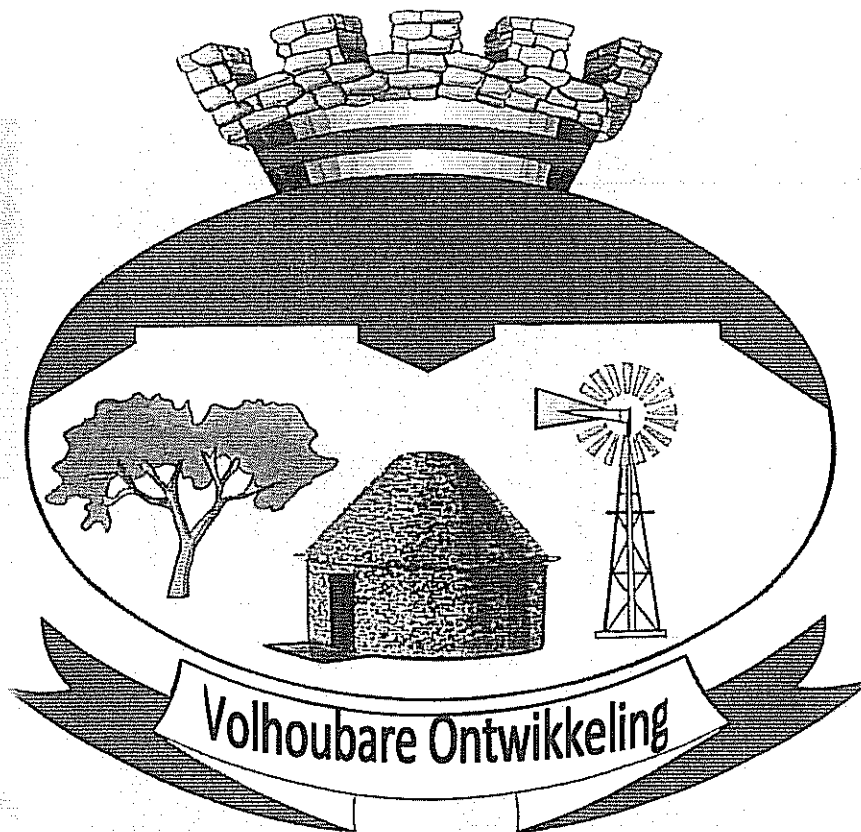


# **In-Year Report of Kareeberg Municipality**

## **Quarterly Budget Statement September 2015**



### **VISION**

*A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL*

### **MISSION**

*WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:*

- Provide a continuous and constant service*
- Provide a better level of service for our basket of services*
- Provide value for money that will be maintained by the municipality*
- Improve existing infrastructure and create new opportunities for all*

**Copies of this document can be viewed:**

**At the municipal offices**

**or**

**at [www.kareeberg.co.za](http://www.kareeberg.co.za)**

*WPS*

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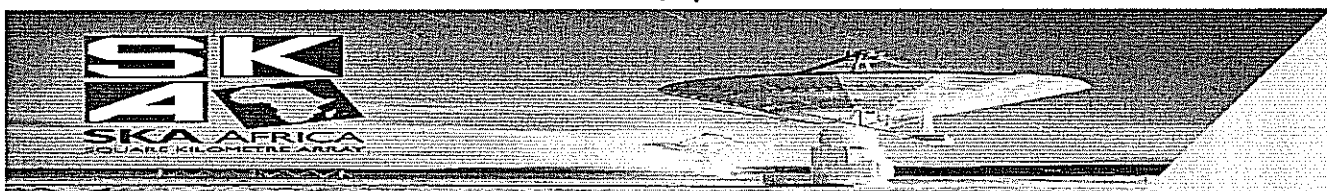
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### Introduction

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

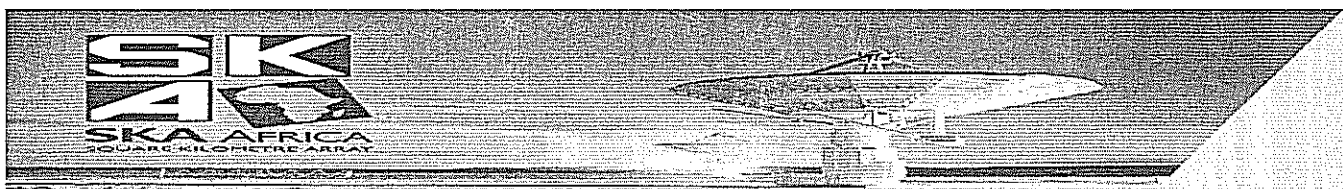
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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

Local economic opportunities are sadly lacking in the municipal area with the declining economy being largely based on sheep farming. With an unemployment rate of approximately 25%, most of the residents rely heavily on the provision of free basic services.

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

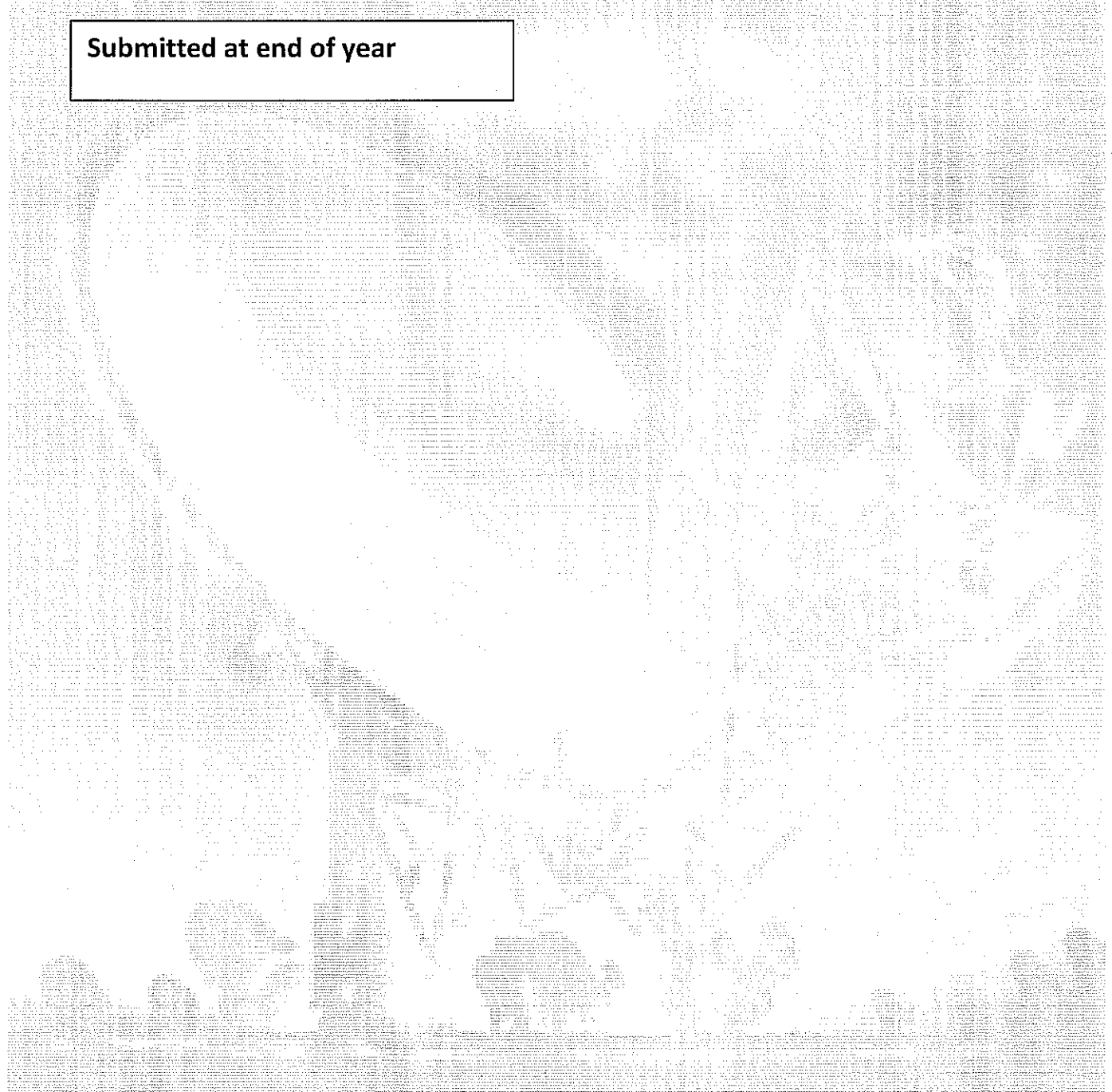
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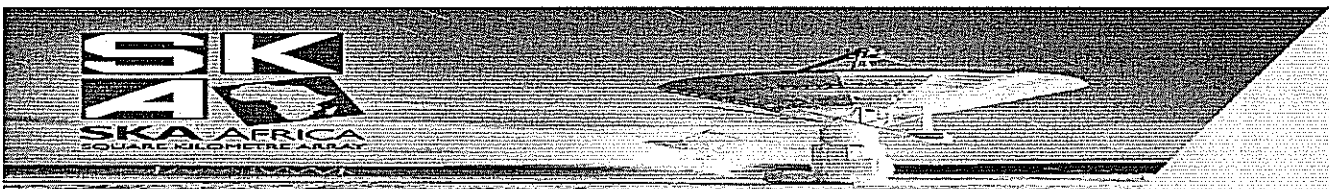
### 1. PART 1 – IN-YEAR REPORT

#### 1.1 Mayor's report

Submitted at end of year



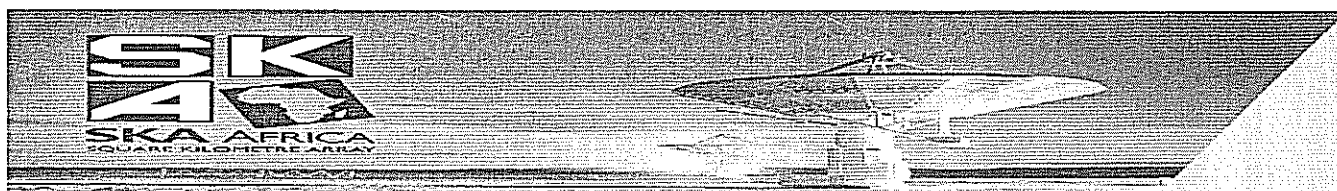
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**1.2 Council resolutions**

This report will not be tabled in council

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### a. Executive summary

#### 1.1.1 Introduction

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

Cash flow decreased due to expenditure on conditional grants.

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

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

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

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

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

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

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

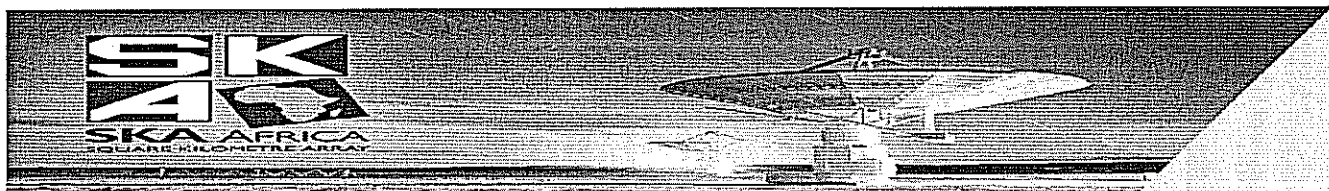
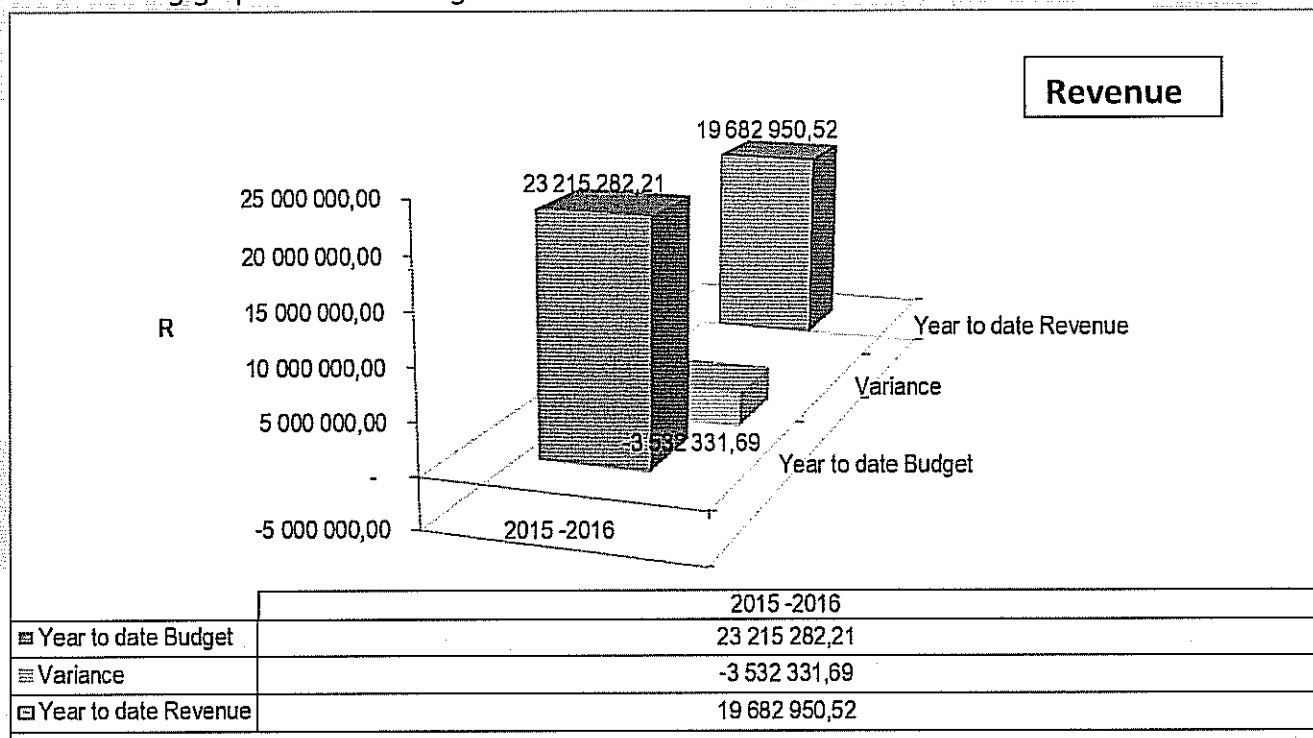
The audit committee has not convened once during the quarter. This constitutes non-compliance once again.

Consolidated performance,

Revenue by source

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

The following graph indicates the generated revenue to date:

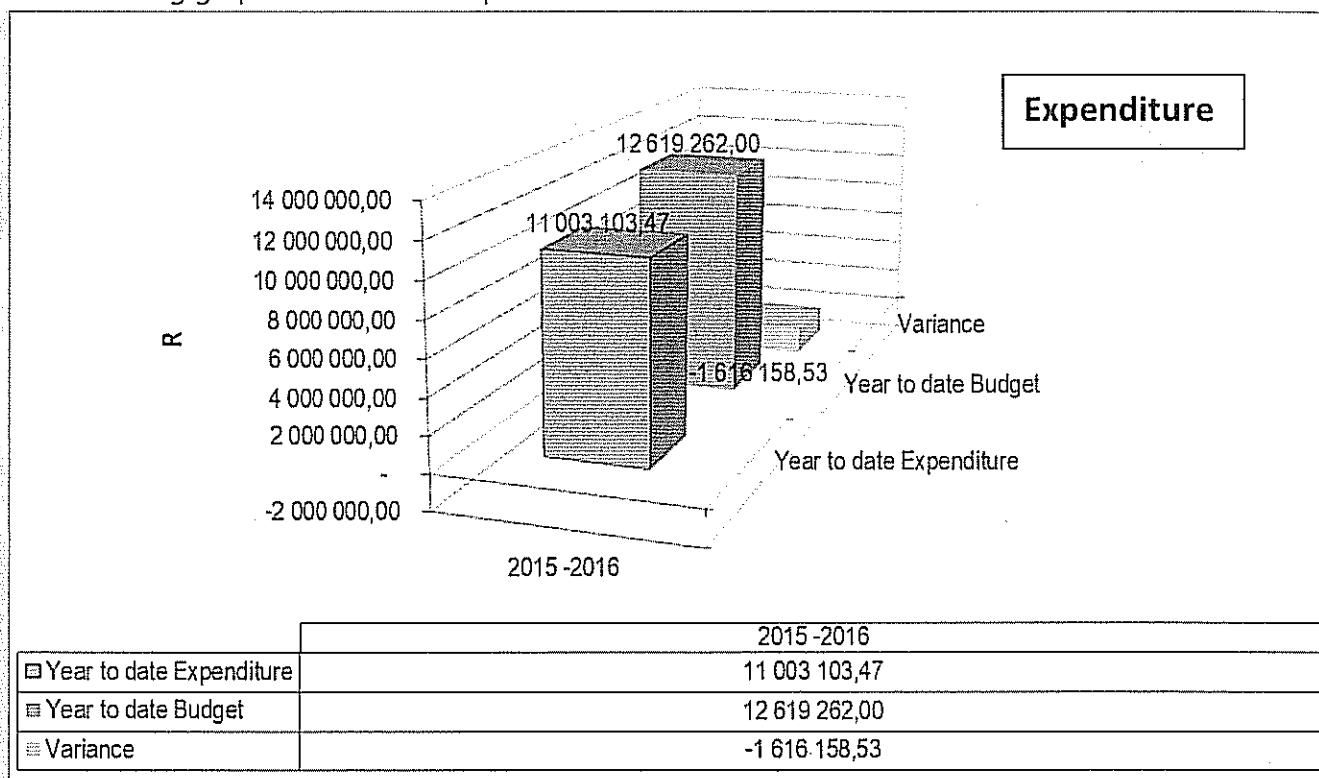




### Operating expenditure by type

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

The following graph indicates the expenditure incurred to date.



### Capital spending

R 1.7million of the R 2million received has been spent on MIG. Council needs to approve the adjustment to the capital budget. Upgrading of the sport complex in Carnarvon is valued at R 4.2million while the approved budget only totalled R 1.2million. The progress on capital projects will be highlighted in table SC 1.

### Cash flows

The municipality has a positive cash flow for the year to date of R 8.1 million. This is due to receipt of the first payment of equitable share as well as conditional grants.

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



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

## Reconciliation of available cash and investment resources

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

### 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.

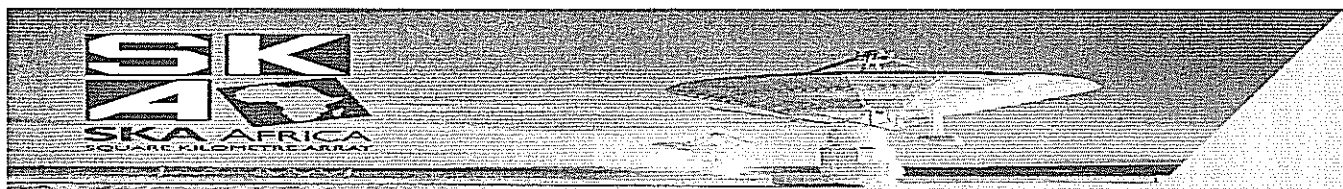


### 1.1.3 Remedial steps

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

### 1.1.4 Conclusion

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



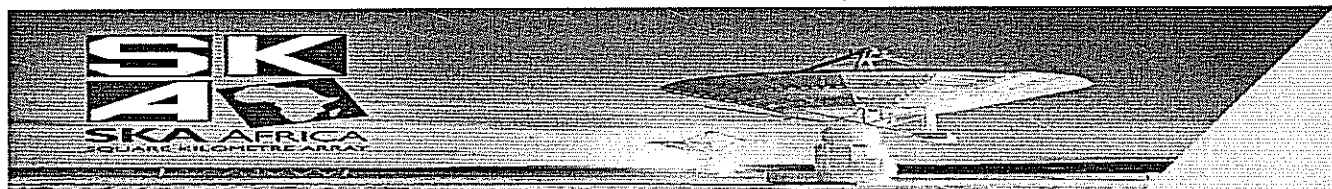
## 1.1.5 Material variance explanations

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

**Supporting Table SC1 Material variance explanations - Q1 September 2015**

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>				
	Rental of facilities and equipment	(52 289,89)	-34,9%	Levies for the year has not been completed	No steps needed
	Interest earned - external investments	(102 411,39)	-39,8%	deposits not yet received	No steps needed
	Interest earned - outstanding debtors	(160,89)	-20,5%	Very little revenue - not material	No steps needed
	Fines	1 412,80	85,3%	No real pattern for receipt of fines can be determined, thus this revenue source is budgeted for conservatively.	The budget must be adjusted downward
	Licences and permits	1 047,64	104,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	30 402,37	182,2%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(2 323 845,42)	-22,4%	All conditional grants not yet expended	No steps needed
	Other revenue	(41 073,21)	-13,0%	VAT on grants not yet received	No steps needed
2	<b>Expenditure By Type</b>				
	Bulk purchases	(554 058,97)	-17,5%	Change from high to low season	No steps needed
	Other materials	127 567,79	117,8%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	291 679,10	244,8%	Operating grant expenditure is allocated to line items	The budget must be adjusted
	Transfers and grants	(1 138 946,10)	-36,7%	Subsidies recorded as paid out	No steps needed
	Other expenditure	335 361,63	36,5%	Once off payments made	No steps needed
3	<b>Capital Expenditure</b>				
	Upgrade of sports field	-	0,0%	Tenders to be awarded	Not approved by Council, Will have to be adjusted
	Upgrade of roads - Camarvon	575 619,86	57,6%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	371 691,18	37,2%	Work in progress	On track
	Cemetery - Vanwyksvlei	30 159,89	70,0%	Work in progress	On track
	Cemetery - Vosburg	11 445,00	60,0%	Work in progress	On track
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project supposedly postponed. Not approved by Council, Will have to be adjusted
	Upgrade of refuse site - Camarvon	-	0,0%	Project not started	Tender to be advertised
	Water supply to Vanwyksvlei	701 237,70		RBIG funding	
4	<b>Financial Position</b>				
5	<b>Cash Flow</b>				
	September 2015	(582 364,02)		Expenditure of conditional grants	
6	<b>Measurable performance</b>				
7	<b>Municipal Entities</b>				

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# In-Year Report of Kareeberg Municipality

Quarter 1  
30 September 2015

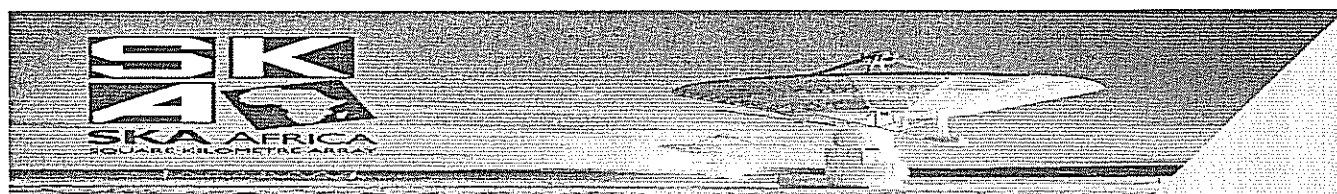
## b. In-year budget statement tables

### Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	11 545,61	4 471 840,14	4 391 722,00	80 118,14	1,82%	4 543 217,00
Service charges	17 949 704,00	19 564 238,00	19 564 238,00	1 658 414,71	4 889 991,54	4 689 427,00	180 564,54	3,85%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	69 281,42	154 719,61	257 131,00	(102 411,39)	-39,83%	1 297 000,00
Transfers recognised - operational	19 551 845,00	23 060 000,00	23 060 000,00	-	6 067 654,58	10 391 500,00	(2 323 845,42)	-22,36%	23 060 000,00
Other own revenue	3 569 711,00	8 891 296,00	8 891 296,00	64 247,91	424 841,02	485 502,21	(60 661,19)	-12,49%	8 891 296,00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 102 481,00</b>	<b>57 355 751,00</b>	<b>57 355 751,00</b>	<b>1 823 490,65</b>	<b>17 989 046,89</b>	<b>20 215 282,21</b>	<b>(2 226 235,32)</b>	<b>-11,01%</b>	<b>57 355 751,00</b>
Employee costs	16 252 987,00	16 881 136,00	16 881 136,00	1 247 283,37	3 624 462,28	3 845 129,00	(220 666,72)	-5,74%	16 881 136,00
Remuneration of Councillors	2 020 110,00	2 082 366,00	2 082 366,00	170 027,92	503 347,24	488 709,00	14 638,24	3,00%	2 082 366,00
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	844 074,74	2 663 798,55	3 272 970,00	(609 171,45)	-18,61%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	75 183,57	1 982 170,90	3 101 117,00	(1 138 946,10)	-36,73%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	514 440,02	2 249 324,50	1 911 337,00	337 987,50	17,68%	15 587 871,00
<b>Total Expenditure</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 155 751,00</b>	<b>2 851 019,62</b>	<b>11 003 103,47</b>	<b>12 619 262,00</b>	<b>(1 616 158,53)</b>	<b>-12,81%</b>	<b>59 155 751,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 235 170,00)</b>	<b>(1 800 000,00)</b>	<b>(1 800 000,00)</b>	<b>(1 027 528,97)</b>	<b>6 985 943,42</b>	<b>7 595 020,21</b>	<b>(610 076,79)</b>	<b>-8,03%</b>	<b>(1 800 000,00)</b>
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	284 980,64	1 693 903,63	3 000 000,00	(1 306 096,37)	-43,54%	7 928 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 595 020,21</b>	<b>(1 916 173,16)</b>	<b>-18,08%</b>	<b>6 128 000,00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 595 020,21</b>	<b>(1 916 173,16)</b>	<b>-18,08%</b>	<b>6 128 000,00</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	328 879,96	1 784 631,00	3 000 000,00	(1 215 369,00)	-40,51%	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	313 879,96	1 784 407,64	3 000 000,00	(1 235 592,36)	-41,19%	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	15 000,00	20 223,36	-	20 223,36	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>328 879,96</b>	<b>1 784 631,00</b>	<b>3 000 000,00</b>	<b>(1 215 369,00)</b>	<b>-40,51%</b>	<b>7 928 000,00</b>
<b>Financial position</b>									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	35 896 973,75	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	124 178 402,59	130 628 050,00				130 628 050,00
Total current liabilities	5 861 368,00	6 884 596,00	6 884 596,00	9 177 346,12	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00				12 530 249,00
<b>Community wealth/Equity</b>	<b>131 501 802,00</b>	<b>142 533 631,00</b>	<b>142 533 631,00</b>	<b>140 175 472,29</b>	<b>142 533 631,00</b>				<b>142 533 631,00</b>
<b>Cash flows</b>									
Net cash from (used) operating	9 703 328,00	10 322 921,00	10 322 921,00	(254 790,35)	9 951 580,98	7 306 676,67	(2 644 904,31)	-36,20%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(327 673,67)	(1 776 751,08)	(2 997 908,00)	(1 221 156,92)	40,73%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	100,00	500,00	3 760,00	3 260,00	86,70%	10 000,00
<b>Cash/cash equivalents at the month/year end</b>	<b>22 376 445,00</b>	<b>25 282 301,00</b>	<b>25 282 301,00</b>	<b>-</b>	<b>30 551 774,80</b>	<b>27 181 418,67</b>	<b>(3 370 356,23)</b>	<b>-12,40%</b>	<b>24 789 856,00</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	3 041 068,51	543 772,06	2 245 473,07	166 037,84	5 971,46	2 027 476,11	-	-	6 030 789,05
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 2015**

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	38 413 952,00	45 690 838,00	45 690 838,00	446 610,98	14 803 623,53	18 577 873,00	(3 774 249,07)	-20,32%	45 690 838,00
Executive and council	25 693 533,00	28 108 215,00	28 108 215,00	355 760,02	7 470 963,71	13 843 768,00	(6 372 804,29)	-46,03%	28 108 215,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 582 623,00	90 630,95	7 332 660,22	4 734 105,00	2 598 555,22	54,88%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	69 313,00	24 755,00	24 755,00	1 649,80	6 143,80	2 412,00	3 731,80	154,72%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 234,60	4 989,80	1 670,00	3 319,80	197,37%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	415,00	1 104,00	333,00	771,00	231,53%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	401,00	(351,00)	-57,53%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6 050,00	2 000,00	2 000,00	1 640,00	2 660,00	594,00	2 066,00	347,61%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	1 640,00	2 660,00	594,00	2 066,00	347,61%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 639 340,00	19 566 158,00	19 566 158,00	1 858 570,71	4 870 522,78	4 634 403,00	236 119,78	5,03%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	747 769,97	2 195 031,24	2 154 591,00	40 440,24	1,88%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	368 055,46	1 087 269,18	971 126,00	116 143,18	11,96%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	235 654,52	674 058,40	574 456,00	99 602,40	17,34%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	396 890,36	914 163,97	934 228,00	(20 064,03)	-2,15%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>57 128 655,00</b>	<b>65 283 751,00</b>	<b>65 283 751,00</b>	<b>2 108 471,49</b>	<b>19 682 950,52</b>	<b>23 215 282,00</b>	<b>(3 532 331,48)</b>	<b>-15,22%</b>	<b>65 283 751,00</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	28 026 898,00	35 327 396,00	35 327 396,00	1 236 798,55	8 027 151,39	7 369 878,00	(1 342 724,51)	-16,22%	35 327 396,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	637 982,59	4 313 617,89	5 276 259,00	(962 441,01)	-18,24%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	414 405,78	1 169 734,51	1 651 092,00	(481 357,49)	-29,15%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	184 410,18	543 598,89	442 525,00	101 073,89	22,84%	2 736 507,00
<i>Community and public safety</i>	1 853 694,00	2 223 854,00	2 223 854,00	154 230,91	489 470,41	453 672,00	35 798,41	3,48%	2 223 854,00
Community and social services	1 063 250,00	1 374 982,00	1 374 982,00	97 509,62	296 552,51	301 081,00	(4 528,49)	-1,50%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	45 375,63	124 047,42	131 427,00	(7 379,58)	-5,61%	724 964,00
Public safety	58 578,00	74 942,00	74 942,00	11 345,66	47 413,83	16 876,00	30 537,83	160,95%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	1 456,65	4 288,00	(2 831,35)	-66,03%	48 966,00
<i>Economic and environmental services</i>	2 959 895,00	3 382 043,00	3 382 043,00	186 280,14	562 168,98	582 610,00	(20 441,02)	-3,51%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	186 280,14	562 168,98	582 610,00	(20 441,02)	-3,51%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	16 497 164,00	18 222 458,00	18 222 458,00	1 273 710,02	3 944 314,69	4 213 104,00	(268 789,31)	-6,38%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	876 542,77	2 771 145,94	2 902 472,00	(131 326,06)	-4,52%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	60 489,05	141 322,96	213 462,00	(72 139,02)	-33,79%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	305 186,39	931 144,14	1 007 980,00	(76 835,86)	-7,62%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 129 785,00	31 491,81	100 701,63	89 160,00	11 541,63	12,91%	3 129 785,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 155 751,00</b>	<b>2 851 019,82</b>	<b>11 003 103,47</b>	<b>12 619 282,00</b>	<b>(1 616 158,53)</b>	<b>-12,81%</b>	<b>59 155 751,00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,33)</b>	<b>8 679 847,05</b>	<b>10 596 020,00</b>	<b>(1 916 172,95)</b>	<b>-18,08%</b>	<b>6 128 000,00</b>

LB



# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 2015**

## Monthly Budget Statements (cont.)

**Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 September 2015**

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	25 693 533,00	28 108 215,00	28 108 215,00	355 780,02	7 470 963,71	13 843 768,00	(6 372 804,29)	-46,03%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	90 830,96	7 332 660,22	4 734 105,00	2 598 555,22	54,09%	17 582 623,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 370,00	6 650,00	6 650,00	1 234,80	4 989,80	1 678,00	3 311,80	197,37%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	401,00	(351,00)	-87,53%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	415,00	1 104,00	333,00	771,00	231,53%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	305 890,36	914 163,97	934 228,00	(20 064,03)	-2,15%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	235 854,82	674 058,40	574 456,00	99 602,40	17,34%	2 695 568,00
Vote 13 - Road Transport	8 050,00	2 000,00	2 000,00	1 640,00	2 660,00	594,00	2 066,00	347,01%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	368 055,46	1 087 269,18	971 128,00	116 141,18	11,96%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	747 769,97	2 195 031,24	2 154 591,00	40 440,24	1,88%	8 590 910,00
<b>Total Revenue by Vote</b>	<b>57 128 655,00</b>	<b>65 263 751,00</b>	<b>65 263 751,00</b>	<b>2 108 471,49</b>	<b>19 602 950,52</b>	<b>23 215 252,00</b>	<b>(3 532 331,48)</b>	<b>-15,22%</b>	<b>65 263 751,00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	10 558 951,00	23 078 495,00	23 078 495,00	637 982,59	4 313 817,99	5 276 259,00	(962 441,01)	-18,24%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	414 405,78	1 169 734,51	1 651 092,00	(481 357,49)	-29,15%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	184 410,18	543 598,89	442 525,00	101 073,89	22,84%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	-	-	4 288,00	(4 288,00)	-100,00%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	97 509,62	296 552,51	301 081,00	(4 528,49)	-1,50%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	11 345,66	47 413,83	16 876,00	30 537,83	180,95%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	45 375,63	124 047,42	131 427,00	(7 379,58)	-5,61%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	31 491,81	100 701,63	89 190,00	11 511,63	12,91%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	305 186,39	931 144,14	1 007 980,00	(76 835,86)	-7,62%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	106 280,14	562 166,96	582 610,00	(20 443,02)	-3,51%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	60 489,05	141 322,98	213 462,00	(72 139,02)	-33,79%	1 395 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	876 542,77	2 772 602,59	2 902 472,00	(129 869,41)	-4,47%	10 352 736,00
<b>Total Expenditure by Vote</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 155 751,00</b>	<b>2 851 019,62</b>	<b>11 003 103,47</b>	<b>12 619 262,00</b>	<b>(1 616 158,53)</b>	<b>-12,61%</b>	<b>59 155 751,00</b>
<b>Surplus (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>-6 128 000,00</b>	<b>-6 128 000,00</b>	<b>(742 548,13)</b>	<b>-6 679 947,05</b>	<b>-10 596 020,00</b>	<b>(1 916 172,95)</b>	<b>-10,08%</b>	<b>-6 128 000,00</b>

### 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.

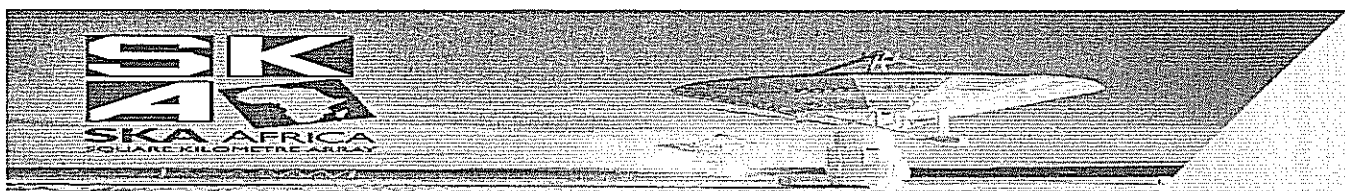
Vote 6. Grave fees as well as photocopies are much more than budgeted for.

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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Vote 14. Higher usage due to warmer weather.

Monthly Budget Statements (cont.)

### Variances in year to date expenditure

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

Vote 2. Cash flow impacts on repairs and maintenance.

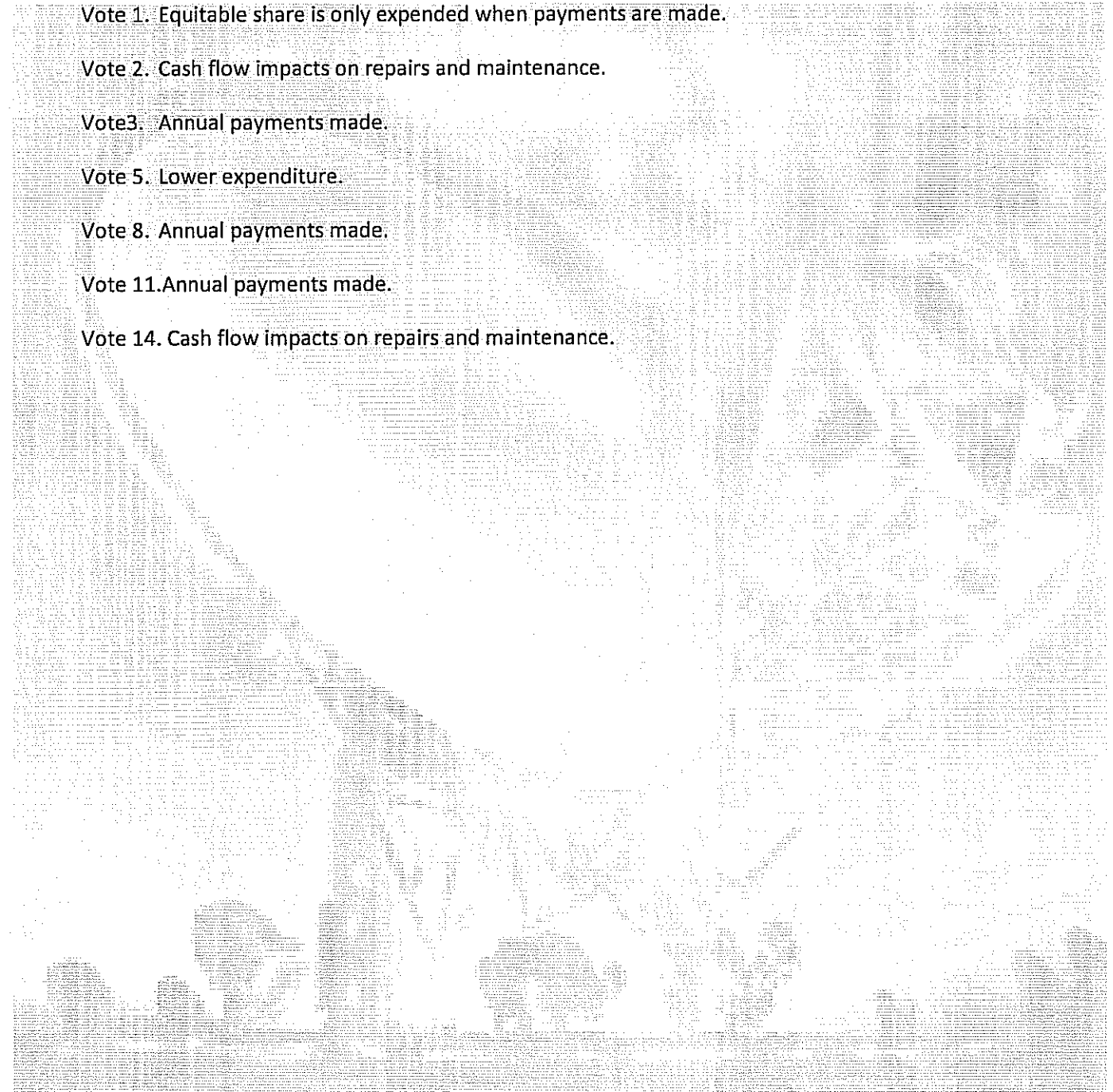
Vote 3. Annual payments made.

Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 11. Annual payments made.

Vote 14. Cash flow impacts on repairs and maintenance.



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# In-Year Report of Kareeberg Municipality

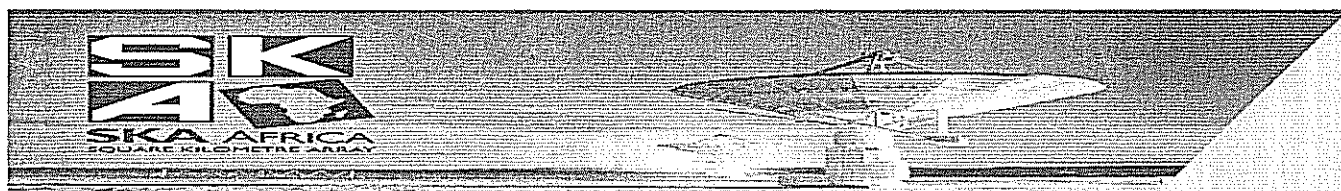
**Quarter 1**  
**30 September 2015**

## Monthly Budget Statements (cont.)

**Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 September 2015**

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	11 546,61	35 716,25	38 505,00	(2 788,75)	-7%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	747 769,97	2 194 991,24	2 059 023,00	135 968,24	7%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	388 055,48	1 087 289,10	1 083 918,00	3 351,10	0%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	235 054,92	674 058,40	646 110,00	27 948,40	4%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	306 734,36	913 672,72	900 376,00	13 296,72	1%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	30 032,99	97 439,83	149 729,72	(52 289,89)	-35%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	69 281,42	154 719,61	257 131,00	(102 411,39)	-40%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	107,76	622,11	783,00	(160,89)	-21%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	1 309,80	3 049,80	1 637,00	1 412,80	85%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	525,00	2 049,00	1 001,36	1 047,64	105%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	12 134,02	47 093,17	16 690,80	30 402,37	182%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	-	8 067 654,58	10 391 500,00	(2 323 845,42)	-22%	23 060 000,00
Other revenue	3 036 971,00	8 425 799,00	8 425 799,00	39 258,34	274 587,11	315 660,32	(41 073,21)	-13%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 102 481,00</b>	<b>57 355 751,00</b>	<b>57 355 751,00</b>	<b>1 823 490,65</b>	<b>17 989 046,89</b>	<b>20 215 282,21</b>	<b>(2 226 235,32)</b>	<b>-11%</b>	<b>57 355 751,00</b>
<b>Expenditure By Type</b>									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 247 283,37	3 624 462,28	3 845 129,00	(220 666,72)	-6%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,92	503 347,24	488 709,00	14 638,24	3%	2 062 366,00
Debt impairment	-	2 436 881,00	2 436 881,00	-	-	-	-	-	2 436 881,00
Depreciation & asset impairment	3 045 069,00	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	827 249,72	2 610 580,03	3 164 647,00	(554 058,97)	-18%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	16 828,02	53 210,52	108 323,00	(55 112,48)	-51%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	53 091,61	410 808,10	119 129,00	291 679,10	245%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	75 193,57	1 962 170,90	3 101 117,00	(1 138 946,10)	-37%	9 303 352,00
Other expenditure	8 065 853,00	12 633 090,00	12 633 090,00	461 340,41	1 838 516,40	1 792 208,00	46 308,40	3%	12 633 090,00
Loss on disposal of PPE	41 938,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
<b>Total Expenditure</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 155 751,00</b>	<b>2 851 019,62</b>	<b>11 003 103,47</b>	<b>12 619 262,00</b>	<b>(1 616 158,53)</b>	<b>-13%</b>	<b>59 155 751,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 235 170,00)</b>	<b>(1 800 000,00)</b>	<b>(1 800 000,00)</b>	<b>(1 027 528,97)</b>	<b>6 985 943,42</b>	<b>7 596 020,21</b>	<b>(610 076,79)</b>	<b>(0)</b>	<b>(1 800 000,00)</b>
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	284 980,84	1 893 903,63	3 000 000,00	(1 106 096,37)	(0)	7 928 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 596 020,21</b>			<b>6 128 000,00</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 596 020,21</b>			<b>6 128 000,00</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 596 020,21</b>			<b>6 128 000,00</b>
Share of surplus/(deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>6 128 000,00</b>	<b>(742 548,13)</b>	<b>8 679 847,05</b>	<b>10 596 020,21</b>			<b>6 128 000,00</b>

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# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 2015**

## Monthly Budget Statements (cont.)

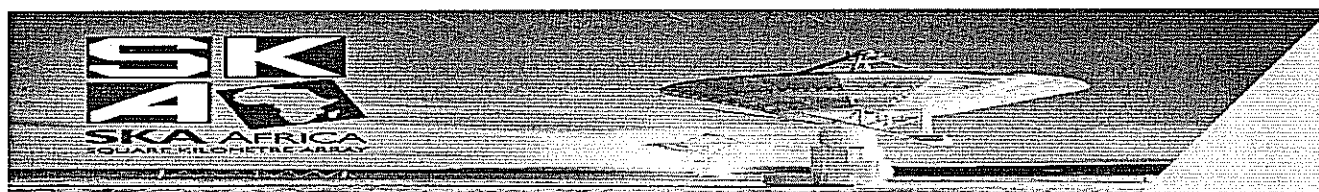
### Other expenditure

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) - Q1 September 2015**

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R</b>									
<b>Other Expenditure By Type</b>									
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	650 655,19	1 425 000,00	1 425 000,00	62 701,50	182 680,27	118 750,00	63 930,27	53,84%	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	36 245,53	36 245,53	385 000,00	-348 754,47	-90,59%	2 310 000,00
General expenses	1 431 523,96	1 626 455,00	1 626 455,00	136 608,50	275 405,98	173 541,00	101 944,98	58,74%	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	19 499,57	30 451,70	28 666,00	1 785,70	6,23%	172 000,00
Bank charges	135 421,75	145 309,00	145 309,00	12 266,10	27 946,79	24 218,00	3 728,79	15,40%	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	84 740,55	159 553,28	70 644,00	88 709,28	125,22%	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 181,60	235 133,00	49 048,60	20,86%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	-	-	-	-	-	40 000,00
Membership fees	500 000,00	551 680,00	551 680,00	-	500 000,00	550 000,00	-50 000,00	-9,09%	551 680,00
Operating Grant Expenditure	-	3 614 000,00	3 614 000,00	-	-	-	-	-	3 614 000,00
Telephone and postage	356 476,29	536 345,00	536 345,00	32 608,12	82 956,92	89 380,00	-6 423,08	-7,20%	536 345,00
Travel and subsistence	949 601,84	700 000,00	700 000,00	106 658,26	259 015,33	116 666,00	142 349,33	122,01%	700 000,00
Actuarial losses	93 807,76	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	<b>7 933 519,84</b>	<b>12 633 090,00</b>	<b>12 633 090,00</b>	<b>461 348,41</b>	<b>1 838 516,40</b>	<b>1 782 208,00</b>	<b>46 308,40</b>	<b>255,42%</b>	<b>12 633 090,00</b>

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# In-Year Report of Kareeberg Municipality

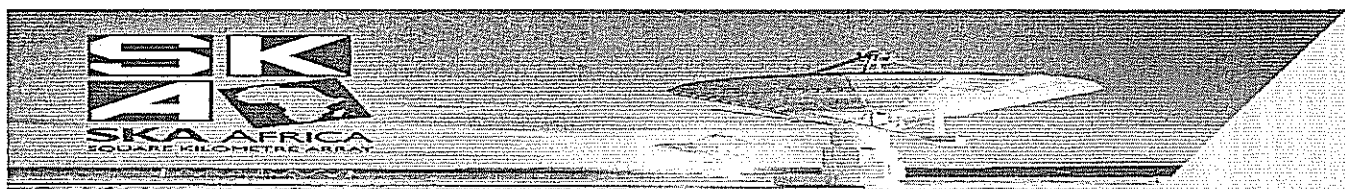
Quarter 1  
30 September 2015

## Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	657,00	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	10 581,00	-	-	-	4 421,19	-	4 421,19	#DN/0!	-
Vote 3 - Corporate Services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DN/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	696 690,00	-	-	70 504,01	112 108,90	-	112 108,90	#DN/0!	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	1 405 352,00	1 228 000,00	1 228 000,00	15 000,00	15 000,00	-	15 000,00	#DN/0!	1 228 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Vote 12 - Waste Water Management	15 624,00	3 700 000,00	3 700 000,00	-	170,00	-	170,00	#DN/0!	3 700 000,00
Vote 13 - Road Transport	5 050 824,00	2 000 000,00	2 000 000,00	132 112,30	947 770,42	2 000 000,00	(1 052 229,58)	(0,53)	2 000 000,00
Vote 14 - Water	2 706 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#DN/0!	-
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>328 879,95</b>	<b>1 784 631,00</b>	<b>3 000 000,00</b>	<b>(1 215 369,00)</b>	<b>(0,41)</b>	<b>7 928 000,00</b>
<b>Total Capital Expenditure</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>328 879,95</b>	<b>1 784 631,00</b>	<b>3 000 000,00</b>	<b>(1 215 369,00)</b>	<b>(0,41)</b>	<b>7 928 000,00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>13 062,00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 775,58</b>	<b>-</b>	<b>7 775,58</b>	<b>#DN/0!</b>	<b>-</b>
Executive and council	657,00	-	-	-	-	-	-	-	-
Budget and treasury office	10 582,00	-	-	-	4 421,19	-	4 421,19	#DN/0!	-
Corporate services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DN/0!	-
<b>Community and public safety</b>	<b>2 302 041,00</b>	<b>1 228 000,00</b>	<b>1 228 000,00</b>	<b>85 504,01</b>	<b>127 108,90</b>	<b>-</b>	<b>127 108,90</b>	<b>#DN/0!</b>	<b>1 228 000,00</b>
Community and social services	696 690,00	-	-	70 504,01	112 108,90	-	112 108,90	#DN/0!	-
Sport and recreation	1 405 351,00	1 228 000,00	1 228 000,00	15 000,00	15 000,00	-	15 000,00	#DN/0!	1 228 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>5 050 824,00</b>	<b>2 000 000,00</b>	<b>2 000 000,00</b>	<b>132 112,30</b>	<b>947 770,42</b>	<b>2 000 000,00</b>	<b>(1 052 229,58)</b>	<b>(0,53)</b>	<b>2 000 000,00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 050 824,00	2 000 000,00	2 000 000,00	132 112,30	947 770,42	2 000 000,00	(1 052 229,58)	(0,53)	2 000 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>2 722 411,00</b>	<b>4 700 000,00</b>	<b>4 700 000,00</b>	<b>111 263,65</b>	<b>701 976,10</b>	<b>1 000 000,00</b>	<b>(298 023,90)</b>	<b>(0,30)</b>	<b>4 700 000,00</b>
Electricity	-	-	-	-	-	-	-	-	-
Water	2 706 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#DN/0!	-
Waste water management	15 624,00	3 700 000,00	3 700 000,00	-	170,00	-	170,00	#DN/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	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>328 879,95</b>	<b>1 784 631,00</b>	<b>3 000 000,00</b>	<b>(1 215 369,00)</b>	<b>(0,41)</b>	<b>7 928 000,00</b>
<b>Funded by:</b>									
National Government	9 649 413,00	7 928 000,00	7 928 000,00	243 375,95	1 693 903,63	3 000 000,00	(1 306 096,37)	(0,44)	7 928 000,00
Provincial Government	376 762,00	-	-	70 504,01	70 504,01	-	70 504,01	#DN/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 026 175,00	7 928 000,00	7 928 000,00	313 879,96	1 764 407,64	3 000 000,00	(1 235 592,36)	(0,41)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	15 000,00	20 223,36	-	20 223,36	#DN/0!	-
<b>Total Capital Funding</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>328 879,95</b>	<b>1 784 631,00</b>	<b>3 000 000,00</b>	<b>(1 215 369,00)</b>	<b>(0,41)</b>	<b>7 928 000,00</b>

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# In-Year Report of Kareeberg Municipality

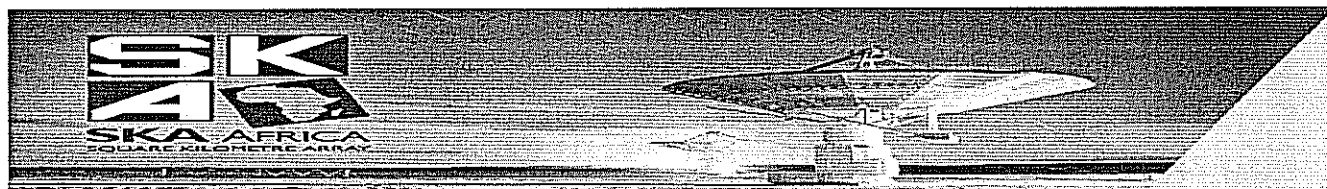
**Quarter 1**  
**30 September 2015**

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>ASSETS</b>					
<b>Current assets</b>					
Cash	250 868,00	1 538 120,00	1 538 120,00	551 619,59	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	30 000 155,56	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	5 304 573,39	6 000 119,00
Other debtors	35 132,00	29 515,00	29 515,00	35 131,92	29 515,00
Current portion of long-term receivables	8 727,00	8 490,00	8 490,00	5 493,29	8 490,00
Inventory	-	-	-	-	-
<b>Total current assets</b>	<b>24 881 158,00</b>	<b>31 320 426,00</b>	<b>31 320 426,00</b>	<b>35 896 973,75</b>	<b>31 320 426,00</b>
<b>Non current assets</b>					
Long-term receivables	39 306,00	41 621,00	41 621,00	39 306,49	41 621,00
Investments	-	-	-	-	-
Investment property	15 482 392,00	10 214 723,00	10 214 723,00	15 482 392,43	10 214 723,00
Investments in Associate	-	-	-	-	-
Property, plant and equipment	106 069 603,00	119 113 037,00	119 113 037,00	107 849 587,25	119 113 037,00
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	18 371,00	24 759,00	24 759,00	18 371,38	24 759,00
Other non-current assets	794 698,00	1 233 910,00	1 233 910,00	788 745,04	1 233 910,00
<b>Total non current assets</b>	<b>122 404 370,00</b>	<b>130 628 050,00</b>	<b>130 628 050,00</b>	<b>124 178 402,59</b>	<b>130 628 050,00</b>
<b>TOTAL ASSETS</b>	<b>147 285 528,00</b>	<b>161 948 476,00</b>	<b>161 948 476,00</b>	<b>160 075 376,34</b>	<b>161 948 476,00</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	308 159,00	370 388,00	370 388,00	308 659,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	7 060 122,64	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 808 564,48	1 659 144,00
<b>Total current liabilities</b>	<b>5 061 368,00</b>	<b>6 884 596,00</b>	<b>6 884 596,00</b>	<b>9 177 346,12</b>	<b>6 884 596,00</b>
<b>Non current liabilities</b>					
Borrowing	-	-	-	-	-
Provisions	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00
<b>Total non current liabilities</b>	<b>10 722 558,00</b>	<b>12 530 249,00</b>	<b>12 530 249,00</b>	<b>10 722 557,93</b>	<b>12 530 249,00</b>
<b>TOTAL LIABILITIES</b>	<b>15 783 926,00</b>	<b>19 414 845,00</b>	<b>19 414 845,00</b>	<b>19 899 904,05</b>	<b>19 414 845,00</b>
<b>NET ASSETS</b>	<b>131 501 602,00</b>	<b>142 533 631,00</b>	<b>142 533 631,00</b>	<b>140 175 472,29</b>	<b>142 533 631,00</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	128 789 173,69	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 386 298,60	11 437 987,00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>131 501 602,00</b>	<b>142 533 631,00</b>	<b>142 533 631,00</b>	<b>140 175 472,29</b>	<b>142 533 631,00</b>

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# In-Year Report of Kareeberg Municipality

Quarter 1  
30 September 2015

## Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	4 425 478,00	3 177 648,00	3 177 648,00	1 659 983,17	8 238 054,65	6 369 078,00	1 868 976,65	29,34%	3 177 648,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	957 958,36	2 550 941,55	2 550 941,55	2 550 941,55	#DIV/0!	18 586 024,00
Other revenue	8 663 940,00	8 796 408,00	8 796 408,00	89 407,62	242 595,61	242 595,61	242 595,61	#DIV/0!	8 796 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00		8 067 654,58	9 054 500,00	(986 845,42)	-10,90%	23 060 000,00
Government - capital	10 026 174,00	7 928 000,00	7 928 000,00	284 980,84	1 693 903,63	3 000 000,00	(1 306 096,37)	-43,54%	7 928 000,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	69 281,42	154 719,61	223 485,00	(68 765,39)	-30,77%	1 170 600,00
Dividends									
<b>Payments</b>									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(3 241 208,19)	(9 034 117,75)	(8 239 269,00)	794 848,75	-9,65%	(42 261 593,00)
Finance charges	(873 128,00)	(831 014,00)	(831 014,00)						(831 014,00)
Transfers and Grants	(8 018 446,00)	(9 303 352,00)	(9 303 352,00)	(75 193,57)	(1 962 170,80)	(3 101 117,33)	(1 138 946,43)	36,73%	(9 303 352,00)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>9 783 326,00</b>	<b>10 322 921,00</b>	<b>10 322 921,00</b>	<b>(254 790,35)</b>	<b>9 951 580,88</b>	<b>7 306 676,67</b>	<b>(2 644 904,31)</b>	<b>-38,20%</b>	<b>10 322 921,00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	44 264,00	-	-	606,00	4 646,00		4 646,00	#DIV/0!	-
Decrease (increase) in non-current debtors	9 796,00	8 490,00	8 490,00	600,29	3 233,92	2 092,00	1 141,92	54,59%	8 490,00
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
<b>Payments</b>									
Capital assets	(10 988 336,00)	(7 928 000,00)	(7 928 000,00)	(328 879,96)	(1 784 631,00)	(3 000 000,00)	(1 215 369,00)	40,51%	(7 928 000,00)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(10 034 270,00)</b>	<b>(7 919 510,00)</b>	<b>(7 919 510,00)</b>	<b>(327 673,67)</b>	<b>(1 776 751,08)</b>	<b>(2 997 908,00)</b>	<b>(1 221 156,92)</b>	<b>40,73%</b>	<b>(7 919 510,00)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits	15 390,00	10 000,00	10 000,00	100,00	500,00	3 760,00	(3 260,00)	-66,70%	10 000,00
<b>Payments</b>									
Repayment of borrowing									
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>15 390,00</b>	<b>10 000,00</b>	<b>10 000,00</b>	<b>100,00</b>	<b>500,00</b>	<b>3 760,00</b>	<b>3 260,00</b>	<b>66,70%</b>	<b>10 000,00</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(235 560,00)</b>	<b>2 413 411,00</b>	<b>2 413 411,00</b>	<b>(582 364,02)</b>	<b>8 175 329,80</b>	<b>4 312 528,67</b>			<b>2 413 411,00</b>
Cash/cash equivalents at beginning:	22 612 005,00	22 868 890,00	22 868 890,00		22 376 445,00	22 868 890,00			22 376 445,00
Cash/cash equivalents at month/year end:	22 376 445,00	25 282 301,00	25 282 301,00		30 551 774,80	27 181 418,67			24 789 856,00

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

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## 2. PART 2 – SUPPORTING DOCUMENTATION

### 2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 September 2015

Description of financial indicator	Basis of calculation	2014-2015	Budget Year 2015-2016			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
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%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,0%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	391,1%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	332,9%	367,2%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,4%	10,6%	10,6%	29,9%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	7,6%	20,4%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	8,5%	11,3%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	34,5%	29,4%	29,4%	20,1%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	2,6%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	9,0%	0,0%	5,0%
<b>IDP regulation financial viability indicators</b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	153,5%	175,3%	175,3%	203,7%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	110,6%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	833,0%	512,9%

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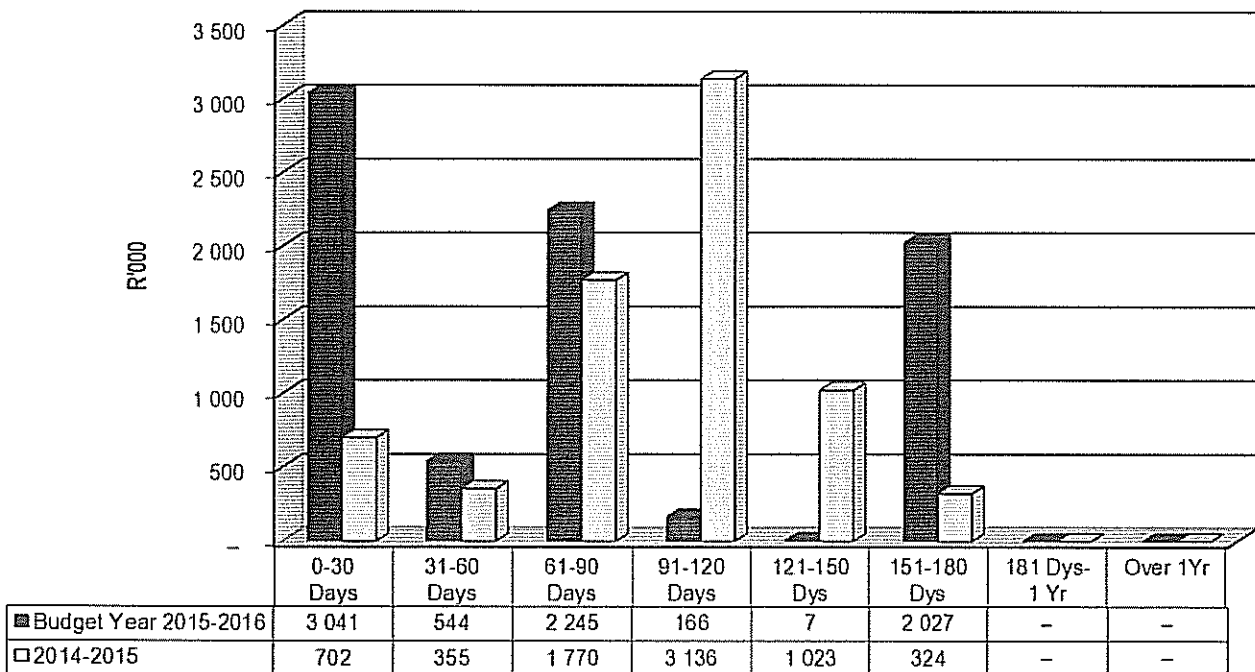
## Supporting Documentation (cont.)

## Debtor's analysis

### Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 September 2015

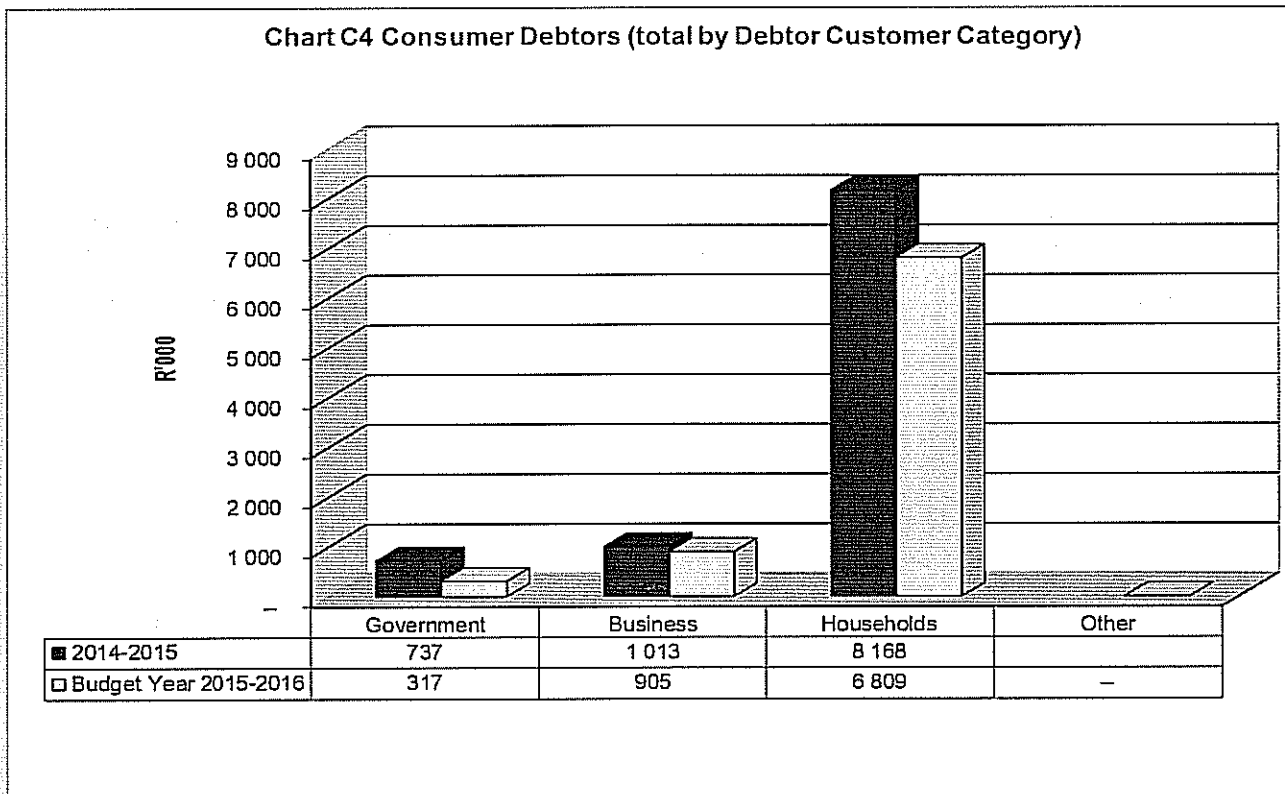
Description	NT Code	Budget Year 2015-2016									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L. Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	368 055,46	177 634,80	62 002,95	34 335,79	-	-	-	-	642 229,00	34 335,79	-	247 199,00	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	747 769,97	219 336,63	84 442,20	53 706,90	-	-	-	-	1 105 257,70	53 706,90	-	66 590,00	
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	2 070 293,72	8 797,00	-	1 348 618,44	-	-	3 427 909,16	1 357 615,44	-	1 503 640,00	
Receivables from Exchange Transactions - Waste Water Management	1500	235 654,92	115 282,16	8 101,68	8 549,06	-	-	-	-	367 787,82	8 549,06	-	171 722,00	
Receivables from Exchange Transactions - Waste Management	1600	306 734,36	27 661,49	18 229,10	51 723,26	-	-	-	-	404 340,27	51 723,26	-	37 746,00	
Receivables from Exchange Transactions - Property Rental Debtors	1700	0,00	2 684,84	-	-	-	269 361,57	-	-	271 446,41	269 361,57	-	282 351,00	
Interest on Arrear Debtor Accounts	1810	-	1 572,14	2 403,36	8 923,63	6 971,46	409 296,10	-	-	429 166,69	425 191,39	-	418 670,00	
Recoverable unauthorised, irregular, business and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	1 352 653,80	-	-	-	-	-	-	-	1 352 653,80	-	-	-	
Total By Income Source	2000	3 041 058,51	543 772,06	2 245 473,07	166 037,84	6 971,46	2 027 476,11	-	-	8 030 799,05	2 200 405,41	-	2 727 925,00	
2014/15 - Isolate only		702 448,75	355 375,76	1 770 274,36	3 136 286,50	1 022 530,25	323 994,12	-	-	7 310 907,76	4 482 808,67	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	165 094,14	75 505,56	12 930,10	43 336,04	-	-	-	-	316 855,84	43 336,04	-	-	
Commercial	2300	148 458,36	32 072,99	364 542,35	89 470,43	-	270 221,13	-	-	964 765,26	359 691,59	-	488 765,00	
Households	2400	2 707 526,01	436 193,51	1 868 000,62	33 231,37	6 971,46	1 757 254,99	-	-	6 869 177,95	1 797 457,61	-	2 239 140,00	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	3 041 058,51	543 772,06	2 245 473,07	166 037,84	6 971,46	2 027 476,11	-	-	8 030 799,05	2 200 405,41	-	2 727 925,00	

Chart C3 Aged Consumer Debtors Analysis



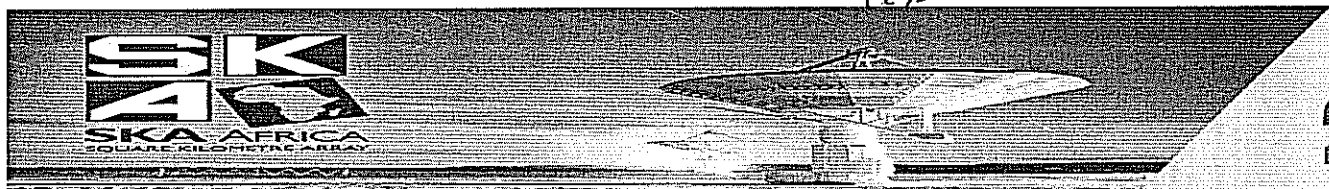
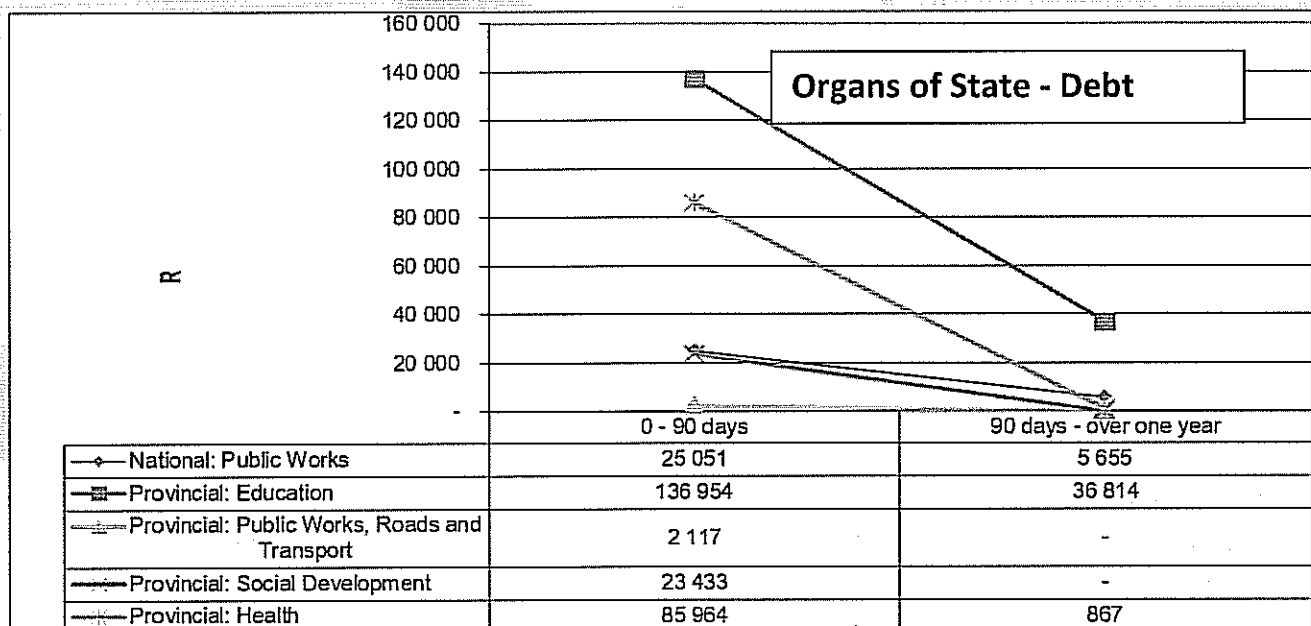
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## Supporting Documentation (cont.)



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

The following graph indicates Organ of State debt by department.



# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 2015**

Supporting Documentation (cont.)  
Creditor's analysis

**Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 September 2015**

Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
<b>Creditors Age Analysis By Customer Type</b>											
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									-	
<b>Total By Customer Type</b>	<b>2600</b>										

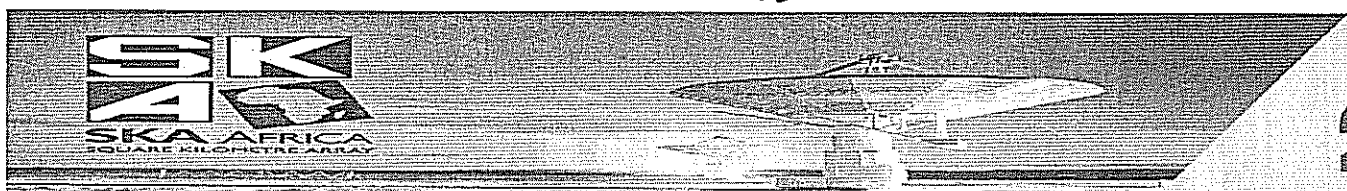
The municipality has no trade creditors. The only creditors are payments received in advance and retention held by the municipality.

## Investment Portfolio Analysis

**Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 September 2015**

Investments by maturity Name of Institution & Investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 268,01	219,08	38 487,09
Job creation - De Bult	32 days	notice deposit				38 718,34	221,16	38 939,52
Land development	1 day	call deposit				16 625,69	94,83	16 720,52
Land development	32 days	notice deposit				15 170,58	86,65	15 257,23
Land development	1 day	call deposit				28 996,60	185,60	29 182,20
Civil Defence	32 days	notice deposit				18 985,59	137,75	19 123,34
EPWP Vosburg dust						288 795,71	-	288 795,71
CMIP Kwaggaakolk (vat)	1 day	call deposit				613,16	3,50	616,66
MSIG	1 day	call deposit				877 908,39	-	877 908,39
MIG Sanitation interest/vat	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				34 881,32	189,23	35 070,55
Water Services Plan	1 day	call deposit				3 261,32	16,68	3 278,00
CMIP-Saalpoort project 301	1 day	call deposit				3 579,77	20,55	3 600,32
Library Development Projects	1 day	call deposit				595 325,48	-	595 325,48
EPWP - Paving/ Cleaning	1 day	call deposit				23 579,81	134,53	23 714,34
Lotto Camarvon	1 day	call deposit				1 810,93	10,28	1 821,21
Lotto Vosburg	1 day	call deposit				31 938,14	182,41	32 120,55
Finance Management Grant	1 day	call deposit				1 528 841,59	-	1 528 841,59
Transfer Fees Sub-Economic Housing	32 days	notice deposit				134 259,19	706,09	135 025,28
VB Cleaning Project	1 day	call deposit				25 495,73	145,51	25 641,24
VAT - retention	1 day	call deposit				11 831,24	87,50	11 918,74
EPWP	1 day	call deposit				281 112,00	-	281 112,00
MIG	1 day	call deposit				1 042 893,58	(147 883,10)	895 010,48
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Lease, PMS and Long Service Funds	1 day	call deposit				2 555 540,90	(47 040,02)	2 508 500,88
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Reliance	1 day	call deposit				878 744,72	20 692,27	899 436,99
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 878 861,72	-	4 878 861,72
<b>Municipality sub-total</b>						30 171 513,04	(171 357,48)	30 000 155,56
<b>TOTAL INVESTMENTS AND INTEREST</b>						30 171 513,04	(171 357,48)	30 000 155,56

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# In-Year Report of Kareeberg Municipality

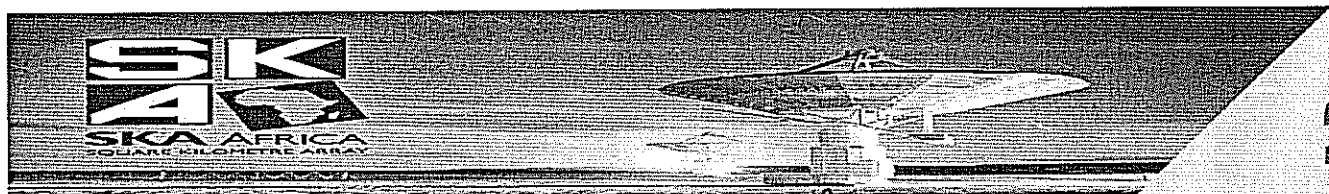
**Quarter 1**  
**30 September 2015**

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	20 114 176,00	21 751 000,00	21 751 000,00	15 486,86	10 737 083,23	6 737 000,00	4 000 083,23	59,4%	21 751 000,00
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00		7 509 000,00	3 007 000,00	4 502 000,00	149,72%	18 021 000,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00		1 800 000,00	1 800 000,00	-		1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00		930 000,00	930 000,00	-		930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00		400 000,00	1 000 000,00	(600 000,00)	-60,00%	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00								
Department of Water Affairs and Forestry	378 801,00			15 486,86	98 083,23		98 083,23	#DIV/0!	
Other transfers and grants [insert description]									
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00		656 950,00	654 500,00	-		1 309 000,00
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00		654 500,00	654 500,00	-		1 309 000,00
Expanded Public Works Programme	62 795,00				2 450,00		-		
DWAF							-		
War on leaks							-		
Other transfers and grants [insert description]							-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	235 677,00	-	-	-	113 232,78	-	113 232,78	#DIV/0!	-
Sanitation Interest	123 091,00				113 232,78		113 232,78	#DIV/0!	
CMIP Kwaggakolk (VAT)	112 586,00						-		
<b>Total Operating Transfers and Grants</b>	<b>21 127 855,00</b>	<b>23 060 000,00</b>	<b>23 060 000,00</b>	<b>15 486,86</b>	<b>11 507 255,01</b>	<b>7 391 500,00</b>	<b>4 113 316,01</b>	<b>55,65%</b>	<b>23 060 000,00</b>
<b>Capital Transfers and Grants</b>									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	111 263,65	2 704 987,70	3 000 000,00	(298 762,30)	-9,96%	7 928 000,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00		2 000 000,00	3 000 000,00	(1 000 000,00)	-33,33%	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			111 263,65	701 237,70		701 237,70	#DIV/0!	
Municipal Systems Improvement					3 750,00		-		
Other capital transfers [insert description]							-		
Provincial Government:	376 761,00	-	-	-	-	-	-		-
Sport and Recreation	139 792,00						-		
Expanded Public Works Programme	236 969,00						-		
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		
Other grant providers:	-	-	-	-	-	-	-		-
[insert description]							-		
<b>Total Capital Transfers and Grants</b>	<b>10 025 172,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>111 263,65</b>	<b>2 704 987,70</b>	<b>3 000 000,00</b>	<b>(298 762,30)</b>	<b>-9,96%</b>	<b>7 928 000,00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>31 154 027,00</b>	<b>30 988 000,00</b>	<b>30 988 000,00</b>	<b>126 750,51</b>	<b>14 212 253,71</b>	<b>10 391 500,00</b>	<b>3 814 553,71</b>	<b>36,71%</b>	<b>30 988 000,00</b>



# In-Year Report of Kareeberg Municipality

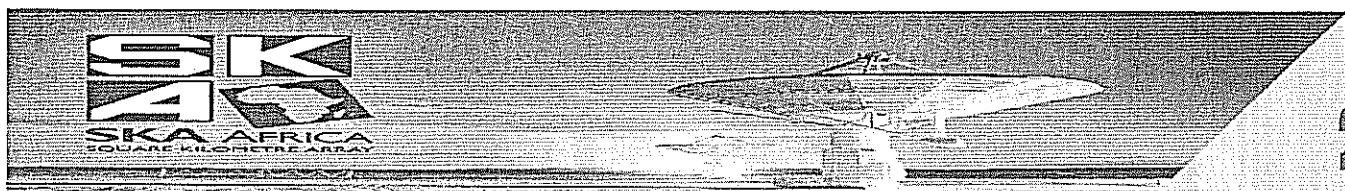
Quarter 1  
30 September 2015

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 September 2015

Description	2014-2015 Audited Outcome	Budget Year 2015-2016							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
Operating Transfers and Grants	20 114 176,00	13 033 352,00	13 033 352,00	243 433,23	2 547 490,62	3 101 117,33	(553 610,71)	(0,18)	13 033 352,00
National Government:									
Local Government Equitable Share	15 096 000,00	9 303 352,00	9 303 352,00	97 233,57	2 000 550,90	3 101 117,33	(1 100 566,43)	(0,35)	9 303 352,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00	83 781,18	322 351,88	-	322 351,88	#DIV/0!	1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	7 575,48	50 269,84	-	50 269,84	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	54 843,00	174 326,00	-	174 326,00	#DIV/0!	1 000 000,00
Municipal Infrastructure Grant (MIG)	805 375,00	-	-	-	-	-	-	-	-
Department of Water Affairs and Forestry	378 601,00	-	-	-	-	-	-	-	-
	778 002,00	1 309 000,00	1 309 000,00	24 870,10	90 857,84	-	90 857,84	#DIV/0!	1 309 000,00
Provincial Government:									
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	24 870,10	88 407,84	-	88 407,84	#DIV/0!	1 309 000,00
Expanded Public Works Programme	62 795,00	-	-	-	2 450,00	-	2 450,00	#DIV/0!	-
	-	-	-	-	-	-	-	-	-
District Municipality:									
Other grant providers:	235 677,00	-	-	-	99 327,00	-	99 327,00	#DIV/0!	-
Sanitation Interest	123 091,00	-	-	-	99 327,00	-	99 327,00	#DIV/0!	-
GMP Kwaggaokolk (VAT)	112 586,00	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants</b>	<b>21 127 855,00</b>	<b>14 342 352,00</b>	<b>14 342 352,00</b>	<b>268 303,33</b>	<b>2 737 683,46</b>	<b>3 101 117,33</b>	<b>(363 433,87)</b>	<b>(0,12)</b>	<b>14 342 352,00</b>
<b>Capital expenditure of Transfers and Grants</b>									
Capital Transfers and Grants	9 649 411,00	7 928 000,00	7 928 000,00	243 375,95	1 893 803,63	3 000 000,00	(1 306 096,37)	(0,44)	7 928 000,00
National Government:									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	132 112,30	988 915,93	3 000 000,00	(2 011 084,07)	(0,67)	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00	-	-	111 263,65	701 237,70	-	701 237,70	#DIV/0!	-
Municipal Systems Improvement	-	-	-	-	3 750,00	-	3 750,00	-	-
	-	-	-	-	-	-	-	-	-
Provincial Government:									
Sport and Recreation	378 761,00	-	-	70 504,01	70 504,01	-	70 504,01	#DIV/0!	-
Expanded Public Works Programme	139 792,00	-	-	70 504,01	70 504,01	-	70 504,01	#DIV/0!	-
	236 969,00	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>	<b>10 026 172,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>313 879,96</b>	<b>1 764 407,64</b>	<b>3 000 000,00</b>	<b>(1 235 592,36)</b>	<b>(0,41)</b>	<b>7 928 000,00</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>31 154 027,00</b>	<b>22 270 352,00</b>	<b>22 270 352,00</b>	<b>582 183,29</b>	<b>4 502 091,10</b>	<b>6 101 117,33</b>	<b>(1 599 026,23)</b>	<b>(0,26)</b>	<b>22 270 352,00</b>

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





# In-Year Report of Kareeberg Municipality

## Quarter 1 30 September 2015

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	1 412 802,00	1 426 261,00	1 426 261,00	117 733,54	353 200,62	226 867,17	126 333,45	55,69%	1 426 261,00
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	470 934,00	475 421,00	475 421,00	39 244,52	117 733,56	75 622,83	42 110,73	55,69%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	9 655,37	29 018,57	16 404,67	12 613,90	76,89%	160 684,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>2 020 110,00</b>	<b>2 062 366,00</b>	<b>2 062 366,00</b>	<b>166 633,43</b>	<b>499 952,75</b>	<b>318 894,67</b>	<b>181 058,08</b>	<b>56,78%</b>	<b>2 062 366,00</b>
<b>% Increase</b>		<b>2,09%</b>	<b>2,09%</b>						<b>2,09%</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	2 432 573,00	2 911 688,00	2 911 688,00	221 574,00	638 286,00	485 280,00	153 006,00	31,53%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 688,98	78 605,90	69 584,00	9 021,90	12,97%	417 508,00
Medical Aid Contributions	117 589,00	139 075,00	139 075,00	10 236,68	30 710,04	23 178,00	7 532,04	32,50%	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	112 593,00	77 604,00	34 989,00	45,09%	465 627,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	325,00	29 134,00	29 134,00	21,75	79,75	4 854,00	(4 774,25)	-98,36%	29 134,00
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>3 498 640,00</b>	<b>4 165 575,00</b>	<b>4 165 575,00</b>	<b>298 764,41</b>	<b>860 274,69</b>	<b>660 500,00</b>	<b>199 774,69</b>	<b>30,25%</b>	<b>4 165 575,00</b>
<b>% Increase</b>		<b>19,06%</b>	<b>19,06%</b>						<b>19,06%</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	10 072 847,00	9 113 662,00	9 113 662,00	753 487,73	2 162 033,91	1 083 125,67	1 078 908,24	99,61%	9 113 662,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 504 862,00	117 165,50	348 813,49	250 810,33	98 003,16	39,07%	1 504 862,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	24 623,44	72 543,12	80 931,83	(8 388,71)	-10,37%	485 591,00
Overtime	495 695,00	300 000,00	300 000,00	16 075,79	100 582,18	50 000,00	50 582,18	101,16%	300 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	18 737,66	12 914,67	5 822,99	45,09%	77 488,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	10 681,00	8 640,00	8 640,00	5 152,00	6 956,66	1 440,00	5 516,66	383,10%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	8 754,90	27 190,33	84 350,39	(57 160,06)	-67,77%	506 102,36
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	32 385,00	-	-	16 728,60	27 330,24	-	27 330,24	#DIV/0!	-
Post-retirement benefit obligations	405 510,00	719 216,00	719 216,00	-	-	-	-	-	719 216,00
<b>Sub Total - Other Municipal Staff</b>	<b>12 754 326,00</b>	<b>12 715 561,36</b>	<b>12 715 561,36</b>	<b>948 518,96</b>	<b>2 764 187,59</b>	<b>1 563 572,69</b>	<b>1 200 614,70</b>	<b>76,79%</b>	<b>12 715 561,36</b>
<b>% Increase</b>		<b>-0,30%</b>	<b>-0,30%</b>						<b>-0,30%</b>
<b>Total Parent Municipality</b>	<b>18 273 076,00</b>	<b>18 943 502,36</b>	<b>18 943 502,36</b>	<b>1 413 916,80</b>	<b>4 124 415,03</b>	<b>2 542 967,56</b>	<b>1 581 447,47</b>	<b>62,19%</b>	<b>18 943 502,36</b>
		<b>3,67%</b>	<b>3,67%</b>						<b>3,67%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>18 273 076,00</b>	<b>18 943 502,36</b>	<b>18 943 502,36</b>	<b>1 413 916,80</b>	<b>4 124 415,03</b>	<b>2 542 967,56</b>	<b>1 581 447,47</b>	<b>62,19%</b>	<b>18 943 502,36</b>
<b>% Increase</b>		<b>3,67%</b>	<b>3,67%</b>						<b>3,67%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>16 252 956,00</b>	<b>16 881 136,36</b>	<b>16 881 136,36</b>	<b>1 247 283,37</b>	<b>3 624 462,28</b>	<b>2 224 072,89</b>	<b>1 400 389,39</b>	<b>82,97%</b>	<b>16 881 136,36</b>





### Supporting Documentation (cont.)

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

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

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

2. Excluded from the total amount of R 4 124 415 for the period 1 July 2015 to 30 September 2015 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

	YearTD actual	
Councillors	75 409,46	29,00%
Senior Management	79 178,01	31,00%
Other staff	104 427,85	40,00%
<b>Total travel and subsistence allowances</b>	<b>259 015,33</b>	

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# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 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 - Q1 September 2015**

Description		Budget Year 2015-2016												2014-2015 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year +1 2015-2016	Budget Year +2 2016-2017
Cash Receipts by Source																
Property rates	257 703.19	627 419.17	1 426 045.00	670 726.00	361 696.00	113 379.00	140 982.00	130 167.00	87 506.00	74 172.00	78 854.00	(826 825.25)	3 177 848.00	3 532 650.00	3 708 442.00	
Property rates - penalties & collection	3 258.90	8 283.55	12 377.63									(25 720.29)				
Service charges - electricity revenue	305 340.33	308 173.24	300 958.57	425 921.00	604 816.00	651 837.00	472 363.00	657 426.00	721 654.00	545 650.00	530 058.00	7 202 850.00	8 185 050.00	8 991 057.00	9 755 031.00	
Service charges - water revenue	100 161.62	75 594.64	113 573.76	527 082.00	350 843.00	323 717.00	700 543.00	233 045.00	266 737.00	336 270.00	367 753.00	626 833.78	4 255 891.00	4 322 056.00	4 873 971.00	
Service charges - sanitation revenue	163 501.82	123 407.81	165 426.00	401 559.00	254 929.00	184 726.00	175 403.00	159 945.00	431 714.00	301 670.00	301 670.00	191 126.34	2 550 786.00	2 714 426.00	2 965 870.00	
Service charges - refuse	263 152.23	196 564.30	298 308.20	379 675.00	242 911.00	145 657.00	321 624.00	272 608.00	271 484.00	511 667.00	361 045.00	278 854.27	3 626 545.00	3 825 707.00	4 081 300.00	
Service charges - other																
Rental of facilities and equipment	17 921.27	103 226.39	36 422.70	32 394.00	45 912.00	23 514.00	29 878.00	5 898.00	3 395.00	22 868.00	13 225.00	(80 942.35)	247 626.00	265 101.00	373 965.00	
Interest earned - internal investments	11 248.33	74 189.88	60 281.42	77 748.00	84 752.00	79 086.00	137 147.00	82 306.00	78 342.00	131 832.00	65 781.00	257 833.39	1 187 300.00	1 351 652.00	1 429 943.00	
Interest earned - outstanding debtors	108.54	238.00	187.76	278.00	277.00	275.00	272.00	270.00	268.00	260.00	264.00	626.70	3 370.00	3 465.00	3 638.00	
Dividends received																
Fines	15.20	1 725.00	1 339.80	908.00	972.00	1 090.00	18.00	2 143.00	3 018.00	346.00	1 008.00	(67.04)	17 230.00	12 842.00	13 450.00	
Licences and permits	891.00	873.00	525.00	344.00	560.00	584.00	482.00	686.00	815.00	523.00	417.00	470.00	7 420.00	7 781.00	8 181.00	
Agency services	26 664.61	8 655.14	12 134.02	8 552.00	4 593.00	3 914.00	7 723.00	51 406.00	5 536.00	2 349.00	4 728.00	(30 995.17)	103 333.00	101 650.00	102 700.00	
Transfer receipts - operating	10 239 000.00	1 054 000.00			5 420 500.00				5 032 000.00				1 514 000.00	23 050 000.00	22 650 000.00	23 651 000.00
Other revenue	100 336.87	126 069.30	36 756.34	1 429.00	50 254.00	47 911.00	83 857.00	63 230.00	161 242.00	8 515.00	196 670.00	7 548 579.69	8 425 795.00	9 670 013.00	11 272 290.00	
Cash Receipts by Source	11 531 631.41	2 713 361.19	2 558 971.13	2 525 857.00	7 561 977.00	1 578 815.00	2 092 658.00	1 674 967.00	8 798 585.00	2 127 606.00	1 968 126.00	8 129 502.38	54 798 080.00	58 125 807.00	62 259 878.00	
Other Cash Flows by Source																
Transfer receipts - capital	2 000 000.00					4 626 000.00						1 000 000.00	7 626 000.00	8 054 000.00	8 744 000.00	
Contributions & Contributed assets																
Proceeds on disposal of PPE																
Short term loans																
Borrowing from financing																
Increases in consumer deposits	1 300.00	1 100.00	1 100.00	471.00	641.00	756.00	471.00	541.00	1 178.00	471.00	541.00	(1 818.00)	10 000.00	10 000.00	10 000.00	
Receipt of non-current assets	834.14	1 700.40	600.20	747.00	750.00	752.00	750.00	757.00	750.00	702.00	705.00	(791.87)	8 400.00	7 532.00	7 902.00	
Receipt of non-current investments	2 152 408.54	2 700 518.73	946 836.47									(5 769 761.74)				
Change in non-current investments	8 626 620.65	(851 364.30)	(171 367.40)									(7 674 177.83)				
Total Cash Receipts by Source	24 642 853.14	4 835 426.36	2 322 258.81	2 528 878.00	7 563 368.00	6 505 133.00	2 093 898.00	1 676 685.00	8 799 755.00	2 128 841.00	1 967 844.00	(1 646 837.11)	82 727 378.00	86 187 338.00	90 521 778.00	
Cash Payments by Type																
Employer related costs	1 237 285.47	1 100 912.44	1 247 263.37	1 306 478.00	1 183 508.00	1 544 634.00	1 364 732.00	1 408 896.00	1 485 829.00	1 085 435.00	1 341 702.00	2 427 250.72	16 861 136.00	18 042 310.00	18 750 625.00	
Remuneration of councillors	156 878.00	169 633.43	170 027.92	165 967.00	181 367.00	162 708.00	168 570.00	164 816.00	213 369.00	170 676.00	173 762.00	162 415.59	2 002 308.00	2 192 532.00	2 331 151.00	
Interest paid													831 614.00	891 614.00	1 068 580.00	
Bulk purchases - Electricity	677 752.61	1 105 576.70	827 245.72	695 448.00	635 036.00	642 967.00	540 034.00	760 265.00	877 226.00	610 178.00	652 579.00	1 834 794.97	9 698 030.00	10 170 414.00	11 216 505.00	
Bulk purchases - Water & Sewer																
Other contracts	15 811.69	129 372.40	79 529.52	40 448.00	51 800.00	17 220.00	21 808.00	54 914.00	48 707.00	35 130.00	27 658.00	(103 326.88)	469 100.00	492 706.00	713 719.00	
Contracted services	318 812.04	40 804.45	53 001.81	41 481.00	56 990.00	58 961.00	78 972.00	60 332.00	54 688.00	39 626.00	30 325.00	(318 326.10)	515 000.00	548 526.00	583 645.00	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	1 634 872.49	62 104.85	75 193.57		3 101 117.33				3 101 117.33			(1 136 946.43)	9 303 352.00	10 420 695.00	11 178 467.00	
General expenses	1 029 467.59	249 576.37	368 646.31	507 093.00	251 569.00	210 122.00	144 261.00	122 318.00	187 037.00	86 439.00	128 580.00	6 317 652.13	12 655 030.00	12 540 690.00	13 040 730.00	
Cash Payments by Type	5 328 181.31	2 612 962.84	2 861 819.82	2 829 893.00	5 442 416.33	2 822 933.00	2 369 357.00	2 569 734.00	5 728 794.33	2 628 495.00	2 354 437.00	18 397 347.88	52 954 958.00	55 064 438.00	58 915 632.00	
Other Cash Flows/Payments by Type																
Capital assets	628 203.24	622 326.44	313 873.80			4 626 000.00						(1 235 562.30)	7 626 000.00	8 054 000.00	8 744 000.00	
Repayment of borrowing																
Other Cash Flows/Payments	9 126 012.82	1 564 656.43	745 714.86									(11 500 424.11)				
Total Cash Payments by Type	15 182 316.17	5 209 909.51	3 914 614.44	2 829 893.00	5 443 416.33	7 566 933.00	2 369 357.00	2 569 734.00	5 728 794.33	2 628 495.00	2 354 437.00	5 872 736.11	60 581 958.00	63 118 438.00	67 159 632.00	
NET INCREASE/DECREASE IN CASH HELD																
	6 451 777.47	(894 063.56)	(362 364.00)	(302 816.00)	2 121 250.67	(1 988 800.00)	(284 511.00)	(894 947.00)	1 069 755.67	169 346.00	(366 793.00)	(6 134 932.72)	2 413 411.00	3 878 900.00	3 361 946.00	
Cash/cash equivalents at the month	22 376 445.00	31 826 722.47	31 134 136.92	30 551 774.89	30 243 758.89	32 370 018.56	31 314 210.56	31 000 650.56	30 116 850.56	31 170 360.22	31 270 732.22	30 903 890.22	22 376 445.00	24 789 658.00	27 858 758.00	
Cash/cash equivalents at the month	31 826 722.47	31 134 136.92	30 551 774.89	30 243 758.89	32 370 018.56	31 314 210.56	31 000 650.56	30 116 850.56	31 170 360.22	31 270 732.22	30 903 890.22	24 789 658.00	24 789 658.00	27 858 758.00	31 220 722.00	

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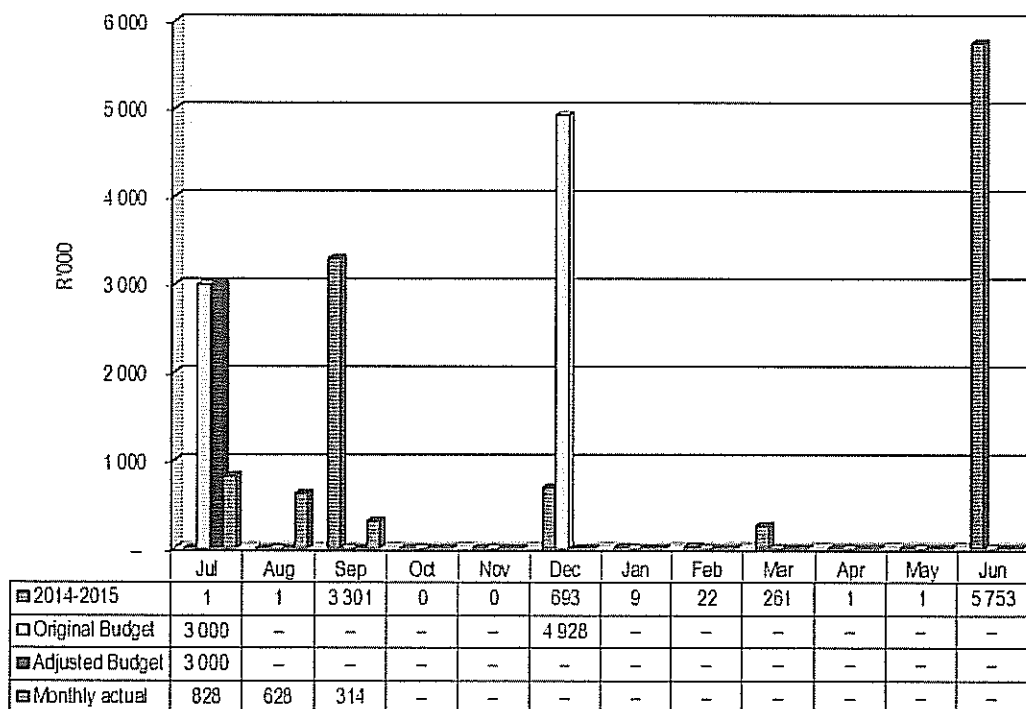


Supporting Documentation (cont.)  
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 September 2015

Month	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R</b>									
<b>Monthly expenditure performance trend</b>									
July	1 154,93	3 000 000,00	3 000 000,00	828 202,24	828 202,24	3 000 000,00	2 171 797,76	72,4%	10%
August	1 189,79			627 548,80	1 455 751,04	3 000 000,00	1 544 248,96	51,5%	18%
September	3 300 694,88			313 879,96	1 769 631,00	3 000 000,00	1 230 369,00	41,0%	22%
October	0,00					3 000 000,00	-		
November	0,00					3 000 000,00	-		
December	692 790,73	4 928 000,00				7 928 000,00	-		
January	8 584,42					7 928 000,00	-		
February	21 595,70					7 928 000,00	-		
March	261 415,21					7 928 000,00	-		
April	1 083,32					7 928 000,00	-		
May	677,46					7 928 000,00	-		
June	5 752 551,35					7 928 000,00	-		
<b>Total Capital expenditure</b>	<b>10 041 737,79</b>	<b>7 928 000,00</b>	<b>3 000 000,00</b>	<b>1 769 631,00</b>					

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



# In-Year Report of Kareeberg Municipality

**Quarter 1**  
**30 September 2015**

Supporting Documentation (cont.)

**Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1  
September 2015**

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	2 722 413,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#DIV/0!	-
Infrastructure - Road transport	-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges	-	-	-	-	-	-	-	-	-
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	2 706 786,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#DIV/0!	-
Dams & Reservoirs	2 706 786,00	-	-	111 263,65	701 237,70	-	(701 237,70)	#DIV/0!	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	15 625,00	-	-	-	-	-	-	-	-
Reticulation	15 625,00	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	36 606,00	-	-	-	8 973,36	-	(8 973,36)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	11 123,00	-	-	-	1 698,97	-	(1 698,97)	#DIV/0!	-
Computers - hardware/equipment	2 770,00	-	-	-	3 750,00	-	(3 750,00)	#DIV/0!	-
Furniture and other office equipment	23 013,00	-	-	-	3 524,39	-	(3 524,39)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<b>List sub-class</b>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<b>List sub-class</b>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	2 759 319,00	-	-	111 263,65	710 211,06	-	(710 211,06)	#DIV/0!	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

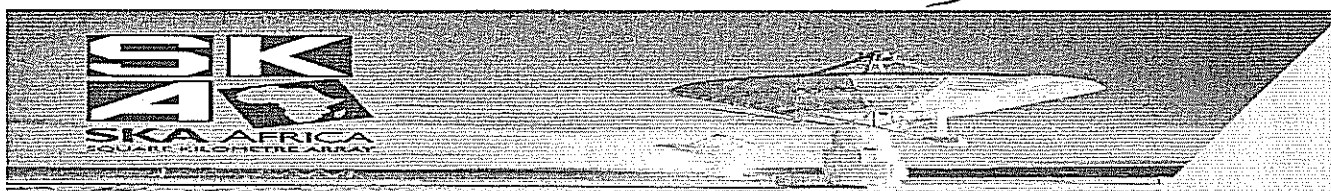
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Supporting Documentation (cont.)

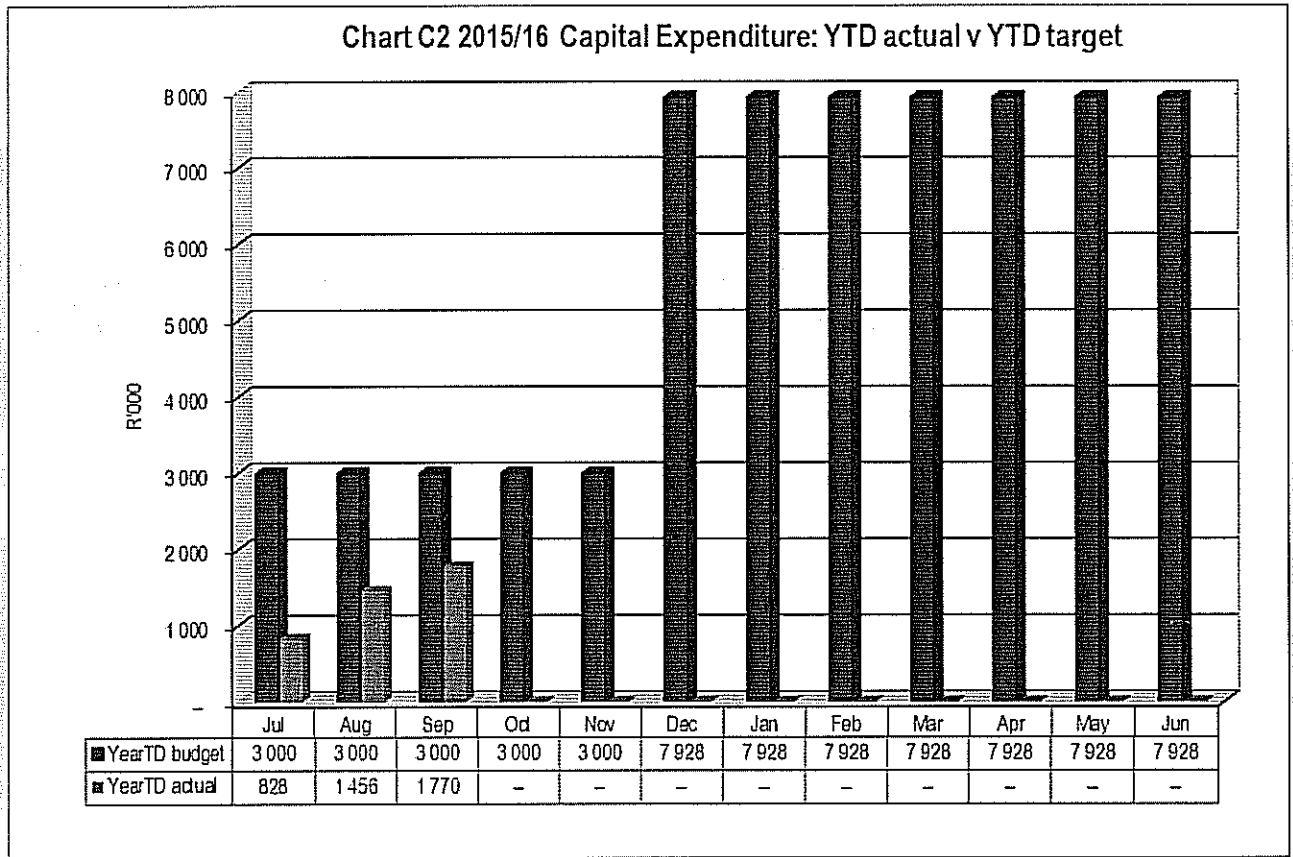
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class – Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	5 047 336,00	6 700 000,00	6 700 000,00	132 112,30	947 311,04	3 000 000,00	2 052 688,96	0,60	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	132 112,30	947 311,04	2 000 000,00	1 052 688,96	0,53	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	132 112,30	947 311,04	2 000 000,00	1 052 688,96	0,53	2 000 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retention	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Retention	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	3 700 000,00	3 700 000,00	-	-	-	-	-	3 700 000,00
Retention	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Community</b>	2 251 683,00	1 228 000,00	1 228 000,00	15 000,00	56 604,89	-	(56 604,89)	#DIV/0!	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 359 752,00	1 228 000,00	1 228 000,00	-	-	-	-	-	1 228 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	119 840,00	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Canteen/cafes	756 691,00	-	-	-	41 604,89	-	(41 604,89)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	45 600,00	-	-	15 000,00	15 000,00	-	(15 000,00)	#DIV/0!	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	70 504,01	70 504,01	-	(70 504,01)	#DIV/0!	-
General Vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	70 504,01	70 504,01	-	(70 504,01)	#DIV/0!	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>7 329 019,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>217 616,31</b>	<b>1 074 419,94</b>	<b>3 000 000,00</b>	<b>1 925 580,06</b>	<b>0,64</b>	<b>7 928 000,00</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

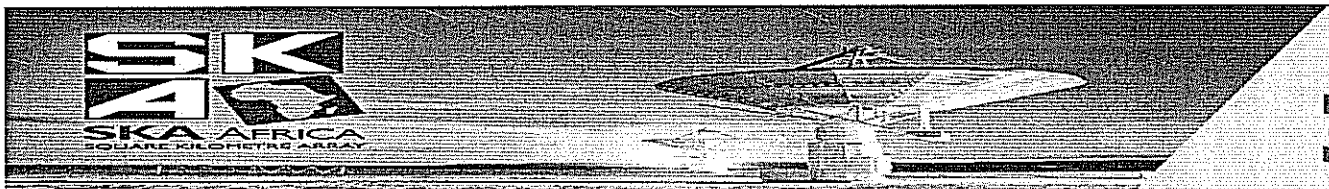




Supporting Documentation (cont.)



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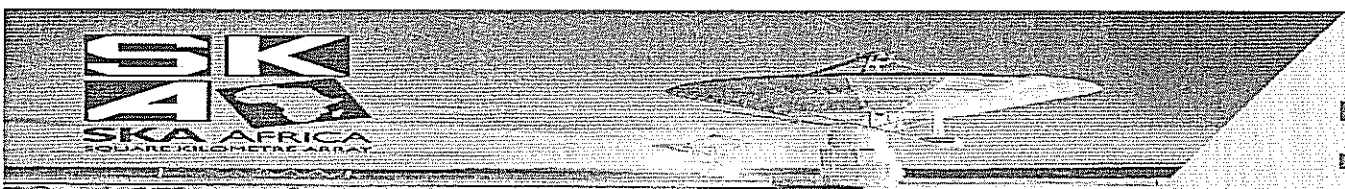
# In-Year Report of Kareeberg Municipality

Quarter 1  
30 September 2015

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1  
September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 255 652,00	372 000,00	372 000,00	33 152,23	224 854,29	222 500,00	(2 154,29)	-0,97%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	-	6 791,56	29 500,00	22 708,02	76,98%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	-	6 791,56	29 500,00	22 708,02	76,98%	62 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 667,00	106 000,00	106 000,00	29 449,46	103 387,46	65 500,00	(37 887,46)	-37,84%	106 000,00
Generation	-	4 000,00	4 000,00	2 000,00	8 000,00	1 000,00	(5 000,00)	-50,00%	4 000,00
Transmission & Reticulation	347 667,00	102 000,00	102 000,00	27 449,46	97 387,46	64 500,00	(32 887,46)	-30,89%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	814 190,00	90 000,00	90 000,00	3 392,13	14 716,97	60 500,00	45 784,03	75,86%	90 000,00
Dams & Reservoirs	814 190,00	90 000,00	90 000,00	3 392,13	14 716,97	60 500,00	45 784,03	75,86%	90 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	310,64	431,68	65 250,00	64 818,12	98,34%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	310,64	431,68	65 250,00	64 818,12	98,34%	105 000,00
Gowwage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	99 327,00	1 750,00	(97 577,00)	-5575,83%	9 000,00
Waste Management	7 194,00	-	-	-	99 327,00	-	(99 327,00)	#DIV/0!	-
Transportation	3 044,00	9 000,00	9 000,00	-	-	1 750,00	1 750,00	100,00%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	61 485,00	75 600,00	75 600,00	2 161,95	4 435,60	15 548,00	11 112,40	71,47%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	1 352,07	2 178,79	3 650,00	1 471,24	40,31%	18 600,00
Sportsfields & stadia	13 810,00	-	-	-	-	-	-	-	-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	2 500,00	2 500,00	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 944,00	13 000,00	13 000,00	456,91	608,30	2 250,00	1 441,64	64,07%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	227,98	227,98	2 750,00	2 522,02	91,71%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	125,00	125,00	750,00	625,00	83,33%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	555,99	875,00	319,02	36,46%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	530,00	3 000,00	3 000,00	-	-	750,00	750,00	100,00%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	1 000,00	1 000,00	100,00%	4 000,00
Cemeteries	5 046,00	5 500,00	5 500,00	-	539,52	1 023,00	483,48	47,20%	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1 109 375,00	537 400,00	537 400,00	34 805,44	234 926,73	146 944,00	(85 984,73)	-37,73%	537 400,00
General vehicles	105 078,00	97 500,00	97 500,00	3 359,06	6 370,24	30 123,00	21 758,76	72,22%	97 500,00
Specialised vehicles	288 541,00	195 000,00	195 000,00	18 803,85	29 596,55	54 190,00	24 591,45	45,38%	195 000,00
Plant & equipment	35 169,00	6 700,00	6 700,00	2 814,56	6 713,60	2 175,00	(4 538,60)	-208,67%	6 700,00
Computers - hardware/equipment	205 482,00	130 000,00	130 000,00	8 557,34	69 225,58	43 333,00	(25 893,58)	-59,75%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00	62,14	10 062,14	6 462,00	(1 570,14)	-18,49%	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 899,00	56 500,00	56 500,00	1 008,49	2 158,28	10 625,00	8 466,72	79,69%	56 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	-	108 799,34	-	(108 799,34)	#DIV/0!	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	2 436 462,00	985 000,00	985 000,00	69 910,63	464 018,82	386 902,00	(77 026,82)	-19,80%	985 000,00
<b>Specialised vehicles</b>	288 541,00	195 000,00	195 000,00	18 803,85	29 596,55	54 190,00	24 591,45	45,38%	195 000,00
Police	288 541,00	195 000,00	195 000,00	18 803,85	29 596,55	54 190,00	24 591,45	45,38%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



# In-Year Report of Kareeberg Municipality

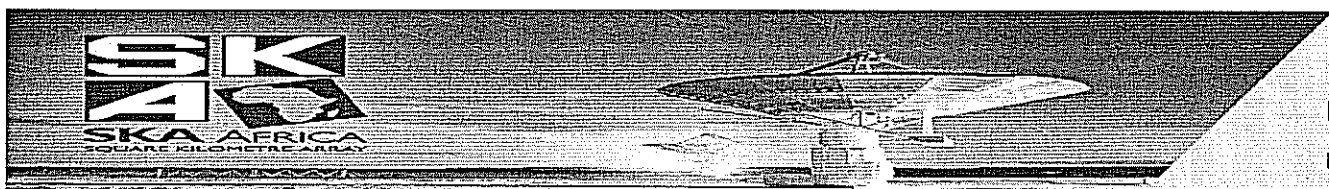
**Quarter 1**  
**30 September 2015**

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 September 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 888 807,00	2 017 514,00	2 017 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 604,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	98 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	98 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	83 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Waste Management	83 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	468 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 688,00	27 688,00	-	-	-	-	-	-
Recreational facilities	450 140,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 475,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	499,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	10 256,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 256,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	508 373,00	721 399,00	721 399,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	68 950,00	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	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	47 737,00	57 582,00	57 582,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 582,00	57 582,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	3 045 089,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
<b>Specialised vehicles</b>	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 690,00	40 690,00	-	-	-	-	-	-
Fire	2 027,00	2 444,00	2 444,00	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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### 2.2 Municipal Manager's Quality Certification

#### Quality certificate

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

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

for the month September 2015 - M03 of 2015-2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature



Date

30 September 2015

