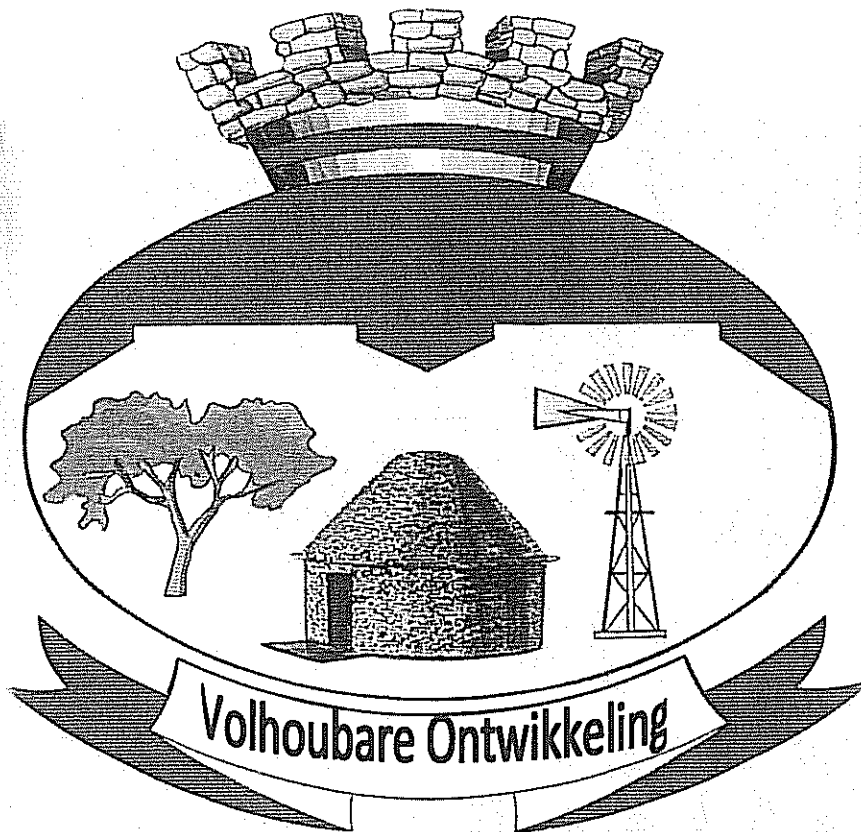


In-Year Report of Kareeberg Municipality

Quarterly Budget Statement December 2015



VISION

A SUSTAINABLE, AFFORDABLE and DEVELOPMENTAL QUALITY SERVICE for ALL

MISSION

WE WILL ACHIEVE OUR VISION BY ENSURING THAT WE:

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

Copies of this document can be viewed:

At the municipal offices

or

at www.kareeberg.co.za

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PART 1 – IN-YEAR REPORT

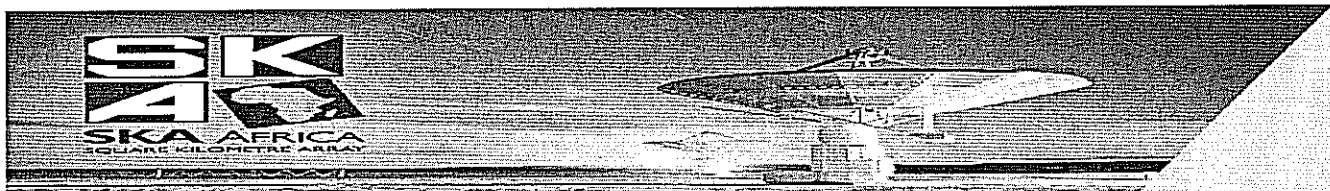
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Introduction

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.

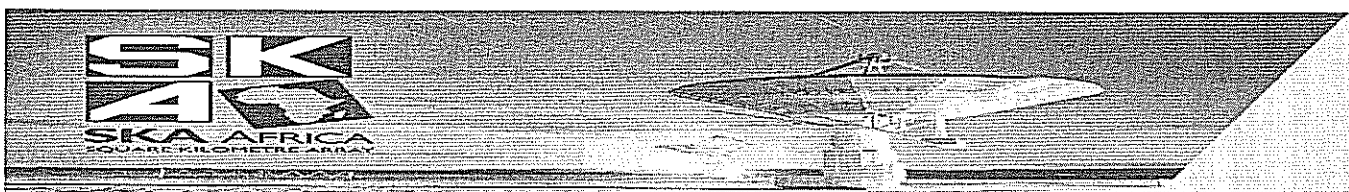
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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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In-Year Report of Kareeberg Municipality

Quarter 2
31 December 2015

1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year

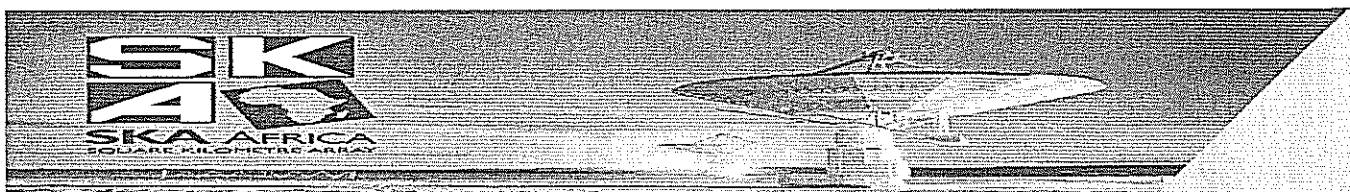
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1.2 Council resolutions

This report will not be tabled in council

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a. Executive summary

1.1.1 Introduction

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

Cash flow decreased due to grant expenditure.

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

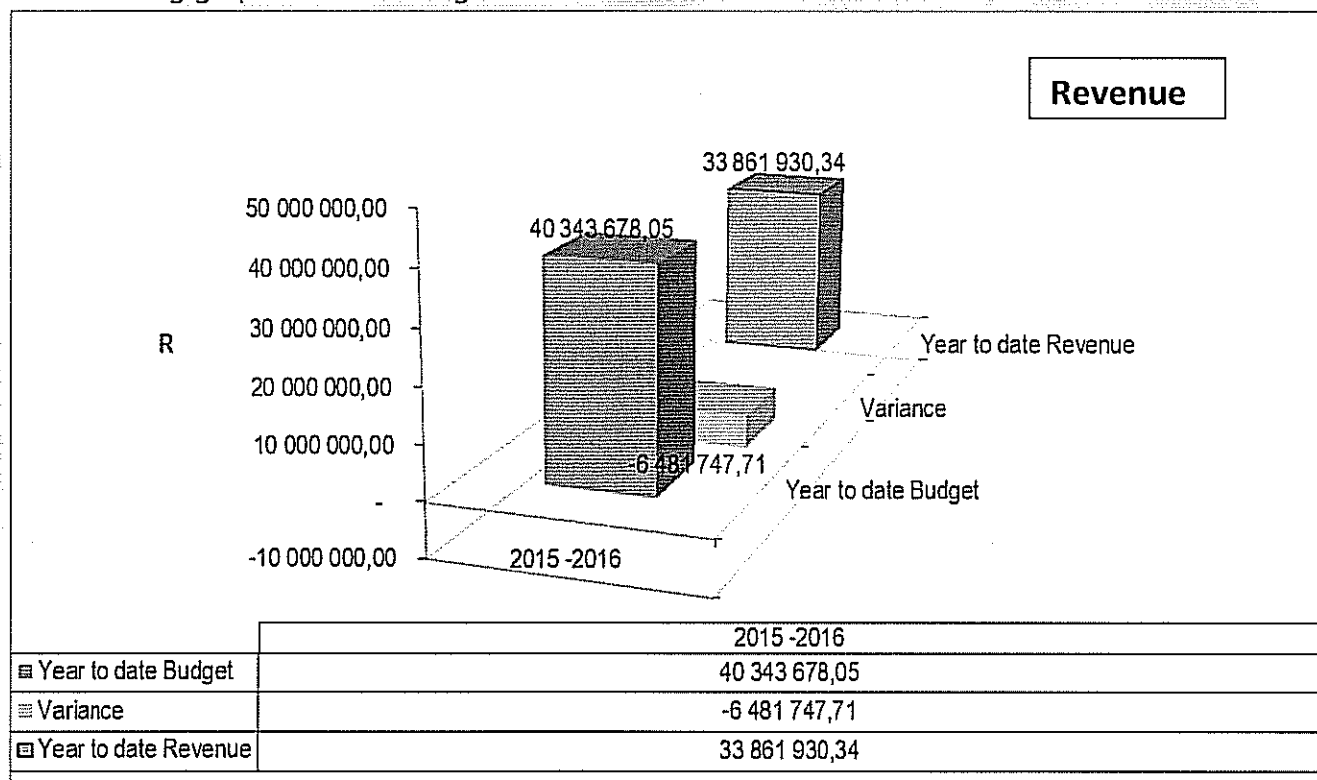
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance,

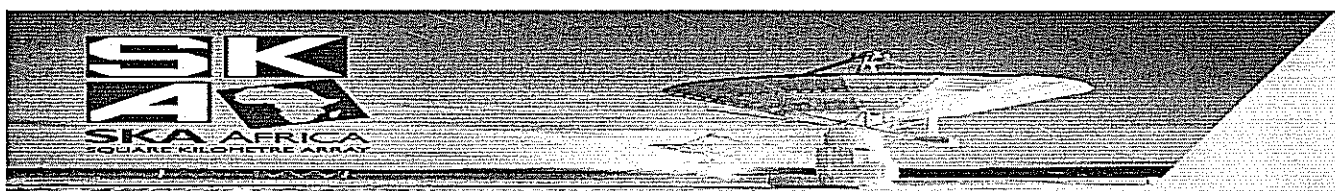
Revenue by source

Revenue is under received by 6% (R 1.8million) for the year. Revenue on conditional grants is only recognised after it has been expended.

The following graph indicates the generated revenue to date:



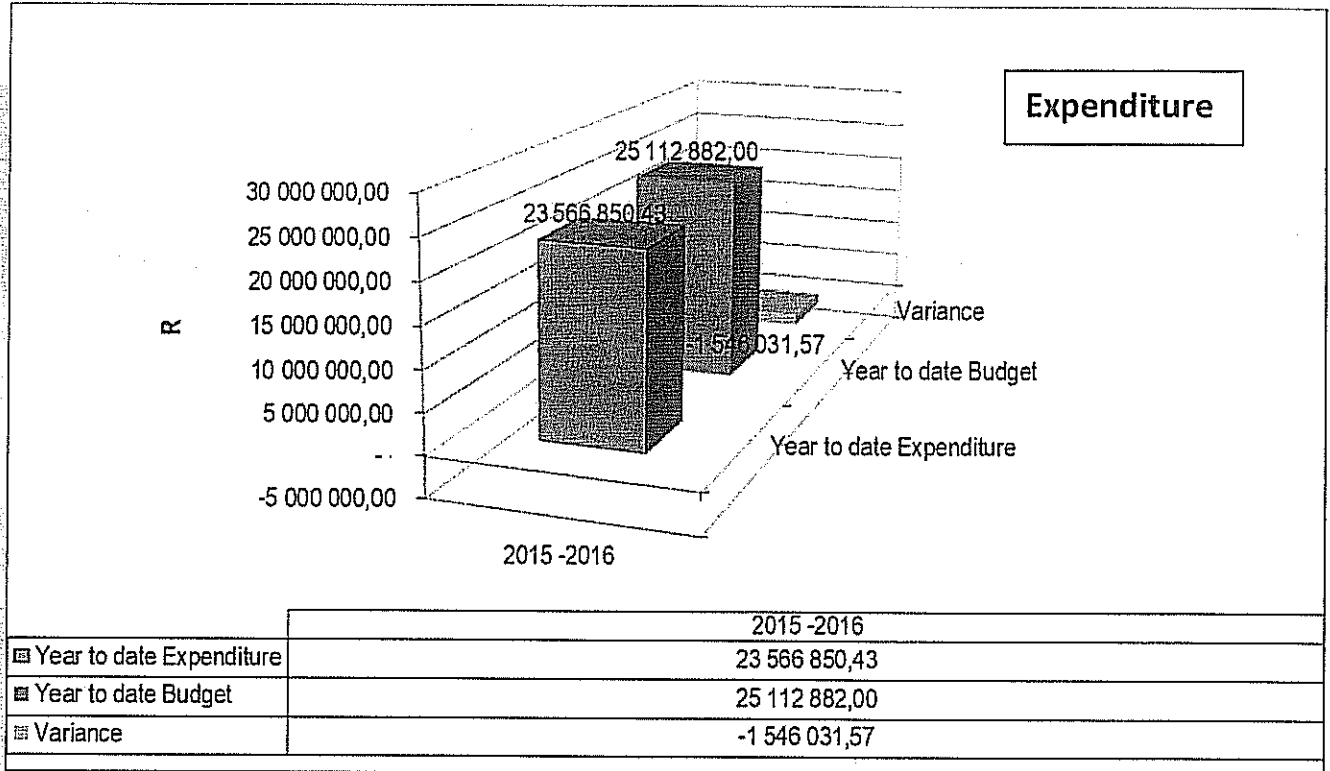
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Operating expenditure by type

Expenditure is underspent by 6% (R 1.5million).

The following graph indicates the expenditure incurred to date.



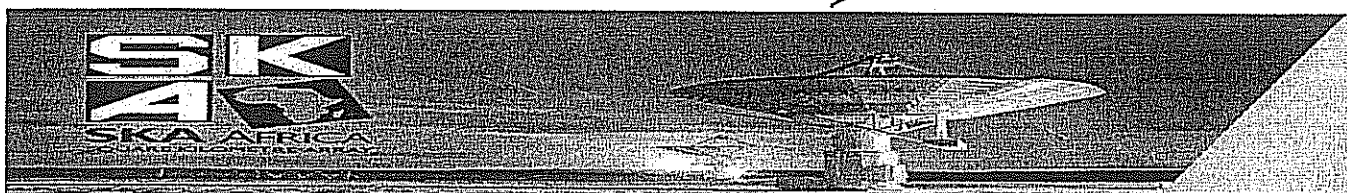
Capital spending

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

Cash flows

The municipality has a positive cash flow for the year to date of R 9.4 million. This is due to grant expenditure.

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



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

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 794 036,55	34 858 304,42
Long term investments		
	31 794 036,55	34 858 304,42
Less:	7 164 001,53	7 831 159,95
Unspent conditional grants	7 164 001,53	7 831 159,95
Net cash resources available for internal distribution	24 630 035,02	27 027 144,47
Less amounts allocated to:	21 546 254,83	22 184 979,46
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	39 127,81	38 903,76
Employee benefits	9 838 570,46	10 179 162,00
Retention	320 745,05	619 102,19
Resources available / (shortfall) for working capital requirements	3 083 780,19	4 842 165,01

1.1.2 Material variances from SDBIP (31 December 2015)

- The budget process has not yet been started.
- A Performance Management System has not yet been implemented.
- No newsletters were distributed for the half year.
- No public meetings were held in the second 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.
- Solid waste is not always dumped at the waste sites. Dumping at the waste sites is not done in an organised way.
- Water breaks are not attended to within twelve hours.
- Review and submit a Water Services Development Plan.
- 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.

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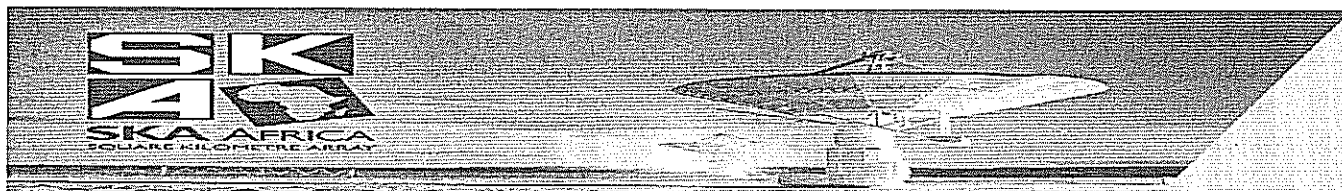
1.1.3 Remedial steps

- a. The Mayor must convene the budget steering committee so that the budget process can begin.
- b. The Municipal Manager must implement a Performance Management System.
- c. The Municipal Manager must ensure that the newsletter is published and distributed monthly.
- d. The Mayor must initiate quarterly public meetings.
- e. LGSETA must be approached for sufficient funding for training.
- f. The Mayor must influence ward councillors to have ward committee meetings.
- g. The community must be educated in dumping of waste. Dumping of waste at sites have to be overseen effectively.
- h. Attention must be given to water breaks within twelve hours.
- i. The Water Services Development Plan must be completed and submitted.
- j. The maintenance of all electrical distribution machinery and mechanical equipment must be managed effectively.(excl. Eskom)
- k. The maintenance of assets must be managed effectively.
- l. The maintenance of the municipal vehicle fleet and equipment must be managed effectively.

1.1.4 Conclusion

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

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1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - Q2 December 2015

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Rental of facilities and equipment	(65 406,17)	-34,9%	Awards of tenders for Vosburg have not been completed	Tender will have to be awarded to prevent loss of revenue
	Interest earned - external investments	80 645,93	16,2%	Interest received	No steps needed
	Interest earned - outstanding debtors	(374,61)	-24,2%	Very little revenue - not material	No steps needed
	Fines	(1 447,40)	-23,6%	Very little revenue - not material	No steps needed
	Licences and permits	445,43	18,1%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	37 853,45	94,1%	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	(2 063 613,68)	-12,1%	All conditional grants not yet expended	No steps needed
	Other revenue	(362 185,32)	-40,3%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Bulk purchases	(625 797,41)	-11,8%	Change from high to low season	No steps needed
	Other materials	528 258,35	215,3%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	348 475,83	129,1%	Operating grant expenditure is allocated to line items	The budget must be adjusted
	Transfers and grants	(2 073 142,66)	-33,4%	Subsidies not yet recorded as paid out	No steps needed
3	Capital Expenditure				
	Upgrade of sports field	126 476,90	2,2%	Work in progress	Only R 1 228million approved by Council, Will have to be adjusted
	Upgrade of roads - Camarvon	826 369,34	100,0%	Work in progress	On track
	Upgrade of roads - Vanwyksvlei	536 362,46	100,0%	Work in progress	On track
	Cemetery - Vanwyksvlei	60 860,89	70,0%	Completed	Will have to be adjusted
	Cemetery - Vosburg	129 762,98	95,0%	Completed	Will have to be adjusted
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project postponed. Not approved by Council, Will have to be adjusted
	Upgrade of refuse site - Camarvon	-	0,0%	Project not started	Tender to be advertised
	Water supply to Vanwyksvlei	1 342 300,37		RBIG funding	
4	Financial Position				
5	Cash Flow				
	December 2015	(3 064 267,87)		Grant expenditure	
6	Measurable performance				
7	Municipal Entities				

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In-Year Report of Kameberg Municipality

Quarter 2
31 December 2015

b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Financial Performance									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	18 832,75	4 533 007,14	4 458 951,00	74 056,14	1,66%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 542 839,68	9 678 679,63	9 267 599,00	411 080,63	4,44%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	294 117,91	579 642,93	498 997,00	80 645,93	16,16%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	377 872,70	14 989 386,32	17 053 000,00	(2 063 613,68)	-12,10%	23 060 000,00
Other own revenue	3 589 711,00	8 891 296,00	8 891 296,00	84 303,92	746 016,42	1 137 131,05	(391 114,63)	-34,39%	8 891 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 317 966,96	30 526 732,44	32 415 678,05	(1 888 945,61)	-5,83%	57 355 751,00
Employee costs	16 252 987,00	16 881 136,00	16 881 136,00	1 690 784,97	8 142 598,66	8 034 060,00	108 538,66	1,35%	16 881 136,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,93	1 006 539,18	977 418,00	29 121,18	2,98%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Materials and bulk purchases	9 412 851,00	10 167 101,00	10 167 101,00	817 284,16	5 469 624,94	5 567 164,00	(97 539,06)	-1,75%	10 167 101,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	355 336,42	4 128 091,34	6 202 234,00	(2 073 142,66)	-33,43%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	1 052 772,75	4 618 986,31	4 332 006,00	286 980,31	11,24%	15 587 871,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	4 086 216,23	23 566 850,43	25 112 882,00	(1 546 031,57)	-6,16%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(1 768 249,27)	6 959 882,01	7 302 796,05	(342 914,04)	-4,70%	(1 800 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	7 928 000,00	349 484,17	3 335 197,90	7 928 000,00	(4 592 802,10)	-57,93%	7 928 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05	(4 935 716,14)	-32,41%	6 128 000,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05	(4 935 716,14)	-32,41%	6 128 000,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	7 928 000,00	350 271,71	3 356 720,50	7 928 000,00	(4 571 271,50)	-57,66%	7 928 000,00
Capital transfers recognised	10 026 175,00	7 928 000,00	7 928 000,00	349 484,17	3 335 197,87	7 928 000,00	(4 592 802,13)	-57,93%	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	787,54	21 530,60	-	21 530,60	#DIV/0!	-
Total sources of capital funds	10 088 338,00	7 928 000,00	7 928 000,00	350 271,71	3 356 720,47	7 928 000,00	(4 571 271,53)	-57,66%	7 928 000,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	36 201 492,14	31 320 426,00				31 320 426,00
Total non current assets	122 404 378,00	130 628 050,00	130 628 050,00	125 750 500,09	130 628 050,00				130 628 050,00
Total current liabilities	5 061 369,00	6 884 596,00	6 884 596,00	9 437 588,43	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00				12 530 249,00
Community wealth/Equity	131 501 602,00	142 533 631,00	142 533 631,00	141 791 845,87	142 533 631,00				142 533 631,00
Cash flows									
Net cash from (used) operating	9 783 328,00	10 322 921,00	10 322 921,00	(2 716 602,46)	12 757 527,26	13 242 745,33	485 218,07	3,66%	10 322 921,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(7 919 510,00)	(349 665,41)	(3 347 035,71)	(7 923 796,00)	(4 576 760,29)	57,76%	(7 919 510,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	2 200,00	7 100,00	5 878,00	(1 222,00)	-20,79%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	25 282 301,00	31 794 036,55	26 193 717,33	(3 600 319,22)	-12,77%		24 789 856,00
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 313 384,84	92 781,81	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 326,66
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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In-Year Report of Kareeberg Municipality

Quarter 2
31 December 2015

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
<i>Governance and administration</i>	38 413 952,00	45 690 836,00	45 690 836,00	1 122 101,15	24 166 253,61	30 713 988,00	(6 547 734,39)	-21,32%	45 690 836,00
Executive and council	25 693 533,00	28 106 215,00	28 106 215,00	1 022 319,53	14 011 254,32	22 772 892,00	(8 761 727,68)	-38,47%	28 106 215,00
Budget and treasury office	12 720 418,00	17 582 623,00	17 582 623,00	99 781,62	10 154 899,29	7 941 806,00	2 213 993,29	27,88%	17 582 623,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	69 313,00	24 755,00	24 755,00	1 826,80	10 464,60	4 816,00	5 648,60	117,29%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 614,80	9 098,60	2 978,00	6 120,60	205,53%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	212,00	1 316,00	1 136,00	180,00	15,85%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	702,00	(652,00)	-92,88%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6 050,00	2 000,00	2 000,00	410,00	5 100,00	1 223,00	3 877,00	317,01%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	410,00	5 100,00	1 223,00	3 877,00	317,01%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 639 340,00	19 566 158,00	19 566 158,00	1 543 113,18	3 680 112,13	9 623 651,00	56 451,13	0,59%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	677 855,62	4 339 443,80	4 241 316,00	98 125,80	2,31%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	362 623,20	2 200 150,24	2 181 577,00	18 573,24	0,85%	4 522 536,00
Waste water management	3 205 586,00	2 695 568,00	2 695 568,00	207 934,06	1 331 558,91	1 333 320,00	(1 761,09)	-0,13%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	294 700,30	1 808 959,18	1 867 436,00	(58 476,82)	-3,13%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	65 283 751,00	2 667 451,13	33 861 930,34	40 343 678,00	(6 481 747,66)	-15,07%	65 283 751,00
Expenditure - Standard									
<i>Governance and administration</i>	28 026 896,00	35 327 396,00	35 327 396,00	2 430 338,90	13 468 523,90	15 311 404,00	(1 842 880,10)	-12,04%	35 327 396,00
Executive and council	18 558 951,00	23 078 495,00	23 078 495,00	1 110 656,61	6 537 917,08	9 242 734,00	(2 704 816,92)	-7,63%	23 078 495,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 512 394,00	1 131 425,64	3 624 968,86	4 931 136,00	(1 306 167,14)	-22,43%	9 512 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	188 256,65	1 105 637,96	1 137 532,00	(31 894,04)	-2,80%	2 736 507,00
<i>Community and public safety</i>	1 853 694,00	2 223 854,00	2 223 854,00	146 450,21	948 981,10	919 708,00	29 273,10	3,16%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	104 498,64	623 535,65	606 833,00	22 702,65	3,78%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	41 607,52	265 112,25	277 915,00	(12 802,75)	-4,61%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	1 346,30	56 742,55	34 947,00	21 795,55	62,37%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	997,75	3 590,65	6 013,00	(2 422,35)	-40,29%	48 966,00
<i>Economic and environmental services</i>	2 959 895,00	3 382 043,00	3 382 043,00	175 060,13	1 110 227,86	1 170 488,00	(60 260,14)	-5,15%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	175 060,13	1 110 227,86	1 170 488,00	(60 260,14)	-5,15%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	18 497 164,00	18 222 458,00	18 222 458,00	1 332 366,99	8 039 117,57	7 711 282,00	327 835,57	4,25%	18 222 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	761 812,61	5 046 711,62	5 067 579,00	(20 867,38)	-0,41%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 395 523,00	68 351,55	646 357,93	470 911,00	175 446,93	37,26%	1 395 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	485 298,99	2 184 553,55	2 001 088,00	183 465,55	9,67%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 129 785,00	16 903,84	151 494,47	171 704,00	(20 209,53)	-11,77%	3 129 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 155 751,00	4 085 216,23	23 568 850,43	25 112 882,00	(1 546 031,57)	-6,16%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 293 079,91	15 230 796,00	(4 935 716,09)	-32,41%	6 128 000,00

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Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -
Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue by Vote									
Vote 1 - Executive and Council	25 693 533,00	28 108 215,00	28 108 215,00	1 022 319,53	14 011 254,32	22 772 982,00	(8 761 727,68)	-38,47%	28 108 215,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 582 623,00	99 781,62	10 154 999,29	7 941 006,00	2 213 993,29	27,88%	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	1 614,80	9 098,60	2 978,00	6 120,60	206,53%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	702,00	(52,00)	-92,88%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	212,00	1 316,00	1 136,00	180,00	15,85%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	294 700,30	1 808 959,18	1 867 436,00	(58 476,82)	-3,13%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	207 934,06	1 331 558,91	1 333 320,00	(1 761,09)	-0,13%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	410,00	5 100,00	1 223,00	3 877,00	317,01%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	362 623,20	2 200 150,24	2 181 577,00	18 573,24	0,85%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	677 855,62	4 339 443,80	4 241 316,00	98 127,80	2,31%	8 590 910,00
Total Revenue by Vote	57 128 655,00	65 283 751,00	65 283 751,00	2 667 451,13	33 861 930,34	40 343 676,00	(6 481 745,66)	-16,07%	65 283 751,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 078 495,00	1 110 656,61	8 537 917,08	9 242 734,00	(704 816,92)	-7,63%	23 078 495,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 512 394,00	1 131 425,64	3 824 968,86	4 931 138,00	(1 106 169,14)	-22,43%	9 512 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	188 256,65	1 105 637,96	1 137 532,00	(31 894,04)	-2,80%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	997,75	3 590,65	6 013,00	(2 422,35)	-40,29%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	104 498,64	623 535,65	600 833,00	22 702,65	3,78%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	1 346,30	56 742,55	34 947,00	21 795,55	62,37%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	41 607,52	265 112,25	277 915,00	(12 802,75)	-4,61%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 129 785,00	16 903,84	151 494,47	171 704,00	(20 209,53)	-11,77%	3 129 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	485 298,99	2 194 553,55	2 091 088,00	103 465,55	9,67%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	175 060,13	1 110 227,86	1 170 488,00	(60 260,14)	-5,15%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 395 523,00	68 351,55	646 357,93	470 911,00	175 446,93	37,26%	1 395 523,00
Vote 15 - Electricity	9 197 350,00	10 352 736,00	10 352 736,00	761 812,61	5 046 711,62	5 067 579,00	(20 867,38)	-0,41%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 155 751,00	4 086 216,23	23 566 850,43	25 112 892,00	(1 546 031,57)	-6,16%	59 155 751,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 786,00	(4 935 716,09)	-32,41%	6 128 000,00

Variances in year to date revenue

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

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

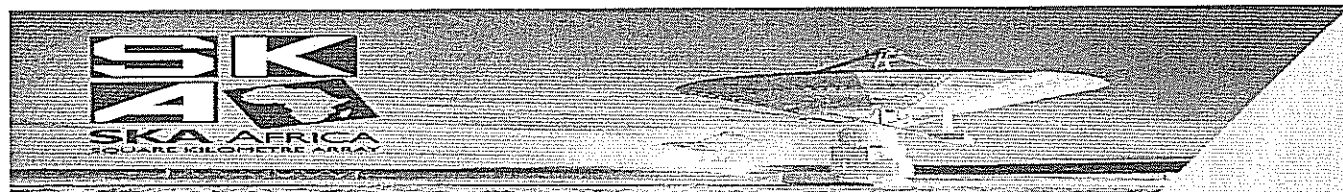
Vote 6. Grave fees as well as photocopies are much more than budgeted for.

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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

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In-Year Report of Kareeberg Municipality

Quarter 2
31 December 2015

Monthly Budget Statements (cont.)

Variances in year to date expenditure

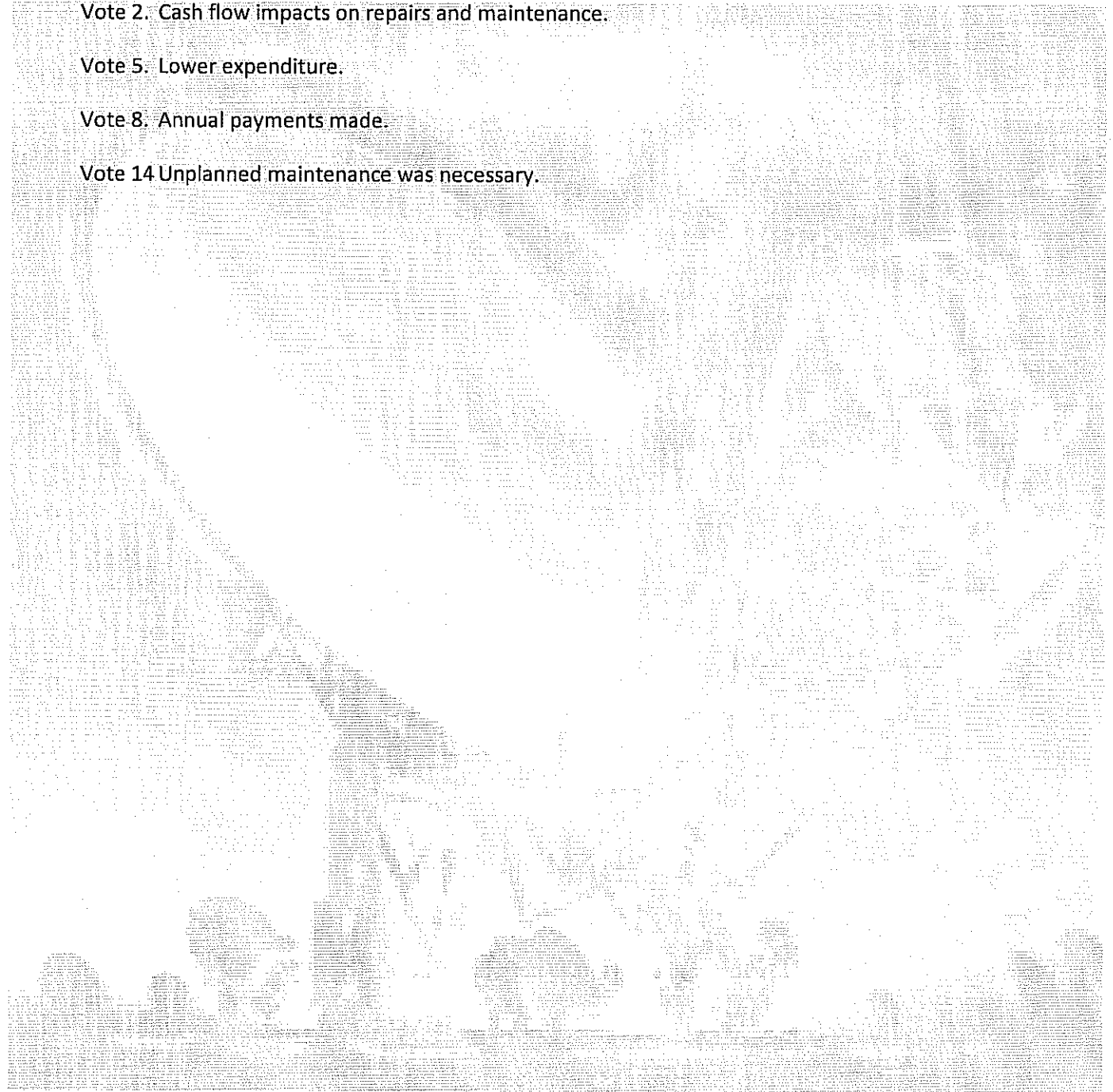
Vote 1. Equitable share still to be expended.

Vote 2. Cash flow impacts on repairs and maintenance.

Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 14 Unplanned maintenance was necessary.



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In-Year Report of Kamareberg Municipality

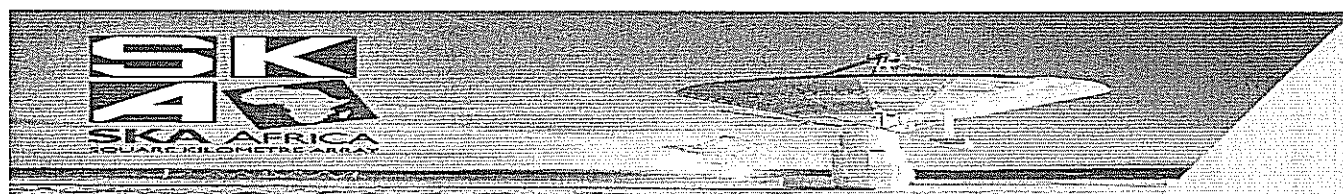
Quarter 2
31 December 2015

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 805,00	190 000,00	190 000,00	18 832,75	96 863,25	105 734,00	(8 850,75)	-8%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	677 855,62	4 339 363,80	4 069 195,00	270 168,80	7%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	362 803,20	2 200 110,24	2 142 121,00	57 989,24	3%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	207 934,06	1 331 558,91	1 276 891,00	54 667,91	4%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	294 448,60	1 807 646,68	1 779 392,00	28 254,68	2%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	3 357,00	122 159,71	187 565,88	(65 406,17)	-35%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	284 117,91	579 642,93	498 997,00	80 645,93	16%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	181,75	1 173,39	1 548,00	(374,61)	-24%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 906,00	12 230,00	12 230,00	674,80	4 693,60	6 141,00	(1 447,40)	-24%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	318,00	2 907,00	2 461,57	445,43	18%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	10 482,72	70 078,42	40 224,97	37 853,45	94%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 060 000,00	377 872,70	14 989 386,32	17 053 000,00	(2 063 613,68)	-12%	23 060 000,00
Other revenue	3 036 971,00	8 425 799,00	8 425 799,00	69 289,65	537 004,30	889 169,62	(362 165,32)	-40%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	57 355 751,00	2 317 966,96	30 526 732,44	32 415 670,05	(1 888 937,61)	-6%	57 355 751,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	16 881 136,00	1 690 794,97	8 142 598,66	8 034 060,00	108 538,66	1%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,93	1 006 539,18	977 418,00	29 121,18	3%	2 062 366,00
Debt impairment	2 436 881,00	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	873 126,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Bulk purchases	8 532 727,00	9 698 001,00	9 698 001,00	717 323,64	4 695 956,59	5 321 794,00	(625 797,41)	-12%	9 698 001,00
Other materials	880 124,00	469 100,00	469 100,00	99 960,52	773 628,35	245 370,00	528 258,35	215%	469 100,00
Contracted services	1 607 291,00	515 900,00	515 900,00	38 061,85	618 325,83	269 050,00	348 475,83	129%	515 900,00
Transfers and grants	8 018 446,00	9 303 352,00	9 303 352,00	355 336,42	4 129 091,34	6 202 234,00	(2 073 142,66)	-33%	9 303 352,00
Other expenditure	8 065 853,00	12 633 090,00	12 633 090,00	1 014 710,90	4 200 870,48	4 062 156,00	138 714,48	3%	12 633 090,00
Loss on disposal of PPE	41 836,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	49 337 651,00	59 155 751,00	59 155 751,00	4 006 216,23	23 566 050,43	25 112 802,00	(1 546 031,57)	-6%	59 155 751,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 800 000,00)	(1 768 249,27)	6 959 882,01	7 302 796,05	(342 914,04)	(0)	(1 800 000,00)
Transfers recognised - capital	10 028 174,00	7 928 000,00	7 928 000,00	349 484,17	3 335 197,90	7 928 000,00	(4 592 802,10)	(0)	7 928 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05			6 128 000,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05			6 128 000,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05			6 128 000,00
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	6 128 000,00	(1 418 765,10)	10 295 079,91	15 230 796,05			6 128 000,00

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In-Year Report of Kareeberg Municipality

Quarter 2
31 December 2015

Monthly Budget Statements (cont.)

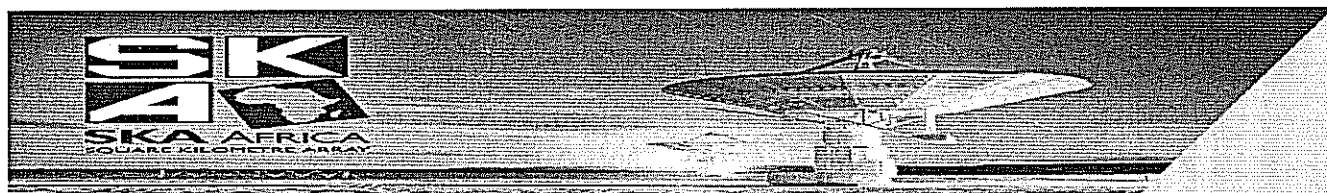
Other expenditure

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) - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R									
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	650 655,19	1 425 000,00	1 425 000,00	56 800,00	328 599,96	475 000,00	-146 400,04	-30,82%	1 425 000,00
Audit fees	2 240 071,34	2 310 000,00	2 310 000,00	744 405,50	1 546 537,30	1 540 000,00	6 537,30	0,42%	2 310 000,00
General expenses	1 491 523,96	1 826 455,00	1 826 455,00	89 982,72	695 186,90	424 002,00	271 184,90	63,96%	1 826 455,00
Internal charges (Activity Based Costing)	2 739 340,43	3 007 066,00	3 007 066,00	-	-	-	-	-	3 007 066,00
Internal recoveries (Activity Based Costing)	-2 739 340,43	-3 007 066,00	-3 007 066,00	-	-	-	-	-	-3 007 066,00
Advertisements, printing and stationery	203 561,74	172 000,00	172 000,00	8 653,61	72 450,60	57 332,00	15 150,60	26,44%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	10 059,34	65 045,46	60 545,00	4 500,46	7,43%	145 309,00
Fuel and oil	772 994,78	800 000,00	800 000,00	50 220,01	314 373,61	168 468,00	145 904,61	86,61%	800 000,00
Insurance costs	314 352,63	477 301,00	477 301,00	-	284 181,60	314 563,00	-30 501,40	-9,69%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	16 819,53	16 879,53	-	16 879,53	#DIV/0!	40 000,00
Membership fees	500 000,00	551 680,00	551 680,00	-	500 000,00	551 680,00	-51 680,00	-9,37%	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	30 395,10	201 126,99	178 780,00	22 346,99	12,50%	536 345,00
Travel and subsistence	949 801,84	700 000,00	700 000,00	22 165,01	417 848,43	291 665,00	126 183,43	43,26%	700 000,00
Actuarial losses	93 807,76	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	7 933 519,64	12 633 090,00	12 633 090,00	1 029 510,90	4 442 270,44	4 662 156,00	380 114,44	#DIV/0!	12 633 090,00

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In-Year Report of Kareeberg Municipality

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31 December 2015

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	657,00	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	10 581,00	-	-	20 740,67	181 615,97	-	181 615,97	#DIV/0!	-
Vote 3 - Corporate Services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	896 690,00	-	-	87 456,58	322 744,05	-	322 744,05	#DIV/0!	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	1 405 352,00	1 228 000,00	1 228 000,00	10 569,20	141 476,90	1 228 000,00	(1 086 523,10)	(0,88)	1 228 000,00
Vote 10 - Environmental Protection	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Vote 11 - Solid Waste Management	15 624,00	3 700 000,00	3 700 000,00	-	689,70	3 700 000,00	(3 699 310,30)	(1,00)	3 700 000,00
Vote 12 - Waste Water Management	5 050 824,00	2 000 000,00	2 000 000,00	121 870,04	1 363 978,72	2 000 000,00	(636 021,28)	(0,32)	2 000 000,00
Vote 13 - Road Transport	2 706 787,00	-	-	109 635,22	1 342 300,37	-	1 342 300,37	#DIV/0!	-
Vote 14 - Water	-	-	-	-	-	-	-	-	-
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	10 088 336,00	7 928 000,00	7 928 000,00	350 271,71	3 356 728,50	7 928 000,00	(4 571 271,50)	(0,58)	7 928 000,00
Total Capital Expenditure	10 088 336,00	7 928 000,00	7 928 000,00	350 271,71	3 356 728,50	7 928 000,00	(4 571 271,50)	(0,58)	7 928 000,00
Capital Expenditure - Standard Classification									
Governance and administration	13 062,00	-	-	20 740,67	184 970,36	-	184 970,36	#DIV/0!	-
Executive and council	657,00	-	-	-	-	-	-	-	-
Budget and treasury office	10 582,00	-	-	20 740,67	181 615,97	-	181 615,97	#DIV/0!	-
Corporate services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Community and public safety	2 302 041,00	1 228 000,00	1 228 000,00	98 025,78	454 220,95	1 228 000,00	(763 779,05)	(0,62)	1 228 000,00
Community and social services	896 690,00	-	-	87 456,58	322 744,05	-	322 744,05	#DIV/0!	-
Sport and recreation	1 405 351,00	1 228 000,00	1 228 000,00	10 569,20	141 476,90	1 228 000,00	(1 086 523,10)	(0,88)	1 228 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	5 050 824,00	2 000 000,00	2 000 000,00	121 870,04	1 363 978,72	2 000 000,00	(636 021,28)	(0,32)	2 000 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 050 824,00	2 000 000,00	2 000 000,00	121 870,04	1 363 978,72	2 000 000,00	(636 021,28)	(0,32)	2 000 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	2 722 411,00	4 700 000,00	4 700 000,00	109 635,22	1 343 558,47	4 700 000,00	(3 356 441,53)	(0,71)	4 700 000,00
Electricity	-	-	-	-	-	-	-	-	-
Water	2 706 787,00	-	-	109 635,22	1 342 300,37	-	1 342 300,37	#DIV/0!	-
Waste water management	15 624,00	3 700 000,00	3 700 000,00	-	689,70	3 700 000,00	(3 699 310,30)	(1,00)	3 700 000,00
Waste management	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	10 088 336,00	7 928 000,00	7 928 000,00	350 271,71	3 356 728,50	7 928 000,00	(4 571 271,50)	(0,58)	7 928 000,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	7 928 000,00	314 744,17	3 116 022,55	7 928 000,00	(4 811 977,45)	(0,61)	7 928 000,00
Provincial Government	376 762,00	-	-	34 740,00	219 175,32	-	219 175,32	#DIV/0!	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	10 026 175,00	7 928 000,00	7 928 000,00	349 484,17	3 335 197,87	7 928 000,00	(4 592 802,13)	(0,58)	7 928 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	-	787,54	21 530,60	-	21 530,60	#DIV/0!	-
Total Capital Funding	10 088 336,00	7 928 000,00	7 928 000,00	350 271,71	3 356 728,47	7 928 000,00	(4 571 271,53)	(0,58)	7 928 000,00

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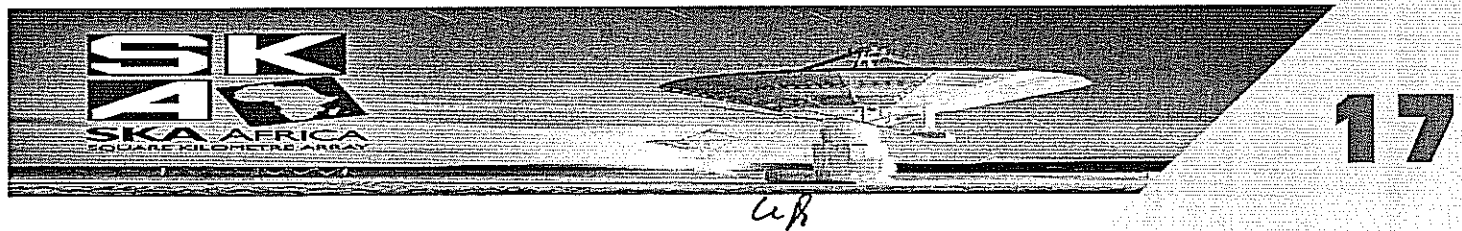
In-Year Report of Kareeberg Municipality

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Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	250 868,00	1 538 120,00	1 538 120,00	466 830,24	1 538 120,00
Call investment deposits	22 126 577,00	23 744 182,00	23 744 182,00	31 327 206,56	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	4 368 643,00	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	3 680,42	8 490,00
Inventory	-	-	-	-	-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	36 201 492,14	31 320 426,00
Non current assets					
Long-term receivables	39 306,00	41 621,00	41 621,00	39 306,49	41 621,00
Investments	-	-	-	-	-
Investment property	15 482 392,00	10 214 723,00	10 214 723,00	15 482 392,43	10 214 723,00
Investments in Associate	-	-	-	-	-
Property, plant and equipment	106 069 603,00	119 113 037,00	119 113 037,00	109 421 684,75	119 113 037,00
Agricultural	-	-	-	-	-
Biological assets	-	-	-	-	-
Intangible assets	18 371,00	24 759,00	24 759,00	18 371,38	24 759,00
Other non-current assets	794 698,00	1 233 910,00	1 233 910,00	788 745,04	1 233 910,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	125 750 500,09	130 628 050,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 948 476,00	161 951 992,23	161 948 476,00
LIABILITIES					
Current liabilities					
Bank overdraft	-	-	-	-	-
Borrowing	-	-	-	-	-
Consumer deposits	308 159,00	370 388,00	370 388,00	315 259,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	7 701 758,97	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 420 570,46	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 437 588,43	6 884 596,00
Non current liabilities					
Borrowing	-	-	-	-	-
Provisions	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,93	12 530 249,00
TOTAL LIABILITIES	15 783 926,00	19 414 845,00	19 414 845,00	20 160 146,36	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	142 533 631,00	141 791 845,87	142 533 631,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	131 095 644,00	130 404 906,55	131 095 644,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 386 939,32	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	142 533 631,00	141 791 845,87	142 533 631,00



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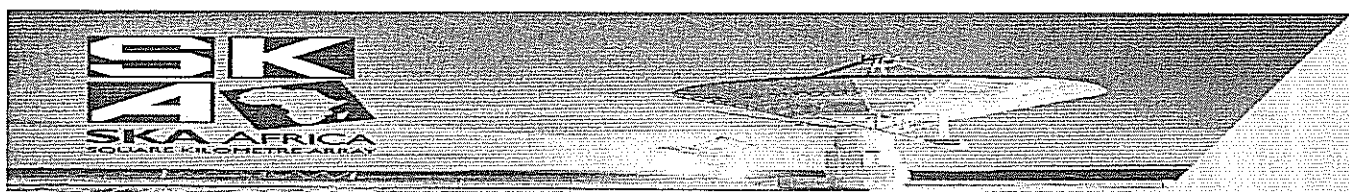
Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	(21 724,05)	13 860 682,55	12 370 299,00	1 490 383,55	12,05%	3 177 848,00
Service charges	10 990 674,00	10 566 024,00	10 566 024,00	859 077,84	4 525 051,12	4 525 051,12	4 525 051,12	#DIV/0!	10 566 024,00
Other revenue	6 663 940,00	6 796 408,00	6 796 408,00	106 708,60	268 182,03	268 182,03	268 182,03	#DIV/0!	6 796 408,00
Government - operating	20 592 415,00	23 060 000,00	23 060 000,00	377 872,70	14 989 386,32	14 475 000,00	514 386,32	3,55%	23 060 000,00
Government - capital	10 026 174,00	7 928 000,00	7 928 000,00	732 389,60	3 006 456,79	7 928 000,00	(4 921 543,21)	-62,08%	7 928 000,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	294 117,91	579 642,93	465 073,00	114 569,93	24,63%	1 170 600,00
Dividends									
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(42 261 593,00)	(4 709 918,74)	(20 342 783,94)	(15 793 392,00)	4 549 391,94	-28,81%	(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)	(355 336,42)	(4 129 091,34)	(6 202 234,67)	(2 073 143,33)	33,43%	(9 303 352,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	10 322 921,00	(2 716 802,46)	12 757 527,26	13 242 745,33	485 218,07	-3,66%	10 322 921,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00				4 646,00		4 646,00	#DIV/0!	
Decrease (increase) in non-current debtors	9 796,00	8 490,00	8 490,00	606,30	5 046,79	4 204,00	842,79	20,05%	8 490,00
Decrease (increase) other non-current receivables									
Decrease (increase) in non-current investments									
Payments									
Capital assets	(10 088 338,00)	(7 928 000,00)	(7 928 000,00)	(350 271,71)	(3 356 728,50)	(7 928 000,00)	(4 571 271,50)	57,66%	(7 928 000,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 270,00)	(7 919 510,00)	(7 919 510,00)	(349 665,41)	(3 347 035,71)	(7 923 796,00)	(4 576 760,28)	57,78%	(7 919 510,00)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans									
Borrowing long term/refinancing									
Increase (decrease) in consumer deposits	15 390,00	10 000,00	10 000,00	2 200,00	7 100,00	5 878,00	1 222,00	20,79%	10 000,00
Payments									
Repayment of borrowing									
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	2 200,00	7 100,00	5 878,00	(1 222,00)	-20,79%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	(3 064 267,87)	9 417 591,55	5 324 827,33			2 413 411,00
Cash/cash equivalents at beginning:	22 612 005,00	22 868 890,00	22 868 890,00		22 376 445,00	22 868 890,00			22 376 445,00
Cash/cash equivalents at monthly year end:	22 376 445,00	25 282 301,00	25 282 301,00		31 794 036,55	28 193 717,33			24 789 856,00

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

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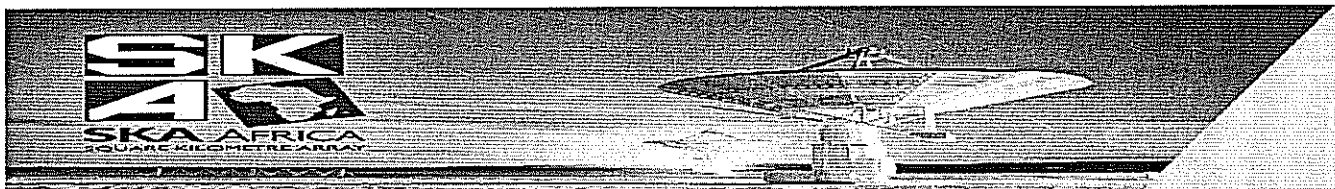
2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 December 2015

Description of financial indicator	Basis of calculation	2014-2015	Budget Year 2015-2016			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	1,8%	8,7%	8,7%	0,0%	4,9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,4%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	383,6%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	336,9%	367,2%
Revenue Management						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,4%	10,6%	10,6%	14,6%	10,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	12,2%	20,4%
Creditors Management						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
Funding of Provisions						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
Other Indicators						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	11,7%	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%	26,7%	29,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	1,7%	4,6%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	9,0%	0,0%	5,0%
IDP regulation financial viability Indicators						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	153,5%	175,3%	175,3%	160,5%	175,3%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	45,9%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	512,9%	539,6%	512,9%

6-B



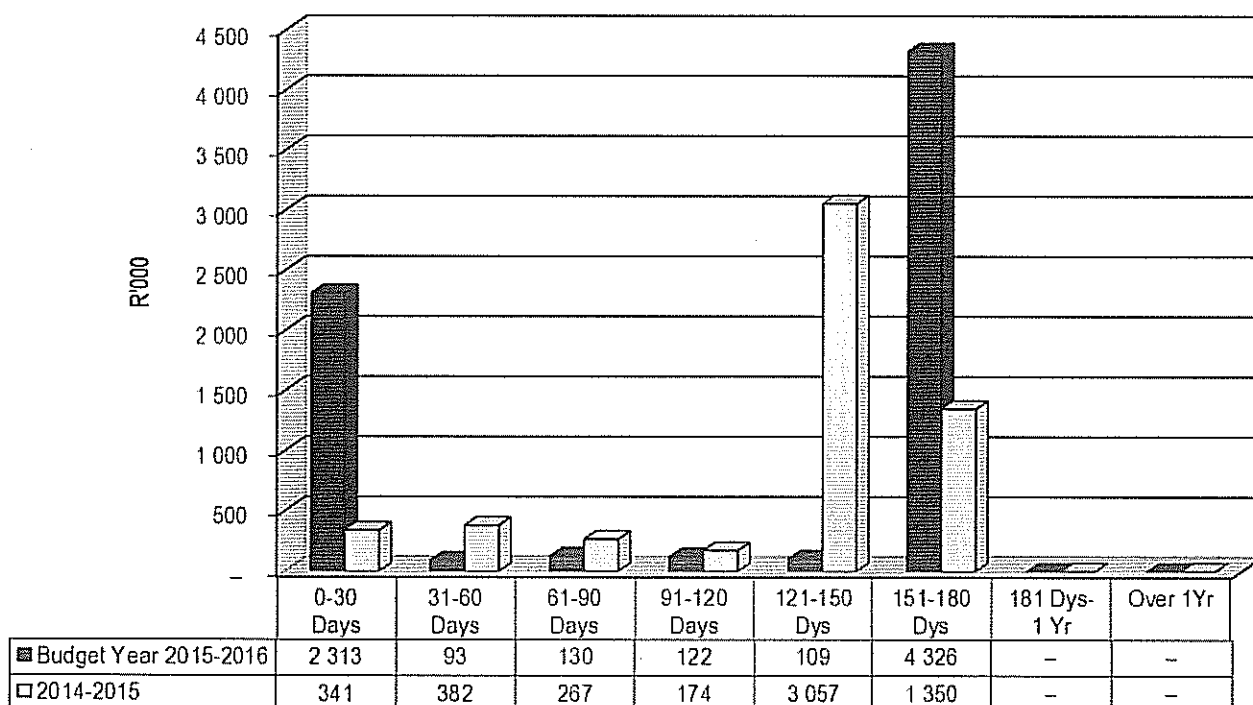
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 December 2015

0		Budget Year 2015-2016											
Description	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.to Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	262 603,20	28 571,24	48 552,88	23 158,06	14 991,16	525 635,00	-	-	903 511,64	563 784,32	-	205 651,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	435 811,52	25 437,65	45 589,34	42 243,13	47 632,89	323 665,94	-	-	929 580,67	413 741,96	-	211 907,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	2 559 090,46	-	-	2 559 090,46	2 559 090,46	-	1 489 639,00
Receivables from Exchange Transactions - Waste Water Management	1500	107 934,06	6 122,86	539,01	41 207,71	32 486,47	249 149,15	-	-	437 439,26	322 843,33	-	127 914,00
Receivables from Exchange Transactions - Waste Management	1600	194 446,80	19 331,27	21 473,01	15 601,80	12 542,26	0,00	-	-	263 395,14	28 144,06	-	32 800,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	(0,00)	-	-	241 293,25	-	-	241 293,25	241 293,25	-	241 293,00
Interest on Arrear Debtor Accounts	1810	15 507,63	13 318,59	13 930,48	-	1 572,14	427 607,77	-	-	473 936,61	429 179,91	-	416 670,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 297 081,63	-	-	-	-	-	-	-	1 297 081,63	-	-	-
Total By Income Source	2000	2 313 364,84	92 701,81	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 329,66	4 558 077,29	-	2 727 925,00
2014/15 - totals only		340 667,87	351 533,10	268 950,04	173 737,65	3 057 213,81	1 350 105,40	-	-	5 570 417,87	4 581 056,86	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	121 830,58	66 514,80	29 547,46	55 815,24	13 602,85	24 846,70	-	-	331 657,63	94 064,79	-	-
Commercial	2300	185 258,00	45 430,25	23 255,52	11 672,96	8 577,04	505 675,10	-	-	779 568,87	528 025,10	-	504 071,00
Households	2400	2 006 259,26	(39 163,24)	77 281,74	54 722,52	87 245,03	3 795 019,65	-	-	5 982 482,16	3 937 987,40	-	2 223 854,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 313 364,84	92 701,81	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 329,66	4 558 077,29	-	2 727 925,00

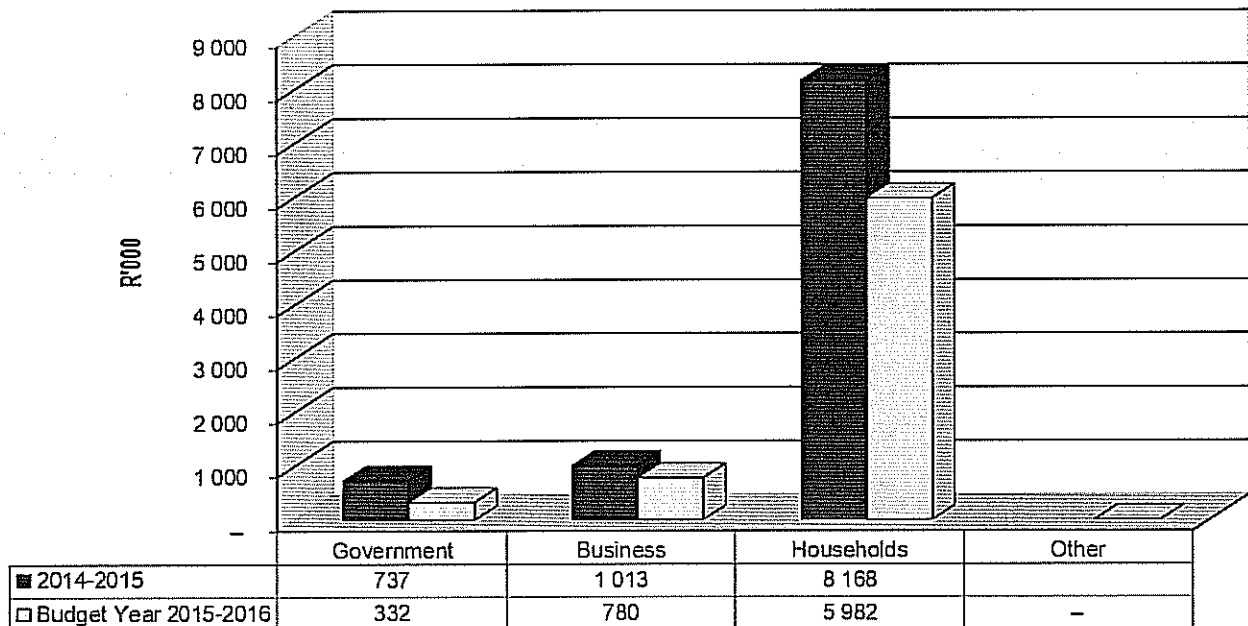
Chart C3 Aged Consumer Debtors Analysis



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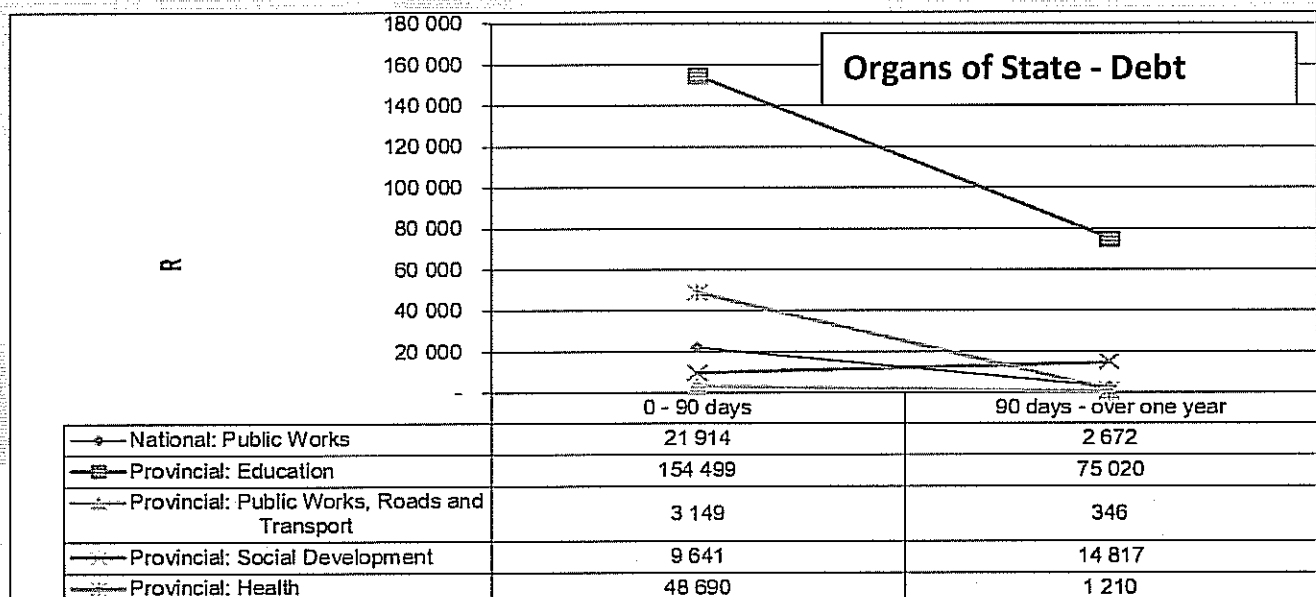
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



In-Year Report of Kai Jaeborg Municipality

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Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 December 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 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										
Bulk Water	0200										
PAYE deductions	0300										
VAT (output less input)	0400										
Pensions / Retirement deductions	0500										
Loan repayments	0600										
Trade Creditors	0700										
Auditor General	0800										
Other	0900										
Total By Customer Type	2600										

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 December 2015

Investments by maturity Name of Institution & Investment ID	Period of Investment	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 903,76	224,05	39 127,81
Job creation - Do Built	32 days	notice deposit				39 361,08	226,69	39 587,77
Land development	1 day	call deposit				16 001,20	97,19	16 098,45
Land development	32 days	notice deposit				15 422,38	88,81	15 511,19
Land development	1 day	call deposit				29 478,11	169,72	29 647,83
Civil Defence	32 days	notice deposit				19 123,34	172,76	19 296,10
EPWP Vosburg dust						225 910,37	(177 935,42)	47 982,95
CMP Kwaggakolk(vat)	1 day	call deposit				623,34	-3,59	626,93
MSIG	1 day	call deposit				866 788,99	(94 860,80)	771 928,19
MIG Sanitation Intores/vat	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				35 480,27	204,19	35 684,46
Water Services Plan	1 day	call deposit				3 315,62	19,15	3 334,77
CMP-Saalpoort project 301	1 day	call deposit				3 639,49	21,06	3 660,55
Library Development Projects	1 day	call deposit				352 854,27	(25 044,03)	327 810,24
EPWP - Paving/ Cleaning	1 day	call deposit				23 970,75	137,88	24 108,63
Lotto Camarvon	1 day	call deposit				1 840,80	10,53	1 851,33
Lotto Vosburg	1 day	call deposit				32 468,22	186,05	32 654,27
Finance Management Grant	1 day	call deposit				1 263 896,08	(79 539,72)	1 184 356,36
Transfer Fees Sub-Economic Housing	32 days	notice deposit				136 486,20	785,62	137 271,82
VB Cleaning Project	1 day	call deposit				25 918,57	149,13	26 067,70
VAT - retention	1 day	call deposit				12 027,39	69,18	12 096,57
EPWP	1 day	call deposit				227 205,31	(82 752,80)	144 452,51
MIG	1 day	call deposit				3 383 414,97	(209 360,10)	3 174 054,87
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 497 056,00	(322 612,74)	2 174 443,26
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				619 102,19	(295 357,14)	323 745,05
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				7 878 901,72	(1 950 000,00)	5 928 901,72
Municipality sub-total						34 565 110,81	(3 237 804,25)	31 327 306,56
TOTAL INVESTMENTS AND INTEREST						34 565 110,81	(3 237 804,25)	31 327 306,56

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Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:									
Operating Transfers and Grants									
National Government:	20 114 176,00	21 751 000,00	21 751 000,00	-	17 048 645,87	8 470 500,00	8 578 145,87	101,3%	21 751 000,00
Local Government Equitable Share	15 095 000,00	18 021 000,00	18 021 000,00	-	13 509 000,00	4 740 500,00	8 768 500,00	184,97%	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	-	926 250,00	930 000,00	(3 750,00)	-0,40%	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	-	700 000,00	1 000 000,00	(300 000,00)	-30,00%	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00	-	-	-	-	-	-	-	-
Department of Water Affairs and Forestry	378 801,00	-	-	-	113 395,87	-	113 395,87	#DIV/0!	-
Other transfers and grants (insert description)	-	-	-	-	-	-	-	-	-
Provincial Government:	778 002,00	1 309 000,00	1 309 000,00	-	659 952,76	654 500,00	-	-	1 309 000,00
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	-	654 500,00	654 500,00	-	-	1 309 000,00
Expanded Public Works Programme	62 795,00	-	-	-	5 452,76	-	-	-	-
DWAR	-	-	-	-	-	-	-	-	-
War on leaks	-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	235 677,00	-	-	-	113 232,78	-	113 232,78	#DIV/0!	-
Sanitation interest	123 091,00	-	-	-	113 232,78	-	113 232,78	#DIV/0!	-
CMIP Kwaggaalkolk (VAT)	112 586,00	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 060 000,00	-	17 821 631,41	9 125 000,00	8 691 378,65	95,25%	23 060 000,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	7 928 000,00	109 635,22	6 310 050,37	7 928 000,00	(1 621 699,63)	-20,46%	7 928 000,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	-	4 964 000,00	7 928 000,00	(2 964 000,00)	-37,39%	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00	-	-	109 635,22	1 342 300,37	-	1 342 300,37	#DIV/0!	-
Municipal Systems Improvement	-	-	-	-	3 750,00	-	-	-	-
Other capital transfers (insert description)	-	-	-	-	-	-	-	-	-
Provincial Government:	376 761,00	-	-	34 740,00	87 055,17	-	87 055,17	#DIV/0!	-
Sport and Recreation	139 792,00	-	-	-	-	-	-	-	-
Expanded Public Works Programme	236 969,00	-	-	34 740,00	87 055,17	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	144 375,22	6 397 105,54	7 928 000,00	(1 534 644,46)	-19,36%	7 928 000,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	31 154 027,00	30 988 000,00	30 988 000,00	144 375,22	24 218 936,95	17 053 000,00	7 156 734,19	41,97%	30 988 000,00

In-Year Report of Kareeberg Municipality

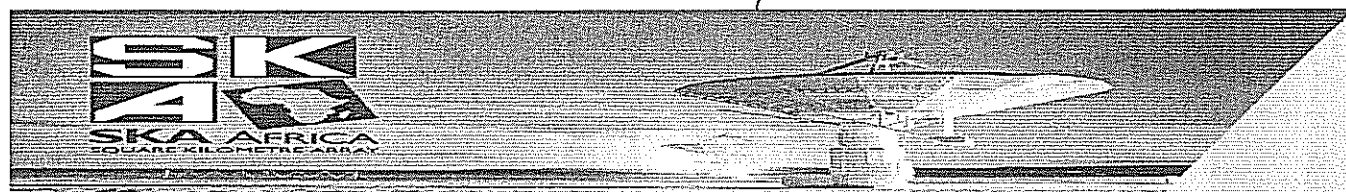
Quarter 2
31 December 2015

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 December 2015

Description	2014-2015 Audited Outcomes	Budget Year 2015-2016							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
EXPENDITURE									
Operating expenditure of Transfers and Grants									
Operating Transfers and Grants	20 114 176,00	13 033 352,00	13 033 352,00	548 017,06	5 330 872,15	6 202 234,67	(871 362,52)	(0,14)	13 033 352,00
National Government									
Local Government Equitable Share	15 096 000,00	9 303 352,00	9 303 352,00	415 938,50	4 293 792,72	6 202 234,67	(1 908 441,95)	(0,31)	9 303 352,00
Finance Management	1 800 000,00	1 800 000,00	1 800 000,00	14 800,00	539 961,81	-	539 961,81	#DIV/0!	1 800 000,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	58 193,56	143 011,52	-	143 011,52	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	1 000 000,00	59 085,00	354 106,00	-	354 106,00	#DIV/0!	1 000 000,00
Municipal Infrastructure Grant (MIG)	905 375,00								
Department of Water Affairs and Forestry	378 801,00								
	778 002,00	1 309 000,00	1 309 000,00	171 410,41	346 715,25	-	346 715,25	#DIV/0!	1 309 000,00
Provincial Government									
Sport and Recreation	715 207,00	1 309 000,00	1 309 000,00	28 893,06	198 745,94	-	198 745,94	#DIV/0!	1 309 000,00
Expanded Public Works Programme	82 795,00			142 516,55	147 969,31		147 969,31	#DIV/0!	
District Municipality:									
Other grant providers:	235 677,00	-	-	-	99 327,00	-	99 327,00	#DIV/0!	-
Sanitation Interest	123 091,00			-	99 327,00		99 327,00	#DIV/0!	
CMP Kwaggakok (VAT)	112 586,00			-					
Other grant providers:									
Total operating expenditure of Transfers and Grants	21 127 855,06	14 342 352,00	14 342 352,00	719 427,47	5 776 914,40	6 202 234,67	(425 320,27)	(0,07)	14 342 352,00
Capital expenditure of Transfers and Grants									
Capital Transfers and Grants	9 649 411,00	7 928 000,00	7 928 000,00	314 744,17	3 116 022,55	7 928 000,00	(4 811 977,23)	(0,63)	7 928 000,00
National Government									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	7 928 000,00	184 368,28	1 592 777,40	7 928 000,00	(6 335 222,60)	(0,80)	7 928 000,00
Department of Water Affairs and Forestry	2 706 787,00			109 635,22	1 342 300,37		1 342 300,37	#DIV/0!	
Municipal Systems Improvement					3 750,00		3 750,00		
Expanded Public Works Programme				20 740,67	177 194,78				
Provincial Government:									
Sport and Recreation	376 761,00	-	-	34 740,00	219 175,35	-	219 175,35	#DIV/0!	-
Expanded Public Works Programme	139 792,00			-	132 120,18		132 120,18	#DIV/0!	
Other grant providers:	238 969,00			34 740,00	87 055,17		87 055,17	#DIV/0!	
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	7 928 000,00	349 484,17	3 335 197,90	7 928 000,00	(4 592 802,10)	(0,60)	7 928 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,06	22 270 352,00	22 270 352,00	1 068 911,64	9 112 112,30	14 130 234,67	(5 018 122,37)	(0,37)	22 270 352,00

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



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Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 412 802,00	1 426 261,00	1 426 261,00	117 733,54	706 401,24	688 507,50	17 893,74	2,60%	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	235 467,12	217 622,50	17 844,62	8,20%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	13 049,87	61 276,33	64 313,00	(3 036,67)	-4,72%	160 684,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,93	1 003 144,69	970 443,00	32 701,69	3,37%	2 062 366,00
% Increase		2,09%	2,09%						2,09%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 432 573,00	2 911 688,00	2 911 688,00	318 345,00	1 399 779,00	1 579 254,00	(179 475,00)	-11,36%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 668,90	161 672,84	208 752,00	(47 079,16)	-22,55%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 236,68	61 420,08	69 534,00	(8 113,92)	-11,67%	139 075,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	146 210,00	202 543,00	202 543,00	-	-	202 543,00	(202 543,00)	-100,00%	202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	39 243,00	230 322,00	232 812,00	(2 490,00)	-1,07%	465 627,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	325,00	29 134,00	29 134,00	21,75	145,00	14 562,00	(14 417,00)	-99,00%	29 134,00
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	-	-	-	65 532,72	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	3 498 640,00	4 165 575,00	4 165 575,00	461 068,13	1 853 338,92	2 307 457,00	(454 118,08)	-19,68%	4 165 575,00
% Increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 662,00	9 113 662,00	959 510,26	4 938 211,22	3 996 905,00	941 306,22	23,55%	9 113 662,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 504 862,00	134 920,22	725 249,81	752 431,00	(27 181,19)	-3,61%	1 504 862,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	23 059,24	142 116,64	242 795,50	(100 678,86)	-41,47%	485 591,00
Overtime	495 696,00	300 000,00	300 000,00	84 421,92	319 708,64	150 000,00	169 708,64	113,14%	300 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	38 330,68	38 744,00	(413,34)	-1,07%	77 488,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	10 681,00	8 640,00	8 640,00	11 975,00	43 281,65	4 320,00	38 961,65	901,89%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	9 309,20	55 030,67	253 051,18	(198 020,51)	-78,25%	506 102,36
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	32 386,00	-	-	-	27 330,24	-	27 330,24	#DIV/0!	-
Post-retirement benefit obligations	405 510,00	719 216,00	719 216,00	-	-	-	-	-	719 216,00
Sub Total - Other Municipal Staff	12 754 326,00	12 715 561,36	12 715 561,36	1 229 726,84	6 289 259,74	5 438 246,68	851 013,06	15,65%	12 715 561,36
% Increase		-0,30%	-0,30%						-0,30%
Total Parent Municipality	16 273 076,00	16 943 502,36	16 943 502,36	1 860 822,90	9 145 743,35	8 716 146,68	429 596,67	4,93%	16 943 502,36
		3,67%	3,67%						3,67%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	16 273 076,00	16 943 502,36	16 943 502,36	1 860 822,90	9 145 743,35	8 716 146,68	429 596,67	4,93%	16 943 502,36
% Increase		3,67%	3,67%						3,67%
TOTAL MANAGERS AND STAFF	16 252 966,00	16 881 136,36	16 881 136,36	1 690 794,97	8 142 598,66	7 745 703,68	396 894,98	5,12%	16 881 136,36



Supporting Documentation (cont.)

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

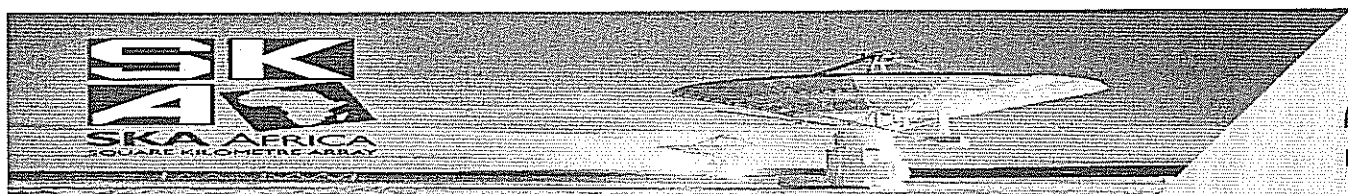
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	8 338,37	49 169,44
Bargaining council	507,50	3 095,75
Group insurance	485,08	2 910,48
Total other allowances	9 330,95	55 175,67

2. Excluded from the total amount of R 9 145 743 for the period 1 July 2015 to 31 December 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	137 826,77	33,00%
Senior Management	149 065,44	36,00%
Other staff	130 956,22	31,00%
Total travel and subsistence allowances	417 848,43	

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Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 December 2015

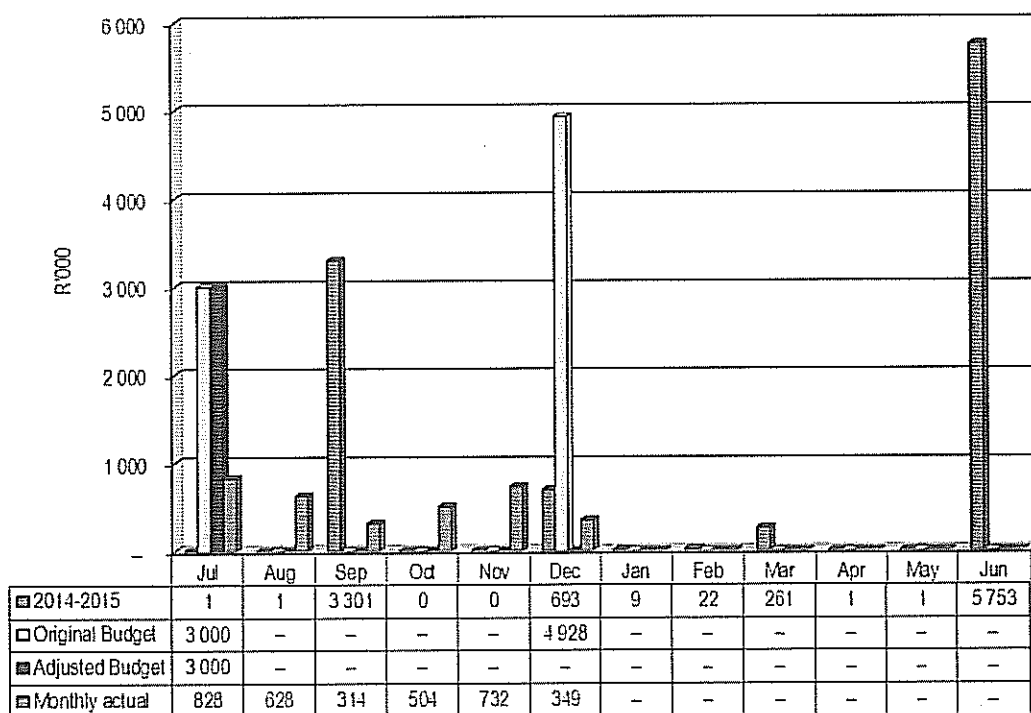
Description	Budget Year 2015-2016												2014-2015 Medium Term Revenue & Expenditure Framework		
	July Outcomes	August Outcomes	Sept Outcomes	October Outcomes	Nov Outcomes	Dec Outcomes	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2014-2015	Budget Year 2015-2016	Budget Year 2016-2017
Cash Receipts By Source															
Property rates	257 723.19	827 419.17	1 429 045.90	269 182.97	322 026.17	179 558.42	140 942.00	130 157.00	87 506.00	74 119.00	76 858.00	(511 770.80)	3 177 844.00	3 522 668.00	3 708 440.00
Property rates - penalties & collection	2 258.90	9 583.55		8 058.82	7 012.34							(40 292.41)			
Service charges - electricity revenue	350 340.30	306 173.74	350 668.37	339 631.06	363 048.37	318 472.13	472 272.00	857 420.00	723 554.00	545 630.00	536 058.00	3 155 274.58	8 180 639.00	8 991 057.00	9 795 030.00
Service charges - water revenue	100 131.82	75 554.84	113 573.78	110 221.37	127 774.73	102 854.87	700 542.00	233 045.00	258 737.00	338 370.00	357 743.00	1 727 521.81	4 295 991.00	4 292 058.00	4 873 971.00
Service charges - sanitation revenue	103 581.82	123 407.81	185 426.03	179 925.28	208 520.33	167 827.91	164 735.00	175 431.00	158 945.00	431 714.00	301 970.00	211 371.82	2 540 719.00	2 714 428.00	2 965 870.00
Service charges - refuse	203 159.23	198 554.37	258 304.70	239 502.94	235 478.54	270 023.09	324 824.00	272 906.00	271 484.00	511 067.00	381 045.00	152 394.73	2 548 545.00	2 825 797.00	4 081 368.00
Service charges - other															
Rental of facilities and equipment	17 921.37	101 236.38	36 432.10	23 904.32	16 629.37	25 781.68	29 878.00	5 628.00	3 536.00	23 668.00	13 220.00	(53 417.73)	217 828.00	354 100.00	373 905.00
Interest earned - internal investments	11 748.33	74 169.66	63 281.42	60 380.41	64 425.00	254 117.81	127 147.00	82 306.00	78 343.00	131 632.00	85 781.00	74 268.07	1 167 300.00	1 301 850.00	1 429 843.00
Interest earned - outstanding debtors	198.54	238.00	187.76	185.77	183.79	181.75	272.00	272.00	220.00	228.00	254.00	785.42	2 300.00	2 455.00	2 636.00
Dividends received															
Fines	15.20	1 720.00	1 329.62	841.00	28.00	674.83	16.00	2 143.00	3 019.00	346.00	1 058.00	815.29	12 230.00	12 843.00	13 484.00
Licences and permits	451.00	871.00	525.00	223.00	318.00	318.00	439.00	439.00	815.00	552.00	417.00	1 554.00	7 420.00	7 791.00	8 181.00
Agency services	28 064.01	8 625.11	12 134.02	8 483.43	11 030.05	10 482.77	7 723.00	51 409.00	5 538.00	2 349.00	4 728.00	(46 492.42)	100 230.00	101 855.00	107 760.00
Transfer receipts - operating	10 230 000.00	1 054 500.00			8 165 156.75	377 172.70			5 002 000.00			171 470.55	23 000 000.00	22 965 000.00	23 611 000.00
Other income	120 329.97	129 598.00	38 759.34	97 810.06	84 756.96	69 289.63	83 657.00	83 130.00	161 740.00	8 515.00	186 958.00	7 356 217.50	8 425 719.00	8 970 012.00	11 272 258.00
Cash Receipts by Source	11 631 631.41	2 713 949.19	2 855 671.13	1 482 599.56	1 769 378.62	1 817 336.13	2 687 838.00	1 674 967.00	8 793 530.00	2 127 608.00	1 968 128.00	12 239 802.78	34 790 840.00	38 121 807.00	41 258 878.00
Other Cash Flows by Source															
Transfer receipts - capital	2 000 000.00			2 064 000.00								2 064 000.00	7 938 000.00	8 054 000.00	8 214 000.00
Contributions & Distributed assets															
Proceeds on disposal of PPE															
Short term loans															
Borrowing by term financing															
Increase in consumer deposits	3 300.00	1 100.00	1 100.00	3 300.00	1 100.00	2 200.00	471.00	541.00	1 176.00	471.00	841.00	(6 130.00)	12 000.00	10 000.00	10 000.00
Reversal of non-current debtors	834.14	1 795.43	603.29	604.29	604.29	606.30	756.00	757.00	756.00	762.00	765.00	(165.79)	4 430.00	7 532.00	7 900.00
Receipt of non-current receivables	2 152 438.54	2 700 516.73	948 836.47	2 620 200.33	3 950 793.31	3 781 576.45						(16 169 317.83)			
Change in non-current liabilities	8 936 829.45	(331 364.35)	(171 367.45)	923 725.42	2 641 228.45	(2 237 904.25)						(3 201 229.81)			
Total Cash Receipts by Source	21 643 091.74	6 425 402.96	3 312 255.41	6 634 138.31	10 252 101.47	2 243 616.05	2 993 646.00	1 676 865.00	8 793 530.00	2 128 617.00	1 969 844.00	(10 166 216.14)	42 727 278.00	46 187 329.00	49 521 778.00
Cash Payments by Type															
Employee related costs	1 227 266.47	1 189 912.41	1 247 283.37	1 527 355.98	1 302 178.43	1 690 794.97	1 254 732.00	1 426 936.00	1 445 628.00	1 045 425.00	1 341 702.00	2 021 810.34	16 881 130.00	16 042 310.00	16 750 625.00
Remuneration of councillors	150 978.08	186 823.43	170 027.97	186 814.09	185 543.92	170 027.97	168 570.00	164 818.00	223 180.00	170 678.00	173 753.00	154 298.85	2 062 308.00	2 182 532.00	2 281 151.00
Interest paid															
Bulk purchases - Electricity	677 762.61	1 105 578.70	827 248.73	685 250.21	702 834.68	717 323.64	540 031.00	760 355.00	627 239.00	810 178.00	652 529.00	1 811 659.41	9 698 001.00	10 170 414.00	11 219 505.00
Bulk purchases - Water & Sewer															
Other materials	15 841.98	128 372.42	79 529.53	131 031.15	306 745.69	16 940.52	71 808.00	54 814.00	49 707.00	25 130.00	27 638.00	(531 178.44)	469 100.00	422 708.00	713 719.00
Contracted services	316 812.04	42 804.45	53 031.81	120 271.03	49 184.85	38 061.65	78 872.00	60 392.00	54 698.00	38 835.00	30 395.00	(365 425.83)	545 900.00	545 505.00	582 645.00
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	1 824 672.48	53 104.85	75 193.97	1 746 845.90	64 836.22	265 330.42			2 121 117.33			2 073 143.23	6 323 352.00	10 429 698.00	11 178 687.00
General expenses	1 629 487.59	218 576.37	369 648.81	586 892.65	541 437.02	1 016 710.90	144 281.00	122 319.00	187 037.00	88 439.00	126 550.00	7 143 703.78	12 625 000.00	12 318 690.00	13 645 720.00
Cash Payments by Type	6 139 191.21	2 613 982.44	2 651 618.62	4 944 081.34	2 933 469.58	4 596 216.28	2 388 397.00	2 349 734.00	2 739 764.33	2 628 435.00	2 554 637.00	12 728 061.34	33 285 928.00	33 064 428.00	36 115 632.00
Other Cash Flows/Payments by Type															
Capital assets	818 202.34	822 325.41	313 879.98	520 640.55	737 359.00	349 481.17						4 573 029.54	7 928 000.00	8 054 000.00	8 214 000.00
Repayment of borrowings															
Other Cash Flows/Payments	8 126 012.87	1 684 696.83	749 714.66	1 994 652.29	7 230 468.37	972 382.62						(21 863 327.20)			
Total Cash Payments by Type	15 183 216.72	5 229 004.91	3 815 153.86	7 449 282.89	11 692 237.58	5 433 698.81	2 388 397.00	2 349 734.00	2 739 764.33	2 628 435.00	2 554 637.00	(15 290 297.66)	40 213 928.00	41 118 428.00	44 329 632.00
NET INCREASE(DECREASE) IN CASH HELD	6 460 875.02	1 201 920.55	(502 898.45)	(1 815 144.58)	(1 939 897.11)	(2 689 882.76)	(694 559.00)	(672 869.00)	(846 234.33)	(502 827.00)	(585 713.00)	(16 060 464.86)	(17 493 088.00)	(17 954 621.00)	(15 066 854.00)
Cash/each equivalent at the month	22 376 445.00	31 628 222.47	31 124 326.02	30 551 774.83	31 127 540.51	31 794 036.55	31 794 036.55	31 429 515.55	30 589 476.55	31 450 212.32	31 750 558.32	31 363 765.72	22 376 445.00	24 793 854.00	27 868 756.00
Cash/each equivalent at the month	31 628 222.47	31 124 326.02	30 551 774.83	31 127 540.51	31 794 036.55	31 429 515.55	30 589 476.55	31 050 212.32	31 750 558.32	31 363 765.72	24 793 854.00	21 769 958.00	27 868 756.00	31 230 702.00	

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 December 2015

Month	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	1 154,93	3 000 000,00	3 000 000,00	828 202,24	828 202,24	3 000 000,00	2 171 797,76	72,4%	10%
August	1 189,79			627 548,80	1 455 751,04	3 000 000,00	1 544 248,96	51,5%	18%
September	3 300 694,88			313 879,96	1 769 631,00	3 000 000,00	1 230 369,00	41,0%	22%
October	0,00			504 426,19	2 274 057,19	3 000 000,00	725 942,81	24,2%	29%
November	0,00			732 399,60	3 006 456,79	3 000 000,00	-6 456,79	-0,2%	38%
December	692 790,73	4 928 000,00		349 484,17	3 355 940,96	7 928 000,00	4 572 059,04	57,7%	42%
January	8 584,42					7 928 000,00	-		
February	21 595,70					7 928 000,00	-		
March	261 415,21					7 928 000,00	-		
April	1 083,32					7 928 000,00	-		
May	677,46					7 928 000,00	-		
June	5 752 551,35					7 928 000,00	-		
Total Capital expenditure	10 041 737,79	7 928 000,00	3 000 000,00	3 355 940,96					

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



In-Year Report of Kareeberg Municipality

Quarter 2
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Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2
December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 413,00	-	-	109 835,22	1 342 300,37	-	(1 342 300,37)	#DIV/0!	-
Infrastructure - Road transport									
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	2 706 788,00			109 835,22	1 342 300,37		(1 342 300,37)	#DIV/0!	
Dams & Reservoirs	2 706 788,00			109 835,22	1 342 300,37		(1 342 300,37)	#DIV/0!	
Water purification									
Reticulation									
Infrastructure - Sanitation	15 625,00								
Reticulation	15 625,00								
Sewerage purification									
Infrastructure - Other									
Waste Management									
Transportation									
Gas									
Other									
Community									
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other									
Heritage assets									
Buildings									
Other									
Investment properties									
Housing development									
Other									
Other assets	36 006,00	-	-	787,54	16 780,80	-	(16 780,80)	#DIV/0!	-
General vehicles									
Specialised vehicles									
Plant & equipment	11 123,00			787,54	3 006,21		(3 006,21)	#DIV/0!	
Computers - hardware/equipment	2 770,00				3 750,00		(3 750,00)	#DIV/0!	
Furniture and other office equipment	23 013,00				12 024,39		(12 024,39)	#DIV/0!	
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets									
Land sub-class									
Biological assets									
Land sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Capital Expenditure on new assets	2 758 319,00	-	-	110 422,76	1 361 080,97	-	(1 361 080,97)	#DIV/0!	-
Specialised vehicles									
Refuse									
Fire									
Conservancy									
Ambulances									

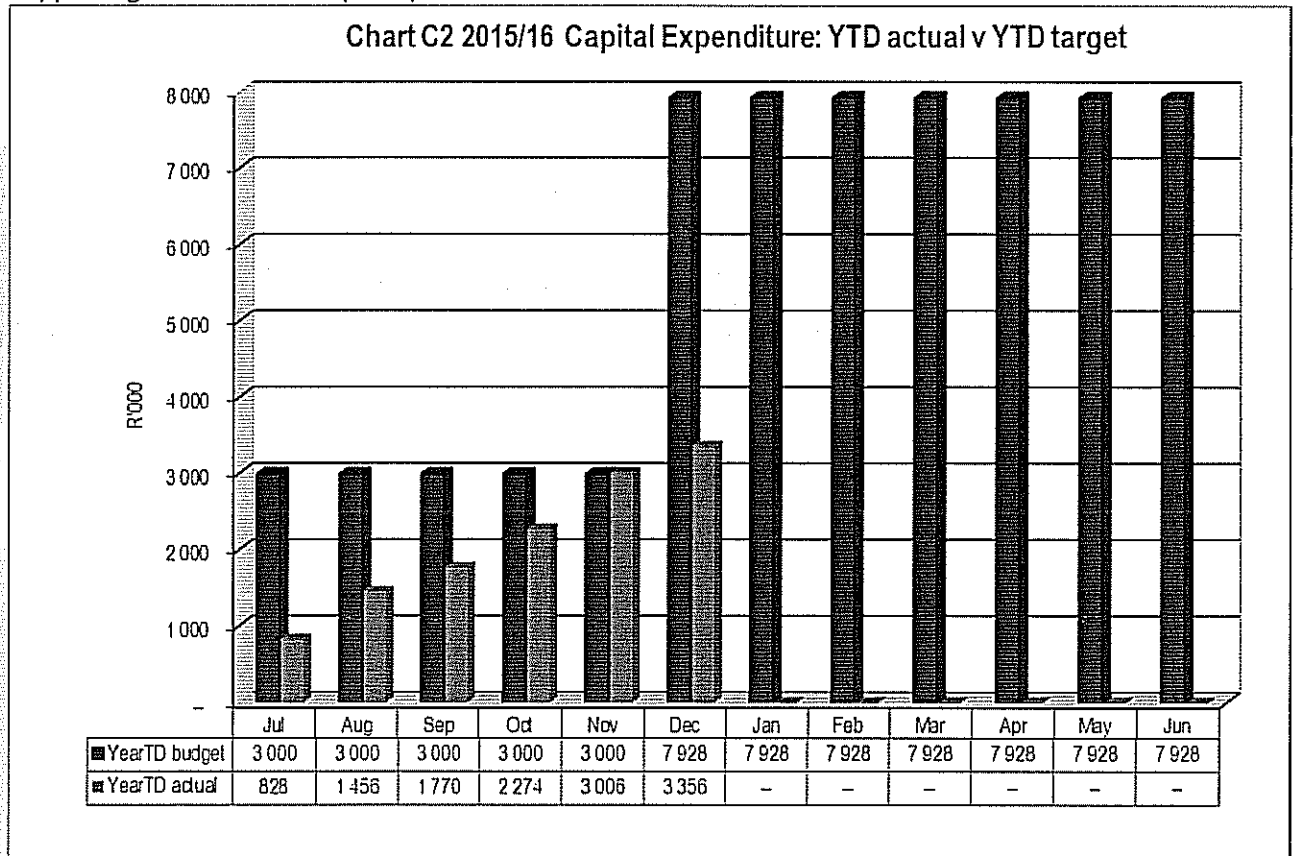


Supporting Documentation (cont.)

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

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 947 336,00	6 700 000,00	6 700 000,00	121 082,50	1 362 731,00	6 700 000,00	5 337 269,20	0,80	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	121 082,50	1 362 731,00	2 000 000,00	637 269,20	0,32	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	121 082,50	1 362 731,00	2 000 000,00	637 269,20	0,32	2 000 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	3 700 000,00	3 700 000,00	-	-	3 700 000,00	3 700 000,00	1,00	3 700 000,00
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	3 700 000,00	3 700 000,00	-	-	3 700 000,00	3 700 000,00	1,00	3 700 000,00
Infrastructure - Other	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Waste Management	-	1 000 000,00	1 000 000,00	-	-	1 000 000,00	1 000 000,00	1,00	1 000 000,00
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2 281 623,00	1 228 000,00	1 228 000,00	68 625,70	332 100,77	1 228 000,00	895 899,23	0,73	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportfields & stadia	1 358 752,00	1 228 000,00	1 228 000,00	10 569,20	126 476,90	1 228 000,00	1 101 523,10	0,50	1 228 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	119 640,00	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	756 691,00	-	-	87 456,68	190 623,07	-	(190 623,07)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	46 600,00	-	-	-	15 000,00	-	(15 000,00)	#DIV/0!	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	20 740,67	300 814,00	-	(300 814,00)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	20 740,67	300 814,00	-	(300 814,00)	#DIV/0!	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 329 010,00	7 928 000,00	7 928 000,00	239 848,95	1 995 647,53	7 928 000,00	5 932 352,47	0,75	7 928 000,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

Supporting Documentation (cont.)



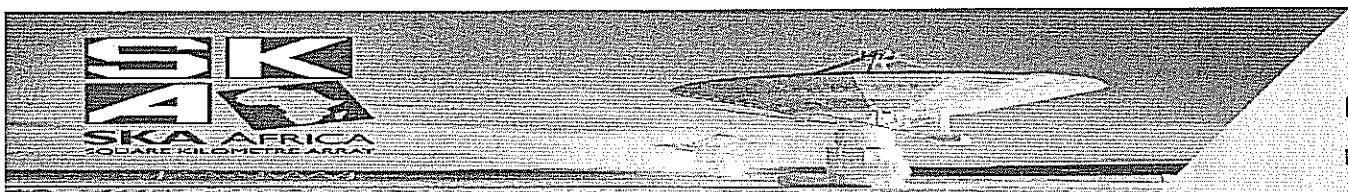
In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2
December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 285 052,00	372 000,00	372 000,00	62 785,54	699 214,64	288 228,00	(390 980,64)	-132,18%	372 000,00
Infrastructure - Road transport	47 582,00	62 000,00	62 000,00	3 947,89	12 161,63	40 000,00	27 838,37	66,00%	62 000,00
Roads, Pavements & Bridges	47 582,00	62 000,00	62 000,00	3 947,89	12 161,63	40 000,00	27 838,37	66,00%	62 000,00
Storm water									
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	26 751,00	176 559,73	84 000,00	(92 559,73)	-110,10%	106 000,00
Generation		4 000,00	4 000,00	2 000,00	12 000,00	2 000,00	(10 000,00)	-500,00%	4 000,00
Transmission & Retiulation	347 697,00	102 000,00	102 000,00	24 751,00	164 559,73	82 000,00	(82 559,73)	-100,64%	102 000,00
Street Lighting									
Infrastructure - Water	814 199,00	90 000,00	90 000,00	5 275,65	324 419,76	76 000,00	(248 419,76)	-326,07%	90 000,00
Dams & Reservoirs	814 199,00	90 000,00	90 000,00	5 275,65	324 419,76	76 000,00	(248 419,76)	-326,07%	90 000,00
Water purification									
Retiulation									
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	46 811,00	54 636,50	83 500,00	28 863,50	34,57%	105 000,00
Retiulation	45 956,00	105 000,00	105 000,00	46 811,00	54 636,50	83 500,00	28 863,50	34,57%	105 000,00
Sewerage purification									
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	101 437,00	4 726,00	(96 711,00)	-2046,36%	9 000,00
Waste Management	7 194,00	-	-	-	99 327,00	-	(99 327,00)	#DIV/0!	-
Transportation	3 044,00	9 000,00	9 000,00	-	2 110,00	4 726,00	2 616,00	55,35%	9 000,00
Gas									
Other									
Community	61 465,00	75 800,00	75 800,00	6 986,28	19 646,87	32 946,00	13 299,13	40,39%	75 800,00
Parks & gardens	2 200,00	18 600,00	18 600,00	233,89	2 810,20	0 000,00	5 989,60	60,07%	18 600,00
Sportsfields & otdia	13 810,00	-	-	-	-	-	-	-	-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	5 000,00	5 000,00	100,00%	14 000,00
Community halls									
Libraries	22 044,00	13 000,00	13 000,00	802,08	2 114,07	4 500,00	2 385,93	53,02%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	5 814,20	10 342,02	5 500,00	(4 842,02)	-88,04%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	-	125,00	1 500,00	1 375,00	91,67%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	556,88	1 750,00	1 194,02	68,23%	3 500,00
Buson									
Clinics	536,00	3 000,00	3 000,00	-	1 136,25	1 500,00	363,75	24,25%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	2 000,00	2 000,00	100,00%	4 000,00
Comptories	5 046,00	5 500,00	5 500,00	138,20	2 565,35	2 399,00	(167,35)	-6,98%	5 500,00
Social rental housing									
Other									
Heritage assets									
Buildings									
Other									
Investment properties									
Housing development									
Other									
Other assets	1 100 375,00	537 400,00	537 400,00	33 468,55	461 490,71	85 736,00	(375 754,71)	-436,27%	537 400,00
General vehicles	105 075,00	97 500,00	97 500,00	6 396,86	22 947,34	48 504,00	25 559,66	52,69%	97 500,00
Specialised vehicles	289 541,00	195 000,00	195 000,00	521,93	48 016,29	(88 118,00)	(134 136,29)	-155,76%	195 000,00
Plant & equipment	35 159,00	8 700,00	8 700,00	4 434,84	13 192,97	4 350,00	(8 842,97)	-203,29%	8 700,00
Computers - hardware/equipment	205 482,00	130 000,00	130 000,00	15 070,51	85 735,97	65 833,00	(19 902,97)	-30,23%	130 000,00
Furniture and other office equipment	744,00	47 700,00	47 700,00	-	10 062,14	23 917,00	13 854,86	57,93%	47 700,00
Abattoirs									
Markets									
Civic Land and Buildings	61 809,00	58 500,00	58 500,00	447,26	4 781,56	29 250,00	24 468,44	83,72%	58 500,00
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other	414 474,00	-	-	6 597,15	276 772,44	-	(276 772,44)	#DIV/0!	-
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Repairs and Maintenance Expenditure	2 436 492,00	985 000,00	985 000,00	123 222,37	1 150 354,22	408 916,00	(743 444,22)	-182,70%	985 000,00
Specialised vehicles	289 541,00	195 000,00	195 000,00	521,93	48 016,29	(88 118,00)	(134 136,29)	155,76%	195 000,00
Refuse	289 541,00	195 000,00	195 000,00	521,93	48 016,29	(88 118,00)	(134 136,29)	155,76%	195 000,00
Fire									
Conservancy									
Ambulances									



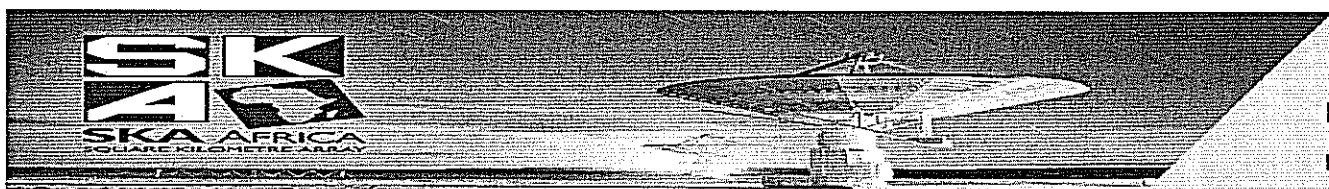
In-Year Report of Kareeberg Municipality

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Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 December 2015

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R									
Depreciation by Asset Class/Sub-class									
Infrastructure	1 888 807,00	2 917 514,00	2 917 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 804,00	1 820 373,00	1 820 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	520 503,00	520 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	83 647,00	120 733,00	120 733,00	-	-	-	-	-	-
Waste Management	83 647,00	120 733,00	120 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	469 807,00	814 073,00	814 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 880,00	27 880,00	-	-	-	-	-	-
Recreational facilities	450 146,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 470,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	408,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	398 373,00	721 380,00	721 380,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 770,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	88 960,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	94 690,00	114 160,00	114 160,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	02 534,00	111 550,00	111 550,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 770,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 000,00	40 000,00	-	-	-	-	-	-
Fire	2 027,00	2 444,00	2 444,00	-	-	-	-	-	-
Conveyancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



2.2 Municipal Manager's Quality Certification

Quality certificate

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

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

for quarter 2 - December 2015 - Q2 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

W. de Bruin (8/2)

Date

31 December 2015



