

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
July 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

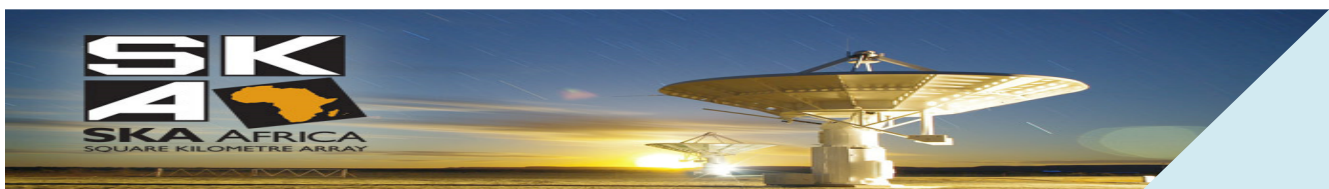
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Introduction

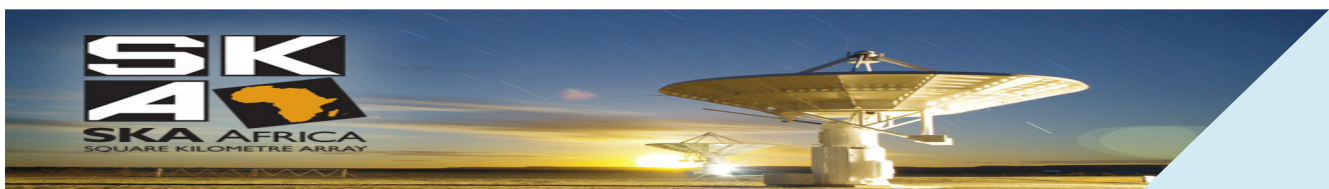
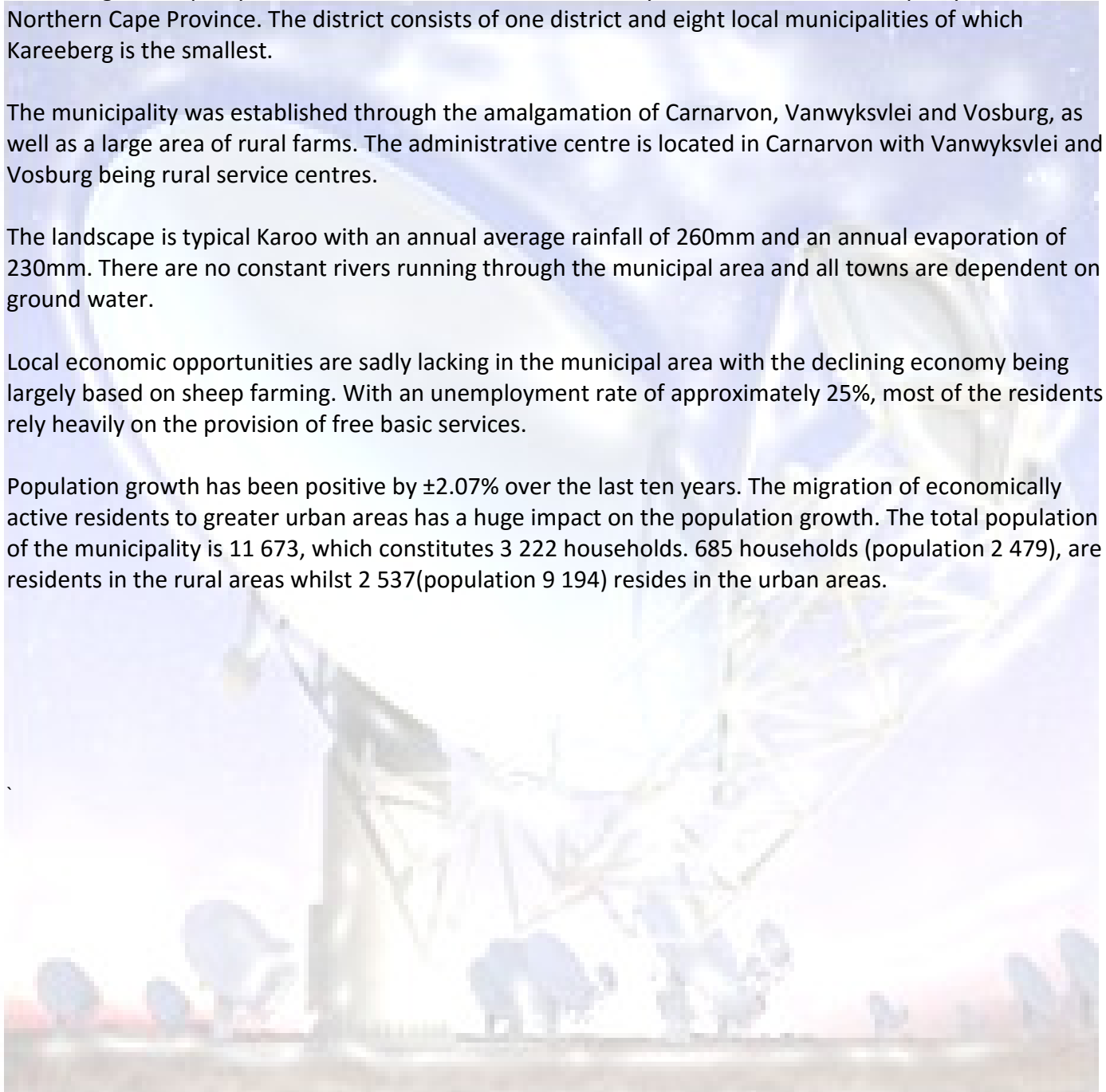
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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.

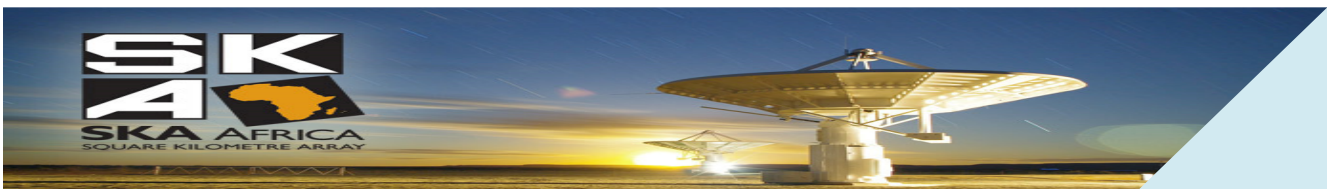
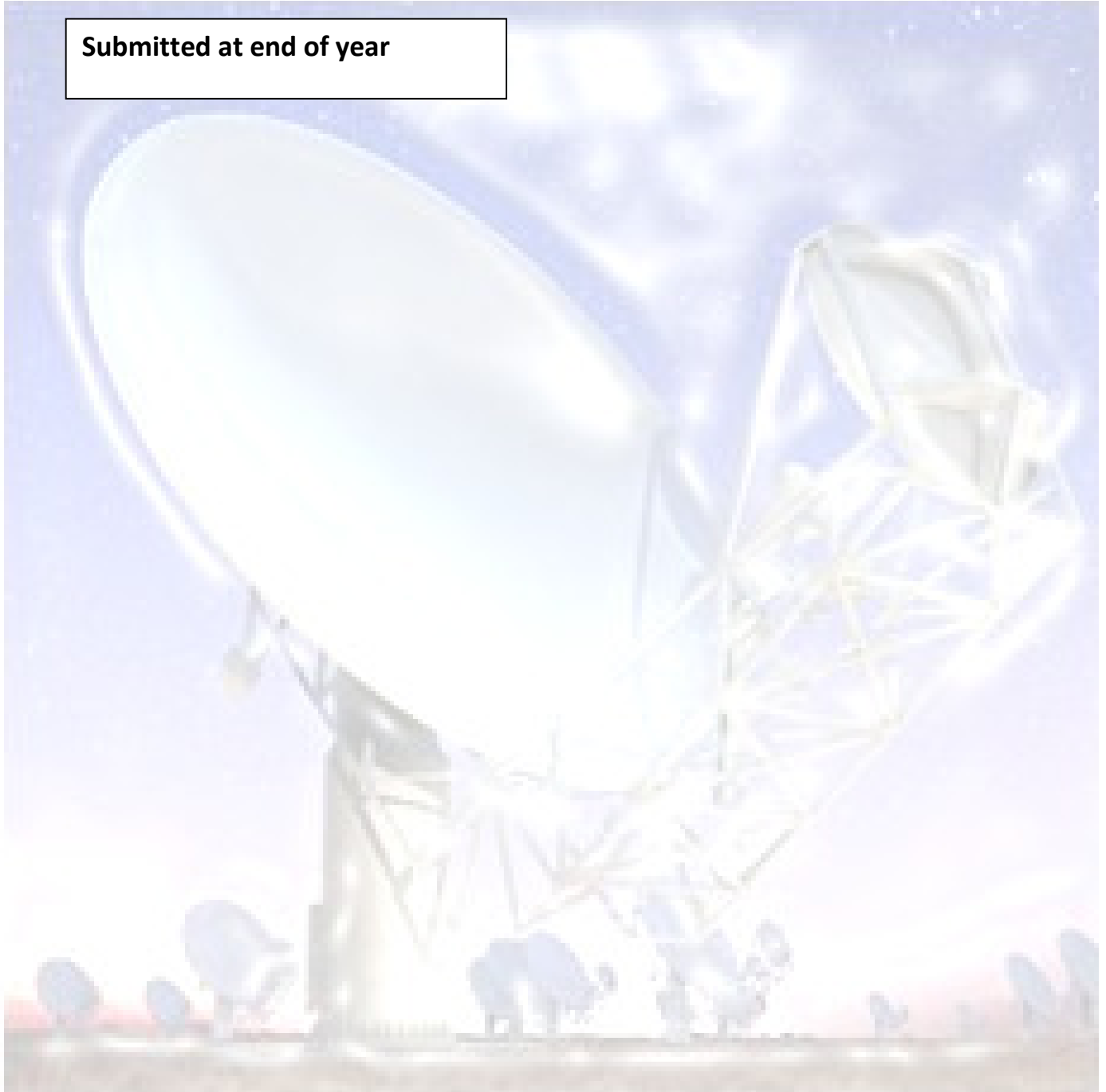
Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population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



1. PART 1 – IN-YEAR REPORT

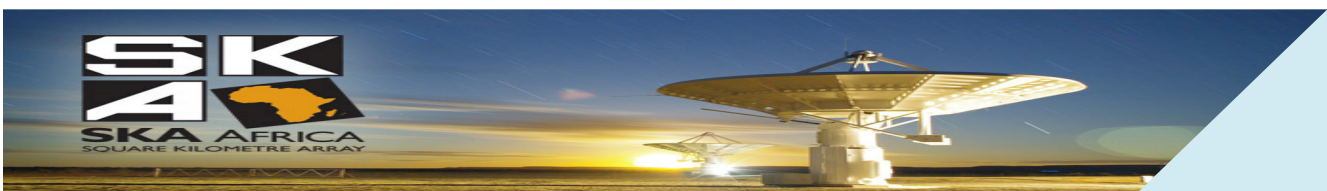
1.1 Mayor's report

Submitted at end of year



1.2 Council resolutions

This report will not be tabled in council



1.3 Executive summary

1.3.1 Introduction

This year kicked off badly with the Bargaining Council accepting a wage increase of 7% while municipalities were instructed to budget for only 4.4% increase. This will impact on each budget in the country.

MIG projects are underway and upgrading of roads is the first to benefit from the R 2 million received. Upgrading of the sport complex in Carnarvon as well as installation of water borne sewerage in Vosburg still has to be approved. Cash flow has increased due to receipt of equitable share and conditional grants

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

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

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

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

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

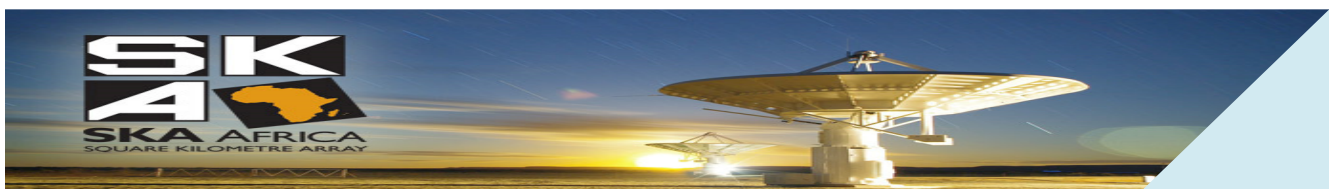
The internal audit work plan, charter and risk assessment for 2015-2016 has not yet been approved.

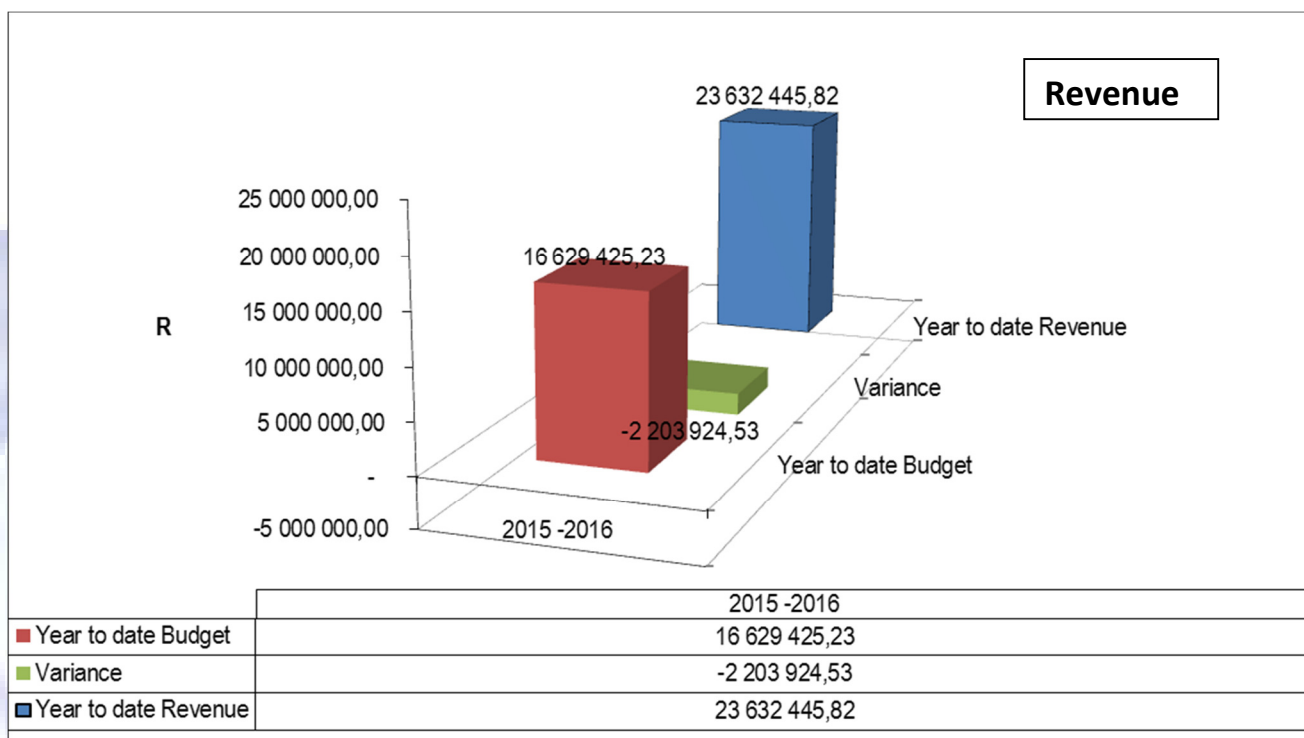
Consolidated performance,

Revenue by source

Revenue is under received by 18% (R 3million) for the year. This is due to all conditional grants budgeted for was not received.

The following graph indicates the generated revenue to date:

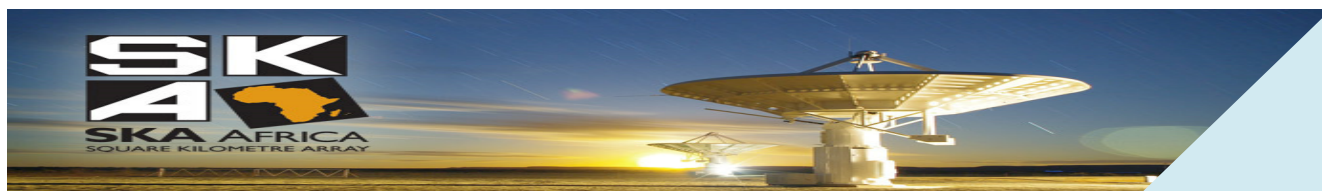
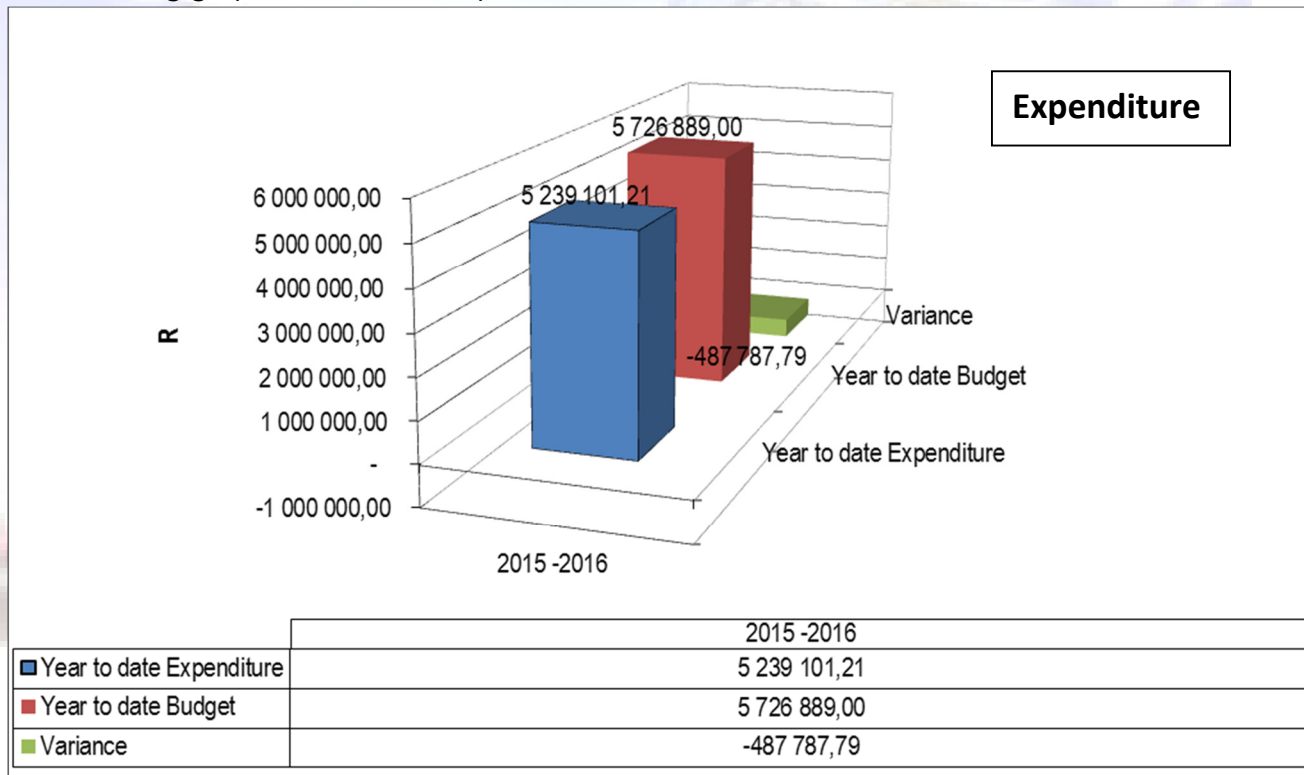




Operating expenditure by type

Expenditure is underspent by 9% (R 487 000). This is due to equitable share not expended immediately.

The following graph indicates the expenditure incurred to date.



Capital spending

Capital spending is on track with the expenditure on upgrading of roads in Carnarvon and Vanwyksvlei. Other projects still have to be approved. 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 9.4million. This is due to receipt of the first payment of equitable share as well as conditional grants.

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

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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 828 222,47	22 586 675,02
Long term investments	-	-
	31 828 222,47	22 586 675,02
Less:	6 157 508,40	1 904 727,40
Unspent conditional grants	6 157 508,40	1 904 727,40
Net cash resources available for internal distribution	25 670 714,07	20 681 947,62
Less amounts allocated to:	22 527 911,80	22 461 771,95
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	38 010,38	38 010,38
Employee benefits	10 319 581,62	10 337 560,42
Retention	822 508,29	738 389,64
Resources available / (shortfall) for working capital requirements	3 142 802,27	(1 779 824,33)

1.3.2 Material variances from SDBIP(30 June 2015)

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



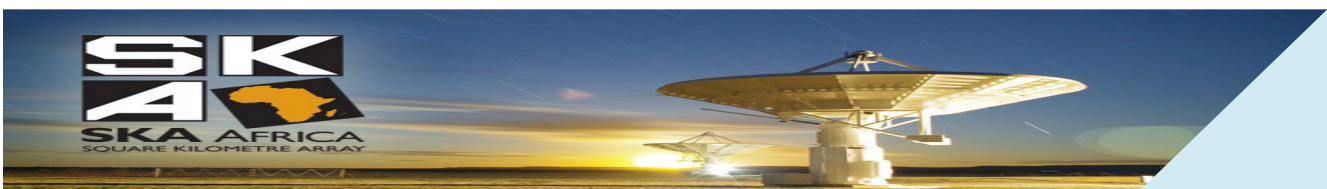
1.3.3 Remedial steps

1.3.4 Conclusion

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

1.3.5 Material variance explanations

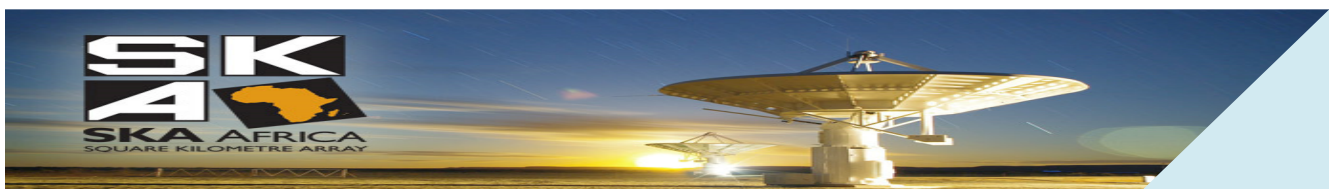
The following is an explanation of material variances in the municipality's performance:



Supporting Table SC1 Material variance explanations - M01 July 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>				
	Property rates - penalties & collection charges	(1 458,27)	-10,7%	Penalties can not be estimated due to payment percentages	No steps needed
	Rental of facilities and equipment	(11 872,72)	-16,1%	Levies for the year has not been completed	No steps needed
	Interest earned - external investments	(50 020,67)	-81,6%	deposits not yet receipted	No steps needed
	Interest earned - outstanding debtors	(66,46)	-25,3%	Very little revenue - not material	No steps needed
	Fines	(86,80)	-85,1%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	The budget must be adjusted downward
	Licences and permits	210,00	47,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	19 772,58	238,5%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(2 882 500,00)	-27,7%	All conditional grants not yet received	
	Other revenue	(187 156,27)	-63,8%	VAT on grants not yet received	No steps needed
2	<u>Expenditure By Type</u>				
	Bulk purchases	(135 190,39)	-16,6%	Correction on pro rata payment for June	No steps needed
	Other materials	(5 484,04)	-25,7%	Cash restraints on repairs and maintenance	No steps needed
	Contracted services	293 459,04	1251,3%	Operating grant expenditure is allocated to line items	No steps needed
	Transfers and grants	(1 266 244,52)	-40,8%	Subsidies recorded as paid out	No steps needed
	Other expenditure	534 109,59	107,8%	Once off payments made	No steps needed
3	<u>Capital Expenditure</u>				
	Upgrade of sports field	-	0,0%	Project to be registered	Awaiting approval
	Upgrade of roads - Carnarvon	309 860,11	31,0%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	119 083,40	11,9%	Work in progress	On track
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Awaiting approval
	Upgrade of refuse site - Carnarvon	-	0,0%	Project not started	Tender to be advertised
	Water supply to Vanwyksvlei	390 285,37		RBIG funding	
4	<u>Financial Position</u>				
5	<u>Cash Flow</u>				
	July 2015	9 451 777,47		Receipt of equitable share and conditional grants	
6	<u>Measureable performance</u>				
7	<u>Municipal Entities</u>				

1.4 In-year budget statement tables



In-Year Report of Kareeberg Municipality

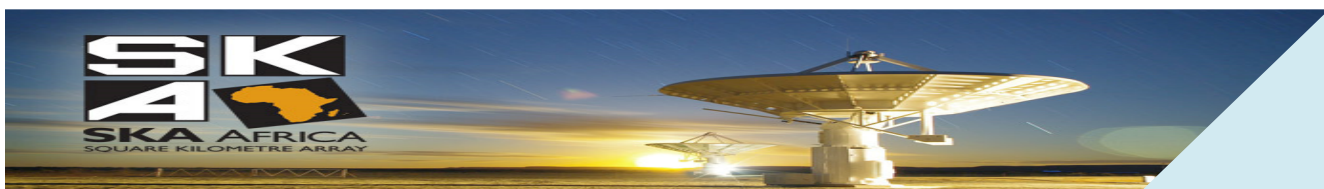
31 July 2015

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M01 July 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	4 448 306,62	4 448 306,62	4 366 858,00	81 448,62	1,87%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 440 395,31	1 440 395,31	1 433 277,00	7 118,31	0,50%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	11 248,33	11 248,33	61 269,00	(50 020,67)	-81,64%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	7 509 000,00	7 509 000,00	10 391 500,00	(2 882 500,00)	-27,74%	23 060 000,00
Other own revenue	3 589 711,00	8 891 296,00	8 891 296,00	197 321,56	197 321,56	376 521,23	(179 199,67)	-47,59%	8 891 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	13 606 271,82	13 606 271,82	16 629 425,23	(3 023 153,41)	-18,18%	57 355 751,00
Employee costs	16 252 967,00	16 881 136,00	16 881 136,00	1 207 266,47	1 207 266,47	1 109 779,00	97 487,47	8,78%	16 881 136,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	156 978,06	156 978,06	162 903,00	(5 924,94)	-3,64%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Materials and bulk purchases	9 412 851,00	10 167 101,00	10 167 101,00	693 604,57	693 604,57	834 279,00	(140 674,43)	-16,86%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	1 834 872,48	1 834 872,48	3 101 117,00	(1 266 244,52)	-40,83%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	1 346 379,63	1 346 379,63	518 811,00	827 568,63	159,51%	15 587 871,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	5 239 101,21	5 239 101,21	5 726 889,00	(487 787,79)	-8,52%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	8 367 170,61	8 367 170,61	10 902 536,23	(2 535 365,62)	-23,25%	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	819 228,88	819 228,88	-	819 228,88	#DIV/0!	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	9 186 399,49	9 186 399,49	10 902 536,23	(1 716 136,74)	-15,74%	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	9 186 399,49	9 186 399,49	10 902 536,23	(1 716 136,74)	-15,74%	6 128 000,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	822 978,88	822 978,88	-	822 978,88	#DIV/0!	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	5 223,36	5 223,36	-	5 223,36	#DIV/0!	-
Total sources of capital funds	10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	38 402 367,15	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	123 232 572,86	130 628 050,00				130 628 050,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	10 224 381,03	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00				12 530 249,00
Community wealth/Equity	131 501 602,00	142 533 631,00	142 533 631,00	140 688 001,04	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	10 279 845,57	10 279 845,57	5 045 556,67	(5 234 288,90)	-103,74%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(827 368,10)	(827 368,10)	688,00	828 056,10	120356,99%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	(700,00)	(700,00)	882,00	1 582,00	179,37%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	25 282 301,00	-	31 828 222,47	27 916 016,67	(3 912 205,80)	-14,01%	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	4 139 547,29	1 029 422,53	1 373 560,02	18 413,60	16 983,43	2 628 139,09	-	-	9 206 065,96
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Monthly Budget Statements (cont.)



In-Year Report of Kareeberg Municipality

31 July 2015

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July 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									
Governance and administration	38 413 952,00	45 690 838,00	45 690 838,00	12 981 964,94	12 981 964,94	15 201 573,00	(2 219 608,06)	-14,60%	45 690 838,00
Executive and council	25 693 533,00	28 108 215,00	28 108 215,00	5 890 707,53	5 890 707,53	10 715 053,00	(4 824 345,47)	-45,02%	28 108 215,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 582 623,00	7 091 257,41	7 091 257,41	4 486 520,00	2 604 737,41	58,06%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	69 313,00	24 755,00	24 755,00	2 263,20	2 263,20	799,00	1 464,20	183,25%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	2 160,20	2 160,20	522,00	1 638,20	313,83%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	53,00	53,00	95,00	(42,00)	-44,21%	17 400,00
Public safety	620,00	705,00	705,00	50,00	50,00	182,00	(132,00)	-72,53%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 050,00	2 000,00	2 000,00	600,00	600,00	166,00	434,00	261,45%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	600,00	600,00	166,00	434,00	261,45%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 639 340,00	19 566 158,00	19 566 158,00	1 440 672,56	1 440 672,56	1 426 887,00	13 785,56	0,97%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	574 780,80	574 780,80	620 940,00	(46 159,20)	-7,43%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	349 736,93	349 736,93	309 594,00	40 142,93	12,97%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	212 282,62	212 282,62	185 357,00	26 925,62	14,53%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	303 872,21	303 872,21	310 996,00	(7 123,79)	-2,29%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	65 283 751,00	14 425 500,70	14 425 500,70	16 629 425,00	(2 203 924,30)	-13,25%	65 283 751,00
Expenditure - Standard									
Governance and administration	28 026 898,00	35 327 396,00	35 327 396,00	3 669 366,92	3 669 366,92	4 326 006,00	(656 639,08)	-15,18%	35 327 396,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	3 057 853,27	3 057 853,27	3 757 450,00	(699 596,73)	-18,62%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	408 386,97	408 386,97	427 524,00	(19 137,03)	-4,48%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	203 126,68	203 126,68	141 032,00	62 094,68	44,03%	2 736 507,00
Community and public safety	1 853 694,00	2 223 854,00	2 223 854,00	184 990,57	184 990,57	147 016,00	37 974,57	25,83%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	117 330,40	117 330,40	97 182,00	20 148,40	20,73%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	44 347,15	44 347,15	40 063,00	4 284,15	10,69%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	21 856,37	21 856,37	5 853,00	16 003,37	273,42%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	1 456,65	1 456,65	3 918,00	(2 461,35)	-62,82%	48 966,00
Economic and environmental services	2 959 895,00	3 382 043,00	3 382 043,00	198 123,75	198 123,75	170 296,00	27 827,75	16,34%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	198 123,75	198 123,75	170 296,00	27 827,75	16,34%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	16 497 164,00	18 222 458,00	18 222 458,00	1 186 619,97	1 186 619,97	1 083 571,00	103 048,97	9,51%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	746 909,64	746 909,64	695 050,00	51 859,64	7,46%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	41 699,82	41 699,82	64 248,00	(22 548,18)	-35,10%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	348 378,70	348 378,70	295 347,00	53 031,70	17,96%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 129 785,00	49 631,81	49 631,81	28 926,00	20 705,81	71,58%	3 129 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 155 751,00	5 239 101,21	5 239 101,21	5 726 889,00	(487 787,79)	-8,52%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	9 186 399,49	9 186 399,49	10 902 536,00	(1 716 136,51)	-15,74%	6 128 000,00



Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July 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	5 890 707,53	5 890 707,53	10 715 053,00	(4 824 345,47)	-45,02%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	7 091 257,41	7 091 257,41	4 486 520,00	2 604 737,41	58,06%	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	2 160,20	2 160,20	522,00	1 638,20	313,83%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	50,00	50,00	182,00	(132,00)	-72,53%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	53,00	53,00	95,00	(42,00)	-44,21%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	303 872,21	303 872,21	310 996,00	(7 123,79)	-2,29%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	212 282,62	212 282,62	185 357,00	26 925,62	14,53%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	600,00	600,00	166,00	434,00	261,45%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	349 736,93	349 736,93	309 594,00	40 142,93	12,97%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	574 780,80	574 780,80	620 940,00	(46 159,20)	-7,43%	8 590 910,00
Total Revenue by Vote	57 128 655,00	65 283 751,00	65 283 751,00	14 425 500,70	14 425 500,70	16 629 425,00	(2 203 924,30)	-13,25%	65 283 751,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 078 495,00	3 057 853,27	3 057 853,27	3 757 450,00	(699 596,73)	-18,62%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	408 386,97	408 386,97	427 524,00	(19 137,03)	-4,48%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	203 126,68	203 126,68	141 032,00	62 094,68	44,03%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	1 456,65	1 456,65	3 918,00	(2 461,35)	-62,82%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	117 330,40	117 330,40	97 182,00	20 148,40	20,73%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	21 856,37	21 856,37	5 853,00	16 003,37	273,42%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	44 347,15	44 347,15	40 063,00	4 284,15	10,69%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	49 631,81	49 631,81	28 926,00	20 705,81	71,58%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	348 378,70	348 378,70	295 347,00	53 031,70	17,96%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	198 123,75	198 123,75	170 296,00	27 827,75	16,34%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	41 699,82	41 699,82	64 248,00	(22 548,18)	-35,10%	1 395 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	746 909,64	746 909,64	695 050,00	51 859,64	7,46%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 155 751,00	5 239 101,21	5 239 101,21	5 726 889,00	(487 787,79)	-8,52%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	9 186 399,49	9 186 399,49	10 902 536,00	(1 716 136,51)	-15,74%	6 128 000,00

Variances in year to date revenue

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

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

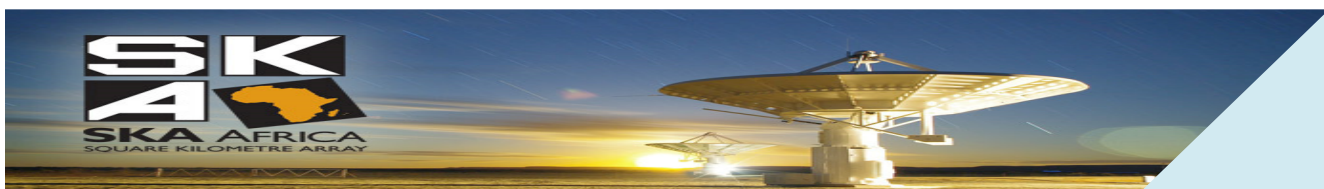
Vote 6. Grave fees as well as photocopies are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

Vote 12. Higher water usage will increase waste flow.

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



Monthly Budget Statements (cont.)

Vote 14.Increased water usage.

Variances in year to date expenditure

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

Vote3. Annual payments made.

Vote 5. Lower expenditure.

Vote 8. Annual payments made.

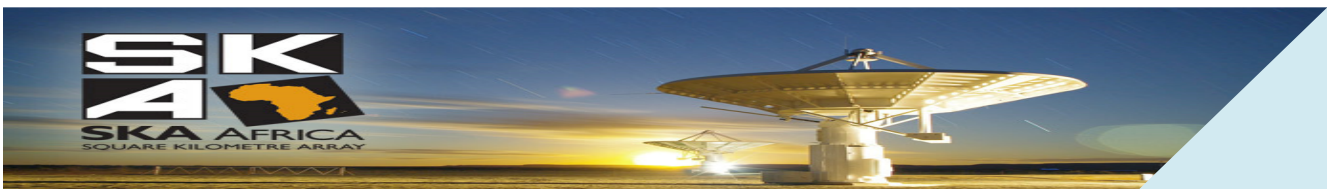
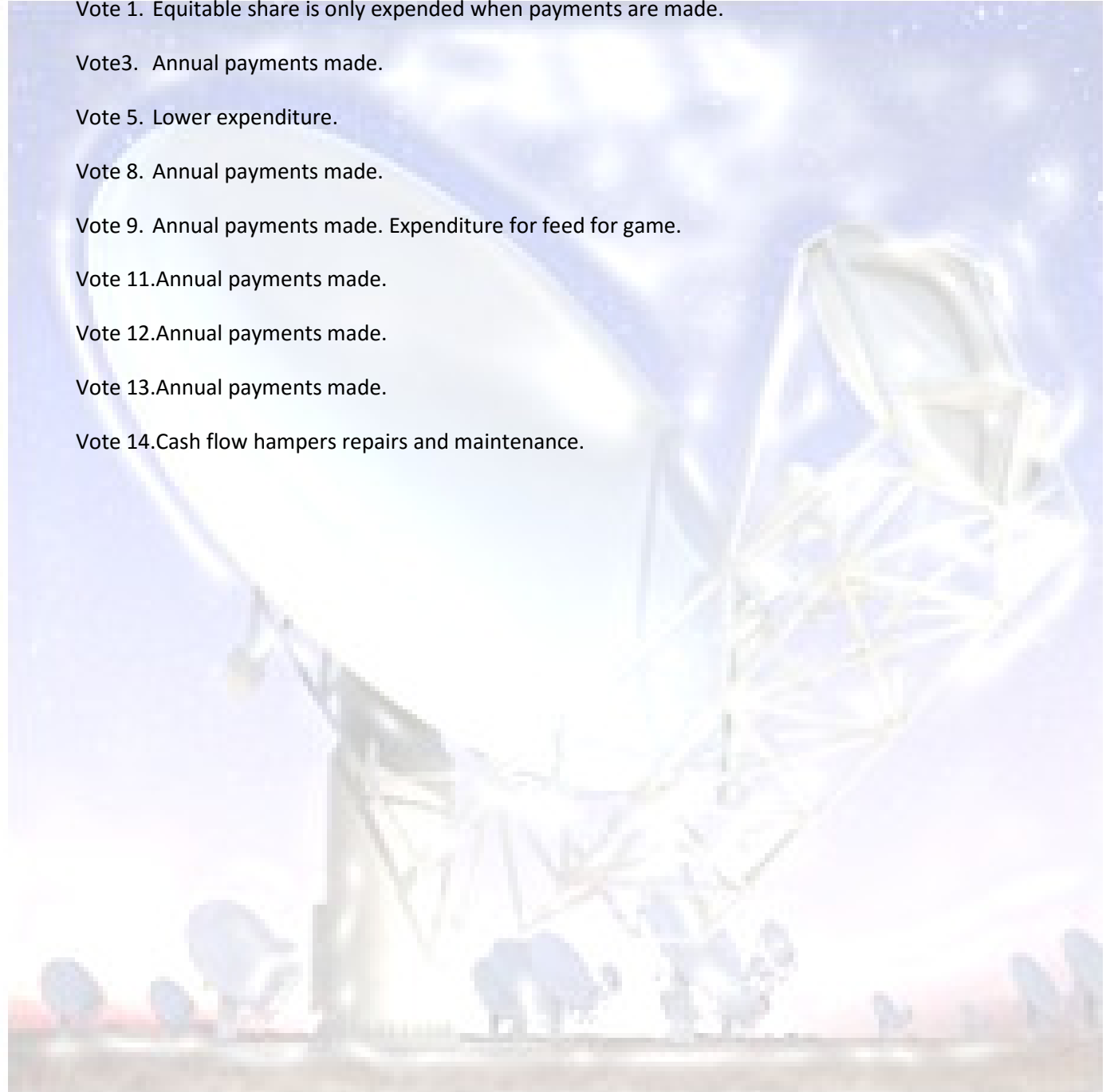
Vote 9. Annual payments made. Expenditure for feed for game.

Vote 11.Annual payments made.

Vote 12.Annual payments made.

Vote 13.Annual payments made.

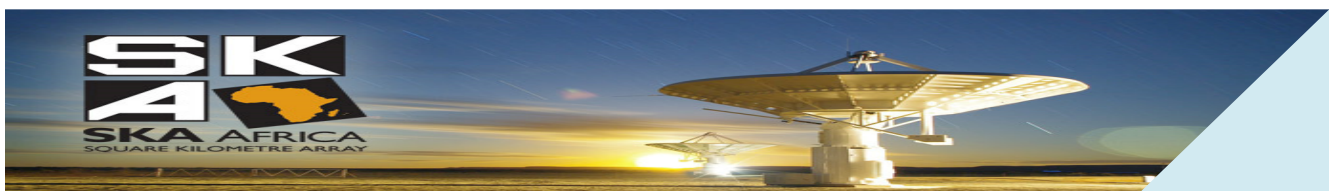
Vote 14.Cash flow hampers repairs and maintenance.



Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	4 436 123,89	4 436 123,89	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	12 182,73	12 182,73	13 641,00	(1 458,27)	-11%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	574 760,80	574 760,80	629 320,00	(54 559,20)	-9%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	349 736,93	349 736,93	331 289,00	18 447,93	6%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	212 282,62	212 282,62	197 477,00	14 805,62	7%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	303 614,96	303 614,96	275 191,00	28 423,96	10%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	62 054,84	62 054,84	73 927,56	(11 872,72)	-16%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	11 248,33	11 248,33	61 269,00	(50 020,67)	-82%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	196,54	196,54	263,00	(66,46)	-25%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	15,20	15,20	102,00	(86,80)	-85%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	651,00	651,00	441,00	210,00	48%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	28 064,01	28 064,01	8 291,43	19 772,58	238%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	7 509 000,00	7 509 000,00	10 391 500,00	(2 882 500,00)	-28%	23 060 000,00
Other revenue	3 036 971,00	8 425 799,00	8 425 799,00	106 339,97	106 339,97	293 496,24	(187 156,27)	-64%	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	13 606 271,82	13 606 271,82	16 629 425,23	(3 023 153,41)	-18%	57 355 751,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 207 266,47	1 207 266,47	1 109 779,00	97 487,47	9%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	156 978,06	156 978,06	162 903,00	(5 924,94)	-4%	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	677 762,61	677 762,61	812 953,00	(135 190,39)	-17%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	15 841,96	15 841,96	21 326,00	(5 484,04)	-26%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	316 912,04	316 912,04	23 453,00	293 459,04	1251%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	1 834 872,48	1 834 872,48	3 101 117,00	(1 266 244,52)	-41%	9 303 352,00
Other expenditure	8 065 853,00	12 633 090,00	12 633 090,00	1 029 467,59	1 029 467,59	495 358,00	534 109,59	108%	12 633 090,00
Loss on disposal of PPE	41 936,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	5 239 101,21	5 239 101,21	5 726 889,00	(487 787,79)	-9%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	8 367 170,61	8 367 170,61	10 902 536,23	(2 535 365,62)	(0)	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	819 228,88	819 228,88	-	819 228,88	#DIV/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	9 186 399,49	9 186 399,49	10 902 536,23			6 128 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	6 128 000,00	9 186 399,49	9 186 399,49	10 902 536,23			6 128 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	6 128 000,00	9 186 399,49	9 186 399,49	10 902 536,23			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	9 186 399,49	9 186 399,49	10 902 536,23			6 128 000,00



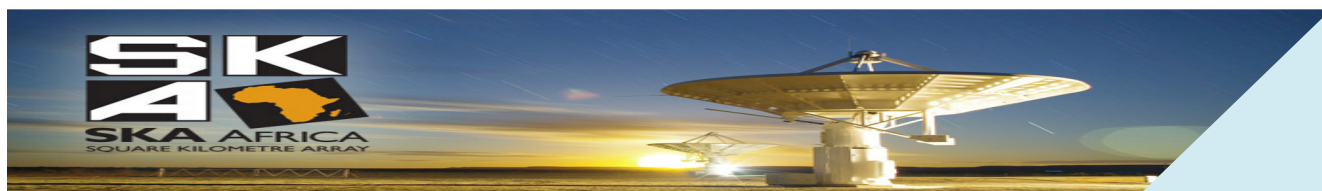
Monthly Budget Statements (cont.)

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) - M01 July 2015

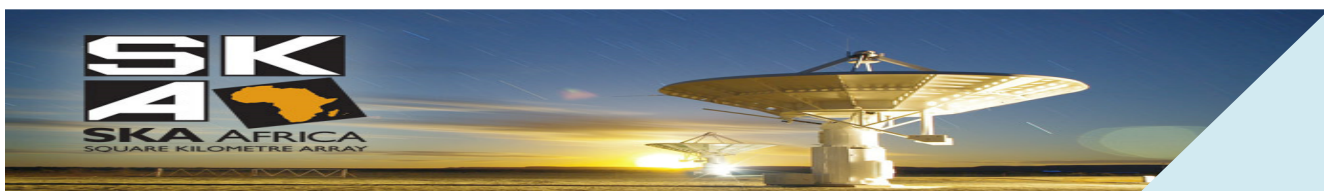
Description	2014-2015	Budget Year 2015-2016							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-		35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-		-
Consultant fees	850 655,19	1 425 000,00	1 425 000,00	15 193,50	15 193,50	-	15 193,50	#DIV/0!	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	-	-	-	-		2 310 000,00
General expenses	1 491 523,96	1 826 455,00	1 826 455,00	72 081,84	72 081,84	-	72 081,84	#DIV/0!	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	947,22	947,22	-	947,22	#DIV/0!	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	3 378,56	3 378,56	-	3 378,56	#DIV/0!	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	56 764,49	56 764,49	-	56 764,49	#DIV/0!	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	284 181,60	284 181,60	195 358,00	88 823,60	45,47%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	-	-	-	-		40 000,00
Membership fees	500 000,00	551 680,00	551 680,00	500 000,00	500 000,00	300 000,00	200 000,00	66,67%	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	29 228,16	29 228,16	-	29 228,16	#DIV/0!	536 345,00
Travel and subsistence	949 801,84	700 000,00	700 000,00	67 692,22	67 692,22	-	67 692,22	#DIV/0!	700 000,00
Actuarial losses	93 807,76	-	-	-	-	-	-		-
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	12 633 090,00	1 029 467,59	1 029 467,59	495 358,00	534 109,59	#DIV/0!	12 633 090,00



Monthly Budget Statements (cont.)

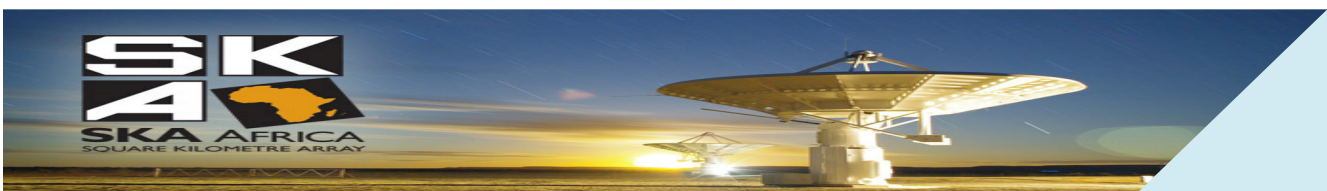
**Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M01 July 2015**

Description R	Ref	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	2									
Vote 1 - Executive and Council		657,00	-	-	-	-	-	-		-
Vote 2 - Budget and Treasury		10 581,00	-	-	4 421,19	4 421,19	-	4 421,19	#DIV/0!	-
Vote 3 - Corporate Services		1 823,00	-	-	3 354,39	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	-	-	-	-	-	-		-
Vote 7 - Housing		-	-	-	-	-	-	-		-
Vote 8 - Public Safety		-	-	-	-	-	-	-		-
Vote 9 - Sport and Recreation		1 405 352,00	1 228 000,00	1 228 000,00	-	-	-	-		1 228 000,00
Vote 10 - Environmental Protection		-	-	-	-	-	-	-		-
Vote 11 - Solid Waste Management		-	1 000 000,00	1 000 000,00	568,40	568,40	-	568,40	#DIV/0!	1 000 000,00
Vote 12 - Waste Water Management		15 624,00	3 700 000,00	3 700 000,00	170,00	170,00	-	170,00	#DIV/0!	3 700 000,00
Vote 13 - Road Transport		5 050 824,00	2 000 000,00	2 000 000,00	429 402,89	429 402,89	-	429 402,89	#DIV/0!	2 000 000,00
Vote 14 - Water		2 706 787,00	-	-	390 285,37	390 285,37	-	390 285,37	#DIV/0!	-
Vote 15 - Electricity		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00
Total Capital Expenditure		10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00
Capital Expenditure - Standard Classification										
Governance and administration		13 062,00	-	-	7 775,58	7 775,58	-	7 775,58	#DIV/0!	-
Executive and council		657,00	-	-	-	-	-	-		-
Budget and treasury office		10 582,00	-	-	4 421,19	4 421,19	-	4 421,19	#DIV/0!	-
Corporate services		1 823,00	-	-	3 354,39	3 354,39	-	3 354,39	#DIV/0!	-
Community and public safety		2 302 041,00	1 228 000,00	1 228 000,00	-	-	-	-		1 228 000,00
Community and social services		896 690,00	-	-	-	-	-	-		-
Sport and recreation		1 405 351,00	1 228 000,00	1 228 000,00	-	-	-	-		1 228 000,00
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		5 050 824,00	2 000 000,00	2 000 000,00	429 402,89	429 402,89	-	429 402,89	#DIV/0!	2 000 000,00
Planning and development		-	-	-	-	-	-	-		-
Road transport		5 050 824,00	2 000 000,00	2 000 000,00	429 402,89	429 402,89	-	429 402,89	#DIV/0!	2 000 000,00
Environmental protection		-	-	-	-	-	-	-		-
Trading services		2 722 411,00	4 700 000,00	4 700 000,00	391 023,77	391 023,77	-	391 023,77	#DIV/0!	4 700 000,00
Electricity		-	-	-	-	-	-	-		-
Water		2 706 787,00	-	-	390 285,37	390 285,37	-	390 285,37	#DIV/0!	-
Waste water management		15 624,00	3 700 000,00	3 700 000,00	170,00	170,00	-	170,00	#DIV/0!	3 700 000,00
Waste management		-	1 000 000,00	1 000 000,00	568,40	568,40	-	568,40	#DIV/0!	1 000 000,00
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00
Funded by:										
National Government		9 649 413,00	7 928 000,00	7 928 000,00	822 978,88	822 978,88	-	822 978,88	#DIV/0!	7 928 000,00
Provincial Government		376 762,00	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		10 026 175,00	7 928 000,00	7 928 000,00	822 978,88	822 978,88	-	822 978,88	#DIV/0!	7 928 000,00
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		62 163,00	-	-	5 223,36	5 223,36	-	5 223,36	#DIV/0!	-
Total Capital Funding		10 088 338,00	7 928 000,00	7 928 000,00	828 202,24	828 202,24	-	828 202,24	#DIV/0!	7 928 000,00



Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M01 July 2015



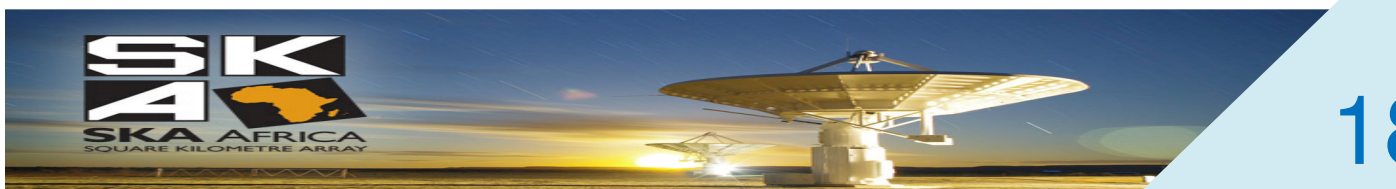
In-Year Report of Kareeberg Municipality

31 July 2015

Description R	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	765 746,32	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	31 062 476,40	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	6 531 119,44	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	7 893,07	8 490,00
Inventory		-	-		-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	38 402 367,15	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	106 897 804,49	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	794 698,07	1 233 910,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	123 232 572,86	130 628 050,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 948 476,00	161 634 940,01	161 948 476,00
LIABILITIES					
Current liabilities					
Bank overdraft		-	-	-	-
Borrowing		-	-		-
Consumer deposits	308 159,00	370 388,00	370 388,00	307 459,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	8 015 340,41	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 901 581,62	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	10 224 381,03	6 884 596,00
Non current liabilities					
Borrowing		-	-		-
Provisions	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00
TOTAL LIABILITIES	15 783 926,00	19 414 845,00	19 414 845,00	20 946 938,97	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	142 533 631,00	140 688 001,04	142 533 631,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	129 302 179,15	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 385 821,89	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	142 533 631,00	140 688 001,04	142 533 631,00

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M01 July 2015

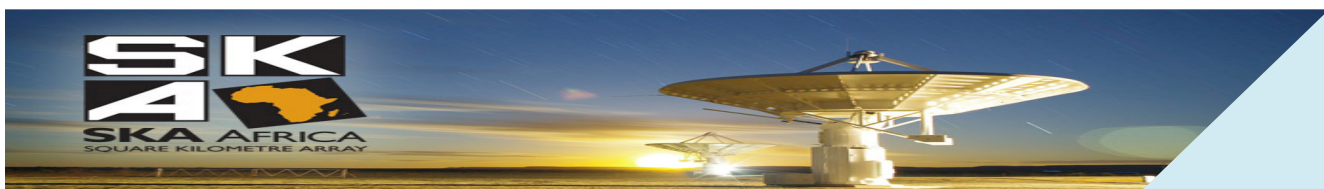


In-Year Report of Kareeberg Municipality

31 July 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	4 941 916,61	4 941 916,61	1 778 135,00	3 163 781,61	177,93%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00				-		18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	8 796 408,00				-		8 796 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00	7 509 000,00	7 509 000,00	9 054 500,00	(1 545 500,00)	-17,07%	23 060 000,00
Government - capital	10 026 174,00	7 928 000,00	7 928 000,00	2 000 000,00	2 000 000,00	-	2 000 000,00	#DIV/0!	7 928 000,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	11 248,33	11 248,33	56 302,00	(45 053,67)	-80,02%	1 170 600,00
Dividends		-	-				-		-
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(2 347 446,89)	(2 347 446,89)	(2 742 263,00)	(394 816,11)	14,40%	(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)	(1 834 872,48)	(1 834 872,48)	(3 101 117,33)	(1 266 244,85)	40,83%	(9 303 352,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	10 322 921,00	10 279 845,57	10 279 845,57	5 045 556,67	(5 234 288,90)	-103,74%	10 322 921,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00	-	-				-		-
Decrease (Increase) in non-current debtors	9 796,00	8 490,00	8 490,00	834,14	834,14	688,00	146,14	21,24%	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)	(828 202,24)	(828 202,24)	-	828 202,24	#DIV/0!	(7 928 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(827 368,10)	(827 368,10)	688,00	828 056,10	120356,99%	(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	(700,00)	(700,00)	882,00	(1 582,00)	-179,37%	10 000,00
Payments									
Repayment of borrowing			-				-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	(700,00)	(700,00)	882,00	1 582,00	179,37%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	9 451 777,47	9 451 777,47	5 047 126,67			2 413 411,00
Cash/cash equivalents at beginning:	22 612 005,00	22 868 890,00	22 868 890,00		22 376 445,00	22 868 890,00			22 376 445,00
Cash/cash equivalents at month/year end:	22 376 445,00	25 282 301,00	25 282 301,00		31 828 222,47	27 916 016,67			24 789 856,00

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



2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July 2015

Description of financial indicator	Basis of calculation	2014-2015	Budget Year 2015-2016			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,8%	8,7%	8,7%	0,0%	4,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,7%	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%	375,6%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	311,3%	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%	48,6%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	1,5%	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%	8,6%	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%	8,9%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	2,4%	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%	423,3%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	459,1%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	607,5%	512,9%

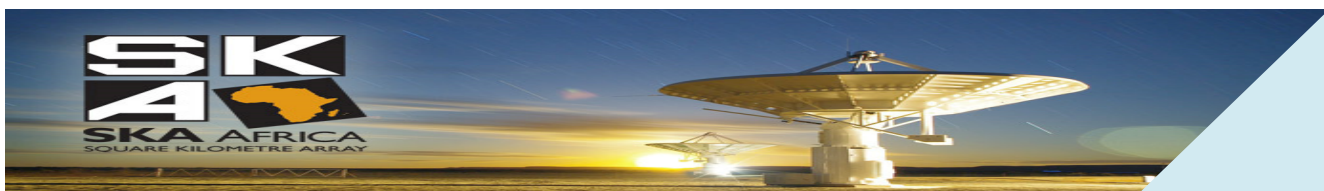
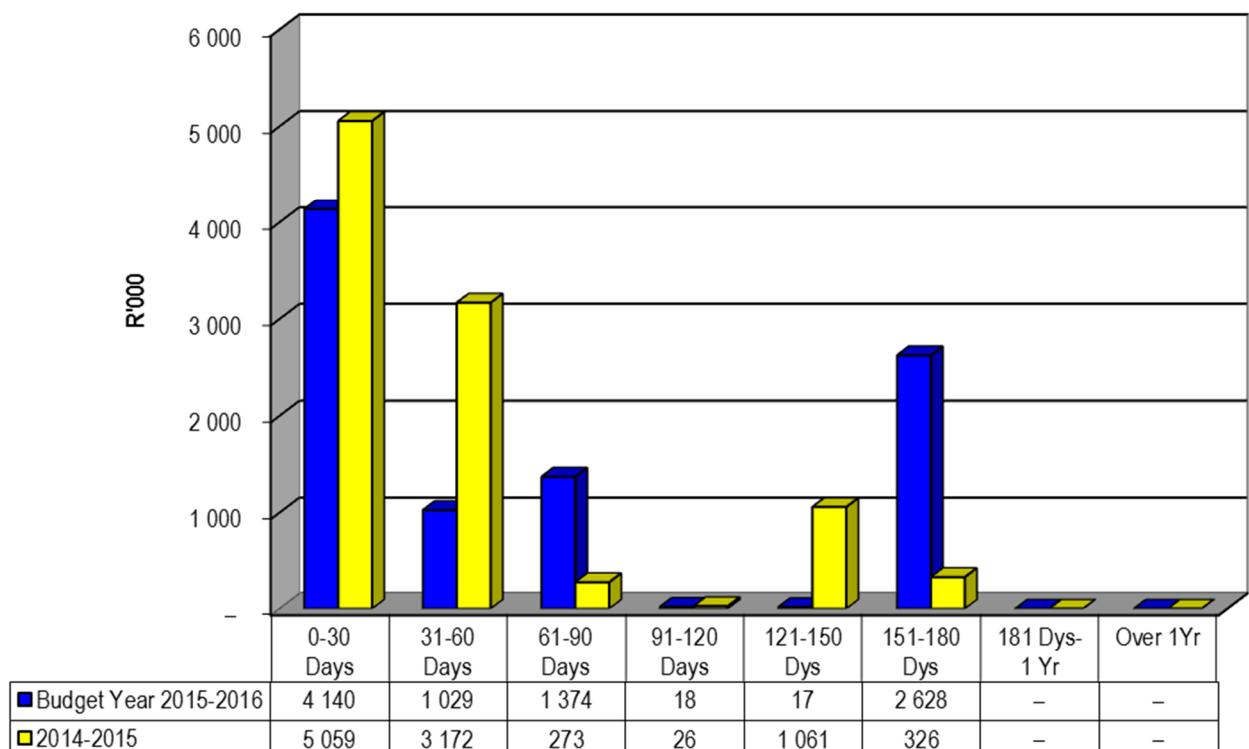
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July 2015

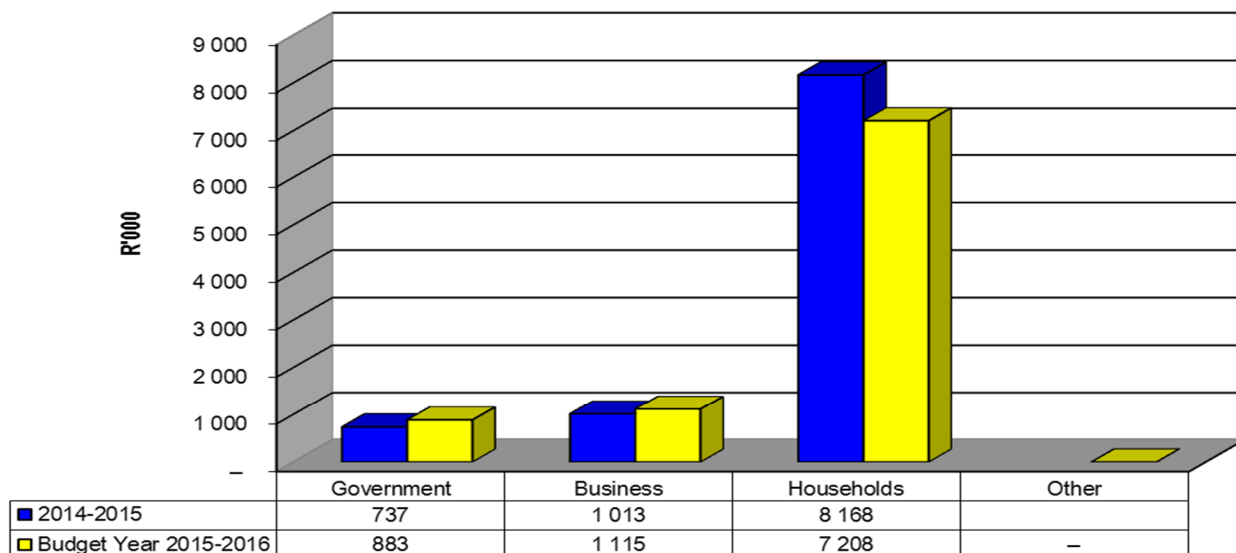
Description	NT Code	Budget Year 2015-2016									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	(48 535,41)	385 481,91	492 677,76	-	-	-	-	-	829 624,26	-	-	250 381,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	91 075,94	308 433,26	431 948,00	-	-	-	-	-	831 457,20	-	-	66 598,00
Receivables from Non-exchange Transactions - Property Rates	1400	3 503 142,12	8 797,00	-	-	-	1 970 849,67	-	-	5 482 788,79	1 970 849,67	-	1 487 130,00
Receivables from Exchange Transactions - Waste Water Management	1500	(94 190,17)	161 161,01	254 464,81	-	-	-	-	-	321 435,65	-	-	173 456,00
Receivables from Exchange Transactions - Waste Management	1600	(653 177,52)	156 625,52	183 783,27	-	-	-	-	-	(312 768,73)	-	-	46 989,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	44 033,57	-	3 714,72	5 338,72	4 028,55	271 619,72	-	-	328 735,28	280 986,99	-	284 701,00
Interest on Arrear Debtor Accounts	1810	-	8 923,83	6 971,46	13 074,88	12 954,88	385 669,70	-	-	427 594,75	411 699,46	-	418 670,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 297 198,76	-	-	-	-	-	-	-	1 297 198,76	-	-	-
Total By Income Source	2000	4 139 547,29	1 029 422,53	1 373 560,02	18 413,60	16 983,43	2 628 139,09	-	-	9 206 065,96	2 663 536,12	-	2 727 925,00
2014/15 - totals only		5 058 640,26	3 171 671,48	273 236,87	26 334,20	1 061 488,33	326 403,51	-	-	9 917 774,65	1 414 226,04	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	789 272,39	93 753,52	-	-	-	-	-	-	883 025,91	-	-	-
Commercial	2300	491 020,90	193 481,02	56 144,74	-	-	374 549,86	-	-	1 115 196,52	374 549,86	-	486 435,00
Households	2400	2 859 254,00	742 187,99	1 317 415,28	18 413,60	16 983,43	2 253 589,23	-	-	7 207 843,53	2 288 986,26	-	2 241 490,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	4 139 547,29	1 029 422,53	1 373 560,02	18 413,60	16 983,43	2 628 139,09	-	-	9 206 065,96	2 663 536,12	-	2 727 925,00

Chart C3 Aged Consumer Debtors Analysis



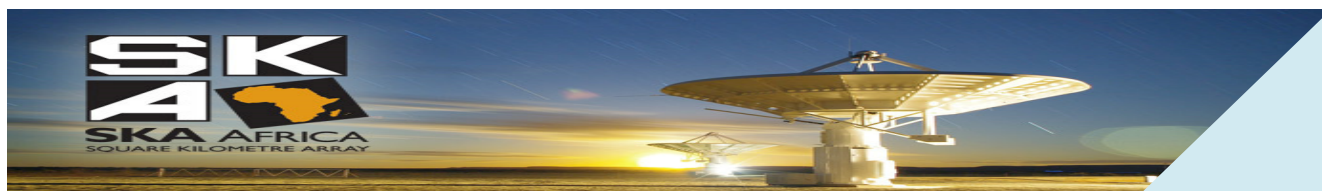
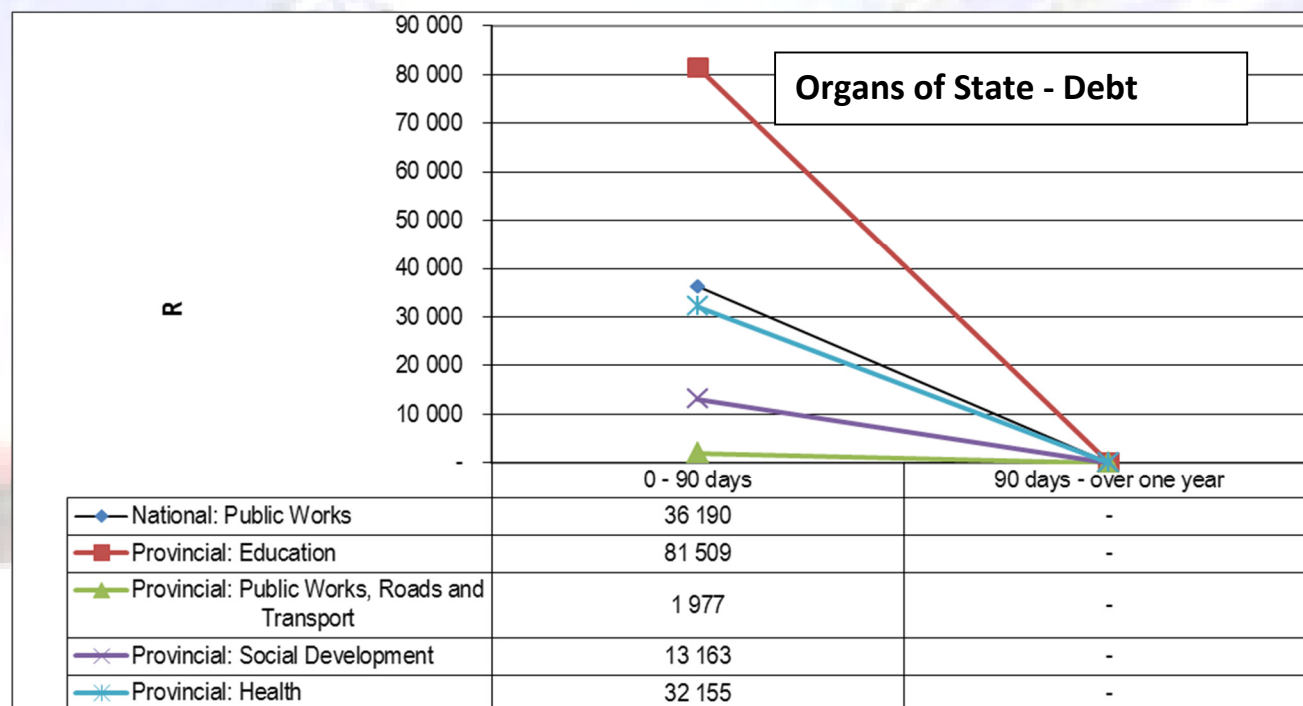
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



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Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July 2015

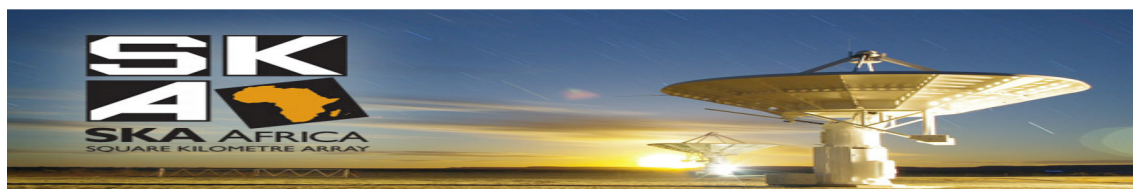
Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
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 - M01 July 2015

Investments by maturity Name of institution & investment ID	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 010,38	37,53	38 047,91
Job creation - De Bult	32 days	notice deposit				38 457,68	37,97	38 495,65
Land development	1 day	call deposit				16 513,94	16,28	16 530,22
Land development	32 days	notice deposit				15 068,46	14,88	15 083,34
Land development	1 day	call deposit				28 801,75	28,43	28 830,18
Civil Defence	32 days	notice deposit				18 985,59	-	18 985,59
EPWP Vosburg dust						288 796,71	-	288 796,71
CMIP Kwaggakolk(vat)	1 day	call deposit				609,03	0,60	609,63
MSIG	1 day	call deposit				-	930 000,00	930 000,00
MIG Sanitation interest/vat	1 day	call deposit				1 135 045,77	-	1 135 045,77
Electricity	1 day	call deposit				34 646,53	34,21	34 680,74
Water Services Plan	1 day	call deposit				3 239,30	3,21	3 242,51
CMIP-Saaiport project 301	1 day	call deposit				3 555,55	3,53	3 559,08
Library Development Projects	1 day	call deposit				-	-	-
EPWP - Paving/ Cleaning	1 day	call deposit				23 421,26	23,10	23 444,36
Lotto Camarvon	1 day	call deposit				1 798,82	1,76	1 800,58
Lotto Vosburg	1 day	call deposit				31 723,17	31,32	31 754,49
Finance Management Grant	1 day	call deposit				-	1 800 000,00	1 800 000,00
Transfer Fees Sub-Economic Housing	32 days	notice deposit				133 355,83	131,61	133 487,44
VB Cleaning Project	1 day	call deposit				25 324,25	24,98	25 349,23
VAT - retention	1 day	call deposit				11 751,69	11,59	11 763,28
EPWP	1 day	call deposit				-	-	-
MIG	1 day	call deposit				-	1 522 781,00	1 522 781,00
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 565 560,42	-	2 565 560,42
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				738 389,64	84 118,65	822 508,29
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				1 178 961,72	4 600 000,00	5 778 961,72
Municipality sub-total				-		22 125 576,75	8 937 300,65	31 062 877,40
TOTAL INVESTMENTS AND INTEREST				-		22 125 576,75	8 937 300,65	31 062 877,40



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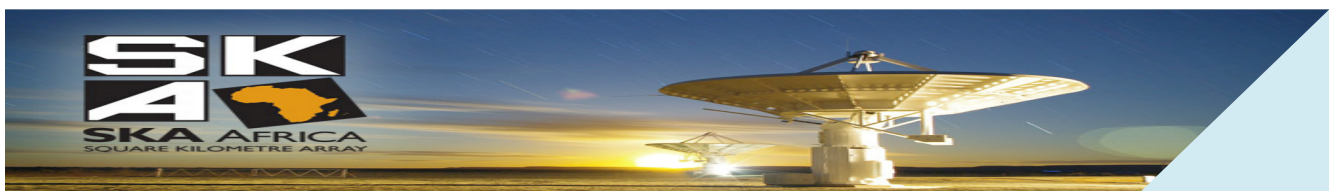
31 July 2015

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	20 114	21 751	21 751	10 239	10 239	9 737	502	5,2%	21 751
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00	7 509 000,00	7 509 000,00	6 007 000,00	1 502 000,00	25,00%	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	-		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	-		930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00			1 000 000,00	(1 000 000,00)	-100,00%	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00						-		
Department of Water Affairs and Forestry	378 801,00						-		
Other transfers and grants [insert description]							-		
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00	-	-	654 500,00	(654 500,00)	-100,00%	1 309 000,00
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00		-	654 500,00	(654 500,00)	-100,00%	1 309 000,00
Expanded Public Works Programme	62 795,00						-		
DWAF							-		
War on leaks							-		
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	235 677,00	-	-	-	-	-	-		-
Sanitation interest	123 091,00						-		
CMIP Kwaggakolk (VAT)	112 586,00						-		
							-		
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 060 000,00	10 239 000,00	10 239 000,00	10 391 500,00	(152 500,00)	-1,47%	23 060 000,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	2 390 285,37	2 390 285,37	-	2 390 285,37	#DIV/0!	7 928 000,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	2 000 000,00	2 000 000,00		2 000 000,00	#DIV/0!	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			390 285,37	390 285,37		390 285,37	#DIV/0!	
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	2 390 285,37	2 390 285,37	-	2 390 285,37	#DIV/0!	7 928 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	31 154 027,00	30 988 000,00	30 988 000,00	12 629 285,37	12 629 285,37	10 391 500,00	2 237 785,37	21,53%	30 988 000,00



In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
Operating Transfers and Grants	20 114 176,00	13 033 352,00	13 033 352,00	1 844 872,48	1 844 872,48	-	1 844 872,48	#DIV/0!	13 033 352,00
National Government:							-		
Local Government Equitable Share	15 096 000,00	9 303 352,00	9 303 352,00	1 844 872,48	1 844 872,48		1 844 872,48	#DIV/0!	9 303 352,00
Finance Management	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
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00				-		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	-	-	-	-		1 309 000,00
Provincial Government:							-		
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00				-		1 309 000,00
Expanded Public Works Programme	62 795,00						-		
	-	-	-	-	-	-	-		-
<i>District Municipality:</i>							-		
Other grant providers:	235 677,00	-	-	-	-	-	-		-
Sanitation interest	123 091,00						-		
CMIP Kwaggakolk (VAT)	112 586,00						-		
<i>Other grant providers:</i>							-		
Total operating expenditure of Transfers and Grants	21 127 855,00	14 342 352,00	14 342 352,00	1 844 872,48	1 844 872,48	-	1 844 872,48	#DIV/0!	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	-	-	-	-		7 928 000,00
National Government:							-		
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00				-		7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00						-		
	-	-	-	-	-	-	-		-
							-		
Provincial Government:	376 761,00	-	-	-	-	-	-		-
<i>Sport and Recreation</i>	139 792,00						-		
<i>Expanded Public Works Programme</i>	236 969,00						-		
Other grant providers:	-	-	-	-	-	-	-		-
							-		
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	-	-	-	-		7 928 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	22 270 352,00	1 844 872,48	1 844 872,48	-	1 844 872,48	#DIV/0!	22 270 352,00

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

In-Year Report of Kareeberg Municipality

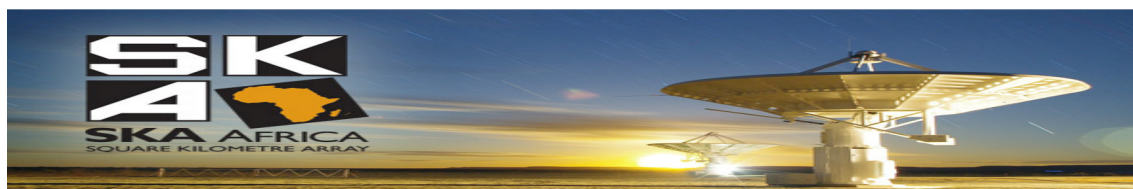
31 July 2015

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July 2015

Description	Ref	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		1 412 802,00	1 426 261,00	1 426 261,00	117 733,54	117 733,54	113 301,08	4 432,46	3,91%	1 426 261,00
Pension and UIF Contributions			-	-			-	-		
Medical Aid Contributions			-	-			-	-		
Motor Vehicle Allowance		470 934,00	475 421,00	475 421,00	39 244,52	39 244,52	37 767,42	1 477,10	3,91%	475 421,00
Cellphone Allowance		136 374,00	160 684,00	160 684,00			6 030,33	(6 030,33)	-100,00%	160 684,00
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		2 020 110,00	2 062 366,00	2 062 366,00	156 978,06	156 978,06	157 098,83	(120,77)	-0,08%	2 062 366,00
% increase	4		2,09%	2,09%						2,09%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 432 573,00	2 911 688,00	2 911 688,00	208 356,00	208 356,00	242 640,00	(34 284,00)	-14,13%	2 911 688,00
Pension and UIF Contributions		361 863,00	417 508,00	417 508,00	25 458,46	25 458,46	34 792,00	(9 333,54)	-26,83%	417 508,00
Medical Aid Contributions		117 569,00	139 075,00	139 075,00	10 236,68	10 236,68	11 589,00	(1 352,32)	-11,67%	139 075,00
Overtime		-	-	-			-	-		-
Performance Bonus		146 210,00	202 543,00	202 543,00			-	-		202 543,00
Motor Vehicle Allowance		440 100,00	465 627,00	465 627,00	36 675,00	36 675,00	38 802,00	(2 127,00)	-5,48%	465 627,00
Cellphone Allowance		-	-	-			-	-		-
Housing Allowances		-	-	-			-	-		-
Other benefits and allowances		325,00	29 134,00	29 134,00	29,00	29,00	2 427,00	(2 398,00)	-98,81%	29 134,00
Payments in lieu of leave							-	-		
Long service awards							-	-		
Post-retirement benefit obligations	2						-	-		
Sub Total - Senior Managers of Municipality		3 498 640,00	4 165 575,00	4 165 575,00	280 755,14	280 755,14	330 250,00	(49 494,86)	-14,99%	4 165 575,00
% increase	4		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	712 745,15	712 745,15	481 632,83	231 112,32	47,99%	9 113 662,00
Pension and UIF Contributions		1 248 225,00	1 504 862,00	1 504 862,00	122 927,33	122 927,33	125 405,17	(2 477,84)	-1,98%	1 504 862,00
Medical Aid Contributions		322 902,00	485 591,00	485 591,00	23 296,24	23 296,24	40 465,92	(17 169,68)	-42,43%	485 591,00
Overtime		495 696,00	300 000,00	300 000,00	50 730,91	50 730,91	25 000,00	25 730,91	102,92%	300 000,00
Performance Bonus		-	-	-			-	-		-
Motor Vehicle Allowance		73 240,00	77 488,00	77 488,00	6 103,33	6 103,33	6 457,33	(354,00)	-5,48%	77 488,00
Cellphone Allowance		-	-	-			-	-		-
Housing Allowances		10 681,00	8 640,00	8 640,00	902,33	902,33	720,00	182,33	25,32%	8 640,00
Other benefits and allowances		92 839,00	506 102,36	506 102,36	9 806,04	9 806,04	42 175,20	(32 369,16)	-76,75%	506 102,36
Payments in lieu of leave		-	-	-			-	-		-
Long service awards		32 386,00	-	-			-	-		-
Post-retirement benefit obligations	2	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	926 511,33	926 511,33	721 856,45	204 654,88	28,35%	12 715 561,36
% increase	4		-0,30%	-0,30%						-0,30%
Total Parent Municipality		18 273 076,00	18 943 502,36	18 943 502,36	1 364 244,53	1 364 244,53	1 209 205,28	155 039,25	12,82%	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	1 364 244,53	1 364 244,53	1 209 205,28	155 039,25	12,82%	18 943 502,36
% increase	4		3,67%	3,67%						3,67%
TOTAL MANAGERS AND STAFF		16 252 966,00	16 881 136,36	16 881 136,36	1 207 266,47	1 207 266,47	1 052 106,45	155 160,02	14,75%	16 881 136,36



Supporting Documentation (cont.)

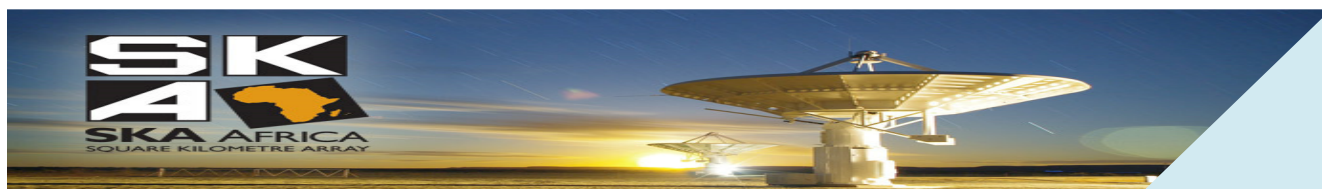
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	8 827,96	8 827,96
Bargaining council	522,00	522,00
Group insurance	485,08	485,08
Total other allowances	9 835,04	9 835,04

2. Excluded from the total amount of R 1 364 244 for the period 1 July 2015 to 31 July 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	13 439,02	20,00%
Senior Management	21 001,64	31,00%
Other staff	33 251,56	49,00%
Total travel and subsistence allowances	67 692,22	



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 - M01 July 2015

Description	Budget Year 2015-2016												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts By Source															
Property rates	257 703,19	263 457,00	882 897,00	670 726,00	381 696,00	113 379,00	140 982,00	130 157,00	87 506,00	74 179,00	76 858,00	98 307,81	3 177 848,00	3 532 666,00	3 708 440,00
Property rates - penalties & collection	3 258,90	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	360 340,33	818 733,00	1 124 665,00	426 931,00	934 818,00	631 837,00	472 393,00	657 426,00	723 554,00	545 650,00	536 058,00	928 293,67	8 160 699,00	8 991 057,00	9 795 030,00
Service charges - water revenue	100 191,62	242 308,00	322 430,00	527 082,00	390 843,00	323 717,00	700 543,00	233 045,00	268 737,00	338 270,00	397 763,00	451 061,38	4 295 991,00	4 292 058,00	4 873 971,00
Service charges - sanitation revenue	163 561,82	82 781,00	183 335,00	401 589,00	-	204 929,00	194 735,00	175 403,00	156 945,00	491 714,00	301 970,00	203 826,18	2 560 789,00	2 714 408,00	2 985 870,00
Service charges - refuse	263 159,23	268 443,00	263 373,00	379 975,00	242 961,00	145 657,00	324 624,00	272 906,00	271 484,00	511 067,00	381 045,00	243 850,77	3 568 545,00	3 825 707,00	4 081 368,00
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 921,27	4 867,00	11 935,00	32 394,00	48 912,00	23 514,00	29 878,00	5 806,00	3 336,00	22 868,00	13 220,00	32 974,73	247 626,00	356 100,00	373 905,00
Interest earned - external investments	11 248,33	84 438,00	82 745,00	77 748,00	84 752,00	79 088,00	137 147,00	82 306,00	76 343,00	131 832,00	85 761,00	233 891,67	1 167 300,00	1 361 850,00	1 429 943,00
Interest earned - outstanding debtors	196,54	293,00	281,00	279,00	277,00	275,00	272,00	270,00	269,00	266,00	264,00	357,46	3 300,00	3 465,00	3 638,00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15,20	216,00	1 403,00	608,00	972,00	1 066,00	16,00	2 143,00	3 018,00	346,00	1 098,00	1 328,80	12 230,00	12 842,00	13 484,00
Licences and permits	651,00	751,00	959,00	344,00	959,00	688,00	489,00	886,00	615,00	562,00	417,00	109,00	7 420,00	7 791,00	8 181,00
Agency services	28 064,01	3 369,00	5 047,00	6 552,00	4 993,00	3 914,00	7 723,00	51 409,00	5 538,00	2 349,00	4 728,00	(20 353,01)	103 333,00	101 850,00	102 760,00
Transfer receipts - operating	10 239 000,00	-	-	-	5 420 500,00	-	-	-	5 032 000,00	-	-	2 368 500,00	23 060 000,00	22 956 000,00	23 611 000,00
Other revenue	106 339,97	2 944,00	106 456,00	1 429,00	50 294,00	47 611,00	83 857,00	63 230,00	161 240,00	8 515,00	186 956,00	7 606 927,03	8 425 799,00	9 970 013,00	11 272 288,00
Cash Receipts by Source	11 551 651,41	1 772 600,00	2 985 526,00	2 526 875,00	7 561 977,00	1 575 675,00	2 092 659,00	1 674 987,00	6 790 585,00	2 127 608,00	1 886 138,00	12 145 816,59	54 790 880,00	58 125 807,00	62 259 878,00
Other Cash Flows by Source															
Transfer receipts - capital	2 000 000,00	3 000 000,00	-	-	-	4 928 000,00	-	-	-	-	-	(2 000 000,00)	7 928 000,00	8 054 000,00	8 244 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	3 300,00	(72,00)	2 950,00	471,00	941,00	706,00	471,00	941,00	1 176,00	471,00	941,00	(2 296,00)	10 000,00	10 000,00	10 000,00
Receipt of non-current debtors	834,14	731,00	765,00	747,00	750,00	752,00	756,00	757,00	759,00	762,00	765,00	111,86	8 490,00	7 532,00	7 900,00
Receipt of non-current receivables	2 152 408,54	-	-	-	-	-	-	-	-	-	-	(2 152 408,54)	-	-	-
Change in non-current investments	8 936 899,65	-	-	-	-	-	-	-	-	-	-	(8 936 899,65)	-	-	-
Total Cash Receipts by Source	24 645 093,74	4 773 259,00	2 989 241,00	2 526 875,00	7 563 668,00	6 505 133,00	2 093 886,00	1 676 685,00	6 792 520,00	2 128 841,00	1 987 844,00	(945 675,74)	62 737 370,00	66 197 339,00	70 521 778,00
Cash Payments by Type															
Employee related costs	1 207 266,47	1 171 966,00	1 406 650,00	1 386 479,00	1 183 566,00	1 544 934,00	1 394 732,00	1 406 936,00	1 485 629,00	1 085 435,00	1 341 702,00	2 265 840,53	16 881 136,00	18 042 310,00	18 750 625,00
Remuneration of councillors	156 978,06	165 524,00	162 537,00	165 957,00	161 397,00	160 709,00	168 570,00	164 818,00	233 389,00	170 678,00	173 793,00	178 015,94	2 062 366,00	2 192 532,00	2 331 151,00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	831 014,00	831 014,00	1 098 990,00
Bulk purchases - Electricity	677 762,61	1 260 624,00	875 476,00	685 448,00	635 938,00	640 987,00	540 034,00	760 355,00	627 239,00	610 178,00	652 529,00	1 731 430,39	9 698 001,00	10 170 414,00	11 219 505,00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	15 841,96	3 539,00	23 204,00	40 446,00	51 820,00	17 220,00	71 808,00	54 914,00	49 707,00	35 130,00	27 638,00	77 832,04	469 100,00	492 706,00	713 719,00
Contracted services	316 912,04	3 892,00	25 519,00	44 481,00	56 989,00	58 961,00	78 972,00	60 392,00	54 666,00	38 635,00	30 395,00	(253 914,04)	515 900,00	546 505,00	582 645,00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1 834 872,48	-	-	-	3 101 117,33	-	-	3 101 117,33	-	-	-	1 266 244,85	9 303 352,00	10 420 695,00	11 178 467,00
General expenses	1 029 467,59	224 406,00	173 669,00	507 080,00	251 589,00	210 122,00	144 281,00	122 319,00	187 037,00	88 439,00	128 580,00	9 568 100,41	12 635 090,00	12 240 690,00	13 040 730,00
Cash Payments by Type	5 239 101,21	2 829 951,00	2 667 055,00	2 829 891,00	5 442 416,33	2 632 933,00	2 398 397,00	2 569 734,00	5 738 784,33	2 028 495,00	2 354 637,00	15 664 564,12	52 395 959,00	55 064 439,00	58 915 832,00
Other Cash Flows/Payments by Type															
Capital assets	828 202,24	3 000 000,00	-	-	-	4 928 000,00	-	-	-	-	-	(828 202,24)	7 928 000,00	8 054 000,00	8 244 000,00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	9 126 012,82	-	-	-	-	-	-	-	-	-	-	(9 126 012,82)	-	-	-
Total Cash Payments by Type	15 193 316,27	5 829 951,00	2 667 055,00	2 829 891,00	5 442 416,33	7 560 933,00	2 398 397,00	2 569 734,00	5 738 784,33	2 028 495,00	2 354 637,00	5 710 349,06	60 323 959,00	63 118 439,00	67 159 832,00
NET INCREASE/(DECREASE) IN CASH HELD	9 451 777,47	(1 056 692,00)	322 186,00	(303 016,00)	2 121 251,67	(1 055 800,00)	(304 511,00)	(893 049,00)	1 053 735,67	100 346,00	(366 793,00)	(6 656 024,80)	2 413 411,00	3 078 900,00	3 361 946,00
Cash/cash equivalents at the month	22 868 890,00	32 320 667,47	31 263 975,47	31 586 161,47	31 283 145,47	33 404 397,14	32 348 597,14	32 044 086,14	31 151 037,14	32 204 772,80	32 305 118,80	31 938 325,80	22 868 890,00	25 282 301,00	28 361 201,00
Cash/cash equivalents at the month	32 320 667,47	31 263 975,47	31 586 161,47	31 283 145,47	33 404 397,14	32 348 597,14	32 044 086,14	31 151 037,14	32 204 772,80	32 305 118,80	31 938 325,80	25 282 301,00	25 282 301,00	28 361 201,00	31 723 147,00

References

In-Year Report of Kareeberg Municipality

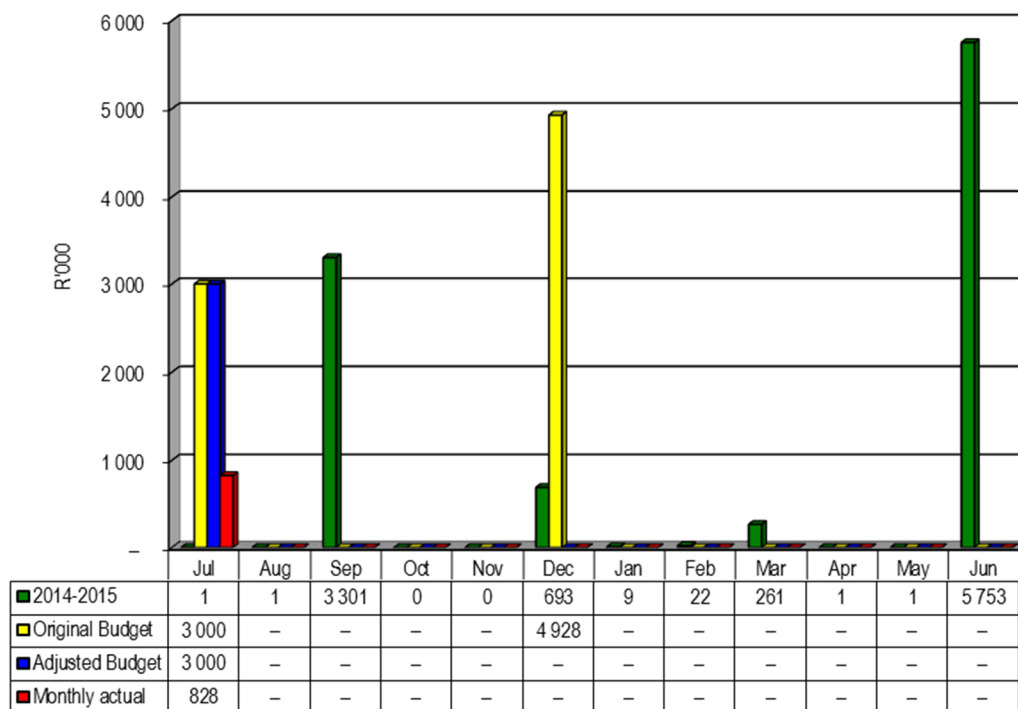
31 July 2015

Supporting Documentation (cont.)
Capital programme performance

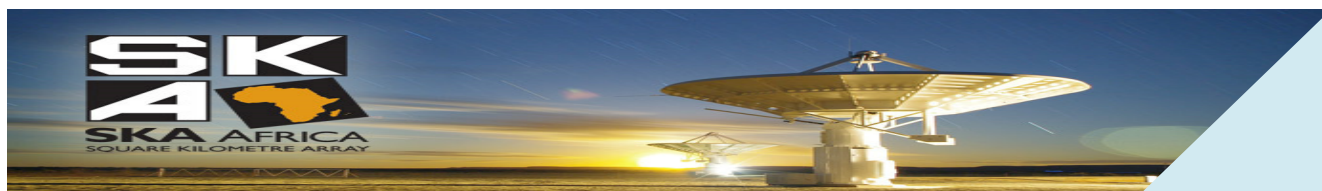
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July 2015

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					3 000 000,00	-		
September	3 300 694,88					3 000 000,00	-		
October	0,00					3 000 000,00	-		
November	0,00					3 000 000,00	-		
December	692 790,73	4 928 000,00				7 928 000,00	-		
January	8 584,42					7 928 000,00	-		
February	21 595,70					7 928 000,00	-		
March	261 415,21					7 928 000,00	-		
April	1 083,32					7 928 000,00	-		
May	677,46					7 928 000,00	-		
June	5 752 551,35					7 928 000,00	-		
Total Capital expenditure	10 041 737,79	7 928 000,00	3 000 000,00	828 202,24					

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



Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality

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Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July 2015

Description R	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 413,00	-	-	390 285,37	390 285,37	-	(390 285,37)	#DIV/0!	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	2 706 788,00	-	-	390 285,37	390 285,37	-	(390 285,37)	#DIV/0!	-
Dams & Reservoirs	2 706 788,00	-	-	390 285,37	390 285,37	-	(390 285,37)	#DIV/0!	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	15 625,00	-	-	-	-	-	-	-	-
Reticulation	15 625,00	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	36 906,00	-	-	8 973,36	8 973,36	-	(8 973,36)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	11 123,00	-	-	1 698,97	1 698,97	-	(1 698,97)	#DIV/0!	-
Computers - hardware/equipment	2 770,00	-	-	3 750,00	3 750,00	-	(3 750,00)	#DIV/0!	-
Furniture and other office equipment	23 013,00	-	-	3 524,39	3 524,39	-	(3 524,39)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	2 759 319,00	-	-	399 258,73	399 258,73	-	(399 258,73)	#DIV/0!	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

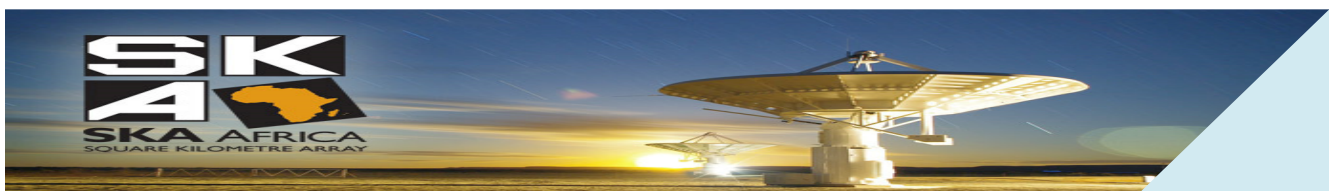
In-Year Report of Kareeberg Municipality

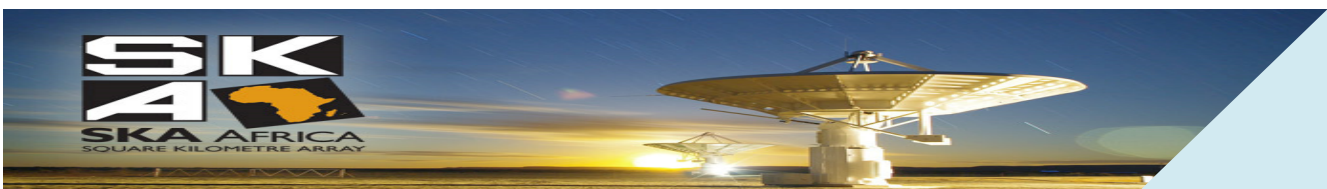
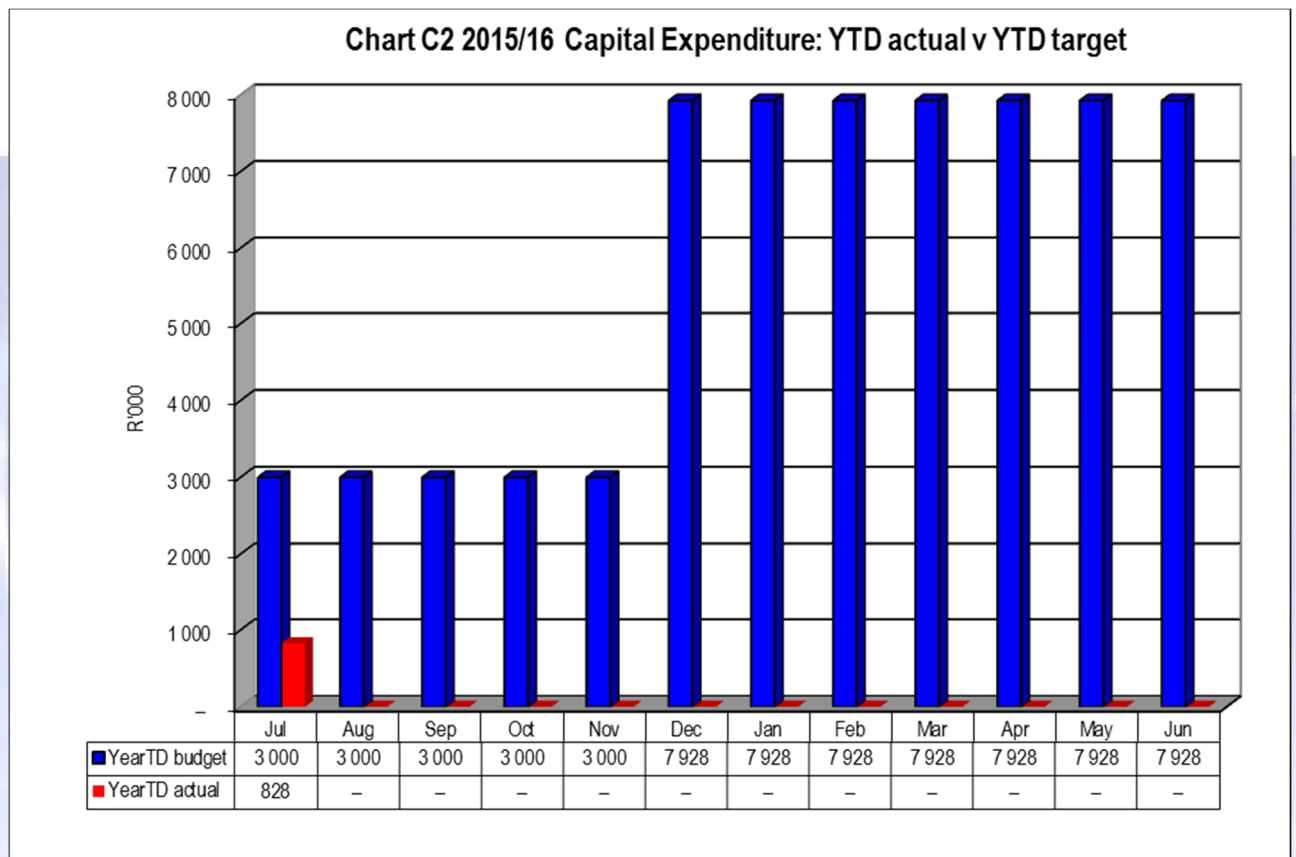
31 July 2015

Supporting Documentation (cont.)

Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – M01 July 2015

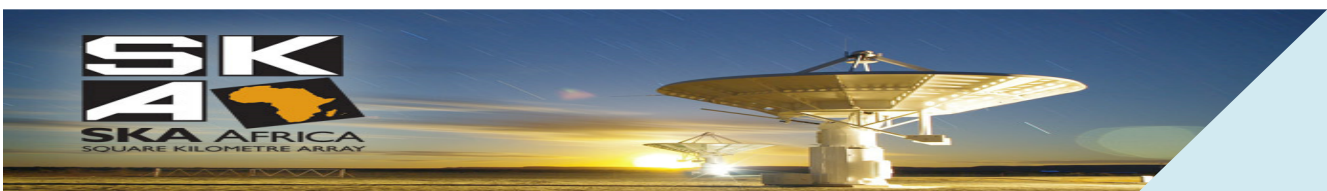
Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 047 336,00	6 700 000,00	6 700 000,00	428 943,51	428 943,51	-	(428 943,51)	#DIV/0!	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	428 943,51	428 943,51	-	(428 943,51)	#DIV/0!	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	428 943,51	428 943,51	-	(428 943,51)	#DIV/0!	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	-	-	-	-	-	-	-	-	-
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
Waste Management	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2 281 683,00	1 228 000,00	1 228 000,00	-	-	-	-	-	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 358 752,00	1 228 000,00	1 228 000,00	-	-	-	-	-	1 228 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	119 640,00	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	756 691,00	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	46 600,00	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 329 019,00	7 928 000,00	7 928 000,00	428 943,51	428 943,51	-	(428 943,51)	#DIV/0!	7 928 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-





Supporting Documentation (cont.)

**Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M01 July 2015**



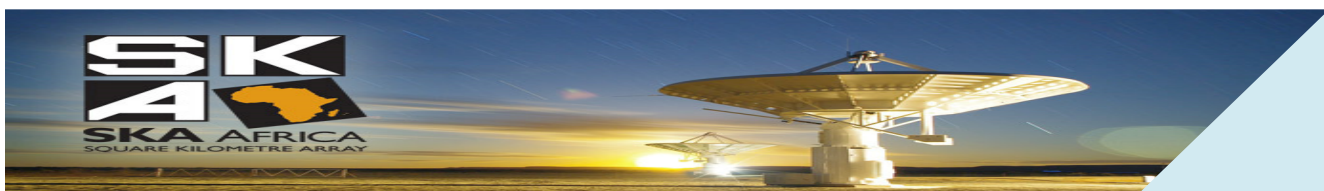
In-Year Report of Kareeberg Municipality

31 July 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 265 652,00	372 000,00	372 000,00	28 224,16	28 224,16	201 000,00	172 775,84	85,96%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	1 806,98	1 806,98	25 166,67	23 359,69	92,82%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	1 806,98	1 806,98	25 166,67	23 359,69	92,82%	62 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	23 534,45	23 534,45	58 833,33	35 298,88	60,00%	106 000,00
Generation	-	4 000,00	4 000,00	2 000,00	2 000,00	333,33	(1 666,67)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	21 534,45	21 534,45	58 500,00	36 965,55	63,19%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	814 199,00	90 000,00	90 000,00	2 761,49	2 761,49	57 500,00	54 738,51	95,20%	90 000,00
Dams & Reservoirs	814 199,00	90 000,00	90 000,00	2 761,49	2 761,49	57 500,00	54 738,51	95,20%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	121,24	121,24	58 750,00	58 628,76	99,79%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	121,24	121,24	58 750,00	58 628,76	99,79%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	-	750,00	750,00	100,00%	9 000,00
Waste Management	7 194,00	-	-	-	-	-	-	-	-
Transportation	3 044,00	9 000,00	9 000,00	-	-	750,00	750,00	100,00%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	61 465,00	75 600,00	75 600,00	765,11	765,11	6 300,00	5 534,89	87,86%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	62,81	62,81	1 550,00	1 487,19	95,95%	18 600,00
Sportsfields & stadia	13 810,00	-	-	-	-	-	-	-	-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	1 166,67	1 166,67	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 944,00	13 000,00	13 000,00	146,32	146,32	1 083,33	937,01	86,49%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	-	-	916,67	916,67	100,00%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	-	-	250,00	250,00	100,00%	3 000,00
Security and policing	-	3 500,00	3 500,00	555,98	555,98	291,67	(264,31)	-90,62%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	536,00	3 000,00	3 000,00	-	-	250,00	250,00	100,00%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	333,33	333,33	100,00%	4 000,00
Cemeteries	5 046,00	5 500,00	5 500,00	-	-	458,33	458,33	100,00%	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 109 375,00	537 400,00	537 400,00	303 764,73	303 764,73	123 537,33	(180 227,40)	-145,89%	537 400,00
General vehicles	105 076,00	97 500,00	97 500,00	200,00	200,00	26 879,00	26 679,00	99,26%	97 500,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	5 532,95	5 532,95	46 250,00	40 717,05	88,04%	195 000,00
Plant & equipment	35 159,00	8 700,00	8 700,00	2 133,18	2 133,18	725,00	(1 408,18)	-194,23%	8 700,00
Computers - hardware/equipment	205 482,00	130 000,00	130 000,00	46 552,75	46 552,75	40 833,33	(5 719,42)	-14,01%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00	10 000,00	10 000,00	3 975,00	(6 025,00)	-151,57%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 899,00	58 500,00	58 500,00	719,51	719,51	4 875,00	4 155,49	85,24%	58 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	238 626,34	238 626,34	-	(238 626,34)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 436 492,00	985 000,00	985 000,00	332 754,00	332 754,00	330 837,33	(1 916,67)	-0,58%	985 000,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	5 532,95	5 532,95	46 250,00	40 717,05	88,04%	195 000,00
Refuse	286 541,00	195 000,00	195 000,00	5 532,95	5 532,95	46 250,00	40 717,05	88,04%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July 2015

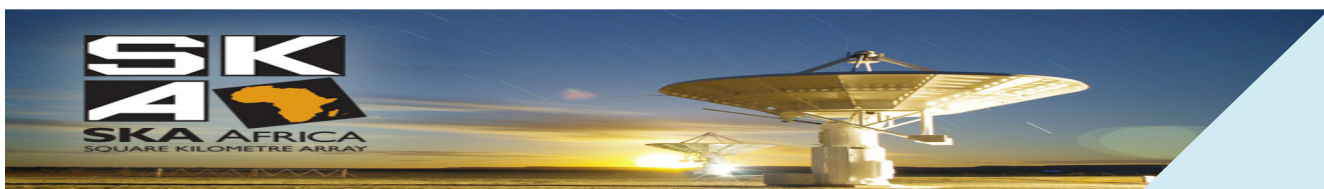


In-Year Report of Kareeberg Municipality

31 July 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	119 646,00	119 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	528 503,00	528 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Waste Management	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	499 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 888,00	27 888,00	-	-	-	-	-	-
Recreational facilities	450 146,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 476,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	499,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	598 373,00	721 399,00	721 399,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	68 960,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	94 696,00	114 166,00	114 166,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	92 534,00	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 690,00	40 690,00	-	-	-	-	-	-
Fire	2 027,00	2 444,00	2 444,00	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

2.2 Municipal Manager's Quality Certification



Quality certificate

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

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

for the month June 2015 - M12 of 2014-2015 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 July 2015

