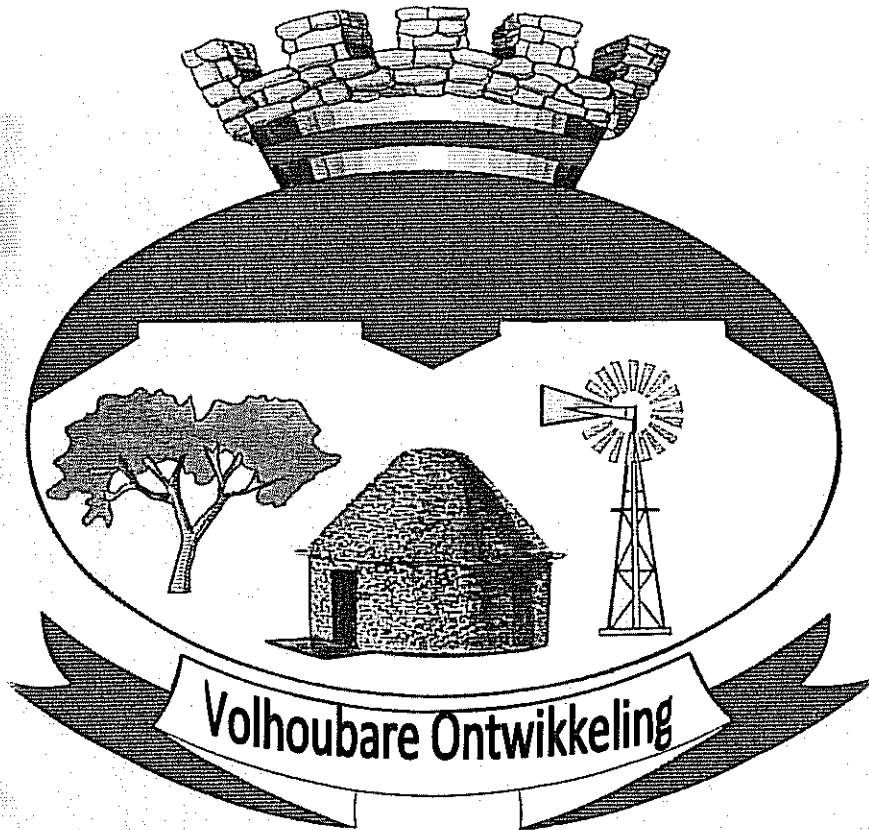


# **In-Year Report of Kareeberg Municipality**

## **Monthly Budget Statement May 2016**



### **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)**

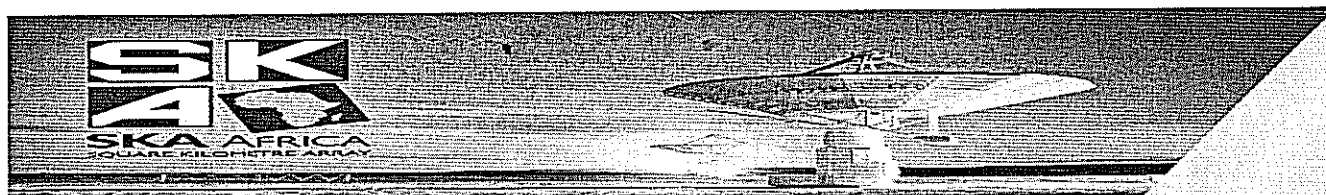
### INDEX

#### PART 1 – IN-YEAR REPORT

INTRODUCTION	2
1.1 Mayor's report	3
1.2 Council resolutions	4
1.3 Executive summary	5
Supporting Table SC1 Material variance explanations - M11 May 2016	9
1.4 In-year budget statement tables	10
Table C1 Monthly Budget Statement - Summary - M11 May 2016	10
Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May 2016	11
Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May 2016	12
Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2016	14
Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May 2016	16
Table C6 Monthly Budget Statement - Financial Position - M11 May 2016	17
Table C7 Monthly Budget Statement - Cash Flow - M11 May 2016	18

#### PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables	19
Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May 2016	19
Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May 2016	20
Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May 2016	22
Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 2016	22
Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May 2016	23
Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May 2016	24
Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May 2016	25
Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May 2016	27
Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May 2016	28
Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May 2016	29
Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May 2016	30
Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May 2016	32
Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May 2016	33
2.2 Municipal Manager's quality certification	34



# In-Year Report of Kareeberg Municipality

31 May 2016

## 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.

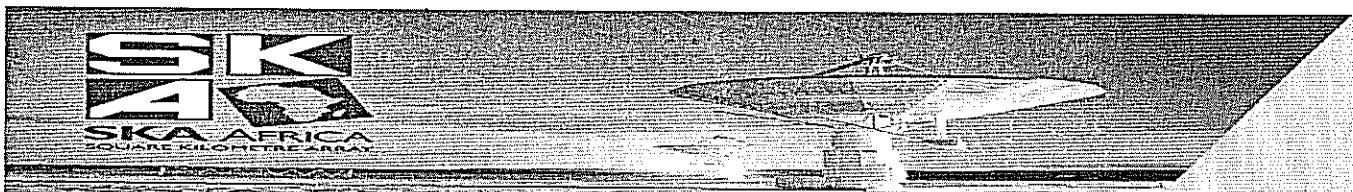
The municipality was established through the amalgamation of Carnarvon, Vanwyksvlei and Vosburg, as well as a large area of rural farms. The administrative centre is located in Carnarvon with Vanwyksvlei and Vosburg being rural service centres.

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. (Census 2011)

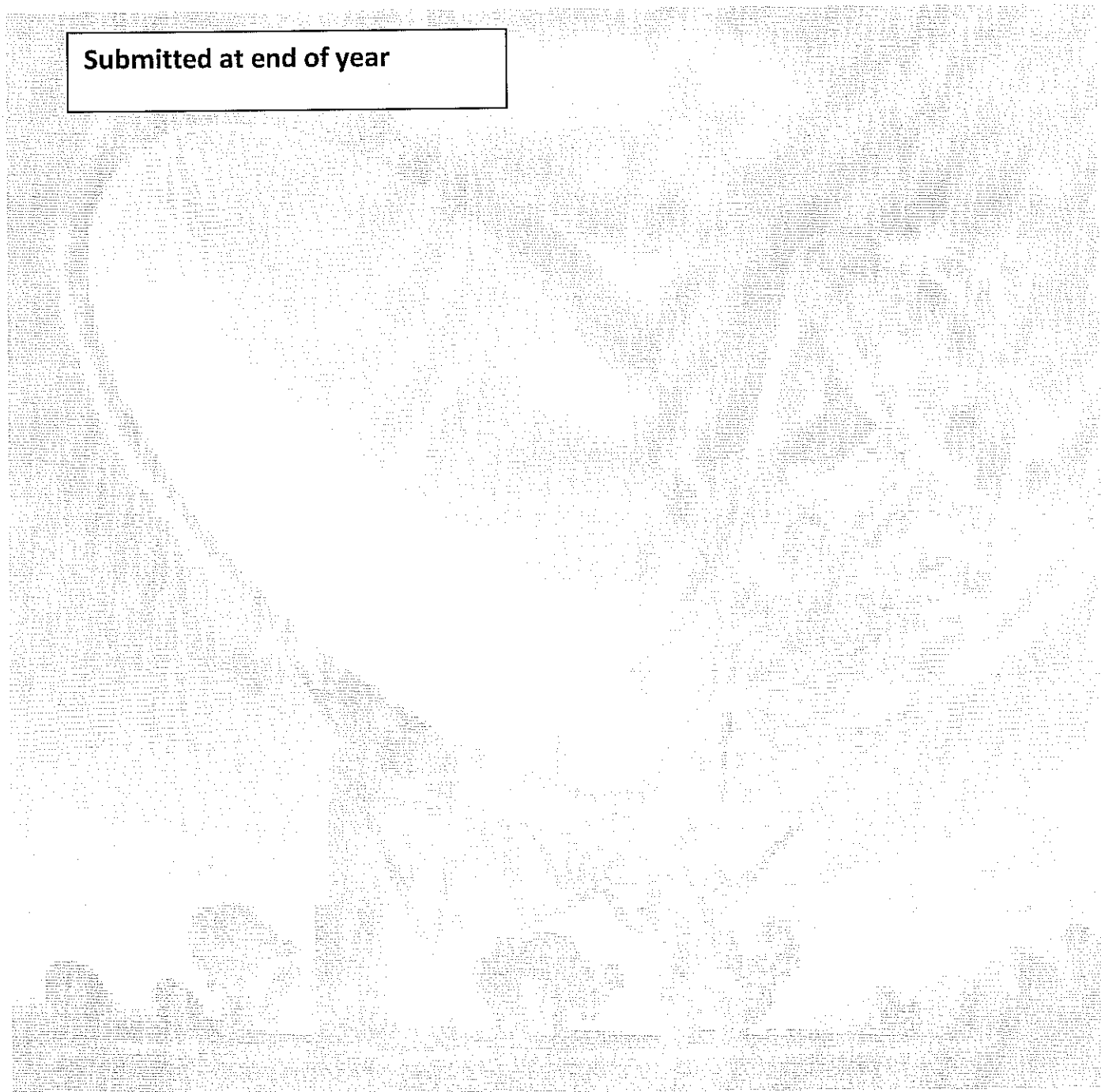
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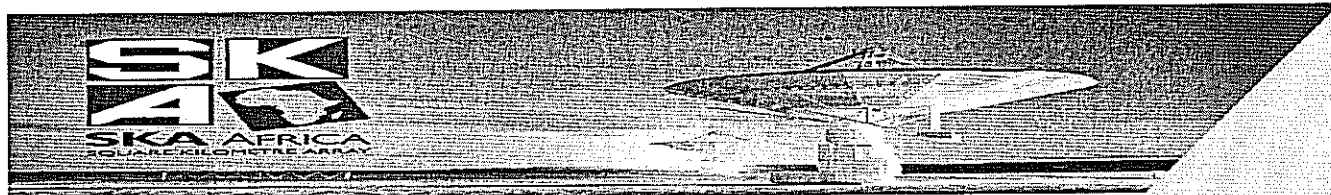
## 1. PART 1 – IN-YEAR REPORT

### 1.1 Mayor's report

Submitted at end of year

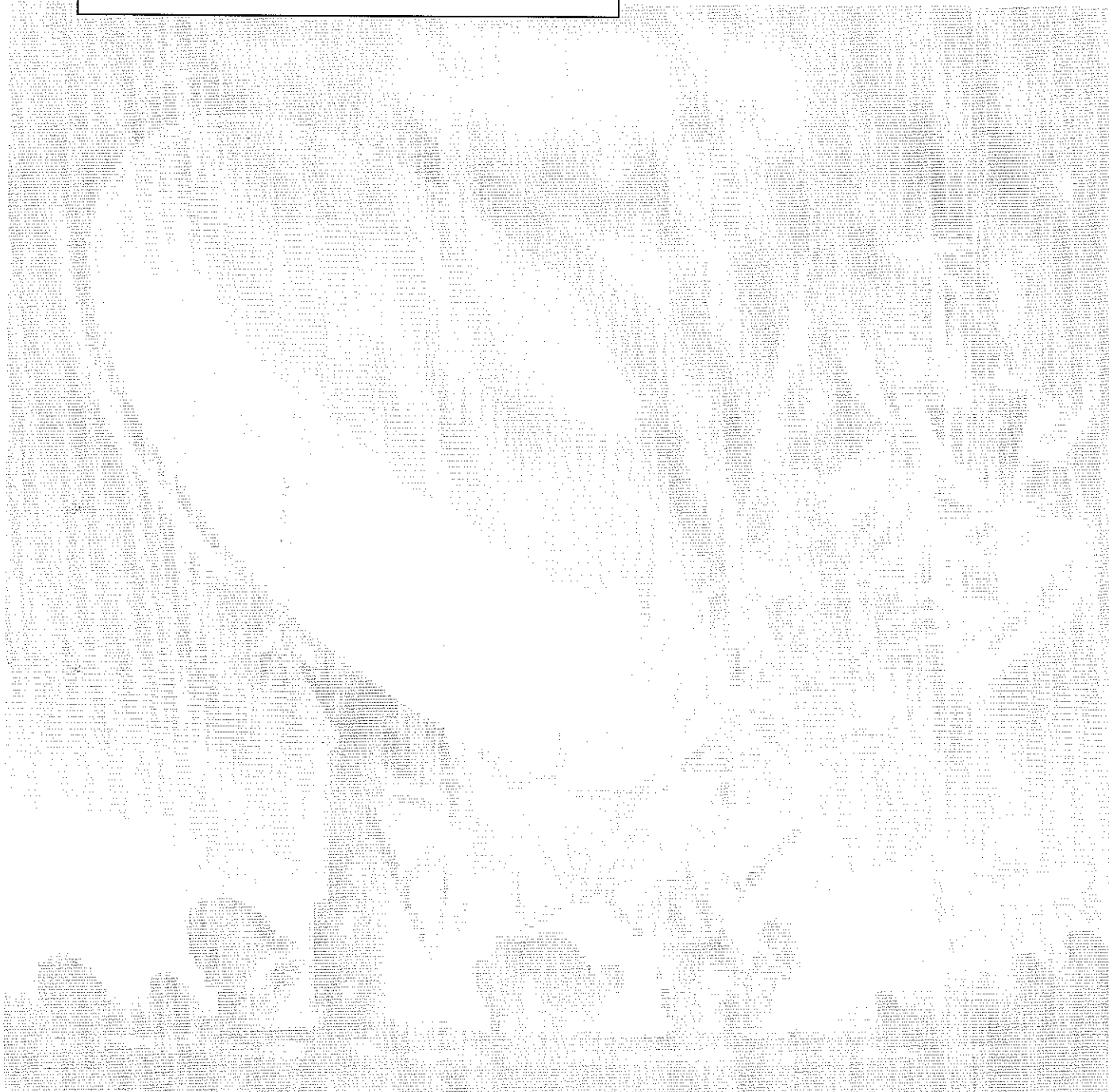


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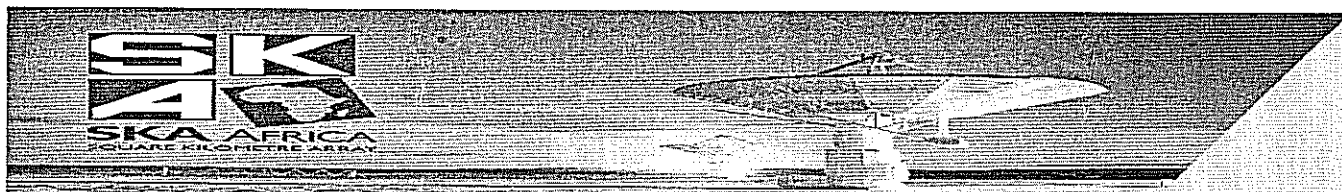


## 1.2 Council resolutions

This report will not be tabled in council



*UHS*



### a. Executive summary

#### 1.1.1 Introduction

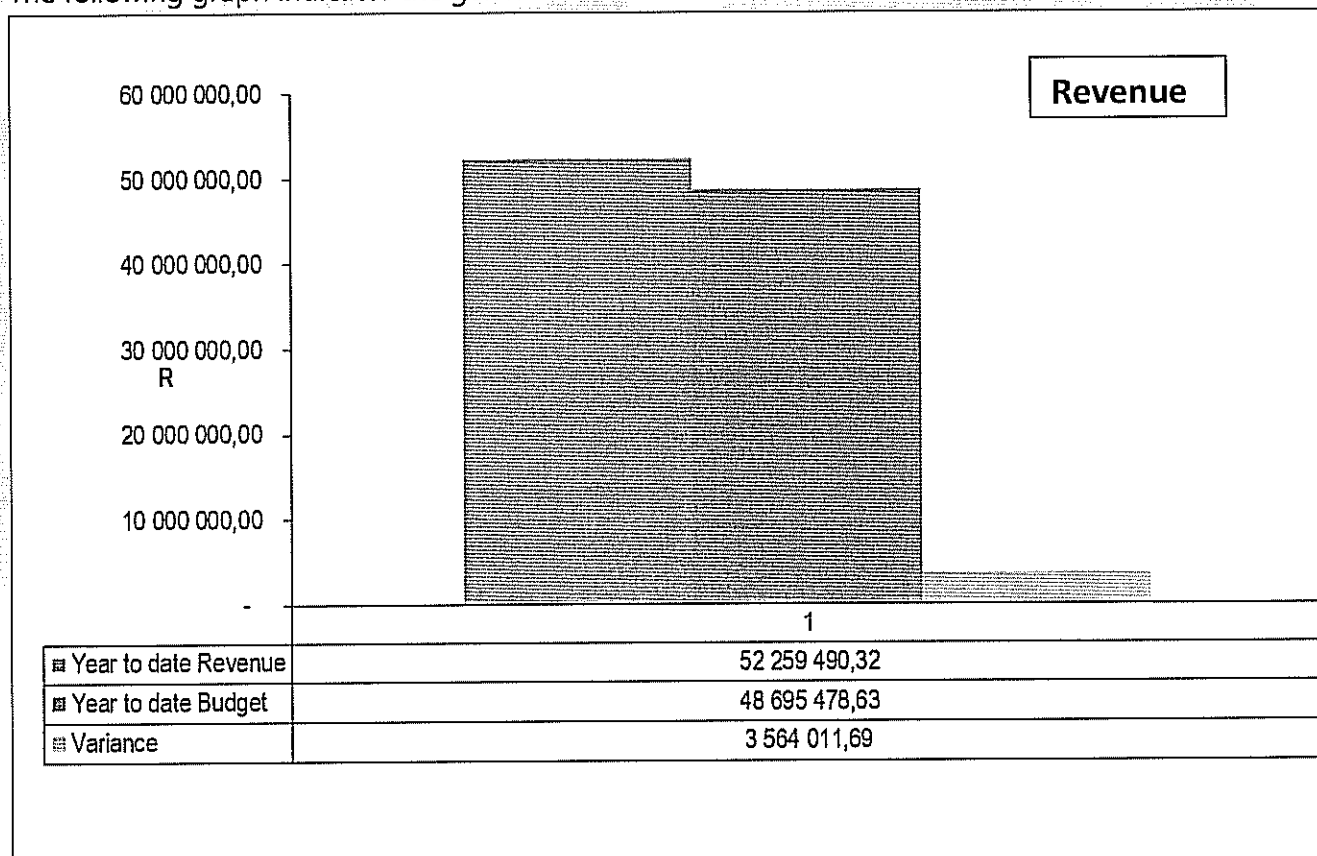
Cash flow decreased due to grant expenditure. The municipality still has a positive cash flow for the year.

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.

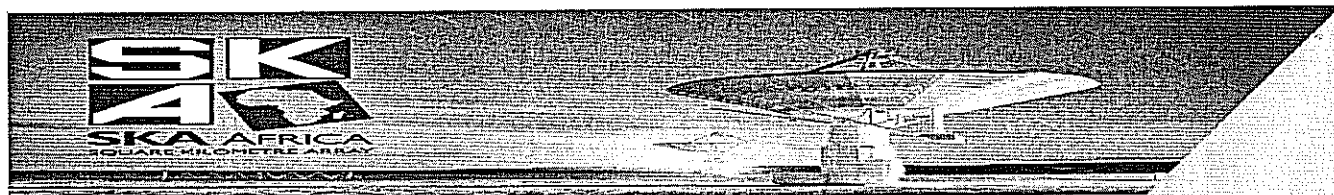
#### Revenue by source

Revenue is over received by 7% (R 3.5million) for the year. Revenue on conditional grants is only recognised after it has been expended. Budgeted figures will only reflect correctly in June.

The following graph indicates the generated revenue to date:



W.B

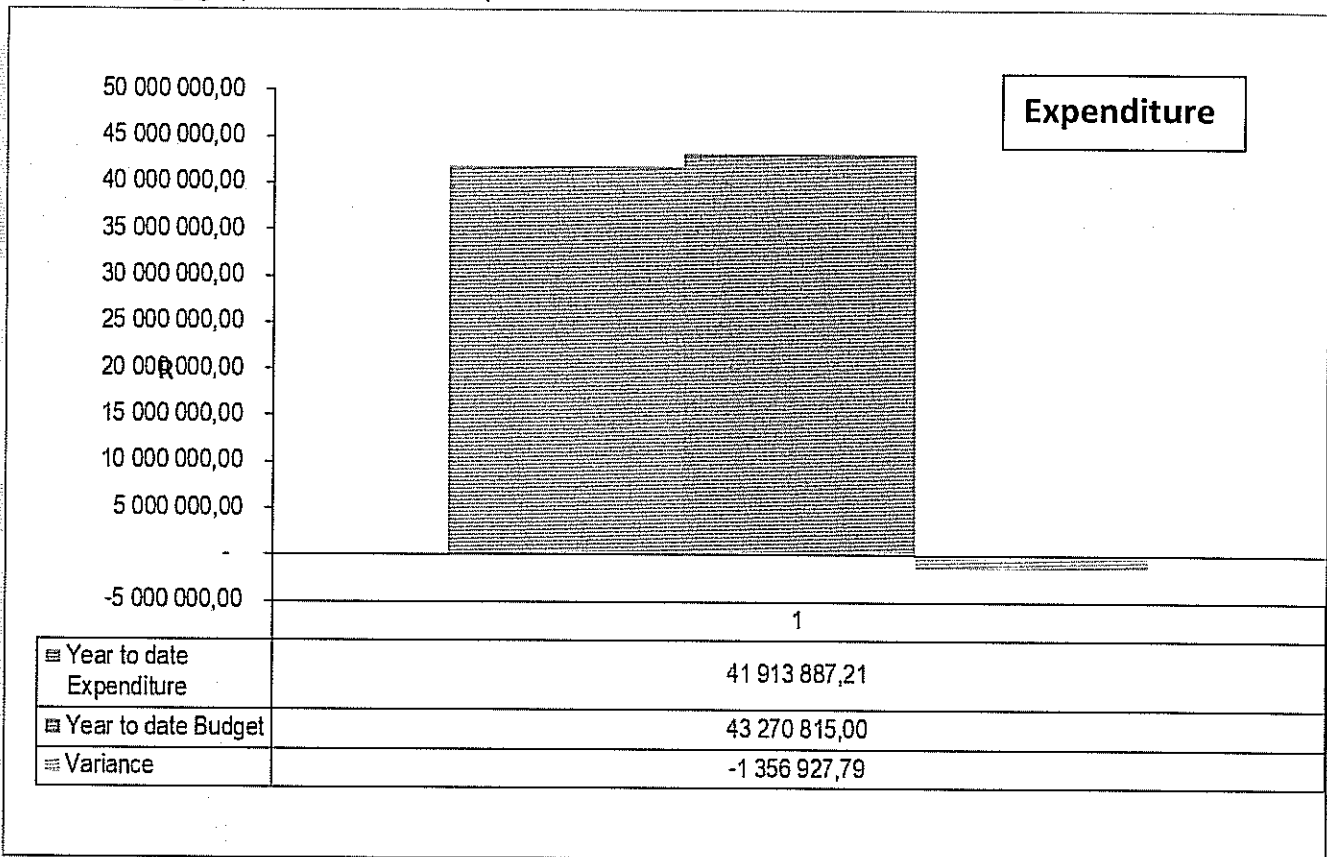




### Operating expenditure by type

Expenditure is underspent by 3% (R 1.3million). This is due to expenditure only recorded during June.

The following graph indicates the expenditure incurred to date.



### Capital spending

Capital expenditure is on track and funds will be spent by 30 June 2016. Regional Bulk Infrastructure Grant spending will unfortunately not realise for this financial year. 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 5.4 million.

Although the cash situation is very precarious, credit control is not implemented rigorously enough.

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	27 783 263,36	30 021 486,02
Long term investments	-	-
	<b>27 783 263,36</b>	<b>30 021 486,02</b>
<b>Less:</b>	<b>4 648 646,01</b>	<b>6 091 345,15</b>
Unspent conditional grants	4 648 646,01	6 091 345,15
Net cash resources available for internal distribution	<b>23 134 617,35</b>	<b>23 930 140,87</b>
<b>Less amounts allocated to:</b>	<b>21 197 875,57</b>	<b>21 158 295,03</b>
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	40 311,74	40 063,22
Employee benefits	9 431 672,08	9 464 115,20
Retention	378 080,24	306 305,10
Resources available / (shortfall) for working capital requirements	<b>1 936 741,78</b>	<b>2 771 845,84</b>

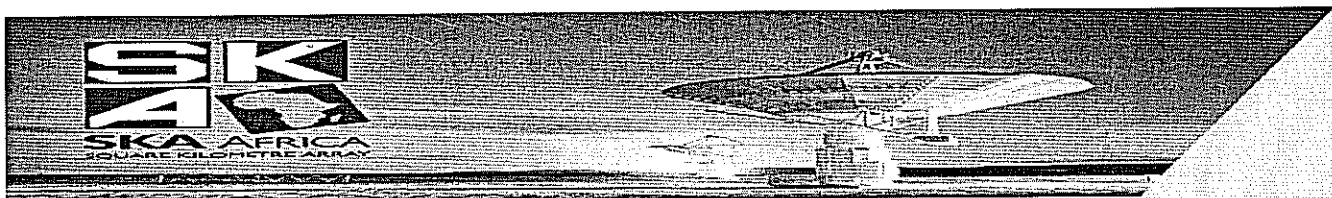
#### 1.1.2 Material variances from SDBIP (31 March 2016)

- A Performance Management System has not yet been implemented.
- No newsletters were distributed for the year.
- Administration of Human Resource recruitment and selection.
- All invoices are not paid within 30 days.
- To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- 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.
- Review and submit a Water Services Development Plan.
- The maintenance of assets is not managed effectively.
- The maintenance of the municipal vehicle fleet and equipment is not managed effectively.

#### 1.1.3 Remedial steps

- The Municipal Manager must implement a Performance Management System.

emb



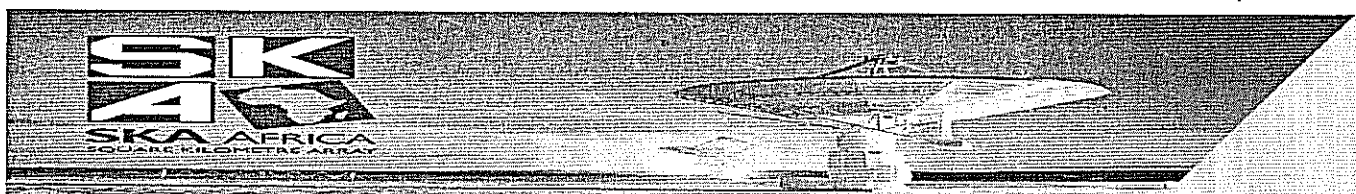


Performance contracts have however been signed on 6 April 2016 with senior managers. A service provider was appointed to rectify the situation.

- b. The HOD as head of department must ensure that the newsletter is published and distributed monthly.
- c. Council must still approve the selection and appointment policy.
- d. The CFO must assure that all invoices are redeemed within 30 days.
- e. The CFO must ensure that the IDP objectives are reflected in the municipal budget.
- 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. The Water Services Development Plan must be completed and submitted.
- i. The maintenance of assets must be managed effectively.
- j. The maintenance of the municipal vehicle fleet and equipment must be managed effectively.

#### 1.1.4 Conclusion

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



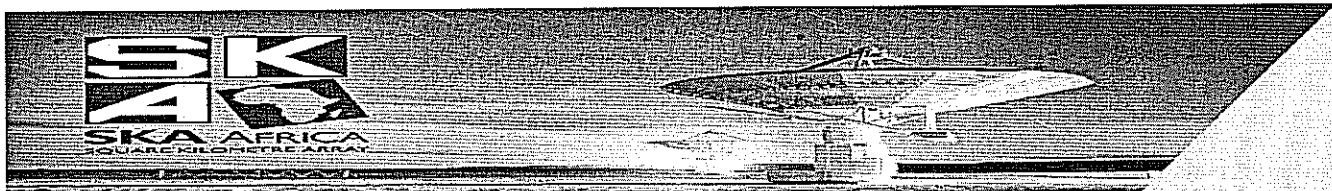
### 1.1.5 Material variance explanations

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

**Supporting Table SC1 Material variance explanations - M11 May 2016**

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>				
	Interest earned - external investments	197 628,94	15,6%		No steps needed
	Interest earned - outstanding debtors	(357,27)	-14,8%	Very little revenue - not material	No steps needed
	Fines	3 738,00	42,7%	Very little revenue - not material	No steps needed
	Licences and permits	1 509,15	20,4%	Very little revenue - not material	No steps needed
	Agency services	29 817,64	26,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Other revenue	350 021,02	54,7%		No steps needed
2	<b>Expenditure By Type</b>				
	Contracted services	337 303,99	40,1%	Operating grant expenditure is allocated to line items	The budget was adjusted
	Transfers and grants	1 546 407,89	21,4%	Last payment of equitable share was paid out in April	The budget was adjusted
3	<b>Capital Expenditure</b>				
	Upgrade of sports field	2 730 655,65	75,8%	Work in progress	On track
	Upgrade of roads - Camarvon	849 859,34	102,8%	Work completed	Closed off
	Upgrade of roads - Vanwyksvlei	575 262,46	107,3%	Work completed	Closed off
	Cemetery - Vanwyksvlei	60 860,89	70,0%	Completed	Has been adjusted
	Cemetery - Vosburg	129 762,98	95,0%	Completed	Has been adjusted
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project cancelled
	Upgrade of refuse site - Camarvon	-	0,0%	Project to be registered	Project cancelled
	Water supply to Vanwyksvlei	1 422 088,31	36,4%	RBIG funding	
4	<b>Financial Position</b>				
5	<b>Cash Flow</b>				
	May 2016	(2 239 222,66)		Expenditure on grants	
6	<b>Measurable performance</b>				
7	<b>Municipal Entities</b>				

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# In-Year Report of Kareeberg Municipality

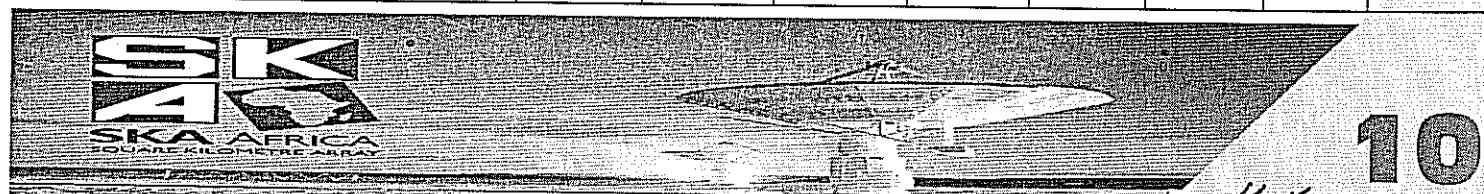
31 May 2016

## b. In-year budget statement tables

### Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M11 May 2016

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	15 318,45	4 617 245,16	4 604 500,00	12 745,16	0,28%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 578 463,33	17 785 535,36	17 392 222,00	393 313,36	2,26%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	144 466,53	1 466 586,94	1 258 958,00	197 628,94	15,57%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 492 091,00	475 028,85	20 639 708,15	20 996 386,00	(156 677,85)	-0,75%	23 492 091,00
Other own revenue	3 589 711,00	8 891 296,00	9 175 296,00	183 762,97	1 475 145,12	1 098 215,63	376 929,49	34,32%	9 175 296,00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 102 481,00</b>	<b>57 355 751,00</b>	<b>58 071 842,00</b>	<b>2 397 040,13</b>	<b>46 184 220,73</b>	<b>45 360 281,63</b>	<b>823 939,10</b>	<b>1,82%</b>	<b>58 071 842,00</b>
Employee costs	16 252 967,00	16 881 136,00	19 563 322,00	1 300 458,18	14 674 523,39	15 698 030,00	(1 023 506,61)	-6,52%	19 563 322,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	173 952,96	1 941 550,65	1 919 614,00	21 936,65	1,14%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	1 943 709,00	(1 943 709,00)	-100,00%	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	11 374 268,00	745 231,03	8 914 278,51	9 087 213,00	(172 934,49)	-1,90%	11 374 268,00
Transfers and grants	8 018 446,00	9 303 352,00	8 986 052,00	589 501,75	8 776 616,89	7 230 209,00	1 546 407,89	21,39%	8 986 052,00
Other expenditure	9 715 080,00	15 587 871,00	12 631 909,00	658 019,81	7 606 917,77	7 392 040,00	214 877,77	2,91%	12 631 909,00
<b>Total Expenditure</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 771 842,00</b>	<b>3 467 163,73</b>	<b>41 913 887,21</b>	<b>43 270 815,00</b>	<b>(1 356 927,79)</b>	<b>-3,14%</b>	<b>59 771 842,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 235 170,00)</b>	<b>(1 800 000,00)</b>	<b>(1 700 000,00)</b>	<b>(1 070 123,60)</b>	<b>4 270 333,52</b>	<b>2 089 466,63</b>	<b>2 180 866,89</b>	<b>104,37%</b>	<b>(1 700 000,00)</b>
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	901 661,02	6 075 269,59	3 335 197,00	2 740 072,59	82,16%	10 285 119,00
Contributions & Contributed assets	-	-	-	-	50 888,74	-	50 888,74	#DIV/0!	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>	<b>4 971 828,22</b>	<b>91,65%</b>	<b>8 585 119,00</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>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>	<b>4 971 828,22</b>	<b>91,65%</b>	<b>8 585 119,00</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,77</b>	<b>10 385 119,00</b>	<b>(4 244 723,23)</b>	<b>-40,87%</b>	<b>10 385 119,00</b>
Capital transfers recognised	10 026 175,00	7 928 000,00	10 285 119,00	901 661,02	6 117 443,30	10 285 119,00	(4 167 675,70)	-40,52%	10 285 119,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	100 000,00	-	22 952,44	100 000,00	(77 047,56)	(0,77)	100 000,00
<b>Total sources of capital funds</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,74</b>	<b>10 385 119,00</b>	<b>(4 244 723,26)</b>	<b>-40,87%</b>	<b>10 385 119,00</b>
<b>Financial position</b>									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	31 030 141,62	31 320 426,00	-	-	-	31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	129 696 853,00	128 542 882,36	129 696 853,00	-	-	-	129 696 853,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	6 956 024,31	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>141 602 434,00</b>	<b>141 094 441,74</b>	<b>141 602 434,00</b>	-	-	-	<b>141 602 434,00</b>
<b>Cash flows</b>									
Net cash from (used) operating	9 783 328,00	10 322 921,00	12 780 040,00	(1 336 728,10)	11 533 294,43	8 858 181,94	(2 675 112,49)	-30,20%	12 780 040,00
Net cash from (used) investing	(10 034 276,00)	(7 919 510,00)	(10 376 629,00)	(901 044,56)	(6 136 356,07)	(3 309 250,28)	2 827 105,79	-85,43%	(10 376 629,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	(450,00)	9 880,00	16 100,00	6 220,00	38,63%	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>27 695 712,00</b>	<b>-</b>	<b>27 783 263,36</b>	<b>30 847 332,66</b>	<b>3 064 069,30</b>	<b>9,93%</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	2 824 438,06	150 102,60	99 079,57	108 008,74	146 619,23	2 607 795,04	-	-	5 936 043,24
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



# In-Year Report of Kareeberg Municipality

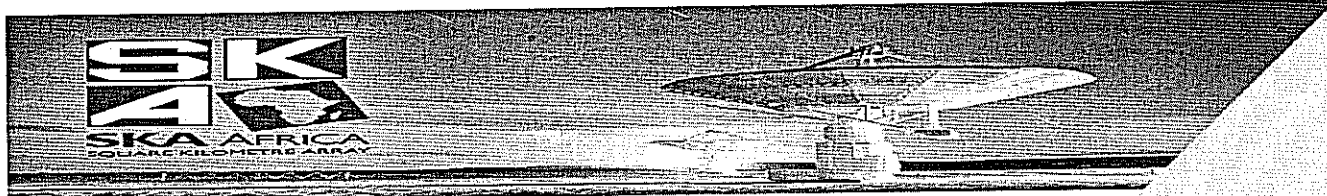
31 May 2016

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May 2016

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>									
Governance and administration	38 413 952,00	45 690 836,00	48 764 048,00	1 717 452,52	34 498 184,70	30 890 892,81	3 605 291,89	11,67%	48 764 048,00
Executive and council	25 693 533,00	26 108 215,00	30 697 425,00	1 522 647,89	21 098 346,93	16 573 389,52	4 524 957,41	27,30%	30 697 425,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 866 623,00	194 804,53	13 397 837,77	14 317 503,29	(919 665,52)	-6,42%	17 866 623,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	68 313,00	24 755,00	24 755,00	1 977,40	18 951,00	16 770,40	2 180,60	13,00%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 553,60	15 710,00	12 218,60	3 491,40	28,57%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	424,00	3 191,00	4 562,00	(1 371,00)	-29,12%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	50,00	-	-	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 050,00	2 000,00	2 000,00	710,00	7 670,00	5 756,00	1 912,00	33,21%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	710,00	7 670,00	5 756,00	1 912,00	33,21%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 839 340,00	19 566 158,00	19 566 158,00	1 578 560,83	17 787 573,38	17 782 060,13	5 513,23	0,03%	19 566 158,00
Electricity	7 617 894,00	8 590 910,00	8 590 910,00	683 025,74	7 639 263,62	7 745 011,80	(105 747,18)	-1,22%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	367 135,26	4 123 108,18	4 183 058,24	(59 950,06)	-1,43%	4 522 536,00
Waste water management	3 285 596,00	2 695 568,00	2 695 568,00	227 693,11	2 526 602,38	2 470 120,91	56 481,45	2,29%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	300 705,70	3 298 599,00	3 383 869,18	(85 270,18)	-2,52%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>57 128 655,00</b>	<b>65 283 751,00</b>	<b>68 356 961,00</b>	<b>3 298 761,15</b>	<b>52 310 378,08</b>	<b>48 695 481,54</b>	<b>3 614 897,52</b>	<b>7,42%</b>	<b>68 356 961,00</b>
<b>Expenditure - Standard</b>									
Governance and administration	28 026 898,00	35 327 396,00	35 339 487,00	2 002 534,14	24 518 440,17	25 203 251,90	(684 811,73)	-2,72%	35 339 487,00
Executive and council	16 558 951,00	23 078 495,00	23 510 586,00	1 393 625,35	16 459 403,56	16 945 717,08	(486 313,52)	-2,87%	23 510 586,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 092 394,00	397 826,81	5 972 504,70	6 327 439,86	(354 935,16)	-5,61%	9 092 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	211 082,78	2 086 531,91	1 930 094,96	156 436,95	8,11%	2 736 507,00
Community and public safety	1 853 694,00	2 223 854,00	2 223 854,00	146 642,87	1 564 099,59	1 811 120,10	(247 020,51)	-13,64%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	101 196,36	1 027 681,98	1 174 155,65	(146 473,67)	-12,47%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	44 094,10	459 066,25	548 238,25	(89 170,00)	-19,26%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	1 352,21	73 609,66	84 978,55	(11 368,89)	-13,38%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	3 741,70	3 749,65	(7,95)	-0,21%	48 966,00
Economic and environmental services	2 959 895,00	3 382 043,00	3 382 043,00	185 130,48	1 988 026,22	2 114 866,86	(126 840,64)	-6,00%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	185 130,48	1 988 026,22	2 114 866,86	(126 840,64)	-6,00%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	16 487 164,00	18 222 456,00	18 826 456,00	1 152 856,44	13 843 321,23	14 141 480,57	(298 158,34)	-2,11%	18 826 456,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	726 243,82	8 796 510,57	8 801 190,62	(4 680,05)	-0,05%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 679 523,00	46 744,67	913 411,46	1 043 895,93	(130 484,47)	-12,50%	1 679 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	320 434,21	3 856 661,81	3 833 248,55	23 413,26	0,61%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 449 785,00	57 433,74	276 737,39	463 125,47	(186 388,08)	-40,25%	3 449 785,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 771 842,00</b>	<b>3 487 163,73</b>	<b>41 913 887,21</b>	<b>43 270 819,43</b>	<b>(1 356 932,22)</b>	<b>-3,14%</b>	<b>59 771 842,00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(188 402,58)</b>	<b>10 396 490,87</b>	<b>5 424 662,11</b>	<b>4 971 823,74</b>	<b>91,65%</b>	<b>8 585 119,00</b>

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# In-Year Report of Kareeberg Municipality

31 May 2016

## Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May 2016

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	30 897 425,00	1 522 647,99	21 098 346,99	16 573 389,52	4 524 957,41	27,30%	30 897 425,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 866 623,00	194 804,53	13 397 837,77	14 317 503,29	(919 665,52)	-6,42%	17 866 623,00
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	1 553,90	15 710,00	12 218,60	3 491,40	28,57%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	50,00	-	-	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	424,00	3 191,00	4 502,00	(1 311,00)	-29,12%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	300 706,70	3 298 599,00	3 383 869,18	(85 270,18)	-2,52%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	227 693,11	2 526 602,36	2 470 120,91	56 481,45	2,29%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	710,00	7 670,00	5 758,00	1 912,00	33,21%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	367 135,28	4 123 108,18	4 183 058,24	(59 950,06)	-1,43%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	683 025,74	7 639 263,62	7 745 011,80	(105 748,18)	-1,22%	8 590 910,00
<b>Total Revenue by Vote</b>	<b>57 128 655,00</b>	<b>65 283 751,00</b>	<b>68 356 961,00</b>	<b>3 298 701,15</b>	<b>32 310 379,06</b>	<b>48 695 481,54</b>	<b>3 614 897,52</b>	<b>7,42%</b>	<b>68 356 961,00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 510 586,00	1 393 625,35	16 459 403,56	17 649 341,00	(1 189 937,44)	-6,74%	23 510 586,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 092 394,00	397 826,01	5 972 504,70	7 433 609,00	(1 461 104,30)	-19,66%	9 092 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	211 082,78	2 066 531,91	1 961 988,00	104 543,91	6,35%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	48 966,00	48 966,00	-	3 741,70	6 172,00	(2 430,30)	-39,38%	48 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	101 196,36	1 027 681,98	1 151 453,00	(123 771,02)	-10,75%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	1 352,21	73 609,66	63 183,00	10 426,66	16,50%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	44 094,10	459 066,25	561 039,00	(101 972,75)	-18,18%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 449 785,00	57 433,74	276 737,39	483 335,00	(206 597,61)	-42,74%	3 449 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	320 434,21	3 656 681,81	3 641 976,00	14 705,81	0,40%	3 344 414,00
Vote 13 - Road Transport	2 859 896,00	3 382 043,00	3 382 043,00	165 130,48	1 988 026,22	2 175 247,00	(187 220,78)	-8,61%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 679 523,00	46 744,67	913 411,46	868 849,00	44 562,46	5,13%	1 679 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	728 243,82	8 796 510,57	7 275 622,80	1 520 887,77	20,90%	10 352 736,00
<b>Total Expenditure by Vote</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 771 842,00</b>	<b>3 467 163,73</b>	<b>41 913 687,21</b>	<b>43 270 815,00</b>	<b>(1 356 927,79)</b>	<b>-3,14%</b>	<b>59 771 842,00</b>
<b>Surplus (Deficit) for the year</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 691,85</b>	<b>5 424 666,54</b>	<b>4 971 825,31</b>	<b>91,65%</b>	<b>8 585 119,00</b>

### Variances in year to date revenue

Vote 1. Equitable share is recognised as revenue when receipted.

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

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 May 2016**

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 2. Cash flow impacts on repairs and maintenance.

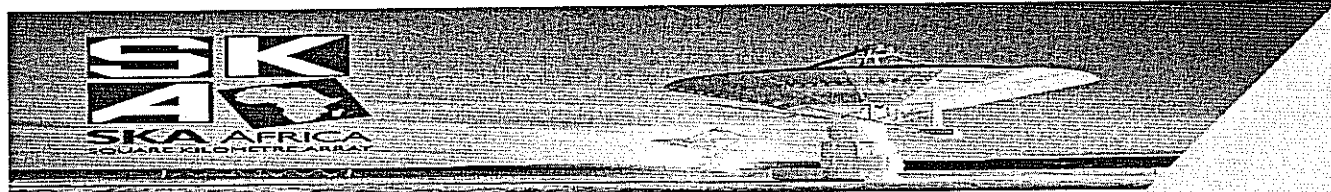
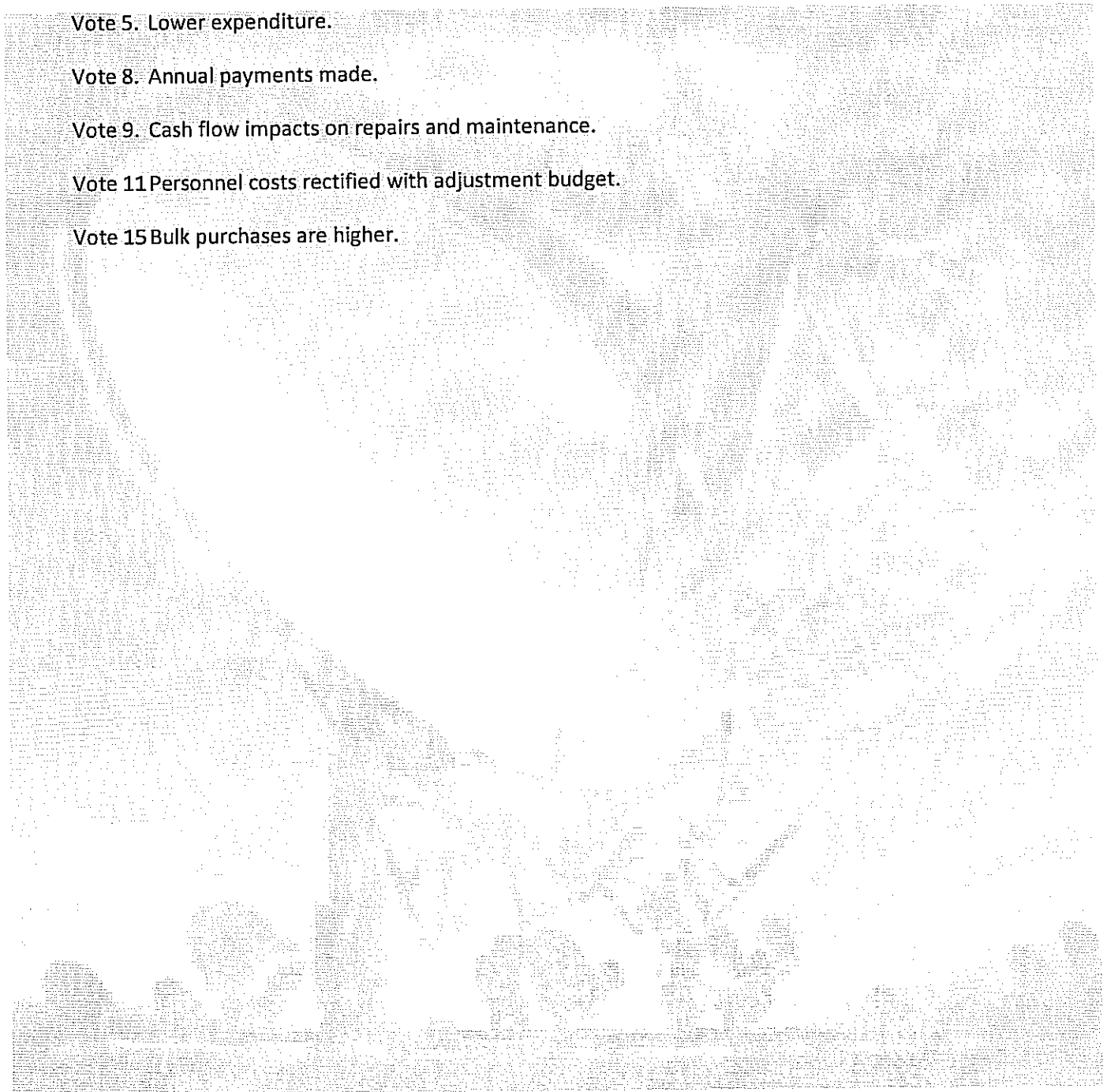
Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 11 Personnel costs rectified with adjustment budget.

Vote 15 Bulk purchases are higher.



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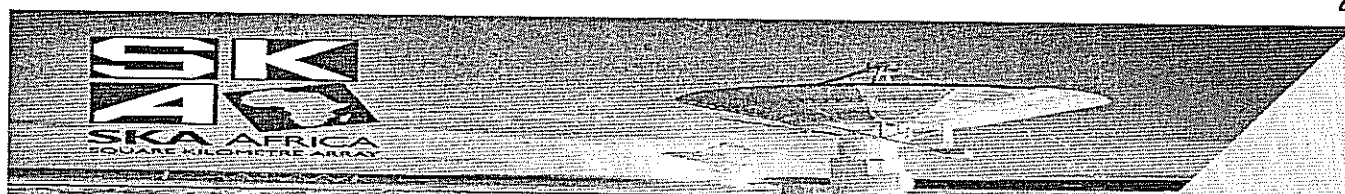
# In-Year Report of Kareeberg Municipality

31 May 2016

## Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 436 124,00	(0,11)	0%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	15 318,45	101 121,27	166 376,00	12 745,27	8%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	683 025,74	7 839 163,82	7 726 204,00	112 959,82	-1%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 095,00	4 522 095,00	367 135,28	4 123 048,18	3 983 026,00	140 020,18	4%	4 522 095,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	227 693,11	2 526 602,35	2 394 332,00	132 270,35	6%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	300 609,20	3 296 721,00	3 268 658,00	8 063,00	0%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 645,00	339 214,00	339 214,00	4 617,00	320 446,31	328 245,37	(7 799,06)	-2%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	144 466,53	1 456 586,94	1 268 958,00	187 628,94	16%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	171,59	2 051,73	2 409,00	(357,27)	-15%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	1 343,80	12 495,00	8 757,00	3 738,00	43%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	1 272,00	8 888,00	7 379,85	1 508,15	20%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	19 360,26	141 881,80	112 064,26	29 817,54	27%	103 333,00
Transfers recognised - operational	19 551 846,00	23 080 000,00	23 492 091,00	475 026,85	20 839 708,15	20 996 386,00	(156 677,85)	-1%	23 492 091,00
Other revenue	3 036 971,00	6 425 795,00	8 709 799,00	156 999,30	889 391,18	639 380,16	350 021,02	55%	8 709 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>47 102 481,00</b>	<b>57 355 751,00</b>	<b>58 071 842,00</b>	<b>2 397 040,13</b>	<b>46 184 220,73</b>	<b>45 360 281,83</b>	<b>823 939,10</b>	<b>2%</b>	<b>58 071 842,00</b>
<b>Expenditure By Type</b>									
Employee related costs	10 252 987,00	16 881 136,00	19 563 322,00	1 300 458,18	14 674 523,39	15 690 030,00	(1 023 506,61)	-7%	19 563 322,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	173 952,96	1 941 550,65	1 919 614,00	21 936,65	1%	2 062 366,00
Debt impairment	-	2 436 881,00	2 436 881,00	-	-	225 000,00	(225 000,00)	-100%	2 436 881,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	1 943 709,00	(1 943 709,00)	-100%	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	689 573,05	8 179 289,63	8 337 389,00	(158 099,37)	-2%	9 698 001,00
Other materials	880 124,00	469 100,00	1 676 267,00	55 657,98	734 988,88	749 824,00	(14 835,12)	-2%	1 676 267,00
Contracted services	1 607 291,00	515 900,00	1 115 900,00	44 836,82	1 178 216,99	840 913,00	337 303,99	40%	1 115 900,00
Transfers and grants	8 018 446,00	9 303 352,00	8 986 052,00	589 501,75	8 776 616,89	7 230 209,00	1 546 407,89	21%	8 986 052,00
Other expenditure	8 065 853,00	12 633 050,00	9 077 128,00	613 182,99	6 428 700,78	6 324 127,00	104 573,78	2%	9 077 128,00
Loss on disposal of PPE	41 936,00	2 000,00	2 000,00	-	-	2 000,00	(2 000,00)	-100%	2 000,00
<b>Total Expenditure</b>	<b>49 337 651,00</b>	<b>59 155 751,00</b>	<b>59 771 842,00</b>	<b>3 467 163,73</b>	<b>41 913 887,21</b>	<b>43 270 815,00</b>	<b>(1 356 927,79)</b>	<b>-3%</b>	<b>59 771 842,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 235 170,00)</b>	<b>(1 800 000,00)</b>	<b>(1 700 000,00)</b>	<b>(1 070 123,60)</b>	<b>4 270 333,52</b>	<b>2 089 466,63</b>	<b>2 180 866,89</b>	<b>0</b>	<b>(1 700 000,00)</b>
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	901 561,02	6 075 269,59	3 335 197,00	2 740 072,59	0	10 285 119,00
Contributions recognised - capital	-	-	-	-	50 888,74	-	50 888,74	#DIV/0!	-
Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>			<b>8 585 119,00</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>			<b>8 585 119,00</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>7 791 004,00</b>	<b>6 128 000,00</b>	<b>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>			<b>8 585 119,00</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>8 585 119,00</b>	<b>(168 462,58)</b>	<b>10 396 491,85</b>	<b>5 424 663,63</b>			<b>8 585 119,00</b>



# In-Year Report of Kareeberg Municipality

31 May 2016

## 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) - M11 May 2016**

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>R</b>									
Other Expenditure By Type									35 000,00
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	-
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	850 655,19	1 425 000,00	1 360 000,00	271 323,32	659 003,28	701 382,00	-42 378,72	-6,04%	1 380 000,00
Audit fees	2 240 071,34	2 310 000,00	1 990 000,00	-	1 788 787,70	1 658 330,00	130 457,70	7,67%	1 990 000,00
General expenses	1 491 523,96	1 625 455,00	2 116 474,00	144 389,35	1 235 308,03	680 814,00	554 494,03	81,45%	2 116 474,00
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	13 025,98	162 596,97	114 664,00	47 932,97	41,80%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	8 268,31	114 710,16	108 981,00	5 729,16	5,26%	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	44 557,02	536 499,35	368 467,00	168 032,35	45,60%	800 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 489,78	314 683,00	-30 193,22	-9,59%	477 301,00
Legal fees	24 842,57	40 000,00	40 000,00	635,06	17 514,59	-	17 514,59	#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	-	-	-	-	-	-	-
Telephone and postage	356 476,29	536 345,00	536 345,00	24 046,23	356 509,59	357 560,00	-949,59	0,27%	536 345,00
Travel and subsistence	949 801,84	700 000,00	833 019,00	106 935,92	771 281,33	624 762,00	146 519,33	23,45%	833 019,00
Actuarial losses	93 607,76	-	-	-	-	-	-	-	-
<b>Total 'Other' Expenditure</b>	<b>7 933 519,84</b>	<b>12 633 060,00</b>	<b>9 077 126,00</b>	<b>513 102,99</b>	<b>6 428 700,78</b>	<b>5 481 323,00</b>	<b>947 377,78</b>	<b>#DIV/0!</b>	<b>9 077 126,00</b>

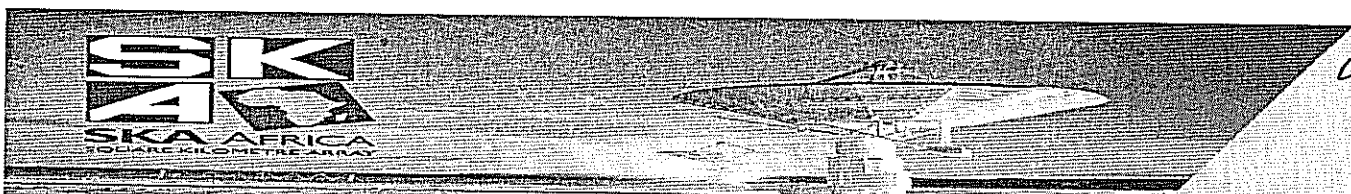
# In-Year Report of Kareeberg Municipality

31 May 2016

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- M11 May 2016

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	-	265 944,00	-	181 615,97	265 944,00	(84 328,03)	(0,32)	265 944,00
Vote 3 - Corporate Services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	896 690,00	-	355 656,00	-	322 744,05	355 656,00	(32 911,95)	(0,09)	355 656,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	1 405 352,00	1 228 000,00	4 256 732,00	854 681,02	2 730 655,65	4 256 732,00	(1 526 076,35)	(0,36)	4 256 732,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	1 000 000,00	-	-	568,40	-	568,40	#DIV/0!	-
Vote 12 - Waste Water Management	15 624,00	3 700 000,00	-	-	689,70	-	689,70	#DIV/0!	-
Vote 13 - Road Transport	5 050 824,00	2 000 000,00	1 599 787,00	46 980,00	1 427 790,56	1 599 787,00	(171 996,44)	(0,11)	1 599 787,00
Vote 14 - Water	2 706 787,00	-	3 907 000,00	-	1 472 977,05	3 907 000,00	(2 434 022,95)	(0,62)	3 907 000,00
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,77</b>	<b>10 385 119,00</b>	<b>(4 244 723,23)</b>	<b>(0,41)</b>	<b>10 385 119,00</b>
<b>Total Capital Expenditure</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,77</b>	<b>10 385 119,00</b>	<b>(4 244 723,23)</b>	<b>(0,41)</b>	<b>10 385 119,00</b>
<b>Capital Expenditure - Standard Classification</b>									
<b>Governance and administration</b>	<b>13 062,00</b>	<b>-</b>	<b>265 944,00</b>	<b>-</b>	<b>184 970,38</b>	<b>265 944,00</b>	<b>(80 973,64)</b>	<b>(0,30)</b>	<b>265 944,00</b>
Executive and council	657,00	-	-	-	-	-	-	-	-
Budget and treasury office	10 582,00	-	265 944,00	-	181 615,97	265 944,00	(84 328,03)	(0,32)	265 944,00
Corporate services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
<b>Community and public safety</b>	<b>2 302 041,00</b>	<b>1 228 000,00</b>	<b>4 612 388,00</b>	<b>854 681,02</b>	<b>3 053 389,70</b>	<b>4 612 388,00</b>	<b>(1 558 998,30)</b>	<b>(0,34)</b>	<b>4 612 388,00</b>
Community and social services	896 690,00	-	370 656,00	-	322 744,05	355 656,00	(32 911,95)	(0,09)	370 656,00
Sport and recreation	1 405 351,00	1 228 000,00	4 241 732,00	854 681,02	2 730 655,65	4 256 732,00	(1 526 076,35)	(0,36)	4 241 732,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>5 050 824,00</b>	<b>2 000 000,00</b>	<b>1 599 787,00</b>	<b>46 980,00</b>	<b>1 427 790,56</b>	<b>1 599 787,00</b>	<b>(171 996,44)</b>	<b>(0,11)</b>	<b>1 599 787,00</b>
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	5 050 824,00	2 000 000,00	1 599 787,00	46 980,00	1 427 790,56	1 599 787,00	(171 996,44)	(0,11)	1 599 787,00
Environmental protection	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	<b>2 722 411,00</b>	<b>4 700 000,00</b>	<b>3 907 000,00</b>	<b>-</b>	<b>1 474 235,15</b>	<b>3 907 000,00</b>	<b>(2 432 764,85)</b>	<b>(0,62)</b>	<b>3 907 000,00</b>
Electricity	-	-	-	-	-	-	-	-	-
Water	2 706 787,00	-	3 907 000,00	-	1 472 977,05	3 907 000,00	(2 434 022,95)	(0,62)	3 907 000,00
Waste water management	15 624,00	3 700 000,00	-	-	689,70	-	689,70	#DIV/0!	-
Waste management	-	1 000 000,00	-	-	568,40	-	568,40	#DIV/0!	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,77</b>	<b>10 385 119,00</b>	<b>(4 244 723,23)</b>	<b>(0,41)</b>	<b>10 385 119,00</b>
<b>Funded by:</b>									
National Government	9 649 413,00	7 928 000,00	9 915 944,00	901 661,02	5 847 379,24	9 915 944,00	(4 068 564,76)	(0,41)	9 915 944,00
Provincial Government	376 762,00	-	132 120,00	-	270 064,06	132 120,00	137 944,06	1,04	132 120,00
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	237 055,00	-	-	237 055,00	(237 055,00)	(1,00)	237 055,00
Transfers recognised - capital	10 026 175,00	7 928 000,00	10 285 119,00	901 661,02	5 117 443,30	10 285 119,00	(4 167 675,70)	(0,41)	10 285 119,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	62 163,00	-	100 000,00	-	22 052,44	100 000,00	(77 947,56)	(0,77)	100 000,00
<b>Total Capital Funding</b>	<b>10 088 338,00</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>901 661,02</b>	<b>6 140 395,74</b>	<b>10 385 119,00</b>	<b>(4 244 723,26)</b>	<b>(0,41)</b>	<b>10 385 119,00</b>



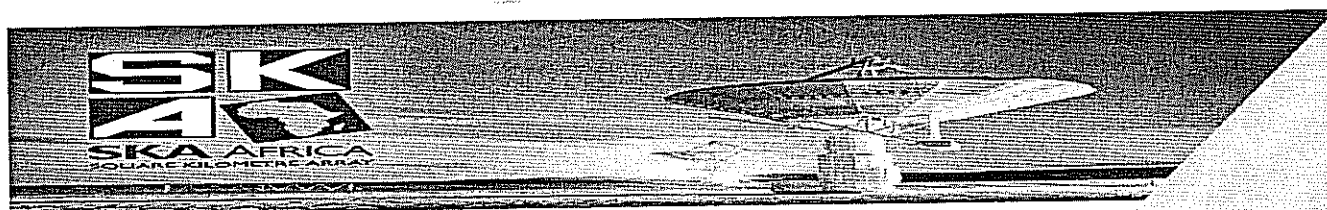
# In-Year Report of Kareeberg Municipality

31 May 2016

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M11 May 2016

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	629 704,35	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	27 153 559,26	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	3 211 127,58	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	618,51	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>31 030 141,62</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	15 470 028,00	15 482 392,43	15 470 028,00
Investments in Associate					
Property, plant and equipment	106 069 603,00	119 113 037,00	112 947 594,00	112 214 067,02	112 947 594,00
Agricultural					
Biological assets					
Intangible assets	18 371,00	24 759,00	3 700,00	18 371,38	3 700,00
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>129 696 853,00</b>	<b>128 542 882,36</b>	<b>129 696 853,00</b>
<b>TOTAL ASSETS</b>	<b>147 285 528,00</b>	<b>161 948 476,00</b>	<b>161 017 279,00</b>	<b>159 573 023,98</b>	<b>161 017 279,00</b>
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Bank overdraft					
Borrowing					
Consumer deposits	308 159,00	370 388,00	370 388,00	318 039,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	5 777 473,62	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	860 511,69	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>6 956 024,31</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>17 678 582,24</b>	<b>19 414 845,00</b>
<b>NET ASSETS</b>	<b>131 501 602,00</b>	<b>142 533 631,00</b>	<b>141 602 434,00</b>	<b>141 894 441,74</b>	<b>141 602 434,00</b>
<b>COMMUNITY WEALTH/EQUITY</b>					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	130 164 447,00	130 506 318,49	130 164 447,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 388 123,25	11 437 987,00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>131 501 602,00</b>	<b>142 533 631,00</b>	<b>141 602 434,00</b>	<b>141 894 441,74</b>	<b>141 602 434,00</b>



17

# In-Year Report of Kareeberg Municipality

31 May 2016

## Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M11 May 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	(1 260 297,75)	16 745 384,36	18 569 518,32	(1 824 133,94)	-9,62%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	848 850,44	9 229 498,14		9 229 498,14	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	9 080 408,00	262 018,82	1 305 885,05		1 305 885,05	#DIV/0!	9 080 408,00
Government - operating	20 592 415,00	23 060 000,00	23 492 091,00	1 327 028,48	20 154 526,27	22 888 529,45	(2 734 003,18)	-11,94%	23 492 091,00
Government - capital	10 026 174,00	7 928 000,00	10 285 119,00	1 327 028,46	5 299 716,72	4 964 000,00	335 716,72	6,76%	10 285 119,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	144 466,53	1 466 586,94	1 093 031,93	373 555,01	34,18%	1 170 600,00
Dividends									
<b>Payments</b>									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(43 194 984,00)	(3 396 331,35)	(34 481 187,93)	(31 426 689,09)	3 054 498,84	-9,72%	(43 194 984,00)
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)	(8 986 052,00)	(589 501,75)	(8 187 115,14)	(7 230 208,67)	956 906,47	-13,23%	(8 986 052,00)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>9 783 328,00</b>	<b>10 322 921,00</b>	<b>12 780 040,00</b>	<b>(1 336 728,10)</b>	<b>11 533 294,43</b>	<b>8 858 181,64</b>	<b>(2 675 112,49)</b>	<b>-30,20%</b>	<b>12 780 040,00</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	616,46	8 108,70	8 645,79	(737,09)	-8,33%	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)	(10 385 119,00)	(901 661,02)	(6 149 110,77)	(3 318 096,07)	2 831 014,70	-85,32%	(10 385 119,00)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(10 034 278,00)</b>	<b>(7 919 510,00)</b>	<b>(10 376 629,00)</b>	<b>(901 044,56)</b>	<b>(6 136 358,07)</b>	<b>(3 309 250,28)</b>	<b>2 827 105,79</b>	<b>-85,43%</b>	<b>(10 376 629,00)</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	(450,00)	8 880,00	16 100,00	(6 220,00)	-38,63%	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>(450,00)</b>	<b>8 880,00</b>	<b>16 100,00</b>	<b>6 220,00</b>	<b>-38,63%</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>(2 238 222,66)</b>	<b>5 406 818,36</b>	<b>5 565 031,66</b>			<b>2 413 411,00</b>
Cash/cash equivalents at beginning:	22 612 005,00	22 868 890,00	25 282 301,00		22 376 445,00	25 282 301,00			22 376 445,00
Cash/cash equivalents at month/year end:	22 376 445,00	25 282 301,00	27 695 712,00		27 783 263,36	30 847 332,66			24 789 856,00

The negative cash flow for the month is due to grant expenditure.



# In-Year Report of Kareeberg Municipality

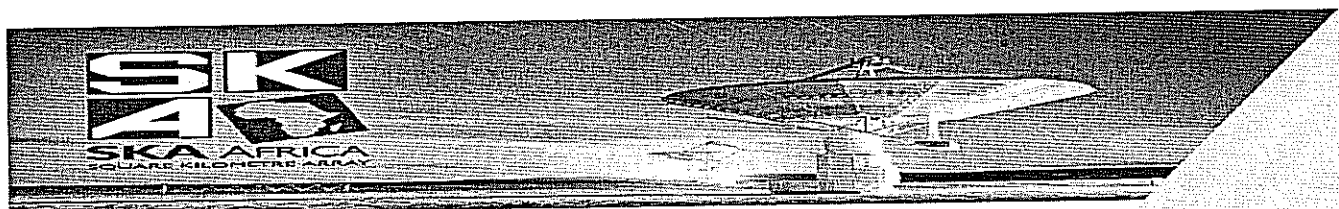
**31 May 2016**

## 2. PART 2 – SUPPORTING DOCUMENTATION

### 2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May 2016

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%	8,6%	0,0%	4,8%
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%	4,1%	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%	446,1%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	399,4%	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%	10,5%	7,1%	10,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	20,0%	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%	9,0%	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%	33,7%	31,8%	33,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	4,8%	4,1%	4,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	8,9%	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%	176,7%	142,5%	176,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	18,5%	31,1%
iii. Cost coverage	(Available cash + investments)/monthly fixed operational expenditure	544,2%	512,9%	507,6%	265,1%	507,6%





# In-Year Report of Kareeberg Municipality

31 May 2016

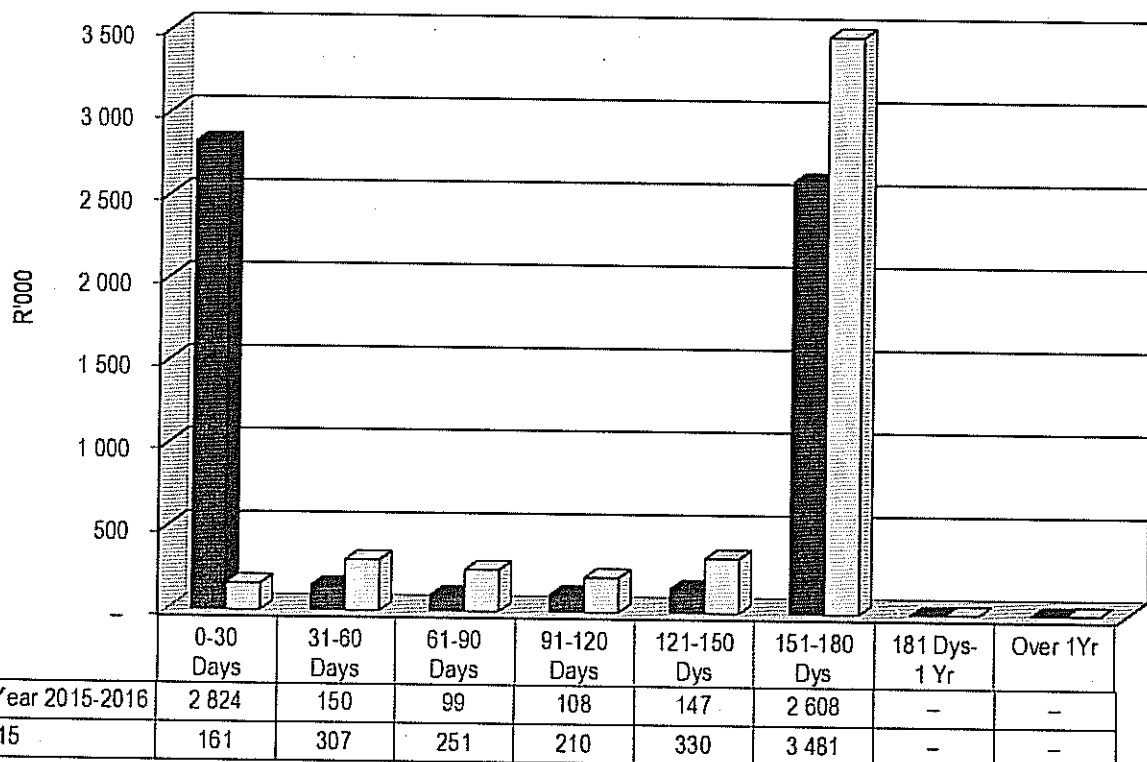
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May 2016

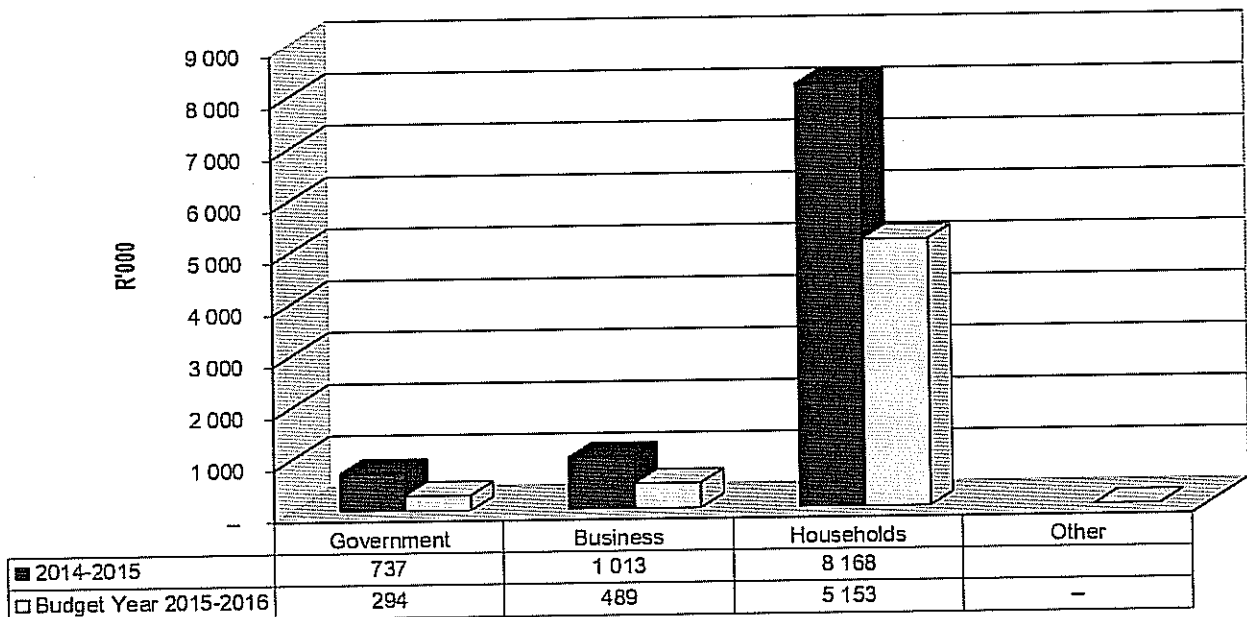
Description	Budget Year 2015-2016									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total		
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	366 390,33	46 213,13	21 928,64	14 114,04	8 959,03	57 248,68	-	-	514 854,80	80 322,65	
Trade and Other Receivables from Exchange Transactions - Electricity	479 247,57	37 950,45	21 452,90	46 770,34	40 684,15	138 850,83	-	-	783 034,24	224 353,32	250 797,00
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	1 530 509,47	-	-	1 530 509,47	1 530 509,47	1 530 509,00
Receivables from Exchange Transactions - Waste Water Management	227 693,11	41 653,63	26 895,92	27 519,57	24 708,92	150 256,19	-	-	498 727,34	202 484,08	95 860,00
Receivables from Exchange Transactions - Waste Management	300 609,20	24 255,39	28 802,11	19 595,80	18 008,00	7 950,83	-	-	399 221,42	45 554,72	11 538,00
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	39 933,63	253 002,43	-	-	292 936,06	292 936,06	217 626,00
Interest on Arrear Debtor Accounts	-	-	-	-	14 325,50	471 036,61	-	-	485 262,11	485 262,11	485 262,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	1 450 437,80	-	-	-	-	-	-	-	1 450 437,80	-	-
<b>Total By Income Source</b>	<b>2 824 438,06</b>	<b>150 102,50</b>	<b>99 079,57</b>	<b>108 008,74</b>	<b>146 619,23</b>	<b>2 607 795,04</b>	<b>-</b>	<b>-</b>	<b>5 936 043,24</b>	<b>2 862 423,01</b>	<b>2 727 925,00</b>
<b>2014/15 - totals only</b>	<b>160 947,31</b>	<b>306 719,87</b>	<b>250 922,40</b>	<b>209 723,89</b>	<b>329 932,29</b>	<b>3 481 248,99</b>	<b>-</b>	<b>-</b>	<b>4 739 494,75</b>	<b>4 020 905,17</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	119 111,88	71 118,55	34 603,14	15 418,89	15 652,18	38 153,12	-	-	294 053,76	69 222,19	
Commercial	110 411,73	28 574,59	16 812,83	12 048,12	7 310,52	313 504,26	-	-	488 662,05	332 862,90	344 323,00
Households	2 594 914,45	50 411,46	47 663,60	80 543,73	123 656,53	2 256 137,65	-	-	5 153 327,43	2 460 337,62	2 383 602,00
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 824 438,06</b>	<b>150 102,50</b>	<b>99 079,57</b>	<b>108 008,74</b>	<b>146 619,23</b>	<b>2 607 795,04</b>	<b>-</b>	<b>-</b>	<b>5 936 043,24</b>	<b>2 862 423,01</b>	<b>2 727 925,00</b>

Chart C3 Aged Consumer Debtors Analysis



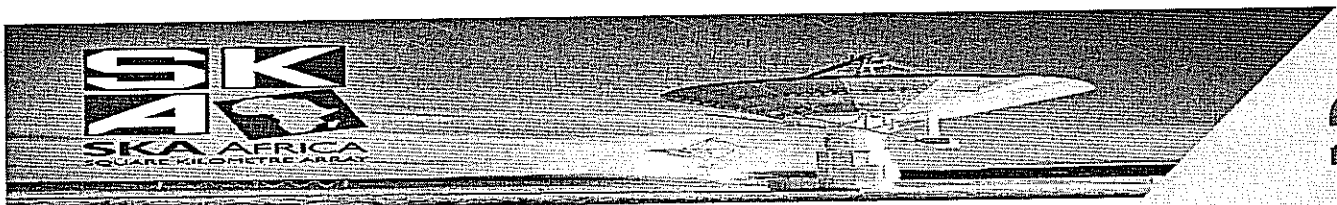
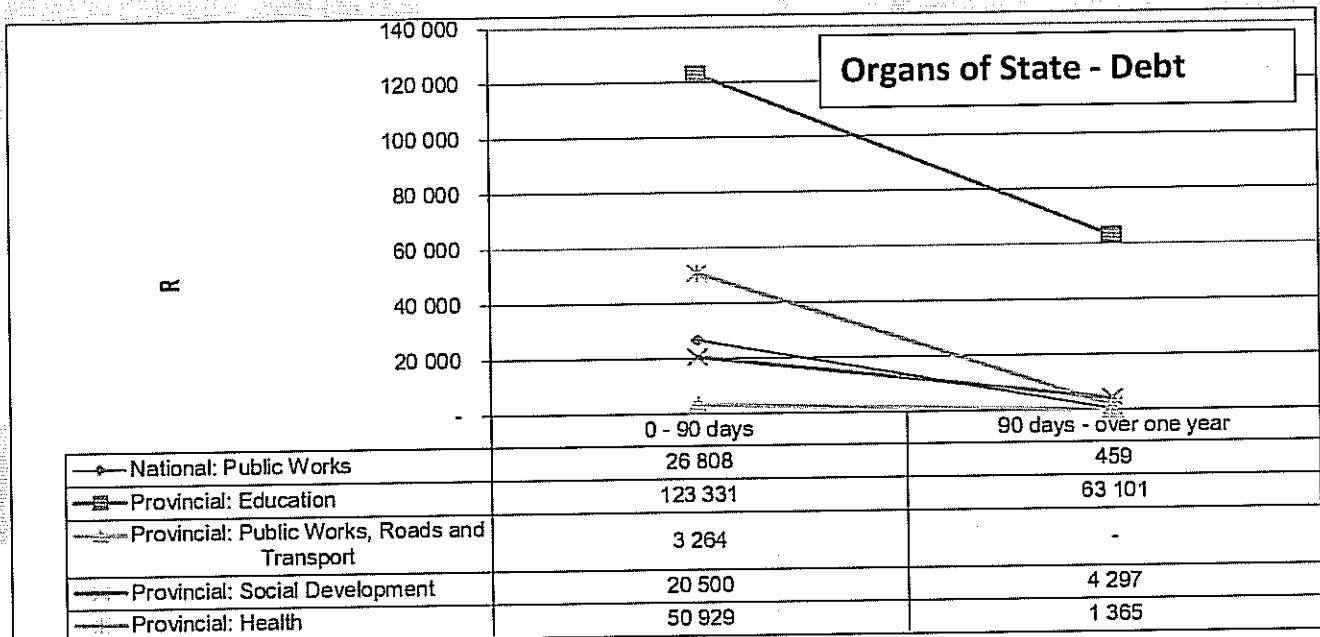
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)  
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May 2016

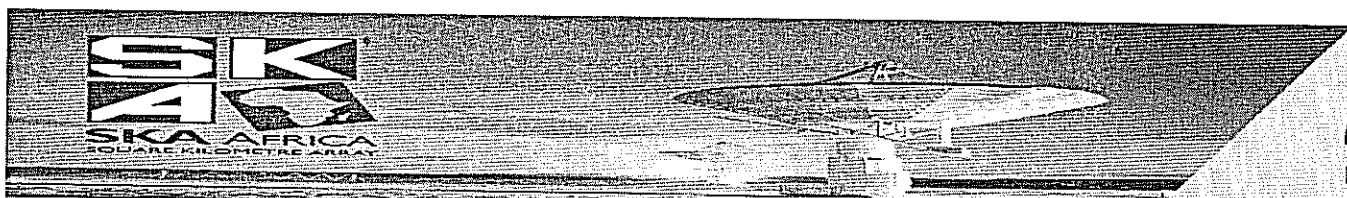
Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100										
Bulk Water	0200										
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>2600</b>										

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

## Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May 2016

Investments by maturity Name of Institution & Investment ID	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				40 063,22	248,52	40 311,74
Job creation - De Bult	32 days	notice deposit				40 534,19	251,44	40 785,63
Land development	1 day	call deposit				17 404,61	107,91	17 512,52
Land development	32 days	notice deposit				15 881,34	98,34	15 979,68
Land development	1 day	call deposit				30 358,13	188,16	30 546,29
Civil Defence	32 days	notice deposit				19 487,57	-	19 487,57
EPWP Vosburg dust								
CMR Kwaggakolk(vat)	1 day	call deposit				640,61	3,72	644,33
MSIG	1 day	call deposit				655 795,01	(178 691,32)	477 103,69
MIG Sanitation Interest/vat	1 day	call deposit				1 021 812,89	-	1 021 812,89
Electricity	1 day	call deposit				36 518,83	228,45	36 747,28
Water Services Plan	1 day	call deposit				3 413,79	20,99	3 434,78
CMR-Saalpoort project 301	1 day	call deposit				3 747,57	23,12	3 770,69
Library Development Projects	1 day	call deposit				789 851,84	(70 533,08)	719 318,76
EPWP - Paving/ Cleaning	1 day	call deposit				24 684,87	153,09	24 837,96
Loto Camarvon	1 day	call deposit				1 895,34	11,69	1 907,03
Loto Vosburg	1 day	call deposit				33 435,52	207,32	33 642,84
Finance Management Grant	1 day	call deposit				883 110,11	(152 251,72)	730 858,39
Transfer Fees Sub-Economic Housing	32 days	notice deposit				140 564,66	874,82	141 439,48
VB Cleaning Project	1 day	call deposit				26 690,97	165,59	26 856,56
VAT - retention	1 day	call deposit				12 385,69	76,81	12 462,50
EPWP	1 day	call deposit				293 053,51	(112 110,00)	180 943,51
MIG	1 day	call deposit				1 866 446,63	(831 522,40)	1 034 924,23
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, FMS and Long Service Funds	1 day	call deposit				1 879 541,40	(21 809,12)	1 857 732,28
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				308 305,10	71 775,14	379 080,24
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				5 028 961,72	(1 100 000,00)	3 928 961,72
<b>Municipality sub-total</b>						29 646 143,86	(2 492 584,60)	27 153 559,26
<b>TOTAL INVESTMENTS AND INTEREST</b>						29 646 143,86	(2 492 584,60)	27 153 559,26



# In-Year Report of Kareeberg Municipality

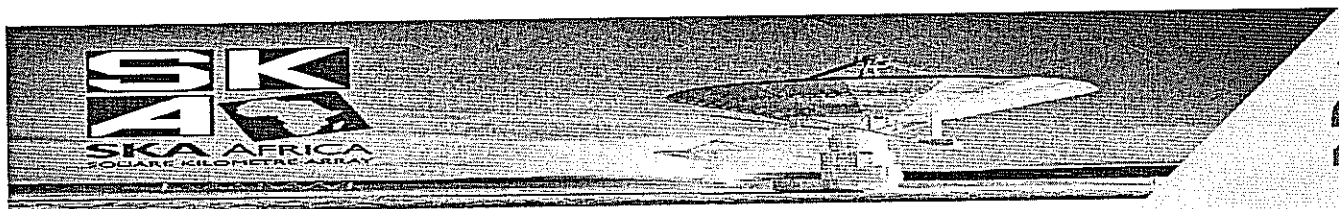
31 May 2016

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May 2016

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	21 570 056,00	-	21 683 451,87	21 570 057,00	113 394,87	0,5%	21 570 056,00
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00	-	18 021 000,00	18 021 001,00	(1,00)	0,00%	18 021 000,00
Finance Management	1 800 000,00	1 800 000,00	1 796 250,00	-	1 796 250,00	1 796 250,00	-	-	1 796 250,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	-	930 000,00	930 000,00	-	-	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	822 806,00	-	822 806,00	822 806,00	-	-	822 806,00
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	1 822 707,00	-	1 272 542,96	1 822 707,00	(550 164,04)	-30,18%	1 822 707,00
Sport and Recreation	715 207,00	1 309 000,00	1 176 879,00	-	1 176 879,00	1 176 879,00	-	-	1 176 879,00
Expanded Public Works Programme	62 795,00	-	445 828,00	-	5 452,76	445 828,00	(440 375,24)	-98,78%	445 828,00
DWAF	-	-	200 000,00	-	90 211,20	200 000,00	(109 788,80)	-54,89%	200 000,00
War on leaks	-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)	-	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	235 677,00	-	99 327,00	-	113 232,78	99 327,00	13 905,78	14,00%	99 327,00
Sanitation interest	123 091,00	-	99 327,00	-	113 232,78	99 327,00	13 905,78	14,00%	99 327,00
CMIP Kwaggakolk (VAT)	112 586,00	-	-	-	-	-	-	-	-
EPWP	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>21 127 855,00</b>	<b>23 060 000,00</b>	<b>23 492 090,00</b>	<b>-</b>	<b>23 069 227,61</b>	<b>23 492 091,00</b>	<b>(422 863,39)</b>	<b>-1,80%</b>	<b>23 492 090,00</b>
<b>Capital Transfers and Grants</b>									
National Government:	9 649 411,00	7 928 000,00	9 915 944,00	-	7 431 032,31	9 915 944,00	(2 484 911,69)	-25,06%	9 915 944,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	5 828 000,00	-	5 828 000,00	5 828 000,00	-	-	5 828 000,00
Department of Water Affairs and Forestry	2 705 787,00	-	3 907 000,00	-	1 422 088,31	3 907 000,00	(2 484 911,69)	-63,60%	3 907 000,00
Municipal Finance Management	-	-	3 750,00	-	3 750,00	3 750,00	-	-	3 750,00
Expanded Public Works Programme	-	-	177 194,00	-	177 194,00	177 194,00	-	-	177 194,00
Provincial Government:	376 761,00	-	369 176,00	-	270 064,91	369 176,00	(99 111,09)	-26,85%	369 176,00
Sport and Recreation	139 792,00	-	132 121,00	-	132 121,00	132 121,00	-	-	132 121,00
Expanded Public Works Programme	236 969,00	-	237 055,00	-	87 055,17	237 055,00	(149 999,83)	-63,28%	237 055,00
Expanded Public Works Programme	-	-	-	-	50 888,74	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
EPWP	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>10 026 172,00</b>	<b>7 928 000,00</b>	<b>10 285 120,00</b>	<b>-</b>	<b>7 701 097,22</b>	<b>10 285 120,00</b>	<b>(2 584 022,78)</b>	<b>-25,12%</b>	<b>10 285 120,00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANT</b>	<b>31 154 027,00</b>	<b>30 988 000,00</b>	<b>33 777 210,00</b>	<b>-</b>	<b>30 770 324,83</b>	<b>33 777 211,00</b>	<b>(3 006 886,17)</b>	<b>-8,90%</b>	<b>33 777 210,00</b>



# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May 2016

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	12 535 108,00	252 662,73	7 499 385,59	6 202 234,67	1 297 150,92	0,21	12 535 108,00
National Government									
Local Government Equitable Share	15 096 000,00	9 303 352,00	8 986 052,00	73 317,23	6 186 663,25	6 202 234,67	(15 571,42)	(0,00)	8 986 052,00
Finance Management	1 800 000,00	1 800 000,00	1 796 250,00	112 003,80	682 590,56	-	682 590,56	#DIV/0!	1 796 250,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	15 730,70	173 409,78	-	173 409,78	#DIV/0!	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	822 806,00	51 611,00	456 722,00	-	456 722,00	#DIV/0!	822 806,00
Municipal Infrastructure Grant (MIG)	905 375,00								
Department of Water Affairs and Forestry	378 801,00								
	778 002,00	1 309 000,00	1 822 707,00	35 015,26	488 752,98	-	488 752,98	#DIV/0!	1 822 707,00
Provincial Government									
Sport and Recreation	715 207,00	1 309 000,00	1 176 879,00	35 015,26	292 924,43	-	292 924,43	#DIV/0!	1 176 879,00
Expanded Public Works Programme	62 795,00		445 828,00		195 828,55		195 828,55	#DIV/0!	445 828,00
DWAF			200 000,00						200 000,00
War on leaks									
District Municipality:									
Other grant providers:	235 677,00	-	99 327,00	10 690,78	110 017,78	-	110 017,78	#DIV/0!	99 327,00
Sanitation Interest	123 091,00		99 327,00	10 690,78	110 017,78		110 017,78	#DIV/0!	99 327,00
CMIP Kwaggaolk (VAT)	112 586,00								
EPWP									
<b>Total operating expenditure of Transfers and Grants</b>	<b>21 127 855,00</b>	<b>14 342 352,00</b>	<b>14 457 142,00</b>	<b>298 368,77</b>	<b>8 099 156,35</b>	<b>6 202 234,67</b>	<b>1 895 921,68</b>	<b>0,31</b>	<b>14 457 142,00</b>
<b>Capital expenditure of Transfers and Grants</b>									
Capital Transfers and Grants	8 649 411,00	7 928 000,00	9 915 944,00	89 375,10	3 116 022,55	7 928 000,00	(4 899 172,23)	(0,63)	9 915 944,00
National Government									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	5 828 000,00	64 062,51	1 592 777,40	7 928 000,00	(6 335 222,60)	(0,80)	5 828 000,00
Department of Water Affairs and Forestry	2 706 787,00		3 907 000,00	25 312,59	1 342 300,37		1 342 300,37	#DIV/0!	3 907 000,00
Municipal Finance Management			3 750,00		3 750,00		3 750,00		3 750,00
Expanded Public Works Programme			177 194,00		177 194,78				177 194,00
Provincial Government:	376 761,00	-	369 176,00	-	219 175,35	-	219 175,35	#DIV/0!	369 176,00
Sport and Recreation	139 792,00		132 121,00	-	132 120,19		132 120,19	#DIV/0!	132 121,00
Expanded Public Works Programme	236 969,00		237 055,00	-	87 055,17		87 055,17	#DIV/0!	237 055,00
Other grant providers:									
EPWP									
<b>Total capital expenditure of Transfers and Grants</b>	<b>10 025 172,00</b>	<b>7 928 000,00</b>	<b>10 285 120,00</b>	<b>89 375,10</b>	<b>3 335 197,90</b>	<b>7 928 000,00</b>	<b>(4 769 996,88)</b>	<b>(0,60)</b>	<b>10 285 120,00</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>31 154 027,00</b>	<b>22 270 352,00</b>	<b>24 742 262,00</b>	<b>387 743,87</b>	<b>11 433 354,25</b>	<b>14 130 234,67</b>	<b>(2 874 075,20)</b>	<b>(0,20)</b>	<b>24 742 262,00</b>

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



# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May 2016

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	
	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	124 587,75	1 493 833,23	1 306 890,92	186 942,31	14,30%	1 426 261,00
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance	470 934,00	475 421,00	475 421,00	41 528,83	498 279,51	442 714,58	55 564,93	12,55%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	7 836,38	99 693,97	162 182,67	(62 488,70)	-38,53%	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>173 952,96</b>	<b>2 091 806,71</b>	<b>1 911 788,17</b>	<b>180 018,54</b>	<b>9,42%</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	230 999,00	2 785 773,00	2 893 016,00	(107 243,00)	-3,71%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 837,72	328 699,16	382 712,00	(54 012,84)	-14,11%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 401,68	123 830,16	127 479,00	(3 648,84)	-2,86%	139 075,00
Overtime									
Performance Bonus	146 210,00	202 543,00	202 543,00		321 426,89	202 543,00	118 883,89	58,70%	202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	39 243,00	465 780,00	426 822,00	38 958,00	9,13%	465 627,00
Cellphone Allowance									
Housing Allowances									
Other benefits and allowances	325,00	29 134,00	29 134,00	29,00	319,00	26 697,00	(26 378,00)	-98,81%	29 134,00
Payments in lieu of leave									
Long service awards					65 532,72		65 532,72	#DIV/0!	
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>308 510,40</b>	<b>4 091 360,93</b>	<b>4 059 269,00</b>	<b>32 091,93</b>	<b>0,79%</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	9 113 682,00	11 780 960,00	781 593,59	7 936 938,86	10 203 434,33	(2 266 495,47)	-22,21%	11 780 960,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 519 750,00	109 274,76	1 387 039,38	1 393 104,17	(6 064,79)	-0,44%	1 519 750,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	23 477,92	301 012,80	445 125,08	(144 112,28)	-32,38%	485 591,00
Overtime	495 686,00	300 000,00	300 000,00	51 175,09	596 754,15	275 000,00	321 754,15	117,00%	300 000,00
Performance Bonus									
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	77 516,66	71 030,67	6 485,99	9,13%	77 488,00
Cellphone Allowance									
Housing Allowances	10 681,00	8 640,00	8 640,00	11 275,00	118 631,66	7 920,00	110 711,66	1397,87%	8 640,00
Other benefits and allowances	82 839,00	506 102,36	506 102,36	8 620,42	109 653,27	463 927,16	(354 273,89)	-76,36%	506 102,36
Payments in lieu of leave									
Long service awards	32 386,00				55 615,68		55 615,68	#DIV/0!	
Post-retirement benefit obligations	405 510,00	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>15 397 747,36</b>	<b>991 947,78</b>	<b>10 583 162,46</b>	<b>12 859 541,41</b>	<b>(2 276 378,95)</b>	<b>-17,70%</b>	<b>15 397 747,36</b>
<b>% Increase</b>		<b>-0,30%</b>	<b>20,73%</b>						<b>20,73%</b>
<b>Total Parent Municipality</b>	<b>18 273 076,00</b>	<b>18 943 502,36</b>	<b>21 625 688,36</b>	<b>1 474 411,14</b>	<b>16 766 330,10</b>	<b>18 830 598,58</b>	<b>(2 064 268,48)</b>	<b>-10,98%</b>	<b>21 625 688,36</b>
		<b>3,67%</b>	<b>18,35%</b>						<b>18,35%</b>
Unpaid salary, allowances & benefits in arrears:									
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>18 273 076,00</b>	<b>18 943 502,36</b>	<b>21 625 688,36</b>	<b>1 474 411,14</b>	<b>16 766 330,10</b>	<b>18 830 598,58</b>	<b>(2 064 268,48)</b>	<b>-10,96%</b>	<b>21 625 688,36</b>
		<b>3,67%</b>	<b>18,35%</b>						<b>18,35%</b>
<b>% Increase</b>									
<b>TOTAL MANAGERS AND STAFF</b>	<b>16 252 966,00</b>	<b>16 881 136,36</b>	<b>19 563 322,36</b>	<b>1 300 458,18</b>	<b>14 674 523,39</b>	<b>16 918 810,41</b>	<b>(2 244 287,02)</b>	<b>-13,27%</b>	<b>19 563 322,36</b>



### Supporting Documentation (cont.)

Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides a breakdown of such expenditure for the period 1 July 2015 to 31 May 2016 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	7 641,10	97 771,12
Bargaining council	464,00	6 024,75
Group insurance	544,32	6 176,40
<b>Total other allowances</b>	<b>8 649,42</b>	<b>109 972,27</b>

2. Excluded from the total amount of R 14 674 523.39 for the period 1 July 2015 to 31 May 2016 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	215 773,06	28,00%
Senior Management	277 007,28	36,00%
Other staff	278 501,30	36,00%
<b>Total travel and subsistence allowances</b>	<b>771 281,64</b>	

# In-Year Report of Kareeberg Municipality

31 May 2016

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 - M11 May 2016

Description	Budget Year 2015-2016												2015-2016 Medium Term Revenue & Expenditure Framework		
	July Outcomes	August Outcomes	Sept. Outcomes	October Outcomes	Nov Outcomes	Dec Outcomes	January Outcomes	Feb Outcomes	March Outcomes	April Outcomes	May Outcomes	June Budget	Budget Year 2015-2016	Budget Year 2015-2016	Budget Year 2015-2016
<b>Cash Receipts by Source</b>															
Property rates	257 702.09	277 418.17	1 426 045.90	359 182.97	322 026.17	179 434.40	169 434.30	140 803.02	177 357.15	142 194.00	180 465.05	(107 242.92)	3 177 848.00	3 532 800.00	3 728 442.00
Property rates - penalties & collection	3 258.90	6 543.58	12 777.83	8 058.82	7 013.31				22 721.81	3 874.41	18 154.87	(81 903.01)			
Service charges - electricity revenue	350 343.29	363 173.31	360 656.37	299 691.06	343 048.32	318 427.10	361 168.00	352 798.00	369 832.05	325 803.78	428 477.43	4 223 712.63	8 160 699.00	8 991 057.00	9 795 030.00
Service charges - water revenue	100 191.62	75 554.84	113 873.16	110 231.37	137 774.73	107 804.87	125 937.86	123 553.44	126 876.91	87 555.03	118 711.23	3 053 245.36	4 755 991.00	4 257 058.00	4 873 971.00
Service charges - sanitation revenue	163 941.82	127 407.81	185 406.53	179 836.28	206 530.33	167 827.81	172 942.49	201 690.15	207 125.37	159 257.50	133 794.84	567 316.83	2 560 783.00	2 714 428.00	2 955 870.00
Service charges - refuse	253 159.23	198 654.30	258 308.75	234 502.94	335 478.54	370 027.06	378 252.06	324 630.11	333 210.63	258 234.05	311 822.05	409 462.47	3 588 545.00	3 825 707.00	4 081 358.00
Service charges - other	17 921.27	103 776.39	20 482.70	23 904.22	19 829.37	25 781.68	30 312.32	2 628.68	30 474.43	49 200.52	41 711.08	(125 637.70)	247 626.00	356 100.00	373 926.00
Rental of facilities and equipment	11 248.31	71 168.68	69 281.42	66 382.41	64 425.00	254 117.81	355 876.15	68 436.04	261 304.83	108 748.48	144 458.53	(299 286.94)	1 167 300.00	1 479 842.00	1 479 842.00
Interest earned - outstanding debtors	196.54	738.00	187.76	163.77	183.78	181.73	177.73	177.73	175.68	172.63	171.59	(248.08)	3 300.00	3 405.00	3 636.00
Dividends received															
Fines	15.20	1 725.00	1 309.80	941.00	28.00	674.80	2 563.00	2 098.43	1 750.00	435.20	1 343.86	(265.20)	12 230.00	12 842.00	12 484.00
Licences and permits	631.00	873.00	635.00	222.00	314.00	314.00	428.00	257.00	1 974.00	2 100.00	1 272.00	(1 478.00)	7 420.00	7 791.00	8 181.00
Agency services	28 084.01	8 836.14	12 154.02	9 483.48	11 630.05	10 482.72	11 221.05	5 844.28	12 832.93	14 414.25	19 380.28	(36 548.90)	123 033.00	101 890.00	102 780.00
Transfer receipts - operating	10 229.00	1 054 500.00			6 185 158.75	377 872.70	195 437.28	228 258.19	8 743 420.48	210 153.03	478 028.85	(31 760.29)	23 492 001.00	22 968 000.00	23 811 000.00
Other revenue	108 329.87	128 946.80	38 756.34	37 610.08	44 798.66	89 739.85	6 084.68	32 411.39	1 100 000.00	195 005.12	150 988.30	7 567 702.02	8 538 863.00	9 970 012.00	11 273 288.00
<b>Cash Receipts by Source</b>	<b>11 551 631.41</b>	<b>3 713 388.18</b>	<b>2 533 871.13</b>	<b>1 481 218.50</b>	<b>2 748 378.61</b>	<b>1 817 326.53</b>	<b>1 678 835.65</b>	<b>1 480 981.37</b>	<b>8 948 087.87</b>	<b>1 579 831.11</b>	<b>2 071 707.74</b>	<b>(4 263 386.99)</b>	<b>53 356 633.00</b>	<b>58 125 867.00</b>	<b>61 379 878.00</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	2 000 000.00														
Contributions & Contingent assets															
Proceeds on disposal of PPE															
Short-term loans															
Increasing long-term financing															
Increases in consumer deposits	3 300.00	1 100.00	1 100.00	3 300.00	1 100.00	2 300.00	1 100.00	5 500.00	1 100.00	3 300.00	2 200.00	(15 300.00)	10 000.00	10 000.00	10 000.00
Receipt of non-current debtors	814.14	1 779.18	600.29	600.29	600.29	600.29	600.29	600.29	600.29	600.29	600.29	(600.29)	6 490.00	7 592.00	7 592.00
Receipt of non-current investments	2 157 464.34	2 700 516.73	946 836.47	2 620 200.33	3 860 783.31	2 781 578.45	2 387 586.63	829 758.48	4 170 098.58	1 506 015.92	2 748 387.31	(27 582 102.69)			
Change in non-current investments	8 836 892.05	(831 364.30)	(171 357.44)	923 726.40	3 841 228.85	(2 227 904.26)	(578 670.25)	(1 353 431.18)	2 817 051.89	(2 550 863.19)	(7 457 581.00)	(5 027 581.51)			
<b>Total Cash Receipts by Source</b>	<b>21 848 093.74</b>	<b>4 395 438.96</b>	<b>3 533 758.41</b>	<b>8 004 118.51</b>	<b>13 233 181.47</b>	<b>2 363 815.25</b>	<b>2 445 264.74</b>	<b>2 338 446.11</b>	<b>11 354 869.87</b>	<b>1 961 454.34</b>	<b>2 219 332.36</b>	<b>(15 878 114.75)</b>	<b>63 838 644.00</b>	<b>68 187 829.00</b>	<b>70 511 778.00</b>
<b>Cash Payments by Type</b>															
Employee related costs	1 207 264.47	1 189 812.44	1 747 281.37	1 527 265.08	1 302 178.43	1 859 794.97	1 384 329.31	1 258 521.81	1 331 931.28	1 276 084.15	1 300 458.18	4 868 605.81	19 563 372.00	18 047 310.00	18 750 626.00
Remuneration of contractors	156 978.06	108 629.43	170 027.92	166 618.02	109 549.82	170 027.92	234 081.81	173 994.18	177 421.81	175 685.62	173 962.96	130 394.78	2 082 366.00	2 147 532.00	2 321 151.00
Interest paid															
Bulk purchases - Electricity	677 782.81	1 105 571.70	837 746.72	685 250.74	702 834.68	717 322.64	727 195.72	720 961.15	670 019.79	675 531.52	689 575.05	1 518 711.37	9 088 001.00	15 170 411.00	11 219 525.00
Bulk purchases - Water & Sewer															
Other materials	15 841.96	128 372.43	79 529.52	131 031.15	306 346.89	99 560.52	39 482.94	50 075.97	38 508.94	68 795.56	85 657.56	605 185.07	1 878 287.00	492 708.00	713 719.00
Contracted services	318 912.54	40 804.45	53 091.81	170 271.03	49 184.85	28 081.85	72 318.63	187 681.10	117 871.31	157 283.33	44 836.82	(62 316.99)	1 115 900.00	548 505.00	587 645.00
Grants and subsidies paid - other municipalities															
Grants and subsidies paid - other	1 831 672.18	82 154.85	75 125.57	1 746 645.80	64 938.77	355 326.42	1 789 403.33	57 877.23	424 102.84	1 807 182.43	569 501.75	209 135.11	8 968 051.00	10 240 000.00	11 178 487.00
General expenses	1 029 487.58	218 576.37	398 648.81	568 892.85	941 437.80	1 014 710.00	502 381.27	265 422.34	269 087.05	258 817.86	813 182.99	2 748 197.85	8 908 192.00	12 242 000.00	13 040 730.00
<b>Cash Payments by Type</b>	<b>5 338 181.21</b>	<b>3 818 182.84</b>	<b>3 831 018.63</b>	<b>4 944 081.14</b>	<b>2 531 482.58</b>	<b>4 086 216.23</b>	<b>4 159 051.40</b>	<b>3 694 646.19</b>	<b>3 008 963.43</b>	<b>4 419 478.89</b>	<b>3 467 183.73</b>	<b>(8 938 918.79)</b>	<b>52 841 114.00</b>	<b>55 084 439.00</b>	<b>58 810 872.00</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	478 302.74	622 325.44	310 878.98	509 649.55	730 229.80	349 481.17		89 375.10	537 372.18	1 377 028.48	901 661.02	4 183 747.28	10 369 118.00	8 054 000.00	8 714 000.00
Repayment of borrowing															
Other Cash Flows/Payments	9 128 018.82	1 681 438.43	749 714.66	1 554 452.20	7 336 468.37	902 382.52	(520 647.25)	956 714.08	5 929 097.71	(518 947.22)	107 735.41	(27 993 874.90)	43 218 238.00	43 118 428.00	47 158 834.00
<b>Total Cash Payments by Type</b>	<b>15 944 502.77</b>	<b>6 122 946.71</b>	<b>5 901 612.27</b>	<b>7 448 381.89</b>	<b>11 602 179.75</b>	<b>5 428 081.91</b>	<b>4 238 404.15</b>	<b>3 740 355.27</b>	<b>9 529 433.52</b>	<b>5 277 532.14</b>	<b>4 568 535.16</b>	<b>(12 853 206.61)</b>	<b>63 218 238.00</b>	<b>63 118 428.00</b>	<b>67 158 834.00</b>
<b>NET INCREASE/DECREASE IN CASH HELD</b>	<b>6 451 771.47</b>	<b>(844 032.95)</b>	<b>(843 364.93)</b>	<b>559 736.62</b>	<b>2 702 703.11</b>	<b>(2 064 266.66)</b>	<b>(784 640.41)</b>	<b>(1 434 359.16)</b>	<b>3 825 916.35</b>	<b>(1 365 717.03)</b>	<b>(1 348 202.80)</b>	<b>(1 993 867.85)</b>	<b>2 419 411.00</b>	<b>3 678 950.00</b>	<b>3 381 948.00</b>
Cash/bank balance at the month	22 376 445.00	31 838 722.47	31 134 136.92	30 551 774.80	31 107 540.51	34 858 304.42	31 754 036.55	30 995 856.11	29 581 686.96	33 387 203.31	30 021 458.01	27 783 253.22	23 376 445.00	24 789 856.00	27 658 756.00
Cash/bank equivalent at the month	31 826 222.47	31 134 136.92	30 551 774.80	31 107 540.51	34 858 304.42	31 754 036.55	30 995 856.11	29 581 686.96	33 387 203.31	30 021 458.01	27 783 253.22	24 789 856.00	24 789 856.00	27 658 756.00	31 230 702.00

# In-Year Report of Kareeberg Municipality

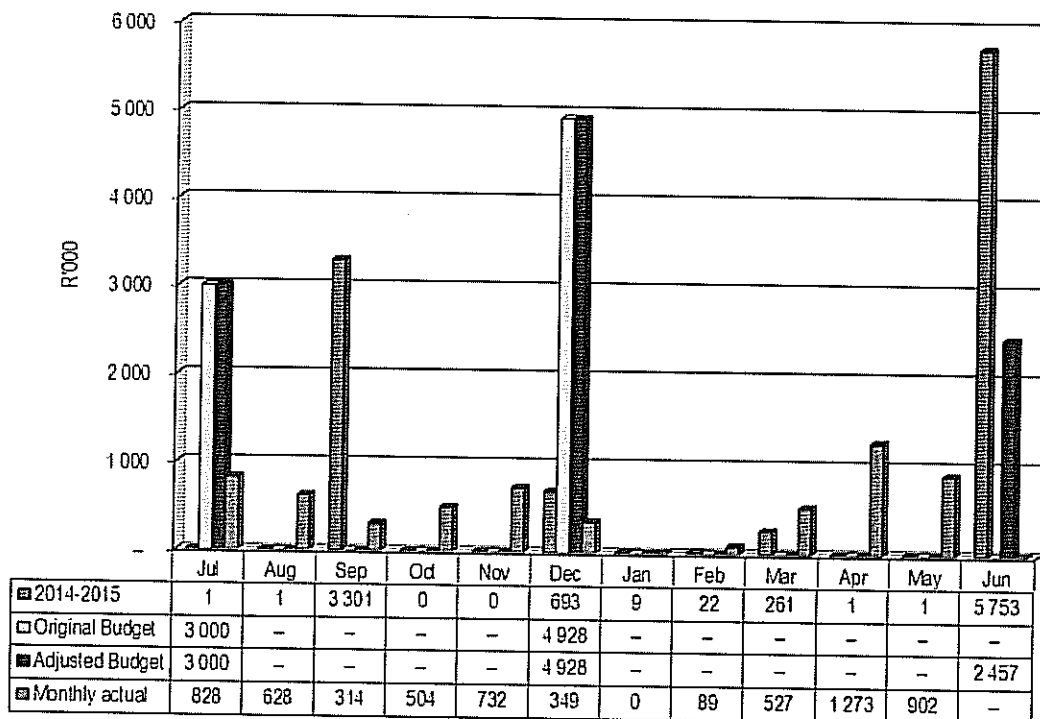
31 May 2016

Supporting Documentation (cont.)  
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May 2016

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	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			0,00	3 355 940,96	7 928 000,00	4 572 059,04	57,7%	42%
February	21 595,70			89 375,10	3 445 316,06	7 928 000,00	4 482 683,94	56,5%	43%
March	261 415,21			527 372,18	3 972 688,24	7 928 000,00	3 955 311,76	49,9%	50%
April	1 083,32			1 272 553,13	5 245 241,37	7 928 000,00	2 682 758,63	33,8%	0
May	677,46			901 661,02	6 146 902,39	7 928 000,00	1 781 097,61	22,5%	0
June	5 752 551,35		2 457 119,00			10 385 119,00			
<b>Total Capital expenditure</b>	<b>10 041 737,79</b>	<b>7 928 000,00</b>	<b>10 385 119,00</b>	<b>6 146 902,39</b>					

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



# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11  
May 2016

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	-	3 907 000,00	-	1 422 088,31	3 907 000,00	2 484 911,69	0,64	3 907 000,00
Infrastructure - Road transport									
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Retiulation									
Street Lighting									
Infrastructure - Water	2 706 788,00		3 907 000,00		1 422 088,31	3 907 000,00	2 484 911,69	0,64	3 907 000,00
Dams & Reservoirs	2 706 788,00		3 907 000,00		1 422 088,31	3 907 000,00	2 484 911,69	0,64	3 907 000,00
Water purification									
Retiulation									
Infrastructure - Sanitation	15 625,00								
Retiulation	15 625,00								
Sewerage purification									
Infrastructure - Other									
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>			15 000,00		15 000,00	15 000,00			15 000,00
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Buses									
Clinics									
Museums & Art Galleries									
Cemeteries									
Social rental housing									
Other			15 000,00		15 000,00	15 000,00			15 000,00
<b>Heritage assets</b>									
Buildings									
Other									
<b>Investment properties</b>									
Housing development									
Other									
<b>Other assets</b>	36 906,00		118 215,00		23 867,18	118 215,00	94 347,82	0,80	118 215,00
General vehicles									
Specialised vehicles									
Plant & equipment	11 123,00		38 750,00		4 428,05	38 750,00	34 321,95	0,80	38 750,00
Computers - hardware/equipment	2 770,00		79 465,00		7 214,74	79 465,00	72 250,26	0,91	79 465,00
Furniture and other office equipment	23 013,00				12 024,39		(12 024,39)	ND/N/D	
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>	2 759 319,00		4 040 215,00		1 460 755,49	4 040 215,00	2 579 459,51	0,64	4 040 215,00
<b>Specialised vehicles</b>									
Refuse									
Fire									
Conservancy									
Ambulances									

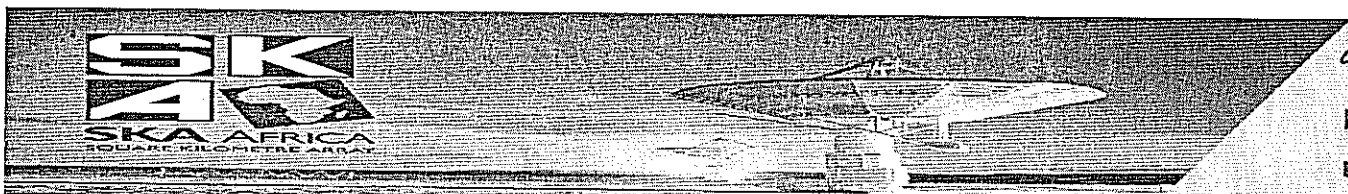
# In-Year Report of Kareeberg Municipality

31 May 2016

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							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance	YTD variance %	
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	5 047 336,00	6 700 000,00	1 599 787,00	46 980,00	1 472 545,80	1 599 787,00	127 241,20	0,08	1 599 787,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	1 599 787,00	46 980,00	1 425 121,80	1 599 787,00	174 665,20	0,11	1 599 787,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	1 599 787,00	46 980,00	1 425 121,80	1 599 787,00	174 665,20	0,11	1 599 787,00
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Retention									
Street Lighting									
Infrastructure - Water					47 424,00		(47 424,00)	#DIV/0!	
Dams & Reservoirs									
Water purification					47 424,00		(47 424,00)	#DIV/0!	
Retention									
Infrastructure - Sanitation		3 700 000,00							
Retention									
Sewage purification		3 700 000,00							
Infrastructure - Other		1 000 000,00							
Waste Management		1 000 000,00							
Transportation									
Gas									
Other									
<b>Community</b>	2 281 683,00	1 228 000,00	4 465 288,00	854 881,02	2 908 278,53	4 465 288,00	1 556 928,48	0,35	4 465 288,00
Parks & gardens									
Sportsfields & stadia	1 358 752,00	1 220 000,00	4 241 732,00	854 081,02	2 715 655,55	4 241 732,00	1 526 076,15	0,36	4 241 732,00
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		223 536,00		190 623,87	223 536,00	32 912,13	0,15	223 536,00
Social rental housing									
Other	46 600,00								
<b>Heritage assets</b>									
Buildings									
Other									
<b>Investment properties</b>									
Housing development									
Other									
<b>Other assets</b>			279 849,00		300 814,96	279 849,00	(20 965,96)	(0,07)	279 849,00
General vehicles									
Specialised vehicles									
Plant & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Abattoirs									
Markets									
Civic Land and Buildings			279 849,00		300 814,96	279 849,00	(20 965,96)	(0,07)	279 849,00
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>									
Computers - software & programming									
Other									
<b>Total Capital Expenditure on renewal of existing assets</b>	7 329 019,00	7 928 000,00	6 344 904,00	901 861,02	4 878 840,28	6 344 904,00	1 466 063,72	0,26	6 344 904,00
<b>Specialised vehicles</b>									
Refuse									
Fire									
Conservancy									
Ambulances									

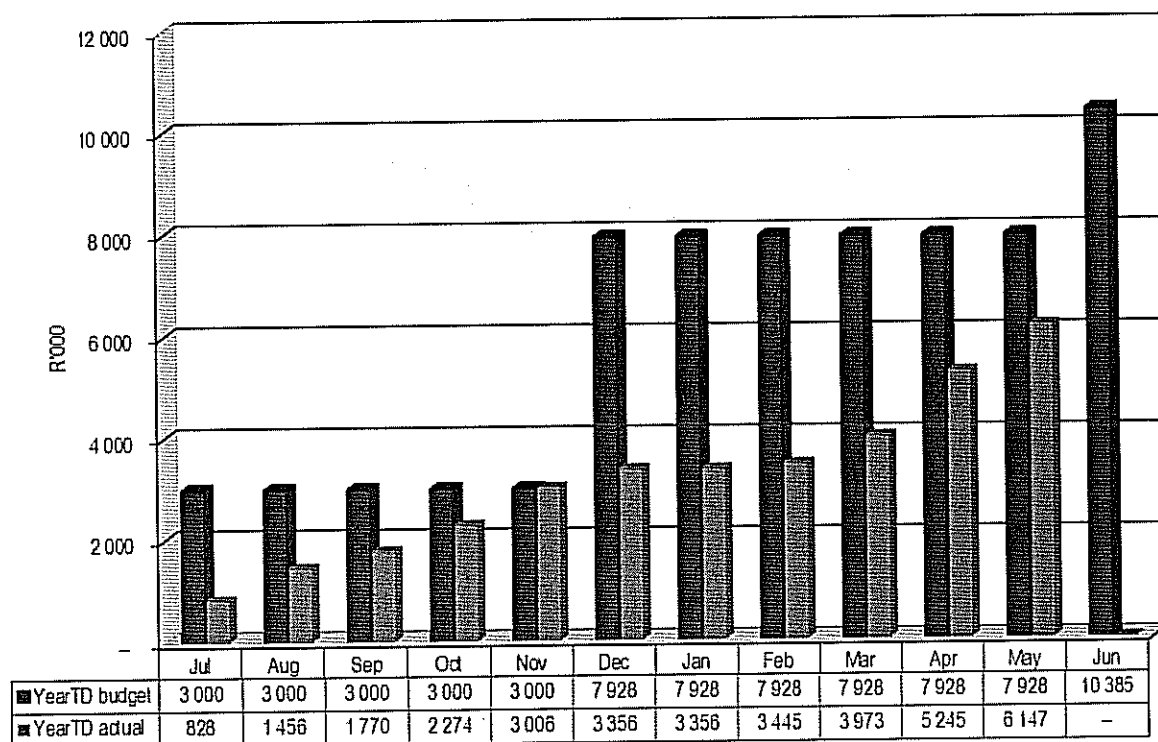


# In-Year Report of Kareeberg Municipality

**31 May 2016**

Supporting Documentation (cont.)

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





# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcomes	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>	1 265 852,00	372 000,00	969 885,00	29 557,25	956 343,71	519 570,82	(436 772,79)	-45,66%	969 885,00
Infrastructure - Road transport	47 562,00	62 000,00	225 685,00	1 854,78	26 704,11	212 228,25	185 524,14	87,42%	225 685,00
Roads, Pavements & Bridges	47 562,00	62 000,00	225 685,00	1 854,78	26 704,11	212 228,25	185 524,14	87,42%	225 685,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	20 253,04	389 106,25	106 693,67	(283 439,53)	-268,24%	106 000,00
Generation	-	4 000,00	4 000,00	2 000,00	22 000,00	3 666,67	(18 333,33)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	18 253,04	367 106,25	102 000,00	(265 106,25)	-259,91%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	914 199,00	90 000,00	524 000,00	5 534,90	369 874,91	90 000,00	(279 874,91)	-310,07%	524 000,00
Dams & Reservoirs	914 199,00	90 000,00	90 000,00	5 534,90	369 874,91	90 000,00	(279 874,91)	-310,07%	90 000,00
Water purification	-	-	434 000,00	-	-	-	-	-	434 000,00
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	914,53	58 530,71	103 200,00	44 669,29	43,28%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	914,53	58 530,71	103 200,00	44 669,29	43,28%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	112 127,78	8 476,00	(103 651,78)	-1222,89%	9 000,00
Waste Management	7 194,00	-	-	-	110 017,78	-	(110 017,78)	#DIV/0!	-
Transportation	3 044,00	9 000,00	9 000,00	-	2 110,00	8 476,00	6 366,00	75,11%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	81 485,00	75 600,00	75 600,00	1 807,64	29 746,15	64 448,00	37 707,84	58,51%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	388,06	5 737,28	18 650,00	10 912,72	65,33%	18 600,00
Sportsfields & stadia	13 010,00	-	-	-	-	-	-	-	-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	10 833,33	10 833,33	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 944,00	13 000,00	13 000,00	140,38	2 988,78	9 915,67	6 926,89	69,88%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	-	10 342,02	10 083,33	(258,69)	-2,57%	11 000,00
Fire, safety & emergency	108,00	3 000,00	3 000,00	-	125,00	2 750,00	2 625,00	95,45%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	565,98	3 208,33	2 642,35	82,67%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	539,00	3 000,00	3 000,00	-	1 297,30	2 750,00	1 452,70	53,19%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	835,92	3 686,67	2 850,75	77,23%	4 000,00
Cemeteries	5 048,00	5 500,00	5 500,00	1 369,62	4 889,67	4 689,67	(190,20)	-3,84%	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	1 189 375,00	537 408,00	1 748 882,00	70 030,51	930 122,00	1 583 886,17	653 764,17	41,28%	1 748 882,00
General vehicles	105 070,00	97 500,00	97 500,00	2 353,85	47 772,44	89 129,00	41 258,56	45,40%	97 500,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	2 431,88	70 805,45	160 857,00	90 051,55	55,98%	195 000,00
Plant & equipment	25 159,00	8 700,00	12 651,00	2 459,74	30 672,22	11 596,75	(19 275,47)	-166,21%	12 651,00
Computers - hardware/equipment	205 482,00	130 000,00	482 685,50	21 882,34	201 415,47	443 276,38	241 860,91	54,56%	482 685,50
Furniture and other office equipment	744,00	47 700,00	900 365,50	-	10 062,14	825 402,04	815 339,90	98,78%	900 365,50
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 899,00	58 500,00	58 500,00	1 525,85	38 153,59	53 825,00	15 471,41	28,05%	58 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (livestock or inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	39 369,63	531 040,60	-	(531 040,60)	#DIV/0!	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
Use sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
Use sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	2 439 492,00	985 000,00	2 792 187,00	100 494,89	1 913 295,87	2 187 965,08	254 669,21	11,75%	2 792 187,00
<b>Specialised vehicles</b>	286 541,00	195 000,00	195 000,00	2 431,88	70 805,45	160 857,00	90 051,55	55,98%	195 000,00
Refuse	286 541,00	195 000,00	195 000,00	2 431,88	70 805,45	160 857,00	90 051,55	55,98%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

# In-Year Report of Kareeberg Municipality

31 May 2016

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May 2016

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>	1 888 807,00	2 917 814,00	2 917 814,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 804,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	99 241,00	119 046,00	119 046,00	-	-	-	-	-	-
Generation	99 241,00	119 046,00	119 046,00	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 440,00	528 503,00	528 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 440,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Waste Management	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	489 897,00	614 073,00	614 073,00	-	-	-	-	-	-
Parks & gardens	1 139,00	12 772,00	12 772,00	-	-	-	-	-	-
Sportsfields & stadia	-	-	-	-	-	-	-	-	-
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	23 133,00	27 880,00	27 880,00	-	-	-	-	-	-
Recreational facilities	450 145,00	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	12 478,00	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>	498 373,00	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	94 509,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	58 960,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	94 896,00	114 165,00	114 165,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	62 534,00	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>	3 045 080,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
<b>Specialised vehicles</b>	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Refuse	33 752,00	40 690,00	40 690,00	-	-	-	-	-	-
Fire	2 027,00	2 444,00	2 444,00	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

## 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 May 2016 - M11 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 May 2016

