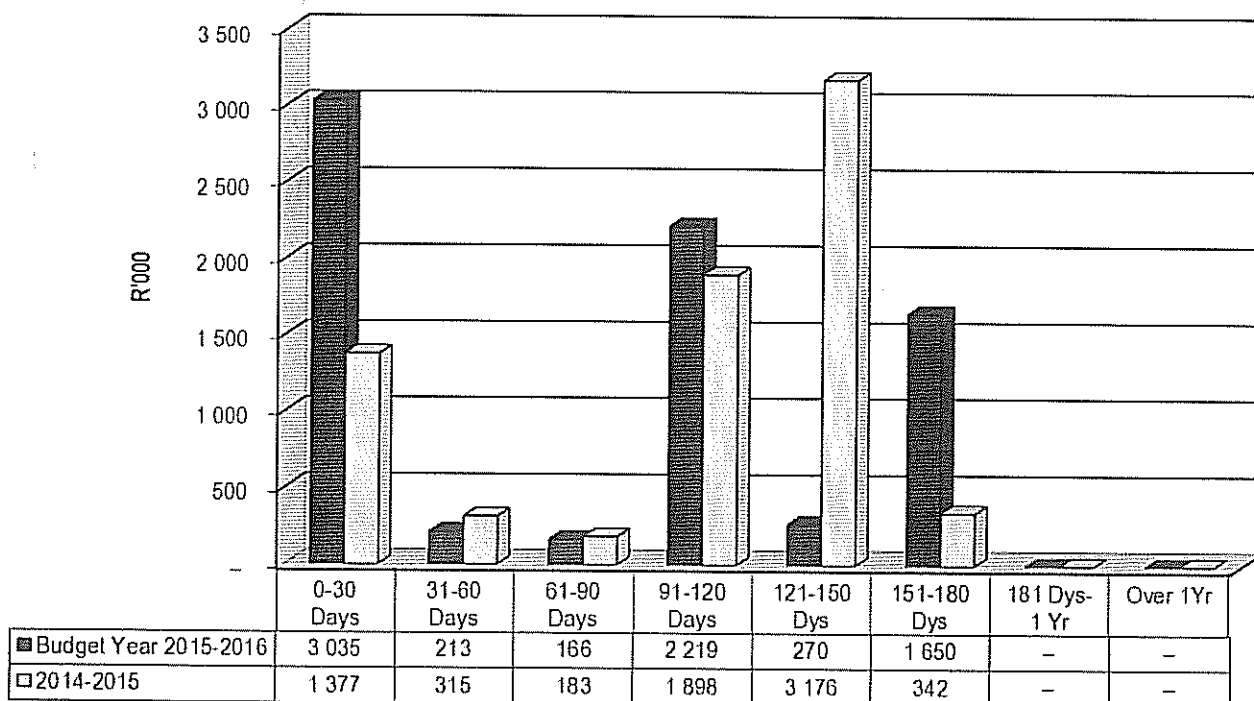
Supporting Documentation (cont.)

Debtor's analysis

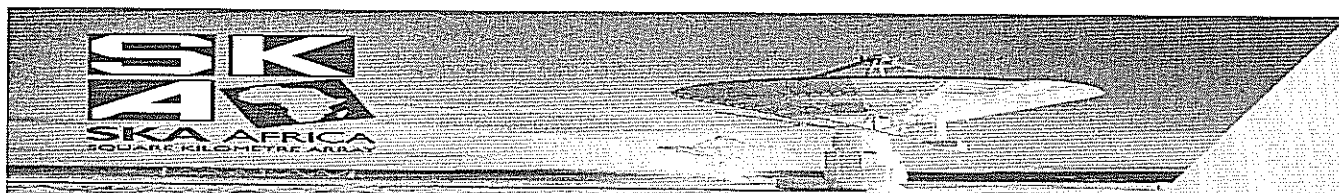
Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October 2015

Description	NT Code	Budget Year 2015-2016									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total over 90 days			
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	379 399,97	95 035,37	75 441,32	65 674,91	77 725,28	-	-	-	695 277,65	143 401,19	213 315,00	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	720 922,85	37 327,19	32 656,05	35 746,56	42 086,44	-	-	-	868 779,29	77 833,00	117 856,00	
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	2 059 079,56	8 797,00	983 845,15	-	-	3 061 721,71	3 061 721,71	1 543 430,00	
Receivables from Exchange Transactions - Waste Water Management	1500	299 511,24	46 484,31	33 745,21	31 083,39	92 031,23	-	-	-	502 855,38	123 114,62	127 914,00	
Receivables from Exchange Transactions - Waste Management	1600	232 836,97	33 234,47	19 060,52	14 847,99	40 218,59	-	-	-	340 198,54	55 066,58	41 402,00	
Receivables from Exchange Transactions - Property Rental Debtors	1700	13 631,56	-	2 084,84	-	-	249 561,57	-	-	265 337,97	249 561,57	265 338,00	
Interest on Arrear Debtor Accounts	1810	13 930,48	-	1 572,14	2 403,35	8 923,61	416 287,59	-	-	443 097,37	427 534,75	416 670,00	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	
Other	1800	1 374 445,50	-	-	-	-	-	-	-	1 374 445,50	-	-	
Total By Income Source	2000	3 034 038,67	213 081,34	165 600,09	2 218 835,77	269 703,37	1 649 674,28	-	-	7 551 813,52	4 138 293,42	2 727 925,00	
2014/15 - totals only		1 376 875,06	314 576,75	163 451,88	1 898 150,05	3 176 281,63	341 904,06	-	-	7 291 240,29	5 416 336,00	-	
Debtors Age Analysis By Customer Group													
Organs of State	2200	114 335,09	130 456,51	62 473,04	12 628,45	42 714,20	-	-	-	302 607,29	55 342,65	-	
Commercial	2300	194 896,64	24 573,75	17 170,44	358 352,70	71 736,05	249 462,96	-	-	916 122,54	679 491,71	481 536,00	
Households	2400	2 725 616,94	59 051,08	85 956,61	1 847 854,62	155 333,12	1 400 271,32	-	-	6 273 083,69	3 403 459,06	2 246 359,00	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	3 034 038,67	213 081,34	165 600,09	2 218 835,77	269 703,37	1 649 674,28	-	-	7 551 813,52	4 138 293,42	2 727 925,00	

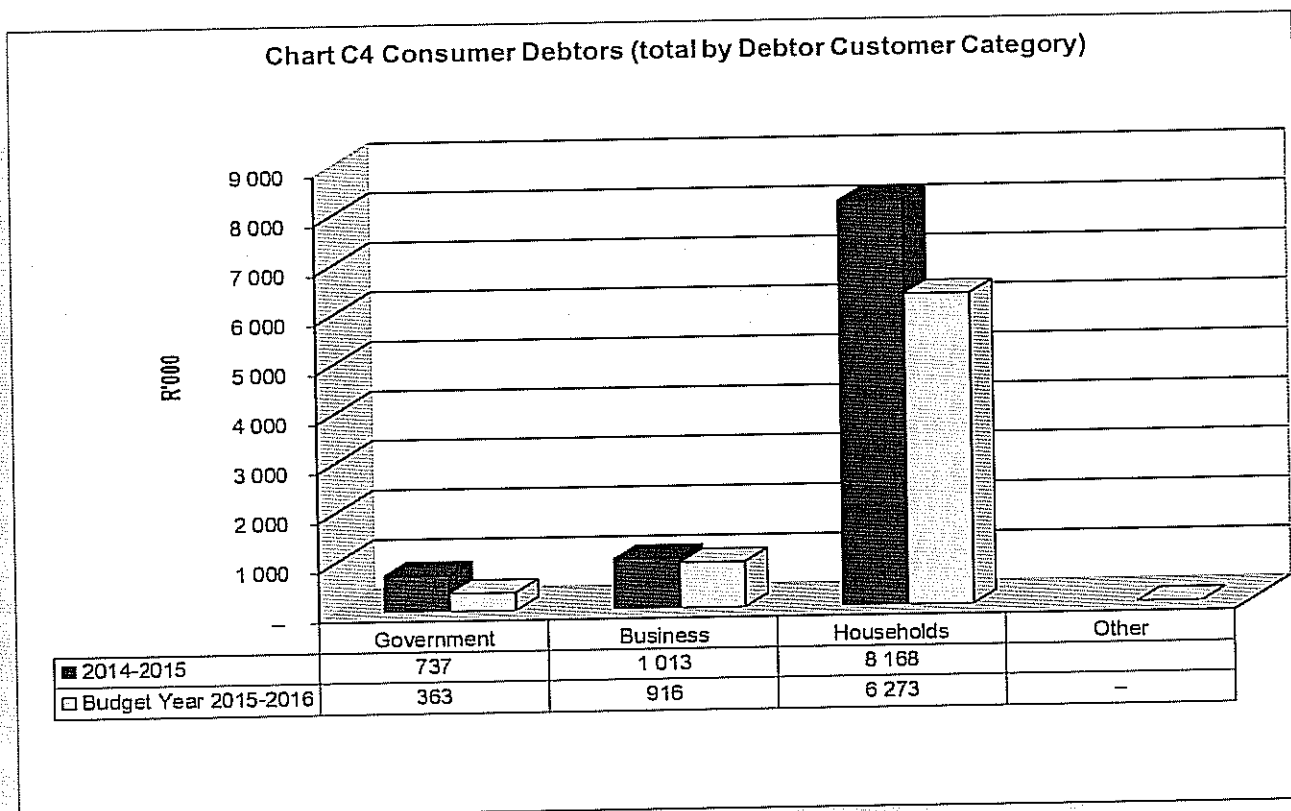
Chart C3 Aged Consumer Debtors Analysis



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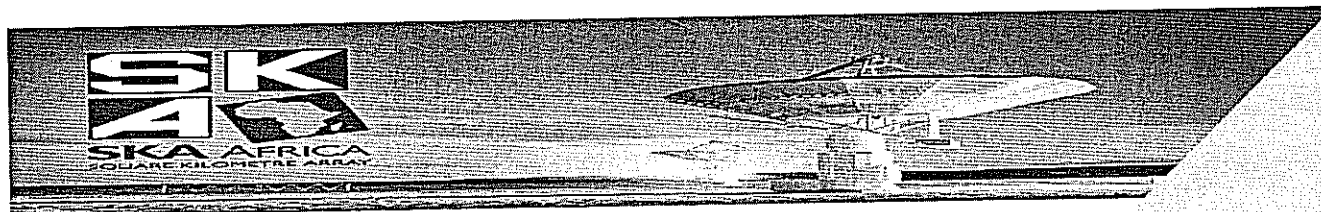
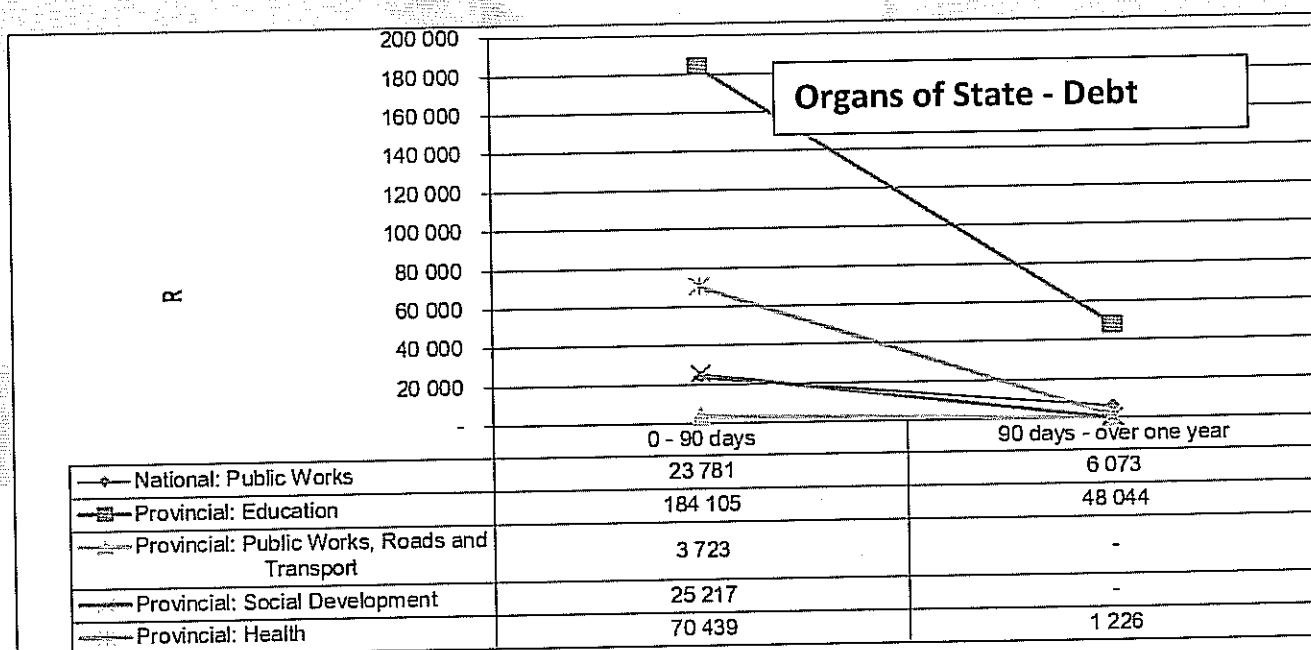


Supporting Documentation (cont.)



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

The following graph indicates Organ of State debt by department.



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Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October 2015

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

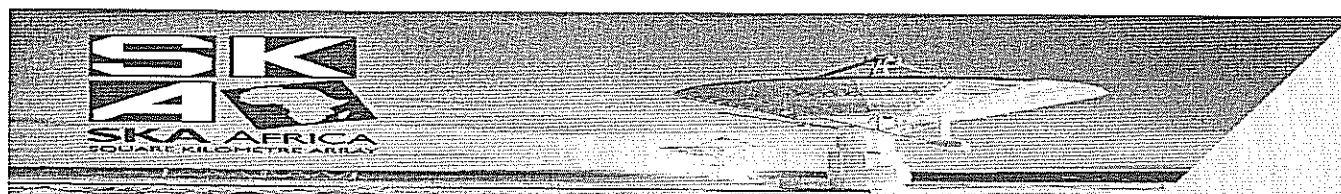
The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October 2015

Investments by maturity Name of Institution & investment ID	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month (%)	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				38 487,09	206,93	38 694,02
Job creation - De Bult	32 days	notice deposit				38 939,52	209,36	39 148,88
Land development	1 day	call deposit				16 720,52	89,76	16 810,28
Land development	32 days	notice deposit				15 257,23	82,02	15 339,25
Land development	1 day	call deposit				29 162,50	156,74	29 319,24
Civil Defence	32 days	notice deposit				19 123,34	-	19 123,34
EPWP Vosburg trust						288 786,71	(22 628,00)	266 158,71
CMIP Kwaggaokolk (vat)	1 day	call deposit				616,66	3,32	619,98
MSG	1 day	call deposit				877 908,39	(11 119,40)	866 788,99
MIG Sanitation Interest/vat	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				35 080,55	188,58	35 269,13
Water Services Plan	1 day	call deposit				3 260,00	17,69	3 277,69
CMIP-Saaiport project 301	1 day	call deposit				3 690,32	19,45	3 709,77
Library Development Projects	1 day	call deposit				505 325,48	(171 566,55)	333 758,93
EPWP - Paving/ Cleaning	1 day	call deposit				23 714,34	127,34	23 841,68
Lotto Camarvon	1 day	call deposit				1 821,21	9,73	1 830,94
Lotto Vosburg	1 day	call deposit				32 120,55	172,66	32 293,21
Finance Management Grant	1 day	call deposit				1 528 841,59	(265 145,51)	1 263 696,08
Transfer Fees Sub-Economic Housing	32 days	notice deposit				135 025,28	725,58	135 750,86
VB Cleaning Project	1 day	call deposit				25 641,24	137,73	25 778,97
VAT - retention	1 day	call deposit				11 898,74	63,89	11 962,63
EPWP	1 day	call deposit				281 112,00	(192 238,00)	88 874,00
MIG	1 day	call deposit				805 210,46	2 564 937,16	3 369 147,62
Youth development	1 day	call deposit				93 032,07	-	93 032,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 506 500,88	(724,08)	2 505 776,80
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				899 636,89	-	899 636,89
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 878 961,72	(1 000 000,00)	3 878 961,72
Municipality sub-total				-		30 000 155,56	923 726,40	30 923 881,96
TOTAL INVESTMENTS AND INTEREST				-		30 000 155,56	923 726,40	30 923 881,96

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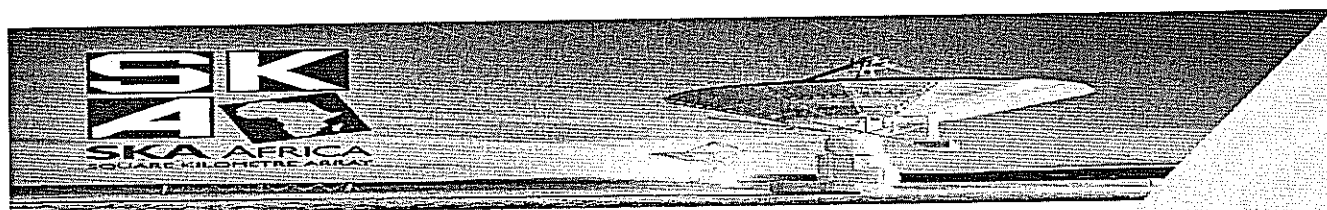
Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October 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	15 312,64	10 752 395,87	6 737 000,00	4 015 395,87	59,6%	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			15 312,64	113 395,87		113 395,87	#DIV/0!	
Other transfers and grants (insert description)									
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00		656 950,00	654 500,00	-		1 309 000,00
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00		654 500,00	654 500,00	-		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 Kwaggakolk (VAT)	112 586,00						-		
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 060 000,00	15 312,64	11 522 578,65	7 391 500,00	4 128 628,65	55,86%	23 060 000,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	3 073 376,00	5 778 363,70	3 000 000,00	2 774 613,70	92,49%	7 928 000,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	2 964 000,00	4 964 000,00	3 000 000,00	1 964 000,00	65,47%	7 928 000,00
Department of Water Affairs and Forestry	2 705 787,00			109 376,00	810 613,70		810 613,70	#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	3 073 376,00	5 778 363,70	3 000 000,00	2 774 613,70	92,49%	7 928 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	31 154 027,00	30 988 000,00	30 988 000,00	3 088 688,64	17 300 942,35	10 391 500,00	6 903 242,35	66,43%	30 988 000,00

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31 October 2015

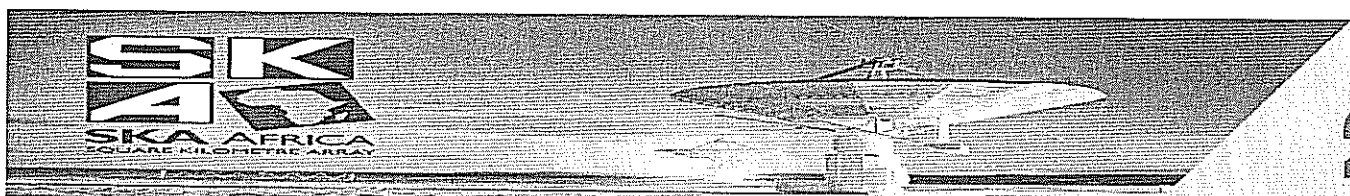
Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October 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	2 003 346,39	4 550 845,01	3 101 117,33	1 449 727,68	0,47	13 033 352,00
National Government									
Local Government Equitable Share	15 096 000,00	9 303 352,00	9 303 352,00	1 776 385,60	3 778 936,70	3 101 117,33	677 819,37	0,22	9 303 352,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00	159 057,03	481 408,91	-	401 408,91	#DIV/0!	1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	2 980,56	53 250,40	-	53 250,40	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	62 923,00	237 249,00	-	237 249,00	#DIV/0!	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00								
Department of Water Affairs and Forestry	378 801,00								
	778 002,00	1 309 000,00	1 309 000,00	29 600,55	120 458,39	-	120 458,39	#DIV/0!	1 309 000,00
Provincial Government									
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	29 600,55	118 008,39	-	118 008,39	#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!	
CMP Kwaggaekolk (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	2 032 946,94	4 770 630,40	3 101 117,33	1 669 513,07	0,54	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	320 661,99	2 014 565,62	3 000 000,00	(985 434,38)	(0,33)	7 928 000,00
National Government									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	211 285,99	1 200 201,92	3 000 000,00	(1 799 798,08)	(0,60)	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			109 376,00	810 613,70		810 613,70	#DIV/0!	
Municipal Systems Improvement					3 750,00		3 750,00		
Provincial Government:	376 761,00			183 254,50	253 758,51		253 758,51	#DIV/0!	
Sport and Recreation	139 792,00			45 554,50	116 058,51		116 058,51	#DIV/0!	
Expanded Public Works Programme	236 969,00			137 700,00	137 700,00		137 700,00	#DIV/0!	
Other grant providers:									
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	503 916,49	2 268 324,13	3 000 000,00	(731 675,87)	(0,24)	7 928 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	22 270 352,00	2 536 863,43	7 038 954,53	6 101 117,33	937 837,20	0,15	22 270 352,00

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

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In-Year Report of Kareeberg Municipality

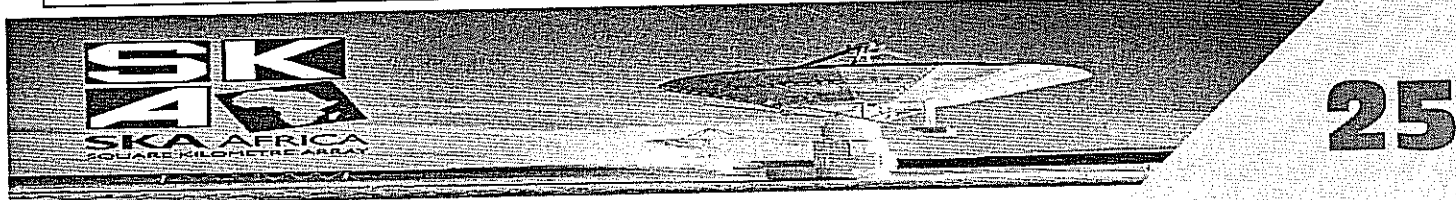
31 October 2015

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October 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	
	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	470 934,16	453 999,33	16 934,83	3,73%	1 426 261,00
Pension and UIF Contributions									
Medical Aid Contributions	470 934,00	475 421,00	475 421,00	39 244,52	156 978,08	151 333,67	5 644,41	3,73%	475 421,00
Motor Vehicle Allowance	136 374,00	160 684,00	160 684,00	9 636,03	38 654,60	41 533,33	(2 878,73)	-6,93%	160 684,00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	166 614,09	666 566,84	646 866,33	19 700,51	3,05%	2 062 366,00
% Increase		2,09%	2,09%						2,09%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 432 573,00	2 911 688,00	2 911 688,00	221 574,00	858 860,00	970 560,00	(110 700,00)	-11,41%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 688,98	106 294,88	139 168,00	(32 873,12)	-23,62%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 236,69	40 946,72	46 356,00	(5 409,28)	-11,67%	139 075,00
Overtime									
Performance Bonus	146 210,00	202 543,00	202 543,00						202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	39 243,00	151 836,00	155 208,00	(3 372,00)	-2,17%	465 627,00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	325,00	29 134,00	29 134,00	21,75	101,50	9 708,00	(9 606,50)	-98,95%	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	1 159 039,10	1 321 000,00	(161 960,90)	-12,26%	4 165 575,00
% Increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 662,00	9 113 662,00	985 839,85	3 145 680,76	2 735 308,33	410 372,43	15,00%	9 113 662,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 504 862,00	125 120,59	473 934,08	501 620,67	(27 686,59)	-5,52%	1 504 862,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	22 861,24	95 404,36	161 863,67	(66 459,31)	-41,06%	485 591,00
Overtime	495 696,00	300 000,00	300 000,00	67 699,20	168 281,38	100 000,00	68 281,38	68,28%	300 000,00
Performance Bonus									
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	25 268,66	25 829,33	(560,67)	-2,17%	77 488,00
Cellphone Allowance									
Housing Allowances	10 681,00	8 640,00	8 640,00	11 325,00	18 281,66	2 880,00	15 401,66	534,78%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	9 214,69	36 405,02	168 700,79	(132 295,77)	-78,42%	506 102,36
Payments in lieu of leave									
Long service awards	32 366,00				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	1 228 591,57	3 990 586,16	3 696 202,79	294 383,37	7,96%	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	1 693 970,07	5 816 192,10	5 664 069,12	152 122,98	2,69%	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	1 693 970,07	5 816 192,10	5 664 069,12	152 122,98	2,69%	18 943 502,36
		3,67%	3,67%						3,67%
% Increase									
TOTAL MANAGERS AND STAFF	16 252 966,00	16 881 136,36	16 881 136,36	1 527 355,98	5 149 825,26	5 017 202,79	132 622,47	2,64%	16 881 136,36



Supporting Documentation (cont.)

Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2015 to 31 October 2015 with the following additional information:

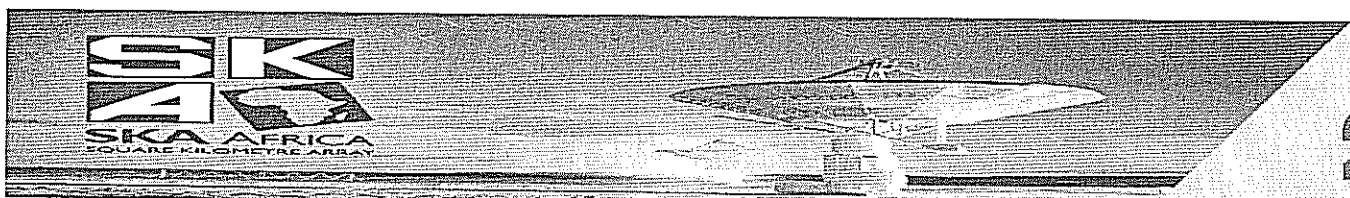
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	8 236,61	32 492,70
Bargaining council	514,75	2 073,50
Group insurance	485,08	1 940,32
Total other allowances	9 236,44	36 506,52

2. Excluded from the total amount of R 5 149 625 for the period 1 July 2015 to 31 October 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	103 459,25	32,00%
Senior Management	105 397,31	32,00%
Other staff	118 378,45	36,00%
Total travel and subsistence allowances	327 235,01	

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In-Year Report of Kareeberg Municipality

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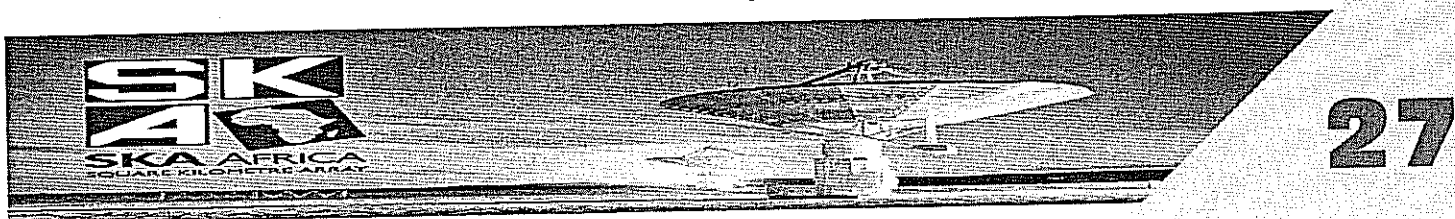
Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M04 October 2015

Budget Year 2015-2016													2014-2018 Medium Term Revenue & Expenditure Framework			
Description	July Outcomes	August Outcomes	Sept. Outcomes	October Outcomes	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year 2015-2016	Budget Year 2016-2017	
Cash Receipts By Source																
Property rates	257 703,13	527 418,17	1 425 045,90	368 142,97	381 636,00	113 375,00	140 842,00	120 157,00	87 536,00	74 179,00	78 858,00	(104 210,23)	3 177 848,00	3 532 669,00	3 708 440,00	
Property rates - penalties & collection	3 254,90	9 582,55	12 377,83	8 054,82								(20 711,15)				
Service charges - electricity revenue	300 343,33	308 173,34	300 668,37	339 691,06	934 618,00	631 837,00	472 283,00	651 426,00	723 554,00	545 650,00	536 058,00	2 250 090,00	8 160 699,00	8 991 057,00	9 795 030,00	
Service charges - water revenue	100 131,62	75 594,84	113 573,76	110 221,37	330 843,00	323 717,00	700 543,00	239 045,00	268 777,00	339 272,00	307 763,00	1 743 491,41	4 295 991,00	4 292 058,00	4 873 971,00	
Service charges - sanitation revenue	163 581,87	123 407,81	165 438,03	179 835,28		204 829,00	194 735,00	175 420,00	158 945,00	491 714,00	301 970,00	329 780,06	2 540 789,00	2 714 468,00	2 955 870,00	
Service charges - refuse	263 429,23	198 654,30	258 368,20	259 502,54	212 961,00	145 657,00	324 631,00	272 908,00	271 434,00	511 087,00	381 048,00	369 276,33	3 558 545,00	3 825 707,00	4 081 368,00	
Service charges - other																
Rental of facilities and equipment	17 921,37	103 226,30	36 432,70	23 954,32	48 912,00	23 814,00	29 876,00	9 806,00	3 336,00	22 854,00	13 230,00	(81 443,84)	217 426,00	358 100,00	373 965,00	
Interest earned - on term investments	11 218,33	74 189,86	89 294,43	66 963,41	84 752,00	79 048,00	137 147,00	82 368,00	76 342,00	131 832,00	85 781,00	269 970,94	1 167 300,00	1 301 430,00	1 429 943,00	
Interest earned - on treasury orders	196,84		187,76	185,77	277,00	276,00	272,00	270,00	293,00	268,00	264,00	556,93	3 300,00	3 465,00	2 638,00	
Dividends received																
Fines	15,70	1 725,00	1 309,80	911,00	972,00	1 056,00	16,00	2 143,00	3 018,00	345,00	1 098,00	(420,00)	12 230,00	12 842,00	13 184,00	
Licences and permits	651,00	871,00	535,00	222,00	959,00	686,00	449,00	686,00	615,00	562,00	417,00	543,00	7 420,00	7 791,00	8 181,00	
Agency services	21 064,61	8 896,14	12 134,02	9 463,48	4 993,00	5 914,00	7 723,00	51 429,00	5 538,00	2 349,00	4 728,00	(23 877,45)	103 333,00	101 850,00	102 769,00	
Transfer receipts - operating	10 229 030,00	1 051 500,00		6 426 500,00		47 811,00	83 857,00	83 220,00	181 340,00	8 519,00	188 858,00	7 422 358,81	8 425 729,00	9 970 013,00	11 272 288,00	
Other revenue	106 339,97	123 984,80	38 758,24	97 610,56	50 294,00	47 811,00	83 857,00	83 220,00	181 340,00	8 519,00	188 858,00	7 422 358,81	8 425 729,00	9 970 013,00	11 272 288,00	
Cash Receipts by Source	11 551 631,41	2 711 368,18	2 553 871,13	1 491 291,33	7 381 977,00	1 379 475,00	2 051 618,00	1 678 987,00	6 789 185,00	2 127 864,00	1 948 138,00	12 648 858,88	54 796 682,00	58 135 427,00	63 258 878,00	
Other Cash Flows by Source																
Transfer receipts - capital	7 000 000,00			2 984 000,00		4 828 000,00							(1 964 000,00)	7 828 000,00	8 054 000,00	8 244 000,00
Contributions & Contributions income																
Proceeds on disposal of PPE																
Short term loans																
Borrowing long term/financing																
Increase in consumer deposits	3 300,00	1 100,00	1 100,00	3 300,00	811,00	760,00	471,00	841,00	1 176,00	471,00	941,00	(4 447,00)	10 000,00	10 000,00	10 000,00	
Receipt of non-current assets	81,14	1 799,49	600,29	602,28	750,00	752,00	756,00	757,00	758,00	762,00	768,00	(647,20)	8 490,00	7 832,00	7 930,00	
Receipt of non-current assets	2 152 408,54	2 700 516,73	946 836,47	1 976 509,71									(7 778 275,48)			
Change in non-current assets	8 936 897,85	(891 364,30)	(171 257,43)	643 101,60									(8 517 269,81)			
Total Cash Receipts by Source	24 843 893,74	4 812 418,96	3 532 358,41	7 079 902,12	7 383 648,00	8 526 131,00	2 063 936,00	1 678 665,00	8 782 502,00	2 128 841,00	1 957 844,00	(5 287 874,23)	61 737 276,00	68 187 259,00	76 311 778,00	
Cash Payments by Type																
Employment related costs	1 207 298,47	1 169 912,44	1 247 263,37	1 527 365,98	1 183 566,00	1 544 934,00	1 354 722,00	1 428 836,00	1 435 629,00	1 085 435,00	1 341 702,00	2 268 383,74	15 881 136,00	16 042 310,00	16 750 825,00	
Remuneration of councillors	156 978,06	166 633,43	170 027,82	166 614,00	161 307,00	160 709,00	168 570,00	164 818,00	233 353,00	170 678,00	173 782,00	168 758,50	2 080 368,00	2 192 532,00	2 331 151,00	
Interest paid																
Bulk purchases - Electricity	877 762,81	1 105 576,70	827 248,72	665 250,34	636 638,00	840 867,00	640 034,00	760 355,00	827 238,00	613 178,00	652 529,00	1 954 902,73	9 658 021,00	10 170 414,00	11 219 528,00	
Bulk purchases - Water & Sewer																
Other materials	15 841,06	178 272,40	79 529,52	131 631,15	51 620,00	37 270,00	71 864,00	54 914,00	43 707,00	35 120,00	37 636,00	(193 912,03)	469 100,00	482 706,00	713 719,00	
Contracted services	116 812,04	40 804,45	53 091,61	122 271,03	56 969,00	58 967,00	78 972,00	60 392,00	64 668,00	38 835,00	30 395,00	(394 180,12)	845 500,00	546 506,00	582 645,00	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	1 831 872,48	52 154,85	75 192,57	1 746 645,80	2 101 117,33		144 281,00	122 319,00	187 037,00	68 439,00	129 180,00	9 238 130,28	12 629 090,00	12 740 690,00	13 040 730,00	
General expenses	1 229 487,58	219 576,37	358 546,91	586 872,85	251 580,00	240 122,00	144 281,00	122 319,00	187 037,00	68 439,00	129 180,00	9 238 130,28	12 629 090,00	12 740 690,00	13 040 730,00	
Cash Payments by Type	5 238 191,21	7 010 982,94	2 641 619,82	4 844 081,14	5 443 418,33	7 632 833,00	2 288 397,00	2 569 734,00	2 738 784,33	1 829 483,00	2 154 637,00	13 383 187,72	51 391 858,00	53 694 439,00	58 915 831,00	
Other Cash Flows/Payments by Type																
Capital assets	828 552,31	627 205,44	313 879,56	501 438,19		4 828 000,00							731 156,17	7 629 000,00	8 254 000,00	8 264 000,00
Repayment of borrowing																
Other Cash Flows/Payments	9 126 012,83	1 684 459,43	749 714,85	1 999 865,55									(12 540 235,67)			
Total Cash Payments by Type	15 193 316,35	9 323 651,81	3 694 614,23	7 445 384,89	5 443 418,33	7 580 833,00	2 288 397,00	2 569 734,00	2 738 784,33	1 829 483,00	2 154 637,00	13 383 187,72	60 121 858,00	63 111 439,00	67 159 831,00	
NET INCREASE/DECREASE IN CASH HELD	9 650 577,39	(511 282,85)	(162 255,82)	(165 492,77)	1 940 229,67	(1 054 702,00)	(224 761,00)	(891 069,00)	(856 282,33)	309 358,00	(196 793,00)	(8 648 138,43)	2 415 418,00	2 073 820,00	2 991 947,00	
Cash/cash equivalents at the month	22 376 445,00	31 828 222,47	30 551 771,86	30 183 314,12	32 304 565,79	31 248 765,79	30 944 254,79	30 053 205,79	31 154 941,45	31 255 287,45	30 838 434,45	21 790 298,00	21 788 858,00	27 863 750,00	31 230 712,00	
Cash/cash equivalents at the month	31 828 222,47	31 314 138,92	30 551 771,86	30 183 314,12	32 304 565,79	31 248 765,79	30 944 254,79	30 053 205,79	31 154 941,45	31 255 287,45	30 838 434,45	21 790 298,00	21 788 858,00	27 863 750,00	31 230 712,00	

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In-Year Report of Kareeberg Municipality

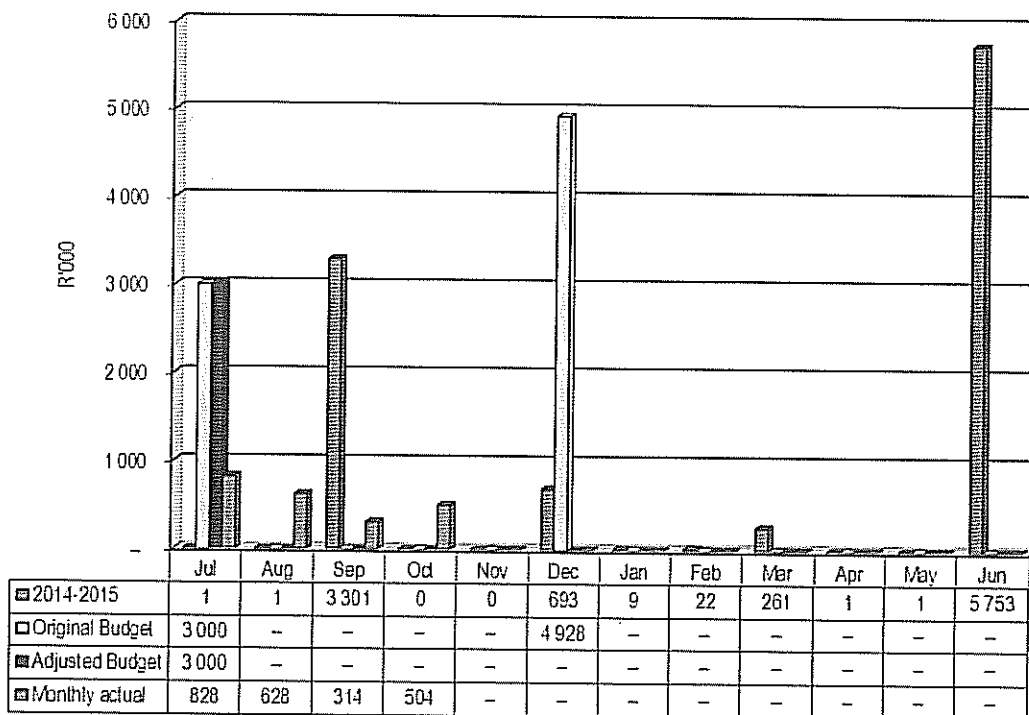
31 October 2015

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October 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			504 436,19	2 274 067,19	3 000 000,00	725 932,81	24,2%	29%
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	2 274 067,19					

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



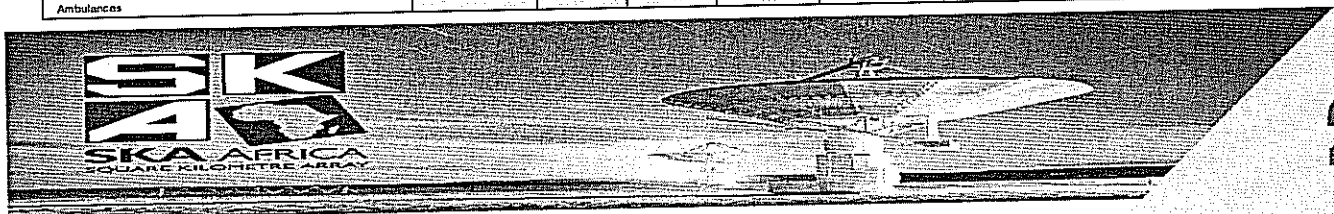
In-Year Report of Kareeberg Municipality

31 October 2015

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04
October 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	2 722 413,00	-	-	109 376,00	810 613,70	-	(810 613,70)	#DIV/0!	-
Infrastructure - Road transport									
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	2 706 788,00			109 376,00	810 613,70		(810 613,70)	#DIV/0!	-
Dams & Reservoirs	2 706 788,00			109 376,00	810 613,70		(810 613,70)	#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	38 908,00	-	-	9 019,70	17 993,08	-	(17 993,08)	#DIV/0!	-
General vehicles									
Specialised vehicles									
Plant & equipment	11 423,00			519,70	2 210,67		(2 210,67)	#DIV/0!	-
Computers - hardware/equipment	2 770,00				3 750,00		(3 750,00)	#DIV/0!	-
Furniture and other office equipment	23 013,00			8 500,00	12 024,39		(12 024,39)	#DIV/0!	-
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Capital Expenditure on new assets	2 759 319,00	-	-	118 395,70	828 606,78	-	(828 606,78)	#DIV/0!	-
Specialised vehicles									
Rebus									
Fire									
Conservancy									
Ambulances									



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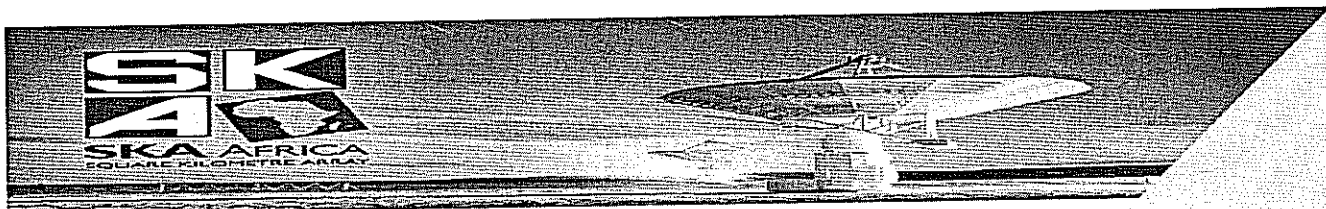
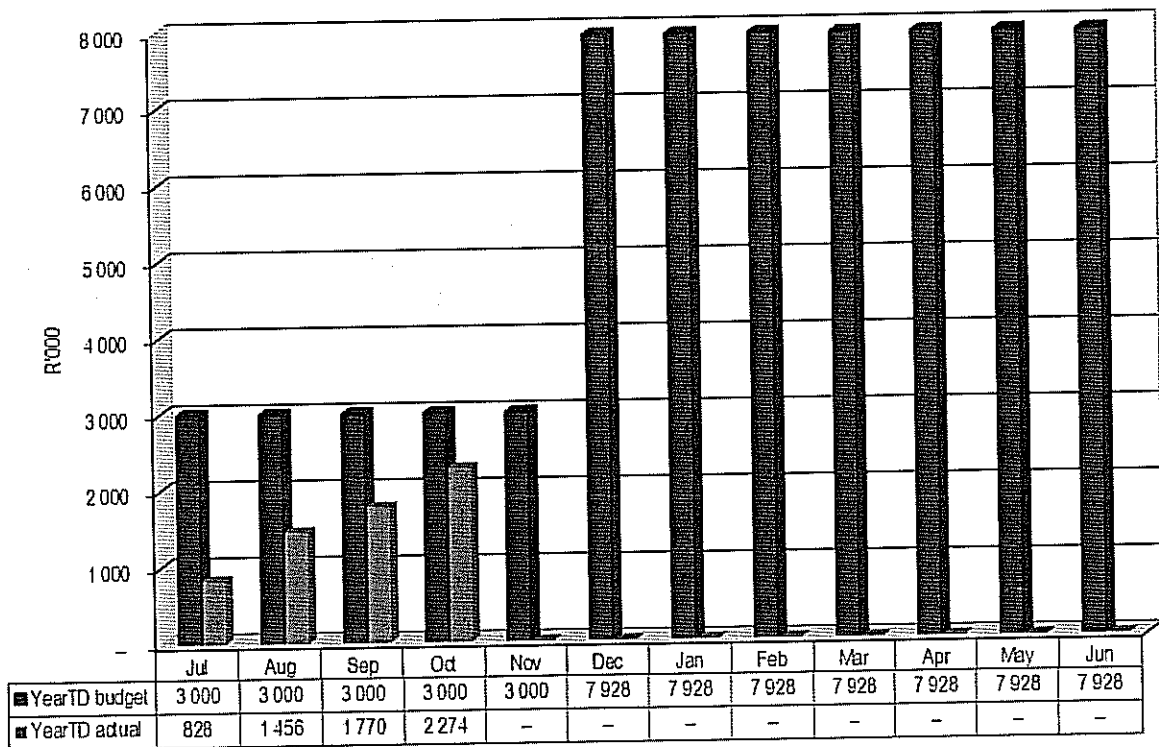
Supporting Documentation (cont.)

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

Supporting Documentation (cont.)

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 %	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 047 336,00	6 700 000,00	6 700 000,00	122 634,79	1 070 145,83	3 000 000,00	1 929 854,17	0,54	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	122 634,79	1 070 145,83	2 000 000,00	929 854,17	0,48	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	122 634,79	1 070 145,83	2 000 000,00	929 854,17	0,48	2 000 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Reticulation	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Sewerage purification	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Infrastructure - Other	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Waste Management	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2 291 651,00	1 228 000,00	1 228 000,00	106 151,20	162 756,09	-	(162 756,09)	#DIV/0!	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 356 752,00	1 228 000,00	1 228 000,00	44 588,60	44 588,60	-	(44 588,60)	#DIV/0!	1 228 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	119 640,00	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	756 691,00	-	-	61 562,40	103 167,29	-	(103 167,29)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	40 600,00	-	-	-	15 000,00	-	(15 000,00)	#DIV/0!	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	157 054,50	227 558,51	-	(227 558,51)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	157 054,50	227 558,51	-	(227 558,51)	#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	7 329 018,00	7 928 000,00	7 928 000,00	346 040,40	1 400 460,43	3 000 000,00	1 539 539,57	0,51	7 928 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



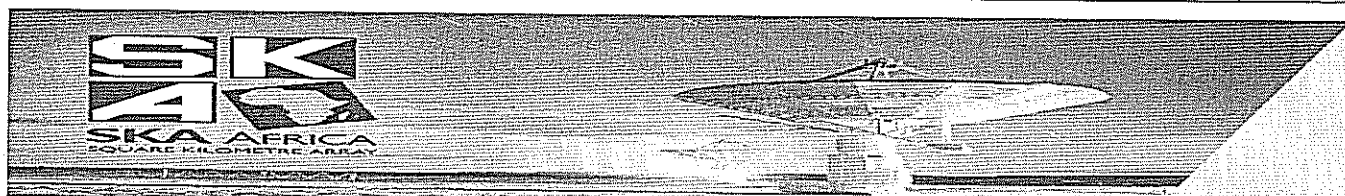
In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M04 October 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	1 285 652,00	372 000,00	372 000,00	184 668,07	329 253,20	253 500,00	(75 763,20)	-23,89%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	1 191,02	7 983,00	34 666,67	26 683,67	76,97%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	1 191,02	7 983,00	34 666,67	26 683,67	76,97%	62 000,00
Storm water									
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	22 573,32	125 950,78	74 333,33	(51 627,45)	-60,45%	106 000,00
Generation		4 000,00	4 000,00	2 000,00	8 000,00	1 333,33	(6 666,67)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	20 573,32	117 950,78	73 000,00	(44 960,78)	-61,59%	102 000,00
Street Lighting									
Infrastructure - Water	814 109,00	90 000,00	90 000,00	71 342,98	86 058,95	68 000,00	(18 058,95)	-28,56%	90 000,00
Dams & Reservoirs	814 109,00	90 000,00	90 000,00	71 342,98	86 058,95	68 000,00	(18 058,95)	-28,56%	90 000,00
Water purification									
Reticulation									
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	7 391,65	7 823,53	74 000,00	66 176,47	89,43%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	7 391,65	7 823,53	74 000,00	66 176,47	89,43%	105 000,00
Sewerage purification									
Infrastructure - Other	10 230,00	9 000,00	9 000,00	2 110,00	101 437,00	2 500,00	(99 937,00)	-3957,48%	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	2 110,00	2 110,00	2 500,00	390,00	15,60%	9 000,00
Gas									
Other									
Community	81 485,00	75 600,00	75 600,00	4 704,05	9 139,65	21 848,00	12 708,35	58,17%	75 600,00
Parks & gardens	2 200,00	16 600,00	16 600,00	20,53	2 190,29	5 200,00	3 009,71	57,71%	16 600,00
Sportsfields & stadiums	13 810,00								
Swimming pools	15 511,00	14 000,00	14 000,00			3 666,67	3 666,67	100,00%	14 000,00
Community halls									
Libraries	22 944,00	13 000,00	13 000,00	183,68	992,04	3 333,33	2 341,29	70,24%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	4 499,84	4 727,02	3 666,67	(1 061,15)	-28,94%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00		125,00	1 000,00	875,00	87,50%	3 000,00
Society and policing		3 500,00	3 500,00		555,98	1 166,67	610,69	82,34%	3 500,00
Buses									
Clinics	539,00	3 000,00	3 000,00			1 000,00	1 000,00	100,00%	3 000,00
Museums & Art Galleries									
Cemeteries	1 052,00	4 000,00	4 000,00			1 333,33	1 333,33	100,00%	4 000,00
Social rental housing	5 046,00	5 500,00	5 500,00		539,52	1 481,33	941,81	63,58%	5 500,00
Other									
Heritage assets									
Buildings									
Other									
Investment properties									
Housing development									
Other									
Other assets	1 186 375,00	537 400,00	537 400,00	107 079,47	342 008,20	190 571,33	(145 436,87)	-73,09%	537 400,00
General vehicles	105 875,00	97 500,00	97 500,00	3 289,81	11 670,05	36 254,00	26 583,95	69,49%	97 500,00
Specialised vehicles	289 541,00	195 000,00	195 000,00	10 568,24	40 184,79	73 284,00	33 099,21	45,17%	195 000,00
Plant & equipment	35 159,00	8 700,00	8 700,00	1 542,30	8 255,90	2 900,00	(5 355,90)	-184,69%	8 700,00
Computers - hardware/equipment	265 492,00	130 000,00	130 000,00	(18 414,36)	50 812,22	54 166,33	3 354,11	6,19%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00		10 052,14	12 457,00	2 404,86	19,29%	47 700,00
Abattoirs									
Markets									
Civic Land and Buildings	61 699,00	58 500,00	58 500,00	1 256,14	3 424,42	15 500,00	12 075,58	77,91%	58 500,00
Other Buildings									
Other Land									
Surplus Assets - (Investment or inventory)									
Other	414 474,00			108 799,34	217 698,66		(217 698,66)	#DIV/0!	
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Repairs and Maintenance Expenditure	2 436 492,00	985 000,00	985 000,00	218 392,49	680 411,11	471 818,33	(208 491,78)	-44,16%	985 000,00
Specialised vehicles	289 541,00	195 000,00	195 000,00	10 568,24	40 184,79	73 284,00	33 099,21	45,17%	195 000,00
Refuse	289 541,00	195 000,00	195 000,00	10 568,24	40 184,79	73 284,00	33 099,21	45,17%	195 000,00
Fee									
Conservancy									
Ambulances									



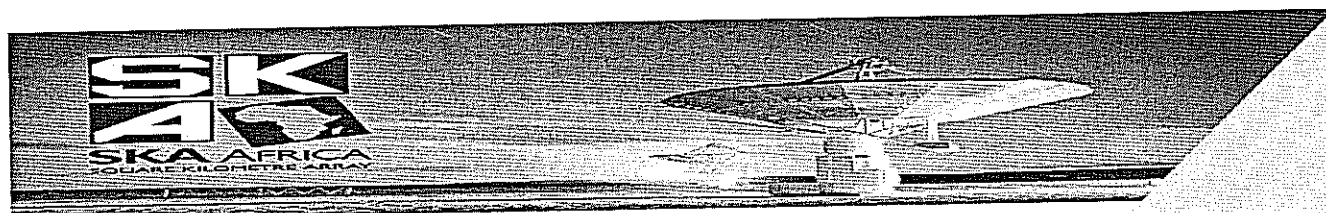
In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October 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	1 888 807,00	2 917 514,00	2 917 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 804,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	99 241,00	119 648,00	119 648,00	-	-	-	-	-	-
Generation	99 241,00	119 648,00	119 648,00	-	-	-	-	-	-
Transmission & Retification	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	264 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	264 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Retification	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	528 503,00	528 503,00	-	-	-	-	-	-
Retification	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	63 647,00	128 733,00	128 733,00	-	-	-	-	-	-
Waste Management	63 647,00	128 733,00	128 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	498 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 135,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 889,00	27 889,00	-	-	-	-	-	-
Recreational facilities	459 146,00	542 897,00	542 897,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 476,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	498,00	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	588 373,00	721 389,00	721 389,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	88 680,00	83 136,00	83 136,00	-	-	-	-	-	-
Furniture and other office equipment	94 899,00	114 169,00	114 169,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	92 534,00	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 089,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 090,00	40 090,00	-	-	-	-	-	-
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 -

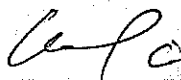
- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month October 2015 - M04 of 2015-2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature



Date

31 October 2015

