

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

## **Monthly Budget Statement July 2016**



### VISION

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

### MISSION

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

*Provide a continuous and constant service*

*Provide a better level of service for our basket of services*

*Provide value for money that will be maintained by the municipality*

*Improve existing infrastructure and create new opportunities for all*

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

**At the municipal offices**

**or**

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

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# In-Year Report of Kareeberg Municipality 31 July 2016

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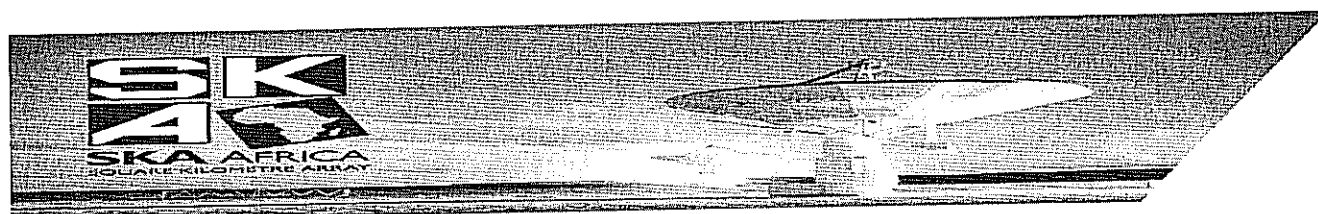
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# **In-Year Report of Kareeberg Municipality 31 July 2016**

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 May 2009.

## **Introduction**

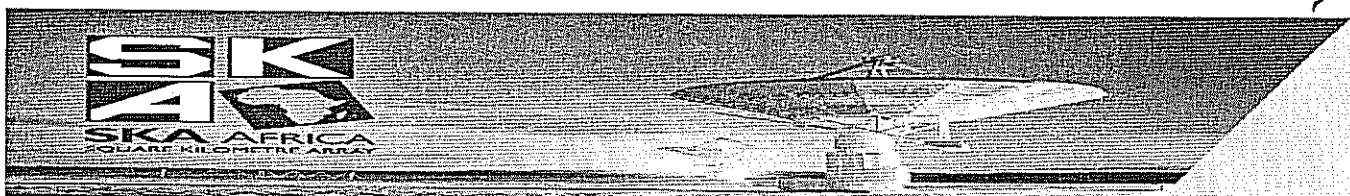
Kareeberg Municipality is situated in the western side of Pixley ka Seme District Municipality in the Northern Cape Province. The district consists of one district and eight local municipalities of which Kareeberg is the smallest.

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)

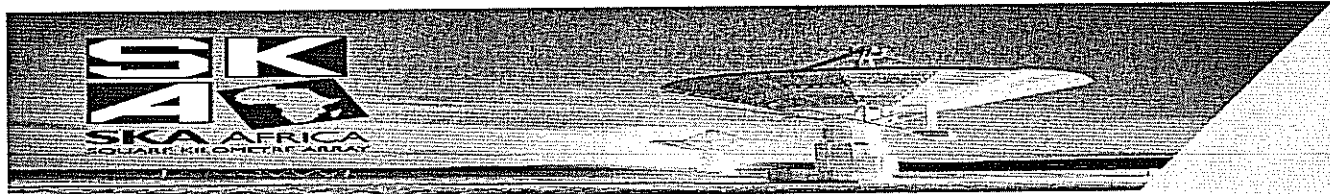


# **In-Year Report of Kareeberg Municipality 31 July 2016**

## **1. PART 1 – IN-YEAR REPORT**

### **1.1 Mayor's report**

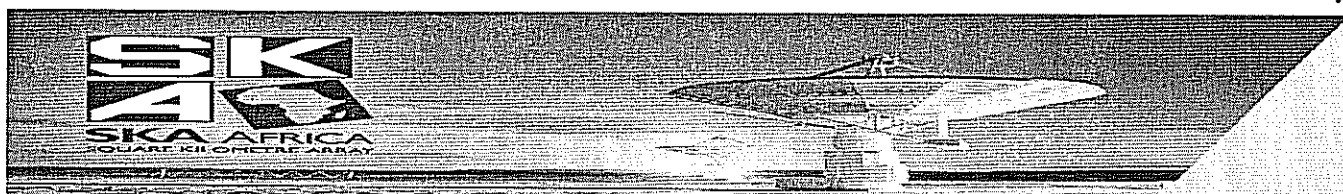
Submitted at end of year



# **In-Year Report of Kareeberg Municipality 31 July 2016**

## **1.2 Council resolutions**

This report will not be tabled in council



# In-Year Report of Kareeberg Municipality 31 July 2016

## a. Executive summary

### Introduction

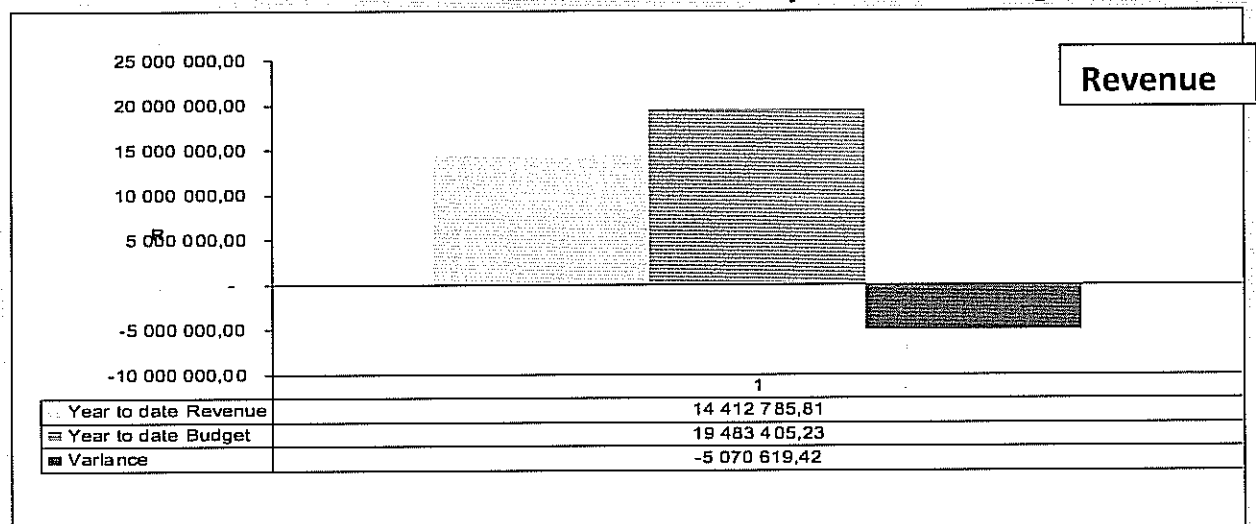
The in-year report for July 2016 contains the unaudited results for 2015/2016. The implementation of Mscoa will be an enormous challenge financially to the municipality. Capacity will also remain a challenge until training is supplied.

### Consolidated performance

#### Against annual budget (original and latest adjustment):

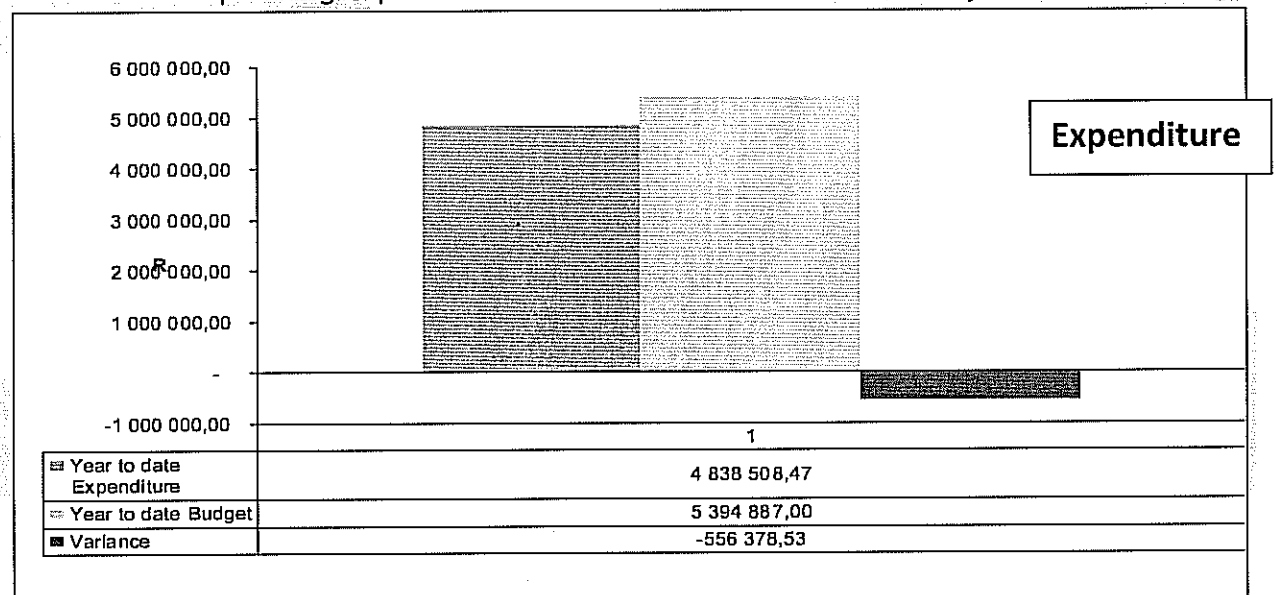
#### Revenue by Source

Year-to-date revenue realised is 2% or R 5m below the year-to-date budget.



#### Operating expenditure by type

Year-to-date operating expenditure is 10% or R 556 378, below the year-to-date budget.



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



# In-Year Report of Kareeberg Municipality 31 July 2016

## Capital expenditure

No capital expenditure was incurred for July 2016. Year-to-date expenditure on capital amounts to R 4m below the year to date budget.

Monitoring of capital projects remain a priority.

## Cash flows

The financial year commenced with a positive cash & cash equivalents balance of R23.2m which has increased by R11.4m during the year to R34.6m.

### Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	34 666 813,33	23 253 649,86
Long term investments	-	-
	<b>34 666 813,33</b>	<b>23 253 649,86</b>
<i>Less:</i>	<b>6 396 057,49</b>	<b>1 528 109,65</b>
Unspent conditional grants	6 396 057,49	1 528 109,65
Net cash resources available for internal distribution	<b>28 270 755,84</b>	<b>21 725 540,21</b>
<i>Less amounts allocated to:</i>	<b>22 779 004,68</b>	<b>22 833 144,67</b>
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	40 807,38	40 546,17
Employee benefits	11 061 658,93	11 116 060,13
Retention	328 726,86	328 726,86
Resources available / (shortfall) for working capital requirements	<b>5 491 751,16</b>	<b>(1 107 604,46)</b>

Cash flow increased due to receipt of the equitable share as well as conditional grants.

## Material variances from SDBIP

No Comments for July 2016.

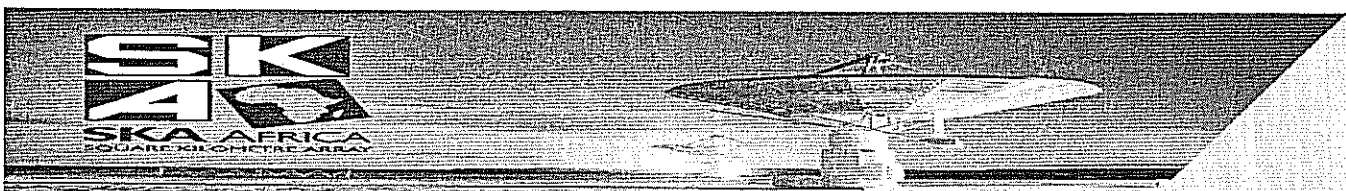
## Remedial or corrective steps

Matters of concern will be addressed in the Adjustment Budget.

## 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.

Strict credit control must be adhered to.



# In-Year Report of Kareeberg Municipality 31 July 2016

## Material variance explanations

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

Supporting Table SC1 Material variance explanations - M01 July 2016

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>				
	Service charges - water revenue	71 141,58	20,1%	Higher usage than anticipated	No steps needed
	Service charges - sanitation revenue	39 215,20	19,1%	Higher usage than anticipated	No steps needed
	Service charges - refuse revenue	39 873,20	14,1%	Higher usage than anticipated	No steps needed
	Rental of facilities and equipment	97 274,14	211,8%	This will taper off as the year progresses	No steps needed
	Interest earned - external investments	(61 269,00)	-100,0%	Call deposits have not realised yet	No steps needed
	Interest earned - outstanding debtors	(95,52)	-38,3%	Very small amount of revenue	No steps needed
	Fines	910,40	892,5%	No real pattern for fines can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Licences and permits	1 533,00	347,6%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Agency services	14 926,90	180,0%	No real pattern for agency services can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Other revenue	(391 164,46)	-99,4%	VAT revenue not yet realised	No steps needed
2	<b>Expenditure By Type</b>				
	Remuneration of councillors	(23 476,19)	-11,9%	All allowances not paid	No steps needed
	Bulk purchases	(185 574,93)	-20,7%	Less usage for the month. This will normalise from next month	No steps needed
	Other materials	(25 031,44)	-68,6%	Cash flow restrictions cause underspending on repairs and maintenance	No steps needed
	Contracted services	58 353,53	65,2%	Cash flow restrictions cause underspending on repairs and maintenance	No steps needed
	Transfers and grants	(745 472,59)	-30,3%	This will normalise from next month	No steps needed
	Other expenditure	487 974,58	146,5%	Annual fees paid out	No steps needed
3	<b>Capital Expenditure</b>				
	Upgrade of sports field		0,0%	Project not started	No steps needed
	Upgrade of Market Street - Carnarvon		0,0%	Project not started	No steps needed
	Upgrade of Spring Street - Vanwyksvlei		0,0%	Project not started	No steps needed
	Establishment of waterborne sewerage for Vosburg		0,0%	Project not started	No steps needed
	Upgrade electricity network Riverside		0,0%	Project not started	No steps needed
	Water supply to Vanwyksvlei		0,0%	Project not started	No steps needed
4	<b>Financial Position</b>				
5	<b>Cash Flow</b>				
	July 2016	11 413 163,47		Receipt of equitable share and MIG funding	
6	<b>Measurable performance</b>				
7	<b>Municipal Entities</b>				



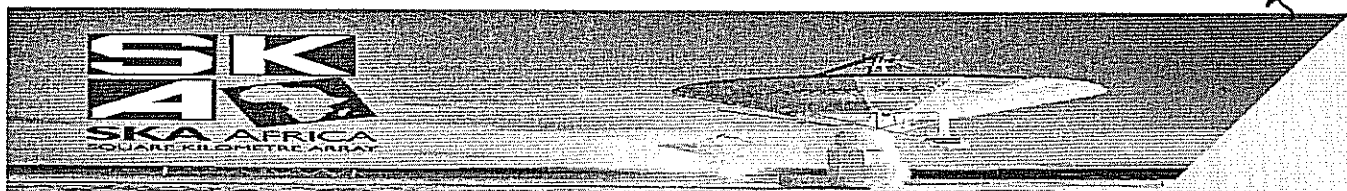
# In-Year Report of Kareeberg Municipality 31 July 2016

## b. In-year budget statement tables

### Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Financial Performance</b>									
Property rates	4 633 424,00	4 667 665,00	4 667 665,00	4 694 324,54	4 694 324,54	4 691 306,00	3 018,54	0%	4 667 665,00
Service charges	19 758 336,00	20 851 190,00	20 851 190,00	1 663 555,56	1 663 555,56	1 527 559,00	135 996,56	9%	20 851 190,00
Investment revenue	1 808 471,00	1 297 000,00	1 297 000,00	-	-	51 269,00	(61 269,00)	-100%	1 297 000,00
Transfers recognised - operational	22 742 216,00	23 074 998,00	23 074 998,00	7 883 000,00	7 883 000,00	7 920 250,00	(37 250,00)	-0%	23 074 998,00
Other own revenue	1 955 589,00	10 057 918,00	10 057 918,00	171 905,69	171 905,69	448 521,23	(276 615,54)	-62%	10 057 918,00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>50 898 036,00</b>	<b>60 148 771,00</b>	<b>60 148 771,00</b>	<b>14 412 785,81</b>	<b>14 412 785,81</b>	<b>14 648 905,23</b>	<b>(236 119,42)</b>	<b>-2%</b>	<b>60 148 771,00</b>
Employee costs	17 101 451,00	21 001 756,00	21 001 756,00	1 257 520,51	1 257 520,51	1 380 672,00	(123 151,49)	-9%	21 001 756,00
Remuneration of Councillors	2 129 257,00	2 499 391,00	2 499 391,00	173 946,81	173 946,81	197 423,00	(23 476,19)	-12%	2 499 391,00
Depreciation & asset impairment	3 415 871,00	3 681 354,00	3 681 354,00	-	-	-	-	-	3 681 354,00
Finance charges	1 989 338,00	1 073 129,00	1 073 129,00	-	-	-	-	-	1 073 129,00
Materials and bulk purchases	9 557 062,00	11 479 076,00	11 479 076,00	720 836,63	720 836,63	931 443,00	(210 606,37)	-23%	11 479 076,00
Transfers and grants	8 975 821,00	9 191 274,00	9 191 274,00	1 717 345,41	1 717 345,41	2 462 618,00	(745 272,59)	-30%	9 191 274,00
Other expenditure	10 662 947,00	13 022 790,00	13 022 790,00	968 859,11	968 859,11	422 531,00	546 328,11	129%	13 022 790,00
<b>Total Expenditure</b>	<b>53 831 747,00</b>	<b>61 948 770,00</b>	<b>61 948 770,00</b>	<b>4 838 508,47</b>	<b>4 838 508,47</b>	<b>5 394 887,00</b>	<b>(556 378,53)</b>	<b>-10%</b>	<b>61 948 770,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 933 711,00)</b>	<b>(1 799 999,00)</b>	<b>(1 799 999,00)</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>9 254 018,23</b>	<b>320 259,11</b>	<b>3%</b>	<b>(1 799 999,00)</b>
Transfers recognised - capital	7 042 151,00	23 669 000,00	23 669 000,00	-	-	4 834 500,00	(4 834 500,00)	-100%	23 669 000,00
Contributions & Contributed assets	362 323,00	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>	<b>(4 514 240,89)</b>	<b>-32%</b>	<b>21 869 001,00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>	<b>(4 514 240,89)</b>	<b>-32%</b>	<b>21 869 001,00</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	7 475 563,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
Capital transfers recognised	7 404 474,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	71 089,00	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>7 475 563,00</b>	<b>23 669 000,00</b>	<b>23 669 000,00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23 669 000,00</b>
<b>Financial position</b>									
Total current assets	27 064 903,00	29 984 639,00	29 984 639,00	-	42 417 739,70	-	-	-	42 417 739,70
Total non current assets	127 885 877,00	157 313 635,00	157 313 635,00	-	127 885 878,45	-	-	-	127 885 878,45
Total current liabilities	4 471 772,00	9 261 496,00	9 261 496,00	-	10 250 071,00	-	-	-	10 250 071,00
Total non current liabilities	31 005 005,00	12 586 825,00	12 586 825,00	-	31 005 005,14	-	-	-	31 005 005,14
<b>Community wealth/Equity</b>	<b>119 474 002,00</b>	<b>165 449 953,00</b>	<b>165 449 953,00</b>	<b>-</b>	<b>129 048 542,01</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>129 048 542,01</b>
<b>Cash flows</b>									
Net cash from (used) operating	7 965 496,00	25 420 654,00	25 420 654,00	11 410 142,90	11 410 142,90	11 785 495,92	355 353,02	3%	25 420 654,00
Net cash from (used) investing	(7 100 473,00)	(23 669 510,00)	(23 669 510,00)	620,57	620,57	(4 833 611,00)	(4 834 231,57)	100%	(23 669 510,00)
Net cash from (used) financing	12 180,00	10 000,00	10 000,00	2 400,00	2 400,00	3 300,00	900,00	27%	10 000,00
<b>Cash/cash equivalents at the month/year end</b>	<b>23 253 659,00</b>	<b>27 052 446,00</b>	<b>27 052 446,00</b>	<b>-</b>	<b>34 666 813,47</b>	<b>32 217 486,92</b>	<b>(2 449 326,55)</b>	<b>-6%</b>	<b>25 023 794,00</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 975 748,78	460 301,46	217 684,04	168 157,24	147 043,51	3 162 221,32	-	-	10 131 156,35
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-



# IN-YEAR REPORT OF Kareeberg Municipality 31 July 2016

## Monthly Budget Statements (cont.)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist with the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different municipalities.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

**Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July 2016**

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue - Standard</b>									
<i>Governance and administration</i>	36 470 502,90	36 433 929,08	36 433 929,00	7 518 182,83	7 518 182,83	11 955 628,00	(4 437 445,17)	-37,12%	36 433 929,00
Executive and council	24 623 744,00	14 801 570,00	14 801 570,00	379 239,26	379 239,26	6 953 822,00	(6 574 582,74)	-94,55%	14 801 570,00
Budget and treasury office	13 846 758,00	21 632 359,00	21 632 359,00	7 138 943,57	7 138 943,57	5 001 806,00	2 137 137,57	42,73%	21 632 359,00
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	62 889,00	1 355 755,00	1 355 755,00	1 165,40	1 165,40	277,00	888,40	320,72%	1 355 755,00
Community and social services	16 946,00	1 337 650,00	1 337 650,00	1 112,40	1 112,40	95,00	1 017,40	1070,95%	1 337 650,00
Sport and recreation	45 893,00	17 400,00	17 400,00	53,00	53,00	182,00	(129,00)	-70,66%	17 400,00
Public safety	50,00	705,00	705,00	-	-	-	-	-	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	8 550,00	2 000,00	2 000,00	428,00	428,00	166,00	254,00	153,01%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	8 550,00	2 000,00	2 000,00	428,00	428,00	166,00	254,00	153,01%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	19 760 569,00	46 026 087,00	46 026 087,00	6 893 017,58	6 893 017,58	3 289 377,00	3 603 640,58	109,55%	46 026 087,00
Electricity	8 819 088,00	11 576 718,00	11 576 718,00	1 357 817,60	1 357 817,60	836 751,00	521 066,60	62,27%	11 576 718,00
Water	4 535 451,00	22 472 063,00	22 472 063,00	1 933 362,58	1 933 362,58	1 538 347,00	395 015,58	25,68%	22 472 063,00
Waste water management	2 802 900,00	5 505 536,00	5 505 536,00	1 788 178,20	1 788 178,20	378 581,00	1 409 597,20	372,34%	5 505 536,00
Waste management	3 603 130,00	6 471 770,00	6 471 770,00	1 813 659,20	1 813 659,20	535 698,00	1 277 961,20	238,56%	6 471 770,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>58 302 510,90</b>	<b>83 817 771,00</b>	<b>83 817 771,00</b>	<b>14 412 785,81</b>	<b>14 412 785,81</b>	<b>15 245 448,00</b>	<b>(832 662,19)</b>	<b>-5,46%</b>	<b>83 817 771,00</b>
<b>Expenditure - Standard</b>									
<i>Governance and administration</i>	31 217 029,00	33 981 610,00	33 981 610,00	3 397 779,99	3 397 779,99	4 066 569,00	(668 789,01)	-16,45%	33 981 610,00
Executive and council	20 097 428,00	19 968 856,00	19 968 856,00	2 835 581,47	2 835 581,47	3 416 124,00	(580 542,53)	-16,89%	19 968 856,00
Budget and treasury office	8 720 315,00	10 879 776,00	10 879 776,00	381 472,43	381 472,43	488 980,00	(107 507,57)	-21,99%	10 879 776,00
Corporate services	2 399 286,00	3 132 978,00	3 132 978,00	180 726,09	180 726,09	161 465,00	19 261,09	11,93%	3 132 978,00
<i>Community and public safety</i>	1 533 161,00	3 923 581,00	3 923 581,00	98 485,62	98 485,62	115 328,00	(16 842,38)	-14,60%	3 923 581,00
Community and social services	797 625,00	2 941 091,00	2 941 091,00	40 692,92	40 692,92	57 874,00	(17 181,08)	-29,69%	2 941 091,00
Sport and recreation	623 191,00	848 522,00	848 522,00	53 428,34	53 428,34	46 892,00	6 536,34	13,94%	848 522,00
Public safety	74 335,00	82 200,00	82 200,00	2 224,36	2 224,36	6 420,00	(4 195,64)	-65,35%	82 200,00
Housing	-	-	-	-	-	-	-	-	-
Health	38 009,00	51 768,00	51 768,00	2 140,00	2 140,00	4 142,00	(2 002,00)	-48,33%	51 768,00
<i>Economic and environmental services</i>	3 128 936,00	3 597 745,00	3 597 745,00	165 899,93	165 899,93	161 158,00	(4 741,93)	-2,85%	3 597 745,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	3 128 936,00	3 597 745,00	3 597 745,00	165 899,93	165 899,93	161 158,00	(4 741,93)	-2,85%	3 597 745,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	17 952 621,00	20 445 835,00	20 445 835,00	1 176 342,93	1 176 342,93	1 035 349,00	140 993,93	13,62%	20 445 835,00
Electricity	10 657 776,00	11 413 242,00	11 413 242,00	793 195,00	793 195,00	766 250,00	26 945,00	3,52%	11 413 242,00
Water	694 903,00	1 862 863,00	1 862 863,00	36 139,29	36 139,29	85 764,00	(49 624,71)	-57,86%	1 862 863,00
Waste water management	3 494 206,00	3 661 452,00	3 661 452,00	325 935,13	325 935,13	150 911,00	175 024,13	115,98%	3 661 452,00
Waste management	2 905 736,00	3 508 278,00	3 508 278,00	21 073,51	21 073,51	32 424,00	(11 350,49)	-35,01%	3 508 278,00
Other	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Standard</b>	<b>53 831 747,00</b>	<b>61 948 771,00</b>	<b>61 948 771,00</b>	<b>4 838 508,47</b>	<b>4 838 508,47</b>	<b>5 398 404,00</b>	<b>(559 895,53)</b>	<b>-10,37%</b>	<b>61 948 771,00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>4 470 763,90</b>	<b>21 869 000,00</b>	<b>21 869 000,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>9 847 044,00</b>	<b>(272 766,66)</b>	<b>-2,77%</b>	<b>21 869 000,00</b>

# In-Year Report of Kareeberg Municipality 31 July 2016

## Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue by Vote</b>									
Vote 1 - Executive and Council	24 023 744,00	14 801 570,00	14 801 570,00	379 239,26	379 239,26	6 953 822,00	(6 574 582,74)	-94,55%	14 801 570,00
Vote 2 - Budget and Treasury	13 846 759,00	21 632 359,00	21 632 359,00	7 138 943,57	7 138 943,57	5 001 806,00	2 137 137,57	42,73%	21 632 359,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	16 946,00	1 337 650,00	1 337 650,00	1 112,40	1 112,40	1 436 090,00	(1 434 977,60)	-99,92%	1 337 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	50,00	705,00	705,00	-	-	102,00	(102,00)	-100,00%	705,00
Vote 9 - Sport and Recreation	45 693,00	17 400,00	17 400,00	53,00	53,00	95,00	(42,00)	-44,21%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 603 130,00	6 471 770,00	6 471 770,00	1 813 659,20	1 813 659,20	535 698,00	1 277 961,20	238,56%	6 471 770,00
Vote 12 - Waste Water Management	2 802 900,00	5 505 536,00	5 505 536,00	1 788 178,20	1 788 178,20	378 581,00	1 409 597,20	372,34%	5 505 536,00
Vote 13 - Road Transport	8 550,00	2 000,00	2 000,00	420,00	420,00	156,00	254,00	153,01%	2 000,00
Vote 14 - Water	4 535 451,00	22 472 063,00	22 472 063,00	1 933 362,58	1 933 362,58	1 539 347,00	395 015,58	25,68%	22 472 063,00
Vote 15 - Electricity	8 819 088,00	11 576 718,00	11 576 718,00	1 357 817,60	1 357 817,60	836 751,00	521 066,60	62,27%	11 576 718,00
<b>Total Revenue by Vote</b>	<b>58 302 510,00</b>	<b>83 817 771,00</b>	<b>83 817 771,00</b>	<b>14 412 785,81</b>	<b>14 412 785,81</b>	<b>16 881 530,00</b>	<b>(2 288 752,19)</b>	<b>-13,60%</b>	<b>83 817 771,00</b>
<b>Expenditure by Vote</b>									
Vote 1 - Executive and Council	20 087 428,00	19 968 856,00	19 968 856,00	2 835 581,47	2 835 581,47	3 416 124,00	(580 542,53)	-16,99%	19 968 856,00
Vote 2 - Budget and Treasury	8 720 315,00	10 879 776,00	10 879 776,00	381 472,43	381 472,43	488 950,00	(107 507,57)	-21,99%	10 879 776,00
Vote 3 - Corporate Services	2 399 288,00	3 132 978,00	3 132 978,00	180 726,09	180 726,09	161 465,00	19 261,09	11,93%	3 132 978,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	38 009,00	51 768,00	51 768,00	2 140,00	2 140,00	4 142,00	(2 002,00)	-48,33%	51 768,00
Vote 6 - Community and Social Services	797 628,00	2 941 091,00	2 941 091,00	40 692,92	40 692,92	57 874,00	(17 181,08)	-29,69%	2 941 091,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	74 335,00	82 200,00	82 200,00	2 224,36	2 224,36	6 420,00	(4 195,64)	-65,35%	82 200,00
Vote 9 - Sport and Recreation	623 191,00	848 522,00	848 522,00	53 428,34	53 428,34	46 692,00	6 536,34	13,94%	848 522,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 905 736,00	3 508 278,00	3 508 278,00	21 073,51	21 073,51	32 424,00	(11 350,49)	-35,01%	3 508 278,00
Vote 12 - Waste Water Management	3 494 206,00	3 661 452,00	3 661 452,00	325 935,13	325 935,13	150 911,00	175 024,13	115,98%	3 661 452,00
Vote 13 - Road Transport	3 128 936,00	3 597 745,00	3 597 745,00	165 899,93	165 899,93	181 158,00	(15 258,07)	-9,42%	3 597 745,00
Vote 14 - Water	694 903,00	1 862 863,00	1 862 863,00	36 139,29	36 139,29	85 764,00	(49 624,71)	-57,66%	1 862 863,00
Vote 15 - Electricity	10 857 776,00	11 413 242,00	11 413 242,00	793 195,00	793 195,00	768 250,00	25 945,00	3,52%	11 413 242,00
<b>Total Expenditure by Vote</b>	<b>53 831 747,00</b>	<b>61 948 771,00</b>	<b>61 948 771,00</b>	<b>4 838 508,47</b>	<b>4 838 508,47</b>	<b>5 388 404,00</b>	<b>(550 895,53)</b>	<b>-10,37%</b>	<b>61 948 771,00</b>
<b>Surplus/ (Deficit) for the year</b>	<b>4 470 763,00</b>	<b>21 869 000,00</b>	<b>21 869 000,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>11 283 134,00</b>	<b>(1 708 856,68)</b>	<b>-15,15%</b>	<b>21 869 000,00</b>

### Variances in year to date revenue

Vote 1. Capital expenditure of R 4m did not realise.

Vote 2. Equitable share is recognised as revenue when receipted.

Vote 3. The Library Development Grant is only recognised as revenue when expended.

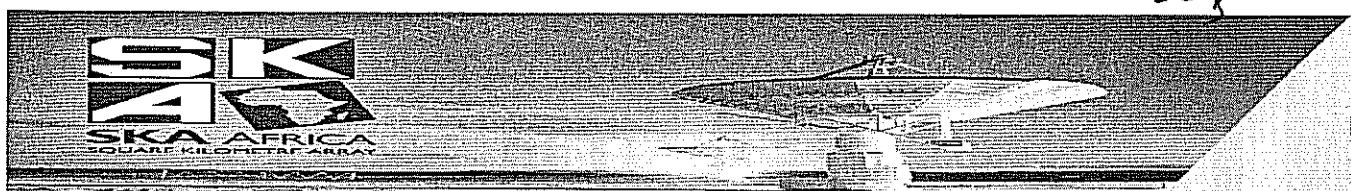
Vote 8. Pound moneys depend on infringements.

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

Vote 9. Camping fees cannot be determined precisely.

Vote 11. Equitable share is recognised as revenue when receipted.

Vote 12. Equitable share is recognised as revenue when receipted.



# **In-Year Report of Kareeberg Municipality 31 July 2016**

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

Monthly Budget Statements (cont.)

Vote 14. Equitable share is recognised as revenue when receipted.

Vote 15. Equitable share is recognised as revenue when receipted.

## Variances in year to date expenditure

Vote 1. Equitable share is recognised as expenditure when incurred.

Vote 2. Cash flow impacts on repairs and maintenance.

Vote 3. Annual payments under anticipated.

Vote 5. Lower expenditure.

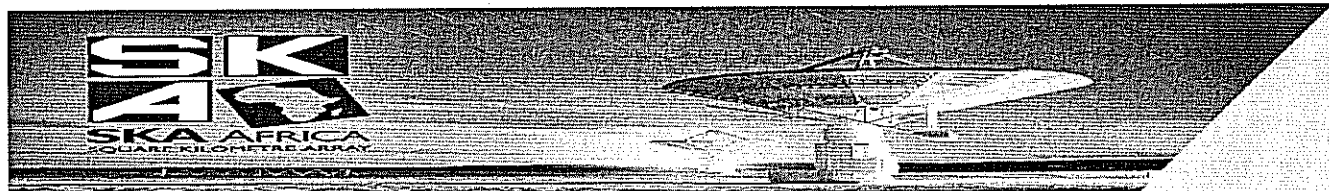
Vote 6. Low expenditure on grants.

Vote 8. Annual payments over anticipated.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 11. Cash flow impacts on repairs and maintenance.

Vote 14. Cash flow impacts on repairs and maintenance.

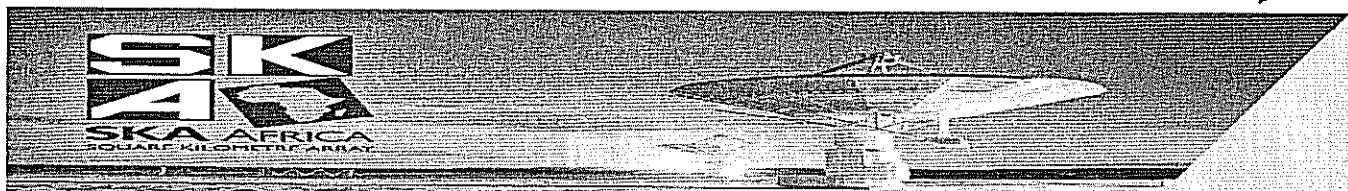


# In-Year Report of Kareeberg Municipality 31 July 2016

## Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>Revenue By Source</b>									
Property rates	4 439 366,00	4 677 665,00	4 677 665,00	4 681 129,12	4 681 129,12	4 677 665,00	3 464,12	0%	4 677 665,00
Property rates - penalties & collection charges	195 058,00	190 000,00	190 000,00	13 195,42	13 195,42	13 641,00	(445,58)	-3%	190 000,00
Service charges - electricity revenue	8 618 988,00	9 373 717,00	9 373 717,00	672 485,60	672 485,60	686 719,00	(14 233,40)	-2%	9 373 717,00
Service charges - water revenue	4 535 391,00	4 826 367,00	4 826 367,00	424 721,58	424 721,58	353 580,00	71 141,58	20%	4 826 367,00
Service charges - sanitation revenue	2 802 900,00	2 796 618,00	2 796 618,00	244 095,20	244 095,20	204 880,00	39 215,20	19%	2 796 618,00
Service charges - refuse revenue	3 601 057,00	3 654 488,00	3 654 488,00	322 253,20	322 253,20	282 380,00	39 873,20	14%	3 654 488,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	327 129,00	304 577,00	304 577,00	143 201,70	143 201,70	45 927,56	97 274,14	212%	304 577,00
Interest earned - external investments	1 808 471,00	1 297 000,00	1 297 000,00	-	-	61 269,00	(61 269,00)	-100%	1 297 000,00
Interest earned - outstanding debtors	2 221,00	3 300,00	3 300,00	167,48	167,48	263,00	(95,52)	-36%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	14 895,00	12 230,00	12 230,00	1 012,40	1 012,40	102,00	910,40	893%	12 230,00
Licences and permits	12 105,00	7 420,00	7 420,00	1 974,00	1 974,00	441,00	1 533,00	348%	7 420,00
Agency services	178 420,00	103 333,00	103 333,00	23 218,33	23 218,33	8 291,43	14 926,90	180%	103 333,00
Transfers recognised - operational	22 742 216,00	23 074 998,00	23 074 998,00	7 883 000,00	7 883 000,00	7 920 250,00	(37 250,00)	0%	23 074 998,00
Other revenue	1 420 819,00	9 627 058,00	9 627 058,00	2 331,78	2 331,78	393 496,24	(391 164,46)	-99%	9 627 058,00
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>50 898 036,00</b>	<b>60 148 771,00</b>	<b>60 148 771,00</b>	<b>14 412 785,81</b>	<b>14 412 785,81</b>	<b>14 648 905,23</b>	<b>(236 119,42)</b>	<b>-2%</b>	<b>60 148 771,00</b>
<b>Expenditure By Type</b>									
Employee related costs	17 101 451,00	21 001 756,00	21 001 756,00	1 257 520,51	1 257 520,51	1 380 672,00	(123 151,49)	-9%	21 001 756,00
Remuneration of councillors	2 129 257,00	2 499 391,00	2 499 391,00	173 946,81	173 946,81	197 423,00	(23 476,19)	-12%	2 499 391,00
Debt impairment	228 859,00	2 558 767,00	2 558 767,00	-	-	-	-	-	2 558 767,00
Depreciation & asset impairment	3 415 871,00	3 681 354,00	3 681 354,00	-	-	-	-	-	3 681 354,00
Finance charges	1 989 338,00	1 073 129,00	1 073 129,00	-	-	-	-	-	1 073 129,00
Bulk purchases	8 627 114,00	10 675 944,00	10 675 944,00	709 356,07	709 356,07	894 931,00	(185 574,93)	-21%	10 675 944,00
Other materials	929 948,00	803 132,00	803 132,00	11 480,56	11 480,56	36 512,00	(25 031,44)	-69%	803 132,00
Contracted services	1 100 434,00	1 968 218,00	1 968 218,00	147 832,53	147 832,53	69 479,00	80 353,53	65%	1 968 218,00
Transfers and grants	8 975 821,00	9 191 274,00	9 191 274,00	1 717 345,41	1 717 345,41	2 462 818,00	(745 472,59)	-30%	9 191 274,00
Other expenditure	9 331 845,00	6 493 805,00	6 493 805,00	821 026,58	821 026,58	333 052,00	487 974,58	147%	6 493 805,00
Loss on disposal of PPE	1 809,00	2 000,00	2 000,00	-	-	-	-	-	2 000,00
<b>Total Expenditure</b>	<b>53 831 747,00</b>	<b>61 948 770,00</b>	<b>61 948 770,00</b>	<b>4 838 508,47</b>	<b>4 838 508,47</b>	<b>5 394 887,00</b>	<b>(556 378,53)</b>	<b>-10%</b>	<b>61 948 770,00</b>
<b>Surplus/(Deficit)</b>	<b>(2 933 711,00)</b>	<b>(1 799 999,00)</b>	<b>(1 799 999,00)</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>9 254 018,23</b>	<b>320 259,11</b>	<b>0</b>	<b>(1 799 999,00)</b>
Transfers recognised - capital	7 042 151,00	23 669 000,00	23 669 000,00	-	-	4 834 500,00	(4 834 500,00)	(0)	23 669 000,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	362 323,00	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>			<b>21 869 001,00</b>
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>			<b>21 869 001,00</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>			<b>21 869 001,00</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 470 763,00</b>	<b>21 869 001,00</b>	<b>21 869 001,00</b>	<b>9 574 277,34</b>	<b>9 574 277,34</b>	<b>14 088 518,23</b>			<b>21 869 001,00</b>



# In-Year Report of Kareeberg Municipality 31 July 2016

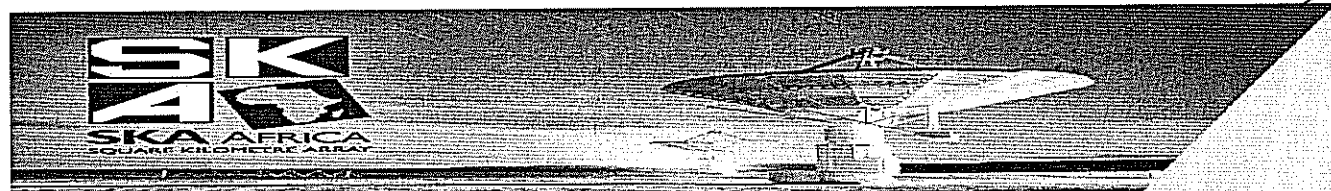
## Monthly Budget Statements (cont.)

### 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) - M01 July 2016**

Description	2015-2016	Budget Year 2016-2017							
		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	1 601 752,00	397 513,00	397 513,00	1 216,01	1 216,01	-	1 216,01	#DIV/0!	397 513,00
Audit fees	1 788 785,00	1 900 000,00	1 900 000,00	-	-	-	-		1 900 000,00
General expenses	1 644 617,00	2 173 195,00	2 173 195,00	42 975,54	42 975,54	-	42 975,54	#DIV/0!	2 173 195,00
Internal charges (Activity Based Costing)	3 335 469,00	3 511 539,00	3 511 539,00	-	-	-	-		3 511 539,00
Internal recoveries (Activity Based Costing)	-3 335 469,00	-3 511 539,00	-3 511 539,00	-	-	-	-		-3 511 539,00
Advertisements, printing and stationery	270 019,00	146 050,00	146 050,00	1 580,74	1 580,74	-	1 580,74	#DIV/0!	146 050,00
Bank charges	138 956,00	184 162,00	184 162,00	163,00	163,00	-	163,00	#DIV/0!	184 162,00
Fuel and oil	591 735,00	826 350,00	826 350,00	28 737,48	28 737,48	-	28 737,48	#DIV/0!	826 350,00
Insurance costs	452 689,00	491 948,00	491 948,00	172 016,49	172 016,49	226 380,00	-54 363,51	-24,01%	491 948,00
Legal fees	43 800,00	70 000,00	70 000,00	390,00	390,00	-	390,00	#DIV/0!	70 000,00
Membership fees	500 000,00	606 680,00	606 680,00	500 000,00	500 000,00	106 672,00	393 328,00	368,73%	606 680,00
Operating Grant Expenditure	-	-	-	-	-	-	-		-
Telephone and postage	416 185,00	395 661,00	395 661,00	33 797,36	33 797,36	-	33 797,36	#DIV/0!	395 661,00
Travel and subsistence	828 739,00	1 267 245,00	1 267 245,00	40 149,96	40 149,96	-	40 149,96	#DIV/0!	1 267 245,00
Actuarial losses	-	-	-	-	-	-	-		-
<b>Total 'Other' Expenditure</b>	<b>8 275 300,00</b>	<b>8 493 805,00</b>	<b>8 493 805,00</b>	<b>821 026,58</b>	<b>821 026,58</b>	<b>333 052,00</b>	<b>487 974,58</b>	<b>#DIV/0!</b>	<b>8 493 805,00</b>





# In-Year Report of Kareeberg Municipality 31 July 2016

## Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)  
- M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Multi-Year expenditure appropriation</b>									
Vote 1 - Executive and Council	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	-	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	-	-	-	-	-	-	-	-	-
Vote 13 - Road Transport	-	-	-	-	-	-	-	-	-
Vote 14 - Water	-	15 000 000,00	15 000 000,00	-	-	-	-	-	15 000 000,00
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	-	15 000 000,00	15 000 000,00	-	-	-	-	-	15 000 000,00
<b>Single Year expenditure appropriation</b>									
Vote 1 - Executive and Council	184 497,00	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	52 681,00	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	322 744,00	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	3 990 922,00	1 242 000,00	1 242 000,00	-	-	-	-	-	1 242 000,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	568,00	-	-	-	-	-	-	-	-
Vote 12 - Waste Water Management	8 836,00	2 277 000,00	2 277 000,00	-	-	-	-	-	2 277 000,00
Vote 13 - Road Transport	1 445 752,00	4 150 000,00	4 150 000,00	-	-	-	-	-	4 150 000,00
Vote 14 - Water	1 469 563,00	-	-	-	-	-	-	-	-
Vote 15 - Electricity	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
<b>Total Capital single-year expenditure</b>	7 475 563,00	8 669 000,00	8 669 000,00	-	-	-	-	-	8 669 000,00
<b>Total Capital Expenditure</b>	7 475 563,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
<b>Capital Expenditure - Standard Classification</b>									
<i>Governance and administration</i>	237 178,00	-	-	-	-	-	-	-	-
Executive and council	184 497,00	-	-	-	-	-	-	-	-
Budget and treasury office	52 681,00	-	-	-	-	-	-	-	-
Corporate services	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>	4 313 866,00	1 242 000,00	1 242 000,00	-	-	-	-	-	1 242 000,00
Community and social services	322 744,00	-	-	-	-	-	-	-	-
Sport and recreation	3 990 922,00	1 242 000,00	1 242 000,00	-	-	-	-	-	1 242 000,00
Public safety	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	1 445 752,00	4 150 000,00	4 150 000,00	-	-	-	-	-	4 150 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	1 445 752,00	4 150 000,00	4 150 000,00	-	-	-	-	-	4 150 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	1 478 967,00	18 277 800,00	18 277 800,00	-	-	-	-	-	18 277 800,00
Electricity	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Water	1 469 563,00	15 000 000,00	15 000 000,00	-	-	-	-	-	15 000 000,00
Waste water management	8 836,00	2 277 000,00	2 277 000,00	-	-	-	-	-	2 277 000,00
Waste management	568,00	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	7 475 563,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
<b>Funded by:</b>									
National Government	6 522 975,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
Provincial Government	591 499,00	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	7 404 474,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	71 089,00	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7 475 563,00	23 669 000,00	23 669 000,00	-	-	-	-	-	23 669 000,00

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# In-Year Report of Kareeberg Municipality 31 July 2016

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M01 July 2016

Description	2015-2016	Budget Year 2016-2017				
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Full Year Forecast
<b>ASSETS</b>						
<b>Current assets</b>						
Cash	649 026,00	1 538 120,00	1 538 120,00	(121 899,18)	527 126,36	1 538 120,00
Call investment deposits	22 604 624,00	25 514 326,00	25 514 326,00	11 535 062,65	34 139 686,97	25 514 326,00
Consumer debtors	3 235 427,00	2 894 188,00	2 894 188,00	3 940 294,35	7 175 721,69	2 894 188,00
Other debtors	40 405,00	29 515,00	29 515,00	-	40 404,95	29 515,00
Current portion of long-term receivables	7 585,00	8 490,00	8 490,00	(620,57)	6 954,15	8 490,00
Inventory	527 836,00	-	-	-	527 835,58	-
<b>Total current assets</b>	<b>27 064 903,00</b>	<b>29 984 639,00</b>	<b>29 984 639,00</b>	<b>15 352 837,25</b>	<b>42 417 739,70</b>	<b>29 984 639,00</b>
<b>Non current assets</b>						
Long-term receivables	34 199,00	30 816,00	30 816,00	-	34 199,60	30 816,00
Investments	-	-	-	-	-	-
Investment property	15 451 029,00	15 482 392,00	15 482 392,00	-	15 451 028,65	15 482 392,00
Investments in Associate	-	-	-	-	-	-
Property, plant and equipment	110 049 827,00	140 863 240,00	140 863 240,00	(0,00)	110 049 826,83	140 863 240,00
Agricultural	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-
Intangible assets	15 085,00	3 700,00	3 700,00	-	15 085,86	3 700,00
Other non-current assets	2 335 737,00	933 487,00	933 487,00	-	2 335 737,51	933 487,00
<b>Total non current assets</b>	<b>127 885 877,00</b>	<b>157 313 635,00</b>	<b>157 313 635,00</b>	<b>(0,00)</b>	<b>127 885 878,45</b>	<b>157 313 635,00</b>
<b>TOTAL ASSETS</b>	<b>154 950 780,00</b>	<b>187 298 274,00</b>	<b>187 298 274,00</b>	<b>15 352 837,25</b>	<b>170 303 618,15</b>	<b>187 298 274,00</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-
Consumer deposits	320 339,00	380 388,00	380 388,00	2 400,00	322 739,00	380 388,00
Trade and other payables	2 034 758,00	7 221 964,00	7 221 964,00	5 830 299,90	7 865 058,07	7 221 964,00
Provisions	2 116 675,00	1 659 144,00	1 659 144,00	(54 401,20)	2 062 273,93	1 659 144,00
<b>Total current liabilities</b>	<b>4 471 772,00</b>	<b>9 261 496,00</b>	<b>9 261 496,00</b>	<b>5 778 298,70</b>	<b>10 250 071,00</b>	<b>9 261 496,00</b>
<b>Non current liabilities</b>						
Borrowing	-	-	-	-	-	-
Provisions	31 005 006,00	12 586 825,00	12 586 825,00	-	31 005 005,14	12 586 825,00
<b>Total non current liabilities</b>	<b>31 005 006,00</b>	<b>12 586 825,00</b>	<b>12 586 825,00</b>	<b>-</b>	<b>31 005 005,14</b>	<b>12 586 825,00</b>
<b>TOTAL LIABILITIES</b>	<b>35 476 778,00</b>	<b>21 848 321,00</b>	<b>21 848 321,00</b>	<b>5 778 298,70</b>	<b>41 255 076,14</b>	<b>21 848 321,00</b>
<b>NET ASSETS</b>	<b>119 474 002,00</b>	<b>165 449 953,00</b>	<b>165 449 953,00</b>	<b>9 574 538,55</b>	<b>129 048 542,01</b>	<b>165 449 953,00</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)	108 085 645,00	154 064 130,00	154 064 130,00	9 574 277,34	117 659 923,12	154 064 130,00
Reserves	11 388 357,00	11 385 823,00	11 385 823,00	261,21	11 388 618,89	11 385 823,00
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>119 474 002,00</b>	<b>165 449 953,00</b>	<b>165 449 953,00</b>	<b>9 574 538,55</b>	<b>129 048 542,01</b>	<b>165 449 953,00</b>

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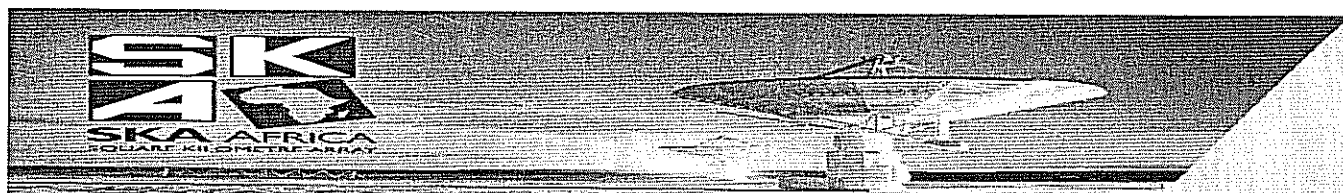
# In-Year Report of Kareeberg Municipality 31 July 2016

## Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>									
<b>Receipts</b>									
Property rates, penalties & collection charges	23 822 390,00	3 433 695,00	3 433 695,00	1 262 923,97	1 262 923,97	276 910,00	886 013,97	356%	3 433 695,00
Service charges		19 608 629,00	19 608 629,00	1 117 293,84	1 117 293,84	1 039 867,00	77 426,84	7%	19 608 629,00
Other revenue		9 972 382,00	9 972 382,00	57 932,32	57 932,32	165 757,00	(107 824,68)	-65%	9 972 382,00
Government - operating	23 919 474,00	23 074 998,00	23 074 998,00	8 548 500,00	8 548 500,00	7 620 250,00	628 250,00	8%	23 074 998,00
Government - capital	7 042 151,00	23 669 000,00	23 669 000,00	4 200 000,00	4 200 000,00	7 689 666,67	(3 689 666,67)	-47%	23 669 000,00
Interest	1 772 509,00	1 170 600,00	1 170 600,00	-	-	11 248,00	(11 248,00)	-100%	1 170 600,00
Dividends									
<b>Payments</b>									
Suppliers and employees	(37 825 669,00)	(45 444 246,00)	(45 444 246,00)	(2 056 223,63)	(2 056 223,63)	(3 240 384,00)	(1 184 160,37)	37%	(45 444 246,00)
Finance charges	(1 889 337,00)	(1 073 129,00)	(1 073 129,00)	-	-	-	-	-	(1 073 129,00)
Transfers and Grants	(8 975 820,00)	(9 191 275,00)	(9 191 275,00)	(1 720 283,40)	(1 720 283,40)	(2 297 818,75)	(577 535,35)	25%	(9 191 275,00)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>7 965 498,00</b>	<b>25 420 654,00</b>	<b>25 420 654,00</b>	<b>11 410 142,90</b>	<b>11 410 142,90</b>	<b>11 765 495,92</b>	<b>355 353,02</b>	<b>3%</b>	<b>25 420 654,00</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	4 039,00	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors	8 727,00	8 490,00	8 490,00	620,57	620,57	889,00	(268,43)	-30%	8 490,00
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	(7 113 239,00)	(23 669 000,00)	(23 669 000,00)	-	-	(4 834 500,00)	(4 834 500,00)	100%	(23 669 000,00)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(7 100 473,00)</b>	<b>(23 660 510,00)</b>	<b>(23 660 510,00)</b>	<b>620,57</b>	<b>620,57</b>	<b>(4 833 611,00)</b>	<b>(4 834 231,57)</b>	<b>100%</b>	<b>(23 660 510,00)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans		-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	12 180,00	10 000,00	10 000,00	2 400,00	2 400,00	3 300,00	(900,00)	-27%	10 000,00
<b>Payments</b>									
Repayment of borrowing		-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	<b>12 180,00</b>	<b>10 000,00</b>	<b>10 000,00</b>	<b>2 400,00</b>	<b>2 400,00</b>	<b>3 300,00</b>	<b>900,00</b>	<b>27%</b>	<b>10 000,00</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>877 205,00</b>	<b>1 770 144,00</b>	<b>1 770 144,00</b>	<b>11 413 163,47</b>	<b>11 413 163,47</b>	<b>6 935 184,92</b>			<b>1 770 144,00</b>
Cash/cash equivalents at beginning:	22 378 445,00	25 282 302,00	25 282 302,00		23 253 650,00	25 282 302,00			23 253 650,00
Cash/cash equivalents at month/year end:	23 253 650,00	27 052 446,00	27 052 446,00		34 666 813,47	32 217 486,92			25 023 794,00

The positive cash flow for the month is due to grant receipts.



# In-Year Report of Kareeberg Municipality 31 July 2016

## 2. PART 2 – SUPPORTING DOCUMENTATION

### 2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July 2016

Description of financial indicator	Basis of calculation	2015-2016	Budget Year 2016-2017			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>						
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure	3,7%	7,7%	7,7%	0,0%	7,7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>						
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves	1,7%	4,4%	4,4%	6,1%	4,4%
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>						
Current Ratio	Current assets/current liabilities	605,2%	323,8%	323,8%	413,8%	323,8%
Liquidity Ratio	Monetary Assets/Current Liabilities	520,0%	292,1%	292,1%	338,2%	292,1%
<b>Revenue Management</b>						
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	98,0%	90,3%	90,3%	37,4%	90,3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	6,5%	4,9%	4,9%	50,4%	4,9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	27,6%	27,6%	4,5%	27,6%
<b>Creditors Management</b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	100,0%	100,0%	100,0%	100,0%	100,0%
<b>Funding of Provisions</b>						
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions					
<b>Other Indicators</b>						
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	9,3%	14,1%	14,1%	12,0%	14,1%
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	33,6%	34,9%	34,9%	8,7%	34,9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	4,0%	4,6%	4,6%	1,1%	4,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue	10,6%	7,9%	7,9%	0,0%	7,9%
<b>IDP regulation financial viability indicators</b>						
I. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	25,6	56,0	56,0	—	56,0
II. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	16,8%	14,2%	14,2%	436,3%	14,2%
III. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5,2	5,2	5,2	7,2	5,2

# In-Year Report of Kareeberg Municipality 31 July 2016

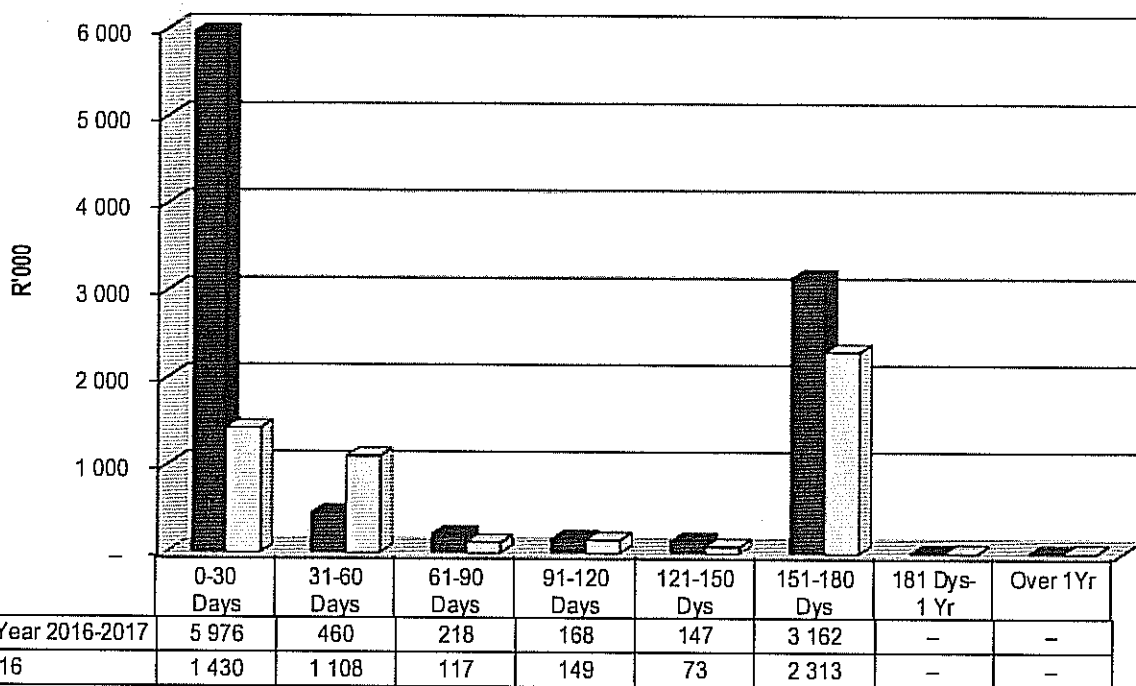
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July 2016

Description	Budget Year 2016-2017								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.C. Council Policy
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr			
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	424 705,44	(85 300,47)	80 582,59	60 723,08	36 857,16	203 345,34	-	-	717 913,05	300 925,58	353 598,00
Trade and Other Receivables from Exchange Transactions - Electricity	488 578,53	107 806,31	33 158,69	29 291,05	38 004,00	55 459,94	-	-	810 700,76	123 155,00	168 726,00
Receivables from Non-exchange Transactions - Property Rates	4 310 065,91	4 014,59	-	-	-	1 377 834,72	-	-	5 691 915,22	1 377 834,72	1 377 834,00
Receivables from Exchange Transactions - Waste Water Management	244 095,20	4 548,25	68 582,72	55 713,38	53 711,61	86 877,28	-	-	513 828,44	198 402,27	194 152,00
Receivables from Exchange Transactions - Waste Management	322 253,20	(18 500,48)	35 359,93	22 429,72	18 470,74	29 802,97	-	-	411 976,05	70 583,43	123 908,00
Receivables from Exchange Transactions - Property Rental Debtors	122 857,83	-	-	-	-	257 331,05	-	-	380 188,88	257 331,05	257 331,00
Interest on Arrear Debtor Accounts	9 999,24	-	-	-	-	401 334,68	-	-	491 233,90	481 234,68	481 235,00
Recoverable unauthorised, irregular, bullees and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-
Other	55 193,38	385 731,28	-	-	-	669 675,36	-	-	1 113 600,00	669 675,36	-
<b>Total By Income Source</b>	<b>5 975 748,78</b>	<b>460 301,46</b>	<b>217 684,04</b>	<b>168 157,24</b>	<b>147 843,51</b>	<b>3 162 321,32</b>	<b>-</b>	<b>-</b>	<b>10 131 156,35</b>	<b>3 477 422,67</b>	<b>2 956 785,00</b>
<b>2015/16 - totals only</b>	<b>1 430 925,16</b>	<b>1 107 517,86</b>	<b>117 065,16</b>	<b>148 699,09</b>	<b>72 840,71</b>	<b>2 312 831,35</b>	<b>-</b>	<b>-</b>	<b>5 188 779,36</b>	<b>2 534 171,15</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	630 939,57	578 215,61	-	-	-	669 675,36	-	-	2 178 830,54	669 675,36	-
Commercial	716 424,80	(25 939,77)	10 705,06	7 093,74	3 583,25	264 159,28	-	-	975 026,38	274 816,27	243 553,00
Households	4 329 384,41	(91 974,38)	206 978,98	181 063,50	143 460,26	2 226 166,68	-	-	6 977 299,45	2 532 810,44	2 713 232,00
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>5 975 748,78</b>	<b>460 301,46</b>	<b>217 684,04</b>	<b>168 157,24</b>	<b>147 843,51</b>	<b>3 162 321,32</b>	<b>-</b>	<b>-</b>	<b>10 131 156,35</b>	<b>3 477 422,67</b>	<b>2 956 785,00</b>

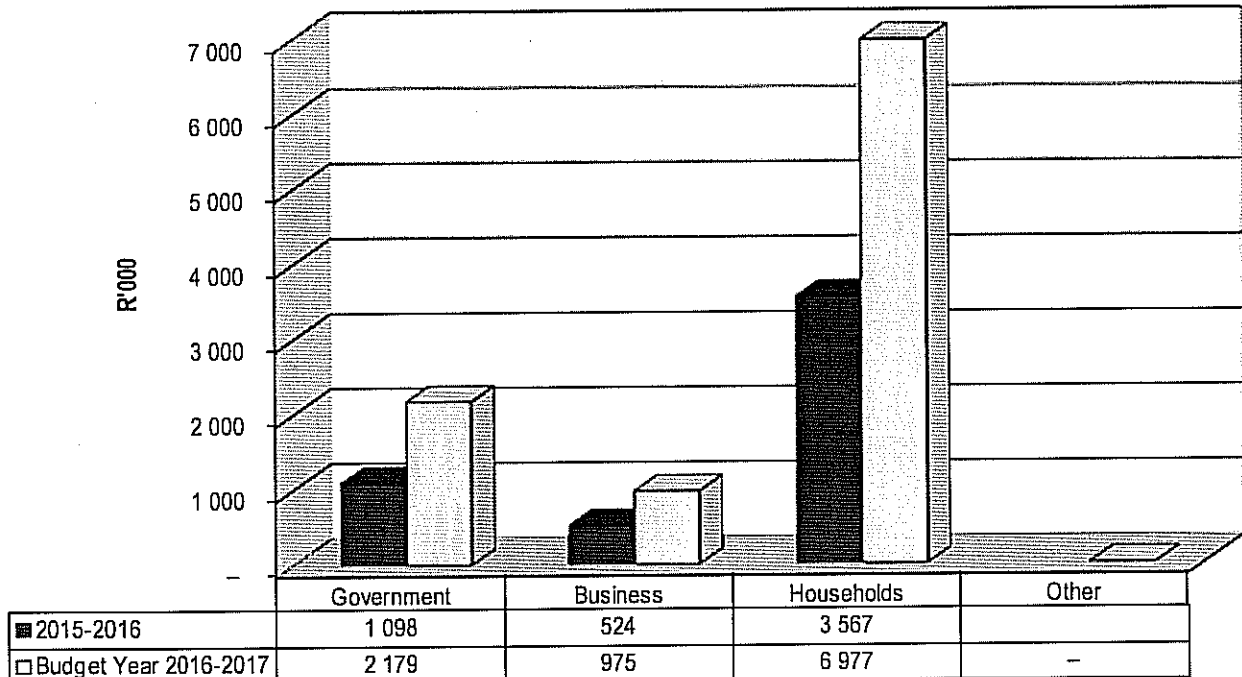
Chart C3 Aged Consumer Debtors Analysis



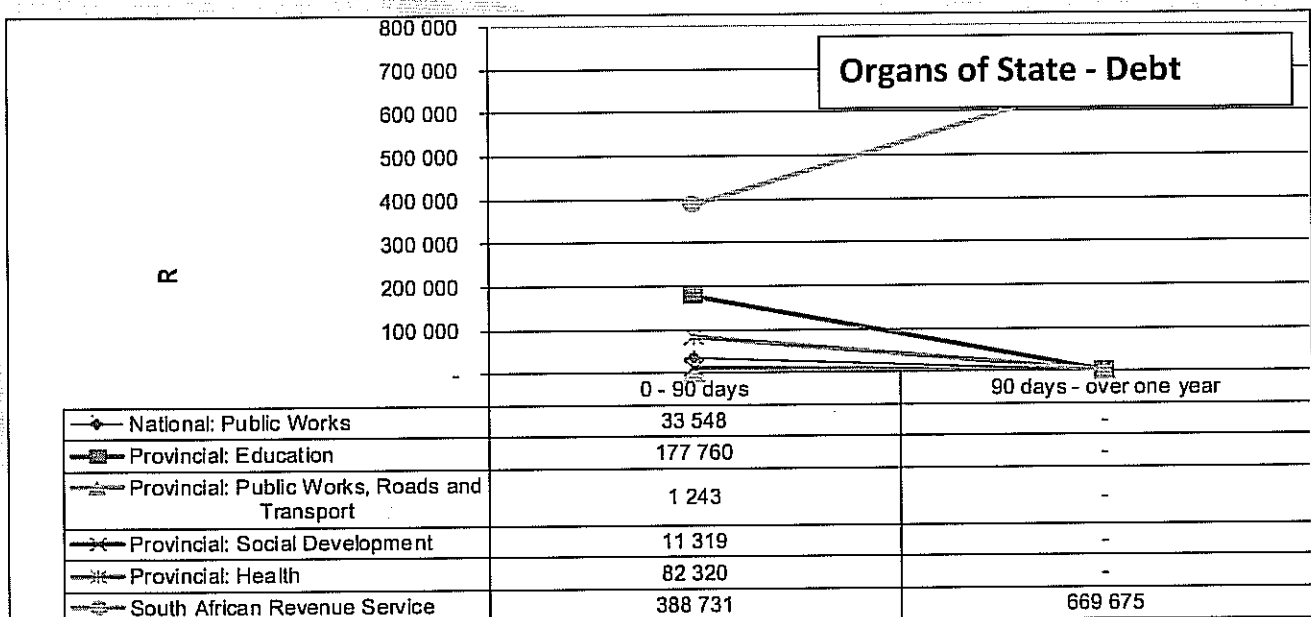
# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



The following graph indicates Organ of State debt by department.



# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)  
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July 2016

R	Description	NT Code	Budget Year 2016-2017								Prior year totals for chart (same period)
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	
	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.

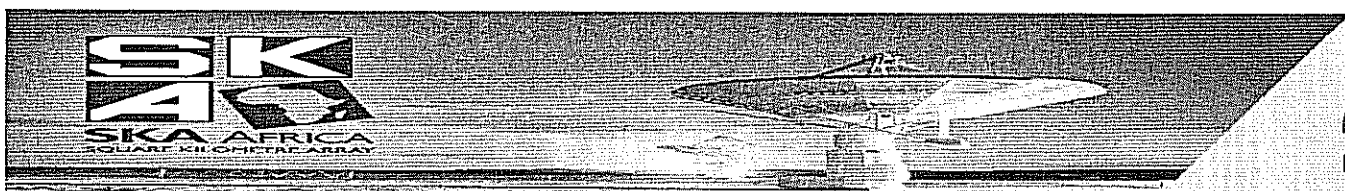
## Creditors reflected in the statement of financial position

	Current month	Previous month
Payments received in Advance	1 139 047,28	176 695,22
Retention money	328 726,86	328 726,86
Unspent conditional grants	6 396 057,49	1 528 109,65
Over and under recovery of current lease assets	1 226,44	1 226,44

Creditors reflected in the statement of financial position 7 865 058,07    2 034 758,17

## Unspent Grants reflected under creditors

	Current month	Previous month	Grant Debtor
Carry over	1 528 109,65	1 528 109,65	
Municipal Infrastructure Grant	4 200 000,00	-	3 469 000,00
Integrated National Electrification Programme Grant		-	1 000 000,00
Finance Management Grant		-	1 825 000,00
Expand Public Works Programme Incentive			1 000 000,00
Library Development Grant	665 500,00	-	665 500,00
Interest accrued	2 447,84	-	
	<u>6 396 057,49</u>	<u>1 528 109,65</u>	<u>7 959 500,00</u>



# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)  
Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July 2016

Investments by maturity Name of Institution & Investment ID R	Period of Investment Yrs/Months	Type of Investment	Expiry date of Investment	Accrued Interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
<b>Municipality</b>								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				40 546,17	261,21	40 807,38
Job creation - De Bult	32 days	notice deposit				41 022,62	264,26	41 287,10
Land development	1 day	call deposit				17 614,31	113,42	17 727,73
Land development	32 days	notice deposit				16 072,45	103,36	16 175,81
Land development	1 day	call deposit				30 721,02	167,79	30 888,81
Civil Defence	32 days	notice deposit				19 745,15	-	19 745,15
EPWP Vosburg dust						-	-	-
CMIP Kwaggakolk (val)	1 day	call deposit				648,14	3,91	652,05
MSG	1 day	call deposit				-	-	-
MIG Sanitation Intervent	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				38 956,90	238,02	37 104,92
Water Services Plan	1 day	call deposit				3 454,58	22,07	3 476,65
CMIP-Sanipoint project 301	1 day	call deposit				3 792,50	24,30	3 816,80
Library Development Projects	1 day	call deposit				-	665 500,00	665 500,00
EPWP - Paving/ Cleaning	1 day	call deposit				24 982,38	160,91	25 143,29
Loto Carnarvon	1 day	call deposit				1 918,06	12,20	1 930,35
Loto Vosburg	1 day	call deposit				33 638,41	217,90	34 056,31
Finance Management Grant	1 day	call deposit				-	-	-
Transfer Fees Sub-Economic Housing	32 days	notice deposit				142 349,35	634,62	143 184,17
VB Cleaning Project	1 day	call deposit				27 012,76	174,04	27 186,80
VAT - retention	1 day	call deposit				12 534,96	80,73	12 615,69
EPWP	1 day	call deposit				-	-	-
MIG	1 day	call deposit				-	4 200 000,00	4 200 000,00
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Leave, PMS and Long Service Funds	1 day	call deposit				2 589 568,13	(33 146,40)	2 556 451,73
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				328 726,66	-	328 726,66
Reserves	1 day	call deposit				352 115,66	-	352 115,66
General Account	1 day	call deposit				2 417 716,32	8 700 000,00	9 117 716,32
<b>Municipality sub-total</b>				-		22 604 624,32	11 535 062,65	34 139 686,97
<b>TOTAL INVESTMENTS AND INTEREST</b>				-		22 604 624,32	11 535 062,65	34 139 686,97

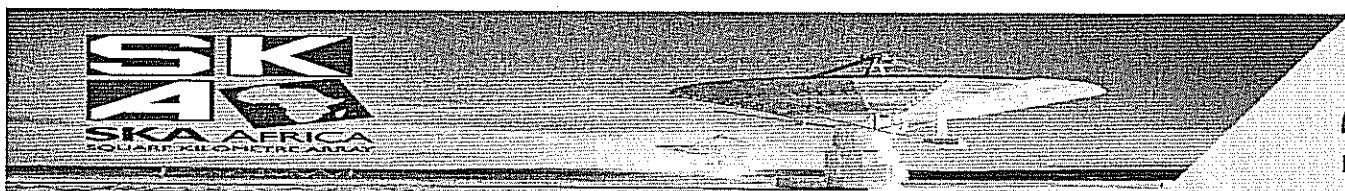
# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>RECEIPTS:</b>									
<b>Operating Transfers and Grants</b>									
National Government:	21 693 452,00	21 744 000,00	21 744 000,00	7 883 000,00	7 883 000,00	7 920 250,00	(37 250,00)	-0,5%	21 744 000,00
Local Government Equitable Share	18 021 000,00	18 919 000,00	18 919 000,00	7 883 000,00	7 883 000,00	5 095 250,00	2 787 750,00	54,7%	18 919 000,00
Finance Management	1 796 250,00	1 825 000,00	1 825 000,00	-	-	1 825 000,00	(1 825 000,00)	-100,0%	1 825 000,00
EPWP incentive	822 806,00	1 000 000,00	1 000 000,00	-	-	1 000 000,00	(1 000 000,00)	-100,0%	1 000 000,00
Municipal Systems Improvement	930 000,00	-	-	-	-	-	-	-	-
Department of Water Affairs and Forestry	113 399,00	-	-	-	-	-	-	-	-
Provincial Government:	1 272 543,00	1 331 000,00	1 331 000,00	665 500,00	665 500,00	-	665 500,00	#DIV/0!	1 331 000,00
Sport and Recreation	1 176 079,00	1 331 000,00	1 331 000,00	665 500,00	665 500,00	-	665 500,00	#DIV/0!	1 331 000,00
Expanded Public Works Programme	5 453,00	-	-	-	-	-	-	-	-
DWAF	90 211,00	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	113 233,00	-	-	-	-	-	-	-	-
Sanitation Interest	113 233,00	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	<b>23 069 228,00</b>	<b>23 075 000,00</b>	<b>23 075 000,00</b>	<b>8 548 500,00</b>	<b>8 548 500,00</b>	<b>7 920 250,00</b>	<b>628 250,00</b>	<b>7,9%</b>	<b>23 075 000,00</b>
<b>Capital Transfers and Grants</b>									
National Government:	7 431 032,00	23 669 000,00	23 669 000,00	4 200 000,00	4 200 000,00	7 889 666,67	(2 189 666,67)	-27,8%	23 669 000,00
Municipal Infrastructure Grant (MIG)	5 826 000,00	7 669 000,00	7 669 000,00	4 200 000,00	4 200 000,00	6 389 666,67	(2 189 666,67)	-34,3%	7 669 000,00
Regional Bulk Infrastructure	1 422 088,00	15 000 000,00	15 000 000,00	-	-	1 500 000,00	-	-	15 000 000,00
Integrated National Electrification Programme Grant	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Municipal Finance Management	3 750,00	-	-	-	-	-	-	-	-
EPWP incentive	177 194,00	-	-	-	-	-	-	-	-
Provincial Government:	266 600,00	-	-	-	-	-	-	-	-
Sport and Recreation	132 121,00	-	-	-	-	-	-	-	-
Expanded Public Works Programme	87 055,00	-	-	-	-	-	-	-	-
Department of Water Affairs and Forestry	47 424,00	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
<i>(insert description)</i>	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	<b>7 697 632,00</b>	<b>23 669 000,00</b>	<b>23 669 000,00</b>	<b>4 200 000,00</b>	<b>4 200 000,00</b>	<b>7 889 666,67</b>	<b>(2 189 666,67)</b>	<b>-27,8%</b>	<b>23 669 000,00</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>30 766 860,00</b>	<b>46 744 000,00</b>	<b>46 744 000,00</b>	<b>12 748 500,00</b>	<b>12 748 500,00</b>	<b>15 809 916,67</b>	<b>(1 561 416,67)</b>	<b>-9,9%</b>	<b>46 744 000,00</b>





# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July 2016

Description	2015-2016 Audited Outcome	Budget Year 2016-2017							
		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
<b>EXPENDITURE</b>									
<b>Operating expenditure of Transfers and Grants</b>									
<b>Operating Transfers and Grants</b>									
National Government:	12 462 713,00	12 016 274,00	12 016 274,00	1 863 515,16	1 863 515,16	2 430 220,51	(566 705,35)	(0,23)	12 016 274,00
Local Government Equitable Share	9 303 352,00	9 191 274,00	9 191 274,00	1 731 113,40	1 731 113,40	2 297 818,75	(566 705,35)	(0,25)	9 191 274,00
Finance Management	1 565 765,00	1 825 000,00	1 825 000,00	132 401,76	132 401,76	132 401,76	-	-	1 825 000,00
EPWP incentive	798 559,00	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Municipal Systems Improvement	795 037,00	-	-	-	-	-	-	-	-
Provincial Government:	1 482 528,00	1 331 000,00	1 331 000,00	96 899,90	96 899,90	96 899,90	-	-	1 331 000,00
Sport and Recreation	1 176 680,00	1 331 000,00	1 331 000,00	96 899,90	96 899,90	96 899,90	-	-	1 331 000,00
Expanded Public Works Programme	195 437,00	-	-	-	-	-	-	-	-
DWAF	90 211,00	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
(insert description)	-	-	-	-	-	-	-	-	-
Other grant providers:	99 327,00	-	-	-	-	-	-	-	-
Sanitation interest	99 327,00	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	14 024 568,00	13 347 274,00	13 347 274,00	1 960 415,06	1 960 415,06	2 527 120,41	(566 705,35)	(0,22)	13 347 274,00
<b>Capital expenditure of Transfers and Grants</b>									
National Government:	6 798 362,00	23 669 000,00	23 669 000,00	-	-	4 834 500,00	(4 834 500,00)	(1,00)	23 669 000,00
Municipal Infrastructure Grant (MIG)	5 174 737,00	7 669 000,00	7 669 000,00	-	-	3 334 500,00	(3 334 500,00)	(1,00)	7 669 000,00
Regional Bulk Infrastructure	1 422 088,00	15 000 000,00	15 000 000,00	-	-	1 500 000,00	(1 500 000,00)	(1,00)	15 000 000,00
Integrated National Electrification Programme Grant	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Municipal Finance Management	24 342,00	-	-	-	-	-	-	-	-
EPWP incentive	177 195,00	-	-	-	-	-	-	-	-
Provincial Government:	219 175,00	-	-	-	-	-	-	-	-
Sport and Recreation	132 120,00	-	-	-	-	-	-	-	-
Expanded Public Works Programme	87 055,00	-	-	-	-	-	-	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
(insert description)	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
(insert description)	-	-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	7 017 537,00	23 669 000,00	23 669 000,00	-	-	4 834 500,00	(4 834 500,00)	(1,00)	23 669 000,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	21 042 105,00	37 016 274,00	37 016 274,00	1 960 415,06	1 960 415,06	7 361 620,41	(5 401 205,35)	(0,73)	37 016 274,00

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



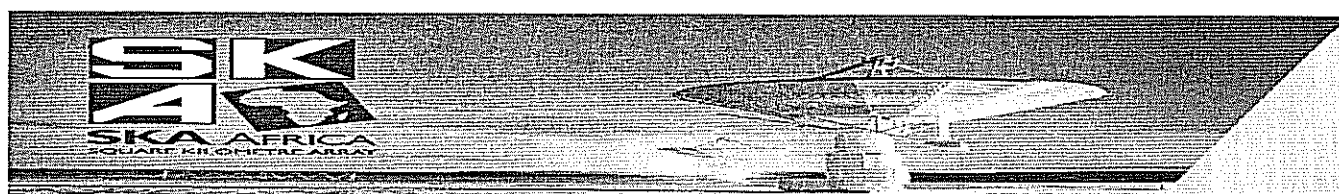
# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	1 618 421,00	1 772 840,00	1 772 840,00	124 587,75	124 587,75	147 736,67	(23 148,92)	-16%	1 772 840,00
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	539 809,00	565 867,00	565 867,00	41 528,83	41 528,83	47 155,58	(5 626,75)	-12%	565 867,00
Cellphone Allowance	121 284,00	160 684,00	160 684,00	7 830,23	7 830,23	13 390,33	(5 560,10)	-42%	160 684,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>2 279 513,00</b>	<b>2 499 391,00</b>	<b>2 499 391,00</b>	<b>173 946,81</b>	<b>173 946,81</b>	<b>208 282,58</b>	<b>(34 335,77)</b>	<b>-16%</b>	<b>2 499 391,00</b>
<b>% Increase</b>		<b>0,10</b>	<b>0,10</b>						<b>0,10</b>
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	3 016 772,00	3 250 234,00	3 250 234,00	251 128,00	251 128,00	270 852,00	(19 724,00)	-7%	3 250 234,00
Pension and UIF Contributions	356 537,00	459 743,00	459 743,00	20 316,65	20 316,65	38 311,00	(17 994,35)	-47%	459 743,00
Medical Aid Contributions	134 232,00	151 396,00	151 396,00	10 907,60	10 907,60	12 616,00	(1 708,40)	-14%	151 396,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	321 427,00	202 543,00	202 543,00	-	-	-	-	-	202 543,00
Motor Vehicle Allowance	505 023,00	501 525,00	501 525,00	41 598,00	41 598,00	41 793,00	(195,00)	0%	501 525,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	348,00	39 168,00	39 168,00	23,04	23,04	3 264,00	(3 240,96)	-99%	39 168,00
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	65 533,00	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>4 399 872,00</b>	<b>4 604 609,00</b>	<b>4 604 609,00</b>	<b>323 973,29</b>	<b>323 973,29</b>	<b>366 836,00</b>	<b>(42 862,71)</b>	<b>-12%</b>	<b>4 604 609,00</b>
<b>% Increase</b>		<b>0,05</b>	<b>0,05</b>						<b>0,05</b>
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	6 816 565,00	12 198 167,00	12 198 167,00	689 478,64	689 478,64	645 209,92	44 268,72	7%	12 198 167,00
Pension and UIF Contributions	1 494 270,00	1 707 767,00	1 707 767,00	124 945,71	124 945,71	142 313,92	(17 368,21)	-12%	1 707 767,00
Medical Aid Contributions	324 491,00	493 000,00	493 000,00	22 972,00	22 972,00	41 083,33	(18 111,33)	-44%	493 000,00
Overtime	638 230,00	300 000,00	300 000,00	37 081,33	37 081,33	25 000,00	12 081,33	48%	300 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	84 048,00	83 466,00	83 466,00	6 923,00	6 923,00	6 955,50	(32,50)	0%	83 466,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	129 207,00	142 800,00	142 800,00	10 701,00	10 701,00	11 906,00	(1 199,00)	-10%	142 800,00
Other benefits and allowances	116 848,00	680 809,00	680 809,00	8 299,14	8 299,14	56 734,08	(48 434,94)	-85%	680 809,00
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	97 921,00	-	-	33 145,40	33 145,40	-	33 145,40	#DIV/0!	-
Post-retirement benefit obligations	1 000 000,00	791 138,00	791 138,00	-	-	-	-	-	791 138,00
<b>Sub Total - Other Municipal Staff</b>	<b>12 701 580,00</b>	<b>16 397 147,00</b>	<b>16 397 147,00</b>	<b>833 547,22</b>	<b>833 547,22</b>	<b>929 196,75</b>	<b>4 350,47</b>	<b>0%</b>	<b>16 397 147,00</b>
<b>% Increase</b>		<b>0,29</b>	<b>0,29</b>						<b>0,29</b>
<b>Total Parent Municipality</b>	<b>19 380 965,00</b>	<b>23 501 147,00</b>	<b>23 501 147,00</b>	<b>1 431 467,32</b>	<b>1 431 467,32</b>	<b>1 504 315,33</b>	<b>(72 848,01)</b>	<b>-5%</b>	<b>23 501 147,00</b>
		<b>0,21</b>	<b>0,21</b>						<b>0,21</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>19 380 965,00</b>	<b>23 501 147,00</b>	<b>23 501 147,00</b>	<b>1 431 467,32</b>	<b>1 431 467,32</b>	<b>1 504 315,33</b>	<b>(72 848,01)</b>	<b>-5%</b>	<b>23 501 147,00</b>
<b>% Increase</b>		<b>0,21</b>	<b>0,21</b>						<b>0,21</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>17 101 452,00</b>	<b>21 001 756,00</b>	<b>21 001 756,00</b>	<b>1 257 520,51</b>	<b>1 257 520,51</b>	<b>1 296 032,75</b>	<b>(38 512,24)</b>	<b>-3%</b>	<b>21 001 756,00</b>



# In-Year Report of Kareeberg Municipality 31 July 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 2016 to 31 July 2016 with the following additional information:

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

	Monthly actual	YearTD actual
Standby allowance	7 301,70	7 301,70
Bargaining council	476,16	476,16
Group insurance	544,32	544,32
<b>Total other allowances</b>	<b>8 322,18</b>	<b>8 322,18</b>

2. Excluded from the total amount of R 1 481 467.32 for the period 1 July 2016 to 31 July 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 are broken down as follows:

	YearTD actual	
Councillors	5 369,21	13,00%
Senior Management	7 355,19	18,00%
Other staff	27 425,56	68,00%
<b>Total travel and subsistence allowances</b>	<b>40 149,96</b>	

# In-Year Report of Kareeberg Municipality 31 July 2016

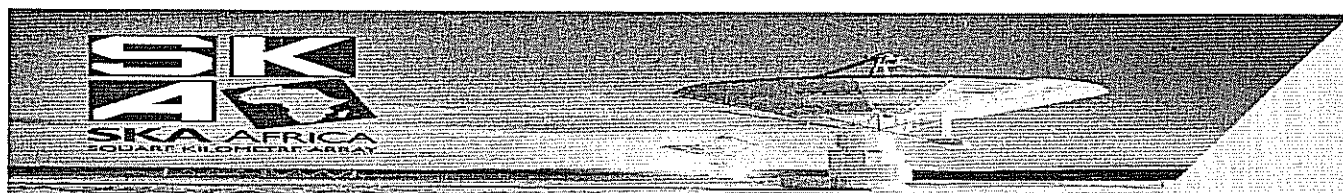
Supporting Documentation (cont.)

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July 2016

Description	Budget Year 2016-2017												2016-2018 Medium Term Revenue & Expenditure Framework		
	July Outcome	August Budget	Sept Budget	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016-2017	Budget Year +1 2017-2018	Budget Year +2 2018-2019
<b>Cash Receipts By Source</b>															
Property rates	371 634,16	674 181,00	1 532 330,00	303 475,00	347 102,00	182 942,00	151 430,00	130 858,00	64 028,00	79 708,00	82 560,00	(544 810,15)	3 414 695,00	3 784 051,00	4 170 746,00
Property rates - penalties & collection charges	3 190,18	-	-	-	-	-	-	-	-	-	-	15 803,82	10 000,00	19 950,00	20 947,00
Service charges - electricity revenue	543 803,12	435 282,00	492 565,00	1 103 294,00	517 295,00	447 455,00	815 430,00	717 359,00	753 543,00	805 418,00	584 952,00	1 759 837,88	8 305 031,00	10 716 680,00	12 259 839,00
Service charges - water revenue	224 894,46	80 681,00	121 216,00	136 318,00	109 722,00	747 679,00	248 726,00	258 819,00	361 631,00	424 527,00	1 843 483,54	4 535 048,00	4 822 305,00	5 249 770,00	5 249 770,00
Service charges - sanitation revenue	148 454,85	128 034,00	192 359,00	174 119,00	216 395,00	174 119,00	202 035,00	181 978,00	182 629,00	510 147,00	313 230,00	429 215,15	2 656 787,00	2 922 480,00	3 214 736,00
Service charges - refuse	202 671,41	203 741,00	308 101,00	-	344 240,00	277 077,00	333 104,00	290 035,00	278 578,00	524 417,00	300 699,00	521 401,59	3 681 763,00	4 071 104,00	4 351 451,00
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of fixtures and equipment	29 228,31	92 680,00	32 786,00	21 483,00	16 727,00	23 131,00	26 627,00	5 213,00	2 956,00	20 533,00	11 870,00	(81 058,33)	222 341,00	233 403,00	245 074,00
Interest earned - external investments	-	74 130,00	69 281,00	69 300,00	64 425,00	294 118,00	137 147,00	82 308,00	70 343,00	131 832,00	85 781,00	85 517,00	1 157 300,00	1 301 850,00	1 429 643,00
Interest earned - outstanding debtors	167,48	238,00	188,00	-	184,00	182,00	-	-	299,00	-	264,00	-	3 300,00	3 465,00	3 638,00
Dividends received	-	-	-	-	-	-	-	-	-	-	-	813,52	-	-	-
Fines	1 012,40	1 725,00	1 310,00	941,00	28,00	678,00	16,00	2 143,00	3 018,00	348,00	1 058,00	(82,40)	12 230,00	12 842,00	13 484,00
Licences and permits	1 974,00	873,00	525,00	222,00	318,00	-	489,00	806,00	615,00	552,00	417,00	-	7 420,00	8 181,00	8 181,00
Agency services	23 216,33	3 805,00	9 134,00	8 480,00	8 830,00	7 483,00	4 723,00	48 400,00	2 538,00	(651,00)	1 728,00	(11 848,30)	101 333,00	101 850,00	102 780,00
Transfer receipts - operating	8 548 500,00	-	-	4 729 750,00	-	-	5 685 250,00	-	-	4 729 750,00	-	-	23 840 998,00	23 840 998,00	25 660 997,00
Other revenue	2 331,78	152 518,00	45 829,00	115 418,00	100 268,00	81 930,00	59 155,00	74 765,00	190 854,00	10 058,00	271 081,00	8 533 053,22	9 627 058,00	12 053 361,00	12 424 692,00
<b>Cash Receipts by Source</b>	<b>10 098 756,50</b>	<b>1 848 545,00</b>	<b>2 804 854,00</b>	<b>9 437 900,00</b>	<b>1 751 960,00</b>	<b>1 809 182,00</b>	<b>8 013 664,90</b>	<b>1 781 878,00</b>	<b>1 888 233,00</b>	<b>7 283 417,00</b>	<b>2 118 563,00</b>	<b>11 843 429,30</b>	<b>87 440 384,00</b>	<b>83 783 147,00</b>	<b>70 194 258,00</b>
<b>Other Cash Flows by Source</b>															
Transfer receipts - capital	4 200 000,00	-	-	-	-	7 669 666,67	-	-	7 669 666,67	-	-	-	23 659 000,00	28 117 000,00	48 510 000,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on current debtors	2 400,00	1 100,00	4 050,00	3 300,00	1 100,00	2 200,00	471,00	941,00	1 178,00	471,00	941,00	(6 150,00)	10 000,00	10 000,00	10 000,00
Receipt of non-current debtors	620,57	1 017,00	640,00	642,00	644,00	648,00	805,00	608,00	809,00	812,00	815,00	(568,57)	8 490,00	7 532,00	7 530,00
Receipt of non-current receivables	910 963,03	-	-	-	-	-	-	-	-	-	-	(910 963,03)	-	-	-
Change in non-current investments	11 525 062,65	-	-	-	-	-	-	-	-	-	-	(11 525 062,65)	-	-	-
<b>Total Cash Receipts by Source</b>	<b>26 747 802,75</b>	<b>1 852 062,00</b>	<b>2 808 284,00</b>	<b>9 441 442,00</b>	<b>1 753 754,00</b>	<b>9 501 674,67</b>	<b>8 014 842,00</b>	<b>1 783 725,00</b>	<b>9 178 884,67</b>	<b>7 284 700,00</b>	<b>2 120 308,00</b>	<b>11 847 784,00</b>	<b>91 917 673,00</b>	<b>118 822 185,00</b>	
<b>Cash Payments by Type</b>															
Employee related costs	1 287 520,51	1 255 933,00	1 336 932,00	1 629 658,00	1 397 924,00	1 815 114,00	1 497 283,00	1 510 384,00	1 594 803,00	1 165 244,00	1 440 353,00	5 089 487,48	21 001 758,00	22 581 725,00	24 361 614,00
Remuneration of councillors	173 949,81	251 914,00	206 058,00	391 920,00	201 843,00	205 058,00	264 291,00	189 744,00	282 845,00	206 845,00	210 021,00	203 275,19	2 459 391,00	2 655 780,00	2 822 195,00
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	1 073 129,00	1 073 129,00	1 274 127,00
Bulk purchases - Electricity	709 356,07	1 217 065,00	910 660,00	732 334,00	773 708,00	789 658,00	564 491,00	837 025,00	600 430,00	671 708,00	718 330,00	2 031 108,93	10 675 944,00	11 812 072,00	13 022 642,00
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	11 480,55	61 506,00	33 104,00	62 780,00	148 778,00	147 850,00	34 405,00	25 310,00	23 816,00	15 831,00	13 242,00	219 963,44	903 132,00	628 150,00	1 029 550,00
Contracted services	147 832,53	150 731,00	93 381,00	153 852,00	359 701,00	267 370,00	84 316,00	64 478,00	58 354,00	41 245,00	32 452,00	514 453,47	1 068 218,00	2 028 020,00	2 258 236,00
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	1 717 345,41	(13,00)	(19,00)	2 297 818,75	-	2 297 818,75	2 297 818,75	-	-	2 297 818,75	-	580 505,34	9 991 275,00	10 512 574,00	11 258 682,00
General expenses	821 005,58	238 023,00	380 192,00	559 724,00	697 856,00	967 737,00	137 682,00	116 650,00	170 378,00	64 346,00	122 628,00	3 591 637,42	8 495 635,00	9 301 143,00	9 753 416,00
<b>Cash Payments by Type</b>	<b>4 838 808,47</b>	<b>3 135 183,00</b>	<b>2 867 374,00</b>	<b>5 648 088,75</b>	<b>3 777 808,00</b>	<b>4 193 830,00</b>	<b>4 850 205,75</b>	<b>2 754 601,00</b>	<b>2 828 758,00</b>	<b>4 484 028,75</b>	<b>2 537 826,00</b>	<b>12 762 816,28</b>	<b>55 708 850,00</b>	<b>60 397 322,00</b>	<b>65 778 844,00</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	1 500 000,00	1 500 000,00	1 500 000,00	1 500 000,00	3 834 500,00	1 500 000,00	1 500 000,00	1 500 000,00	1 500 000,00	1 500 000,00	8 334 500,00	23 619 000,00	25 117 000,00	48 610 000,00
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Cash Flows/Payments</b>	<b>10 436 130,81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10 436 130,81)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Cash Payments by Type</b>	<b>18 334 839,28</b>	<b>4 635 183,00</b>	<b>4 467 374,00</b>	<b>7 148 088,75</b>	<b>5 277 808,00</b>	<b>8 028 330,00</b>	<b>6 350 205,75</b>	<b>4 254 601,00</b>	<b>4 328 758,00</b>	<b>5 984 028,75</b>	<b>4 037 626,00</b>	<b>9 540 884,47</b>	<b>79 327 650,00</b>	<b>85 914 322,00</b>	<b>114 388 844,00</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>11 413 163,47</b>	<b>(5 783 121,00)</b>	<b>(1 659 090,00)</b>	<b>(706 646,75)</b>	<b>(7 525 848,00)</b>	<b>1 473 344,67</b>	<b>1 664 736,25</b>	<b>(2 470 876,00)</b>	<b>5 451 126,67</b>	<b>1 280 671,25</b>	<b>(1 917 317,00)</b>	<b>(6 442 740,55)</b>	<b>1 770 144,00</b>	<b>3 463 351,00</b>	<b>4 435 206,00</b>
Cash/cash equivalents at the monthly year began	23 253 650,00	34 036 813,47	31 833 695,47	30 236 038,47	29 528 981,77	28 054 857,72	27 478 202,39	29 142 938,64	26 672 002,54	32 123 191,30	33 403 891,45	31 486 534,65	25 023 754,00	25 427 145,00	28 427 145,00
Cash/cash equivalents at the monthly year end	34 666 813,47	31 833 695,47	30 236 038,47	29 528 981,72	28 054 857,72	27 478 202,39	29 142 938,64	26 672 002,54	32 123 191,30	33 403 891,45	31 486 534,65	25 023 754,00	25 023 754,00	28 427 145,00	32 862 351,00

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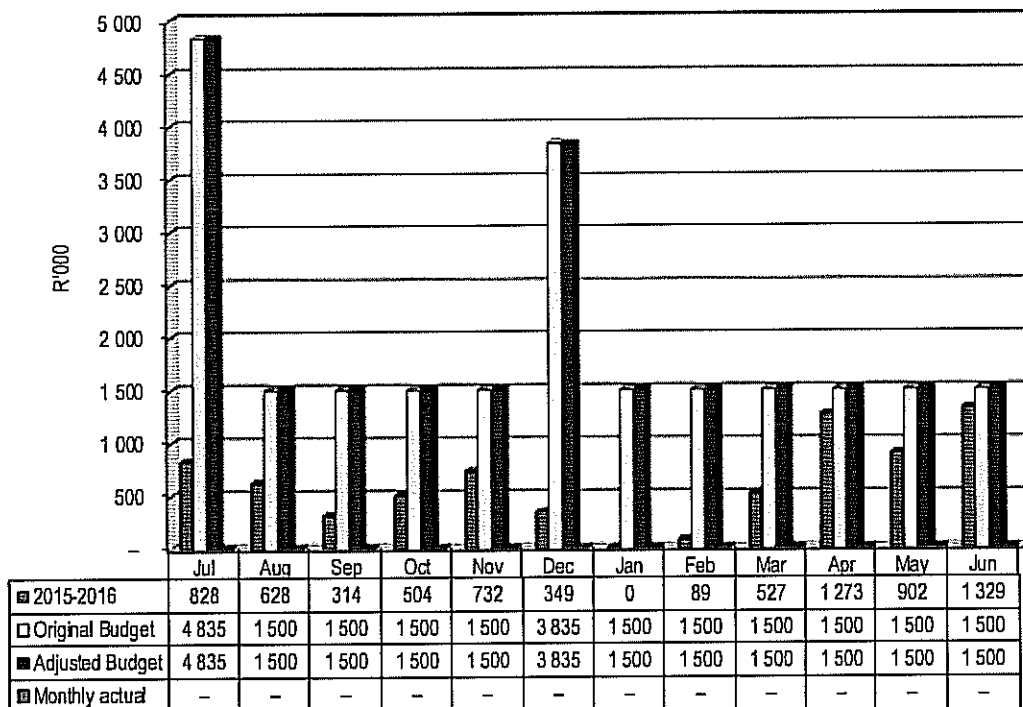
# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)  
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July 2016

Month	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>Monthly expenditure performance trend</b>									
July	828 203,00	4 834 500,00	4 834 500,00			4 834 500,00	-		
August	627 549,00	1 500 000,00	1 500 000,00			6 334 500,00	-		
September	313 880,00	1 500 000,00	1 500 000,00			7 834 500,00	-		
October	504 426,00	1 500 000,00	1 500 000,00			9 334 500,00	-		
November	732 400,00	1 500 000,00	1 500 000,00			10 834 500,00	-		
December	349 484,00	3 834 500,00	3 834 500,00			14 669 000,00	-		
January	0,00	1 500 000,00	1 500 000,00			16 169 000,00	-		
February	89 375,00	1 500 000,00	1 500 000,00			17 669 000,00	-		
March	527 372,00	1 500 000,00	1 500 000,00			19 169 000,00	-		
April	1 272 553,00	1 500 000,00	1 500 000,00			20 669 000,00	-		
May	901 661,00	1 500 000,00	1 500 000,00			22 169 000,00	-		
June	1 328 660,00	1 500 000,00	1 500 000,00			23 669 000,00	-		
<b>Total Capital expenditure</b>	<b>7 475 563,00</b>	<b>23 669 000,00</b>	<b>23 669 000,00</b>	<b>-</b>					

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



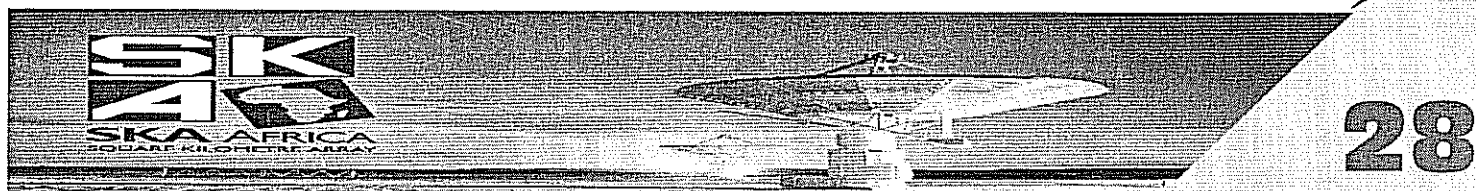
# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01  
July 2016

Description	2015-2016	Budget Year 2016-2017							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 432 530,00	15 000 000,00	15 000 000,00	-	-	-	-	-	15 000 000,00
Infrastructure - Road transport									
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Reticulation									
Street Lighting									
Infrastructure - Water	1 432 530,00	15 000 000,00	15 000 000,00						15 000 000,00
Dams & Reservoirs	1 432 530,00	15 000 000,00	15 000 000,00						15 000 000,00
Water purification									
Reticulation									
Infrastructure - Sanitation									
Reticulation									
Sewerage purification									
Infrastructure - Other									
Waste Management									
Transportation									
Gas									
Other									
<b>Community</b>	57 222,00	-	-	-	-	-	-	-	-
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	57 222,00								
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings									
Other									
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development									
Other									
<b>Other assets</b>	381 122,00	-	-	-	-	-	-	-	-
General vehicles									
Specialised vehicles									
Plant & equipment	315 028,00								
Computers - hardware/equipment	56 994,00								
Furniture and other office equipment	9 500,00								
Abattoirs									
Markets									
Civic Land and Buildings									
Other Buildings									
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
<b>Agricultural assets</b>									
List sub-class									
<b>Biological assets</b>									
List sub-class									
<b>Intangibles</b>									
Computers - software & programming									
Other									
<b>Total Capital Expenditure on new assets</b>	1 870 274,00	15 000 000,00	15 000 000,00	-	-	-	-	-	15 000 000,00
<b>Specialised vehicles</b>									
Refuse									
Fire									
Conservancy									
Ambulances									

Supporting Documentation (cont.)



# In-Year Report of Kareeberg Municipality 31 July 2016

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

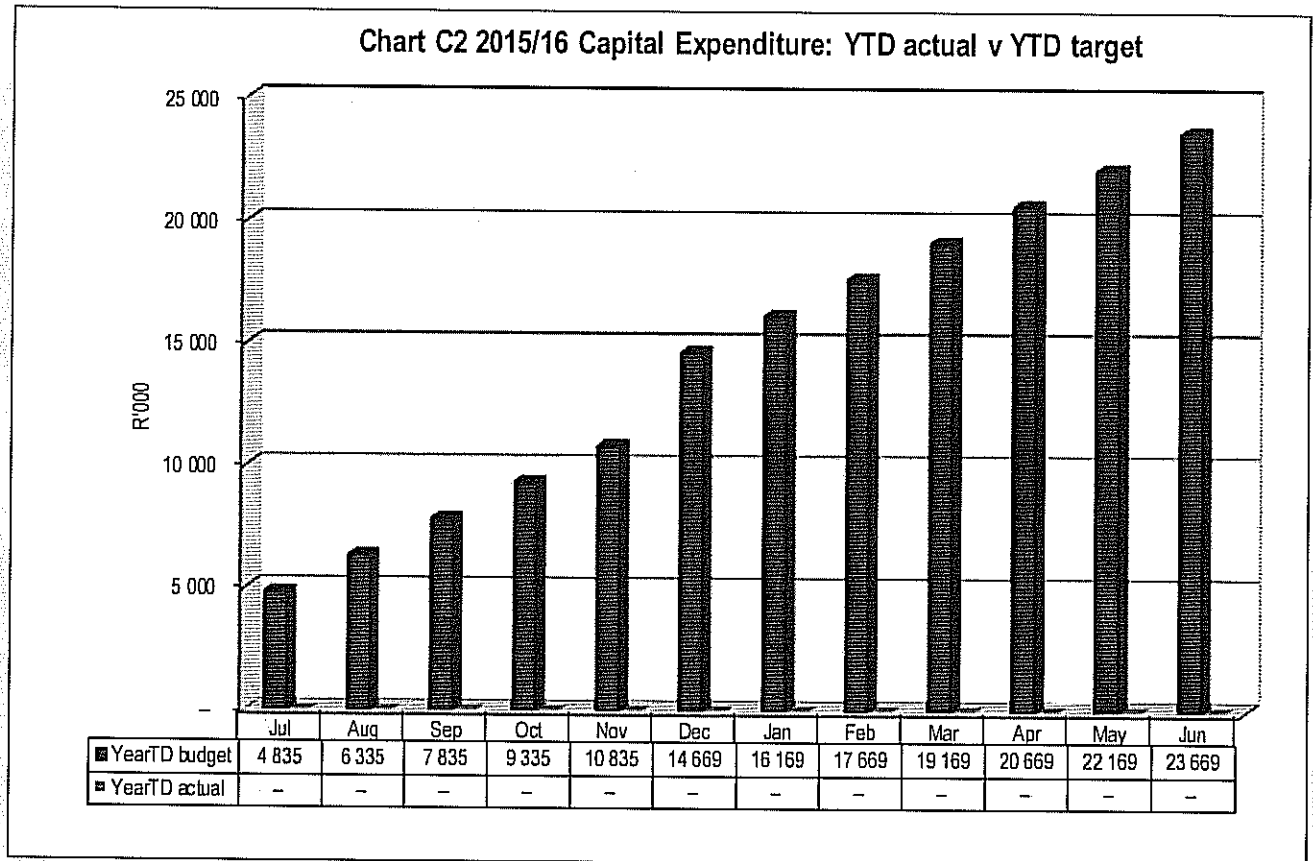
Description	2015-2016	Budget Year 2016-2017							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	1 489 350,00	7 427 000,00	7 427 000,00	-	-	-	-	-	7 427 000,00
Infrastructure - Road transport	1 443 652,00	4 150 000,00	4 150 000,00	-	-	-	-	-	4 150 000,00
Roads, Pavements & Bridges	1 443 652,00	4 150 000,00	4 150 000,00	-	-	-	-	-	4 150 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Generation	-	-	-	-	-	-	-	-	-
Transmission & Reticulation	-	1 000 000,00	1 000 000,00	-	-	-	-	-	1 000 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	36 983,00	-	-	-	-	-	-	-	-
Dams & Reservoirs	36 983,00	-	-	-	-	-	-	-	-
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	6 715,00	2 277 000,00	2 277 000,00	-	-	-	-	-	2 277 000,00
Reticulation	6 715,00	2 277 000,00	2 277 000,00	-	-	-	-	-	2 277 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Community</b>	3 809 425,00	1 242 000,00	1 242 000,00	-	-	-	-	-	1 242 000,00
Parks & gardens	-	-	-	-	-	-	-	-	-
Sportsfields & stadia	3 818 801,00	1 242 000,00	1 242 000,00	-	-	-	-	-	1 242 000,00
Swimming pools	-	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	100 624,00	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	302 756,00	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	1 941,00	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	300 815,00	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	3 158,00	-	-	-	-	-	-	-	-
Computers - software & programs	3 158,00	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	5 004 680,00	5 689 000,00	5 689 000,00	-	-	-	-	-	5 689 000,00
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

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# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)





# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -  
M01 July 2016

Description	2015-2016	Budget Year 2016-2017							
	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	888 229,17	871 564,00	871 564,00	21 318,99	21 318,99	8 983,67	(12 352,42)	(1,38)	871 564,00
Infrastructure - Road transport	14 597,78	62 000,00	62 000,00	147,37	147,37	5 166,67	5 019,30	0,97	62 000,00
Roads, Pavements & Bridges	14 597,78	62 000,00	62 000,00	147,37	147,37	5 166,67	5 019,30	0,97	62 000,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	400 065,68	136 000,00	136 000,00	18 203,26	18 203,26	1 333,33	(18 869,93)	(12,45)	136 000,00
Generation	24 000,00	14 000,00	14 000,00	2 000,00	2 000,00	1 166,67	(833,33)	(8,71)	14 000,00
Transmission & Reticulation	384 065,68	122 000,00	122 000,00	16 203,26	16 203,26	166,67	(16 036,59)	(90,22)	122 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	303 711,69	309 564,00	309 564,00	2 065,46	2 065,46	797,00	(2 169,46)	(2,72)	309 564,00
Dams & Reservoirs	303 711,69	309 564,00	309 564,00	2 065,46	2 065,46	797,00	(2 169,46)	(2,72)	309 564,00
Water purification	-	-	-	-	-	-	-	-	-
Reticulation	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	69 221,49	155 000,00	155 000,00	-	-	916,67	916,67	1,00	155 000,00
Reticulation	69 221,49	155 000,00	155 000,00	-	-	916,67	916,67	1,00	155 000,00
Sewerage purification	-	-	-	-	-	-	-	-	-
Infrastructure - Other	101 732,55	9 000,00	9 000,00	-	-	750,00	750,00	1,00	9 000,00
Waste Management	99 327,00	-	-	-	-	-	-	-	-
Transportation	2 405,55	9 000,00	9 000,00	-	-	750,00	750,00	1,00	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	33 817,83	805 885,00	805 885,00	1 360,62	1 360,62	8 422,08	4 881,48	0,75	805 885,00
Parks & gardens	6 675,97	18 600,00	18 600,00	619,39	619,39	1 550,00	930,61	0,60	18 600,00
Sportsfields & clubs	-	-	-	-	-	-	-	-	-
Swimming pools	-	14 000,00	14 000,00	-	-	1 166,67	1 166,67	1,00	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	3 305,42	542 465,00	542 465,00	241,23	241,23	205,42	(35,81)	(0,17)	542 465,00
Recreational facilities	15 590,17	11 000,00	11 000,00	-	-	916,67	916,67	1,00	11 000,00
Fire, safety & emergency	125,00	3 000,00	3 000,00	-	-	250,00	250,00	1,00	3 000,00
Security and policing	555,08	3 500,00	3 500,00	-	-	291,67	291,67	1,00	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	1 287,30	3 000,00	3 000,00	-	-	250,00	250,00	1,00	3 000,00
Museums & Art Galleries	850,20	4 000,00	4 000,00	-	-	333,33	333,33	1,00	4 000,00
Cemeteries	5 218,99	5 500,00	5 500,00	500,00	500,00	458,33	(41,67)	(0,09)	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 008 538,24	1 494 721,00	1 494 721,00	136 636,38	136 636,38	11 805,08	(124 831,30)	(10,57)	1 494 721,00
General vehicles	52 875,27	97 500,00	97 500,00	2 095,08	2 095,08	2 370,00	274,92	0,12	97 500,00
Specialised vehicles	71 728,48	195 000,00	195 000,00	2 868,56	2 868,56	250,00	(2 618,56)	(10,47)	195 000,00
Plant & equipment	35 084,74	8 700,00	8 700,00	4 733,91	4 733,91	725,00	(4 008,91)	(5,53)	8 700,00
Computers - hardware/equipment	231 916,19	882 321,00	882 321,00	12 631,58	12 631,58	3 526,75	(9 104,83)	(2,56)	882 321,00
Furniture and other office equipment	10 126,99	47 700,00	47 700,00	-	-	3 075,00	3 075,00	1,00	47 700,00
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	45 755,07	263 500,00	263 500,00	69,94	69,94	958,33	888,39	0,93	263 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment)	-	-	-	-	-	-	-	-	-
Other	561 047,52	-	-	114 239,31	114 239,31	-	(114 239,31)	#DIV/0!	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance	2 830 382,44	2 771 350,00	2 771 350,00	158 313,09	158 313,09	28 190,63	(133 122,28)	(5,00)	2 771 350,00
Specialised vehicles	71 728,48	195 000,00	195 000,00	2 868,56	2 868,56	250,00	(2 618,56)	(10,47)	195 000,00
Refuse	71 728,48	195 000,00	195 000,00	2 868,56	2 868,56	250,00	(2 618,56)	(10,47)	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-



# In-Year Report of Kareeberg Municipality 31 July 2016

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July 2016

Description	2015-2016	Budget Year 2016-2017							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R</b>									
<b>Depreciation by Asset Class/Sub-class</b>									
<b>Infrastructure</b>	<b>2 017 514,00</b>	<b>2 477 157,00</b>	<b>2 477 157,00</b>	-	-	-	-	-	<b>2 477 157,00</b>
Infrastructure - Road transport	1 035 500,00	1 580 142,00	1 580 142,00	-	-	-	-	-	1 580 142,00
Roads, Pavements & Bridges	1 029 373,00	1 573 014,00	1 573 014,00	-	-	-	-	-	1 573 014,00
Storm water	7 127,00	7 128,00	7 128,00	-	-	-	-	-	7 128,00
Infrastructure - Electricity	119 646,00	169 646,00	169 646,00	-	-	-	-	-	169 646,00
Generation				-	-	-	-	-	
Transmission & Reticulation	119 646,00	169 646,00	169 646,00	-	-	-	-	-	169 646,00
Street Lighting				-	-	-	-	-	
Infrastructure - Water	307 132,00	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Dams & Reservoirs				-	-	-	-	-	
Water purification				-	-	-	-	-	
Reticulation	307 132,00	307 133,00	307 133,00	-	-	-	-	-	307 133,00
Infrastructure - Sanitation	528 503,00	293 503,00	293 503,00	-	-	-	-	-	293 503,00
Reticulation	235 000,00			-	-	-	-	-	
Sewerage purification	293 503,00	293 503,00	293 503,00	-	-	-	-	-	293 503,00
Infrastructure - Other	126 733,00	126 733,00	126 733,00	-	-	-	-	-	126 733,00
Waste Management	126 733,00	126 733,00	126 733,00	-	-	-	-	-	126 733,00
Transportation				-	-	-	-	-	
Gas				-	-	-	-	-	
Other				-	-	-	-	-	
<b>Community</b>	<b>814 073,00</b>	<b>412 880,00</b>	<b>412 880,00</b>	-	-	-	-	-	<b>412 880,00</b>
Parks & gardens	12 772,00	12 773,00	12 773,00	-	-	-	-	-	12 773,00
Sportsfields & stadia		205 000,00	205 000,00	-	-	-	-	-	205 000,00
Swimming pools				-	-	-	-	-	
Community halls				-	-	-	-	-	
Libraries	27 889,00	27 889,00	27 889,00	-	-	-	-	-	27 889,00
Recreational facilities	542 667,00	136 500,00	136 500,00	-	-	-	-	-	136 500,00
Fire, safety & emergency				-	-	-	-	-	
Security and policing				-	-	-	-	-	
Buses				-	-	-	-	-	
Clinics	15 074,00	15 075,00	15 075,00	-	-	-	-	-	15 075,00
Museums & Art Galleries	15 041,00	15 041,00	15 041,00	-	-	-	-	-	15 041,00
Cemeteries	601,00	602,00	602,00	-	-	-	-	-	602,00
Social rental housing				-	-	-	-	-	
Other				-	-	-	-	-	
<b>Heritage assets</b>				-	-	-	-	-	
Buildings				-	-	-	-	-	
Other				-	-	-	-	-	
<b>Investment properties</b>	<b>12 383,00</b>	<b>12 384,00</b>	<b>12 384,00</b>	-	-	-	-	-	<b>12 384,00</b>
Housing development				-	-	-	-	-	
Other	12 383,00	12 384,00	12 384,00	-	-	-	-	-	12 384,00
<b>Other assets</b>	<b>721 399,00</b>	<b>721 401,00</b>	<b>721 401,00</b>	-	-	-	-	-	<b>721 401,00</b>
General vehicles	255 353,00	255 353,00	255 353,00	-	-	-	-	-	255 353,00
Specialised vehicles	43 134,00	43 135,00	43 135,00	-	-	-	-	-	43 135,00
Plant & equipment	114 049,00	114 049,00	114 049,00	-	-	-	-	-	114 049,00
Computers - hardware/equipment	83 138,00	83 139,00	83 139,00	-	-	-	-	-	83 139,00
Furniture and other office equipment	114 168,00	114 166,00	114 166,00	-	-	-	-	-	114 166,00
Abattoirs				-	-	-	-	-	
Markets				-	-	-	-	-	
Civic Land and Buildings	111 559,00	111 559,00	111 559,00	-	-	-	-	-	111 559,00
Other Buildings				-	-	-	-	-	
Other Land				-	-	-	-	-	
Surplus Assets - (Investment or Inventory)				-	-	-	-	-	
Other				-	-	-	-	-	
<b>Agricultural assets</b>				-	-	-	-	-	
List sub-class				-	-	-	-	-	
<b>Biological assets</b>				-	-	-	-	-	
List sub-class				-	-	-	-	-	
<b>Intangibles</b>	<b>57 552,00</b>	<b>57 552,00</b>	<b>57 552,00</b>	-	-	-	-	-	<b>57 552,00</b>
Computers - software & programming	57 552,00	57 552,00	57 552,00	-	-	-	-	-	57 552,00
Other				-	-	-	-	-	
<b>Total Depreciation</b>	<b>4 322 911,00</b>	<b>3 681 354,00</b>	<b>3 681 354,00</b>	-	-	-	-	-	<b>3 681 354,00</b>
<b>Specialised vehicles</b>	<b>43 134,00</b>	<b>43 135,00</b>	<b>43 135,00</b>	-	-	-	-	-	<b>43 135,00</b>
Refuse	40 690,00	40 691,00	40 691,00	-	-	-	-	-	40 691,00
Fire	2 444,00	2 444,00	2 444,00	-	-	-	-	-	2 444,00
Conservancy				-	-	-	-	-	
Ambulances				-	-	-	-	-	

# In-Year Report of Kareeberg Municipality 31 July 2016

## 2.2 Municipal Manager's Quality Certification

### Quality certificate

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

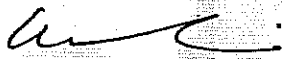
- ☒ the monthly budget statement
- ☐ quarterly report on the implementation of the budget and financial state affairs of the municipality
- ☐ mid-year budget and performance assessment

for the month July 2016 - M01 of 2016-2017 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 July 2016

