

In-Year Report of Kareeberg Municipality

Monthly Budget Statement
November 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

Provide a continuous and constant service

Provide a better level of service for our basket of services

Provide value for money that will be maintained by the municipality

Improve existing infrastructure and create new opportunities for all

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At the municipal offices

or

at www.kareeberg.co.za

INDEX

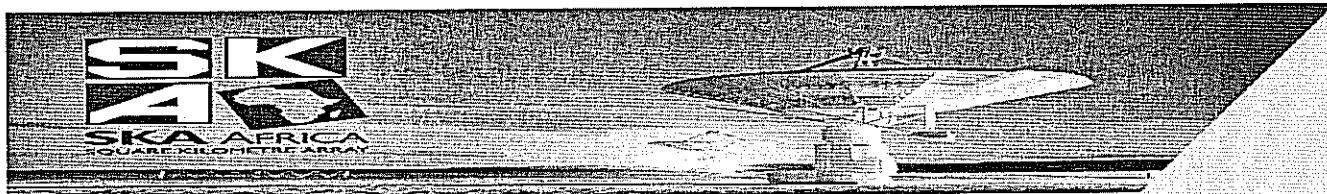
PART 1 – IN-YEAR REPORT

| | |
|---|----|
| INTRODUCTION | 2 |
| 1.1 Mayor's report | 3 |
| 1.2 Council resolutions | 4 |
| 1.3 Executive summary | 5 |
| Supporting Table SC1 Material variance explanations - M05 November 2015 | 9 |
| 1.4 In-year budget statement tables | 10 |
| Table C1 Monthly Budget Statement - Summary - M05 November 2015 | 10 |
| Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November 2015 | 11 |
| Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November 2015 | 12 |
| Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November 2015 | 14 |
| Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M05 November 2015 | 16 |
| Table C6 Monthly Budget Statement - Financial Position - M05 November 2015 | 17 |
| Table C7 Monthly Budget Statement - Cash Flow - M05 November 2015 | 18 |

PART 2 – SUPPORTING DOCUMENTATION

| | |
|--|----|
| 2.1 In-year supporting documentation tables | 19 |
| Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November 2015 | 19 |
| Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November 2015 | 20 |
| Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November 2015 | 22 |
| Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November 2015 | 22 |
| Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November 2015 | 23 |
| Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November 2015 | 24 |
| Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November 2015 | 25 |
| Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M05 November 2015 | 27 |
| Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November 2015 | 28 |
| Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November 2015 | 29 |
| Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November 2015 | 30 |
| Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M05 November 2015 | 32 |
| Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November 2015 | 33 |
| 2.2 Municipal Manager's quality certification | 34 |

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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.

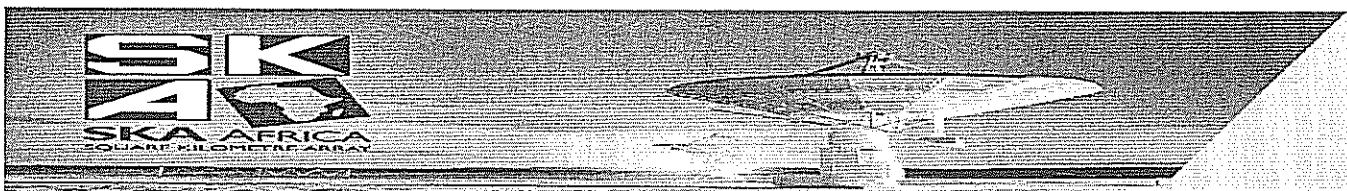
The landscape is typical Karoo with an annual average rainfall of 260mm and an annual evaporation of 230mm. There are no constant rivers running through the municipal area and all towns are dependent on ground water.

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.



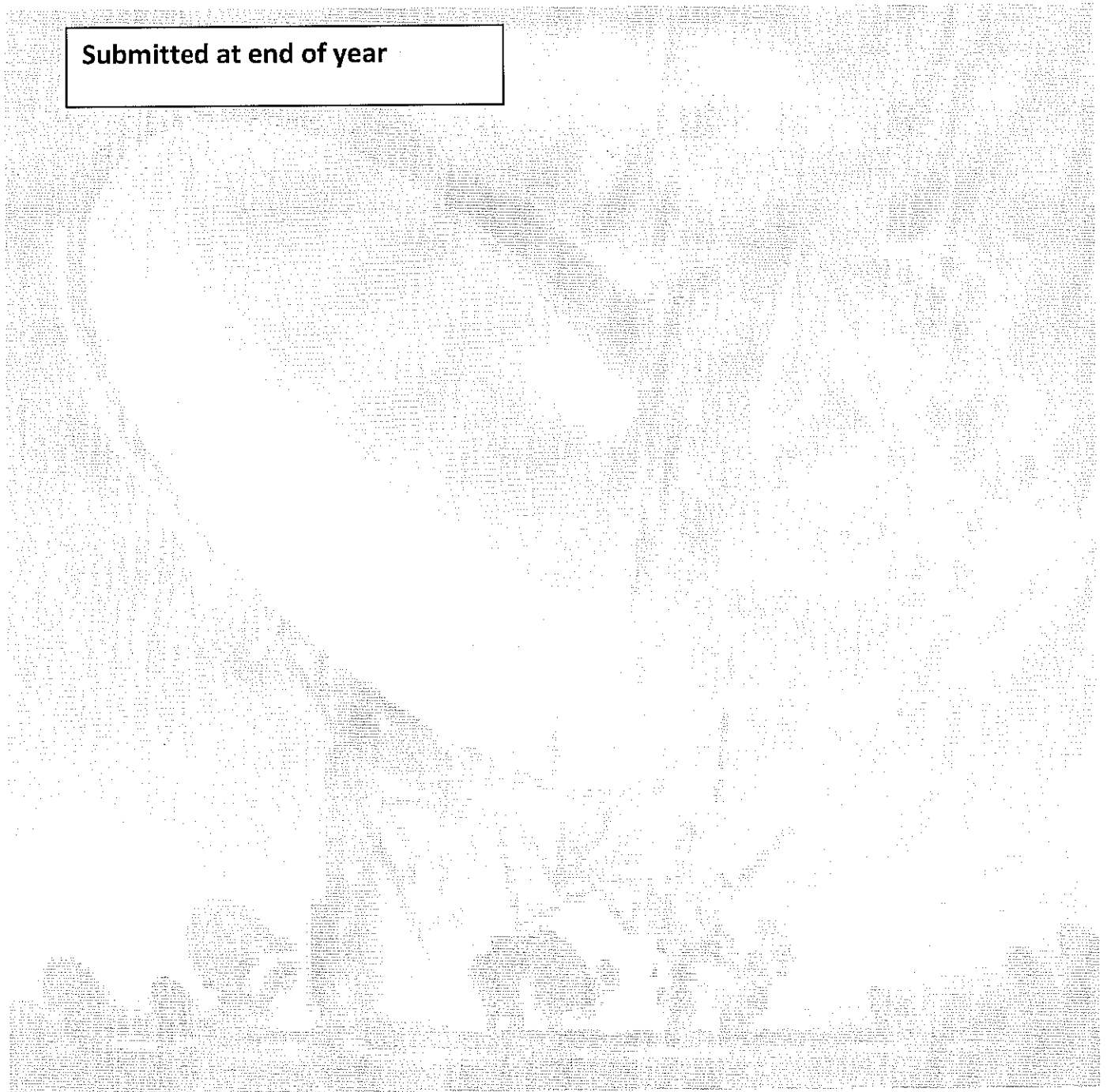
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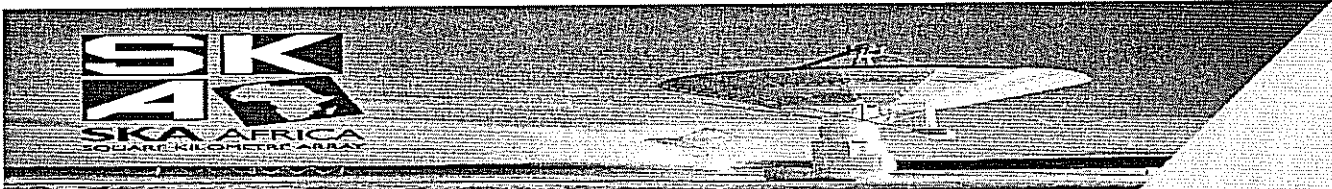
1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year



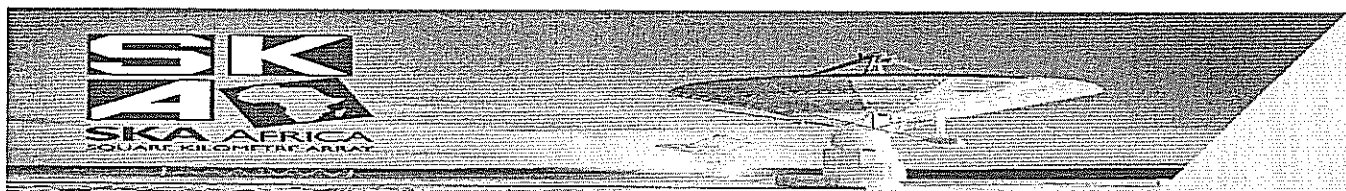
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1.2 Council resolutions

This report will not be tabled in council

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a. Executive summary

1.1.1 Introduction

Council has approved the adjustment to the capital budget to cater for the upgrading of the sports field in Carnarvon.

Cash flow increased due to receipt of equitable share.

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

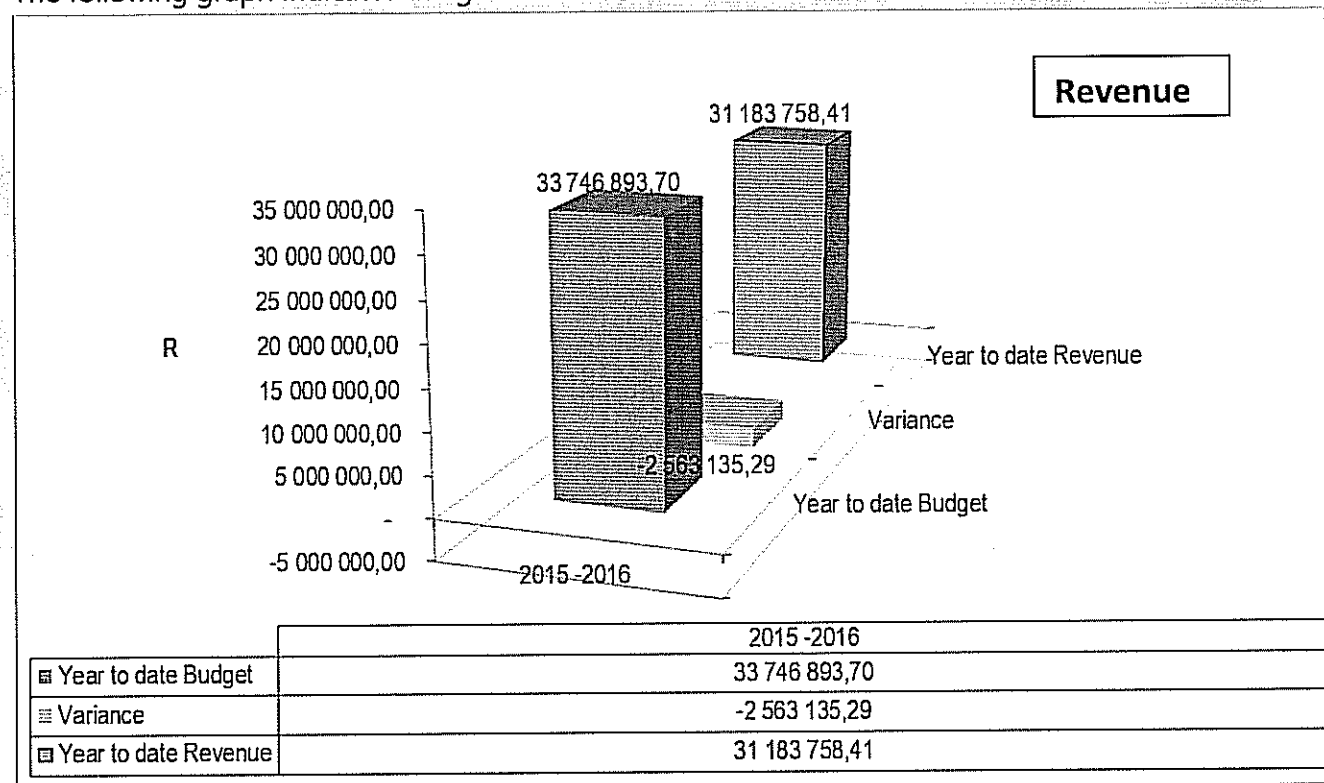
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance,

Revenue by source

Revenue is under received by 8% (R 2.5million) for the year. Revenue on conditional grants is only recognised after it has been expended.

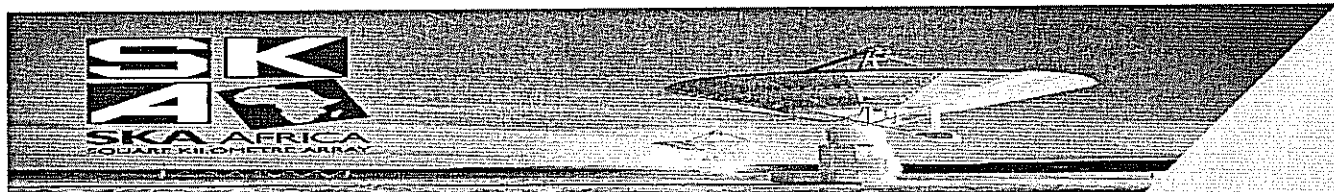
The following graph indicates the generated revenue to date:



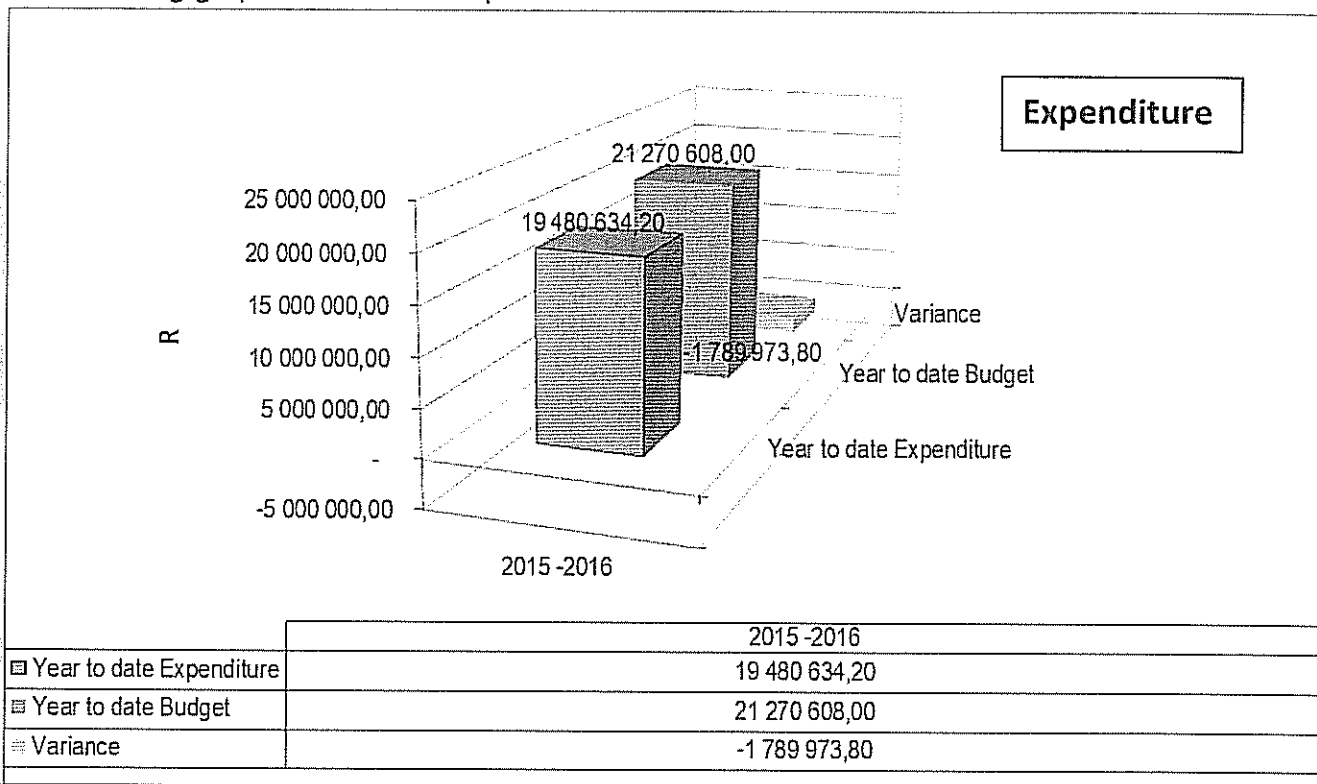
Operating expenditure by type

Expenditure is underspent by 8% (R 1.7million).

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The following graph indicates the expenditure incurred to date.



Capital spending

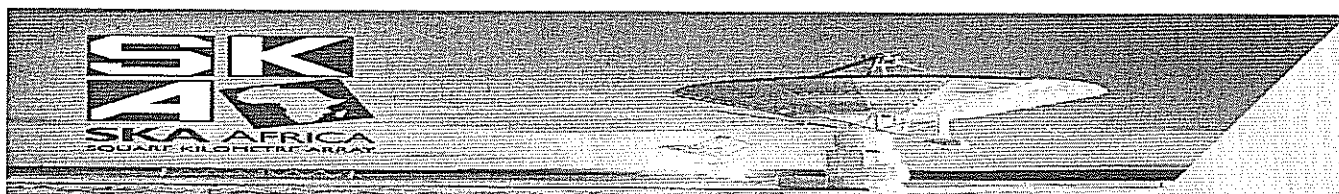
The contractor for the upgrading of the sports complex in Carnarvon has been appointed. The progress on capital projects will be highlighted in table SC 1.

Cash flows

The municipality has a positive cash flow for the year to date of R 12.4 million. This is due to receipt of the equitable share.

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

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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 | 34 858 304,42 | 31 107 540,52 |
| Long term investments | - | - |
| | 34 858 304,42 | 31 107 540,52 |
| Less: | 7 831 159,95 | 7 898 885,24 |
| Unspent conditional grants | 7 831 159,95 | 7 898 885,24 |
| Net cash resources available for internal distribution | 27 027 144,47 | 23 208 655,28 |
| Less amounts allocated to: | 22 184 979,46 | 22 494 004,12 |
| Capital replacement reserve | 11 347 811,51 | 11 347 811,51 |
| Housing development fund | 38 903,76 | 38 694,02 |
| Employee benefits | 10 179 162,00 | 10 207 861,60 |
| Retention | 619 102,19 | 899 636,99 |
| Resources available / (shortfall) for working capital requirements | 4 842 165,01 | 714 651,16 |

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.
- The Municipal Manager must ensure that the newsletter is published and distributed monthly.
- LGSETA must be approached for sufficient funding for training.
- 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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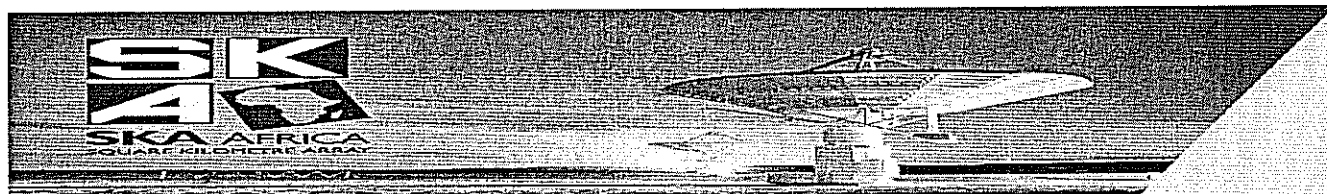
1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M05 November 2015

| Ref | Description | Variance | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|----------------|------------|--|--|
| 1 | Revenue By Source | | | | |
| | Property rates - penalties & collection charges | (10 060,50) | -11,4% | | |
| | Rental of facilities and equipment | (62 534,39) | -34,5% | Awards of tenders for Vosburg have not been completed | Tender will have to be awarded to prevent loss of revenue |
| | Interest earned - external investments | (135 060,98) | -32,1% | deposits not yet receipted | No steps needed |
| | Interest earned - outstanding debtors | (303,36) | -23,4% | Very little revenue - not material | No steps needed |
| | Fines | (1 133,20) | -22,0% | | |
| | Licences and permits | 467,64 | 22,0% | 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 | 37 086,02 | 121,6% | 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 | (2 441 486,38) | -14,3% | All conditional grants not yet expended | No steps needed |
| | Other revenue | (442 195,72) | -49,2% | VAT on grants not yet received | No steps needed |
| 2 | Expenditure By Type | | | | |
| | Bulk purchases | (622 600,05) | -13,5% | Change from high to low season | No steps needed |
| | Other materials | 490 376,83 | 268,1% | Conditional grants allocated to line items | The budget must be adjusted |
| | Contracted services | 379 126,98 | 188,5% | Operating grant expenditure is allocated to line items | The budget must be adjusted |
| | Transfers and grants | (2 428 479,08) | -39,2% | Subsidies not yet recorded as paid out | No steps needed |
| 3 | Capital Expenditure | | | | |
| | Upgrade of sports field | 115 907,70 | 2,4% | Work in progress | Only R 1 228million approved by Council, Will have to be adjusted |
| | Upgrade of roads - Camarvon | 722 805,92 | 72,3% | Work in progress | On track |
| | Upgrade of roads - Vanwyksvlei | 466 528,21 | 46,7% | Work in progress | On track |
| | Cemetery - Vanwyksvlei | 60 860,89 | 100,0% | Completed | Will have to be adjusted |
| | Cemetery - Vosburg | 42 308,40 | 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 - Camarvon | - | 0,0% | Project not started | Tender to be advertised |
| | Water supply to Vanwyksvlei | 1 232 665,15 | | RBIG funding | |
| 4 | Financial Position | | | | |
| 5 | Cash Flow | | | | |
| | November 2015 | 3 750 763,90 | | Receipt of equitable share | |
| 6 | Measureable performance | | | | |
| 7 | Municipal Entities | | | | |

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In-Year Report of Kareeberg Municipality

30 November 2015

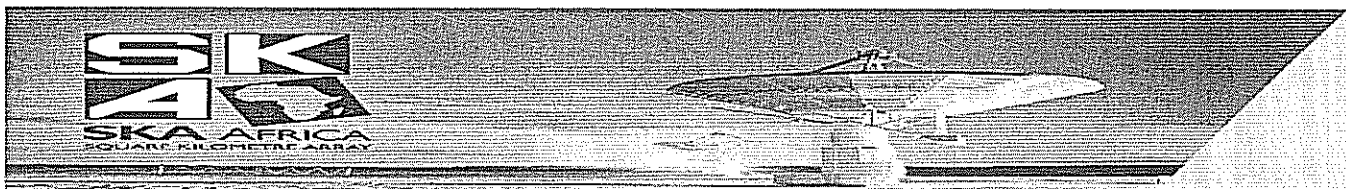
b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M05 November 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 | 20 331,93 | 4 514 174,39 | 4 441 328,00 | 72 846,39 | 1,64% | 4 543 217,00 |
| Service charges | 17 949 794,00 | 19 564 238,00 | 19 564 238,00 | 1 633 077,28 | 8 135 839,95 | 7 712 375,00 | 423 464,95 | 5,49% | 19 564 238,00 |
| Investment revenue | 1 592 613,00 | 1 297 000,00 | 1 297 000,00 | 64 425,00 | 285 525,02 | 420 586,00 | (135 060,98) | -32,11% | 1 297 000,00 |
| Transfers recognised - operational | 19 551 846,00 | 23 060 000,00 | 23 060 000,00 | 6 185 156,75 | 14 611 513,62 | 17 053 000,00 | (2 441 486,38) | -14,32% | 23 060 000,00 |
| Other own revenue | 3 589 711,00 | 8 891 296,00 | 8 891 296,00 | 100 342,47 | 650 991,70 | 1 119 604,70 | (468 613,00) | -41,86% | 8 891 296,00 |
| Total Revenue (excluding capital transfers and contributions) | 47 102 481,00 | 57 355 751,00 | 57 355 751,00 | 8 003 333,43 | 28 198 044,68 | 30 746 693,70 | (2 548 649,02) | -8,29% | 57 355 751,00 |
| Employee costs | 16 252 967,00 | 16 881 135,00 | 16 881 136,00 | 1 302 178,43 | 6 451 803,69 | 6 280 236,00 | 171 567,69 | 2,73% | 16 881 136,00 |
| Remuneration of Councillors | 2 020 110,00 | 2 062 366,00 | 2 062 366,00 | 166 549,92 | 836 511,25 | 814 515,00 | 21 996,25 | 2,70% | 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 | 999 970,57 | 4 425 140,82 | 4 784 164,00 | (359 023,18) | -7,50% | 10 167 101,00 |
| Transfers and grants | 8 018 446,00 | 9 303 352,00 | 9 303 352,00 | 64 938,22 | 3 773 754,92 | 6 202 234,00 | (2 428 479,08) | -39,15% | 9 303 352,00 |
| Other expenditure | 9 715 080,00 | 15 587 871,00 | 15 587 871,00 | 998 832,45 | 3 993 423,52 | 3 189 459,00 | 803 964,52 | 25,21% | 15 587 871,00 |
| Total Expenditure | 48 337 651,00 | 59 155 751,00 | 59 155 751,00 | 3 533 469,59 | 19 480 634,20 | 21 270 608,00 | (1 789 973,80) | -8,42% | 59 155 751,00 |
| Surplus/(Deficit) | (2 235 170,00) | (1 800 000,00) | (1 800 000,00) | 4 469 863,84 | 8 717 410,48 | 9 476 285,70 | (758 875,23) | -8,01% | (1 800 000,00) |
| Transfers recognised - capital | 10 026 174,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 2 985 713,73 | 3 000 000,00 | (14 286,27) | -0,48% | 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 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | (773 161,50) | -6,20% | 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 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | (773 161,50) | -6,20% | 6 128 000,00 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 10 088 338,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,22% | 7 928 000,00 |
| Capital transfers recognised | 10 026 175,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 2 985 713,73 | 3 000 000,00 | (14 286,27) | -0,48% | 7 928 000,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 62 163,00 | - | - | - | 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 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,22% | 7 928 000,00 |
| Financial position | | | | | | | | | |
| Total current assets | 24 881 158,00 | 31 320 426,00 | 31 320 426,00 | 39 598 001,30 | 31 320 426,00 | | | | 31 320 426,00 |
| Total non current assets | 122 404 370,00 | 130 628 050,00 | 130 628 050,00 | 125 400 228,30 | 130 628 050,00 | | | | 130 628 050,00 |
| Total current liabilities | 5 061 368,00 | 6 884 596,00 | 6 884 596,00 | 11 076 005,63 | 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 | 143 199 666,12 | 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 | 4 466 449,21 | 15 474 329,72 | 9 122 003,33 | (6 352 326,39) | -69,64% | 10 322 921,00 |
| Net cash from (used) investing | (10 034 276,00) | (7 919 510,00) | (7 919 510,00) | (716 785,31) | (2 997 370,30) | (2 995 502,00) | 868,30 | -0,03% | (7 919 510,00) |
| Net cash from (used) financing | 15 390,00 | 10 000,00 | 10 000,00 | 1 100,00 | 4 500,00 | 5 172,00 | 272,00 | 5,26% | 10 000,00 |
| Cash/cash equivalents at the month/year end | 22 376 445,00 | 25 282 301,00 | 25 282 301,00 | - | 34 858 304,42 | 28 999 563,33 | (5 858 741,09) | -20,20% | 24 789 856,00 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 2 988 452,31 | 339 243,23 | 278 680,53 | 250 628,90 | 2 236 325,62 | 2 776 984,63 | - | - | 8 870 315,22 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |

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In-Year Report of Kareeberg Municipality

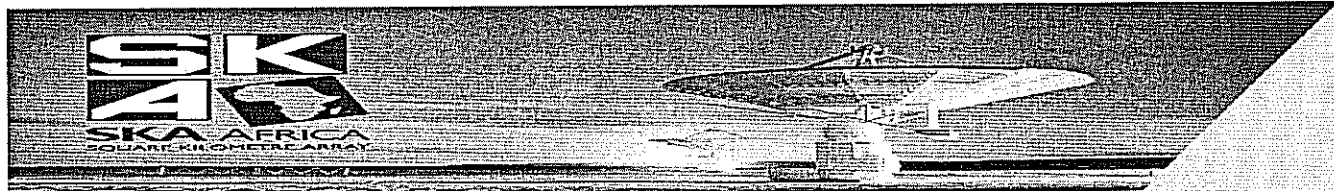
30 November 2015

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November 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 - Standard | | | | | | | | | |
| Governance and administration | 38 413 952,00 | 45 890 838,00 | 45 890 838,00 | 7 089 785,75 | 23 033 431,86 | 23 636 447,00 | (2 603 015,34) | -10,15% | 45 890 838,00 |
| Executive and council | 25 693 533,00 | 28 108 215,00 | 28 108 215,00 | 4 521 581,31 | 12 978 213,99 | 17 973 964,00 | (4 995 750,01) | -27,79% | 28 108 215,00 |
| Budget and treasury office | 12 720 419,00 | 17 582 623,00 | 17 582 623,00 | 2 578 204,44 | 10 055 217,67 | 7 662 483,00 | 2 392 734,67 | 31,23% | 17 582 623,00 |
| Corporate services | - | - | - | - | - | - | - | - | - |
| Community and public safety | 69 313,00 | 24 755,00 | 24 755,00 | 1 453,00 | 8 637,80 | 3 834,00 | 4 803,80 | 127,07% | 24 755,00 |
| Community and social services | 13 370,00 | 6 650,00 | 6 650,00 | 1 453,00 | 7 483,00 | 2 665,00 | 4 818,00 | 180,82% | 6 650,00 |
| Sport and recreation | 55 323,00 | 17 400,00 | 17 400,00 | - | 1 104,00 | 499,00 | 605,00 | 121,24% | 17 400,00 |
| Public safety | 620,00 | 705,00 | 705,00 | - | 50,00 | 640,00 | (590,00) | -92,19% | 705,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 6 050,00 | 2 000,00 | 2 000,00 | 1 260,00 | 4 690,00 | 1 148,00 | 3 542,00 | 308,54% | 2 000,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 6 050,00 | 2 000,00 | 2 000,00 | 1 260,00 | 4 690,00 | 1 148,00 | 3 542,00 | 308,54% | 2 000,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 18 539 340,00 | 19 566 158,00 | 19 566 158,00 | 1 833 234,28 | 8 136 998,95 | 8 105 495,00 | 31 503,95 | 0,39% | 19 566 158,00 |
| Electricity | 7 617 594,00 | 8 590 910,00 | 8 590 910,00 | 745 613,99 | 3 661 588,18 | 3 577 680,00 | 83 908,18 | 2,35% | 8 590 910,00 |
| Water | 4 319 052,00 | 4 522 536,00 | 4 522 536,00 | 370 860,89 | 1 837 527,04 | 1 829 138,00 | 8 389,04 | 0,46% | 4 522 536,00 |
| Waste water management | 3 285 586,00 | 2 695 568,00 | 2 695 568,00 | 216 729,48 | 1 123 624,85 | 1 141 563,00 | (17 938,15) | -1,57% | 2 695 568,00 |
| Waste management | 3 416 708,00 | 3 757 144,00 | 3 757 144,00 | 300 029,92 | 1 514 258,88 | 1 557 114,00 | (42 855,12) | -2,75% | 3 757 144,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 57 128 655,00 | 65 283 751,00 | 65 283 751,00 | 8 735 733,03 | 31 153 758,41 | 33 746 894,00 | (2 593 135,59) | -7,60% | 65 283 751,00 |
| Expenditure - Standard | | | | | | | | | |
| Governance and administration | 28 026 895,00 | 35 327 396,00 | 35 327 396,00 | 1 749 925,88 | 11 038 185,00 | 13 065 285,00 | (2 027 100,00) | -15,52% | 35 327 396,00 |
| Executive and council | 18 558 951,00 | 23 078 495,00 | 23 078 495,00 | 688 397,06 | 7 427 260,47 | 8 349 087,00 | (921 826,53) | -11,04% | 23 078 495,00 |
| Budget and treasury office | 7 626 701,00 | 9 512 394,00 | 9 512 394,00 | 885 447,52 | 2 693 543,22 | 3 732 934,00 | (1 039 390,78) | -27,84% | 9 512 394,00 |
| Corporate services | 1 841 246,00 | 2 736 507,00 | 2 736 507,00 | 176 081,30 | 917 381,31 | 983 264,00 | (65 882,69) | -6,70% | 2 736 507,00 |
| Community and public safety | 1 853 894,00 | 2 223 854,00 | 2 223 854,00 | 148 138,02 | 800 530,88 | 744 604,00 | 55 926,88 | 7,51% | 2 223 854,00 |
| Community and social services | 1 063 260,00 | 1 374 982,00 | 1 374 982,00 | 102 492,30 | 519 037,01 | 501 771,00 | 17 266,01 | 3,44% | 1 374 982,00 |
| Sport and recreation | 703 500,00 | 724 964,00 | 724 964,00 | 41 439,97 | 223 504,73 | 211 583,00 | 11 921,73 | 5,63% | 724 964,00 |
| Public safety | 56 578,00 | 74 942,00 | 74 942,00 | 3 070,50 | 55 396,25 | 25 288,00 | 30 108,25 | 119,06% | 74 942,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | 30 356,00 | 48 966,00 | 48 966,00 | 1 136,25 | 2 592,90 | 5 962,00 | (3 369,10) | -56,51% | 48 966,00 |
| Economic and environmental services | 2 959 895,00 | 3 382 043,00 | 3 382 043,00 | 182 181,34 | 935 167,73 | 972 047,00 | (36 879,27) | -3,79% | 3 382 043,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 2 959 895,00 | 3 382 043,00 | 3 382 043,00 | 182 161,34 | 935 167,73 | 972 047,00 | (36 879,27) | -3,79% | 3 382 043,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 16 497 184,00 | 18 222 458,00 | 18 222 458,00 | 1 453 243,35 | 6 705 750,58 | 6 498 672,00 | 218 078,58 | 3,36% | 18 222 458,00 |
| Electricity | 9 197 330,00 | 10 352 736,00 | 10 352 736,00 | 793 605,40 | 4 285 299,01 | 4 342 384,00 | (57 084,99) | -1,31% | 10 352 736,00 |
| Water | 1 205 173,00 | 1 395 523,00 | 1 395 523,00 | 278 305,39 | 577 605,38 | 373 560,00 | 204 045,38 | 54,62% | 1 395 523,00 |
| Waste water management | 3 148 943,00 | 3 344 414,00 | 3 344 414,00 | 368 458,81 | 1 709 254,56 | 1 629 238,00 | 80 016,56 | 4,91% | 3 344 414,00 |
| Waste management | 2 947 658,00 | 3 129 785,00 | 3 129 785,00 | 14 673,75 | 134 590,63 | 143 490,00 | (8 899,37) | -6,20% | 3 129 785,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 49 337 851,00 | 59 155 751,00 | 59 155 751,00 | 3 533 469,59 | 19 480 634,20 | 21 270 808,00 | (1 789 673,80) | -8,42% | 59 155 751,00 |
| Surplus (Deficit) for the year | 7 791 804,00 | 6 128 000,00 | 6 128 000,00 | 5 202 263,44 | 11 703 124,21 | 12 476 086,00 | (773 161,79) | -6,20% | 6 128 000,00 |

UB



In-Year Report of Kareeberg Municipality

30 November 2015

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November 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 | 4 521 581,31 | 12 976 213,99 | 17 973 964,00 | (4 995 750,01) | -27,79% | 28 108 215,00 |
| Vote 2 - Budget and Treasury | 12 720 419,00 | 17 582 623,00 | 17 582 623,00 | 2 578 204,44 | 10 055 217,67 | 7 662 483,00 | 2 392 734,67 | 31,23% | 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 | 1 453,00 | 7 483,80 | 2 655,00 | 4 818,80 | 180,82% | 6 650,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 620,00 | 705,00 | 705,00 | - | 50,00 | 640,00 | (590,00) | -92,19% | 705,00 |
| Vote 9 - Sport and Recreation | 55 323,00 | 17 400,00 | 17 400,00 | - | 1 104,00 | 499,00 | 605,00 | 121,24% | 17 400,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 3 416 708,00 | 3 757 144,00 | 3 757 144,00 | 300 029,92 | 1 514 258,88 | 1 557 114,00 | (42 855,12) | -2,75% | 3 757 144,00 |
| Vote 12 - Waste Water Management | 3 285 566,00 | 2 695 568,00 | 2 695 568,00 | 216 729,48 | 1 123 624,85 | 1 141 563,00 | (17 938,15) | -1,57% | 2 695 568,00 |
| Vote 13 - Road Transport | 6 050,00 | 2 000,00 | 2 000,00 | 1 260,00 | 4 690,00 | 1 148,00 | 3 542,00 | 308,54% | 2 000,00 |
| Vote 14 - Water | 4 319 052,00 | 4 522 536,00 | 4 522 536,00 | 370 860,89 | 1 837 527,04 | 1 829 138,00 | 8 389,04 | 0,46% | 4 522 536,00 |
| Vote 15 - Electricity | 7 617 994,00 | 8 590 910,00 | 8 590 910,00 | 745 613,99 | 3 661 588,18 | 3 577 680,00 | 83 908,18 | 2,35% | 8 590 910,00 |
| Total Revenue by Vote | 57 128 655,00 | 65 283 751,00 | 65 283 751,00 | 8 735 733,03 | 31 163 758,41 | 33 746 854,00 | (2 583 135,59) | -7,60% | 65 283 751,00 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 18 558 951,00 | 23 078 495,00 | 23 078 495,00 | 688 397,06 | 7 427 260,47 | 8 349 087,00 | (921 826,53) | -11,04% | 23 078 495,00 |
| Vote 2 - Budget and Treasury | 7 626 701,00 | 9 512 394,00 | 9 512 394,00 | 885 447,52 | 2 693 543,22 | 3 732 934,00 | (1 039 390,78) | -27,84% | 9 512 394,00 |
| Vote 3 - Corporate Services | 1 841 246,00 | 2 736 507,00 | 2 736 507,00 | 176 081,30 | 917 381,31 | 983 264,00 | (65 882,69) | -6,70% | 2 736 507,00 |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | 30 356,00 | 48 966,00 | 48 966,00 | 1 136,25 | 2 592,90 | 5 962,00 | (3 369,10) | -56,51% | 48 966,00 |
| Vote 6 - Community and Social Services | 1 063 260,00 | 1 374 982,00 | 1 374 982,00 | 102 492,30 | 519 037,01 | 501 771,00 | 17 266,01 | 3,44% | 1 374 982,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 56 578,00 | 74 942,00 | 74 942,00 | 3 070,60 | 55 396,25 | 25 288,00 | 30 108,25 | 119,06% | 74 942,00 |
| Vote 9 - Sport and Recreation | 703 500,00 | 724 964,00 | 724 964,00 | 41 439,97 | 223 504,73 | 211 563,00 | 11 941,73 | 5,63% | 724 964,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 2 947 658,00 | 3 129 785,00 | 3 129 785,00 | 14 673,75 | 134 550,63 | 143 450,00 | (8 899,37) | -6,20% | 3 129 785,00 |
| Vote 12 - Waste Water Management | 3 146 943,00 | 3 344 414,00 | 3 344 414,00 | 366 458,81 | 1 709 254,56 | 1 629 238,00 | 80 016,56 | 4,91% | 3 344 414,00 |
| Vote 13 - Road Transport | 2 969 895,00 | 3 382 043,00 | 3 382 043,00 | 182 161,34 | 935 167,73 | 972 047,00 | (36 879,27) | -3,79% | 3 382 043,00 |
| Vote 14 - Water | 1 205 173,00 | 1 395 523,00 | 1 395 523,00 | 278 305,39 | 577 606,38 | 373 560,00 | 204 046,38 | 54,62% | 1 395 523,00 |
| Vote 15 - Electricity | 9 197 350,00 | 10 352 736,00 | 10 352 736,00 | 793 805,40 | 4 285 299,01 | 4 342 384,00 | (57 084,99) | -1,31% | 10 352 736,00 |
| Total Expenditure by Vote | 49 337 651,00 | 59 155 751,00 | 59 155 751,00 | 3 533 469,59 | 19 480 634,28 | 21 270 608,00 | (1 789 973,80) | -8,42% | 59 155 751,00 |
| Surplus/ (Deficit) for the year | 7 791 004,00 | 6 128 000,00 | 6 128 000,00 | 5 202 263,44 | 11 703 124,21 | 12 476 286,00 | (773 161,79) | -6,20% | 6 128 000,00 |

Variances in year to date revenue

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

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

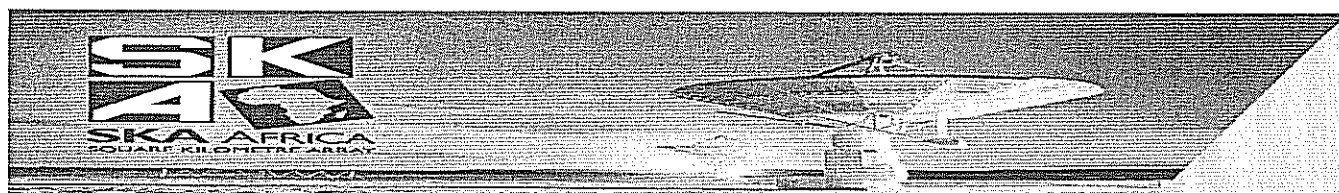
Vote 6. Grave fees as well as photocopies are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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

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Monthly Budget Statements (cont.)

Variances in year to date expenditure

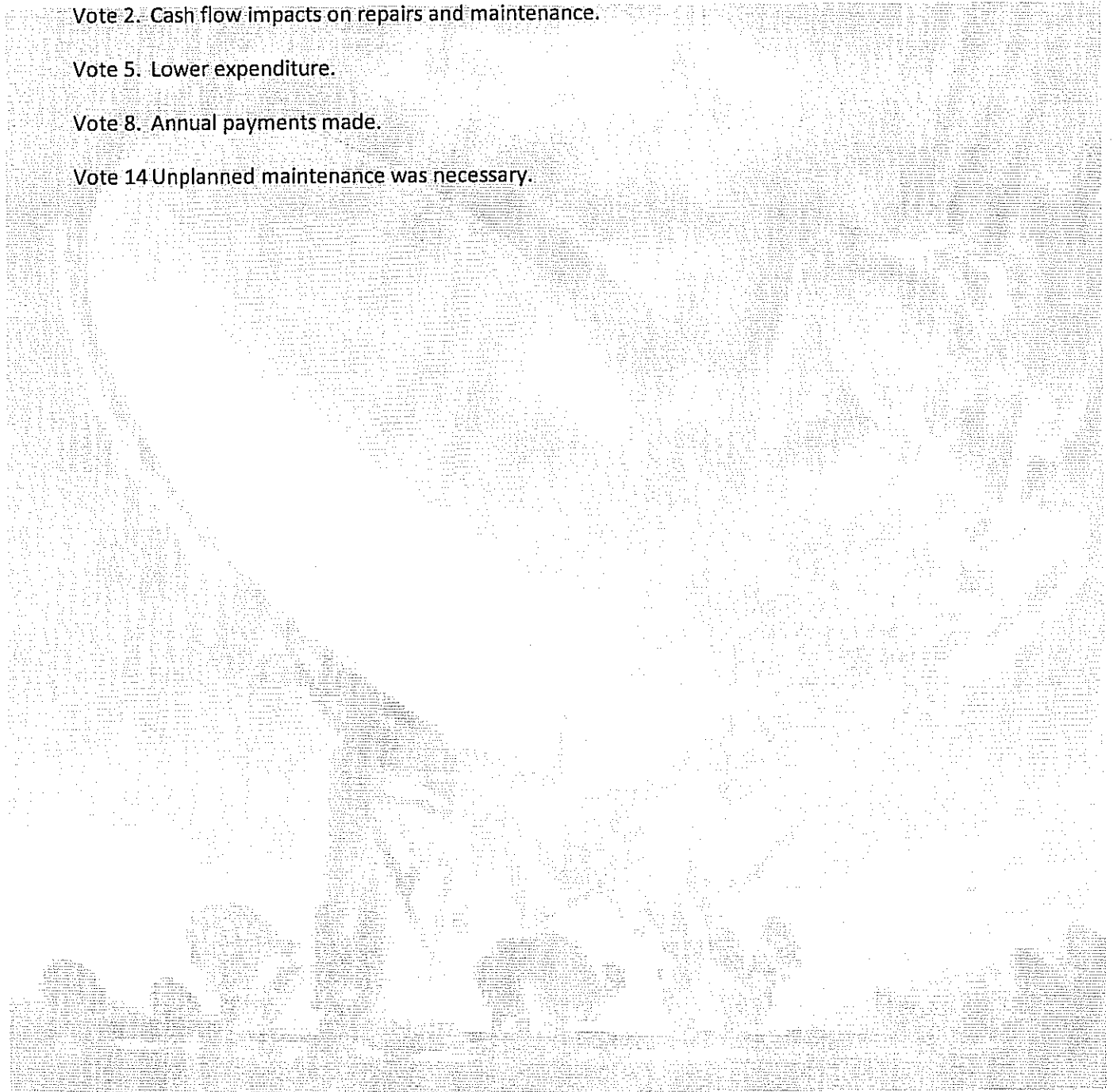
Vote 1. Equitable share still to be expended.

Vote 2. Cash flow impacts on repairs and maintenance.

Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 14 Unplanned maintenance was necessary.



UB



In-Year Report of Kareeberg Municipality

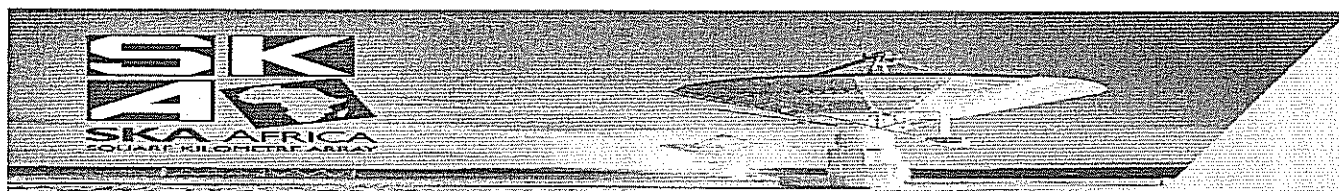
30 November 2015

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November 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 | 20 331,93 | 78 050,50 | 86 111,00 | (10 060,50) | -11% | 190 000,00 |
| Service charges - electricity revenue | 7 617 894,00 | 8 590 210,00 | 8 590 210,00 | 745 593,99 | 3 661 508,16 | 3 386 331,00 | 275 177,16 | 8% | 8 590 210,00 |
| Service charges - water revenue | 4 318 992,00 | 4 522 096,00 | 4 522 096,00 | 370 840,09 | 1 837 507,04 | 1 782 645,00 | 54 862,04 | 3% | 4 522 096,00 |
| Service charges - sanitation revenue | 2 590 446,00 | 2 695 568,00 | 2 695 568,00 | 216 729,49 | 1 123 624,85 | 1 062 612,00 | 61 012,85 | 6% | 2 695 568,00 |
| Service charges - refuse revenue | 3 414 462,00 | 3 756 364,00 | 3 756 364,00 | 299 912,02 | 1 513 199,88 | 1 460 787,00 | 52 412,88 | 2% | 3 756 364,00 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 389 645,00 | 339 214,00 | 339 214,00 | 3 977,00 | 118 802,71 | 161 337,10 | (62 534,39) | -34% | 339 214,00 |
| Interest earned - external investments | 1 592 813,00 | 1 297 000,00 | 1 297 000,00 | 64 425,00 | 285 525,02 | 426 586,00 | (135 060,98) | -32% | 1 297 000,00 |
| Interest earned - outstanding debtors | 2 572,00 | 3 300,00 | 3 300,00 | 103,76 | 991,64 | 1 295,00 | (303,36) | -23% | 3 300,00 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 6 900,00 | 12 230,00 | 12 230,00 | 28,00 | 4 018,60 | 5 152,00 | (1 133,20) | -22% | 12 230,00 |
| Licences and permits | 6 072,00 | 7 420,00 | 7 420,00 | 318,00 | 2 589,00 | 2 121,36 | 467,64 | 22% | 7 420,00 |
| Agency services | 147 351,00 | 103 333,00 | 103 333,00 | 11 039,05 | 67 595,70 | 30 509,68 | 37 086,02 | 122% | 103 333,00 |
| Transfers recognised - operational | 19 551 846,00 | 23 060 000,00 | 23 060 000,00 | 6 185 156,75 | 14 611 513,62 | 17 053 000,00 | (2 441 486,38) | -14% | 23 060 000,00 |
| Other revenue | 3 036 971,00 | 8 425 799,00 | 8 425 799,00 | 84 796,66 | 456 993,85 | 699 189,57 | (442 195,72) | -49% | 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 | 8 003 333,43 | 28 198 044,68 | 30 746 893,70 | (2 548 849,02) | -8% | 57 355 751,00 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 16 252 967,00 | 16 881 136,00 | 16 881 136,00 | 1 302 170,43 | 6 451 803,69 | 6 280 236,00 | 171 567,69 | 3% | 16 881 136,00 |
| Remuneration of councillors | 2 020 110,00 | 2 062 368,00 | 2 062 368,00 | 166 549,92 | 836 511,25 | 814 515,00 | 21 996,25 | 3% | 2 062 368,00 |
| 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 | 702 834,68 | 3 978 672,85 | 4 601 273,00 | (622 600,05) | -14% | 9 698 001,00 |
| Other materials | 860 124,00 | 469 100,00 | 469 100,00 | 297 135,89 | 446 467,87 | 182 891,00 | 263 576,87 | 144% | 469 100,00 |
| Contracted services | 1 607 291,00 | 515 900,00 | 515 900,00 | 49 184,85 | 580 263,98 | 201 137,00 | 379 126,98 | 189% | 515 900,00 |
| Transfers and grants | 6 010 446,00 | 9 303 352,00 | 9 303 352,00 | 64 930,22 | 3 773 754,92 | 6 202 234,00 | (2 428 479,06) | -39% | 9 303 352,00 |
| Other expenditure | 8 065 853,00 | 12 633 090,00 | 12 633 090,00 | 950 647,60 | 3 413 159,54 | 2 988 322,00 | 424 837,54 | 14% | 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 | 3 533 459,59 | 19 480 634,20 | 21 270 608,00 | (1 789 973,80) | -8% | 59 155 751,00 |
| Surplus/(Deficit) | (2 235 170,00) | (1 800 000,00) | (1 800 000,00) | 4 469 863,84 | 8 717 410,48 | 9 476 285,70 | (758 875,23) | (0) | (1 800 000,00) |
| Transfers recognised - capital | 10 026 174,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 2 965 713,73 | 3 000 000,00 | (14 286,27) | (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 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | | | 6 128 000,00 |
| Taxation | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | 7 791 004,00 | 6 128 000,00 | 6 128 000,00 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | | | 6 128 000,00 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 7 791 004,00 | 6 128 000,00 | 6 128 000,00 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | | | 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 | 5 202 263,44 | 11 703 124,21 | 12 476 285,70 | | | 6 128 000,00 |

W.B.



In-Year Report of Kareeberg Municipality

30 November 2015

Monthly Budget Statements (cont.)

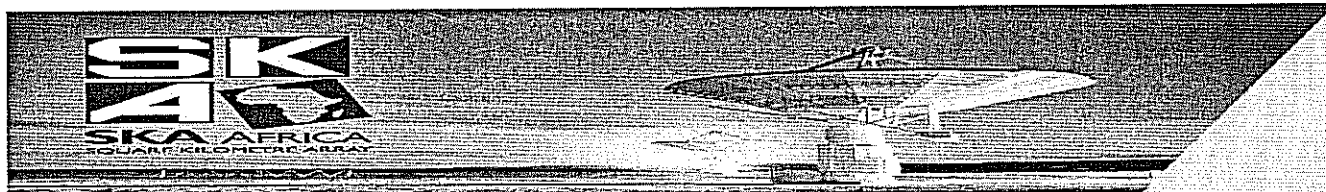
Other expenditure

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) - M05 November 2015

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|---------------------|-----------------------|----------------------|-------------------|---------------------|---------------------|-------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R | | | | | | | | | |
| Other Expenditure By Type | | | | | | | | | |
| Collection costs | - | 35 000,00 | 35 000,00 | - | - | - | - | - | 35 000,00 |
| Contributions to 'other' provisions | - | - | - | - | - | - | - | - | - |
| Consultant fees | 650 655,19 | 1 425 000,00 | 1 425 000,00 | 54 210,00 | 271 799,96 | 237 500,00 | 34 299,96 | 14,44% | 1 425 000,00 |
| Audit fees | 2 240 071,34 | 2 310 000,00 | 2 310 000,00 | 523 465,25 | 602 131,72 | 1 155 000,00 | -352 868,28 | -30,55% | 2 310 000,00 |
| General expenses | 1 491 623,96 | 1 626 455,00 | 1 626 455,00 | 167 122,42 | 605 204,18 | 210 258,00 | 394 945,18 | 187,84% | 1 626 455,00 |
| 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 | 27 328,50 | 63 837,05 | 42 999,00 | 20 838,05 | 48,46% | 172 000,00 |
| Bank charges | 135 421,76 | 145 309,00 | 145 309,00 | 10 405,08 | 54 976,12 | 48 436,00 | 6 540,12 | 13,50% | 145 309,00 |
| Fuel and oil | 772 994,76 | 600 000,00 | 600 000,00 | 47 779,33 | 264 153,60 | 101 803,00 | 162 350,60 | 159,46% | 600 000,00 |
| Insurance costs | 314 362,63 | 477 301,00 | 477 301,00 | - | 284 181,60 | 274 900,00 | 9 273,60 | 3,37% | 477 301,00 |
| Legal fees | 24 842,57 | 40 000,00 | 40 000,00 | - | 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 | 51 888,61 | 171 131,60 | 134 085,00 | 37 046,60 | 27,63% | 536 345,00 |
| Travel and subsistence | 949 601,84 | 700 000,00 | 700 000,00 | 68 448,41 | 395 683,42 | 233 332,00 | 162 351,42 | 69,58% | 700 000,00 |
| Actuarial losses | 93 807,76 | - | - | - | - | - | - | - | - |
| Total 'Other' Expenditure | 7 933 519,54 | 12 633 090,00 | 12 633 090,00 | 950 647,60 | 3 413 159,54 | 2 988 322,00 | 424 837,54 | #DIV/0! | 12 633 090,00 |

6.12



In-Year Report of Kareeberg Municipality

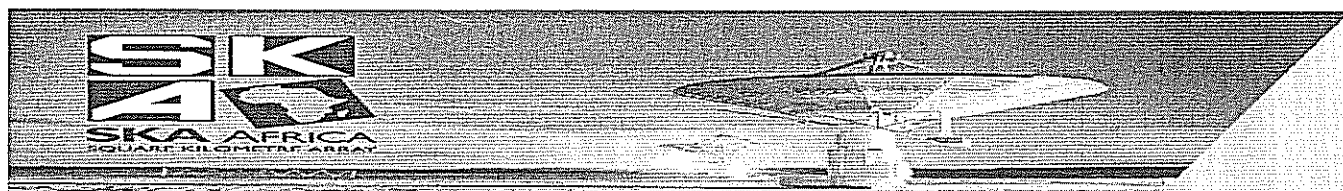
30 November 2015

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M05 November 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 | - | - | 36 454,11 | 160 875,30 | - | 160 875,30 | #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 | - | - | 31 071,67 | 235 287,47 | - | 235 287,47 | #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 | 71 318,90 | 130 907,70 | - | 130 907,70 | #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 | - | 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 | 171 503,47 | 1 242 108,68 | 2 000 000,00 | (757 891,32) | (0,38) | 2 000 000,00 |
| Vote 14 - Water | 2 706 787,00 | - | - | 422 051,45 | 1 232 665,15 | - | 1 232 665,15 | #DIV/0! | - |
| Vote 15 - Electricity | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 10 088 338,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,00 | 7 928 000,00 |
| Total Capital Expenditure | 10 088 338,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,00 | 7 928 000,00 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 13 062,00 | - | - | 36 454,11 | 164 229,69 | - | 164 229,69 | #DIV/0! | - |
| Executive and council | 657,00 | - | - | - | - | - | - | - | - |
| Budget and treasury office | 10 582,00 | - | - | 36 454,11 | 160 875,30 | - | 160 875,30 | #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 | 102 390,57 | 366 195,17 | - | 366 195,17 | #DIV/0! | 1 228 000,00 |
| Community and social services | 896 690,00 | - | - | 31 071,67 | 235 287,47 | - | 235 287,47 | #DIV/0! | - |
| Sport and recreation | 1 405 351,00 | 1 228 000,00 | 1 228 000,00 | 71 318,90 | 130 907,70 | - | 130 907,70 | #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 | 171 503,47 | 1 242 108,68 | 2 000 000,00 | (757 891,32) | (0,38) | 2 000 000,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 5 050 824,00 | 2 000 000,00 | 2 000 000,00 | 171 503,47 | 1 242 108,68 | 2 000 000,00 | (757 891,32) | (0,38) | 2 000 000,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 2 722 411,00 | 4 700 000,00 | 4 700 000,00 | 422 051,45 | 1 233 923,25 | 1 000 000,00 | 233 923,25 | 0,23 | 4 700 000,00 |
| Electricity | - | - | - | - | - | - | - | - | - |
| Water | 2 706 787,00 | - | - | 422 051,45 | 1 232 665,15 | - | 1 232 665,15 | #DIV/0! | - |
| Waste water management | 15 624,00 | 3 700 000,00 | 3 700 000,00 | - | 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 | 10 088 338,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,00 | 7 928 000,00 |
| Funded by: | | | | | | | | | |
| National Government | 9 649 413,00 | 7 928 000,00 | 7 928 000,00 | 686 712,76 | 2 801 278,38 | 3 000 000,00 | (198 721,62) | (0,07) | 7 928 000,00 |
| Provincial Government | 376 762,00 | - | - | 65 686,84 | 184 435,35 | - | 184 435,35 | #DIV/0! | - |
| District Municipality | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | 10 026 175,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 2 985 713,73 | 3 000 000,00 | (14 286,27) | (0,00) | 7 928 000,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 62 163,00 | - | - | - | 20 743,06 | - | 20 743,06 | #DIV/0! | - |
| Total Capital Funding | 10 088 338,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,00 | 7 928 000,00 |

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In-Year Report of Kareeberg Municipality

30 November 2015

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M05 November 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 | 293 193,86 | 1 538 120,00 |
| Call investment deposits | 22 125 577,00 | 23 744 182,00 | 23 744 182,00 | 34 565 110,81 | 23 744 182,00 |
| Consumer debtors | 2 460 854,00 | 6 000 119,00 | 6 000 119,00 | 4 700 277,99 | 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 | 4 286,72 | 8 490,00 |
| Inventory | - | - | - | - | - |
| Total current assets | 24 881 158,00 | 31 320 426,00 | 31 320 426,00 | 39 598 001,30 | 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 | 109 071 413,04 | 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 | 125 400 228,38 | 130 628 050,00 |
| TOTAL ASSETS | 147 285 528,00 | 161 948 476,00 | 161 948 476,00 | 164 998 229,68 | 161 948 476,00 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | - | - | - | - | - |
| Consumer deposits | 308 159,00 | 370 388,00 | 370 388,00 | 313 059,00 | 370 388,00 |
| Trade and other payables | 2 833 649,00 | 4 855 064,00 | 4 855 064,00 | 9 001 784,63 | 4 855 064,00 |
| Provisions | 1 919 560,00 | 1 659 144,00 | 1 659 144,00 | 1 761 162,00 | 1 659 144,00 |
| Total current liabilities | 5 061 368,00 | 6 884 596,00 | 6 884 596,00 | 11 076 005,63 | 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 | 21 798 563,56 | 19 414 845,00 |
| NET ASSETS | 131 501 602,00 | 142 533 631,00 | 142 533 631,00 | 143 199 666,12 | 142 533 631,00 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 120 115 780,00 | 131 095 644,00 | 131 095 644,00 | 131 812 950,85 | 131 095 644,00 |
| Reserves | 11 385 822,00 | 11 437 987,00 | 11 437 987,00 | 11 386 715,27 | 11 437 987,00 |
| TOTAL COMMUNITY WEALTH/EQUITY | 131 501 602,00 | 142 533 631,00 | 142 533 631,00 | 143 199 666,12 | 142 533 631,00 |

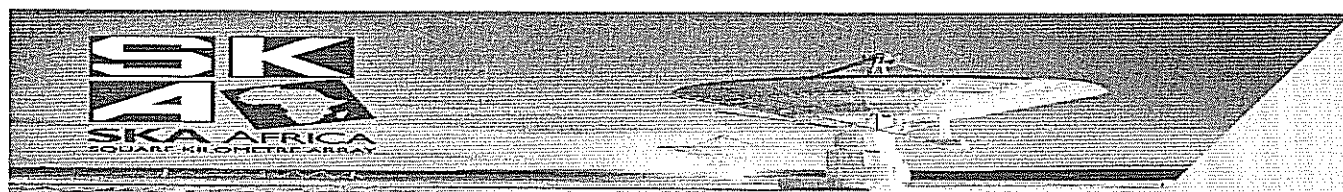
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M05 November 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 | 731 302,29 | 12 173 499,66 | 10 873 712,00 | 1 299 787,66 | 11,95% | 3 177 848,00 |
| Service charges | 10 990 674,00 | 18 586 024,00 | 18 586 024,00 | 1 054 758,92 | 4 525 051,12 | 4 525 051,12 | 4 525 051,12 | #DIV/0! | 18 586 024,00 |
| Other revenue | 8 863 940,00 | 8 796 408,00 | 8 796 408,00 | 114 994,84 | 268 182,03 | 268 182,03 | 268 182,03 | #DIV/0! | 8 796 408,00 |
| Government - operating | 20 592 415,00 | 23 060 000,00 | 23 060 000,00 | 6 185 156,75 | 14 511 513,62 | 14 475 000,00 | 136 513,62 | 0,94% | 23 060 000,00 |
| Government - capital | 10 026 174,00 | 7 928 000,00 | 7 928 000,00 | 732 399,60 | 3 006 456,79 | 3 000 000,00 | 6 456,79 | 0,22% | 7 928 000,00 |
| Interest | 1 559 335,00 | 1 170 600,00 | 1 170 600,00 | 64 425,00 | 285 525,02 | 385 985,00 | (100 459,98) | -26,03% | 1 170 600,00 |
| Dividends | | | | | | | | | |
| Payments | | | | | | | | | |
| Suppliers and employees | (37 783 114,00) | (42 261 593,00) | (42 261 593,00) | (4 351 649,97) | (15 622 144,40) | (13 410 459,00) | 2 211 685,40 | -16,49% | (42 261 593,00) |
| Finance charges | (873 128,00) | (831 014,00) | (831 014,00) | | | | | | (831 014,00) |
| Transfers and Grants | (6 018 446,00) | (9 303 352,00) | (9 303 352,00) | (64 938,22) | (3 773 754,92) | (5 202 234,67) | (2 428 479,75) | 39,15% | (9 303 352,00) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 9 783 328,00 | 10 322 921,00 | 10 322 921,00 | 4 466 449,21 | 15 474 329,72 | 9 122 003,33 | (6 352 326,39) | -69,64% | 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 | 9 796,00 | 8 490,00 | 8 490,00 | 604,29 | 4 440,49 | 3 498,00 | 942,49 | 26,94% | 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) | (717 389,60) | (3 006 456,79) | (3 000 000,00) | 6 456,79 | -0,22% | (7 928 000,00) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (10 034 278,00) | (7 919 510,00) | (7 919 510,00) | (716 785,31) | (2 997 370,30) | (2 996 502,00) | 868,30 | -0,03% | (7 919 510,00) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | |
| Increase (decrease) in consumer deposits | 15 390,00 | 10 000,00 | 10 000,00 | 1 100,00 | 4 900,00 | 5 172,00 | (272,00) | -5,28% | 10 000,00 |
| Payments | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 15 390,00 | 10 000,00 | 10 000,00 | 1 100,00 | 4 900,00 | 5 172,00 | 272,00 | 5,28% | 10 000,00 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (235 560,00) | 2 413 411,00 | 2 413 411,00 | 3 750 763,90 | 12 481 859,42 | 6 130 673,33 | | | 2 413 411,00 |
| Cash/cash equivalents at beginning: | 22 612 005,00 | 22 668 890,00 | 22 668 890,00 | | 22 376 445,00 | 22 668 890,00 | | | 22 376 445,00 |
| Cash/cash equivalents at monthly year end: | 22 376 445,00 | 25 282 301,00 | 25 282 301,00 | | 34 858 304,42 | 28 999 563,33 | | | 24 790 856,00 |

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

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In-Year Report of Kareeberg Municipality

30 November 2015

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M05 November 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% | 6,3% | 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% | 357,5% | 454,9% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 442,1% | 367,2% | 367,2% | 314,7% | 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% | 16,9% | 10,6% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 22,2% | 20,4% | 20,4% | 10,7% | 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% | 9,2% | 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% | 22,9% | 29,4% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 5,2% | 1,7% | 1,7% | 3,6% | 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% | 167,0% | 175,3% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 14,2% | 31,1% | 31,1% | 58,7% | 31,1% |
| iii. Cost coverage | (Available cash + investments)/monthly fixed operational expenditure | 544,2% | 512,9% | 512,9% | 715,8% | 512,9% |

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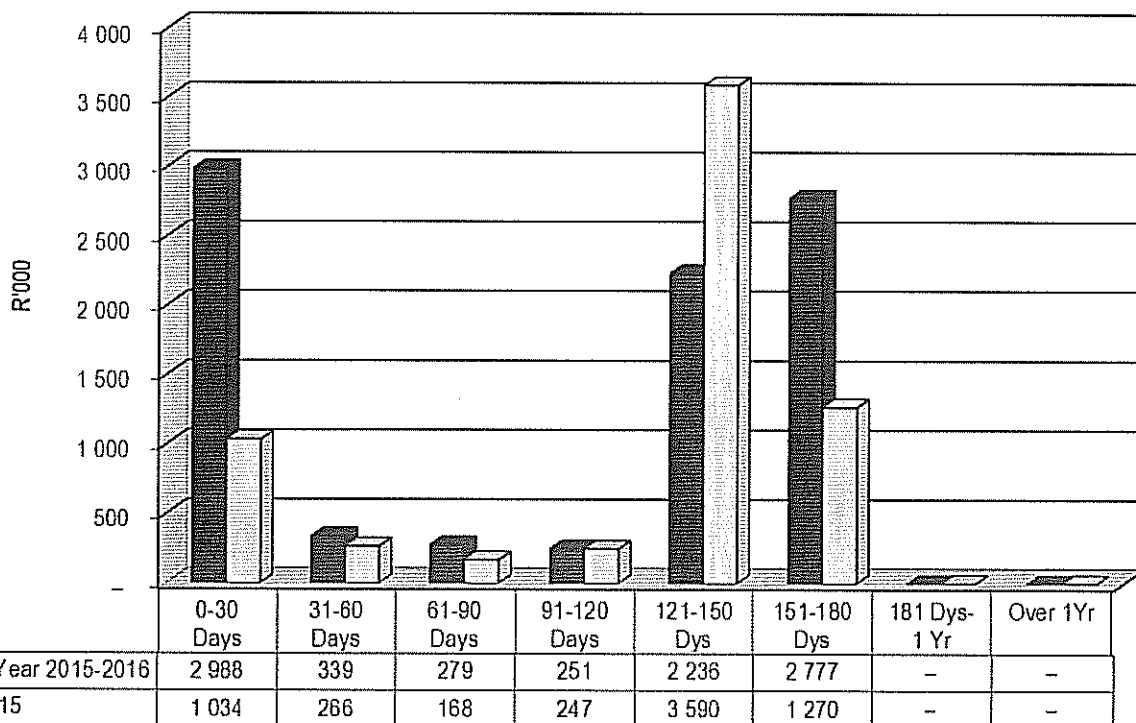
Supporting Documentation (cont.)

Debtor's analysis

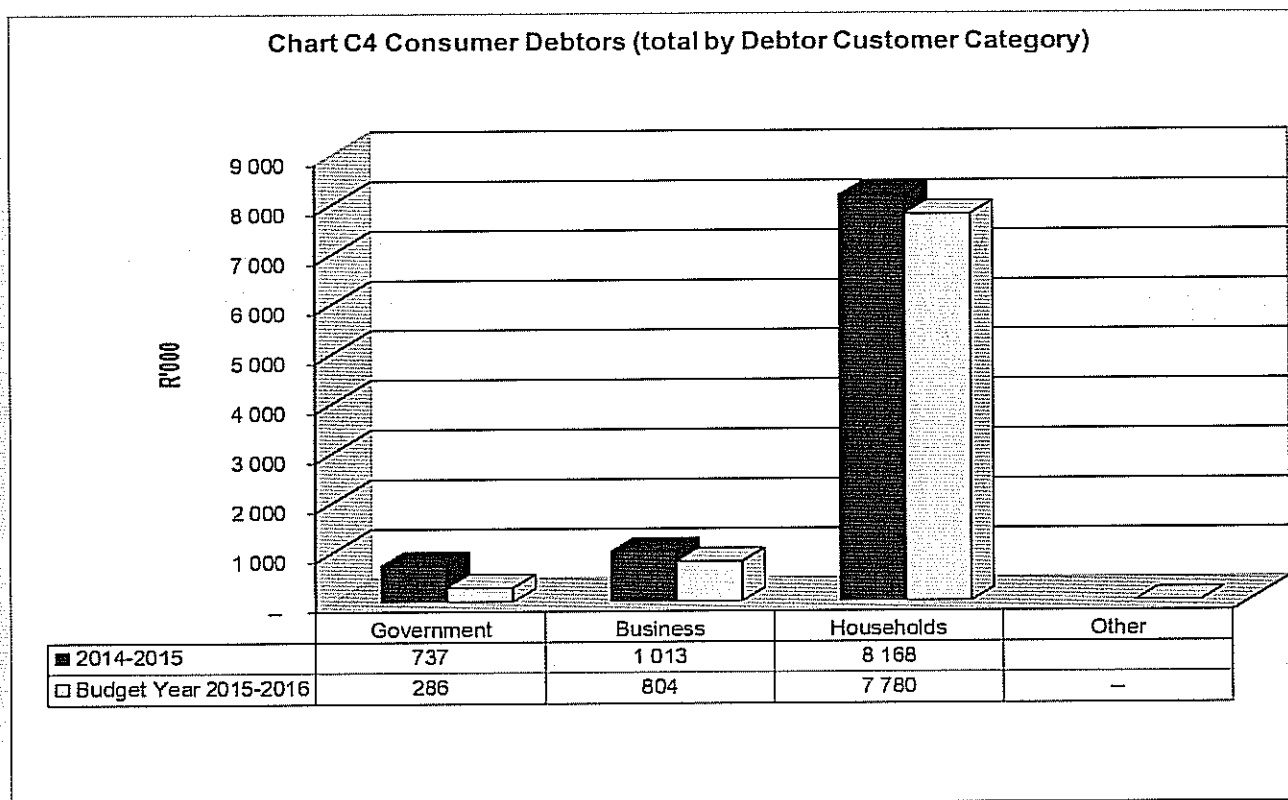
Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 Noyember 2015

| Description | NT Code | Budget Year 2015-2016 | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts 1. To 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 | 370 840,89 | 109 073,94 | 84 956,43 | 81 334,78 | 71 425,18 | 577 683,31 | - | - | 1 295 324,53 | 730 443,27 | 213 315,00 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 581 985,67 | 135 257,52 | 129 603,19 | 113 508,60 | 43 720,08 | 321 996,41 | - | - | 1 326 321,97 | 479 135,39 | 135 117,00 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | - | - | - | - | 2 669 079,56 | 669 593,32 | - | - | 2 738 672,88 | 2 738 672,88 | 1 543 430,00 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 219 729,48 | 52 418,75 | 45 039,83 | 39 391,97 | 36 733,97 | 306 762,82 | - | - | 697 896,82 | 382 908,76 | 127 914,00 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 299 912,92 | 28 522,54 | 17 971,08 | 13 437,08 | 12 963,47 | 226 255,81 | - | - | 599 072,90 | 252 666,36 | 38 533,00 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | (0,00) | - | 1 384,03 | - | 249 561,57 | - | - | 250 945,60 | 250 945,60 | 250 945,00 |
| Interest on Arrear Debtor Accounts | 1810 | 13 318,59 | 13 930,48 | - | 1 572,14 | 2 403,36 | 425 191,39 | - | - | 456 415,96 | 429 166,89 | 418 670,00 |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 1 505 664,58 | - | - | - | - | - | - | - | 1 505 664,58 | - | - |
| Total By Income Source | 2000 | 2 988 452,31 | 339 243,23 | 278 680,53 | 250 628,90 | 2 236 325,62 | 2 776 984,63 | - | - | 8 870 315,22 | 5 263 939,15 | 2 727 925,00 |
| 2014/15 - totals only | | 1 033 881,34 | 266 523,71 | 168 301,78 | 247 445,27 | 3 590 222,79 | 1 270 095,71 | - | - | 6 575 471,60 | 5 107 764,77 | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | |
| Organs of State | 2200 | 110 275,68 | 34 462,21 | 57 908,96 | 42 314,05 | 12 493,61 | 28 530,85 | - | - | 255 985,36 | 83 338,51 | - |
| Commercial | 2300 | 180 383,06 | 28 183,07 | 16 589,26 | 11 116,95 | 355 467,16 | 208 272,85 | - | - | 804 012,35 | 572 856,96 | 478 061,00 |
| Households | 2400 | 2 691 793,57 | 276 597,96 | 204 182,29 | 197 197,60 | 1 868 364,85 | 2 542 180,93 | - | - | 7 780 317,49 | 4 607 743,68 | 2 249 844,00 |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 2 988 452,31 | 339 243,23 | 278 680,53 | 250 628,90 | 2 236 325,62 | 2 776 984,63 | - | - | 8 870 315,22 | 5 263 939,15 | 2 727 925,00 |

Chart C3 Aged Consumer Debtors Analysis

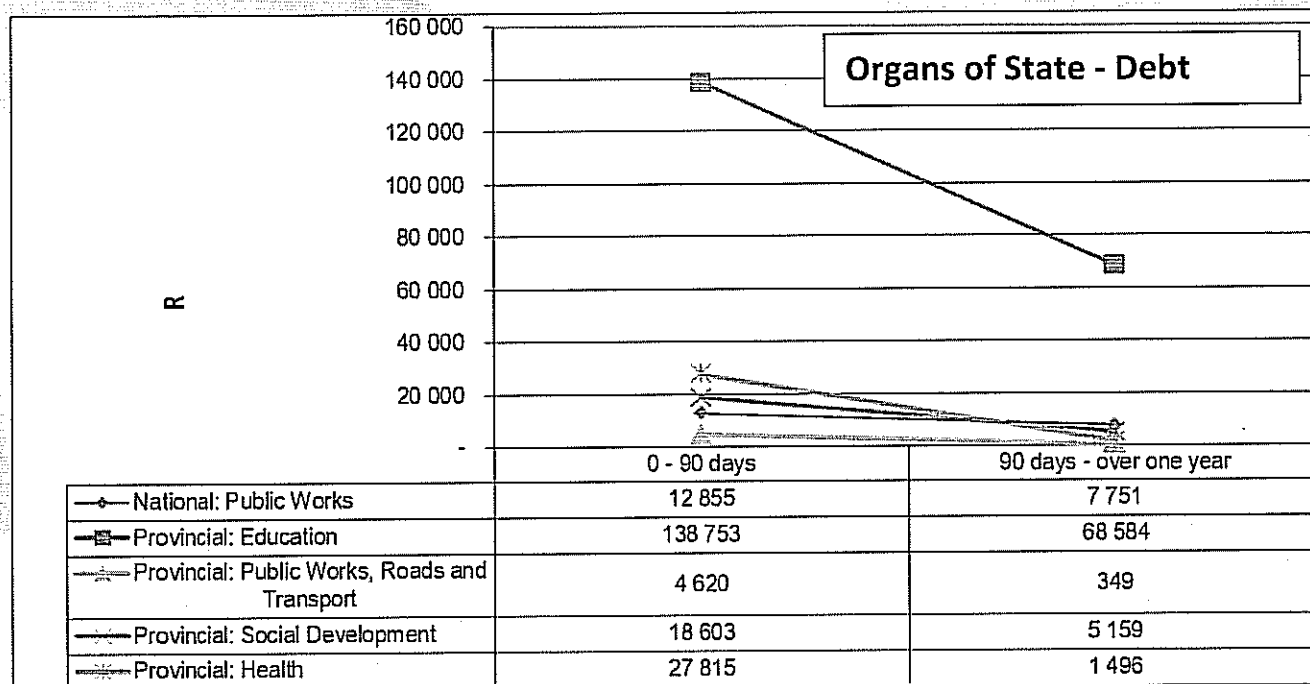


Supporting Documentation (cont.)

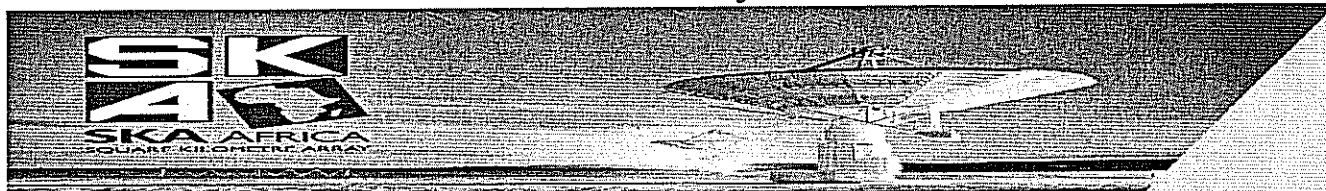


Education is still the biggest debtor of all Organs of State.

The following graph indicates Organ of State debt by department.



4.3



In-Year Report of Kareeberg Municipality

30 November 2015

Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November 2015

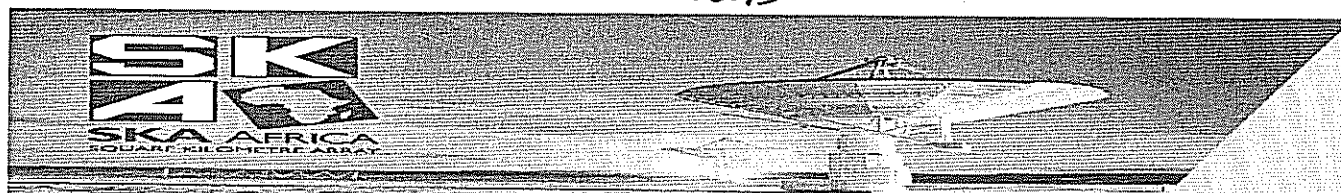
| Description | NT Code | Budget Year 2015-2016 | | | | | | | | Prior year totals for chart (same period) |
|---|-------------|-----------------------|------------|------------|-------------|-------------|-------------|--------------|----------|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | |
| 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 - M05 November 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 | | | | 38 694,02 | 209,74 | 38 903,76 |
| Job creation - Do Built | 32 days | notice deposit | | | | 39 149,88 | 212,20 | 39 361,08 |
| Land development | 1 day | call deposit | | | | 16 810,28 | 80,98 | 16 891,26 |
| Land development | 32 days | notice deposit | | | | 15 330,25 | 83,13 | 15 413,38 |
| Land development | 1 day | call deposit | | | | 29 318,24 | 158,67 | 29 476,91 |
| Civil Defence | 32 days | notice deposit | | | | 19 123,34 | - | 19 123,34 |
| EPWP Vosburg dust | | | | | | 256 168,71 | (40 250,34) | 215 918,37 |
| CMIP Kwaggakolk (val) | 1 day | call deposit | | | | 610,98 | 3,36 | 614,34 |
| MSIG | 1 day | call deposit | | | | 866 788,99 | - | 866 788,99 |
| MIG Sanitation Interestvat | 1 day | call deposit | | | | 1 021 812,99 | - | 1 021 812,99 |
| Electricity | 1 day | call deposit | | | | 35 269,13 | 191,14 | 35 460,27 |
| Water Services Plan | 1 day | call deposit | | | | 3 297,69 | 17,93 | 3 315,62 |
| CMIP-Saalpoort project 301 | 1 day | call deposit | | | | 3 619,77 | 19,72 | 3 639,49 |
| Library Development Projects | 1 day | call deposit | | | | 423 758,93 | (71 104,66) | 352 654,27 |
| EPWP - Paving/ Cleaning | 1 day | call deposit | | | | 23 841,68 | 129,07 | 23 970,75 |
| Lotto Camarvon | 1 day | call deposit | | | | 1 830,94 | 9,86 | 1 840,80 |
| Lotto Vosburg | 1 day | call deposit | | | | 32 293,21 | 175,01 | 32 468,22 |
| Finance Management Grant | 1 day | call deposit | | | | 1 263 696,08 | - | 1 263 696,08 |
| Transfer Fees Sub-Economic Housing | 32 days | notice deposit | | | | 135 750,86 | 735,42 | 136 486,28 |
| VB Cleaning Project | 1 day | call deposit | | | | 25 778,97 | 139,60 | 25 918,57 |
| VAT - retention | 1 day | call deposit | | | | 11 962,63 | 64,76 | 12 027,39 |
| EPWP | 1 day | call deposit | | | | 88 874,00 | 138 331,31 | 227 205,31 |
| MIG | 1 day | call deposit | | | | 3 480 147,62 | (96 732,65) | 3 383 414,97 |
| Youth development | 1 day | call deposit | | | | 93 632,07 | - | 93 632,07 |
| Leave, PMS and Long Service Funds | 1 day | call deposit | | | | 2 507 776,80 | (10 720,80) | 2 497 056,00 |
| Provision for Employee benefits | 1 day | call deposit | | | | 4 000 000,00 | - | 4 000 000,00 |
| Retention | 1 day | call deposit | | | | 899 636,99 | (280 534,80) | 619 102,19 |
| Reserves | 1 day | call deposit | | | | 352 115,68 | - | 352 115,68 |
| General Account | 1 day | call deposit | | | | 3 878 961,72 | 4 000 000,00 | 7 878 961,72 |
| Municipality sub-total | | | | | | 30 923 881,86 | 3 641 228,85 | 34 565 110,61 |
| TOTAL INVESTMENTS AND INTEREST | | | | | | 30 923 881,86 | 3 641 228,85 | 34 565 110,61 |



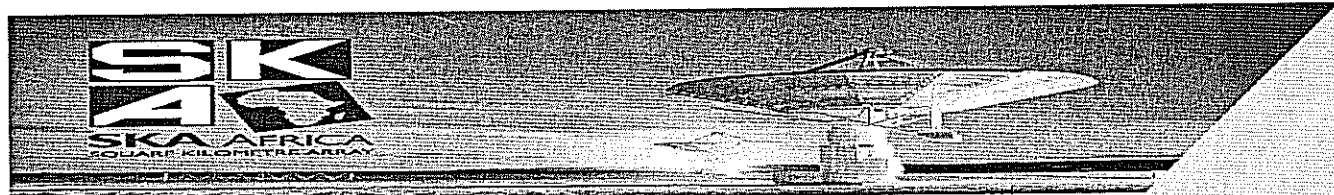
Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November 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 | 6 300 000,00 | 17 052 395,87 | 13 398 500,00 | 3 653 895,87 | 27,3% | 21 751 000,00 |
| Local Government Equitable Share | 15 096 000,00 | 18 021 000,00 | 18 021 000,00 | 6 000 000,00 | 13 509 000,00 | 9 668 500,00 | 3 840 500,00 | 39,72% | 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 | 300 000,00 | 700 000,00 | 1 000 000,00 | (300 000,00) | -30,00% | 1 000 000,00 |
| Municipal Infrastructure Grant (MIG) | 905 375,00 | | | | | | | | |
| Department of Water Affairs and Forestry | 378 801,00 | | | | 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 | 3 002,76 | 659 952,76 | 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 | | | 3 002,76 | 5 452,76 | | | | |
| 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 | 6 303 002,76 | 17 825 581,41 | 14 053 000,00 | 3 767 128,65 | 26,81% | 23 060 000,00 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 9 649 411,00 | 7 928 000,00 | 7 928 000,00 | 422 051,45 | 6 200 415,15 | 3 000 000,00 | 3 196 665,15 | 106,56% | 7 928 000,00 |
| Municipal Infrastructure Grant (MIG) | 6 942 624,00 | 7 928 000,00 | 7 928 000,00 | | 4 964 000,00 | 3 000 000,00 | 1 964 000,00 | 65,47% | 7 928 000,00 |
| Department of Water Affairs and Forestry | 2 706 787,00 | | | 422 051,45 | 1 232 665,15 | | 1 232 665,15 | #DIV/0! | |
| Municipal Systems Improvement | | | | | 3 750,00 | | | | |
| Other capital transfers [insert description] | | | | | | | | | |
| Provincial Government: | 376 761,00 | - | - | 34 615,17 | 52 315,17 | - | 52 315,17 | #DIV/0! | - |
| Sport and Recreation | 139 792,00 | | | | | | | | |
| Expanded Public Works Programme | 236 969,00 | | | 34 615,17 | 52 315,17 | | | | |
| 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 | 456 666,62 | 6 252 730,32 | 3 000 000,00 | 3 248 980,32 | 108,30% | 7 928 000,00 |
| TOTAL RECEIPTS OF TRANSFERS & GRANT | 31 154 027,00 | 30 988 000,00 | 30 988 000,00 | 6 759 669,38 | 24 078 311,73 | 17 053 000,00 | 7 016 108,97 | 41,14% | 30 988 000,00 |

Ans



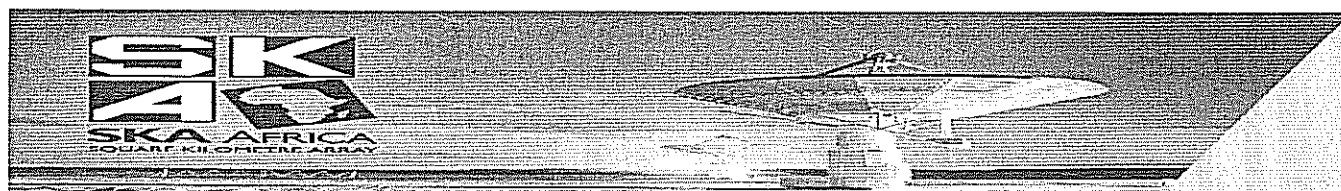
Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November 2015

| Description | Audited Outcome | Budget Year 2015-2016 | | | | | | | |
|--|-----------------|-----------------------|-----------------|----------------|---------------|---------------|----------------|--------------|--------------------|
| | | 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 | 232 010,00 | 4 782 855,09 | 6 202 234,67 | (1 419 379,58) | (0,23) | 13 033 352,00 |
| National Government: | | | | | | | | | |
| Local Government Equitable Share | 15 098 000,00 | 9 303 352,00 | 9 303 352,00 | 98 917,52 | 3 877 854,22 | 6 202 234,67 | (2 324 380,45) | (0,37) | 9 303 352,00 |
| Finance Management | 1 800 000,00 | 1 800 000,00 | 1 800 000,00 | 14 253,00 | 525 161,91 | - | 525 161,91 | #DIV/0! | 1 800 000,00 |
| Municipal Systems Improvement | 934 000,00 | 930 000,00 | 930 000,00 | 61 087,56 | 84 817,96 | - | 84 817,96 | #DIV/0! | 930 000,00 |
| EPWP Incentive | 1 000 000,00 | 1 000 000,00 | 1 000 000,00 | 57 772,00 | 295 021,00 | - | 295 021,00 | #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 | 54 846,45 | 175 304,84 | - | 175 304,84 | #DIV/0! | 1 309 000,00 |
| Provincial Government: | | | | | | | | | |
| Sport and Recreation | 715 207,00 | 1 309 000,00 | 1 309 000,00 | 51 843,69 | 169 852,09 | - | 169 852,09 | #DIV/0! | 1 309 000,00 |
| Expanded Public Works Programme | 62 795,00 | | | 3 002,76 | 5 452,76 | | 5 452,76 | #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! | |
| GMP Kwaggakolk (VAT) | 112 586,00 | | | - | - | | - | | - |
| Other grant providers: | | | | | | | | | |
| Total operating expenditure of Transfers and Grants | 21 127 855,00 | 14 342 352,00 | 14 342 352,00 | 286 856,53 | 5 057 406,93 | 6 202 234,67 | (1 144 747,74) | (0,18) | 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 | 666 712,76 | 2 801 278,38 | 3 000 000,00 | (355 175,73) | (0,12) | 7 928 000,00 |
| National Government: | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | 6 942 624,00 | 7 928 000,00 | 7 928 000,00 | 208 207,20 | 1 408 409,12 | 3 000 000,00 | (1 591 590,88) | (0,53) | 7 928 000,00 |
| Department of Water Affairs and Forestry | 2 706 787,00 | | | 422 051,45 | 1 232 665,15 | | 1 232 665,15 | #DIV/0! | |
| Municipal Systems Improvement | | | | | 3 750,00 | | 3 750,00 | | |
| Expanded Public Works Programme | | | | 36 454,11 | 156 454,11 | | | | |
| | - | - | - | - | - | - | - | | - |
| | | | | | | | | | |
| Provincial Government: | 376 761,00 | - | - | 50 676,64 | 184 435,35 | - | 184 435,35 | #DIV/0! | - |
| Sport and Recreation | 139 792,00 | | | 16 081,67 | 132 120,18 | | 132 120,18 | #DIV/0! | |
| Expanded Public Works Programme | 238 969,00 | | | 34 615,17 | 52 315,17 | | 52 315,17 | #DIV/0! | |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | 10 026 172,00 | 7 928 000,00 | 7 928 000,00 | 717 309,60 | 2 985 713,73 | 3 000 000,00 | (170 740,38) | (0,06) | 7 928 000,00 |
| | | | | | | | | | |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 31 154 027,00 | 22 270 352,00 | 22 270 352,00 | 1 004 246,13 | 8 043 200,66 | 9 202 234,67 | (1 315 408,12) | (0,14) | 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

30 November 2015

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November 2015

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|----------------------|-----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 1 412 802,00 | 1 426 261,00 | 1 426 261,00 | 117 733,54 | 588 667,70 | 567 565,42 | 21 102,28 | 3,72% | 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 | 196 222,60 | 189 189,08 | 7 033,52 | 3,72% | 475 421,00 |
| Cellphone Allowance | 136 374,00 | 160 684,00 | 160 684,00 | 9 571,86 | 48 226,46 | 51 899,67 | (3 673,21) | -7,08% | 160 684,00 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | 2 020 110,00 | 2 062 366,00 | 2 062 366,00 | 166 549,92 | 833 116,76 | 808 654,17 | 24 462,59 | 3,03% | 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 | 1 081 434,00 | 1 267 525,00 | (206 091,00) | -16,01% | 2 911 688,00 |
| Pension and UIF Contributions | 361 863,00 | 417 508,00 | 417 508,00 | 27 685,98 | 133 983,66 | 173 960,00 | (39 976,14) | -22,98% | 417 508,00 |
| Medical Aid Contributions | 117 569,00 | 139 075,00 | 139 075,00 | 10 236,68 | 51 183,40 | 57 945,00 | (6 761,60) | -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 | 191 079,00 | 194 010,00 | (2 931,00) | -1,51% | 465 627,00 |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 325,00 | 29 134,00 | 29 134,00 | 21,75 | 123,25 | 12 135,00 | (12 011,75) | -98,98% | 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 | 1 457 803,51 | 1 725 575,00 | (267 771,49) | -15,52% | 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 | 767 487,48 | 3 913 168,24 | 3 274 076,17 | 639 092,07 | 19,52% | 9 113 662,00 |
| Pension and UIF Contributions | 1 248 225,00 | 1 504 862,00 | 1 504 862,00 | 116 395,51 | 590 329,59 | 627 025,83 | (36 696,24) | -5,85% | 1 504 862,00 |
| Medical Aid Contributions | 322 902,00 | 485 591,00 | 485 591,00 | 23 653,24 | 119 057,60 | 202 329,58 | (83 271,98) | -41,16% | 485 591,00 |
| Overtime | 495 696,00 | 300 000,00 | 300 000,00 | 67 005,34 | 235 286,72 | 125 000,00 | 110 286,72 | 88,23% | 300 000,00 |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 73 240,00 | 77 488,00 | 77 488,00 | 6 531,00 | 31 799,66 | 32 286,67 | (487,01) | -1,51% | 77 488,00 |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | 10 681,00 | 8 640,00 | 8 640,00 | 13 025,00 | 31 306,66 | 3 600,00 | 27 706,66 | 769,63% | 8 640,00 |
| Other benefits and allowances | 92 839,00 | 506 102,36 | 506 102,36 | 9 316,45 | 45 721,47 | 210 875,98 | (165 154,51) | -78,32% | 506 102,36 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | 32 386,00 | - | - | - | 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 | 1 003 414,02 | 4 994 000,18 | 4 475 194,23 | 518 805,95 | 11,59% | 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 | 1 468 728,35 | 7 284 920,45 | 7 009 423,40 | 275 497,05 | 3,93% | 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 | 1 468 728,35 | 7 284 920,45 | 7 009 423,40 | 275 497,05 | 3,93% | 18 943 502,36 |
| % Increase | | 3,67% | 3,67% | | | | | | 3,67% |
| TOTAL MANAGERS AND STAFF | 16 252 956,00 | 16 881 136,36 | 16 881 136,36 | 1 302 178,43 | 6 451 803,69 | 6 200 769,23 | 251 034,46 | 4,05% | 16 881 136,36 |



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Supporting Documentation (cont.)

Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2015 to 30 November 2015 with the following additional information:

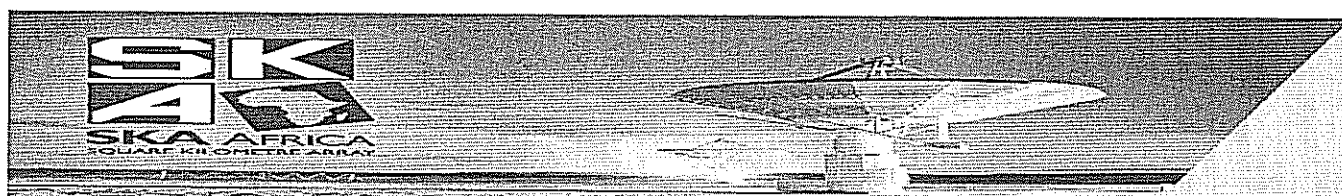
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

| | Monthly actual | YearTD actual |
|-------------------------------|-----------------|------------------|
| Standby allowance | 8 338,37 | 40 831,07 |
| Bargaining council | 514,75 | 2 588,25 |
| Group insurance | 485,08 | 2 425,40 |
| Total other allowances | 9 338,20 | 45 844,72 |

2. Excluded from the total amount of R 7 284 920 for the period 1 July 2015 to 30 November 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 | 135 962,25 | 34,00% |
| Senior Management | 134 689,75 | 34,00% |
| Other staff | 125 031,43 | 32,00% |
| Total travel and subsistence allowances | 395 683,42 | |

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In-Year Report of Kareeberg Municipality

30 November 2015

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 - M05
November 2015**

| Description | Budget Year 2015-2016 | | | | | | | | | | | | 2014-2015 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------|---------------------|---------------------|---------------------|----------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------|---|-----------------------|-----------------------|
| | July Outcome | August Outcome | Sept Outcome | October Outcome | Nov Outcome | 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 | 257 703,19 | 257 419,17 | 1 426 045,90 | 359 142,97 | 323 026,17 | 113 378,00 | 140 582,00 | 130 157,00 | 87 506,00 | 74 179,00 | 79 228,00 | (448 588,43) | 3 177 848,00 | 3 533 676,00 | 3 728 440,00 |
| Property rates - penalties & collection | 3 258,00 | 9 565,55 | 12 337,80 | 8 058,92 | 7 011,34 | - | - | - | - | - | - | (40 290,41) | - | - | - |
| Service charges - electricity revenue | 300 340,33 | 328 173,24 | 300 858,37 | 330 691,08 | 303 043,32 | 631 837,00 | 473 363,00 | 657 426,00 | 720 054,00 | 545 662,00 | 530 058,00 | 2 841 859,08 | 6 180 698,00 | 6 591 067,00 | 6 795 030,00 |
| Service charges - water revenue | 100 181,00 | 78 554,84 | 113 573,78 | 110 221,37 | 127 721,73 | 320 717,00 | 700 543,00 | 233 045,00 | 268 737,00 | 338 270,00 | 357 763,00 | 1 526 632,06 | 4 256 991,00 | 4 292 058,00 | 4 873 971,00 |
| Service charges - sanitation revenue | 110 561,82 | 123 407,41 | 185 438,00 | 179 854,28 | 228 508,30 | 324 829,00 | 194 736,00 | 175 463,00 | 155 946,00 | 491 714,00 | 301 870,00 | 1 714 770,73 | 2 500 718,00 | 2 714 438,00 | 2 965 670,00 |
| Service charges - refuse | 200 119,23 | 198 364,30 | 298 308,20 | 289 922,94 | 326 476,54 | 145 657,00 | 324 634,00 | 272 808,00 | 271 484,00 | 511 037,00 | 381 045,00 | 276 760,79 | 3 528 545,00 | 3 625 707,00 | 4 061 308,00 |
| Service charges - other | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Rent of fixtures and equipment | 17 921,27 | 103 226,38 | 36 422,70 | 23 954,30 | 18 628,37 | 23 514,00 | 20 618,00 | 5 816,00 | 3 236,00 | 22 664,00 | 13 220,00 | (14 070,00) | 247 626,00 | 266 100,00 | 323 826,00 |
| Interest earned - external investments | 11 248,33 | 74 180,86 | 69 291,42 | 66 380,41 | 64 425,00 | 79 098,00 | 137 147,00 | 80 396,00 | 78 343,00 | 131 832,00 | 65 791,00 | 220 257,98 | 1 167 300,00 | 1 301 820,00 | 1 470 843,00 |
| Interest earned - outstanding debts | 180,54 | 236,00 | 187,78 | 165,77 | 163,78 | 275,00 | 272,00 | 270,00 | 259,00 | 296,00 | 294,00 | 650,17 | 3 300,00 | 3 450,00 | 3 634,00 |
| Dividends received | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines | 15,20 | 1 725,00 | 1 308,80 | 941,00 | 28,00 | 1 088,00 | 16,00 | 2 143,00 | 7 018,00 | 348,00 | 1 028,00 | 524,00 | 12 230,00 | 12 842,00 | 13 484,00 |
| Licences and permits | 691,00 | 873,00 | 526,00 | 222,00 | 318,00 | 688,00 | 489,00 | 886,00 | 615,00 | 552,00 | 417,00 | 1 184,00 | 7 420,00 | 7 791,00 | 8 181,00 |
| Agency services | 28 054,00 | 6 805,14 | 12 134,00 | 9 463,48 | 11 033,00 | 3 814,00 | 7 723,00 | 81 408,00 | 5 556,00 | 7 348,00 | 4 728,00 | (30 623,70) | 101 330,00 | 101 820,00 | 102 750,00 |
| Transfer receipts - crowding | 12 239 020,00 | 1 054 500,00 | - | - | 6 185 156,75 | - | - | - | 5 032 020,00 | - | - | 540 340,25 | 23 000 000,00 | 23 560 000,00 | 23 811 000,00 |
| Other revenue | 105 239,27 | 128 168,80 | 24 758,24 | 87 612,08 | 84 756,66 | 47 811,00 | 63 857,00 | 63 226,00 | 161 240,00 | 8 515,00 | 186 968,00 | 7 417 806,15 | 6 426 792,00 | 6 970 013,00 | 11 272 288,00 |
| Cash Receipts by Source | 11 551 651,41 | 3 713 369,18 | 2 558 071,13 | 1 493 239,90 | 7 746 375,02 | 1 579 675,00 | 2 082 658,00 | 1 874 987,00 | 8 780 585,00 | 2 127 698,00 | 1 989 130,00 | 12 481 481,84 | 54 790 880,00 | 58 125 827,00 | 62 258 878,00 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 3 000 000,00 | - | - | 2 954 000,00 | - | 4 928 000,00 | - | - | - | - | - | (1 064 000,00) | 7 828 000,00 | 8 054 000,00 | 8 244 000,00 |
| Contributions & Contributions assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on disposal of PPE | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grant term loans | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term financing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase in consumer deposits | 3 300,00 | 1 100,00 | 1 100,00 | 3 300,00 | 1 100,00 | 706,00 | 471,00 | 941,00 | 1 176,00 | 471,00 | 941,00 | (4 806,00) | 10 070,00 | 10 030,00 | 10 030,00 |
| Receipt of non-current debt | 404,14 | 1 750,49 | 803,28 | 692,28 | 804,29 | 752,00 | 756,00 | 757,00 | 759,00 | 762,00 | 775,00 | (501,49) | 8 480,00 | 7 032,00 | 7 930,00 |
| Receipt of non-current investments | 3 122 498,54 | 2 700 516,73 | 646 836,47 | 2 020 300,33 | 3 970 733,11 | - | - | - | - | - | - | (12 360 755,36) | - | - | - |
| Change in non-current investments | 6 509 655,55 | (881 354,30) | (171 367,40) | 823 726,40 | 3 541 328,85 | - | - | - | - | - | - | (12 439 133,00) | - | - | - |
| Total Cash Receipts by Source | 24 645 081,74 | 4 535 450,96 | 3 332 250,41 | 8 004 128,51 | 15 223 101,47 | 8 326 133,00 | 3 083 386,00 | 1 978 985,00 | 8 783 520,00 | 2 129 841,00 | 1 987 844,00 | (14 327 334,09) | 63 737 370,00 | 68 187 328,00 | 70 521 778,00 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 1 307 256,47 | 1 109 912,44 | 1 247 253,37 | 1 527 355,98 | 1 302 178,43 | 1 544 934,00 | 1 354 732,00 | 1 428 926,00 | 1 485 629,00 | 1 085 436,00 | 1 341 702,00 | 2 187 771,31 | 16 881 136,00 | 18 042 310,00 | 18 750 025,00 |
| Remuneration of councilors | 126 878,05 | 105 833,43 | 170 027,02 | 166 814,00 | 169 543,82 | 100 709,00 | 168 570,00 | 164 818,00 | 220 389,00 | 170 878,00 | 173 780,00 | 163 685,58 | 2 062 306,00 | 2 102 532,00 | 2 301 181,00 |
| Interest paid | - | - | - | - | - | - | - | - | - | - | - | 831 014,00 | 831 014,00 | 868 567,00 | 1 058 900,00 |
| Bank purchases - Electricity | 677 782,81 | 1 105 578,70 | 827 246,72 | 895 250,24 | 702 834,04 | 640 187,00 | 540 034,00 | 700 355,00 | 627 230,00 | 810 178,00 | 650 530,00 | 1 808 086,05 | 9 628 001,00 | 10 170 414,00 | 11 219 505,00 |
| Bank purchases - Water & Sewer | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other materials | 15 841,96 | 128 372,40 | 79 520,52 | 131 031,15 | 300 345,83 | 17 220,00 | 71 808,00 | 54 914,00 | 49 707,00 | 35 130,00 | 27 438,00 | (448 427,52) | 480 100,00 | 422 708,00 | 713 718,00 |
| Contracted services | 318 912,04 | 40 804,45 | 53 091,51 | 120 271,00 | 48 184,85 | 58 181,00 | 78 972,00 | 10 382,00 | 54 000,00 | 38 635,00 | 20 309,00 | (395 344,96) | 515 900,00 | 545 026,00 | 582 645,00 |
| Grants and subsidies paid - other municipalities | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Grants and subsidies paid - other | 1 854 872,48 | 52 104,85 | 75 100,57 | 1 745 845,80 | 54 938,22 | - | - | - | 3 101 112,33 | - | - | 2 429 478,75 | 9 300 352,00 | 10 420 656,00 | 11 178 467,00 |
| General expenses | 1 023 407,59 | 249 576,37 | 398 648,91 | 599 822,85 | 541 437,00 | 210 122,00 | 144 281,00 | 123 318,00 | 187 037,00 | 68 432,00 | 128 580,00 | 8 548 293,98 | 12 625 050,00 | 12 240 650,00 | 13 040 790,00 |
| Cash Payments by Type | 2 238 101,21 | 2 012 952,64 | 2 851 918,63 | 4 844 081,14 | 3 533 469,38 | 3 653 853,00 | 2 298 397,00 | 2 569 734,00 | 3 708 764,14 | 2 028 495,00 | 2 534 637,00 | 15 182 344,42 | 52 389 838,00 | 55 064 438,00 | 58 915 832,00 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 825 222,24 | 822 325,44 | 313 678,96 | 578 649,55 | 732 399,50 | 4 928 000,00 | - | - | - | - | - | (6 858,70) | 7 828 000,00 | 8 054 000,00 | 8 244 000,00 |
| Repayment of borrowing | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | 9 128 012,83 | 1 084 826,43 | 740 714,80 | 1 564 802,20 | 7 336 468,37 | - | - | - | - | - | - | (20 851 544,00) | - | - | - |
| Total Cash Payments by Type | 15 193 316,27 | 9 520 054,31 | 3 914 614,44 | 7 448 362,89 | 11 602 357,34 | 7 580 853,00 | 2 298 397,00 | 2 569 734,00 | 3 708 764,14 | 2 028 495,00 | 2 534 637,00 | (5 795 657,00) | 60 327 858,00 | 63 118 438,00 | 67 159 832,00 |
| NET INCREASE/DECREASE IN CASH HOLD | 6 451 765,47 | (586 685,35) | (382 364,03) | 555 766,62 | 3 790 763,91 | (1 055 800,00) | (204 511,00) | (590 549,00) | 1 073 755,86 | 100 346,00 | (546 793,00) | (8 601 877,09) | 3 413 411,00 | 3 078 890,00 | 3 361 946,00 |
| Cash/bank equivalents at the month | 22 316 485,00 | 31 426 222,47 | 31 134 136,92 | 30 551 774,85 | 31 107 540,51 | 33 812 504,42 | 33 812 504,42 | 33 467 933,42 | 33 658 680,00 | 33 759 125,00 | 33 302 331,00 | 24 700 256,00 | 24 789 658,00 | 27 868 756,00 | 31 230 702,00 |
| Cash/bank equivalents at the month | 31 628 222,47 | 31 134 136,92 | 30 551 774,85 | 31 107 540,51 | 34 858 304,42 | 33 812 504,42 | 33 467 933,42 | 32 854 544,42 | 33 658 680,00 | 33 759 125,00 | 33 302 331,00 | 24 700 256,00 | 24 789 658,00 | 27 868 756,00 | 31 230 702,00 |

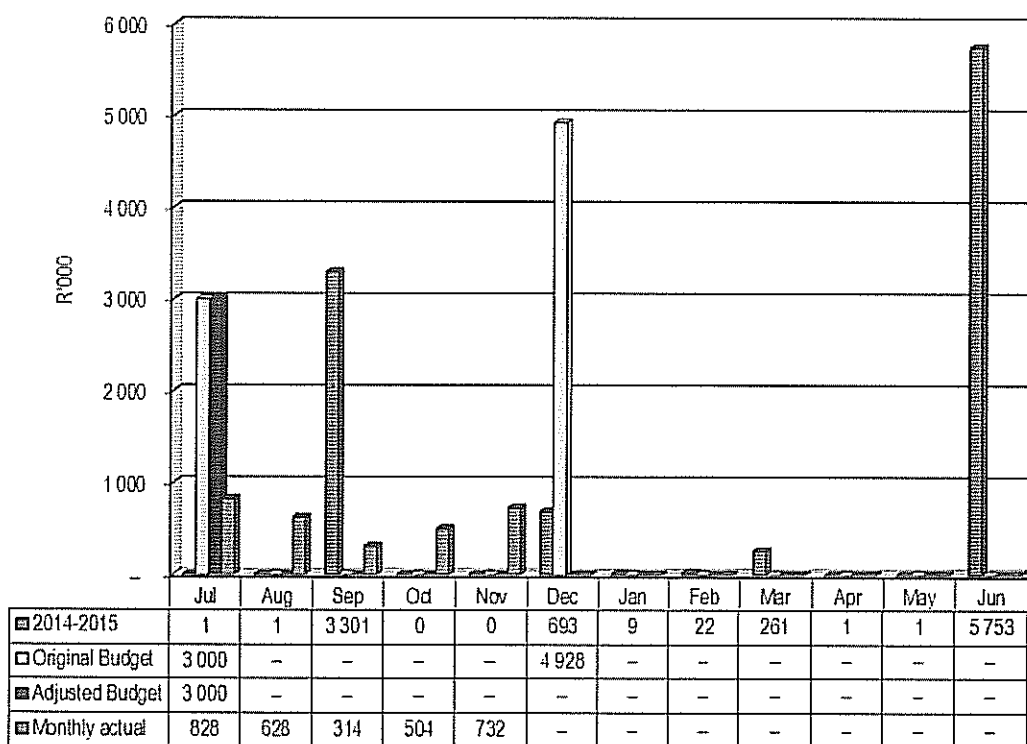
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Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November 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 | | | 504 426,19 | 2 274 057,19 | 3 000 000,00 | 725 942,81 | 24,2% | 29% |
| November | 0,00 | | | 732 399,60 | 3 006 456,79 | 3 000 000,00 | -6 456,79 | -0,2% | 38% |
| 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 | 3 006 456,79 | | | | | |

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



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In-Year Report of Kareeberg Municipality

30 November 2015

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05
November 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 | - | - | 422 051,45 | 1 232 665,15 | - | (1 232 665,15) | #DIV/0! | - |
| Infrastructure - Road Transport | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | - | - | - | - | - | - | - | - | - |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | 2 706 788,00 | - | - | 422 051,45 | 1 232 665,15 | - | (1 232 665,15) | #DIV/0! | - |
| Dams & Reservoirs | 2 706 788,00 | - | - | 422 051,45 | 1 232 665,15 | - | (1 232 665,15) | #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 | - | - | - | 17 993,06 | - | (17 993,06) | #DIV/0! | - |
| General vehicles | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 11 123,00 | - | - | - | 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 | - | - | - | 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 | - | - | 422 051,45 | 1 250 658,21 | - | (1 250 658,21) | #DIV/0! | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

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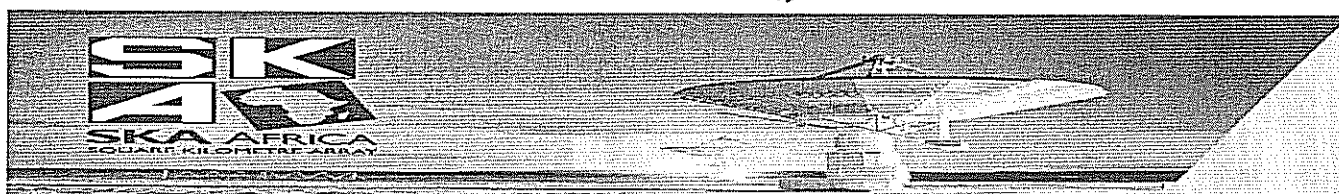


Supporting Documentation (cont.)

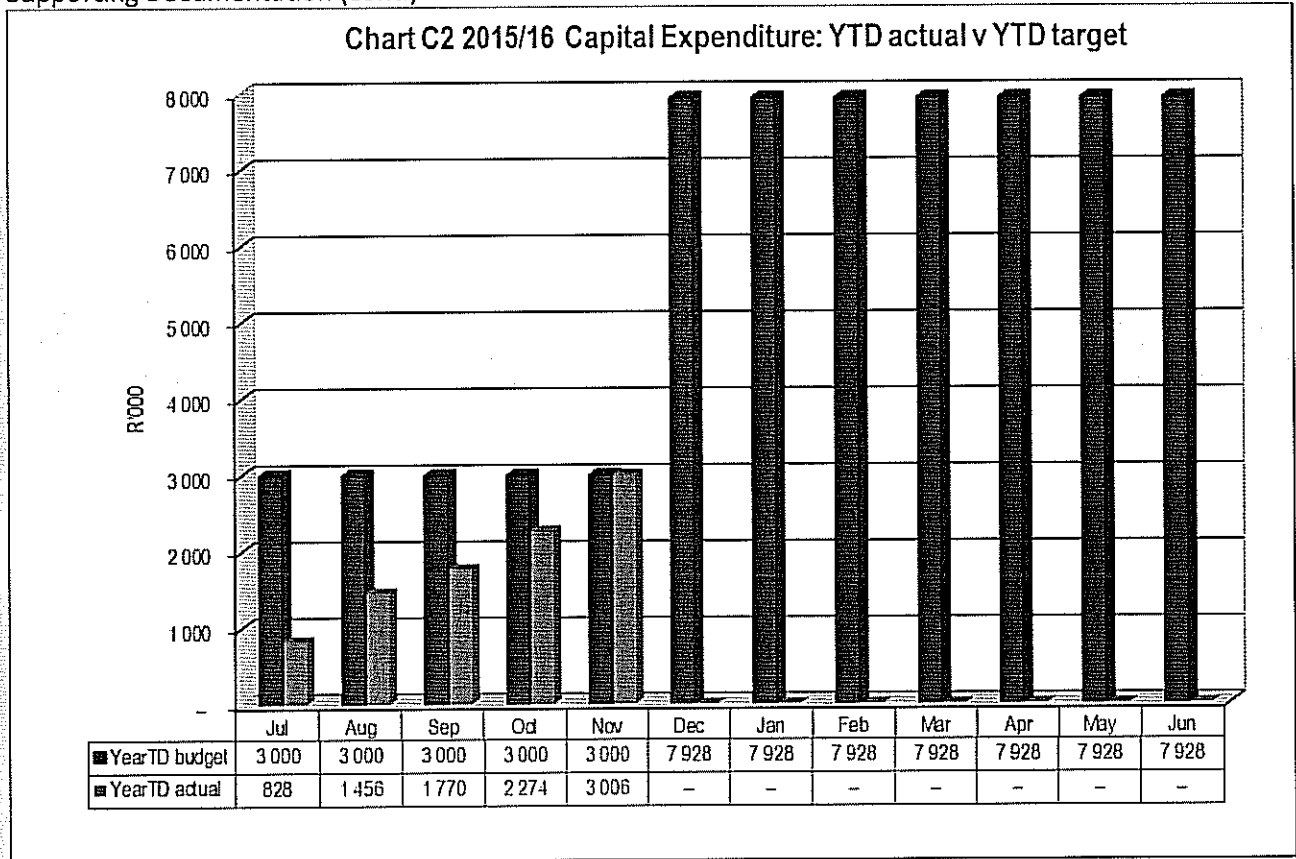
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class

| 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 renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 5 047 336,00 | 6 700 000,00 | 6 700 000,00 | 171 503,47 | 1 241 649,30 | 3 000 000,00 | 1 758 350,70 | 6,59 | 6 700 000,00 |
| Infrastructure - Road transport | 5 047 336,00 | 2 000 000,00 | 2 000 000,00 | 171 503,47 | 1 241 649,30 | 2 000 000,00 | 750 250,70 | 8,38 | 2 000 000,00 |
| Roads, Pavements & Bridges | 5 047 336,00 | 2 000 000,00 | 2 000 000,00 | 171 503,47 | 1 241 649,30 | 2 000 000,00 | 750 250,70 | 8,38 | 2 000 000,00 |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Reticalulation | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | - | - | - | - | - | - | - | - | - |
| Dams & Reservoirs | - | - | - | - | - | - | - | - | - |
| Water purification | - | - | - | - | - | - | - | - | - |
| Reticalulation | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | - | 3 700 000,00 | 3 700 000,00 | - | - | - | - | - | 3 700 000,00 |
| Reticalulation | - | - | - | - | - | - | - | - | - |
| Sewerage purification | - | 3 700 000,00 | 3 700 000,00 | - | - | - | - | - | 3 700 000,00 |
| Infrastructure - Other | - | 1 000 000,00 | 1 000 000,00 | - | - | 1 000 000,00 | 1 000 000,00 | 1,00 | 1 000 000,00 |
| Waste Management | - | 1 000 000,00 | 1 000 000,00 | - | - | 1 000 000,00 | 1 000 000,00 | 1,00 | 1 000 000,00 |
| Transportation | - | - | - | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 2 281 883,00 | 1 228 000,00 | 1 228 000,00 | 71 318,90 | 234 074,90 | - | (234 074,90) | #DIV/0! | 1 228 000,00 |
| Parks & gardens | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | 1 358 762,00 | 1 228 000,00 | 1 228 000,00 | 71 318,90 | 115 907,70 | - | (115 907,70) | #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 | 756 891,00 | - | - | - | 103 167,20 | - | (103 167,20) | #DIV/0! | - |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | 45 600,00 | - | - | - | 15 000,00 | - | (15 000,00) | #DIV/0! | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | - | 67 525,76 | 280 074,29 | - | (280 074,29) | #DIV/0! | - |
| General vehicles | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | - | - | - | - | - | - | - | - | - |
| Alotments | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | - | - | - | 67 525,76 | 280 074,29 | - | (280 074,29) | #DIV/0! | - |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Usef sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Usef sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 7 328 019,00 | 7 928 000,00 | 7 928 000,00 | 239 348,15 | 1 765 798,58 | 3 000 000,00 | 1 244 201,42 | 0,41 | 7 928 000,00 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

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Supporting Documentation (cont.)



W.B.



In-Year Report of Kareeberg Municipality

30 November 2015

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M05 November 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 | 289 803,50 | 588 388,78 | 285 228,00 | (303 140,78) | -106,28% | 372 000,00 |
| Infrastructure - Road transport | 47 562,00 | 62 000,00 | 62 000,00 | 3 688,40 | 10 551,40 | 39 833,33 | 29 281,93 | 73,51% | 62 000,00 |
| Roads, Pavements & Bridges | 47 562,00 | 62 000,00 | 62 000,00 | 3 688,40 | 10 551,40 | 39 833,33 | 29 281,93 | 73,51% | 62 000,00 |
| Storm water | | | | | | | | | |
| Infrastructure - Electricity | 347 697,00 | 106 000,00 | 106 000,00 | 53 347,95 | 149 808,73 | 83 166,87 | (66 642,06) | -80,13% | 106 000,00 |
| Generation | | 4 000,00 | 4 000,00 | 2 000,00 | 10 000,00 | 1 668,67 | (8 333,33) | -80,60% | 4 000,00 |
| Transmission & Retiulation | 347 697,00 | 102 000,00 | 102 000,00 | 51 347,95 | 139 808,73 | 81 500,00 | (58 368,73) | -71,54% | 102 000,00 |
| Street Lighting | | | | | | | | | |
| Infrastructure - Water | 814 199,00 | 90 000,00 | 90 000,00 | 232 685,18 | 318 744,13 | 75 500,00 | (243 244,13) | -322,18% | 90 000,00 |
| Dams & Reservoirs | 814 199,00 | 90 000,00 | 90 000,00 | 232 685,18 | 318 744,13 | 75 500,00 | (243 244,13) | -322,18% | 90 000,00 |
| Water purification | | | | | | | | | |
| Retiulation | | | | | | | | | |
| Infrastructure - Sanitation | 45 956,00 | 105 000,00 | 105 000,00 | 1,97 | 7 825,50 | 82 750,00 | 74 924,50 | 90,54% | 105 000,00 |
| Retiulation | 45 956,00 | 105 000,00 | 105 000,00 | 1,97 | 7 825,50 | 82 750,00 | 74 924,50 | 90,54% | 105 000,00 |
| Sewerage purification | | | | | | | | | |
| Infrastructure - Other | 10 238,00 | 0 000,00 | 0 000,00 | - | 101 437,00 | 3 976,00 | (97 461,00) | -2431,23% | 0 000,00 |
| Waste Management | 7 194,00 | - | - | - | 99 327,00 | - | (99 327,00) | #DIV/0! | - |
| Transportation | 3 044,00 | 0 000,00 | 0 000,00 | - | 2 110,00 | 3 976,00 | 1 866,00 | 48,93% | 0 000,00 |
| Gas | | | | | | | | | |
| Other | | | | | | | | | |
| Community | 61 485,00 | 75 600,00 | 75 600,00 | 3 540,64 | 12 680,55 | 30 148,00 | 17 467,41 | 57,94% | 75 600,00 |
| Parks & gardens | 2 200,00 | 18 600,00 | 18 600,00 | 377,11 | 2 676,40 | 8 750,00 | 6 073,60 | 70,56% | 18 600,00 |
| Sportsfields & stadia | 13 810,00 | - | - | - | - | - | - | - | - |
| Swimming pools | 16 611,00 | 14 000,00 | 14 000,00 | - | - | 4 833,33 | 4 833,33 | 100,00% | 14 000,00 |
| Community halls | | | | | | | | | |
| Libraries | 22 944,00 | 13 000,00 | 13 000,00 | 139,95 | 1 131,99 | 4 416,67 | 3 284,68 | 74,37% | 13 000,00 |
| Recreational facilities | 197,00 | 11 000,00 | 11 000,00 | - | 4 727,82 | 4 583,33 | (144,49) | -3,15% | 11 000,00 |
| Fire, safety & emergency | 168,00 | 3 500,00 | 3 500,00 | - | 125,00 | 1 250,00 | 1 125,00 | 90,00% | 3 000,00 |
| Security and policing | - | 3 500,00 | 3 500,00 | - | 555,98 | 1 458,33 | 902,35 | 81,68% | 3 500,00 |
| Buses | | | | | | | | | |
| Clinics | 536,00 | 3 000,00 | 3 000,00 | 1 136,25 | 1 136,25 | 1 250,00 | 113,75 | 9,10% | 3 000,00 |
| Museums & Art Galleries | 1 053,00 | 4 000,00 | 4 000,00 | - | - | 1 666,67 | 1 666,67 | 100,00% | 4 000,00 |
| Cemeteries | 5 046,00 | 5 500,00 | 5 500,00 | 1 887,63 | 2 427,15 | 1 830,67 | (487,48) | -25,13% | 5 500,00 |
| Social rental housing | | | | | | | | | |
| Other | | | | | | | | | |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | | | | | | | | | |
| Other | | | | | | | | | |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | | | | | | | | | |
| Other | | | | | | | | | |
| Other assets | 1 100 375,00 | 537 400,00 | 537 400,00 | 53 178,30 | 425 684,50 | 255 354,67 | (160 329,83) | -40,42% | 537 400,00 |
| General vehicles | 105 076,00 | 97 500,00 | 97 500,00 | 4 880,43 | 16 550,48 | 48 379,00 | 31 828,52 | 65,79% | 97 500,00 |
| Specialised vehicles | 286 541,00 | 195 000,00 | 195 000,00 | 7 311,57 | 47 499,38 | 98 534,00 | 49 037,64 | 50,80% | 195 000,00 |
| Plant & equipment | 35 159,00 | 8 700,00 | 8 700,00 | 592,23 | 8 758,13 | 3 625,00 | (5 133,13) | -141,60% | 8 700,00 |
| Computers - hardware/equipment | 205 482,00 | 130 000,00 | 130 000,00 | 19 853,24 | 70 665,46 | 64 999,67 | (5 665,79) | -8,72% | 130 000,00 |
| Furniture and other office equipment | 744,00 | 47 700,00 | 47 700,00 | 878,30 | 11 941,44 | 23 442,00 | 11 500,56 | 49,06% | 47 700,00 |
| Abattoirs | | | | | | | | | |
| Markets | | | | | | | | | |
| Civic Land and Buildings | 61 899,00 | 58 500,00 | 58 500,00 | 689,88 | 4 314,30 | 26 376,00 | 24 061,70 | 84,50% | 58 500,00 |
| Other Buildings | | | | | | | | | |
| Other Land | | | | | | | | | |
| Surplus Assets - (Investment or inventory) | | | | | | | | | |
| Other | 414 474,00 | - | - | 10 859,65 | 265 958,33 | - | (265 958,33) | #DIV/0! | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Use sub-class | | | | | | | | | |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Use sub-class | | | | | | | | | |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | | | | | | | | | |
| Other | | | | | | | | | |
| Total Repairs and Maintenance Expenditure | 2 438 492,00 | 965 000,00 | 965 000,00 | 346 320,74 | 1 028 731,85 | 580 728,67 | (448 003,18) | -76,86% | 965 000,00 |
| Specialised vehicles | 286 541,00 | 195 000,00 | 195 000,00 | 7 311,57 | 47 499,38 | 98 534,00 | 49 037,64 | 50,80% | 195 000,00 |
| Refuse | 286 541,00 | 195 000,00 | 195 000,00 | 7 311,57 | 47 499,38 | 98 534,00 | 49 037,64 | 50,80% | 195 000,00 |
| Fire | | | | | | | | | |
| Conservancy | | | | | | | | | |
| Ambulances | | | | | | | | | |

623

In-Year Report of Kareeberg Municipality

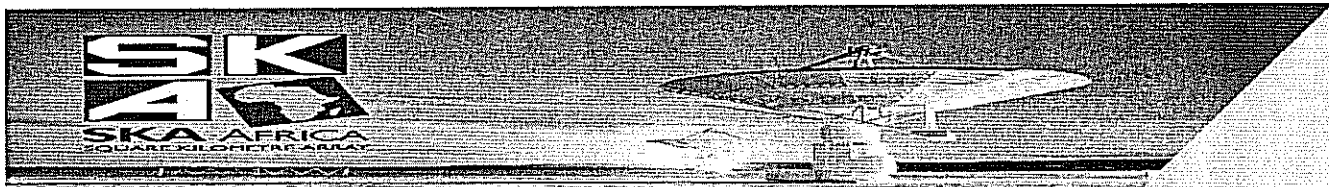
30 November 2015

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November 2015

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 1 888 807,00 | 2 917 514,00 | 2 917 514,00 | - | - | - | - | - | - |
| Infrastructure - Road transport | 1 227 710,00 | 1 835 500,00 | 1 835 500,00 | - | - | - | - | - | - |
| Roads, Pavements & Bridges | 1 221 004,00 | 1 828 373,00 | 1 828 373,00 | - | - | - | - | - | - |
| Storm water | 5 912,00 | 7 127,00 | 7 127,00 | - | - | - | - | - | - |
| Infrastructure - Electricity | 99 241,00 | 119 640,00 | 119 640,00 | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | 99 241,00 | 119 640,00 | 119 640,00 | - | - | - | - | - | - |
| 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 | 243 440,00 | 528 503,00 | 528 503,00 | - | - | - | - | - | - |
| Reticulation | - | 235 000,00 | 235 000,00 | - | - | - | - | - | - |
| Sewerage purification | 243 440,00 | 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 | 814 073,00 | 814 073,00 | - | - | - | - | - | - |
| Parks & gardens | 1 139,00 | 12 772,00 | 12 772,00 | - | - | - | - | - | - |
| Sportsfields & stadiums | - | - | - | - | - | - | - | - | - |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | 23 133,00 | 27 888,00 | 27 888,00 | - | - | - | - | - | - |
| Recreational facilities | 450 140,00 | 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 | 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 | 588 373,00 | 721 399,00 | 721 399,00 | - | - | - | - | - | - |
| General vehicles | 211 805,00 | 255 353,00 | 255 353,00 | - | - | - | - | - | - |
| Specialised vehicles | 35 778,00 | 43 134,00 | 43 134,00 | - | - | - | - | - | - |
| Plant & equipment | 94 599,00 | 114 049,00 | 114 049,00 | - | - | - | - | - | - |
| Computers - hardware/equipment | 68 960,00 | 83 138,00 | 83 138,00 | - | - | - | - | - | - |
| Furniture and other office equipment | 94 696,00 | 114 168,00 | 114 168,00 | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | 92 534,00 | 111 550,00 | 111 550,00 | - | - | - | - | - | - |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | 47 737,00 | 57 582,00 | 57 582,00 | - | - | - | - | - | - |
| Computers - software & programming | 47 737,00 | 57 582,00 | 57 582,00 | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 3 049 068,00 | 4 322 911,00 | 4 322 911,00 | - | - | - | - | - | - |
| Specialised vehicles | 35 778,00 | 43 134,00 | 43 134,00 | - | - | - | - | - | - |
| Rebus | 33 752,00 | 40 690,00 | 40 690,00 | - | - | - | - | - | - |
| Fire | 2 027,00 | 2 444,00 | 2 444,00 | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

WPB



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 November 2015 - M05 of 2015-2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)



Signature

Date 30 November 2015

