

In-Year Report of Kareeberg Municipality

Monthly Budget Statement April 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

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At the municipal offices

or

at www.kareeberg.co.za

In-Year Report of Kareeberg Municipality 30 April 2016

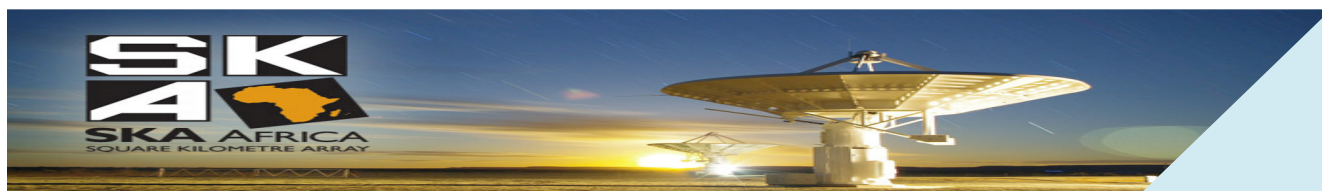
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Introduction

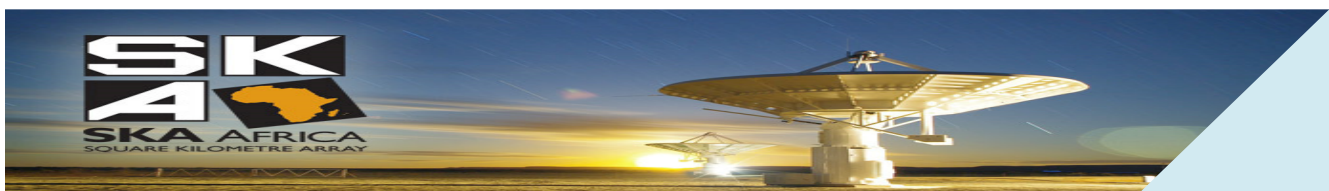
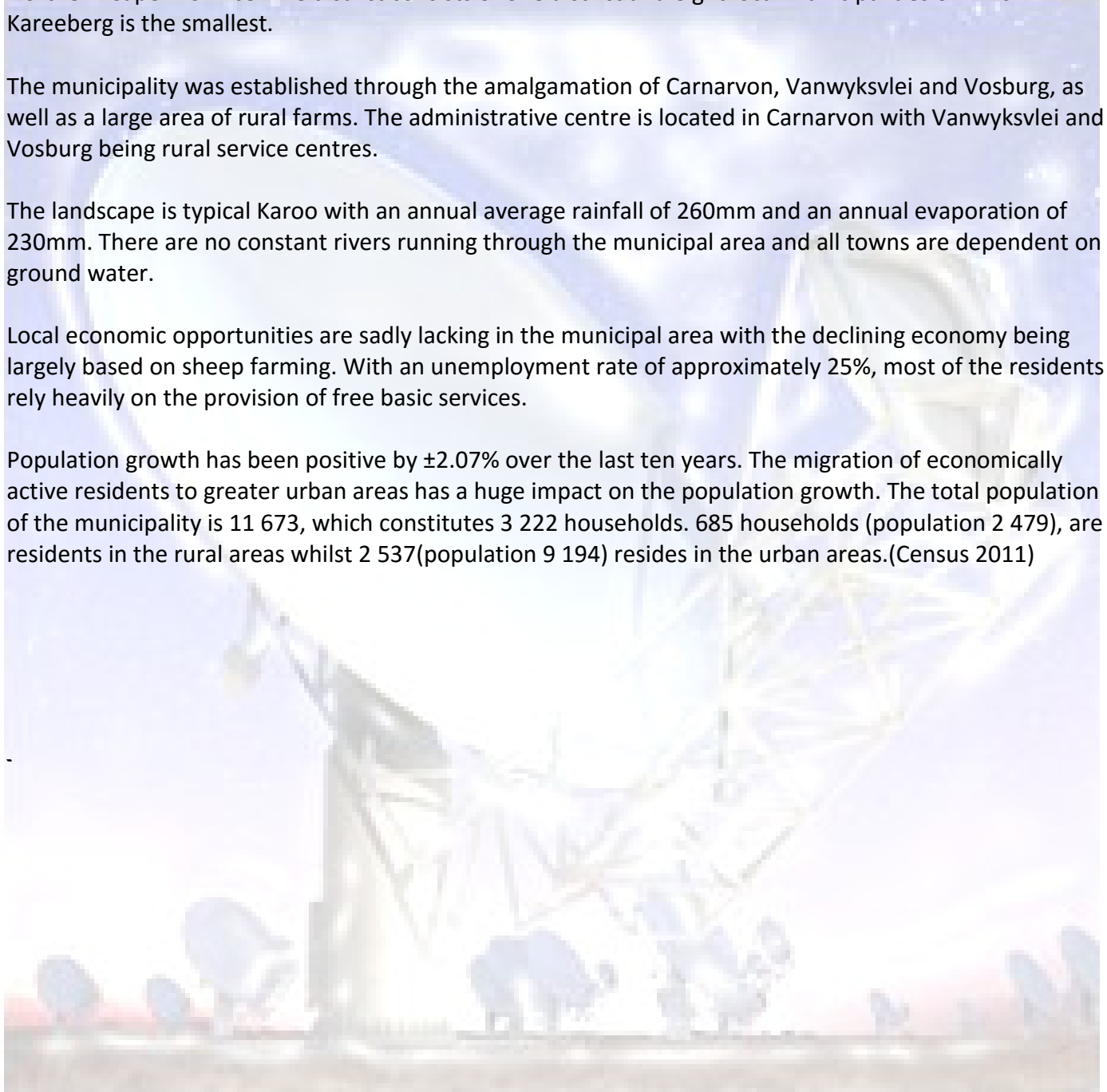
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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

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

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

Population growth has been positive by $\pm 2.07\%$ over the last ten years. The migration of economically active residents to greater urban areas has a huge impact on the population growth. The total population of the municipality is 11 673, which constitutes 3 222 households. 685 households (population 2 479), are residents in the rural areas whilst 2 537 (population 9 194) resides in the urban areas. (Census 2011)

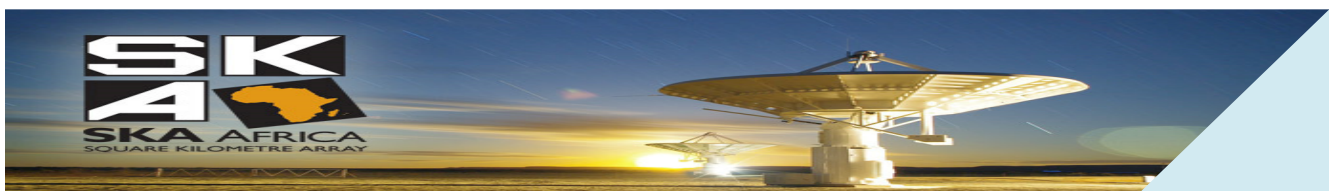
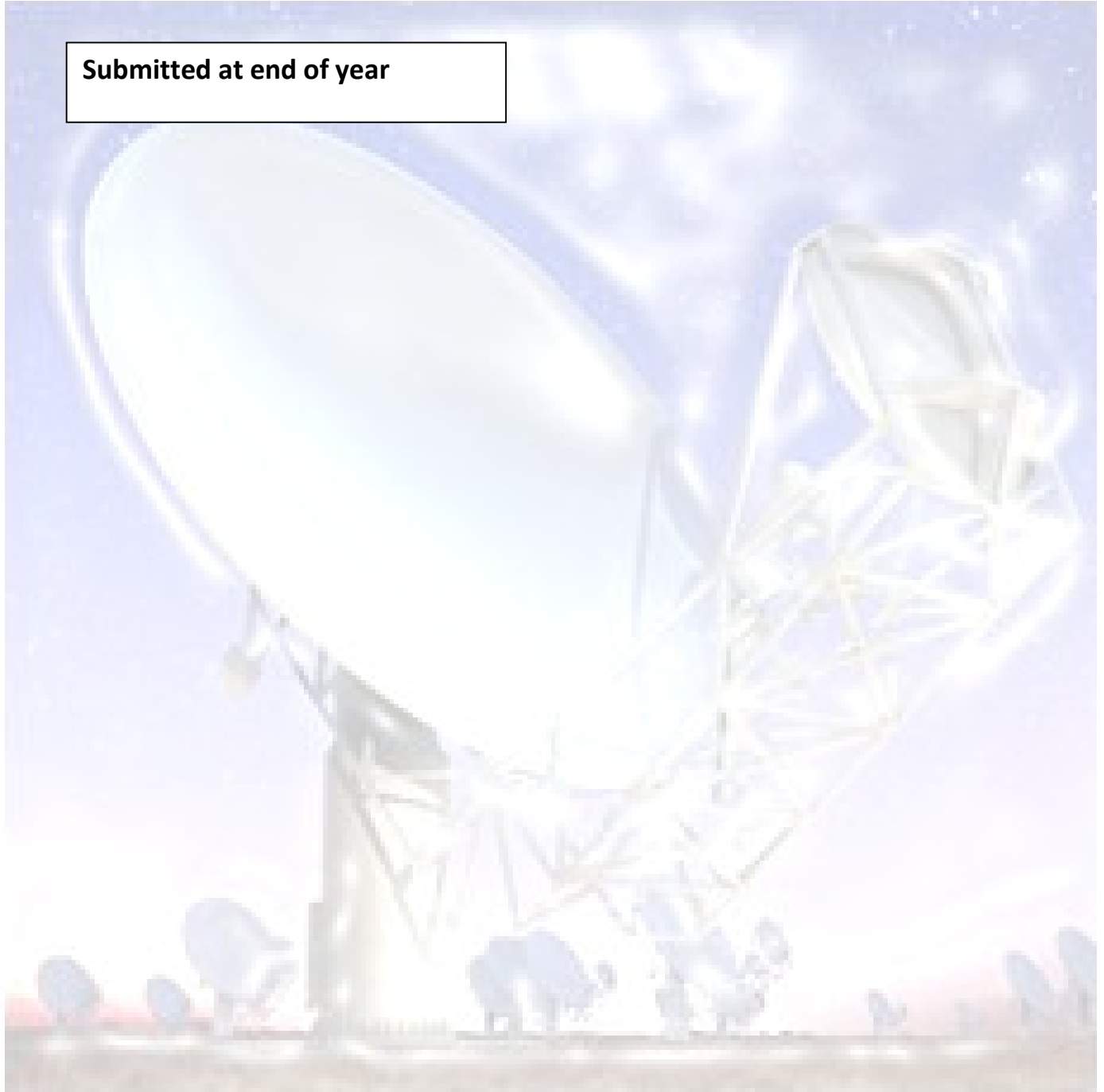


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1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

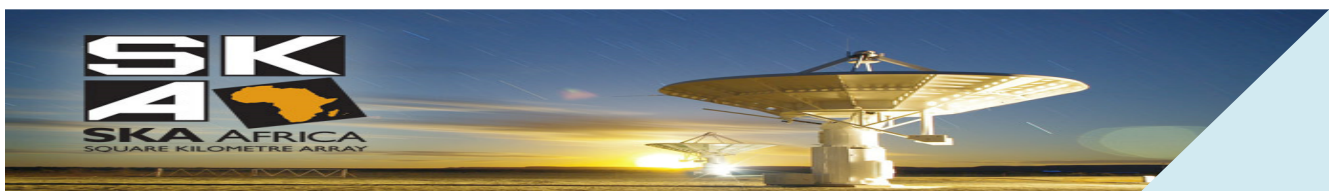
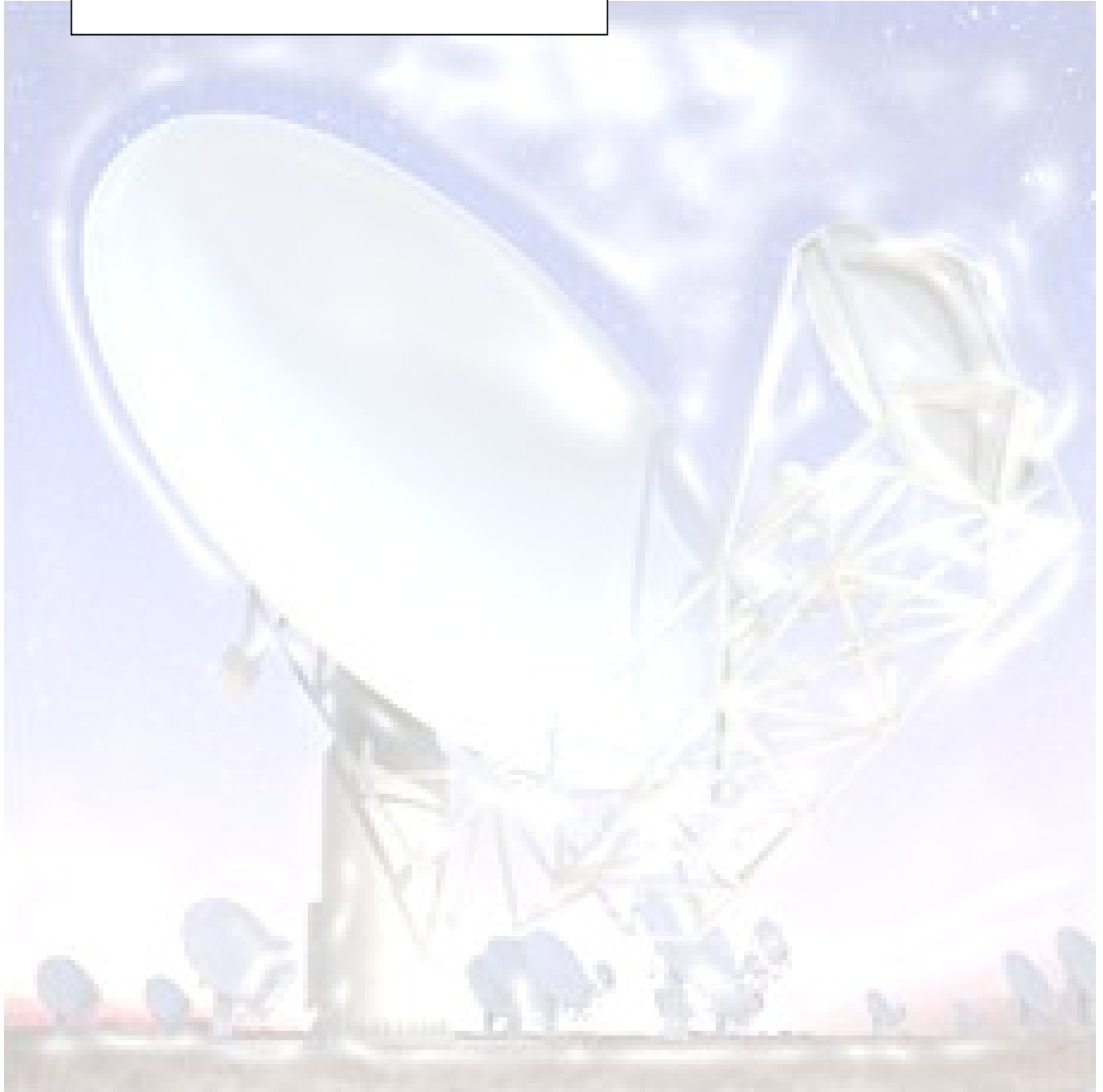
Submitted at end of year



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1.2 Council resolutions

This report will not be tabled in council



In-Year Report of Kareeberg Municipality 30 April 2016

a. Executive summary

1.1.1 Introduction

This month saw the last transfer of grant funding.

Cash flow increased due to receipt of equitable share.

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

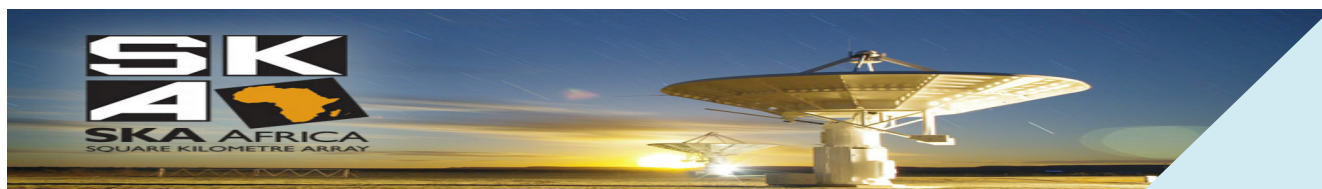
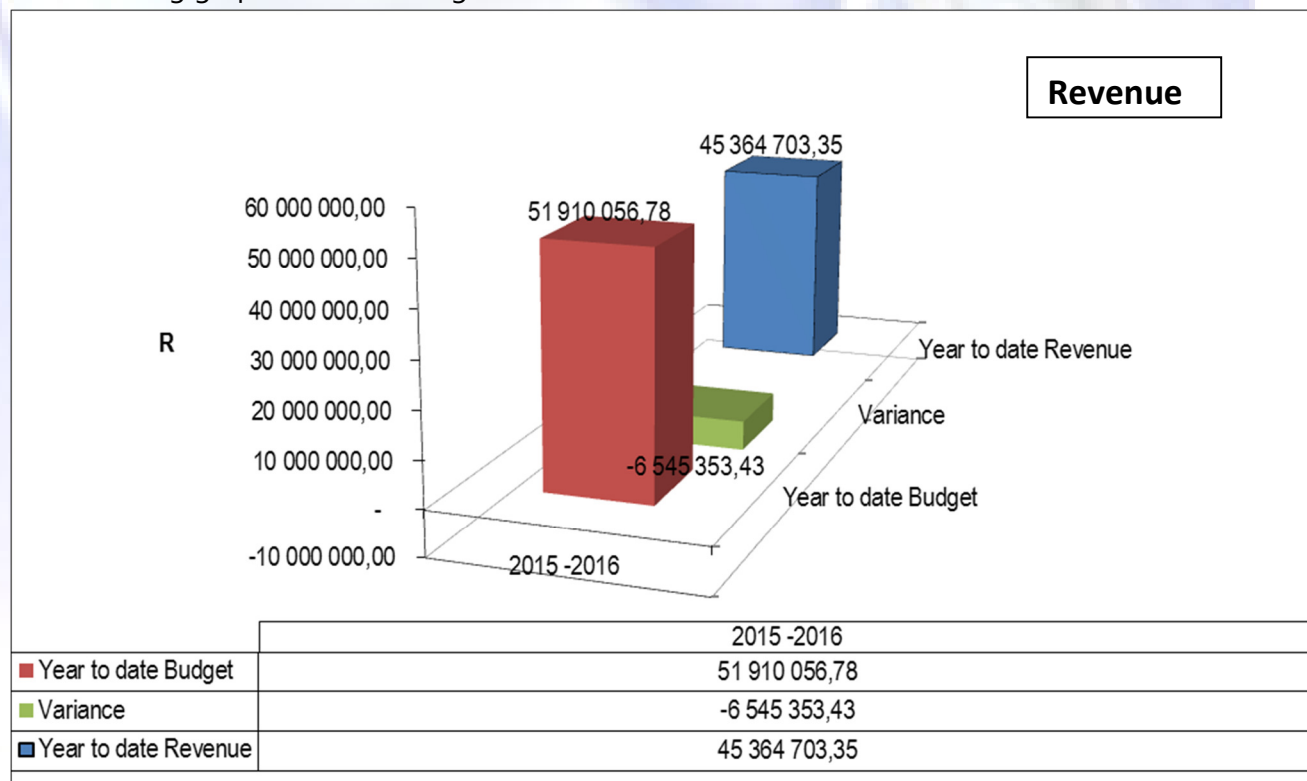
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance.

Revenue by source

Revenue is under received by 6% (R 2.4million) for the year. Revenue on conditional grants is only recognised after it has been expended.

The following graph indicates the generated revenue to date:

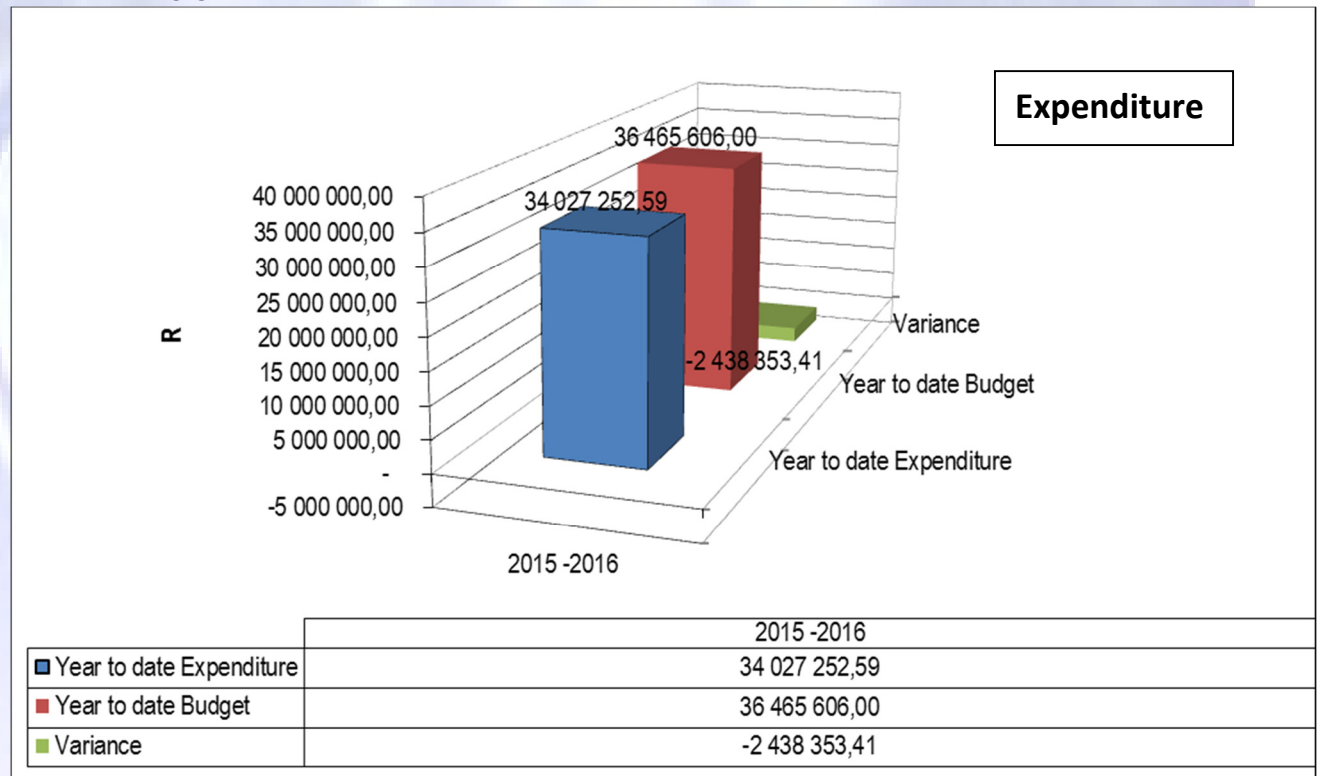


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Operating expenditure by type

Expenditure is underspent by 7% (R 2.4million).

The following graph indicates the expenditure incurred to date.



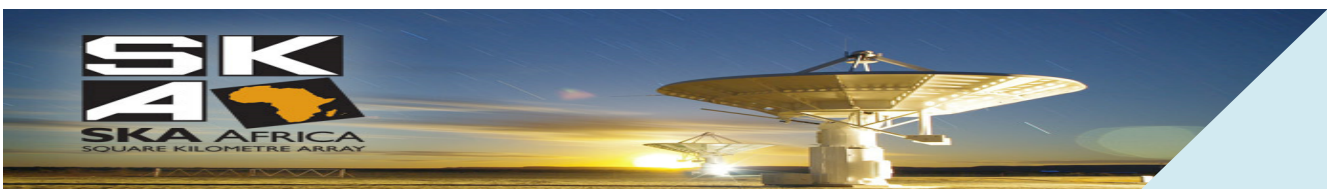
Capital spending

The contractor for the upgrading of the sports complex in Carnarvon has started. 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 11 million. This is due to grant underspending.

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



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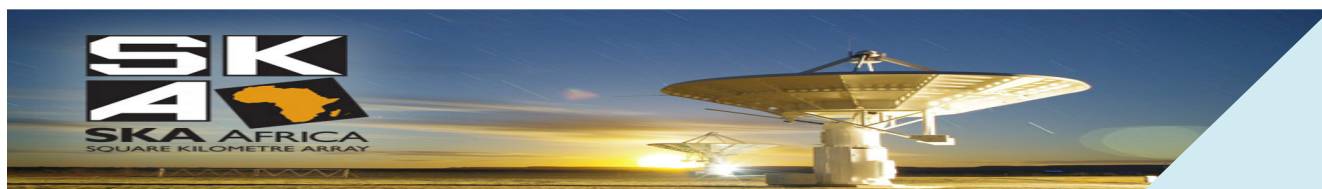
The following table indicates the funds available for working capital requirements:

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	33 387 203,31	29 561 686,96
Long term investments	-	-
	33 387 203,31	29 561 686,96
Less:	7 844 798,22	7 605 508,64
Unspent conditional grants	7 844 798,22	7 605 508,64
Net cash resources available for internal distribution	25 542 405,09	21 956 178,32
Less amounts allocated to:	21 271 594,18	21 315 076,68
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	39 823,91	39 566,46
Employee benefits	9 679 300,18	9 761 066,66
Retention	204 658,58	166 632,05
Resources available / (shortfall) for working capital requirements	4 270 810,91	641 101,64

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.



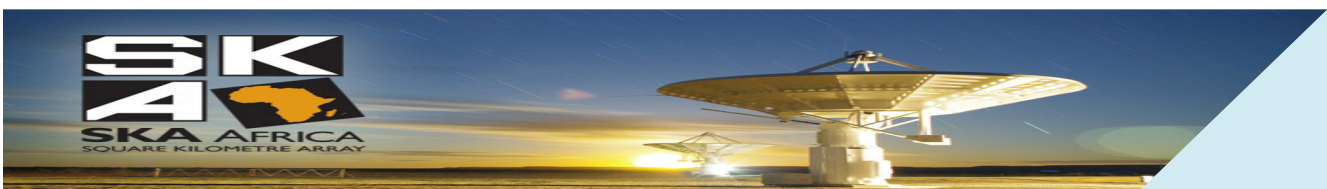
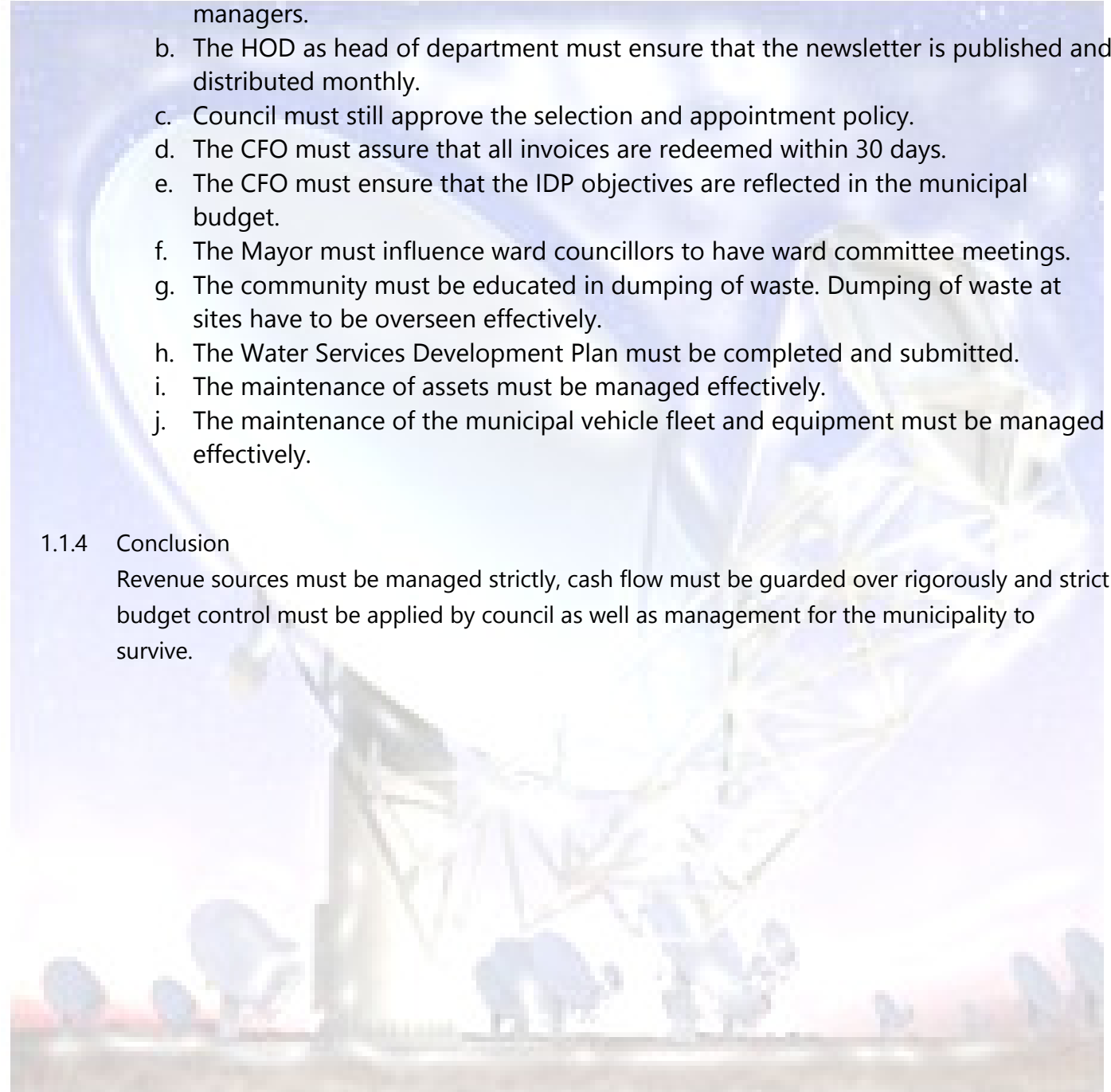
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1.1.3 Remedial steps

- a. The Municipal Manager must implement a Performance Management System. Performance contracts have however been signed on 6 April 2016 with senior managers.
- 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.



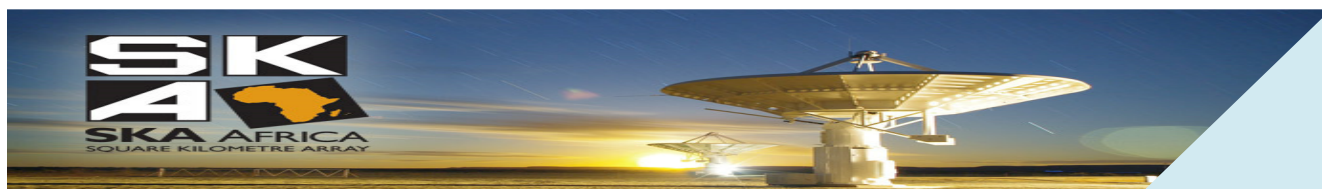
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1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M09 March 2016

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Rental of facilities and equipment	(68 793,13)	-19,4%	Levy is less than anticipated	No steps needed
	Interest earned - external investments	179 872,95	17,4%	Interest collected earlier than expected	No steps needed
	Interest earned - outstanding debtors	(588,49)	-25,6%	Very little revenue - not material	No steps needed
	Fines	(588,49)	-25,6%	Very little revenue - not material	No steps needed
	Licences and permits	2 047,00	23,6%	Very little revenue - not material	No steps needed
	Agency services	48 542,96	81,5%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Transfers recognised - operational	(2 905 473,73)	-12,6%	Grants revenue recognised when expended	No steps needed
	Other revenue	(364 784,76)	-36,4%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Other materials	523 086,30	138,9%	Conditional grants allocated to line items	The budget was adjusted
	Contracted services	561 936,84	135,7%	Operating grant expenditure is allocated to line items	The budget was adjusted
	Transfers and grants	(2 923 419,29)	-31,4%	Last payment of equitable share will be paid out in April	The budget must be adjusted
3	Capital Expenditure				
	Upgrade of sports field	603 831,50	10,6%	Work in progress	On track
	Upgrade of roads - Carnarvon	826 369,34	100,0%	Work completed	Closed off
	Upgrade of roads - Vanwyksvlei	536 362,46	100,0%	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 - Carnarvon	-	0,0%	Project not started	Project cancelled
	Water supply to Vanwyksvlei	1 422 088,31		RBIG funding	
4	Financial Position				
5	Cash Flow				
	March 2016	3 825 516,35		Last tranche of equitable share	
6	Measureable performance				
7	Municipal Entities				



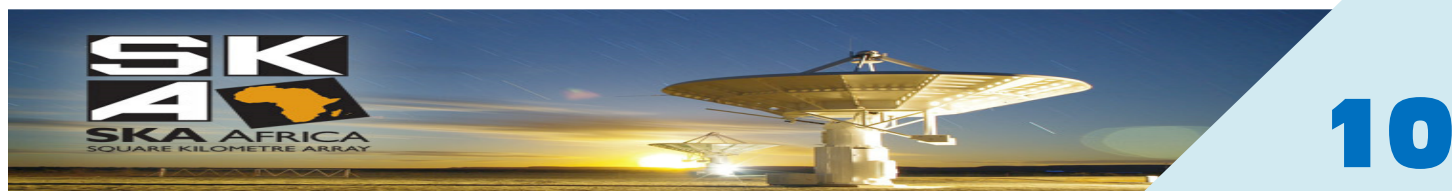
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b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M09 March 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
Financial Performance									
Property rates	4 418 317,00	4 543 217,00	4 543 217,00	17 129,27	4 586 081,41	4 505 581,00	80 500,41	1,79%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 520 385,54	14 514 853,94	13 951 435,00	563 418,94	4,04%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	261 394,83	1 213 371,95	1 033 499,00	179 872,95	17,40%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 492 091,00	4 743 433,48	20 154 526,27	23 060 000,00	(2 905 473,73)	-12,60%	23 492 091,00
Other own revenue	3 589 711,00	8 891 296,00	9 175 296,00	102 682,65	1 049 289,69	1 431 541,78	(382 252,09)	-26,70%	9 175 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	58 071 842,00	6 645 025,77	41 518 123,26	43 982 056,78	(2 463 933,52)	-5,60%	58 071 842,00
Employee costs	16 252 967,00	16 881 136,00	19 563 322,00	1 331 931,28	12 097 381,06	11 996 357,00	101 024,06	0,84%	19 563 322,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	177 424,81	1 591 911,87	1 546 767,00	45 144,87	2,92%	2 062 366,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Materials and bulk purchases	9 412 851,00	10 167 101,00	11 374 268,00	706 527,74	7 472 270,00	7 886 241,00	(413 971,00)	-5,25%	11 374 268,00
Transfers and grants	8 018 446,00	9 303 352,00	8 986 052,00	404 160,84	6 379 932,71	9 303 352,00	(2 923 419,29)	-31,42%	8 986 052,00
Other expenditure	9 715 080,00	15 587 871,00	12 631 909,00	386 938,96	6 485 756,95	5 732 889,00	752 867,95	13,13%	12 631 909,00
Total Expenditure	49 337 651,00	59 155 751,00	59 771 842,00	3 006 983,63	34 027 252,59	36 465 606,00	(2 438 353,41)	-6,69%	59 771 842,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 700 000,00)	3 638 042,14	7 490 870,67	7 516 450,78	(25 580,11)	-0,34%	(1 700 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	422 007,09	3 846 580,09	7 928 000,00	(4 081 419,91)	-51,48%	10 285 119,00
Contributions & Contributed assets	-	-	-	50 888,74	50 888,74	-	50 888,74	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78	(4 056 111,28)	-26,26%	8 585 119,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78	(4 056 111,28)	-26,26%	8 585 119,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,62	10 385 119,00	(6 418 937,38)	-61,81%	10 385 119,00
Capital transfers recognised	10 026 175,00	7 928 000,00	10 285 119,00	518 656,18	3 943 229,15	10 285 119,00	(6 341 889,85)	-61,66%	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
Total sources of capital funds	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,59	10 385 119,00	(6 418 937,41)	-61,81%	10 385 119,00
Financial position									
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	37 118 358,53	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	129 696 853,00	126 368 668,21	129 696 853,00				129 696 853,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 878 667,25	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00				12 530 249,00
Community wealth/Equity	131 501 602,00	142 533 631,00	141 602 434,00	142 885 801,56	141 602 434,00				141 602 434,00
Cash flows									
Net cash from (used) operating	9 783 328,00	10 322 921,00	12 780 040,00	4 352 275,16	14 964 351,11	13 094 061,00	(1 870 290,11)	-14,28%	12 780 040,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(10 376 629,00)	(526 758,81)	(3 963 372,80)	(7 921 663,00)	(3 958 290,20)	49,97%	(10 376 629,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	-	9 780,00	8 466,00	(1 314,00)	-15,52%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	27 695 712,00	-	33 387 203,31	30 463 165,00	(2 924 038,31)	-9,60%	24 789 856,00
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 542 403,71	278 746,69	316 983,10	159 631,52	233 639,81	2 888 094,49	-	-	6 419 499,32
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

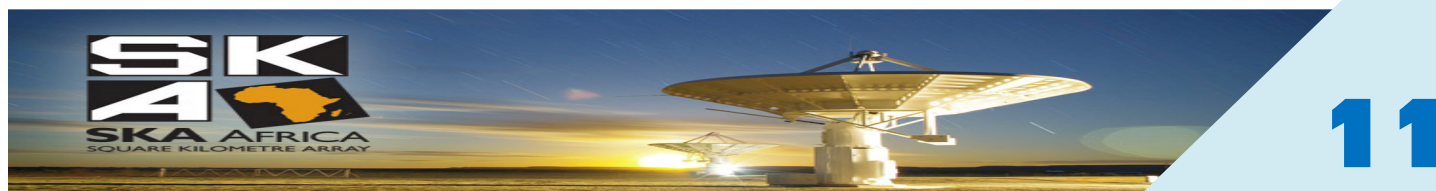


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Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March 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
Revenue - Standard									
Governance and administration	38 413 952,00	45 690 838,00	48 764 048,00	5 593 793,56	30 876 785,15	37 176 836,00	(6 300 050,85)	-16,95%	48 764 048,00
Executive and council	25 693 533,00	28 108 215,00	30 897 425,00	3 029 337,82	17 929 175,34	25 318 895,00	(7 389 719,66)	-29,19%	30 897 425,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 866 623,00	2 564 455,74	12 947 609,81	11 857 941,00	1 089 668,81	9,19%	17 866 623,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	69 313,00	24 755,00	24 755,00	2 908,00	15 899,00	9 806,00	6 093,00	62,14%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	2 440,00	13 341,00	4 873,00	8 468,00	173,77%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	468,00	2 508,00	4 231,00	(1 723,00)	-40,72%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	702,00	(652,00)	-92,88%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 050,00	2 000,00	2 000,00	620,00	6 250,00	1 615,00	4 635,00	287,00%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	620,00	6 250,00	1 615,00	4 635,00	287,00%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 639 340,00	19 566 158,00	19 566 158,00	1 520 600,04	14 516 657,94	14 721 799,00	(205 141,06)	-1,39%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	628 843,62	6 405 011,15	6 376 907,00	28 104,15	0,44%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	372 654,75	3 371 137,36	3 453 126,00	(81 988,64)	-2,37%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	221 715,97	2 041 866,83	2 083 037,00	(41 170,17)	-1,98%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	297 385,70	2 698 642,60	2 808 729,00	(110 086,40)	-3,92%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	68 356 961,00	7 117 921,60	45 415 592,09	51 910 056,00	(6 494 463,91)	-12,51%	68 356 961,00
Expenditure - Standard									
Governance and administration	28 026 898,00	35 327 396,00	35 339 487,00	1 607 822,36	19 524 545,68	21 730 218,00	(2 205 672,32)	-10,15%	35 339 487,00
Executive and council	18 558 951,00	23 078 495,00	23 510 586,00	987 712,19	12 619 918,40	13 659 641,00	(1 039 722,60)	-7,61%	23 510 586,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 092 394,00	374 445,60	5 201 073,06	6 418 137,00	(1 217 063,94)	-18,96%	9 092 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	245 664,57	1 703 554,22	1 652 440,00	51 114,22	3,09%	2 736 507,00
Community and public safety	1 853 694,00	2 223 854,00	2 223 854,00	120 958,63	1 302 840,69	1 445 403,00	(142 562,31)	-9,86%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	80 516,39	850 499,26	937 468,00	(86 968,74)	-9,28%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	37 860,68	377 694,49	443 328,00	(65 633,51)	-14,80%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	2 581,56	70 905,24	58 435,00	12 470,24	21,34%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	3 741,70	6 172,00	(2 430,30)	-39,38%	48 966,00
Economic and environmental services	2 959 895,00	3 382 043,00	3 382 043,00	193 152,68	1 660 818,37	1 803 659,00	(142 840,63)	-7,92%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 895,00	3 382 043,00	3 382 043,00	193 152,68	1 660 818,37	1 803 659,00	(142 840,63)	-7,92%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	16 497 164,00	18 222 458,00	18 826 458,00	1 085 049,96	11 539 047,85	11 486 326,00	52 721,85	0,46%	18 826 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	726 253,92	7 328 667,15	7 346 208,00	(17 540,85)	-0,24%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 679 523,00	44 565,65	814 066,92	716 080,00	97 986,92	13,68%	1 679 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	299 343,63	3 192 127,15	3 000 747,00	191 380,15	6,38%	3 344 414,00
Waste management	2 947 658,00	3 129 785,00	3 449 785,00	14 886,76	204 186,63	423 291,00	(219 104,37)	-51,76%	3 449 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 771 842,00	3 006 983,63	34 027 252,59	36 465 606,00	(2 438 353,41)	-6,69%	59 771 842,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,00	(4 056 110,50)	-26,26%	8 585 119,00



In-Year Report of Kareeberg Municipality 30 April 2016

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March 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
Revenue by Vote									
Vote 1 - Executive and Council	25 693 533,00	28 108 215,00	30 897 425,00	3 029 337,82	17 929 175,34	25 318 895,00	(7 389 719,66)	-29,19%	30 897 425,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 866 623,00	2 564 455,74	12 947 609,81	11 857 941,00	1 089 668,81	9,19%	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	2 440,00	13 341,00	4 873,00	8 468,00	173,77%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	620,00	705,00	705,00	-	50,00	702,00	(652,00)	-92,88%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	468,00	2 508,00	4 231,00	(1 723,00)	-40,72%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	297 385,70	2 698 642,60	2 808 729,00	(110 086,40)	-3,92%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	221 715,97	2 041 866,83	2 083 037,00	(41 170,17)	-1,98%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	620,00	6 250,00	1 615,00	4 635,00	287,00%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	372 654,75	3 371 137,36	3 453 126,00	(81 988,64)	-2,37%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	628 843,62	6 405 011,15	6 376 907,00	28 104,15	0,44%	8 590 910,00
Total Revenue by Vote	57 128 655,00	65 283 751,00	68 356 961,00	7 117 921,60	45 415 592,09	51 910 056,00	(6 494 463,91)	-12,51%	68 356 961,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 510 586,00	987 712,19	12 619 918,40	13 659 641,00	(1 039 722,60)	-7,61%	23 510 586,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 092 394,00	374 445,60	5 201 073,06	6 418 137,00	(1 217 063,94)	-18,96%	9 092 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	245 664,57	1 703 554,22	1 652 440,00	51 114,22	3,09%	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	80 516,39	850 499,26	937 468,00	(86 968,74)	-9,28%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	2 581,56	70 905,24	58 435,00	12 470,24	21,34%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	37 860,68	377 694,49	443 328,00	(65 633,51)	-14,80%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 449 785,00	14 886,76	204 186,63	423 291,00	(219 104,37)	-51,76%	3 449 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	299 343,63	3 192 127,15	3 000 747,00	191 380,15	6,38%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	193 152,68	1 660 818,37	1 803 659,00	(142 840,63)	-7,92%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 679 523,00	44 565,65	814 066,92	716 080,00	97 986,92	13,68%	1 679 523,00
Vote 15 - Electricity	9 197 390,00	10 352 736,00	10 352 736,00	726 253,92	7 328 667,15	7 346 208,00	(17 540,85)	-0,24%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 155 751,00	59 771 842,00	3 006 983,63	34 027 252,59	36 465 606,00	(2 438 353,41)	-6,69%	59 771 842,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,00	(4 056 110,50)	-26,26%	8 585 119,00

Variances in year to date revenue

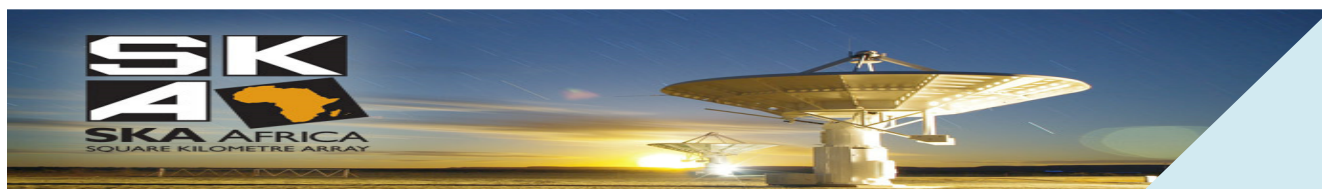
Vote 1. All conditional grants budgeted for not received yet.

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

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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



In-Year Report of Kareeberg Municipality 30 April 2016

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 2. Cash flow impacts on repairs and maintenance.

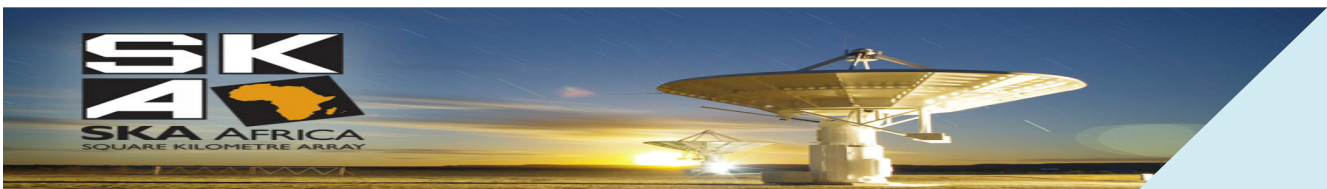
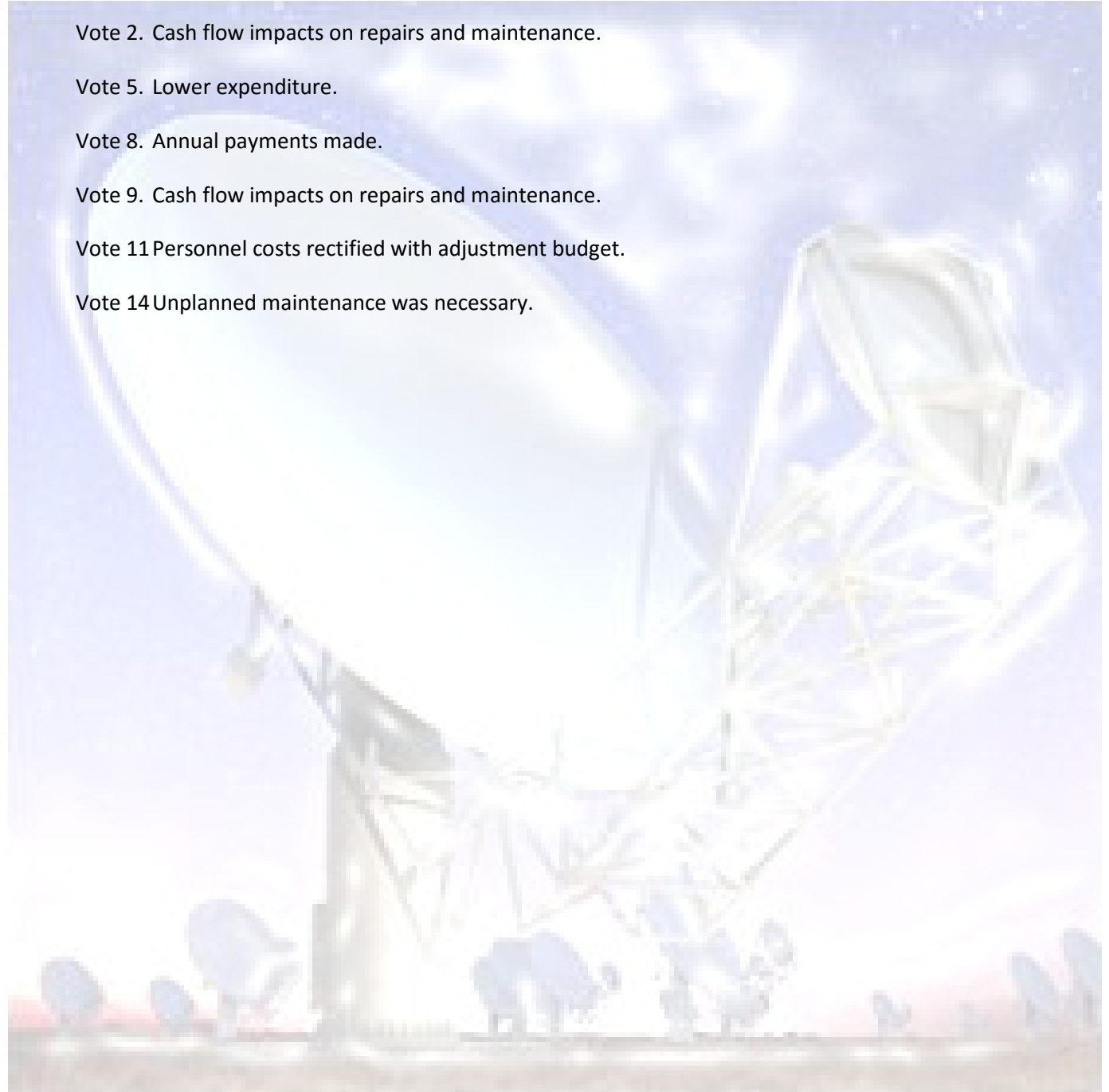
Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 11 Personnel costs rectified with adjustment budget.

Vote 14 Unplanned maintenance was necessary.

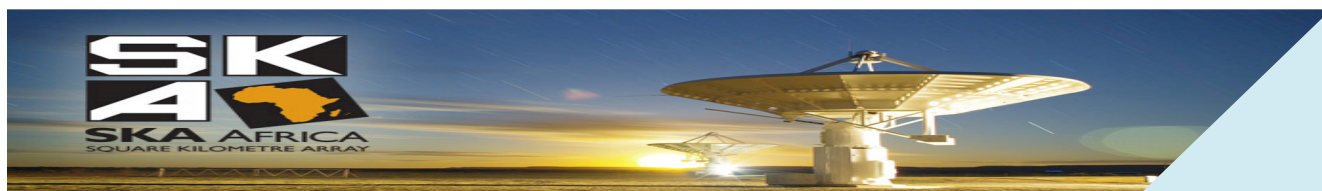


In-Year Report of Kareeberg Municipality 30 April 2016

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March 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
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	17 129,27	149 957,52	152 364,00	(2 406,48)	-2%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	628 843,62	6 404 911,15	6 125 761,00	279 150,15	5%	8 590 210,00
Service charges - water revenue	4 318 992,00	4 522 096,00	4 522 096,00	372 654,75	3 371 077,36	3 224 748,00	146 329,36	5%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	221 715,97	2 041 866,83	1 922 231,00	119 635,83	6%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	297 171,20	2 696 998,60	2 678 695,00	18 303,60	1%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	25 112,66	286 555,15	355 348,28	(68 793,13)	-19%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	261 394,83	1 213 371,95	1 033 499,00	179 872,95	17%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	175,68	1 706,51	2 295,00	(588,49)	-26%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	1 250,00	10 716,00	8 669,00	2 047,00	24%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	1 974,00	5 517,00	4 192,68	1 324,32	32%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	12 932,92	108 077,27	59 534,31	48 542,96	82%	103 333,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 492 091,00	4 743 433,48	20 154 526,27	23 060 000,00	(2 905 473,73)	-13%	23 492 091,00
Other revenue	3 036 971,00	8 425 799,00	8 709 799,00	61 237,39	636 717,76	1 001 502,52	(364 784,76)	-36%	8 709 799,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	58 071 842,00	6 645 025,77	41 518 123,26	43 982 056,78	(2 463 933,52)	-6%	58 071 842,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	19 563 322,00	1 331 931,28	12 097 381,06	11 996 357,00	101 024,06	1%	19 563 322,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	177 424,81	1 591 911,87	1 546 767,00	45 144,87	3%	2 062 366,00
Debt impairment	-	2 436 881,00	2 436 881,00	-	-	-	-	-	2 436 881,00
Depreciation & asset impairment	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	4 322 911,00
Finance charges	873 128,00	831 014,00	831 014,00	-	-	-	-	-	831 014,00
Bulk purchases	8 532 727,00	9 698 001,00	9 698 001,00	670 019,70	6 814 194,66	7 509 652,00	(695 457,34)	-9%	9 698 001,00
Other materials	880 124,00	469 100,00	1 676 267,00	36 508,04	658 075,34	376 589,00	281 486,34	75%	1 676 267,00
Contracted services	1 607 291,00	515 900,00	1 115 900,00	117 871,31	976 096,84	414 160,00	561 936,84	136%	1 115 900,00
Transfers and grants	8 018 446,00	9 303 352,00	8 986 052,00	404 160,84	6 379 932,71	9 303 352,00	(2 923 419,29)	-31%	8 986 052,00
Other expenditure	8 065 853,00	12 633 090,00	9 077 128,00	269 067,65	5 509 660,11	5 318 729,00	190 931,11	4%	9 077 128,00
Loss on disposal of PPE	41 936,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
Total Expenditure	49 337 651,00	59 155 751,00	59 771 842,00	3 006 983,63	34 027 252,59	36 465 606,00	(2 438 353,41)	-7%	59 771 842,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 700 000,00)	3 638 042,14	7 490 870,67	7 516 450,78	(25 580,11)	(0)	(1 700 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	422 007,09	3 846 580,09	7 928 000,00	(4 081 419,91)	(0)	10 285 119,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	50 888,74	50 888,74	-	50 888,74	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78			8 585 119,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78			8 585 119,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78			8 585 119,00
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 119,00	4 110 937,97	11 388 339,50	15 444 450,78			8 585 119,00



In-Year Report of Kareeberg Municipality 30 April 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) - M09 March 2016

Description	2014-2015	Budget Year 2015-2016							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R	Audited Outcome								
Other Expenditure By Type									
Collection costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	850 655,19	1 425 000,00	1 380 000,00	-	340 639,96	640 523,00	-299 883,04	-46,82%	1 380 000,00
Audit fees	2 240 071,34	2 310 000,00	1 990 000,00	-	1 788 787,70	1 925 000,00	-136 212,30	-7,08%	1 990 000,00
General expenses	1 491 523,96	1 826 455,00	2 116 474,00	89 994,07	982 483,97	608 310,00	374 173,97	61,51%	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	31 330,71	123 471,31	100 331,00	23 140,31	23,06%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	10 867,27	96 539,10	96 872,00	-332,90	-0,34%	145 309,00
Fuel and oil	772 994,76	800 000,00	800 000,00	35 539,77	442 629,22	301 801,00	140 828,22	46,66%	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	-	16 879,53	-	16 879,53	#DIV/0!	40 000,00
Membership fees	500 000,00	551 680,00	551 680,00	-	500 000,00	551 680,00	-51 680,00	-9,37%	551 680,00
Operating Grant Expenditure	-	3 614 000,00	-	-	-	-	-	-	-
Telephone and postage	356 476,29	536 345,00	536 345,00	40 952,79	300 502,03	312 865,00	-12 362,97	-3,95%	536 345,00
Travel and subsistence	949 801,84	700 000,00	833 019,00	60 383,04	633 237,51	466 664,00	166 573,51	35,69%	833 019,00
Actuarial losses	93 807,76	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	9 077 128,00	269 067,65	5 509 660,11	5 318 729,00	190 931,11	#DIV/0!	9 077 128,00

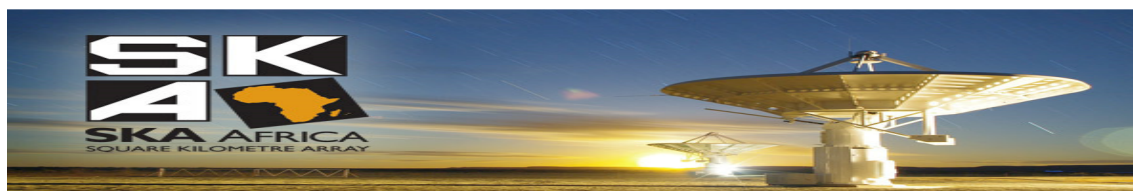


In-Year Report of Kareeberg Municipality 30 April 2016

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M09 March 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
Single Year expenditure appropriation									
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	413 292,09	618 831,50	4 256 732,00	(3 637 900,50)	(0,85)	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	-	1 365 400,56	1 599 787,00	(234 386,44)	(0,15)	1 599 787,00
Vote 14 - Water	2 706 787,00	-	3 907 000,00	105 364,09	1 472 977,05	3 907 000,00	(2 434 022,95)	(0,62)	3 907 000,00
Vote 15 - Electricity	-	-	-	-	-	-	-		-
Total Capital single-year expenditure	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,62	10 385 119,00	(6 418 937,38)	(0,62)	10 385 119,00
Total Capital Expenditure	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,62	10 385 119,00	(6 418 937,38)	(0,62)	10 385 119,00
Capital Expenditure - Standard Classification									
Governance and administration	13 062,00	-	265 944,00	-	184 970,36	265 944,00	(80 973,64)	(0,30)	265 944,00
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!	-
Community and public safety	2 302 041,00	1 228 000,00	4 612 388,00	413 292,09	941 575,55	4 612 388,00	(3 670 812,45)	(0,80)	4 612 388,00
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	413 292,09	618 831,50	4 256 732,00	(3 637 900,50)	(0,85)	4 241 732,00
Public safety	-	-	-	-	-	-	-		-
Housing	-	-	-	-	-	-	-		-
Health	-	-	-	-	-	-	-		-
Economic and environmental services	5 050 824,00	2 000 000,00	1 599 787,00	-	1 365 400,56	1 599 787,00	(234 386,44)	(0,15)	1 599 787,00
Planning and development	-	-	-	-	-	-	-		-
Road transport	5 050 824,00	2 000 000,00	1 599 787,00	-	1 365 400,56	1 599 787,00	(234 386,44)	(0,15)	1 599 787,00
Environmental protection	-	-	-	-	-	-	-		-
Trading services	2 722 411,00	4 700 000,00	3 907 000,00	105 364,09	1 474 235,15	3 907 000,00	(2 432 764,85)	(0,62)	3 907 000,00
Electricity	-	-	-	-	-	-	-		-
Water	2 706 787,00	-	3 907 000,00	105 364,09	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	-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,62	10 385 119,00	(6 418 937,38)	(0,62)	10 385 119,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	9 915 944,00	467 767,44	3 673 165,09	9 915 944,00	(6 242 778,91)	(0,63)	9 915 944,00
Provincial Government	376 762,00	-	132 120,00	50 888,74	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	518 656,18	3 943 229,15	10 285 119,00	(6 341 889,85)	(0,62)	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
Total Capital Funding	10 088 338,00	7 928 000,00	10 385 119,00	518 656,18	3 966 181,59	10 385 119,00	(6 418 937,41)	(0,62)	10 385 119,00

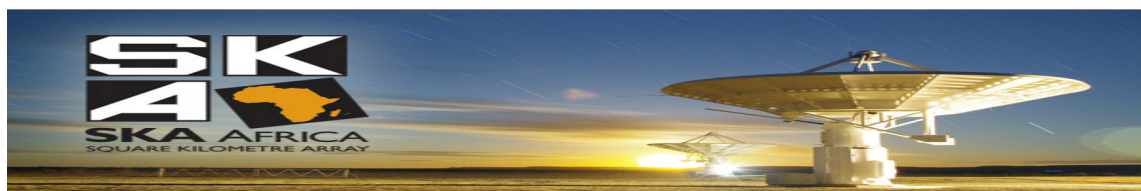


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Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M09 March 2016

Description	2014-2015	Budget Year 2015-2016			
	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS					
Current assets					
Cash	250 868,00	1 538 120,00	1 538 120,00	1 190 096,56	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	32 197 107,00	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	3 694 173,66	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	1 849,39	8 490,00
Inventory		-	-		-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	37 118 358,53	31 320 426,00
Non current assets					
Long-term receivables	39 306,00	41 621,00	41 621,00	39 306,49	41 621,00
Investments		-	-		-
Investment property	15 482 392,00	10 214 723,00	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	110 039 852,87	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
Total non current assets	122 404 370,00	130 628 050,00	129 696 853,00	126 368 668,21	129 696 853,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 017 279,00	163 487 026,74	161 017 279,00
LIABILITIES					
Current liabilities					
Bank overdraft			-	-	-
Borrowing		-	-		-
Consumer deposits	308 159,00	370 388,00	370 388,00	317 939,00	370 388,00
Trade and other payables	2 833 649,00	4 855 064,00	4 855 064,00	8 299 428,07	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 261 300,18	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	9 878 667,25	6 884 596,00
Non current liabilities					
Borrowing		-	-		-
Provisions	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00
TOTAL LIABILITIES	15 783 926,00	19 414 845,00	19 414 845,00	20 601 225,19	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	141 602 434,00	142 885 801,55	141 602 434,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	130 164 447,00	131 498 166,14	130 164 447,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 387 635,42	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	141 602 434,00	142 885 801,56	141 602 434,00



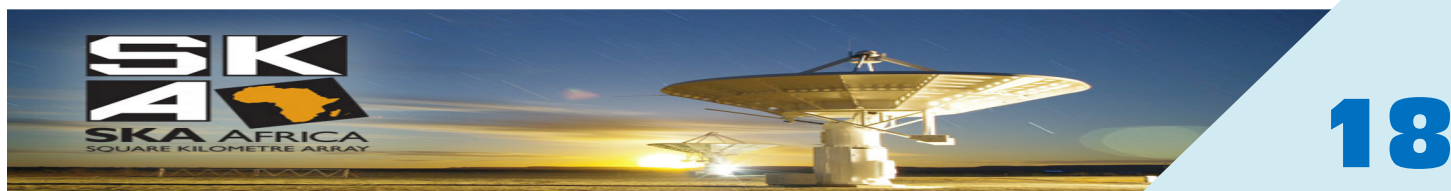
In-Year Report of Kareeberg Municipality 30 April 2016

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M09 March 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
R									
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	6 161 390,17	18 203 632,32	17 600 734,00	602 898,32	3,43%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	938 300,44	6 322 429,50		6 322 429,50	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	9 080 408,00	50 771,28	889 343,31		889 343,31	#DIV/0!	9 080 408,00
Government - operating	20 592 415,00	23 060 000,00	23 492 091,00	422 007,09	20 154 526,27	19 507 000,00	647 526,27	3,32%	23 492 091,00
Government - capital	10 026 174,00	7 928 000,00	10 285 119,00	-	3 355 940,96	7 928 000,00	(4 572 059,04)	-57,67%	10 285 119,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	261 394,83	1 213 371,95	760 869,00	452 502,95	59,47%	1 170 600,00
Dividends		-	-				-		-
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(43 194 984,00)	(3 077 427,81)	(28 794 960,49)	(23 399 190,00)	5 395 770,49	-23,06%	(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)	(404 160,84)	(6 379 932,71)	(9 303 352,00)	(2 923 419,29)	31,42%	(8 986 052,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 328,00	10 322 921,00	12 780 040,00	4 352 275,16	14 964 351,11	13 094 061,00	(1 870 290,11)	-14,28%	12 780 040,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00	-			4 646,00		4 646,00	#DIV/0!	-
Decrease (Increase) in non-current debtors	9 796,00	8 490,00	8 490,00	612,37	6 877,82	6 337,00	540,82	8,53%	8 490,00
Decrease (increase) other non-current receivables		-					-		-
Decrease (increase) in non-current investments		-					-		-
Payments									
Capital assets	(10 088 338,00)	(7 928 000,00)	(10 385 119,00)	(527 371,18)	(3 974 896,62)	(7 928 000,00)	(3 953 103,38)	49,86%	(10 385 119,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 278,00)	(7 919 510,00)	(10 376 629,00)	(526 758,81)	(3 963 372,80)	(7 921 663,00)	(3 958 290,20)	49,97%	(10 376 629,00)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans							-		-
Borrowing long term/refinancing							-		-
Increase (decrease) in consumer deposits	15 390,00	10 000,00	10 000,00	-	9 780,00	8 466,00	1 314,00	15,52%	10 000,00
Payments									
Repayment of borrowing							-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	-	9 780,00	8 466,00	(1 314,00)	-15,52%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	3 825 516,35	11 010 758,31	5 180 864,00			2 413 411,00
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		33 387 203,31	30 463 165,00			24 789 856,00

The positive cash flow for the month is due to receipt of equitable share.



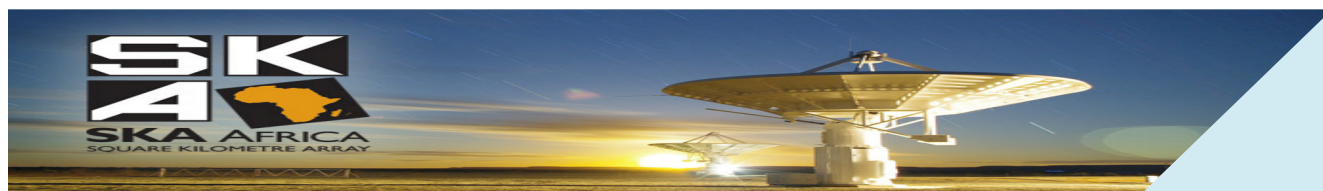
In-Year Report of Kareeberg Municipality 30 April 2016

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March 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
<u>Borrowing Management</u>						
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%
<u>Safety of Capital</u>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	2,2%	3,4%	3,4%	5,8%	3,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Liquidity</u>						
Current Ratio	Current assets/current liabilities	491,6%	454,9%	454,9%	375,7%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	338,0%	367,2%
<u>Revenue Management</u>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5,4%	10,6%	10,5%	9,1%	10,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	16,9%	20,4%
<u>Creditors Management</u>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<u>Funding of Provisions</u>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<u>Other Indicators</u>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	4,9%	11,3%	11,3%	9,0%	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%	29,1%	33,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	4,8%	3,9%	4,8%
Interest & Depreciation	I&D/Total Revenue - capital revenue	8,3%	9,0%	8,9%	0,0%	5,0%
<u>IDP regulation financial viability indicators</u>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	153,5%	175,3%	176,7%	147,2%	176,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	26,0%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	507,6%	392,5%	507,6%



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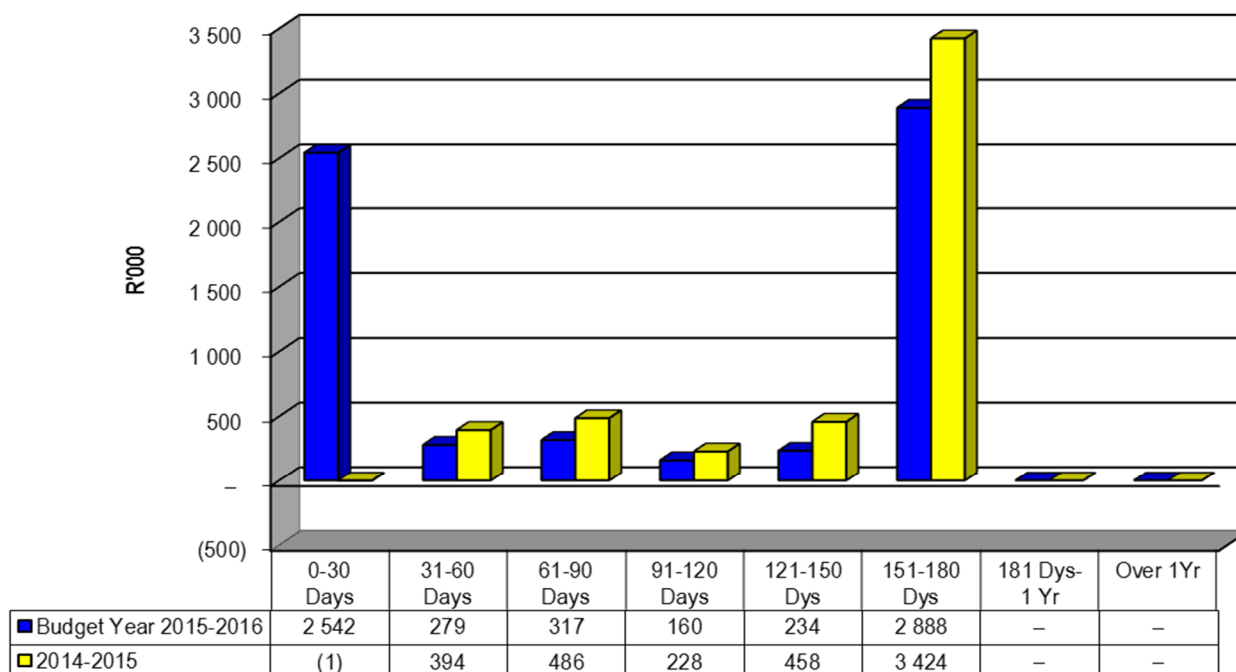
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March 2016

Description	Budget Year 2015-2016									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
Debtors Age Analysis By Income Source												
Trade and Other Receivables from Exchange Transactions - Water	372 654,75	60 703,91	45 430,60	5 869,64	95 357,17	239 905,99	-	-	819 922,06	341 132,80		706 473,00
Trade and Other Receivables from Exchange Transactions - Electricity	464 244,92	120 114,40	88 105,29	48 259,47	43 976,52	101 368,37	-	-	866 068,97	193 604,36		156 556,00
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	1 949 895,21	-	-	1 949 895,21	1 949 895,21		751 422,00
Receivables from Exchange Transactions - Waste Water Management	221 715,97	408,63	90 854,15	68 842,12	61 721,62	4 794,16	-	-	448 336,65	135 357,90		490 850,00
Receivables from Exchange Transactions - Waste Management	297 171,20	38 238,95	29 745,46	21 152,66	19 265,91	(92 260,05)	-	-	313 314,13	(51 841,48)		32 800,00
Receivables from Exchange Transactions - Property Rental Debtors	-	50 032,55	48 231,52	(0,00)	-	241 280,42	-	-	339 544,49	241 280,42		241 293,00
Interest on Arrear Debtor Accounts	-	9 248,25	14 616,08	15 507,63	13 318,59	443 110,39	-	-	495 800,94	471 936,61		348 531,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-		-
Other	1 186 616,87	-	-	-	-	-	-	-	1 186 616,87	-		-
Total By Income Source	2 542 403,71	278 746,69	316 983,10	159 631,52	233 639,81	2 888 094,49	-	-	6 419 499,32	3 281 365,82	-	2 727 925,00
2014/15 - totals only	(1 446,96)	394 132,97	485 968,84	228 098,53	457 973,44	3 423 665,17	-	-	4 988 391,99	4 109 737,14		
Debtors Age Analysis By Customer Group												
Organs of State	91 708,32	27 058,09	23 394,08	14 854,36	11 376,22	25 202,64	-	-	193 593,71	51 433,22		-
Commercial	73 368,52	32 407,26	17 521,57	10 011,15	16 069,80	373 682,39	-	-	523 060,69	399 763,34		360 412,00
Households	2 377 326,87	219 281,34	276 067,45	134 766,01	206 193,79	2 489 209,46	-	-	5 702 844,92	2 830 169,26		2 367 513,00
Other	-	-	-	-	-	-	-	-	-	-		-
Total By Customer Group	2 542 403,71	278 746,69	316 983,10	159 631,52	233 639,81	2 888 094,49	-	-	6 419 499,32	3 281 365,82	-	2 727 925,00

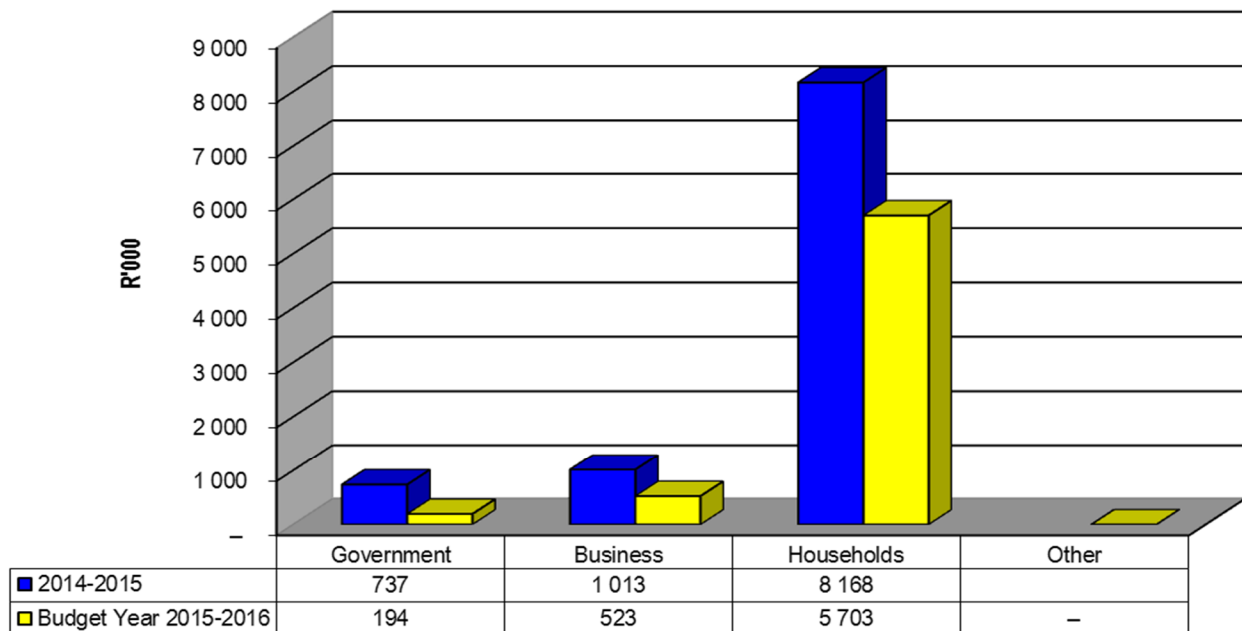
Chart C3 Aged Consumer Debtors Analysis



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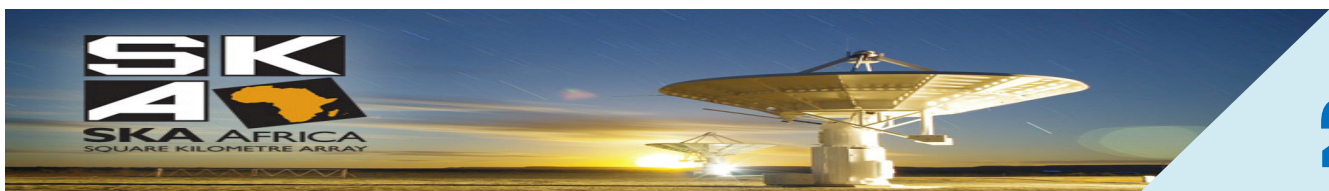
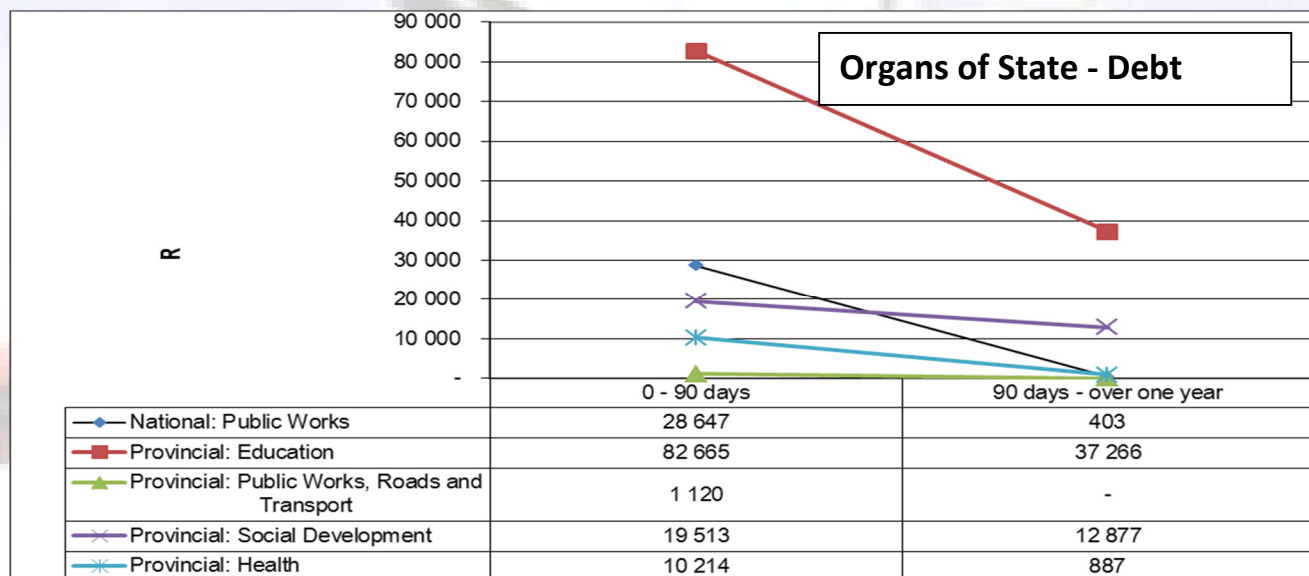
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March 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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700									-	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	-

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March 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 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				39 566,46	257,45	39 823,91
Job creation - De Bult	32 days	notice deposit				40 031,58	260,48	40 292,06
Land development	1 day	call deposit				17 188,91	111,79	17 300,70
Land development	32 days	notice deposit				15 684,77	101,87	15 786,64
Land development	1 day	call deposit				29 979,98	194,94	30 174,92
Civil Defence	32 days	notice deposit				19 296,10	191,47	19 487,57
EPWP Vosburg dust						-	-	-
CMIP Kwaggakolk(vat)	1 day	call deposit				633,48	3,85	637,33
MSIG	1 day	call deposit				731 544,51	(16 568,18)	714 976,33
MIG Sanitation interest/vat	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				36 064,17	234,59	36 298,76
Water Services Plan	1 day	call deposit				3 371,82	21,75	3 393,57
CMIP-Saaiport project 301	1 day	call deposit				3 701,36	23,95	3 725,31
Library Development Projects	1 day	call deposit				887 984,48	(53 683,43)	834 301,05
EPWP - Paving/ Cleaning	1 day	call deposit				24 378,85	158,60	24 537,45
Lotto Carnarvon	1 day	call deposit				1 871,97	12,11	1 884,08
Lotto Vosburg	1 day	call deposit				33 021,11	214,77	33 235,88
Finance Management Grant	1 day	call deposit				1 025 050,22	(32 598,96)	992 451,26
Transfer Fees Sub-Economic Housing	32 days	notice deposit				138 816,02	906,24	139 722,26
VB Cleaning Project	1 day	call deposit				26 359,98	171,54	26 531,52
VAT - retention	1 day	call deposit				12 232,15	79,57	12 311,72
EPWP	1 day	call deposit				341 836,51	(48 783,00)	293 053,51
MIG	1 day	call deposit				3 101 015,61	388 235,63	3 489 251,24
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 139 449,06	(60 511,68)	2 078 937,38
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				166 632,05	38 026,53	204 658,58
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				3 728 961,72	2 600 000,00	6 328 961,72
Municipality sub-total				-		29 380 045,12	2 817 061,88	32 197 107,00
TOTAL INVESTMENTS AND INTEREST				-		29 380 045,12	2 817 061,88	32 197 107,00



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March 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
RECEIPTS:									
Operating Transfers and Grants									
National Government:	20 114 176,00	21 751 000,00	21 570 056,00	4 505 000,00	21 860 645,87	21 751 000,00	109 645,87	0,5%	21 570 056,00
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00	4 505 000,00	18 021 000,00	18 021 000,00	-		18 021 000,00
Finance Management	1 800 000,00	1 800 000,00	1 796 250,00		1 800 000,00	1 800 000,00	-		1 796 250,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00		926 250,00	930 000,00	(3 750,00)	-0,40%	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	822 806,00		1 000 000,00	1 000 000,00	-		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	90 211,20	1 404 663,96	1 954 828,00	(550 164,04)	-28,14%	1 822 707,00
Sport and Recreation	715 207,00	1 309 000,00	1 176 879,00	-	1 309 000,00	1 309 000,00	-		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	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	-	113 232,78	#DIV/0!	99 327,00
Sanitation interest	123 091,00		99 327,00		113 232,78		113 232,78	#DIV/0!	99 327,00
CMIP Kwaggakolk (VAT)	112 586,00						-		-
EPWP							-		-
Total Operating Transfers and Grants	21 127 855,00	23 060 000,00	23 492 090,00	4 595 211,20	23 378 542,61	23 705 828,00	(327 285,39)	-1,38%	23 492 090,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	9 915 944,00	918 475,35	7 253 838,31	7 928 000,00	(677 911,69)	-8,55%	9 915 944,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	5 828 000,00	864 000,00	5 828 000,00	7 928 000,00	(2 100 000,00)	-26,49%	5 828 000,00
Department of Water Affairs and Forestry	2 706 787,00		3 907 000,00	54 475,35	1 422 088,31		1 422 088,31	#DIV/0!	3 907 000,00
Municipal Finance Management			3 750,00		3 750,00				3 750,00
Expanded Public Works Programme			177 194,00				-		177 194,00
Provincial Government:	376 761,00	-	369 176,00	50 888,74	137 943,91	-	137 943,91	#DIV/0!	369 176,00
Sport and Recreation	139 792,00		132 121,00				-		132 121,00
Expanded Public Works Programme	236 969,00		237 055,00		87 055,17				237 055,00
Expanded Public Works Programme				50 888,74	50 888,74				-
District Municipality:	-	-	-	-	-	-	-		-
[insert description]							-		-
Other grant providers:	-	-	-	-	-	-	-		-
EPWP							-		-
Total Capital Transfers and Grants	10 026 172,00	7 928 000,00	10 285 120,00	969 364,09	7 391 782,22	7 928 000,00	(539 967,78)	-6,81%	10 285 120,00
TOTAL RECEIPTS OF TRANSFERS & GRANTS	31 154 027,00	30 988 000,00	33 777 210,00	5 564 575,29	30 770 324,83	31 633 828,00	(867 253,17)	-2,74%	33 777 210,00

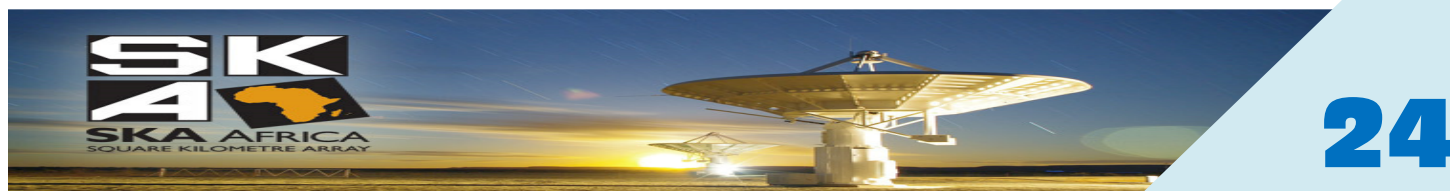
In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March 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
EXPENDITURE									
Operating expenditure of Transfers and Grants									
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 Kwaggakolk (VAT)	112 586,00			-	-		-		-
EPWP							-		
Total operating expenditure of Transfers and Grants	21 127 855,00	14 342 352,00	14 457 142,00	298 368,77	8 098 156,35	6 202 234,67	1 895 921,68	0,31	14 457 142,00
Capital expenditure of Transfers and Grants									
Capital Transfers and Grants	9 649 411,00	7 928 000,00	9 915 944,00	89 375,10	3 116 022,55	7 928 000,00	(4 989 172,23)	(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	-	132 120,18		132 120,18	#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							-		
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	10 285 120,00	89 375,10	3 335 197,90	7 928 000,00	(4 769 996,88)	(0,60)	10 285 120,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	24 742 262,00	387 743,87	11 433 354,25	14 130 234,67	(2 874 075,20)	(0,20)	24 742 262,00

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



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March 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
	A	B	C						D
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages	1 412 802,00	1 426 261,00	1 426 261,00	165 711,06	1 203 534,42	926 217,67	277 316,75	29,94%	1 426 261,00
Pension and UIF Contributions		-	-			-	-		
Medical Aid Contributions		-	-			-	-		
Motor Vehicle Allowance	470 934,00	475 421,00	475 421,00	55 320,89	401 429,79	296 859,33	104 570,46	35,23%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	7 962,16	90 250,51	95 332,67	(5 082,16)	-5,33%	160 684,00
Housing Allowances									
Other benefits and allowances									
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	228 994,11	1 695 214,72	1 318 409,67	376 805,05	28,58%	2 062 366,00
% increase		2,09%	2,09%						2,09%
Senior Managers of the Municipality									
Basic Salaries and Wages	2 432 573,00	2 911 688,00	2 911 688,00	230 999,00	2 092 776,00	2 064 534,00	28 242,00	1,37%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 837,72	245 186,00	278 336,00	(33 150,00)	-11,91%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 401,68	92 625,12	92 712,00	(86,88)	-0,09%	139 075,00
Overtime	-	-	-			-	-		-
Performance Bonus	146 210,00	202 543,00	202 543,00			202 543,00	(202 543,00)	-100,00%	202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	39 243,00	348 051,00	310 416,00	37 635,00	12,12%	465 627,00
Cellphone Allowance	-	-	-			-	-		-
Housing Allowances	-	-	-			-	-		-
Other benefits and allowances	325,00	29 134,00	29 134,00	29,00	232,00	19 416,00	(19 184,00)	-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						-	-		
Sub Total - Senior Managers of Municipality	3 498 640,00	4 165 575,00	4 165 575,00	308 510,40	2 844 402,84	2 967 957,00	(123 554,16)	-4,16%	4 165 575,00
% increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 662,00	11 780 960,00	827 773,43	7 208 403,71	7 435 825,33	(227 421,62)	-3,06%	11 780 960,00
Pension and UIF Contributions	1 248 225,00	1 504 862,00	1 519 750,00	109 988,36	1 057 787,90	1 013 166,67	44 621,23	4,40%	1 519 750,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	28 204,44	221 126,00	323 727,33	(102 601,33)	-31,69%	485 591,00
Overtime	495 696,00	300 000,00	300 000,00	28 551,96	488 475,14	200 000,00	288 475,14	144,24%	300 000,00
Performance Bonus	-	-	-			-	-		-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	57 923,66	51 658,67	6 264,99	12,13%	77 488,00
Cellphone Allowance	-	-	-			-	-		-
Housing Allowances	10 681,00	8 640,00	8 640,00	13 025,00	81 306,66	5 760,00	75 546,66	1311,57%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	9 346,69	82 339,47	337 401,57	(255 062,10)	-75,60%	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		-	-	-		719 216,00
Sub Total - Other Municipal Staff	12 754 326,00	12 715 561,36	15 397 747,36	1 023 420,88	9 252 978,22	9 367 539,57	(114 561,35)	-1,22%	15 397 747,36
% increase		-0,30%	20,73%						20,73%
Total Parent Municipality	18 273 076,00	18 943 502,36	21 625 688,36	1 560 925,39	13 792 595,78	13 653 906,24	138 689,54	1,02%	21 625 688,36
		3,67%	18,35%						18,35%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	18 273 076,00	18 943 502,36	21 625 688,36	1 560 925,39	13 792 595,78	13 653 906,24	138 689,54	1,02%	21 625 688,36
% increase		3,67%	18,35%						18,35%
TOTAL MANAGERS AND STAFF	16 252 966,00	16 881 136,36	19 563 322,36	1 331 931,28	12 097 381,06	12 335 496,57	(238 115,51)	-1,93%	19 563 322,36



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

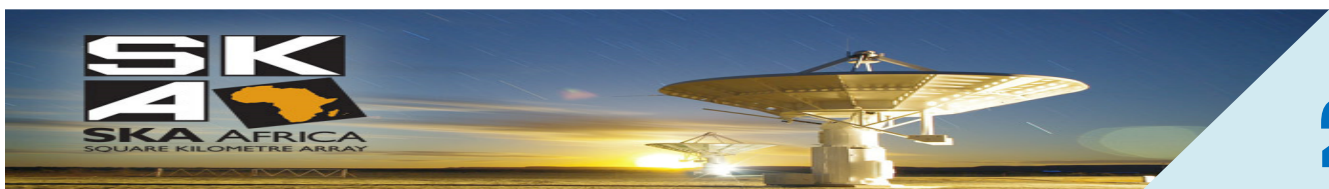
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

	Monthly actual	YearTD actual
Standby allowance	8 338,37	73 453,28
Bargaining council	493,00	4 574,75
Group insurance	544,32	4 543,44
Total other allowances	9 375,69	82 571,47

2. Excluded from the total amount of R 13 792 595.78 for the period 1 July 2015 to 31 March 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	173 990,82	27,00%
Senior Management	222 423,03	35,00%
Other staff	236 823,66	37,00%
Total travel and subsistence allowances	633 237,51	



In-Year Report of Kareeberg Municipality 30 April 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 - M09 March 2016

Description	Budget Year 2015-2016												2015-2016 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2015-2016	Budget Year +1 2016	Budget Year +2 2017
Cash Receipts By Source															
Property rates	257 703.19	627 419.17	1 426 045.90	366 182.97	323 026.17	179 559.40	189 434.90	140 803.02	172 357.15	74 179.00	76 858.00	(655 720.87)	3 177 848.00	3 532 666.00	3 708 440.00
Property rates - penalties & collection	3 258.90	9 583.55	12 377.83	8 058.82	7 013.34	-	-	-	22 721.61	-	-	(63 014.05)	-	-	-
Service charges - electricity revenue	360 340.33	308 173.24	360 668.37	339 691.06	383 046.32	318 422.10	381 168.03	352 299.08	388 893.65	545 650.00	536 058.00	3 886 286.82	8 160 699.00	8 991 057.00	9 795 030.00
Service charges - water revenue	100 191.62	75 594.84	113 573.76	110 221.37	127 724.73	102 804.87	105 937.86	123 553.44	126 876.91	338 270.00	397 763.00	2 573 478.60	4 295 991.00	4 292 058.00	4 873 971.00
Service charges - sanitation revenue	163 561.82	123 407.81	185 408.03	179 935.28	208 559.33	167 827.91	172 942.49	201 699.75	207 125.27	491 714.00	301 970.00	156 687.31	2 560 789.00	2 714 408.00	2 985 870.00
Service charges - refuse	263 159.23	198 554.30	298 308.20	289 502.94	335 476.54	270 023.06	278 252.06	324 520.41	333 249.69	511 067.00	381 045.00	85 386.57	3 568 545.00	3 825 707.00	4 081 368.00
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17 921.27	103 226.39	36 492.70	23 904.32	18 629.37	25 761.68	30 313.22	3 628.66	32 474.49	22 868.00	13 220.00	(80 814.10)	247 626.00	356 100.00	373 905.00
Interest earned - external investments	11 248.33	74 189.86	69 281.42	66 380.41	64 425.00	294 117.91	305 876.15	66 458.04	261 394.83	131 832.00	85 761.00	(263 664.95)	1 167 300.00	1 361 850.00	1 429 943.00
Interest earned - outstanding debtors	196.54	238.00	187.76	185.77	183.76	181.75	179.73	177.71	175.68	266.00	264.00	1 063.30	3 300.00	3 465.00	3 638.00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15.20	1 725.00	1 309.80	941.00	28.00	674.80	2 563.00	2 209.40	1 250.00	346.00	1 098.00	69.80	12 230.00	12 842.00	13 484.00
Licences and permits	651.00	873.00	525.00	222.00	318.00	318.00	429.00	207.00	1 974.00	552.00	417.00	934.00	7 420.00	7 791.00	8 181.00
Agency services	28 064.01	6 895.14	12 134.02	9 463.48	11 039.05	10 482.72	11 221.65	5 844.28	12 932.92	2 349.00	4 728.00	(11 821.27)	103 333.00	101 850.00	102 760.00
Transfer receipts - operating	10 239 000.00	1 054 500.00	-	-	6 185 156.75	377 872.70	195 437.28	226 269.19	4 743 433.48	-	-	470 421.60	23 492 091.00	22 560 000.00	23 611 000.00
Other revenue	106 339.97	128 988.89	38 758.34	97 610.08	84 786.66	69 289.65	6 064.68	32 411.39	61 237.39	8 515.00	186 956.00	7 717 895.04	8 538 863.00	9 970 013.00	11 272 288.00
Cash Receipts by Source	11 551 651.41	2 713 369.19	2 555 071.13	1 482 299.59	7 749 375.02	1 817 336.59	1 679 820.95	1 480 081.37	6 366 097.87	2 127 608.00	1 986 138.00	13 817 807.80	55 336 035.00	58 125 807.00	62 259 878.00
Other Cash Flows by Source															
Transfer receipts - capital	2 000 000.00	-	-	2 964 000.00	-	-	-	1 558 988.72	-	-	-	3 762 130.28	10 285 119.00	8 054 000.00	8 244 000.00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits	3 300.00	1 100.00	1 100.00	3 300.00	1 100.00	2 200.00	1 100.00	5 500.00	1 100.00	471.00	941.00	(11 212.00)	10 000.00	10 000.00	10 000.00
Receipt of non-current debtors	834.14	1 799.49	600.29	602.28	604.29	606.30	608.32	610.34	612.37	762.00	765.00	85.18	8 490.00	7 532.00	7 900.00
Receipt of non-current receivables	2 152 408.54	2 700 516.73	946 836.47	2 620 200.33	3 960 793.31	3 781 576.45	2 337 506.63	629 756.86	4 170 098.55	-	-	(23 299 693.87)	-	-	-
Change in non-current investments	8 936 899.65	(891 364.36)	(171 357.48)	923 726.40	3 641 228.85	(3 237 904.29)	(578 670.26)	(1 368 491.18)	2 817 061.88	-	-	(10 071 129.25)	-	-	-
Total Cash Receipts by Source	24 645 093.74	4 525 420.96	3 332 250.41	8 004 128.51	15 353 191.47	2 383 815.05	3 440 364.74	2 306 446.11	13 354 969.87	2 128 841.00	1 987 844.00	(15 802 631.86)	65 639 644.00	66 197 339.00	70 521 778.00
Cash Payments by Type															
Employee related costs	1 207 266.47	1 169 912.44	1 247 283.37	1 527 355.98	1 302 178.43	1 690 794.97	1 364 329.31	1 258 521.81	1 331 931.28	1 085 435.00	1 341 702.00	5 036 610.94	19 563 322.00	18 042 310.00	18 750 625.00
Remuneration of councillors	156 978.06	166 633.43	170 027.92	166 614.09	166 549.92	170 027.93	234 081.61	173 994.49	177 424.81	170 678.00	173 793.00	135 962.54	2 062 366.00	2 192 332.00	2 331 151.00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	677 762.61	1 105 578.70	827 246.72	665 250.24	702 834.68	717 323.64	727 195.22	720 983.15	670 019.70	610 178.00	652 529.00	1 621 099.34	9 698 091.00	10 170 414.00	11 219 505.00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	15 841.96	128 372.40	79 529.52	131 031.15	306 345.89	99 960.52	39 482.94	50 075.97	36 508.04	35 130.00	27 638.00	726 370.61	1 676 267.00	492 706.00	713 719.00
Contracted services	316 912.04	40 804.45	53 091.61	120 271.03	49 184.85	38 061.85	72 218.60	167 681.10	117 871.31	38 635.00	30 395.00	70 773.16	1 115 900.00	546 505.00	582 645.00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1 834 872.48	52 104.85	75 193.57	1 746 645.80	64 938.22	355 336.42	1 789 403.30	57 577.23	404 160.84	-	-	2 605 819.29	8 986 052.00	10 420 695.00	11 178 467.00
General expenses	1 029 467.59	249 576.37	398 646.91	586 892.85	941 437.60	1 014 710.90	532 361.22	265 832.38	269 067.65	88 439.00	128 580.00	3 403 179.53	8 908 192.00	12 240 690.00	13 040 730.00
Cash Payments by Type	5 239 101.21	2 912 982.64	2 851 019.62	4 944 061.14	3 533 469.59	4 086 216.23	4 759 052.40	2 694 666.13	3 006 983.63	2 028 495.00	2 354 637.00	14 430 429.41	52 841 114.00	55 064 439.00	58 915 832.00
Other Cash Flows/Payments by Type															
Capital assets	828 202.24	622 325.44	313 879.96	509 649.55	732 399.60	349 484.17	-	89 375.10	527 372.18	-	-	6 412 430.76	10 385 119.00	8 054 000.00	8 244 000.00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	9 126 012.82	1 684 696.43	749 714.86	1 994 652.20	7 336 468.37	992 382.52	(520 647.25)	956 714.06	5 995 097.71	-	-	(28 315 019.72)	-	-	-
Total Cash Payments by Type	15 193 316.27	5 220 004.51	3 914 614.44	7 448 382.89	11 602 337.56	5 428 082.92	4 238 405.15	3 740 755.29	9 529 453.52	2 028 495.00	2 354 637.00	(7 472 231.59)	63 226 233.00	63 119 439.00	67 159 832.00
NET INCREASE/(DECREASE) IN CASH HELD	9 451 777.47	(694 083.55)	(582 364.03)	555 765.62	3 750 763.91	(3 064 267.87)	(798 040.41)	(1 434 309.18)	3 825 516.35	100 346.00	(366 793.00)	(8 330 400.31)	2 216 411.00	3 078 900.00	3 361 946.00
Cash/cash equivalents at the month	22 376 445.00	31 828 222.47	31 134 138.92	30 551 774.89	31 107 540.51	34 858 304.42	31 794 036.55	30 995 996.14	29 561 686.96	33 387 203.31	33 487 549.31	33 120 756.31	22 376 445.00	24 789 856.00	27 868 756.00
Cash/cash equivalents at the month	31 828 222.47	31 134 138.92	30 551 774.89	31 107 540.51	34 858 304.42	31 794 036.55	30 995 996.14	29 561 686.96	33 387 203.31	33 487 549.31	33 120 756.31	24 790 366.00	24 789 856.00	27 868 756.00	31 230 702.00

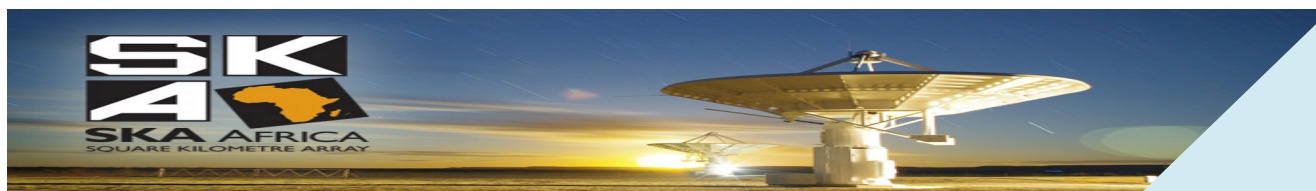
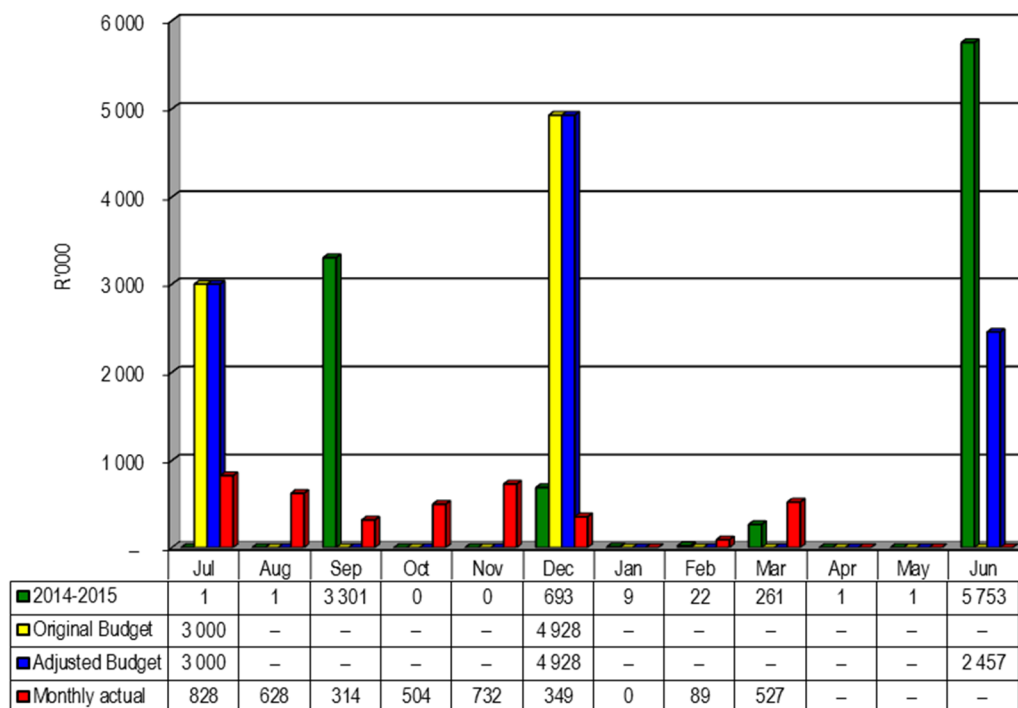
In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March 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
Monthly expenditure performance trend									
July	1 154,93	3 000 000,00	3 000 000,00	828 202,24	828 202,24	3 000 000,00	2 171 797,76	72,4%	10%
August	1 189,79			627 548,80	1 455 751,04	3 000 000,00	1 544 248,96	51,5%	18%
September	3 300 694,88			313 879,96	1 769 631,00	3 000 000,00	1 230 369,00	41,0%	22%
October	0,00			504 426,19	2 274 057,19	3 000 000,00	725 942,81	24,2%	29%
November	0,00			732 399,60	3 006 456,79	3 000 000,00	-6 456,79	-0,2%	38%
December	692 790,73	4 928 000,00	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					7 928 000,00	-		
May	677,46					7 928 000,00	-		
June	5 752 551,35		2 457 119,00			10 385 119,00	-		
Total Capital expenditure	10 041 737,79	7 928 000,00	10 385 119,00	3 972 688,24					

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

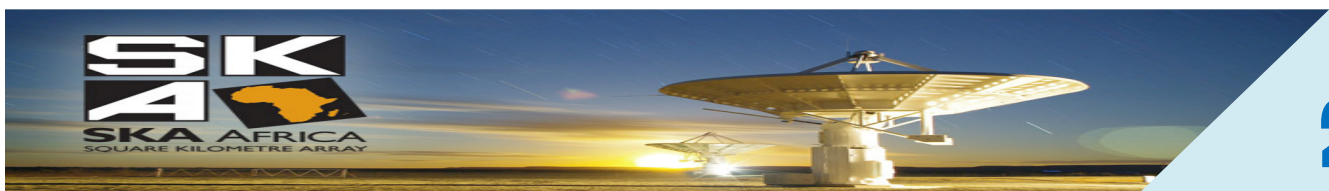


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Supporting Documentation (cont.)

**Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09
March 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
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 413,00	-	3 907 000,00	54 475,35	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 & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	2 706 788,00	-	3 907 000,00	54 475,35	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	54 475,35	1 422 088,31	3 907 000,00	2 484 911,69	0,64	3 907 000,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	15 625,00	-	-	-	-	-	-	-	-
Reticulation	15 625,00	-	-	-	-	-	-	-	-
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	-	-	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
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	36 906,00	-	118 215,00	3 464,74	23 667,18	118 215,00	94 547,82	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	0,89	38 750,00
Computers - hardware/equipment	2 770,00	-	79 465,00	3 464,74	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)	#DIV/0!	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	2 759 319,00	-	4 040 215,00	57 940,09	1 460 755,49	4 040 215,00	2 579 459,51	0,64	4 040 215,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

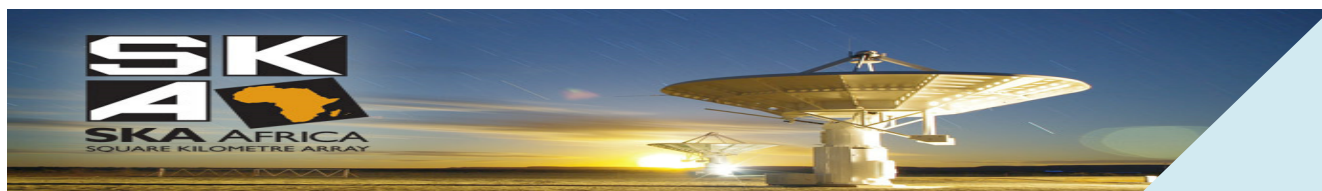
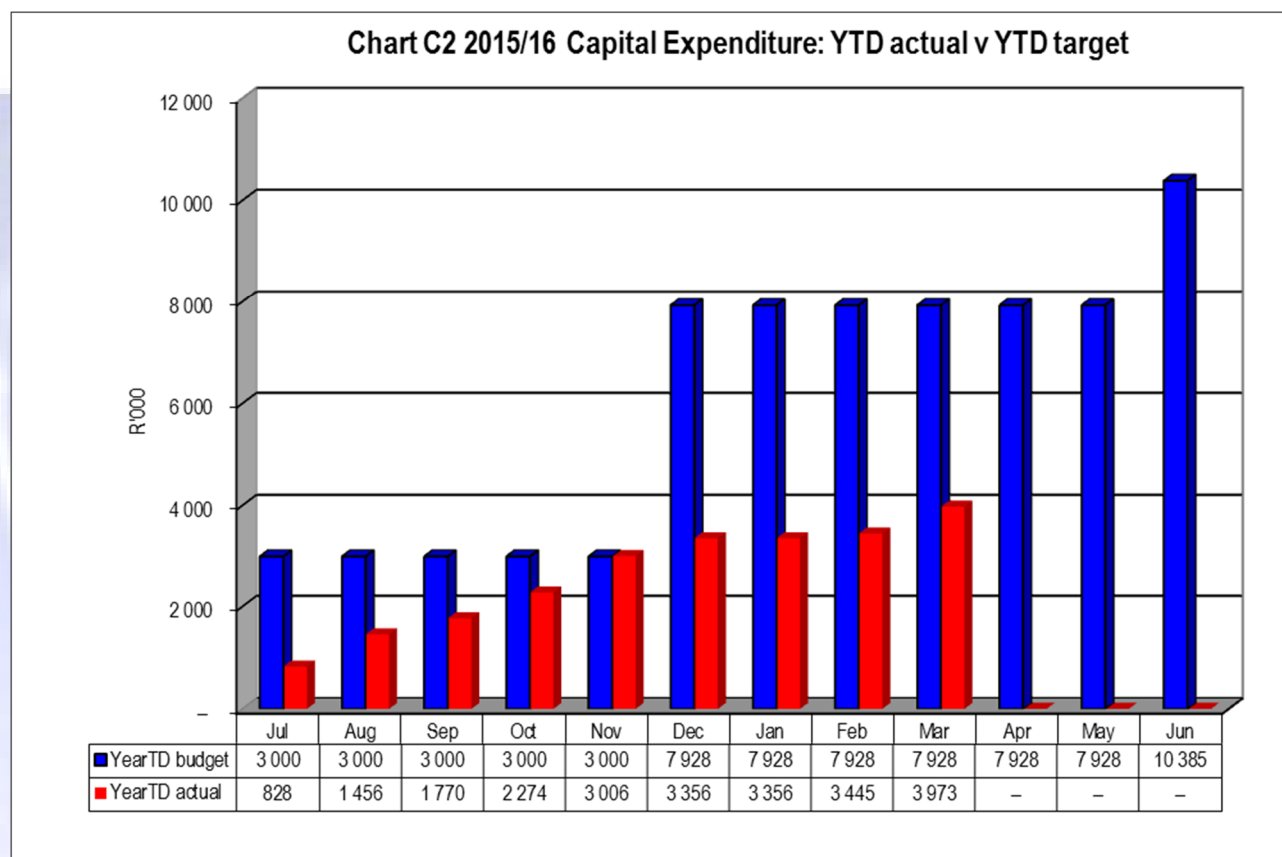
Supporting Table SC13b Monthly Budget Statement – capital expenditure on renewal of existing assets by asset class

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 047 336,00	6 700 000,00	1 599 787,00	47 424,00	1 410 155,80	1 599 787,00	189 631,20	0,12	1 599 787,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	1 599 787,00	-	1 362 731,80	1 599 787,00	237 055,20	0,15	1 599 787,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	1 599 787,00	-	1 362 731,80	1 599 787,00	237 055,20	0,15	1 599 787,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	-	-	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	47 424,00	47 424,00	-	(47 424,00)	#DIV/0!	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	47 424,00	47 424,00	-	(47 424,00)	#DIV/0!	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	3 700 000,00	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Sewerage purification	-	3 700 000,00	-	-	-	-	-	-	-
Infrastructure - Other	-	1 000 000,00	-	-	-	-	-	-	-
Waste Management	-	1 000 000,00	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	2 281 683,00	1 228 000,00	4 465 268,00	413 292,09	794 455,37	4 465 268,00	3 670 812,63	0,82	4 465 268,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	1 358 752,00	1 228 000,00	4 241 732,00	413 292,09	603 831,50	4 241 732,00	3 637 900,50	0,86	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	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	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	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	7 329 019,00	7 928 000,00	6 344 904,00	460 716,09	2 505 426,13	6 344 904,00	3 839 477,87	0,61	6 344 904,00
Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March 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
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	1 265 652,00	372 000,00	969 885,00	102 621,54	896 416,77	477 806,75	(418 610,02)	-87,61%	969 885,00
Infrastructure - Road transport	47 562,00	62 000,00	225 885,00	-	24 849,33	174 580,75	149 731,42	85,77%	225 885,00
Roads, Pavements & Bridges	47 562,00	62 000,00	225 885,00	-	24 849,33	174 580,75	149 731,42	85,77%	225 885,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	32 426,62	269 177,65	88 000,00	(181 177,65)	-205,88%	106 000,00
Generation	4 000,00	4 000,00	4 000,00	2 000,00	18 000,00	3 000,00	(15 000,00)	-500,00%	4 000,00
Transmission & Reticulation	347 697,00	102 000,00	102 000,00	30 426,62	251 177,65	85 000,00	(166 177,65)	-195,50%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	814 199,00	90 000,00	524 000,00	70 194,92	432 908,81	98 500,00	(334 408,81)	-339,50%	524 000,00
Dams & Reservoirs	814 199,00	90 000,00	90 000,00	70 194,92	432 908,81	98 500,00	(334 408,81)	-339,50%	90 000,00
Water purification	-	-	434 000,00	-	-	-	-	-	434 000,00
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	-	57 353,20	109 750,00	52 396,80	47,74%	105 000,00
Reticulation	45 956,00	105 000,00	105 000,00	-	57 353,20	109 750,00	52 396,80	47,74%	105 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	-	112 127,78	6 976,00	(105 151,78)	-1507,34%	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	6 976,00	4 866,00	69,75%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	61 465,00	75 600,00	75 600,00	960,44	24 294,91	51 848,00	27 553,09	53,14%	75 600,00
Parks & gardens	2 200,00	18 600,00	18 600,00	-	5 258,69	13 450,00	8 191,31	60,90%	18 600,00
Sportsfields & stadia	13 810,00	-	-	-	-	-	-	-	-
Swimming pools	15 511,00	14 000,00	14 000,00	-	-	8 500,00	8 500,00	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 944,00	13 000,00	13 000,00	124,52	2 388,75	7 750,00	5 361,25	69,18%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	-	10 342,02	8 250,00	(2 092,02)	-25,36%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	-	125,00	2 250,00	2 125,00	94,44%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	555,98	2 625,00	2 069,02	78,82%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	536,00	3 000,00	3 000,00	-	1 287,30	2 250,00	962,70	42,79%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	835,92	835,92	3 000,00	2 164,08	72,14%	4 000,00
Cemeteries	5 046,00	5 500,00	5 500,00	-	3 501,25	3 773,00	271,75	7,20%	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 109 375,00	537 400,00	1 746 682,00	50 797,37	713 460,50	1 277 590,50	564 130,00	44,16%	1 746 682,00
General vehicles	105 076,00	97 500,00	97 500,00	18 154,68	44 084,54	72 879,00	28 794,46	39,51%	97 500,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	2 338,70	67 269,89	113 175,00	45 905,11	40,56%	195 000,00
Plant & equipment	35 159,00	8 700,00	12 651,00	4 831,51	26 049,07	9 488,25	(16 560,82)	-174,54%	12 651,00
Computers - hardware/equipment	205 482,00	130 000,00	482 665,50	15 182,49	161 083,30	362 832,13	201 748,83	55,60%	482 665,50
Furniture and other office equipment	744,00	47 700,00	900 365,50	-	10 062,14	675 341,13	665 278,99	98,51%	900 365,50
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 899,00	58 500,00	58 500,00	7 908,99	26 988,89	43 875,00	16 886,11	38,49%	58 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	2 381,00	377 922,67	-	(377 922,67)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 436 492,00	985 000,00	2 792 167,00	154 379,35	1 634 172,18	1 807 245,25	173 073,07	9,58%	2 792 167,00
Specialised vehicles	286 541,00	195 000,00	195 000,00	2 338,70	67 269,89	113 175,00	45 905,11	40,56%	195 000,00
Refuse	286 541,00	195 000,00	195 000,00	2 338,70	67 269,89	113 175,00	45 905,11	40,56%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality 30 April 2016

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March 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
R									
Depreciation by Asset Class/Sub-class									
Infrastructure	1 888 807,00	2 917 514,00	2 917 514,00	-	-	-	-	-	-
Infrastructure - Road transport	1 227 716,00	1 835 500,00	1 835 500,00	-	-	-	-	-	-
Roads, Pavements & Bridges	1 221 804,00	1 828 373,00	1 828 373,00	-	-	-	-	-	-
Storm water	5 912,00	7 127,00	7 127,00	-	-	-	-	-	-
Infrastructure - Electricity	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	99 241,00	119 646,00	119 646,00	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Dams & Reservoirs	-	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	254 754,00	307 132,00	307 132,00	-	-	-	-	-	-
Infrastructure - Sanitation	243 449,00	528 503,00	528 503,00	-	-	-	-	-	-
Reticulation	-	235 000,00	235 000,00	-	-	-	-	-	-
Sewerage purification	243 449,00	293 503,00	293 503,00	-	-	-	-	-	-
Infrastructure - Other	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Waste Management	63 647,00	126 733,00	126 733,00	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	499 897,00	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	27 888,00	27 888,00	-	-	-	-	-	-
Recreational facilities	450 146,00	542 697,00	542 697,00	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	12 504,00	15 074,00	15 074,00	-	-	-	-	-	-
Museums & Art Galleries	12 476,00	15 041,00	15 041,00	-	-	-	-	-	-
Cemeteries	499,00	601,00	601,00	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Housing development	10 255,00	12 363,00	12 363,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	598 373,00	721 399,00	721 399,00	-	-	-	-	-	-
General vehicles	211 805,00	255 353,00	255 353,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	43 134,00	43 134,00	-	-	-	-	-	-
Plant & equipment	94 599,00	114 049,00	114 049,00	-	-	-	-	-	-
Computers - hardware/equipment	68 960,00	83 138,00	83 138,00	-	-	-	-	-	-
Furniture and other office equipment	94 696,00	114 166,00	114 166,00	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	92 534,00	111 559,00	111 559,00	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Computers - software & programming	47 737,00	57 562,00	57 562,00	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Depreciation	3 045 069,00	4 322 911,00	4 322 911,00	-	-	-	-	-	-
Specialised vehicles	35 779,00	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	-	-	-	-	-	-	-	-	-



In-Year Report of Kareeberg Municipality 30 April 2016

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 March 2016 - M09 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 March 2016

