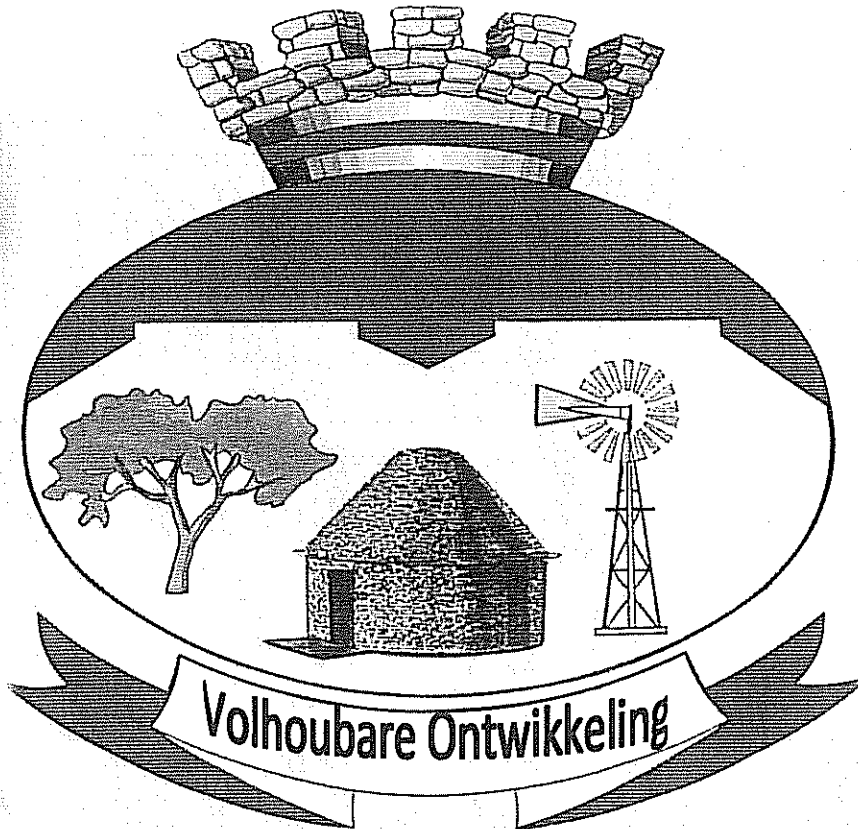


# **In-Year Report of Kareeberg Municipality**

## **Monthly 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](http://www.kareeberg.co.za)**

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# In-Year Report of Kareeberg Municipality

31 December 2015

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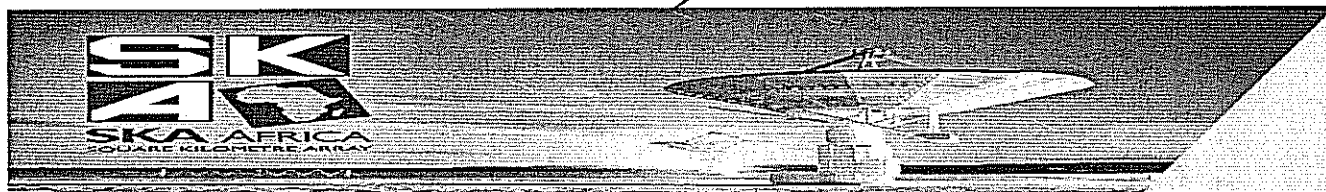
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### Introduction

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.

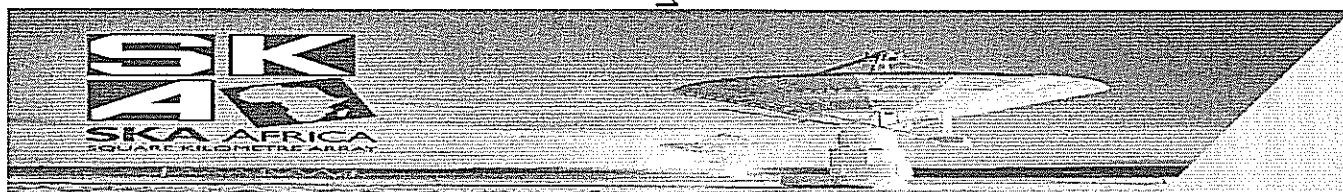
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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.

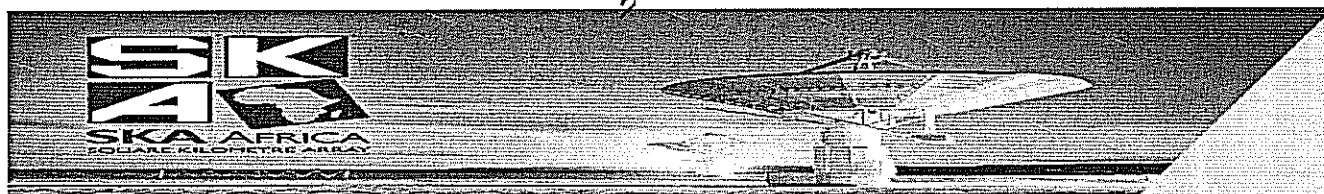
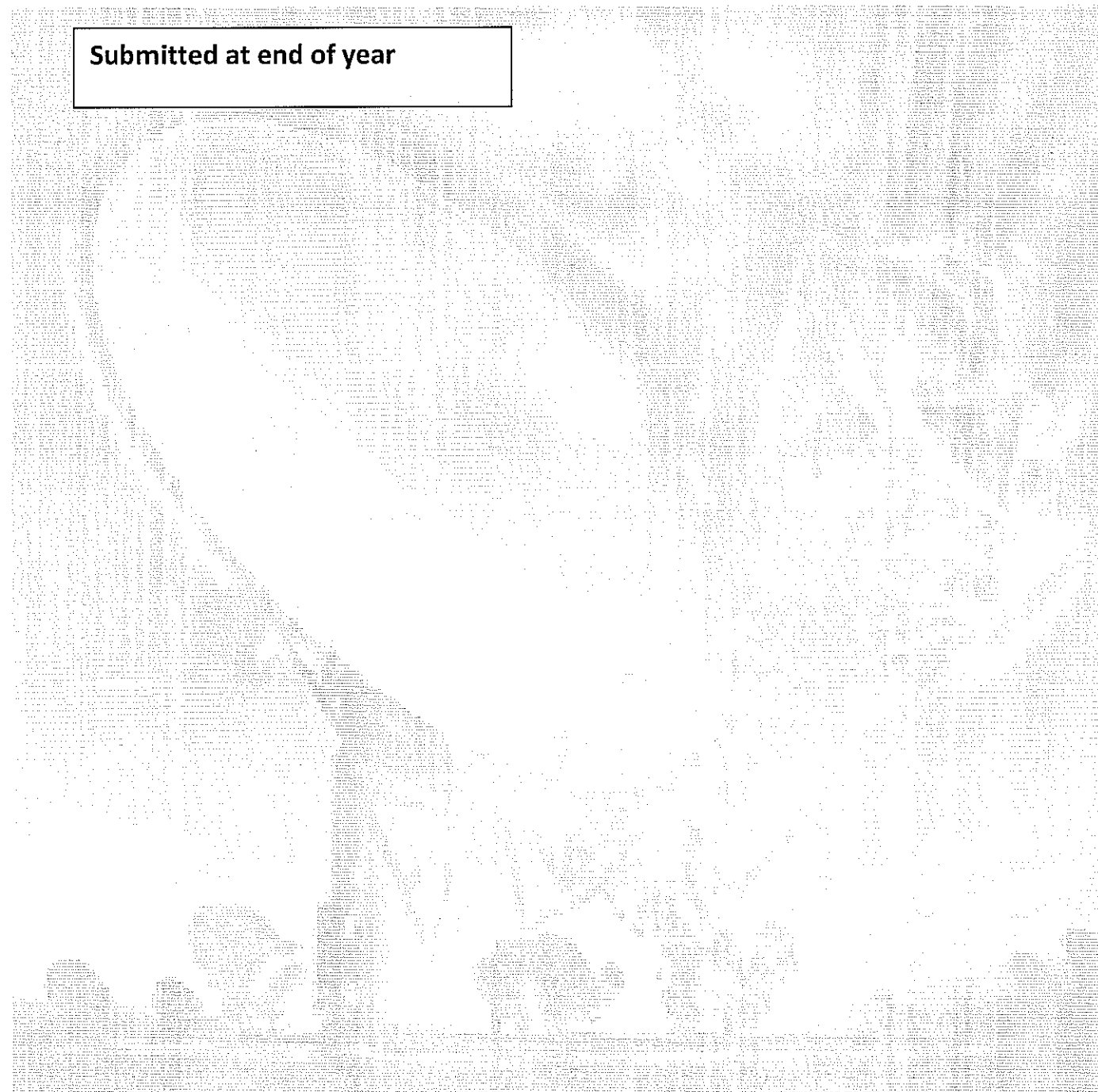
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### 1. PART 1 – IN-YEAR REPORT

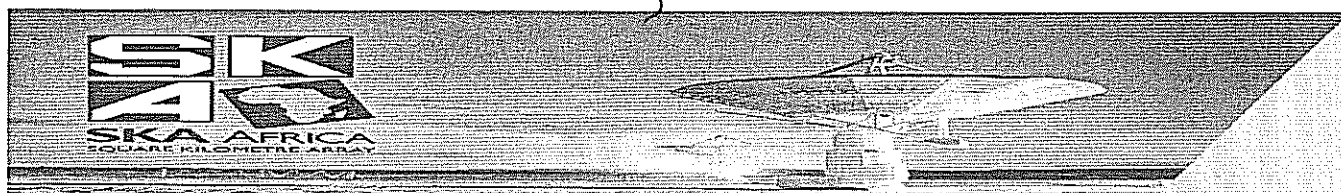
#### 1.1 Mayor's report

Submitted at end of year



### 1.2 Council resolutions

This report will not be tabled in council



### 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.

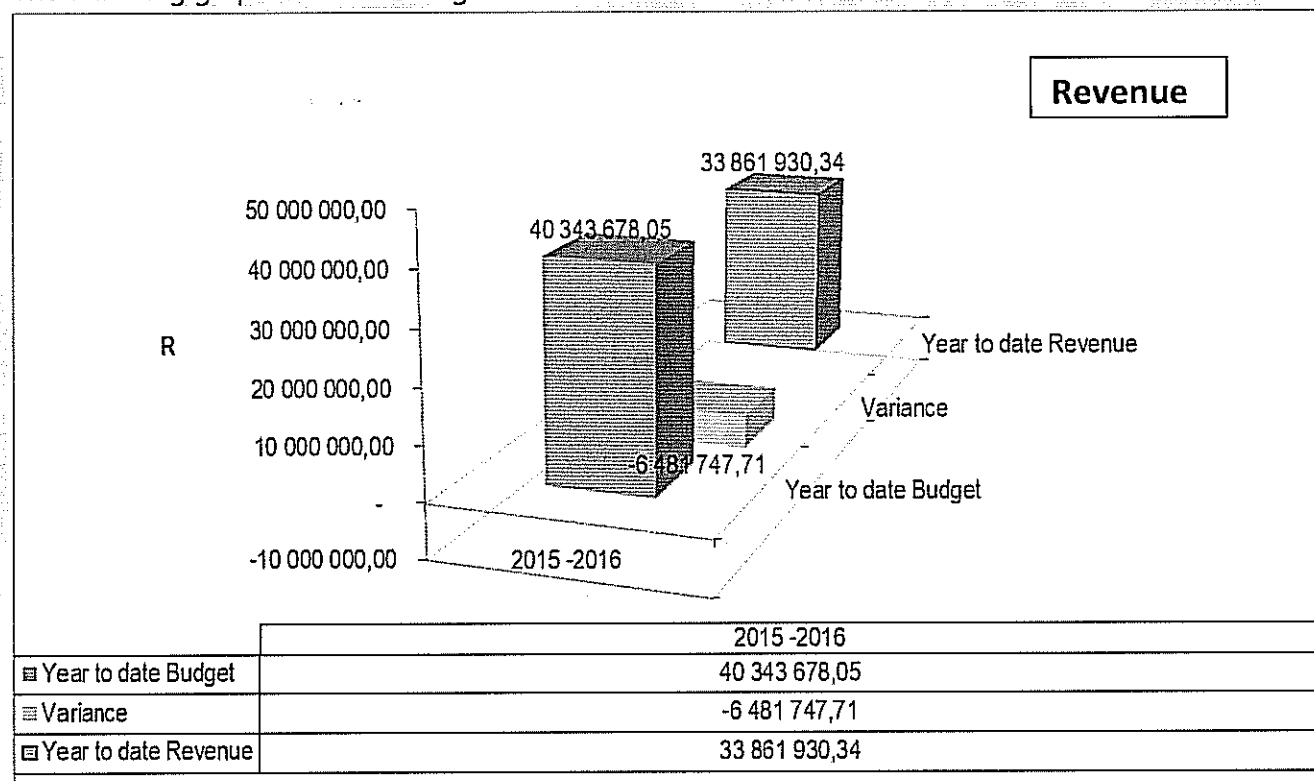
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance,

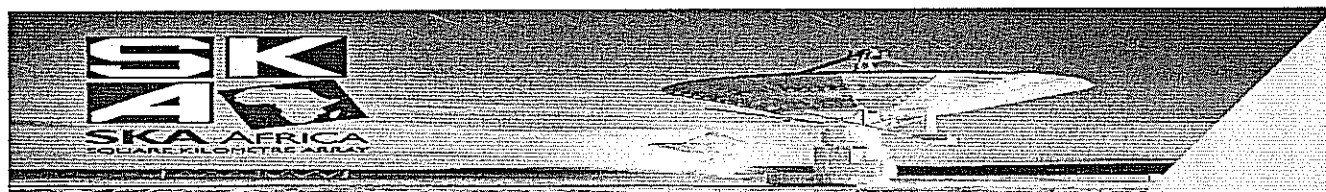
Revenue by source

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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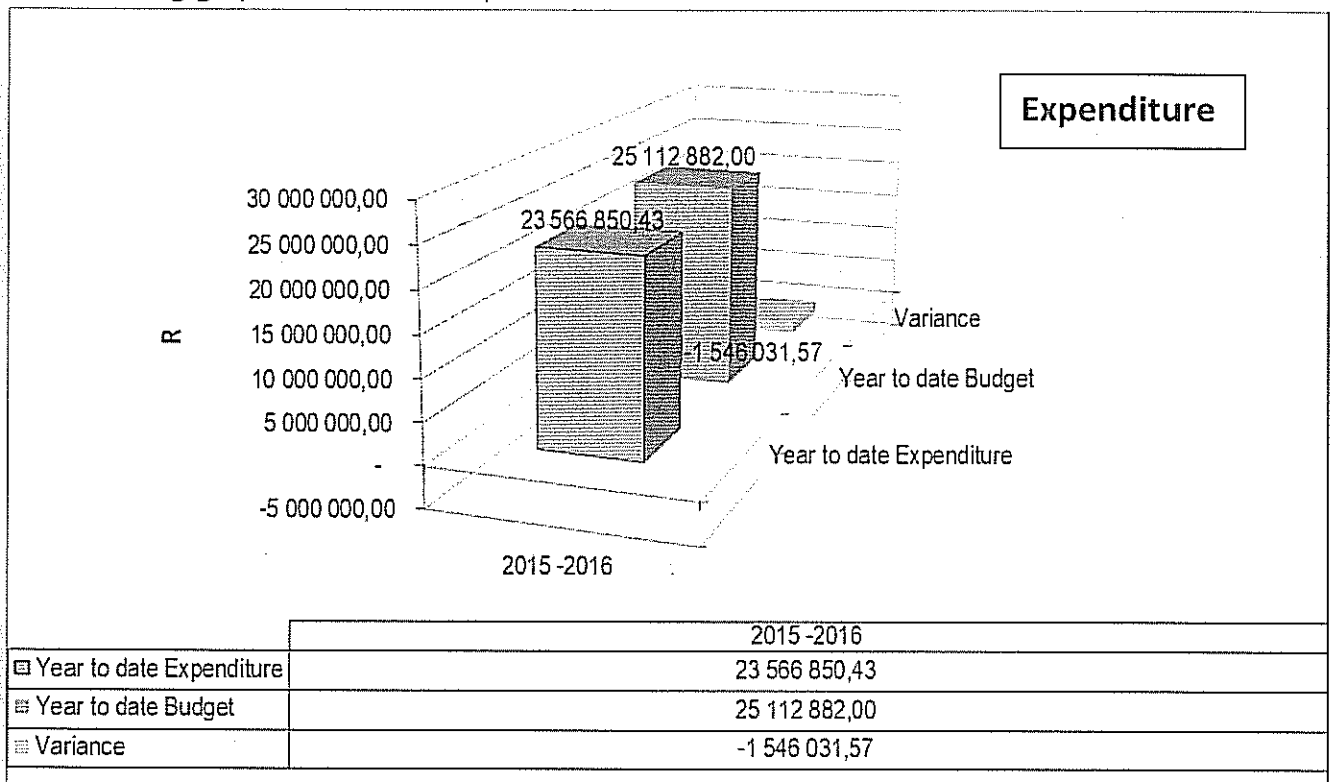
# In-Year Report of Kareeberg Municipality

31 December 2015

Operating expenditure by type

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

The following graph indicates the expenditure incurred to date.



Capital spending

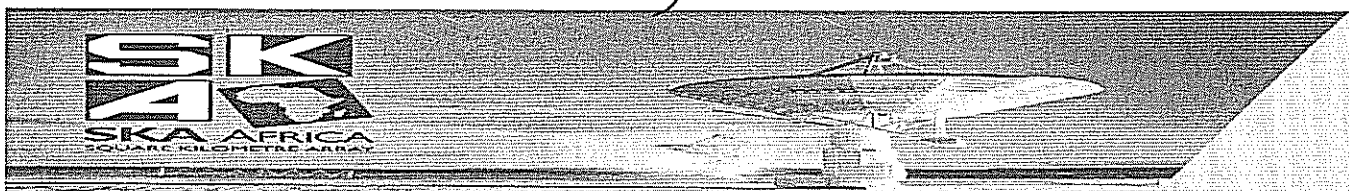
The contractor for the upgrading of the sports complex in Carnarvon has been appointed. The progress on capital projects will be highlighted in table SC 1.

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.

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

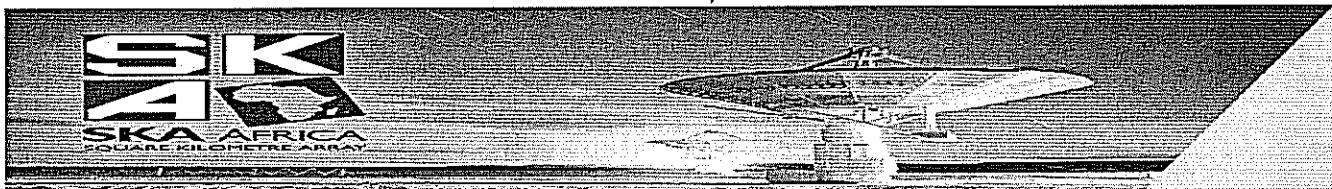
### Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	31 794 036,55	34 858 304,42
Long term investments	-	-
	<b>31 794 036,55</b>	<b>34 858 304,42</b>
<b>Less:</b>	<b>7 164 001,53</b>	<b>7 831 159,95</b>
Unspent conditional grants	7 164 001,53	7 831 159,95
Net cash resources available for internal distribution	<b>24 630 035,02</b>	<b>27 027 144,47</b>
<b>Less amounts allocated to:</b>	<b>21 546 254,83</b>	<b>22 184 979,46</b>
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	<b>3 083 780,19</b>	<b>4 842 165,01</b>

#### 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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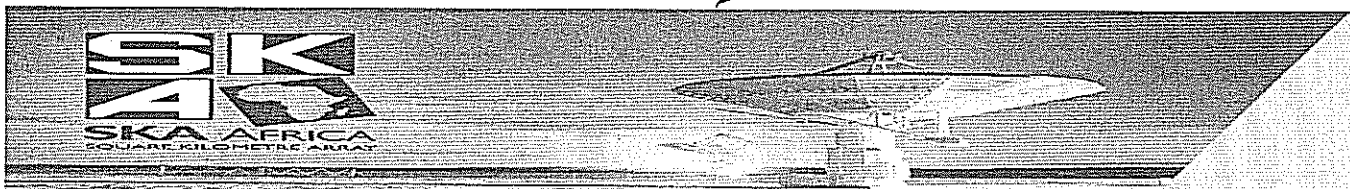
### 1.1.3 Remedial steps

- 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 - M06 December 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	(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	<b>Expenditure By Type</b>				
	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	<b>Capital Expenditure</b>				
	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	<b>Financial Position</b>				
5	<b>Cash Flow</b>				
	December 2015	(3 064 267,87)		Grant expenditure	
6	<b>Measureable performance</b>				
7	<b>Municipal Entities</b>				

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# In-Year Report of Kareeberg Municipality

31 December 2015

## b. In-year budget statement tables

### Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M06 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
<b>Financial Performance</b>									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	18 832,75	4 533 007,14	4 456 951,00	74 056,14	1,66%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 542 639,68	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
<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>2 317 966,96</b>	<b>30 526 732,44</b>	<b>32 415 678,05</b>	<b>(1 888 945,61)</b>	<b>-5,83%</b>	<b>57 355 751,00</b>
Employee costs	16 252 967,00	16 881 136,00	16 881 136,00	1 690 794,97	8 142 598,66	8 034 050,00	108 548,66	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	8 016 446,00	9 303 352,00	9 303 352,00	355 336,42	4 129 091,34	6 202 234,00	(2 073 142,66)	-33,43%	9 303 352,00
Other expenditure	9 715 080,00	15 587 871,00	15 587 871,00	1 052 772,75	4 818 996,31	4 332 006,00	486 990,31	11,24%	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>4 086 216,23</b>	<b>23 566 850,43</b>	<b>25 112 862,00</b>	<b>(1 546 031,57)</b>	<b>-6,16%</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>(1 768 249,27)</b>	<b>6 959 882,01</b>	<b>7 302 796,05</b>	<b>(342 914,04)</b>	<b>-4,70%</b>	<b>(1 800 000,00)</b>
Transfers recognised - capital	10 026 174,00	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
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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</b>	<b>(4 935 716,14)</b>	<b>-32,41%</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</b>	<b>(4 935 716,14)</b>	<b>-32,41%</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	350 271,71	3 356 728,50	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!	-
<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>350 271,71</b>	<b>3 356 728,47</b>	<b>7 928 000,00</b>	<b>(4 571 271,53)</b>	<b>-57,66%</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	36 201 492,14	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	130 628 050,00	125 750 500,09	130 628 050,00				130 628 050,00
Total current liabilities	5 061 368,00	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
<b>Community wealth/Equity</b>	<b>131 501 602,00</b>	<b>142 533 631,00</b>	<b>142 533 631,00</b>	<b>141 791 845,87</b>	<b>142 533 631,00</b>				<b>142 533 631,00</b>
<b>Cash flows</b>									
Net cash from (used) operating	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
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
<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>31 794 036,55</b>	<b>28 193 717,33</b>	<b>(3 600 319,22)</b>	<b>-12,77%</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	2 313 384,84	92 781,81	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 328,66
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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# In-Year Report of Kareeberg Municipality

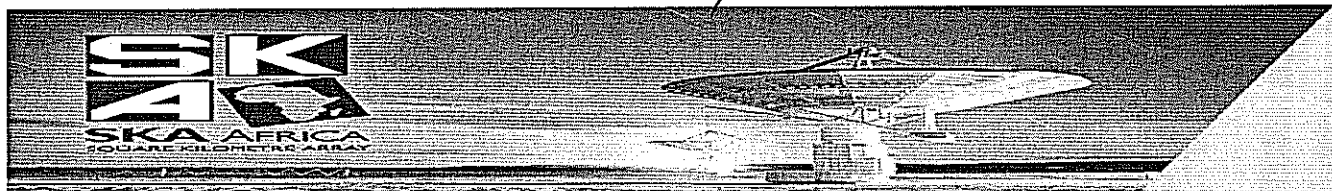
31 December 2015

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 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
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	38 413 052,00	45 690 838,00	45 690 838,00	1 122 101,15	24 166 253,61	30 713 988,00	(6 547 734,39)	-21,32%	45 690 838,00
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
Budget and treasury office	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
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	69 313,00	24 755,00	24 755,00	1 828,80	10 464,60	4 818,00	5 646,60	117,29%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 614,60	9 098,60	2 978,00	6 120,60	285,53%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	212,00	1 316,00	1 138,00	188,00	15,85%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	702,00	(652,00)	-92,85%	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>	18 839 340,00	19 566 158,00	19 566 158,00	1 543 113,18	9 680 112,13	9 623 651,00	56 461,13	0,59%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	677 855,62	4 339 443,60	4 241 318,00	98 125,60	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	3 285 586,00	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
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	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>57 128 655,00</b>	<b>65 283 751,00</b>	<b>65 283 751,00</b>	<b>2 867 451,13</b>	<b>33 861 930,34</b>	<b>40 343 678,00</b>	<b>(6 481 747,66)</b>	<b>-16,07%</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	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	8 537 917,06	9 242 734,00	(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	3 824 968,86	4 931 138,00	(1 106 169,14)	-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	148 450,21	948 981,10	919 708,00	29 273,10	3,18%	2 223 854,00
Community and social services	1 053 260,00	1 374 982,00	1 374 982,00	104 498,64	623 535,65	600 633,00	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>	18 497 184,00	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	5 057 579,00	(20 867,39)	-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	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 155 751,00</b>	<b>4 086 216,23</b>	<b>23 566 850,43</b>	<b>25 112 882,00</b>	<b>(1 546 031,57)</b>	<b>-8,16%</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,00</b>	<b>(4 935 716,09)</b>	<b>-32,41%</b>	<b>6 128 000,00</b>

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# In-Year Report of Kareeberg Municipality

31 December 2015

## Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -  
M06 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
<b>Revenue by Vote</b>									
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	7 941 005,00	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	1 514,80	9 098,60	2 978,00	6 120,60	205,53%	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	3 285 568,00	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	8 050,00	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	98 125,80	2,31%	8 590 910,00
<b>Total Revenue by Vote</b>	<b>57 128 655,00</b>	<b>65 283 751,00</b>	<b>65 283 751,00</b>	<b>2 667 451,13</b>	<b>33 061 830,34</b>	<b>40 343 678,00</b>	<b>(6 481 747,66)</b>	<b>-16,07%</b>	<b>65 283 751,00</b>
<b>Expenditure by Vote</b>									
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	2 001 088,00	193 465,55	9,67%	3 344 414,00
Vote 13 - Road Transport	2 659 095,00	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	9 197 390,00	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
<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>4 086 216,23</b>	<b>23 566 850,43</b>	<b>25 112 882,00</b>	<b>(1 546 031,57)</b>	<b>-6,16%</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,00</b>	<b>(4 935 716,09)</b>	<b>-32,41%</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.





# In-Year Report of Kareeberg Municipality

**31 December 2015**

Monthly Budget Statements (cont.)

Variances in year to date expenditure

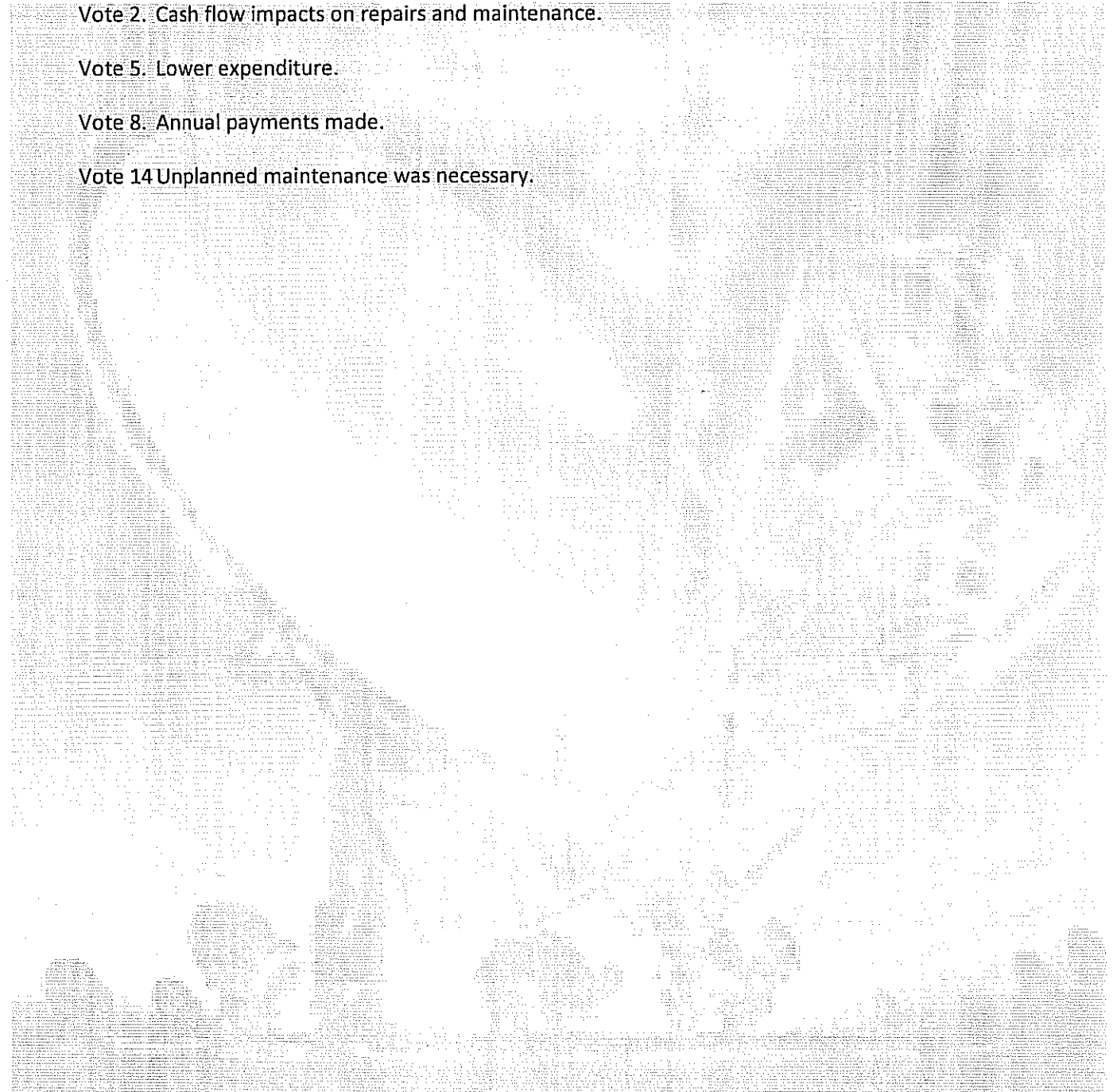
Vote 1. Equitable share still to be expended.

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 Kareeberg Municipality

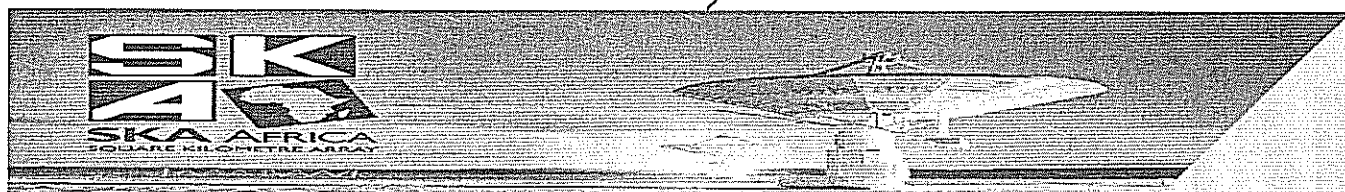
31 December 2015

## Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 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
<b>Revenue By Source</b>									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,09	4 353 217,00	82 906,09	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	160 000,00	190 000,00	18 832,75	98 883,25	105 734,00	(6 850,75)	-8%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	677 855,62	4 339 363,00	4 069 195,00	270 168,00	7%	8 590 210,00
Service charges - water revenue	4 316 992,00	4 522 096,00	4 522 096,00	362 603,20	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	1 276 691,00	54 867,91	4%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	294 446,80	1 807 646,68	1 779 392,00	28 254,68	2%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	369 845,00	339 214,00	339 214,00	3 357,00	122 159,71	187 565,00	(65 406,17)	-35%	339 214,00
Interest earned - external investments	1 592 613,00	1 297 000,00	1 297 000,00	294 117,91	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	6 900,00	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	76 078,42	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	899 189,62	(362 185,32)	-40%	8 425 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 102 461,00</b>	<b>57 355 751,00</b>	<b>57 355 751,00</b>	<b>2 317 966,96</b>	<b>30 526 732,44</b>	<b>32 415 678,05</b>	<b>(1 888 945,61)</b>	<b>-6%</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	1 690 794,97	8 142 596,66	8 034 060,00	108 536,66	1%	16 881 136,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	170 027,93	1 008 539,18	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
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	717 323,64	4 695 996,59	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	269 850,00	348 475,83	128%	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	4 200 670,46	4 062 156,00	138 514,46	3%	12 633 090,00
Loss on disposal of PPE	41 936,00	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>4 086 216,23</b>	<b>23 566 650,43</b>	<b>25 112 882,00</b>	<b>(1 546 031,57)</b>	<b>-6%</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>(1 768 249,27)</b>	<b>6 959 882,01</b>	<b>7 302 796,05</b>	<b>(342 914,04)</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	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	-	-	-	-	-	-	-	-	-
<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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</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>(1 418 765,10)</b>	<b>10 295 079,91</b>	<b>15 230 796,05</b>			<b>6 128 000,00</b>

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# In-Year Report of Kareeberg Municipality

**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) - M06 December 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>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	850 655,19	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	744 405,56	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	69 982,72	695 166,90	424 002,00	271 164,90	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	72 490,66	57 332,00	15 158,66	26,44%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	10 069,34	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	168 489,00	145 904,61	86,61%	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 181,60	314 683,00	-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	176 780,00	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	291 655,00	126 193,43	43,26%	700 000,00
Actual loss	93 807,76	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	<b>7 933 519,64</b>	<b>12 633 090,00</b>	<b>12 633 090,00</b>	<b>1 029 510,90</b>	<b>4 442 270,44</b>	<b>4 062 156,00</b>	<b>380 114,44</b>	<b>#DIV/0!</b>	<b>12 633 090,00</b>

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# In-Year Report of Kareeberg Municipality

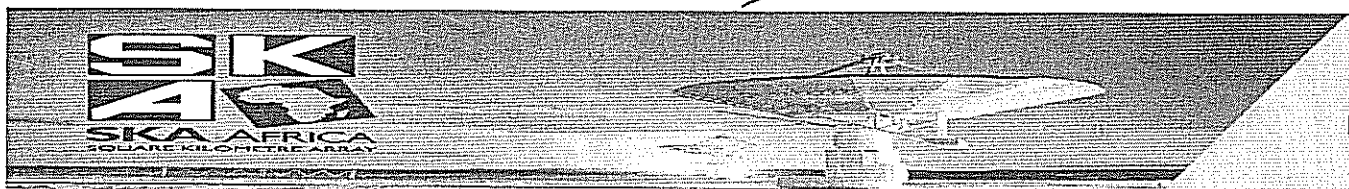
31 December 2015

## Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- M06 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
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	657,00	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	10 581,00	-	-	20 740,67	181 615,97	-	181 615,97	#DN/0!	-
Vote 3 - Corporate Services	1 623,00	-	-	-	3 354,39	-	3 354,39	#DN/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	895 690,00	-	-	87 456,58	322 744,05	-	322 744,05	#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	10 569,20	141 476,90	1 228 000,00	(1 086 523,10)	(0,88)	1 228 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	1 000 000,00	1 000 000,00	-	568,40	1 000 000,00	(999 431,60)	(1,00)	1 000 000,00
Vote 12 - Waste Water Management	15 624,00	3 700 000,00	3 700 000,00	-	689,70	3 700 000,00	(3 699 310,30)	(1,00)	3 700 000,00
Vote 13 - 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
Vote 14 - Water	2 706 787,00	-	-	109 635,22	1 342 300,37	-	1 342 300,37	#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>350 271,71</b>	<b>3 356 728,50</b>	<b>7 928 000,00</b>	<b>(4 571 271,50)</b>	<b>(0,58)</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>350 271,71</b>	<b>3 356 728,50</b>	<b>7 928 000,00</b>	<b>(4 571 271,50)</b>	<b>(0,58)</b>	<b>7 928 000,00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>13 082,00</b>	<b>-</b>	<b>-</b>	<b>20 740,67</b>	<b>184 970,36</b>	<b>-</b>	<b>184 970,36</b>	<b>#DN/0!</b>	<b>-</b>
Executive and council	657,00	-	-	-	-	-	-	-	-
Budget and treasury office	10 582,00	-	-	20 740,67	181 615,97	-	181 615,97	#DN/0!	-
Corporate services	1 623,00	-	-	-	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>98 025,78</b>	<b>464 220,95</b>	<b>1 228 000,00</b>	<b>(763 779,05)</b>	<b>(0,62)</b>	<b>1 228 000,00</b>
Community and social services	895 690,00	-	-	87 456,58	322 744,05	-	322 744,05	#DN/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	-	-	-	-	-	-	-	-	-
<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>121 870,04</b>	<b>1 363 978,72</b>	<b>2 000 000,00</b>	<b>(636 021,28)</b>	<b>(0,32)</b>	<b>2 000 000,00</b>
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	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>2 722 411,00</b>	<b>4 700 000,00</b>	<b>4 700 000,00</b>	<b>109 635,22</b>	<b>1 343 558,47</b>	<b>4 700 000,00</b>	<b>(3 356 441,53)</b>	<b>(0,71)</b>	<b>4 700 000,00</b>
Electricity	-	-	-	-	-	-	-	-	-
Water	2 706 787,00	-	-	109 635,22	1 342 300,37	-	1 342 300,37	#DN/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	-	-	-	-	-	-	-	-	-
<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>350 271,71</b>	<b>3 356 728,50</b>	<b>7 928 000,00</b>	<b>(4 571 271,50)</b>	<b>(0,58)</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	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	#DN/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	#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>350 271,71</b>	<b>3 356 728,47</b>	<b>7 928 000,00</b>	<b>(4 571 271,53)</b>	<b>(0,58)</b>	<b>7 928 000,00</b>

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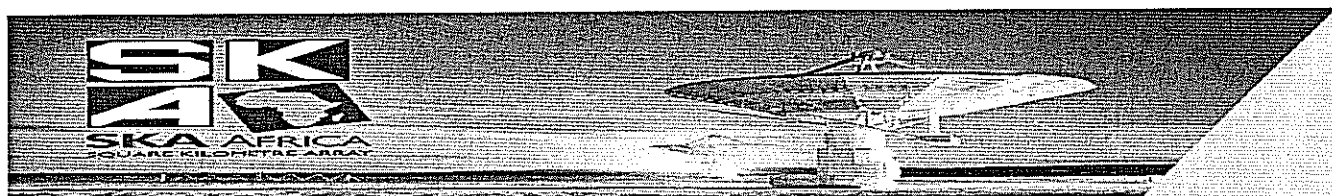
# In-Year Report of Kareeberg Municipality

31 December 2015

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M06 December 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	466 830,24	1 538 120,00
Call investment deposits	22 125 577,00	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	-	-	-	-	-
<b>Total current assets</b>	<b>24 881 158,00</b>	<b>31 320 426,00</b>	<b>31 320 426,00</b>	<b>36 201 492,14</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	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
<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>125 750 500,09</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>161 951 992,23</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	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
<b>Total current liabilities</b>	<b>5 061 368,00</b>	<b>6 884 596,00</b>	<b>6 884 596,00</b>	<b>9 437 588,43</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>20 160 146,36</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>141 791 845,87</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	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
<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>141 791 845,87</b>	<b>142 533 631,00</b>



# In-Year Report of Kareeberg Municipality

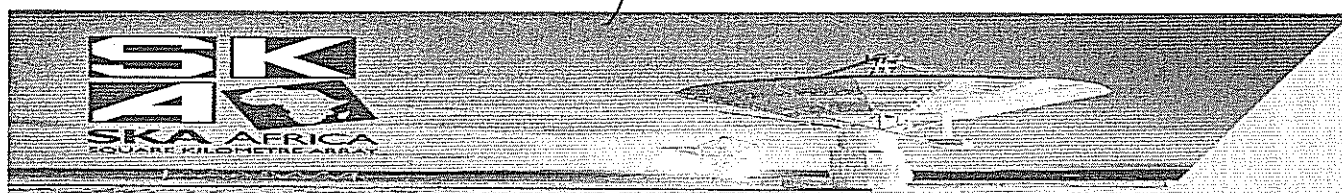
31 December 2015

## Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M06 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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
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	18 586 024,00	18 586 024,00	859 077,94	4 525 051,12		4 525 051,12	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	8 796 408,00	106 708,60	268 182,83		268 182,83	#DIV/0!	8 796 408,00
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	732 399,80	3 006 456,78	7 928 000,00	(4 921 543,21)	-62,08%	7 928 000,00
Interest	1 558 335,00	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									
<b>Payments</b>									
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)	(6 202 234,57)	(2 073 143,33)	33,43%	(9 303 352,00)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>9 783 328,00</b>	<b>10 322 921,00</b>	<b>10 322 921,00</b>	<b>(2 716 802,46)</b>	<b>12 757 527,28</b>	<b>13 242 745,33</b>	<b>485 218,07</b>	<b>3,86%</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	-	-	-	4 646,00		4 646,00	#DIV/0!	-
Decrease (increase) in non-current debtors	9 796,00	8 490,00	8 490,00	605,30	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									
<b>Payments</b>									
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)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(10 034 278,00)</b>	<b>(7 919 510,00)</b>	<b>(7 919 510,00)</b>	<b>(349 665,41)</b>	<b>(3 347 035,71)</b>	<b>(7 923 796,00)</b>	<b>(4 576 760,29)</b>	<b>57,76%</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	2 200,00	7 100,00	5 678,00	1 222,00	20,79%	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>2 200,00</b>	<b>7 100,00</b>	<b>5 678,00</b>	<b>(1 222,00)</b>	<b>-20,79%</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>(3 054 267,87)</b>	<b>9 417 591,55</b>	<b>5 324 627,33</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		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.





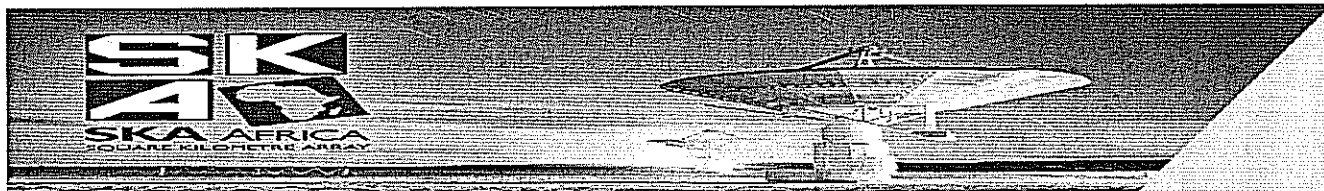
### 2. PART 2 – SUPPORTING DOCUMENTATION

#### 2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 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
<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%	5,4%	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%	383,6%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	336,9%	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%	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%
<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%	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%
<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%	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%

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# In-Year Report of Kareeberg Municipality

31 December 2015

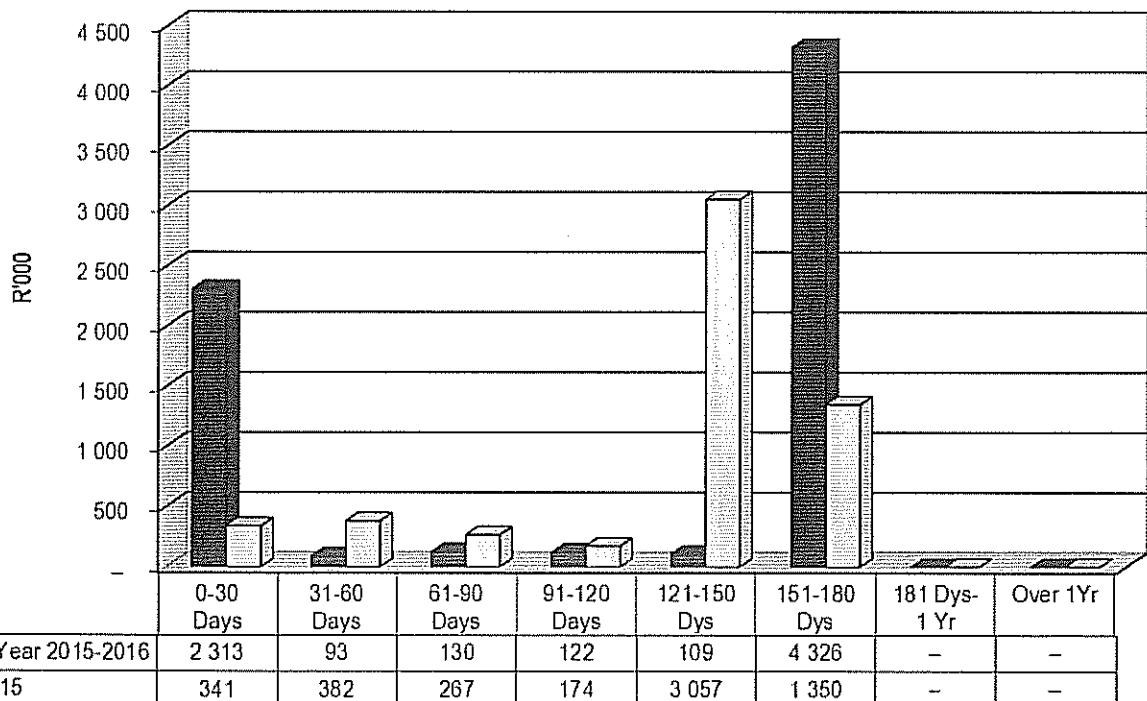
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December 2015

Description	NT Code	Budget Year 2015-2016									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (Lo Council Policy)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total		
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	252 603,20	28 571,24	46 552,88	23 159,08	14 991,16	525 635,08	-	-	993 511,64	563 784,32	205 651,00
Trade and Other Receivables from Exchange Transactions - Electricity	1300	435 811,52	25 437,85	45 589,34	42 243,13	47 832,89	323 655,54	-	-	929 589,57	413 741,56	211 957,00
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	2 559 090,46	-	-	2 559 090,46	2 559 090,46	1 489 630,00
Receivables from Exchange Transactions - Waste Water Management	1500	107 934,06	6 122,66	539,01	41 207,71	32 486,47	249 149,15	-	-	437 439,25	322 643,33	127 914,00
Receivables from Exchange Transactions - Waste Management	1600	194 446,80	19 331,27	21 473,01	15 601,80	12 542,25	0,00	-	-	253 395,14	25 144,06	32 800,00
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	(0,00)	-	(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	-	-	471 936,61	429 179,91	418 670,00
Recoverable unauthorised, irregular, futile and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 297 051,63	-	-	-	-	-	-	-	1 297 051,63	-	-
Total By Income Source	2000	2 313 384,84	92 781,61	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 328,66	4 558 077,29	2 727 925,00
2014/15 - totals only		340 867,07	381 533,10	266 960,04	173 737,65	3 057 213,81	1 350 105,40	-	-	5 570 417,87	4 581 056,85	-
Debtors Age Analysis By Customer Group												
Organs of State	2200	121 830,58	85 514,80	29 547,45	55 615,24	13 602,85	24 846,70	-	-	331 957,63	84 064,79	-
Commercial	2300	165 258,00	45 430,25	23 255,52	11 872,96	8 577,04	506 575,10	-	-	779 969,87	528 025,10	504 071,00
Households	2400	2 005 295,25	(39 163,24)	77 251,74	54 722,52	87 245,03	3 796 019,85	-	-	5 982 402,16	3 937 987,40	2 223 854,00
Other	2500	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2500	2 313 384,84	92 781,61	130 084,72	122 210,72	109 424,92	4 326 441,65	-	-	7 094 328,66	4 558 077,29	2 727 925,00

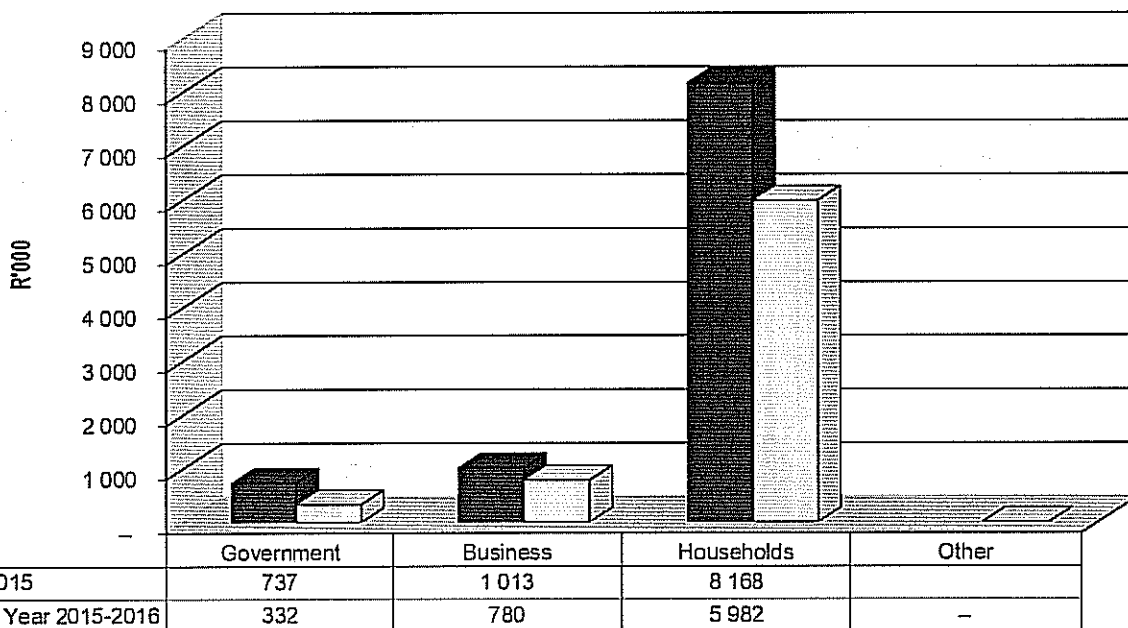
Chart C3 Aged Consumer Debtors Analysis



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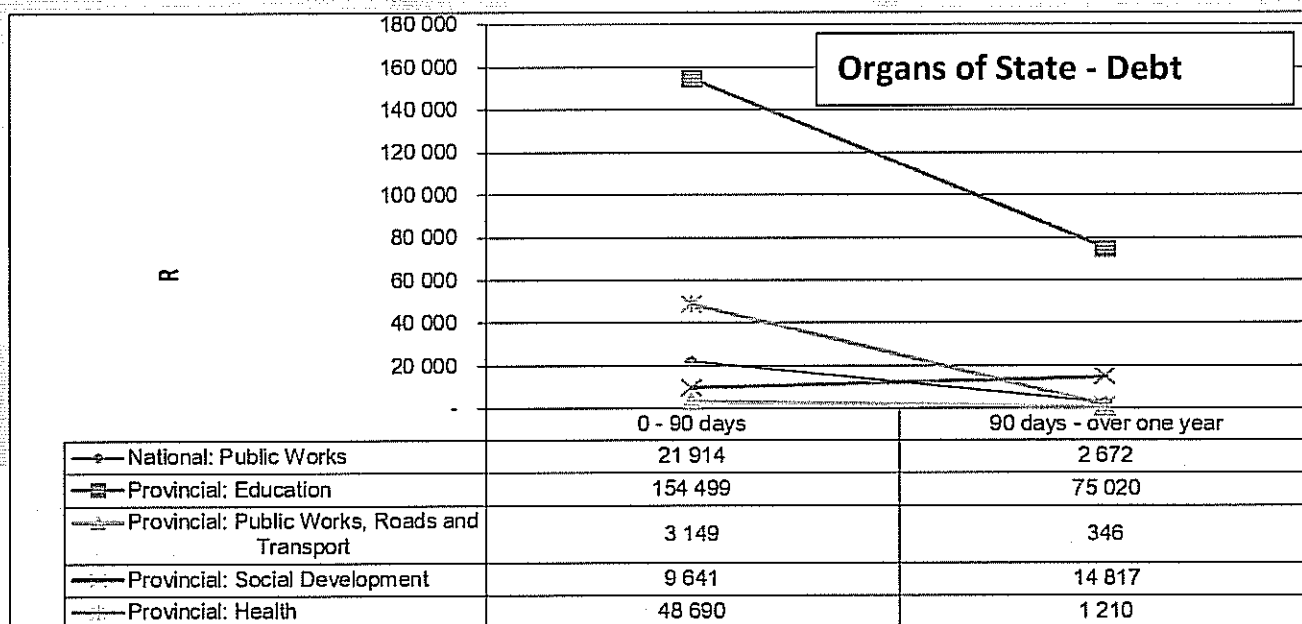
Supporting Documentation (cont.)

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 Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)  
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December 2015

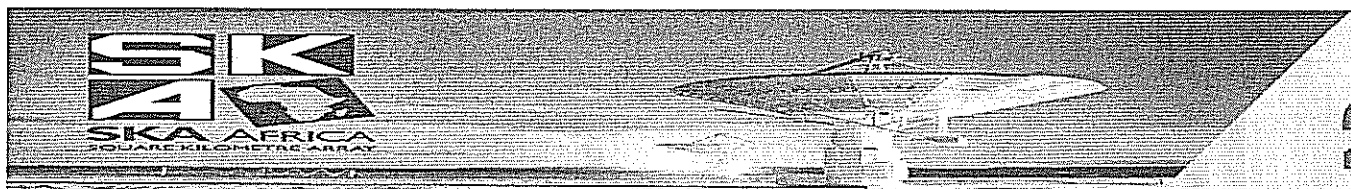
Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
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>2500</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 - M06 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							
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				38 903,76	224,05	39 127,81
Job creation - De Bult	32 days	notice deposit				39 361,00	226,69	39 587,77
Land development	1 day	call deposit				16 901,26	97,19	16 998,45
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						225 918,37	(177 935,42)	47 982,95
CMP KwaNgakole (vat)	1 day	call deposit				623,34	3,59	626,93
MSIG	1 day	call deposit				666 788,09	(94 660,00)	771 928,19
MIG Sanitation Interest/vat	1 day	call deposit				1 021 612,99	-	1 021 612,99
Electricity	1 day	call deposit				35 460,27	204,19	35 664,46
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				352 654,27	(25 044,03)	327 610,24
EPWP - Paving/ Cleaning	1 day	call deposit				23 970,75	137,88	24 108,63
Lotto Camarvon	1 day	call deposit				1 040,80	10,53	1 051,33
Lotto Vosburg	1 day	call deposit				32 468,22	186,95	32 655,17
Finance Management Grant	1 day	call deposit				1 263 086,08	(79 539,72)	1 184 156,36
Transfer Fees Sub-Economic Housing	32 days	notice deposit				136 486,28	785,62	137 271,90
VB Cleaning Project	1 day	call deposit				25 918,57	149,13	26 067,70
VAT - retention	1 day	call deposit				12 027,39	69,10	12 096,57
EPWP	1 day	call deposit				227 205,31	(82 752,60)	144 452,51
MIG	1 day	call deposit				3 393 414,97	(209 368,10)	3 174 046,87
Youth development	1 day	call deposit				83 632,07	-	83 632,07
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				618 102,19	(290 357,14)	320 745,05
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				7 678 961,72	(1 950 000,00)	5 928 961,72
<b>Municipality sub-total</b>						<b>34 565 110,81</b>	<b>(3 237 904,25)</b>	<b>31 327 206,56</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>						<b>34 565 110,81</b>	<b>(3 237 904,25)</b>	<b>31 327 206,56</b>



# In-Year Report of Kareeberg Municipality

**31 December 2015**

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 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
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
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	15 096 000,00	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	-	-0,40%	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				
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>-</b>	<b>17 821 831,41</b>	<b>9 125 000,00</b>	<b>8 691 378,65</b>	<b>95,25%</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	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]									
<b>Total Capital Transfers and Grants</b>	<b>10 026 172,00</b>	<b>7 928 000,00</b>	<b>7 928 000,00</b>	<b>144 375,22</b>	<b>6 397 105,54</b>	<b>7 928 000,00</b>	<b>(1 534 644,46)</b>	<b>-19,36%</b>	<b>7 928 000,00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANT</b>	<b>31 154 027,00</b>	<b>30 988 000,00</b>	<b>30 988 000,00</b>	<b>144 375,22</b>	<b>24 218 936,95</b>	<b>17 053 000,00</b>	<b>7 156 734,19</b>	<b>41,97%</b>	<b>30 988 000,00</b>

# In-Year Report of Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 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
<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	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	15 098 000,00	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	539 981,91	-	539 981,91	#DIV/0!	1 800 000,00
Municipal Systems Improvement	534 000,00	930 000,00	930 000,00	58 193,58	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	715 207,90	1 309 000,00	1 309 000,00	28 893,86	199 745,94	-	199 745,94	#DIV/0!	1 309 000,00
Expanded Public Works Programme	62 795,00			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:									
<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>719 427,47</b>	<b>5 776 914,40</b>	<b>6 202 234,67</b>	<b>(425 320,27)</b>	<b>(0,07)</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	314 744,17	3 116 022,55	7 928 000,00	(4 811 977,45)	(0,63)	7 928 000,00
National Government									
Municipal Infrastructure Grant (MIG)	6 942 824,00	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			109 835,22	1 342 300,37		1 342 300,37	#DIV/0!	
Municipal Systems Improvement					3 750,00		3 750,00		
Expanded Public Works Programme				20 740,07	177 184,78				
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!	
	236 989,00			34 740,00	87 055,17		87 055,17	#DIV/0!	
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>349 484,17</b>	<b>3 335 197,90</b>	<b>7 928 000,00</b>	<b>(4 769 996,88)</b>	<b>(0,60)</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>1 068 911,64</b>	<b>9 112 112,30</b>	<b>14 130 234,67</b>	<b>(5 195 317,15)</b>	<b>(0,37)</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

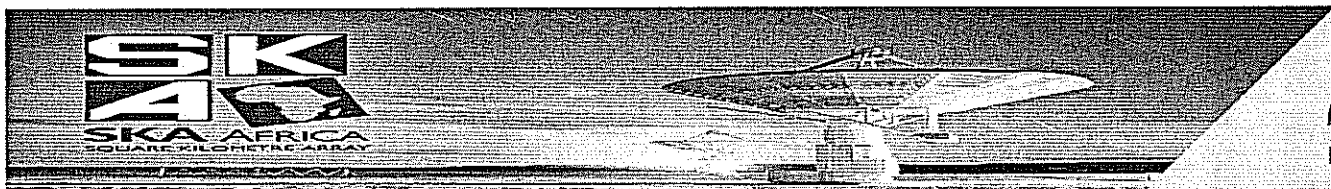
**31 December 2015**

Supporting Documentation (cont.)

Councillor and employee benefits

**Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 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
<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	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	13 049,07	61 276,33	64 313,00	(3 036,67)	-4,72%	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>170 027,93</b>	<b>1 003 144,69</b>	<b>970 443,00</b>	<b>32 701,69</b>	<b>3,37%</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	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	27 688,98	161 672,04	208 752,00	(47 079,16)	-22,55%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 238,68	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	-	-	-	-	-	-	-	-	-
<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>461 068,13</b>	<b>1 853 338,92</b>	<b>2 307 457,00</b>	<b>(454 118,08)</b>	<b>-19,68%</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	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	142 116,84	242 795,50	(100 678,66)	-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	38 330,65	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	32 366,00	-	-	-	27 330,24	-	27 330,24	#DIV/0!	-
Post-retirement benefit obligations	405 510,00	719 216,00	719 216,00	-	-	-	-	-	719 216,00
<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>1 229 726,84</b>	<b>6 289 259,74</b>	<b>5 438 246,68</b>	<b>851 013,06</b>	<b>15,65%</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>1 860 822,90</b>	<b>9 145 743,35</b>	<b>8 716 146,68</b>	<b>429 596,67</b>	<b>4,93%</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>1 860 822,90</b>	<b>9 145 743,35</b>	<b>8 716 146,68</b>	<b>429 596,67</b>	<b>4,93%</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>16 252 966,00</b>	<b>16 881 136,36</b>	<b>16 881 136,36</b>	<b>1 690 794,97</b>	<b>8 142 598,66</b>	<b>7 745 703,68</b>	<b>396 894,98</b>	<b>5,12%</b>	<b>16 881 136,36</b>





# In-Year Report of Kareeberg Municipality

31 December 2015

## Supporting Documentation (cont.)

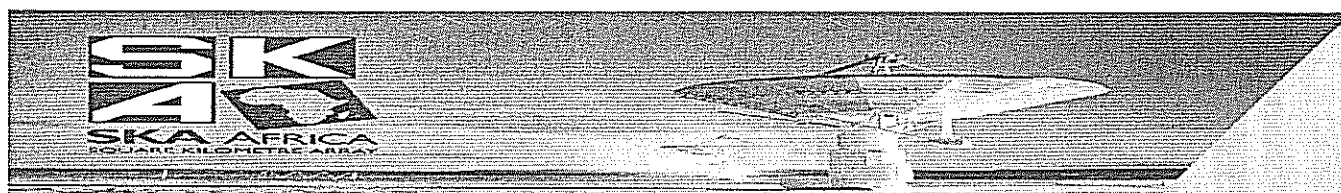
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides 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
<b>Total other allowances</b>	<b>9 330,95</b>	<b>55 175,67</b>

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%
<b>Total travel and subsistence allowances</b>	<b>417 848,43</b>	



# In-Year Report of Kareeberg Municipality

31 December 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 - M06  
December 2015**

Description		Budget Year 2016-2016												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 +1 2015-2016	Budget Year +2 2016-2017
R																
	<b>Cash Receipts by Source</b>															
	Property rates	257 703.19	427 418.17	4 426 045.90	368 182.97	323 026.17	179 658.40	140 542.00	130 157.00	87 506.00	74 179.00	76 858.00	(511 770.80)	3 177 818.00	3 532 668.00	3 703 440.00
	Property rates - penalties & collection	3 258.00	9 583.55	13 377.83	8 054.87	7 613.24							(62 292.44)			
	Service charges - electricity revenue	300 340.33	358 173.24	360 648.37	359 691.05	363 645.32	318 432.10	472 993.00	667 426.00	723 554.00	545 650.00	526 056.00	3 153 274.58	8 100 699.00	8 991 057.00	9 795 030.00
	Service charges - water revenue	100 191.62	75 594.84	113 573.78	110 221.37	127 774.73	102 804.91	700 543.00	233 043.00	258 737.00	326 270.00	397 763.00	1 727 531.81	4 295 991.00	4 297 058.00	4 673 971.00
	Service charges - sanitation revenue	169 561.82	121 457.81	183 408.03	179 935.25	208 509.31	167 827.91	184 735.00	115 403.00	154 945.00	491 714.00	301 972.00	211 371.87	2 540 789.00	2 714 438.00	2 585 870.00
	Service charges - refuse	203 159.23	198 554.30	294 308.20	259 502.94	235 476.54	270 023.06	321 821.00	272 908.00	271 484.00	511 067.00	381 045.00	152 354.73	2 568 545.00	3 625 707.00	4 081 369.00
	Service charges - other															
	Rental of facilities and equipment	17 921.27	103 226.30	34 402.70	23 954.37	16 429.37	25 781.68	29 876.00	5 808.00	3 300.00	22 868.00	13 220.00	(53 417.73)	247 626.00	356 120.00	373 905.00
	Interest earned - external investments	11 743.33	74 189.66	69 291.43	66 260.41	64 425.00	734 117.91	137 147.00	83 366.00	78 343.00	131 832.00	65 761.00	74 269.00	1 167 300.00	1 361 850.00	1 429 943.00
	Interest earned - outstanding debtors	196.54	238.00	187.78	165.77	183.78	181.75	272.00	270.00	269.00	755.42	264.00	3 300.00	2 453.00	3 038.00	
	Dividends received															
	Fines	15.20	1 725.00	1 328.90	941.00	28.00	674.80	16.00	2 143.00	2 018.00	316.00	1 056.00	815.20	12 230.00	12 842.00	13 484.00
	Licences and permits	60.00	673.00	525.00	277.00	316.00	316.00	489.00	886.00	615.00	652.00	417.00	1 554.00	7 420.00	7 791.00	8 181.00
	Agency services	28 068.01	8 805.14	13 134.02	9 483.48	11 030.05	10 482.72	7 723.00	51 409.00	5 538.00	2 343.00	4 729.00	(45 432.42)	102 393.00	101 850.00	102 750.00
	Transfer income - operating	10 120 000.00	1 054 500.00			6 185 150.75	377 672.70			5 033 000.00			171 470.55	22 950 000.00	22 950 000.00	23 611 000.00
	Other revenue	106 329.57	128 544.80	36 758.54	87 610.08	81 736.06	69 229.65	83 857.00	62 230.00	161 240.00	8 515.00	186 856.00	7 386 217.50	8 425 729.00	8 570 019.00	11 272 284.00
	<b>Cash Receipts by Source</b>	<b>11 511 851.41</b>	<b>7 711 369.10</b>	<b>7 553 971.14</b>	<b>4 492 396.08</b>	<b>7 148 375.41</b>	<b>1 817 338.53</b>	<b>2 001 638.00</b>	<b>1 474 167.00</b>	<b>8 799 543.00</b>	<b>3 127 608.00</b>	<b>1 886 126.00</b>	<b>12 129 800.29</b>	<b>54 790 800.00</b>	<b>58 119 807.00</b>	<b>62 259 878.00</b>
	<b>Other Cash Flows by Source</b>															
	Transfer receipts - capital	2 000 000.00			2 964 000.00								2 964 000.00	7 928 000.00	8 454 000.00	8 744 000.00
	Contributions & donated assets															
	Proceeds on disposal of PPE															
	Short term loans															
	Borrowing long term/reluctant															
	Increases in consumer deposits	3 300.00	1 100.00	1 100.00	3 300.00	1 100.00	2 700.00	471.00	941.00	1 176.00	471.00	541.00	(6 100.00)	10 000.00	10 000.00	10 000.00
	Receipt of non-current debtors	834.14	1 729.48	630.28	602.78	654.25	608.30	758.00	757.00	758.00	762.00	765.00	(355.79)	8 490.00	7 532.00	7 900.00
	Receipt of non-current liabilities	2 152 408.54	2 700 518.73	946 436.47	2 820 200.33	3 950 793.31	3 781 576.45						(16 182 331.81)			
	Change in non-current investments	8 935 829.55	(921 364.30)	(171 257.44)	921 726.40	3 441 229.85	(2 237 504.23)						(9 201 728.81)			
	<b>Total Cash Receipts by Source</b>	<b>21 643 783.74</b>	<b>13 233 430.98</b>	<b>13 312 250.41</b>	<b>13 324 126.81</b>	<b>15 323 181.47</b>	<b>2 283 815.04</b>	<b>3 993 636.00</b>	<b>1 678 683.00</b>	<b>8 797 535.00</b>	<b>3 129 641.00</b>	<b>1 887 644.00</b>	<b>(10 166 316.14)</b>	<b>63 727 370.00</b>	<b>66 187 319.00</b>	<b>70 511 778.00</b>
	<b>Cash Payments by Type</b>															
	Employee related costs	1 207 296.41	1 169 912.44	1 247 263.37	1 637 265.98	1 302 178.43	1 630 724.97	1 354 722.00	1 406 936.00	1 435 629.00	1 059 425.00	1 341 702.00	2 021 910.34	16 681 136.00	18 042 310.00	18 750 025.00
	Remuneration of contractors	156 918.00	166 632.43	170 027.92	168 614.00	168 549.97	170 027.93	168 510.00	164 818.00	233 369.00	170 678.00	173 781.00	154 285.65	2 043 366.00	2 192 530.00	2 331 151.00
	Interest paid												831 014.00	831 014.00	954 581.00	1 058 390.00
	Bulk purchases - Electricity	877 762.61	1 105 578.70	827 746.72	669 250.34	702 834.58	717 323.64	540 034.00	760 355.00	827 238.00	810 178.00	853 526.00	1 611 659.41	9 994 001.00	10 170 614.00	11 219 525.00
	Bulk purchases - Water & Sewer															
	Other materials	15 641.06	129 372.42	78 529.52	121 031.15	306 345.89	89 940.52	71 808.00	54 914.00	49 707.00	35 130.00	27 828.00	(531 178.44)	482 100.00	422 708.00	712 719.00
	Contracted services	316 912.04	40 804.45	53 091.61	120 271.03	43 184.85	38 081.85	78 912.00	60 332.00	54 600.00	38 625.00	30 305.00	(365 445.87)	519 900.00	545 505.00	562 645.00
	Grants and subsidies paid - other municipalities															
	Grants and subsidies paid - other	1 634 872.48	52 154.85	75 183.57	1 745 645.80	64 936.72	355 336.42			3 101 117.33			2 073 113.23	9 303 352.00	10 420 695.00	11 178 467.00
	General expenses	1 020 487.53	2 49 578.37	358 648.01	588 632.45	941 437.00	1 016 710.90	144 231.00	122 319.00	187 037.00	88 439.00	129 590.00	7 743 701.78	12 629 690.00	12 240 690.00	13 040 780.00
	<b>Cash Payments by Type</b>	<b>5 139 101.21</b>	<b>5 912 843.64</b>	<b>5 651 918.82</b>	<b>6 444 091.14</b>	<b>3 532 493.39</b>	<b>4 086 216.29</b>	<b>2 389 297.00</b>	<b>2 549 714.00</b>	<b>5 729 764.33</b>	<b>2 828 415.00</b>	<b>3 354 637.00</b>	<b>13 738 081.24</b>	<b>52 785 839.00</b>	<b>53 064 438.00</b>	<b>58 819 832.00</b>
	<b>Other Cash Flows/Payments by Type</b>															
	Capital assets	828 222.31	822 325.44	313 879.56	508 840.56	733 380.00	313 484.17						4 572 050.00	7 828 000.00	8 054 000.00	8 244 000.00
	Repayment of borrowing															
	Other Cash Flow/Payments	9 129 012.82	1 684 636.43	719 716.86	1 954 632.30	7 326 438.37	827 302.52						(21 653 827.20)	80 212 839.00	83 119 439.00	87 159 832.00
	<b>Total Cash Payments by Type</b>	<b>15 191 316.37</b>	<b>8 220 804.51</b>	<b>6 681 514.44</b>	<b>7 448 562.00</b>	<b>11 602 217.16</b>	<b>5 428 062.97</b>	<b>2 389 297.00</b>	<b>2 549 714.00</b>	<b>5 729 764.33</b>	<b>2 828 415.00</b>	<b>3 354 637.00</b>	<b>(15 722 804.91)</b>	<b>80 212 839.00</b>	<b>83 119 439.00</b>	<b>87 159 832.00</b>
	<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>6 451 177.47</b>	<b>(489 473.53)</b>	<b>(133 243.83)</b>	<b>333 165.81</b>	<b>3 350 743.81</b>	<b>(2 644 247.93)</b>	<b>(394 511.00)</b>	<b>(867 027.00)</b>	<b>3 067 770.67</b>	<b>(69 774.00)</b>	<b>(146 791.00)</b>	<b>(6 583 428.95)</b>	<b>2 419 411.00</b>	<b>3 678 880.00</b>	<b>3 361 946.00</b>
	Cash/Assets equiv at the month/	22 378 445.00	31 829 222.47	31 104 138.92	30 551 774.93	31 107 540.51	31 858 354.42	31 764 036.55	31 169 525.55	30 596 410.55	31 650 212.22	31 757 558.72	31 750 558.72	24 780 358.00	27 858 758.00	31 220 703.00
	Cash/Assets equiv at the month/	31 628 222.47	31 134 138.92	30 551 774.93	31 107 540.51	30 858 354.42	31 764 036.55	31 169 525.55	30 596 410.55	31 650 212.22	31 757 558.72	31 383 765.22	24 780 358.00	24 780 358.00	27 858 758.00	31 220 703.00

# In-Year Report of Kareeberg Municipality

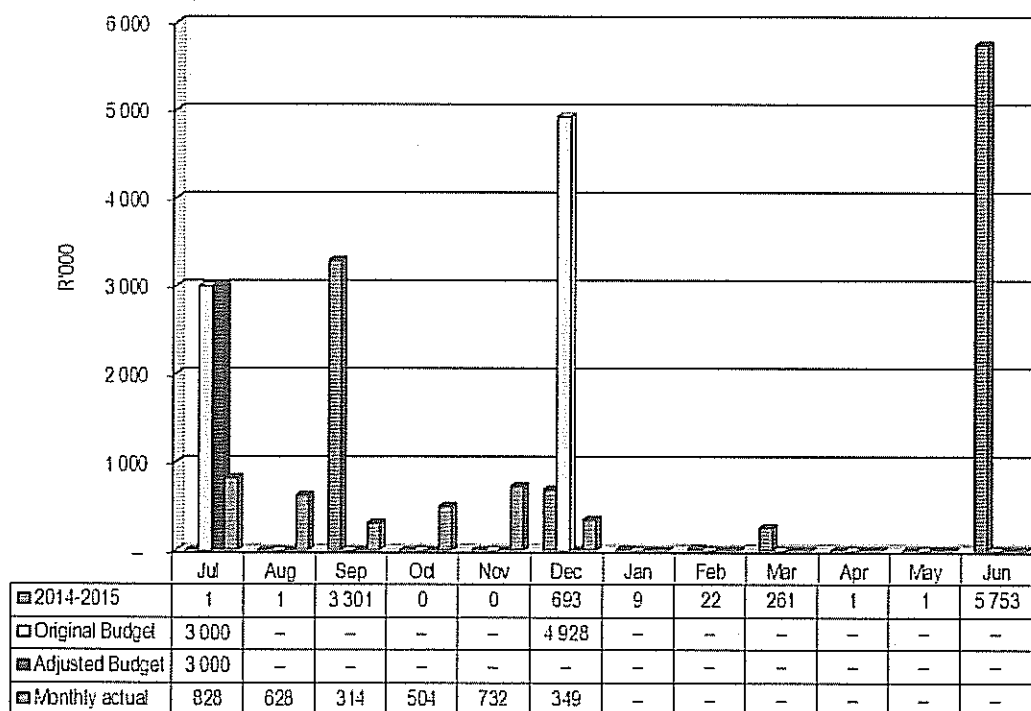
31 December 2015

Supporting Documentation (cont.)  
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 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
<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			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	-		
<b>Total Capital expenditure</b>	<b>10 041 737,79</b>	<b>7 928 000,00</b>	<b>3 000 000,00</b>	<b>3 355 940,96</b>					

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



# In-Year Report of Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06  
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
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	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	-	-	-	-	-	-	-	-	-
Generators	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Community</b>	-	-	-	-	-	-	-	-	-
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Concessions	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	36 006,00	-	-	787,54	18 750,00	-	(18 750,00)	#DIV/0!	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	11 123,00	-	-	787,54	3 000,21	-	(3 000,21)	#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	-	-	-	-	-	-	-	-	-
<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 new assets</b>	2 759 310,00	-	-	110 422,76	1 361 050,57	-	(1 361 050,57)	#DIV/0!	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

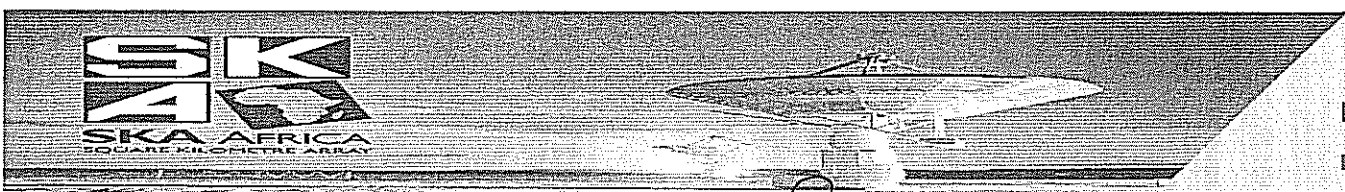
# In-Year Report of Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)

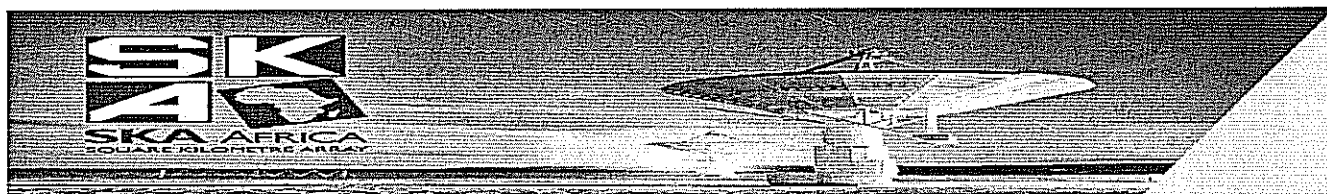
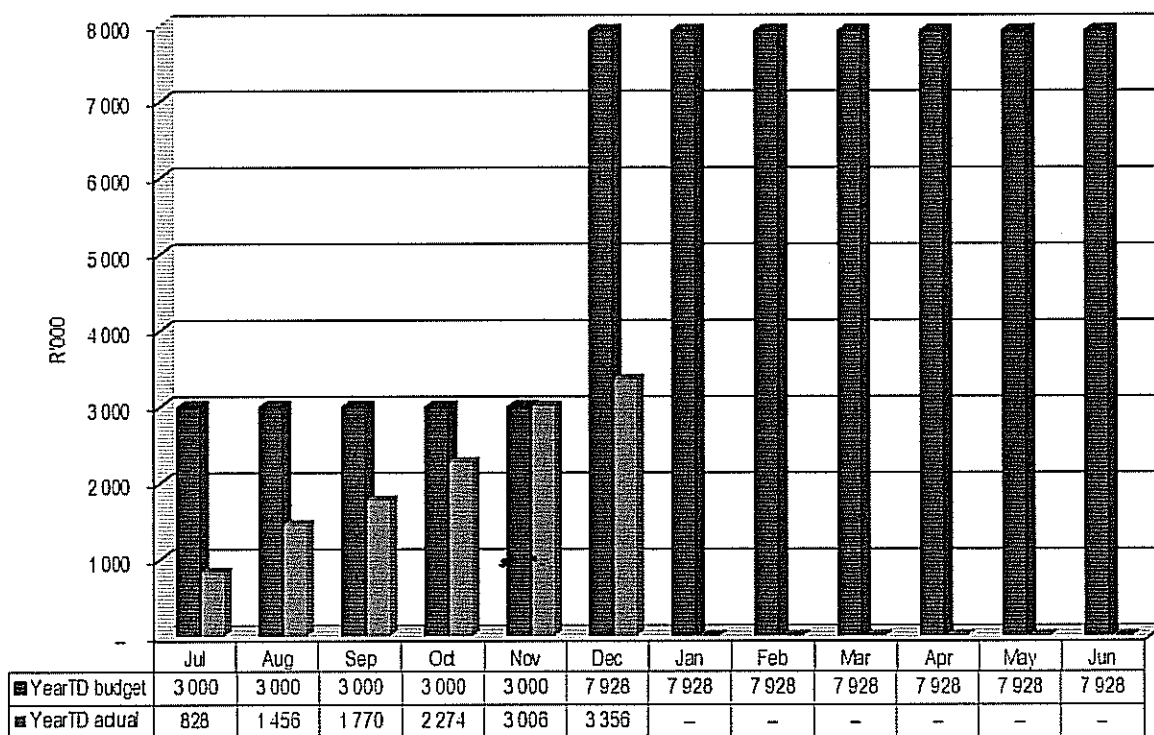
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class

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
<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	121 082,50	1 362 731,60	6 700 000,00	5 337 268,20	0,60	6 700 000,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	2 000 000,00	121 082,50	1 362 731,60	2 000 000,00	637 268,20	0,32	2 000 000,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	2 000 000,00	121 082,50	1 362 731,60	2 000 000,00	637 268,20	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	-	-	-	-	-	-	-	-	-
Coverage 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	-	-	-	-	-	-	-	-	-
<b>Community</b>	2 281 683,00	1 228 000,00	1 228 000,00	98 825,78	332 100,77	1 228 000,00	895 899,23	0,73	1 228 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 358 752,00	1 228 000,00	1 228 000,00	10 569,20	129 476,90	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	-	-	87 456,56	190 623,67	-	(190 623,67)	#DIV/0!	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	46 600,00	-	-	-	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>	-	-	-	20 740,67	300 814,66	-	(300 814,66)	#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	300 814,66	-	(300 814,66)	#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>239 848,95</b>	<b>1 995 647,53</b>	<b>7 928 000,00</b>	<b>5 932 352,47</b>	<b>0,75</b>	<b>7 928 000,00</b>
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



### Supporting Documentation (cont.)

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





# In-Year Report of Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -  
M06 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
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 285 652,00	372 000,00	372 000,00	82 785,54	889 214,64	288 228,00	(380 993,64)	-132,18%	372 000,00
Infrastructure - Road transport	47 562,00	62 000,00	62 000,00	3 947,09	12 161,63	40 000,00	27 838,37	89,60%	62 000,00
Roads, Pavements & Bridges	47 562,00	62 000,00	62 000,00	3 947,09	12 161,63	40 000,00	27 838,37	89,60%	62 000,00
Storm water									
Infrastructure - Electricity	347 697,00	108 000,00	108 000,00	26 751,00	176 559,73	84 000,00	(92 559,73)	-110,18%	108 000,00
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 & Retification	347 697,00	102 000,00	102 000,00	24 751,00	164 559,73	82 000,00	(82 559,73)	-100,08%	102 000,00
Street Lighting									
Infrastructure - Water	814 199,00	90 000,00	90 000,00	5 275,65	324 419,78	78 000,00	(248 419,78)	-325,87%	90 000,00
Dams & Reservoirs	814 199,00	90 000,00	90 000,00	5 275,65	324 419,78	78 000,00	(248 419,78)	-325,87%	90 000,00
Water purification									
Retification									
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
Retification	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	4 728,00	(96 711,00)	-2048,38%	9 000,00
Waste Management	7 194,00	-	-	-	99 337,00	-	(99 337,00)	#DIV/0!	-
Transportation	3 044,00	9 000,00	9 000,00	-	2 110,00	4 728,00	2 618,00	85,35%	9 000,00
Gas									
Other									
<b>Community</b>	61 465,00	75 600,00	75 600,00	6 668,26	16 846,67	32 648,00	13 289,13	40,30%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	233,80	2 810,20	8 800,00	5 989,80	68,07%	18 600,00
Sportsfields & stadia	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	22 944,00	13 000,00	13 000,00	982,08	2 114,07	4 500,00	2 385,93	63,02%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	5 614,20	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	-	555,88	1 750,00	1 194,12	68,23%	3 500,00
Busess									
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
Cemeteries	5 046,00	5 500,00	5 500,00	138,20	2 565,35	2 398,00	(167,35)	-6,98%	5 500,00
Social rental housing									
Other									
<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	33 488,55	461 480,71	85 738,00	(375 754,71)	-438,27%	537 400,00
General vehicles	105 076,00	97 500,00	97 500,00	8 396,86	22 947,34	48 504,00	25 556,66	52,68%	97 500,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	521,93	48 018,20	(80 110,00)	(134 130,29)	-155,78%	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	65 735,97	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	61 099,00	50 500,00	50 500,00	447,26	4 781,56	29 250,00	24 468,44	83,72%	50 500,00
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other	414 474,00	-	-	6 597,15	278 772,44	-	(278 772,44)	#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>	2 436 492,00	985 000,00	985 000,00	123 222,37	1 150 354,22	406 910,00	(743 444,22)	-182,70%	985 000,00
<b>Specialised vehicles</b>	286 541,00	195 000,00	195 000,00	521,93	48 018,20	(80 110,00)	(134 130,29)	-155,78%	195 000,00
Refuse	286 541,00	195 000,00	195 000,00	521,93	48 018,20	(80 110,00)	(134 130,29)	-155,78%	195 000,00
Fire									
Conservancy									
Ambulances									

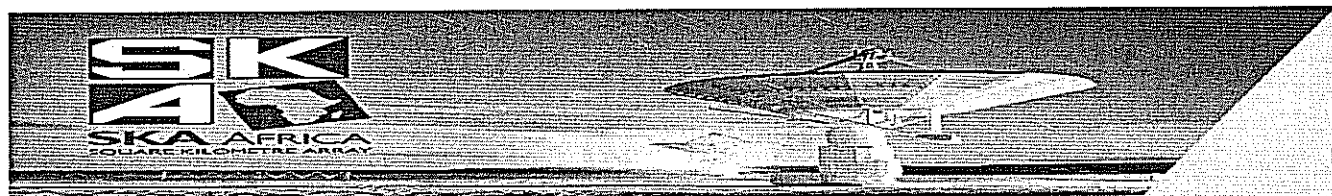
# In-Year Report of Kareeberg Municipality

31 December 2015

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December 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>R</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 888 507,00	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	1 221 004,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	66 241,00	110 646,00	110 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Retiulation	66 241,00	110 646,00	110 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Retiulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	528 503,00	528 503,00	-	-	-	-	-	-
Retiulation	-	235 800,00	235 800,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	83 647,00	128 733,00	128 733,00	-	-	-	-	-	-
Waste Management	83 647,00	128 733,00	128 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	499 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & studios	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 886,00	27 886,00	-	-	-	-	-	-
Recreational facilities	450 146,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 476,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	499,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	598 373,00	721 389,00	721 389,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	64 599,00	114 046,00	114 046,00	-	-	-	-	-	-
Computers - hardware/equipment	80 980,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	64 696,00	114 166,00	114 166,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	92 534,00	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (investment or inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<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>	3 045 060,00	4 322 811,00	4 322 811,00	-	-	-	-	-	-
<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	-	-	-	-	-	-	-	-	-



### 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 December 2015 - M06 of 2015-2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)

Signature



Date

31 December 2015

