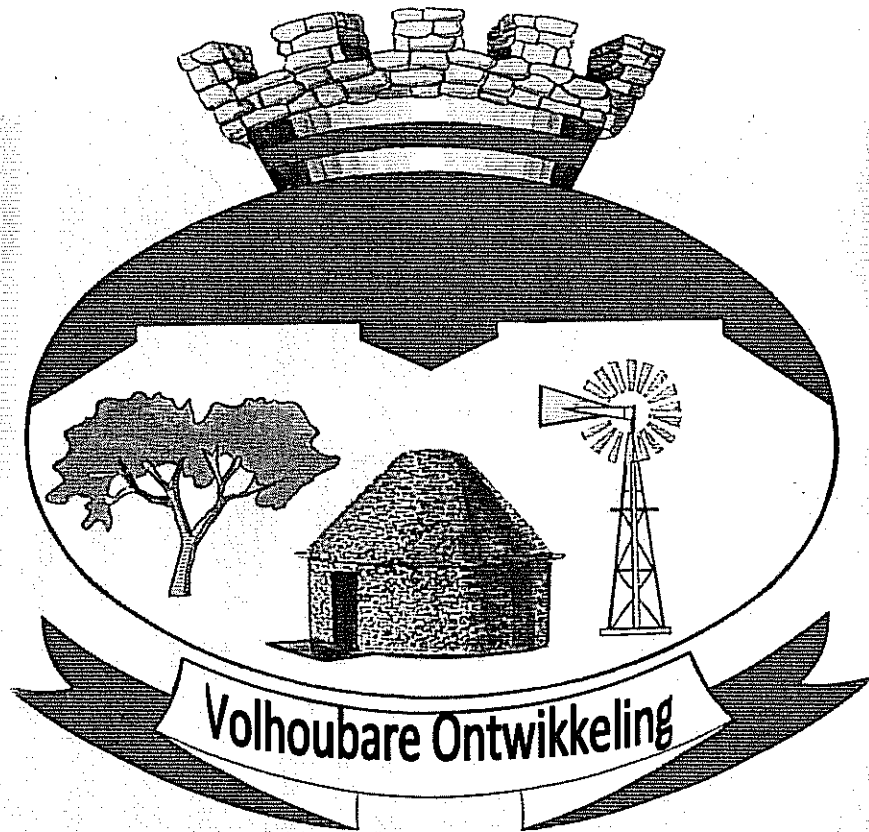


In-Year Report of Kareeberg Municipality

Quarterly Budget Statement 31 March 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**

In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

INDEX

PART 1 – IN-YEAR REPORT

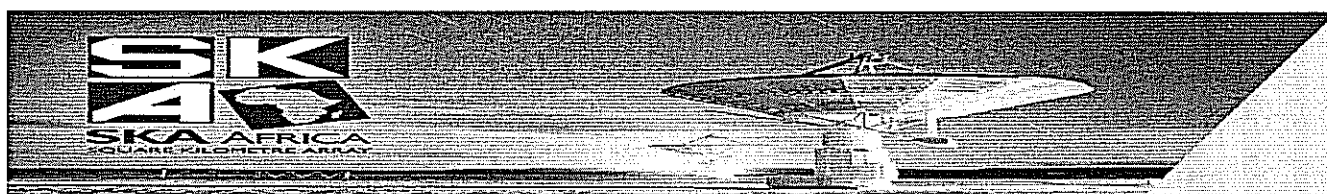
INTRODUCTION

| | | |
|-----|---|----|
| 1.1 | Mayor's report | 2 |
| 1.2 | Council resolutions | 3 |
| 1.3 | Executive summary | 4 |
| | Supporting Table SC1 Material variance explanations - Q3 March 2016 | 5 |
| 1.4 | In-year budget statement tables | 9 |
| | Table C1 Monthly Budget Statement - Summary - Q3 March 2016 | 10 |
| | Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 March 2016 | 10 |
| | Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 March 2016 | 11 |
| | Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 March 2016 | 12 |
| | Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q3 March 2016 | 14 |
| | Table C6 Monthly Budget Statement - Financial Position - Q3 March 2016 | 16 |
| | Table C7 Monthly Budget Statement - Cash Flow - Q3 March 2016 | 17 |
| | | 18 |

PART 2 – SUPPORTING DOCUMENTATION

| | | |
|-----|--|----|
| 2.1 | In-year supporting documentation tables | 19 |
| | Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 March 2016 | 19 |
| | Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 March 2016 | 20 |
| | Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 March 2016 | 22 |
| | Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 March 2016 | 22 |
| | Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 March 2016 | 23 |
| | Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 March 2016 | 24 |
| | Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 March 2016 | 25 |
| | Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 March 2016 | 27 |
| | Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 March 2016 | 28 |
| | Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 March 2016 | 29 |
| | Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 March 2016 | 30 |
| | Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 March 2016 | 32 |
| | Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 March 2016 | 33 |
| 2.2 | Municipal Manager's quality certification | 34 |

uB



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Introduction

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

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

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

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

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

Cliff



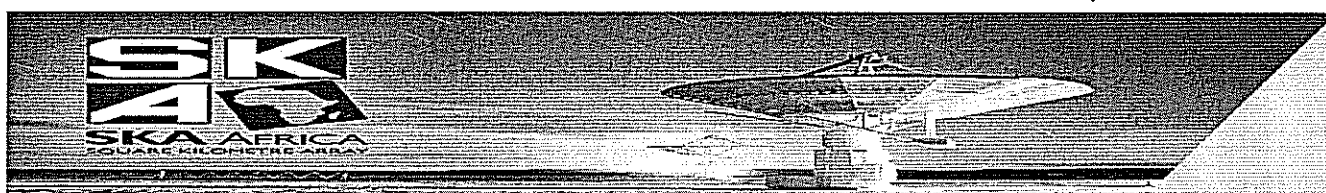
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year

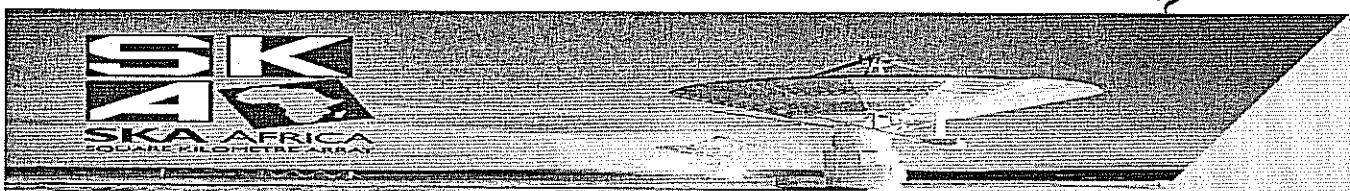
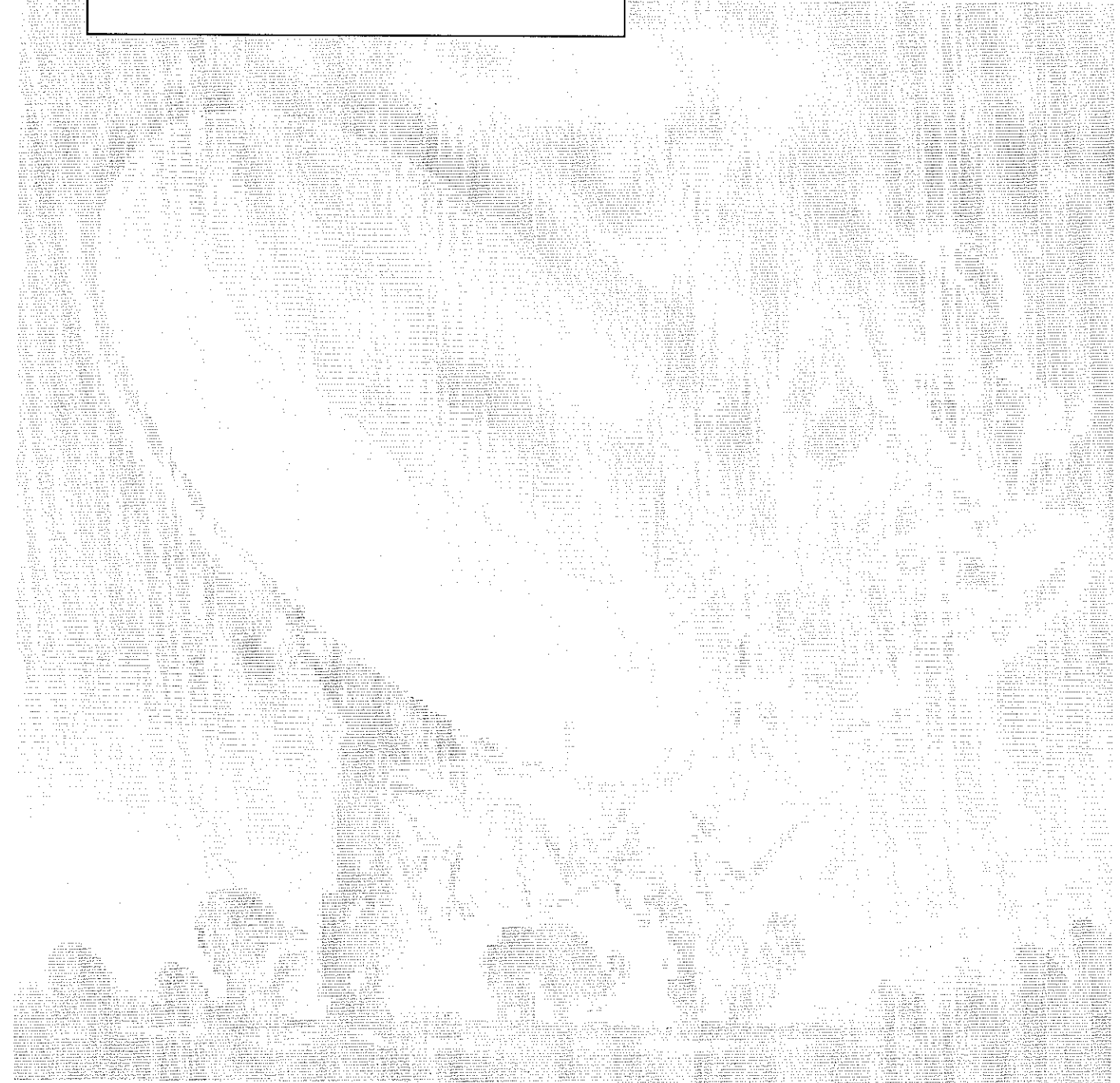


In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

1.2 Council resolutions

This report will not be tabled in council



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

a. Executive summary

1.1.1 Introduction

This month saw the last transfer of grant funding.

Cash flow increased due to receipt of equitable share.

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

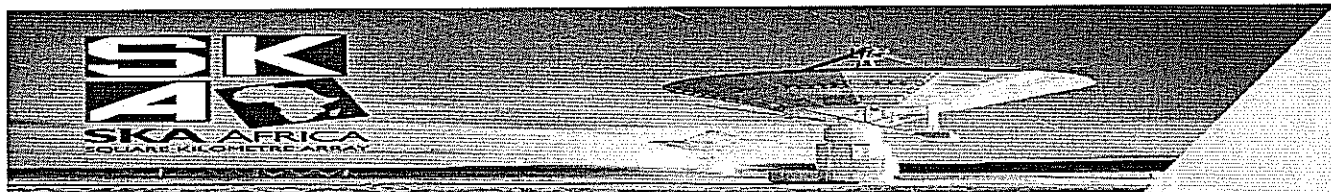
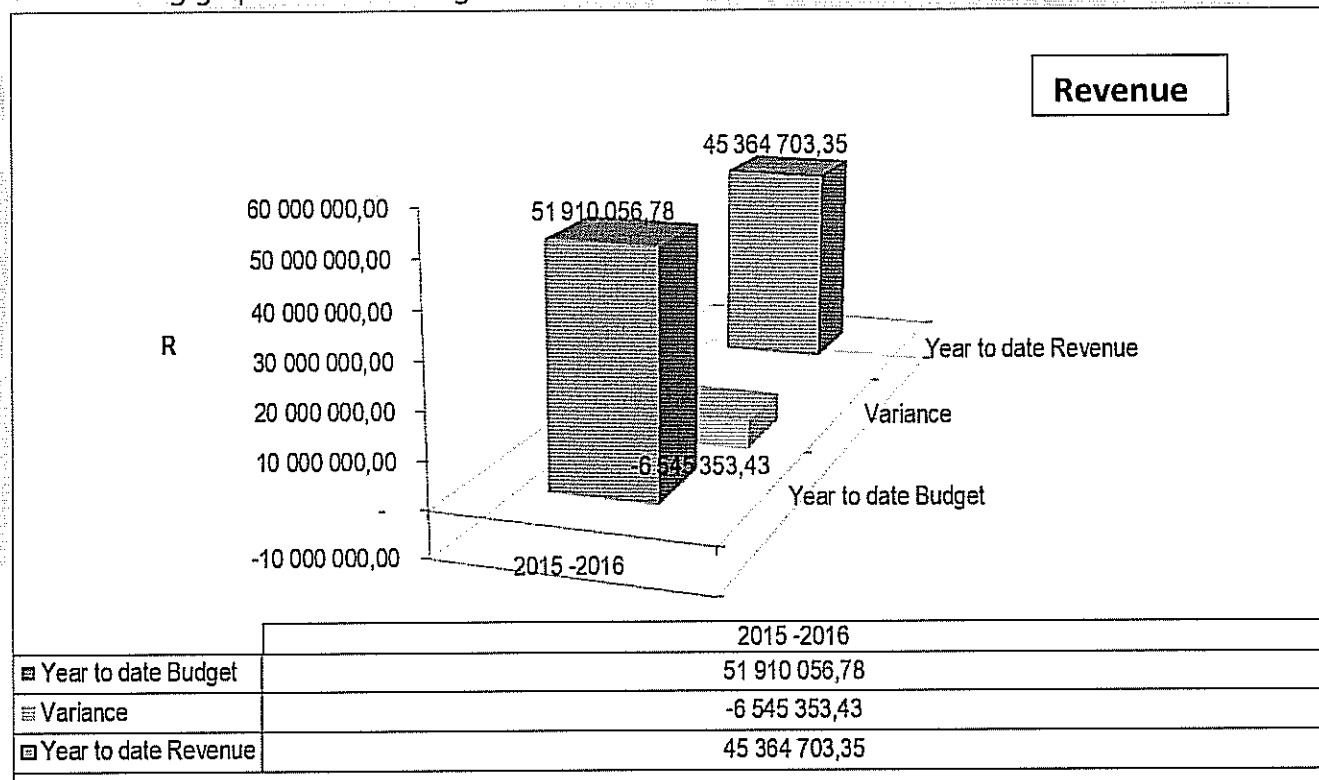
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance.

Revenue by source

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

The following graph indicates the generated revenue to date:



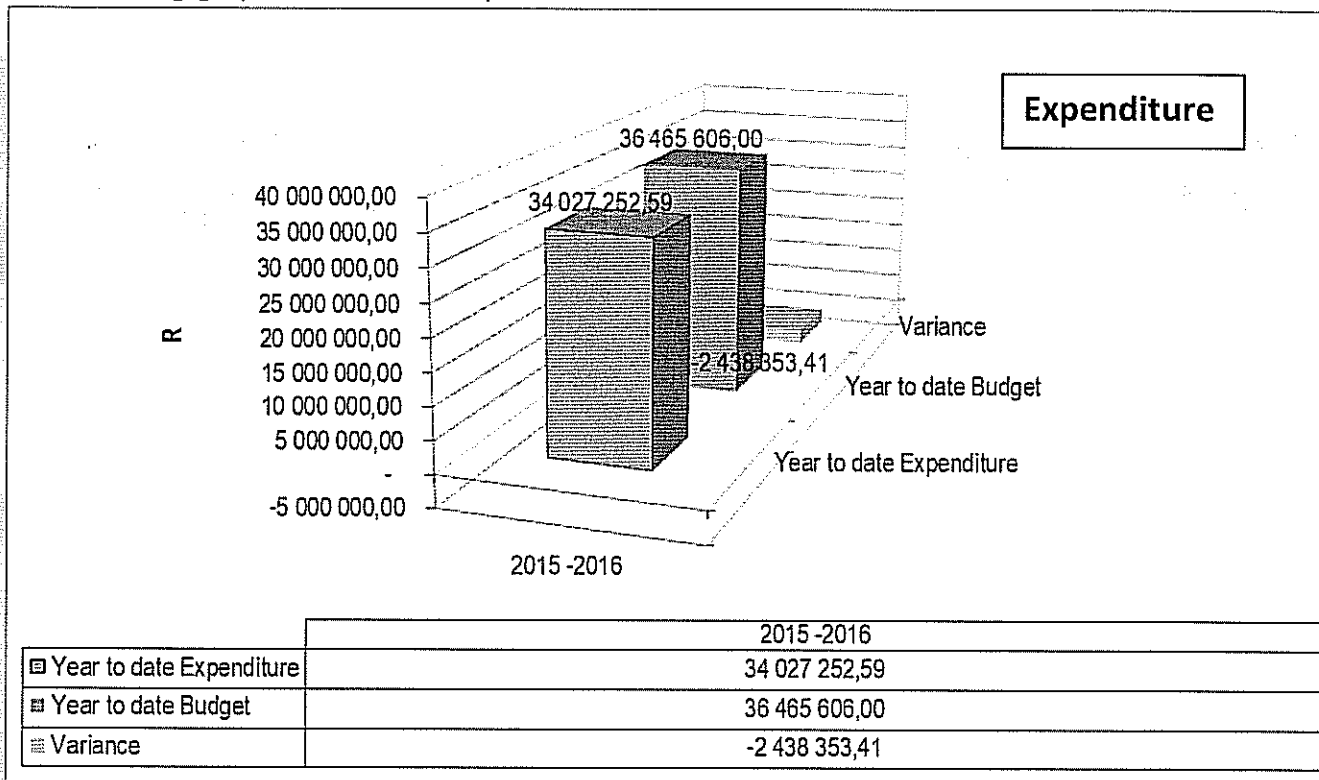
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Operating expenditure by type

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

The following graph indicates the expenditure incurred to date.



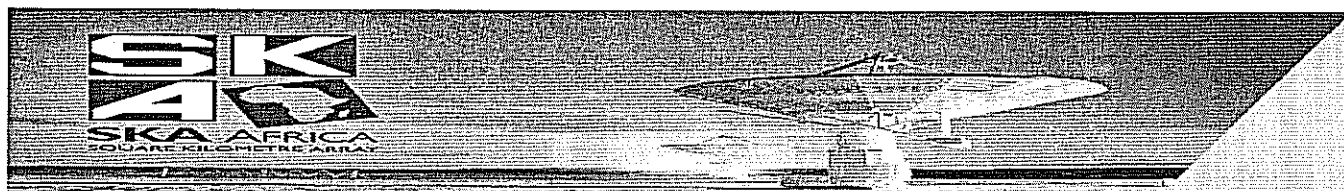
Capital spending

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

Cash flows

The municipality has a positive cash flow for the year to date of R 11 million. This is due to grant underspending.

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



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

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

Reconciliation of available cash and investment resources

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

1.1.2 Material variances from SDBIP (31 March 2016)

- A Performance Management System has not yet been implemented.
- No newsletters were distributed for the year.
- Administration of Human Resource recruitment and selection.
- All invoices are not paid within 30 days.
- To ensure the alignment of the IDP objectives be reflected in the municipal budget.
- Only two (2) ward committee meetings were held for the quarter. Wards two and four.
- Solid waste is not always dumped at the waste sites. Dumping at the waste sites is not done in an organised way.
- Review and submit a Water Services Development Plan.
- The maintenance of assets is not managed effectively.
- The maintenance of the municipal vehicle fleet and equipment is not managed effectively.

Handwritten signature



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

1.1.3 Remedial steps

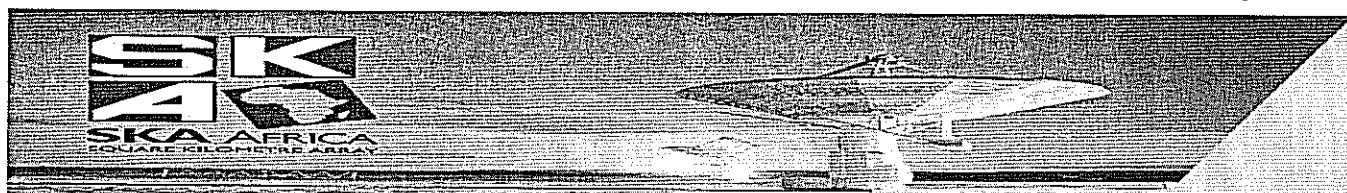
- a. The Municipal Manager must implement a Performance Management System. Performance contracts have however been signed on 6 April 2016 with senior managers.
- b. The HOD as head of department must ensure that the newsletter is published and distributed monthly.
- c. Council must still approve the selection and appointment policy.
- d. The CFO must assure that all invoices are redeemed within 30 days.
- e. The CFO must ensure that the IDP objectives are reflected in the municipal budget.
- f. The Mayor must influence ward councillors to have ward committee meetings.
- g. The community must be educated in dumping of waste. Dumping of waste at sites have to be overseen effectively.
- h. The Water Services Development Plan must be completed and submitted.
- i. The maintenance of assets must be managed effectively.
- j. The maintenance of the municipal vehicle fleet and equipment must be managed effectively.

1.1.4 Conclusion

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

1.1.5 Material variance explanations

UR



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

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

Supporting Table SC1 Material variance explanations - Q3 March 2016

| Ref | Description | Variance | Variance % | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--|----------------|------------|--|--------------------------------------|
| 1 | Revenue By Source | | | | |
| | Rental of facilities and equipment | (68 793,13) | -19,4% | Levy is less than anticipated | No steps needed |
| | Interest earned - external investments | 179 872,95 | 17,4% | Interest collected earlier than expected | No steps needed |
| | Interest earned - outstanding debtors | (588,49) | -25,6% | Very little revenue - not material | No steps needed |
| | Fines | (588,49) | -25,6% | Very little revenue - not material | No steps needed |
| | Licences and permits | 2 047,00 | 23,6% | Very little revenue - not material | No steps needed |
| | Agency services | 48 542,96 | 81,5% | No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively. | No steps needed |
| | Transfers recognised - operational | (2 905 473,73) | -12,6% | Grants revenue recognised when expanded | No steps needed |
| | Other revenue | (364 784,76) | -36,4% | VAT on grants not yet received | No steps needed |
| 2 | Expenditure By Type | | | | |
| | Other materials | 523 086,30 | 138,9% | Conditional grants allocated to line items | The budget was adjusted |
| | Contracted services | 561 936,84 | 135,7% | Operating grant expenditure is allocated to line items | The budget was adjusted |
| | Transfers and grants | (2 923 419,29) | -31,4% | Last payment of equitable share will be paid out in April | The budget must be adjusted |
| 3 | Capital Expenditure | | | | |
| | Upgrade of sports field | 603 831,50 | 10,6% | Work In progress | On track |
| | Upgrade of roads - Camarvon | 826 369,34 | 100,0% | Work completed | Closed off |
| | Upgrade of roads - Vanwyksvlei | 536 362,46 | 100,0% | Work completed | Closed off |
| | Cemetery - Vanwyksvlei | 60 860,89 | 70,0% | Completed | Has been adjusted |
| | Cemetery - Vosburg | 129 762,98 | 95,0% | Completed | Has been adjusted |
| | Establishment of waterborne sewerage for Vosburg | - | 0,0% | Project to be registered | Project cancelled |
| | Upgrade of refuse site - Camarvon | - | 0,0% | Project not started | Project cancelled |
| | Water supply to Vanwyksvlei | 1 422 088,31 | | RBIG funding | |
| 4 | Financial Position | | | | |
| 5 | Cash Flow | | | | |
| | March 2016 | 3 825 516,35 | | Last tranche of equitable share | |
| 6 | Measurable performance | | | | |
| 7 | Municipal Entities | | | | |

In-Year Report of Kareeberg Municipality Quarter 3

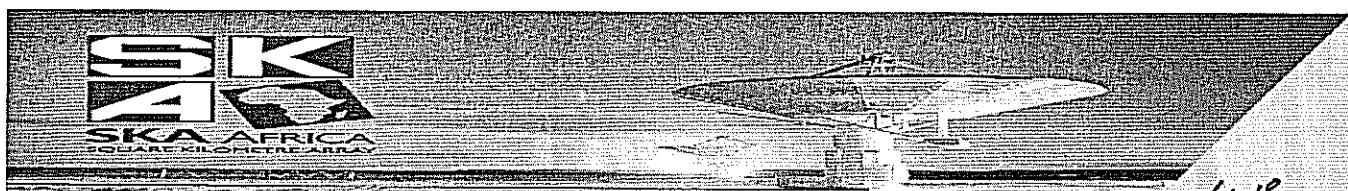
31 March 2016

b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|-----------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Financial Performance | | | | | | | | | |
| Property rates | 4 418 317,00 | 4 543 217,00 | 4 543 217,00 | 17 129,27 | 4 586 081,41 | 4 505 581,00 | 80 500,41 | 1,79% | 4 543 217,00 |
| Service charges | 17 949 794,00 | 19 564 238,00 | 19 564 238,00 | 1 520 385,54 | 14 514 853,94 | 13 951 435,00 | 563 418,94 | 4,04% | 19 564 238,00 |
| Investment revenue | 1 592 813,00 | 1 297 000,00 | 1 297 000,00 | 261 394,83 | 1 213 371,95 | 1 033 499,00 | 179 872,95 | 17,40% | 1 297 000,00 |
| Transfers recognised - operational | 19 551 846,00 | 23 060 000,00 | 23 492 091,00 | 4 743 433,48 | 20 154 526,27 | 23 060 000,00 | (2 905 473,73) | -12,60% | 23 492 091,00 |
| Other own revenue | 3 589 711,00 | 8 891 296,00 | 9 175 296,00 | 102 682,65 | 1 049 289,69 | 1 431 541,78 | (382 252,09) | -26,70% | 9 175 296,00 |
| Total Revenue (excluding capital transfers and contributions) | 47 102 481,00 | 57 355 751,00 | 58 071 842,00 | 6 645 025,77 | 41 518 123,26 | 43 982 056,78 | (2 463 933,52) | -5,60% | 58 071 842,00 |
| Employee costs | 16 252 967,00 | 16 881 136,00 | 19 563 322,00 | 1 331 931,28 | 12 097 381,06 | 11 996 357,00 | 101 024,06 | 0,84% | 19 563 322,00 |
| Remuneration of Councillors | 2 020 110,00 | 2 062 366,00 | 2 062 366,00 | 177 424,61 | 1 591 911,87 | 1 546 767,00 | 45 144,87 | 2,92% | 2 062 366,00 |
| Depreciation & asset impairment | 3 045 069,00 | 4 322 911,00 | 4 322 911,00 | - | - | - | - | - | 4 322 911,00 |
| Finance charges | 873 128,00 | 831 014,00 | 831 014,00 | - | - | - | - | - | 831 014,00 |
| Materials and bulk purchases | 9 412 851,00 | 10 167 101,00 | 11 374 268,00 | 706 527,74 | 7 472 270,00 | 7 886 241,00 | (413 971,00) | -5,25% | 11 374 268,00 |
| Transfers and grants | 8 018 446,00 | 9 303 352,00 | 8 986 052,00 | 404 160,84 | 6 379 932,71 | 9 303 352,00 | (2 923 419,29) | -31,42% | 8 986 052,00 |
| Other expenditure | 9 715 080,00 | 15 587 871,00 | 12 631 909,00 | 366 938,96 | 6 485 756,95 | 5 732 889,00 | 752 867,95 | 13,13% | 12 631 909,00 |
| Total Expenditure | 49 337 651,00 | 59 155 751,00 | 59 771 842,00 | 3 006 983,63 | 34 027 252,59 | 36 455 606,00 | (2 438 353,41) | -6,69% | 59 771 842,00 |
| Surplus/(Deficit) | (2 235 170,00) | (1 800 000,00) | (1 700 000,00) | 3 638 042,14 | 7 490 870,67 | 7 516 450,78 | (25 580,11) | -0,34% | (1 700 000,00) |
| Transfers recognised - capital | 10 026 174,00 | 7 928 000,00 | 10 285 119,00 | 422 007,09 | 3 646 580,09 | 7 928 000,00 | (4 061 419,91) | -51,48% | 10 285 119,00 |
| Contributions & Contributed assets | - | - | - | 50 888,74 | 50 888,74 | - | 50 888,74 | #DIV/0! | - |
| Surplus/(Deficit) after capital transfers & contributions | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | (4 056 111,28) | -26,26% | 8 585 119,00 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | (4 056 111,28) | -26,26% | 8 585 119,00 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,62 | 10 385 119,00 | (6 418 937,38) | -61,81% | 10 385 119,00 |
| Capital transfers recognised | 10 026 175,00 | 7 928 000,00 | 10 285 119,00 | 518 656,18 | 3 943 229,15 | 10 285 119,00 | (6 341 869,85) | -61,66% | 10 285 119,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 62 163,00 | - | 100 000,00 | - | 22 952,44 | 100 000,00 | (77 047,56) | (0,77) | 100 000,00 |
| Total sources of capital funds | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,59 | 10 385 119,00 | (6 418 937,41) | -61,81% | 10 385 119,00 |
| Financial position | | | | | | | | | |
| Total current assets | 24 881 158,00 | 31 320 426,00 | 31 320 426,00 | 37 116 358,53 | 31 320 426,00 | | | | 31 320 426,00 |
| Total non current assets | 122 404 370,00 | 130 628 050,00 | 129 696 853,00 | 126 368 668,21 | 129 696 853,00 | | | | 129 696 853,00 |
| Total current liabilities | 5 061 366,00 | 6 884 596,00 | 6 884 596,00 | 9 878 667,25 | 6 884 596,00 | | | | 6 884 596,00 |
| Total non current liabilities | 10 722 558,00 | 12 530 249,00 | 12 530 249,00 | 10 722 557,94 | 12 530 249,00 | | | | 12 530 249,00 |
| Community wealth/Equity | 131 501 602,00 | 142 533 631,00 | 141 602 434,00 | 142 885 801,56 | 141 602 434,00 | | | | 141 602 434,00 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 9 783 328,00 | 10 322 921,00 | 12 780 040,00 | 4 352 275,16 | 14 964 351,11 | 13 094 061,00 | (1 870 290,11) | -14,28% | 12 780 040,00 |
| Net cash from (used) investing | (10 034 278,00) | (7 919 510,00) | (10 376 629,00) | (526 758,61) | (3 963 372,80) | (7 921 663,00) | (3 958 290,20) | 49,97% | (10 376 629,00) |
| Net cash from (used) financing | 15 390,00 | 10 000,00 | 10 000,00 | - | 9 780,00 | 8 466,00 | (1 314,00) | -15,52% | 10 000,00 |
| Cash/cash equivalents at the month/year end | 22 376 445,00 | 25 282 301,00 | 27 695 712,00 | - | 33 387 203,31 | 30 463 165,00 | (2 924 038,31) | -9,60% | 24 789 856,00 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 2 542 403,71 | 278 746,69 | 316 983,10 | 159 631,52 | 233 639,81 | 2 888 094,49 | - | - | 6 419 499,32 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | - | - | - | - | - | - | - | - | - |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue - Standard | | | | | | | | | |
| <i>Governance and administration</i> | 35 413 952,00 | 45 690 838,00 | 48 764 048,00 | 5 593 793,56 | 30 876 785,15 | 37 176 836,00 | (5 300 050,85) | -16,95% | 48 764 048,00 |
| Executive and council | 25 693 533,00 | 28 108 215,00 | 30 897 425,00 | 3 029 337,82 | 17 929 175,34 | 25 310 895,00 | (7 389 719,66) | -29,19% | 30 897 425,00 |
| Budget and treasury office | 12 720 419,00 | 17 582 623,00 | 17 866 623,00 | 2 564 455,74 | 12 947 609,81 | 11 857 941,00 | 1 089 668,81 | 9,19% | 17 866 623,00 |
| Corporate services | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | 69 313,00 | 24 755,00 | 24 755,00 | 2 908,00 | 15 869,00 | 8 806,00 | 6 063,00 | 62,14% | 24 755,00 |
| Community and social services | 13 370,00 | 6 650,00 | 6 650,00 | 2 440,00 | 13 341,00 | 4 873,00 | 8 468,00 | 173,77% | 6 650,00 |
| Sport and recreation | 55 323,00 | 17 400,00 | 17 400,00 | 468,00 | 2 508,00 | 4 231,00 | (1 723,00) | -40,72% | 17 400,00 |
| Public safety | 620,00 | 705,00 | 705,00 | - | 50,00 | 702,00 | (552,00) | -92,86% | 705,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | 6 050,00 | 2 000,00 | 2 000,00 | 620,00 | 6 250,00 | 1 615,00 | 4 635,00 | 287,00% | 2 000,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 6 050,00 | 2 000,00 | 2 000,00 | 620,00 | 6 250,00 | 1 615,00 | 4 635,00 | 287,00% | 2 000,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 18 639 340,00 | 19 566 158,00 | 19 566 158,00 | 1 520 600,04 | 14 516 857,84 | 14 721 799,00 | (205 141,05) | -1,39% | 19 566 158,00 |
| Electricity | 7 617 994,00 | 6 590 910,00 | 6 590 910,00 | 626 843,62 | 6 405 011,15 | 6 376 807,00 | 28 104,15 | 0,44% | 6 590 910,00 |
| Water | 4 319 052,00 | 4 522 536,00 | 4 522 536,00 | 372 654,75 | 3 371 137,35 | 3 453 126,00 | (81 988,64) | -2,37% | 4 522 536,00 |
| Waste water management | 3 285 586,00 | 2 695 568,00 | 2 695 568,00 | 221 715,97 | 2 041 866,83 | 2 083 837,00 | (41 170,17) | -1,98% | 2 695 568,00 |
| Waste management | 3 416 708,00 | 3 757 144,00 | 3 757 144,00 | 297 385,70 | 2 696 642,60 | 2 808 729,00 | (110 086,40) | -3,92% | 3 757 144,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 57 128 555,00 | 85 283 751,00 | 68 356 981,00 | 7 117 921,60 | 45 415 592,09 | 51 910 056,00 | (6 494 463,91) | -12,51% | 68 356 981,00 |
| Expenditure - Standard | | | | | | | | | |
| <i>Governance and administration</i> | 28 026 895,00 | 35 327 395,00 | 35 339 487,00 | 1 607 822,36 | 19 524 545,68 | 21 730 218,00 | (2 205 672,32) | -10,15% | 35 339 487,00 |
| Executive and council | 18 558 951,00 | 23 078 495,00 | 23 510 586,00 | 987 712,19 | 12 619 918,40 | 13 659 641,00 | (1 039 722,60) | -7,61% | 23 510 586,00 |
| Budget and treasury office | 7 626 701,00 | 9 512 394,00 | 9 092 394,00 | 374 445,60 | 5 201 073,06 | 6 418 137,00 | (1 217 063,94) | -18,95% | 9 092 394,00 |
| Corporate services | 1 841 246,00 | 2 736 507,00 | 2 736 507,00 | 245 664,57 | 1 703 554,22 | 1 652 440,00 | 51 114,22 | 3,09% | 2 736 507,00 |
| <i>Community and public safety</i> | 1 853 694,00 | 2 223 854,00 | 2 223 854,00 | 120 958,63 | 1 302 840,69 | 1 445 403,00 | (142 562,31) | -9,86% | 2 223 854,00 |
| Community and social services | 1 063 260,00 | 1 374 982,00 | 1 374 982,00 | 60 516,39 | 650 499,26 | 937 468,00 | (86 968,74) | -9,28% | 1 374 982,00 |
| Sport and recreation | 703 500,00 | 724 964,00 | 724 964,00 | 37 860,68 | 377 694,49 | 443 328,00 | (65 633,51) | -14,80% | 724 964,00 |
| Public safety | 56 578,00 | 74 942,00 | 74 942,00 | 2 581,56 | 70 905,24 | 56 435,00 | 12 470,24 | 21,34% | 74 942,00 |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | 30 356,00 | 46 966,00 | 46 966,00 | - | 3 741,70 | 6 172,00 | (2 430,30) | -39,38% | 46 966,00 |
| <i>Economic and environmental services</i> | 2 958 895,00 | 3 382 043,00 | 3 382 043,00 | 193 152,88 | 1 660 818,37 | 1 803 659,00 | (142 840,63) | -7,92% | 3 382 043,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 2 959 895,00 | 3 382 043,00 | 3 382 043,00 | 193 152,88 | 1 660 818,37 | 1 803 659,00 | (142 840,63) | -7,92% | 3 382 043,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | 16 497 164,00 | 18 222 458,00 | 18 826 458,00 | 1 085 049,96 | 11 539 047,85 | 11 486 328,00 | 52 721,85 | 0,46% | 18 826 458,00 |
| Electricity | 9 197 390,00 | 10 352 736,00 | 10 352 736,00 | 726 253,92 | 7 328 667,15 | 7 346 208,00 | (17 540,85) | -0,24% | 10 352 736,00 |
| Water | 1 205 173,00 | 1 395 523,00 | 1 679 523,00 | 44 565,65 | 814 066,92 | 716 080,00 | 97 986,92 | 13,68% | 1 679 523,00 |
| Waste water management | 3 146 943,00 | 3 344 414,00 | 3 344 414,00 | 299 343,53 | 3 192 127,15 | 3 000 747,00 | 191 380,15 | 6,38% | 3 344 414,00 |
| Waste management | 2 947 658,00 | 3 129 785,00 | 3 449 785,00 | 14 886,76 | 204 186,63 | 423 291,00 | (219 104,37) | -51,76% | 3 449 785,00 |
| Other | - | - | - | - | - | - | - | - | - |
| Total Expenditure - Standard | 48 337 851,00 | 59 155 751,00 | 59 771 842,00 | 3 006 983,63 | 34 027 252,59 | 36 465 636,00 | (2 438 383,41) | -6,69% | 59 771 842,00 |
| Surplus/ (Deficit) for the year | 7 791 004,00 | 6 128 000,00 | 8 585 139,00 | 4 110 937,97 | 11 388 339,50 | 15 444 420,00 | (4 056 110,50) | -26,26% | 8 585 139,00 |

u8



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

**Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -
Q3 March 2016**

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 25 693 533,00 | 26 106 215,00 | 30 897 425,00 | 3 029 337,82 | 17 929 175,34 | 25 318 895,00 | (7 389 719,66) | -29,19% | 30 897 425,00 |
| Vote 2 - Budget and Treasury | 12 720 419,00 | 17 582 623,00 | 17 566 623,00 | 2 564 455,74 | 12 947 609,81 | 11 857 941,00 | 1 089 668,81 | 9,19% | 17 566 623,00 |
| Vote 3 - Corporate Services | - | - | - | - | - | - | - | - | - |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | 13 370,00 | 6 650,00 | 6 650,00 | 2 440,00 | 13 341,00 | 4 873,00 | 8 468,00 | 173,77% | 6 650,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 620,00 | 705,00 | 705,00 | - | 50,00 | 702,00 | (652,00) | -92,08% | 705,00 |
| Vote 9 - Sport and Recreation | 55 323,00 | 17 400,00 | 17 400,00 | 468,00 | 2 508,00 | 4 231,00 | (1 723,00) | -40,72% | 17 400,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 3 416 708,00 | 3 757 144,00 | 3 757 144,00 | 297 385,70 | 2 698 642,60 | 2 808 729,00 | (110 086,40) | -3,92% | 3 757 144,00 |
| Vote 12 - Waste Water Management | 3 285 596,00 | 2 695 568,00 | 2 695 568,00 | 221 715,97 | 2 041 866,83 | 2 083 037,00 | (41 170,17) | -1,98% | 2 695 568,00 |
| Vote 13 - Road Transport | 6 050,00 | 2 000,00 | 2 000,00 | 620,00 | 6 250,00 | 1 615,00 | 4 635,00 | 287,00% | 2 000,00 |
| Vote 14 - Water | 4 319 052,00 | 4 522 536,00 | 4 522 536,00 | 372 654,75 | 3 371 137,36 | 3 453 126,00 | (81 988,64) | -2,37% | 4 522 536,00 |
| Vote 15 - Electricity | 7 617 994,00 | 8 590 910,00 | 8 590 910,00 | 628 843,62 | 6 405 011,15 | 6 376 907,00 | 28 104,15 | 0,44% | 8 590 910,00 |
| Total Revenue by Vote | 57 128 655,00 | 65 283 751,00 | 68 358 981,00 | 7 117 921,80 | 45 415 592,09 | 51 910 056,00 | (6 494 463,91) | -12,51% | 68 358 981,00 |
| Expenditure by Vote | | | | | | | | | |
| Vote 1 - Executive and Council | 18 558 951,00 | 23 078 495,00 | 23 510 586,00 | 987 712,19 | 12 619 918,40 | 13 659 641,00 | (1 039 722,60) | -7,61% | 23 510 586,00 |
| Vote 2 - Budget and Treasury | 7 625 701,00 | 9 512 394,00 | 9 092 394,00 | 374 445,60 | 5 201 073,06 | 6 418 137,00 | (1 217 063,94) | -18,96% | 9 092 394,00 |
| Vote 3 - Corporate Services | 1 841 246,00 | 2 736 507,00 | 2 736 507,00 | 245 684,57 | 1 703 654,22 | 1 652 440,00 | 51 114,22 | 3,09% | 2 736 507,00 |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | 30 356,00 | 48 956,00 | 48 956,00 | - | 3 741,70 | 6 172,00 | (2 430,30) | -39,38% | 48 956,00 |
| Vote 6 - Community and Social Services | 1 063 260,00 | 1 374 982,00 | 1 374 982,00 | 80 516,39 | 850 499,26 | 937 468,00 | (86 968,74) | -9,28% | 1 374 982,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | 56 578,00 | 74 942,00 | 74 942,00 | 2 581,56 | 70 905,24 | 58 435,00 | 12 470,24 | 21,34% | 74 942,00 |
| Vote 9 - Sport and Recreation | 703 500,00 | 724 964,00 | 724 964,00 | 37 860,68 | 377 694,49 | 443 328,00 | (65 633,51) | -14,80% | 724 964,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | 2 947 658,00 | 3 129 785,00 | 3 449 785,00 | 14 886,76 | 204 186,63 | 423 291,00 | (219 104,37) | -51,76% | 3 449 785,00 |
| Vote 12 - Waste Water Management | 3 148 943,00 | 3 344 414,00 | 3 344 414,00 | 299 343,63 | 3 192 127,15 | 3 000 747,00 | 191 380,15 | 6,38% | 3 344 414,00 |
| Vote 13 - Road Transport | 2 959 895,00 | 3 382 043,00 | 3 382 043,00 | 193 152,68 | 1 660 818,37 | 1 803 659,00 | (142 840,63) | -7,92% | 3 382 043,00 |
| Vote 14 - Water | 1 205 173,00 | 1 395 523,00 | 1 679 523,00 | 44 565,65 | 814 066,92 | 716 080,00 | 97 986,92 | 13,68% | 1 679 523,00 |
| Vote 15 - Electricity | 9 197 330,00 | 10 352 736,00 | 10 352 736,00 | 728 253,92 | 7 328 667,15 | 7 349 208,00 | (17 540,85) | -0,24% | 10 352 736,00 |
| Total Expenditure by Vote | 49 337 651,00 | 59 155 751,00 | 59 771 842,00 | 3 008 983,63 | 34 027 252,59 | 38 465 806,00 | (2 438 553,41) | -6,89% | 59 771 842,00 |
| Surplus/ (Deficit) for the year | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,00 | (4 056 110,50) | -26,26% | 8 585 119,00 |

Variances in year to date revenue

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

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

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 2. Cash flow impacts on repairs and maintenance.

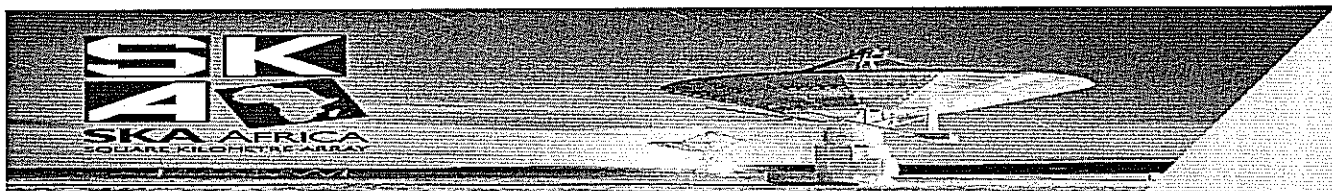
Vote 5. Lower expenditure.

Vote 8. Annual payments made.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 11 Personnel costs rectified with adjustment budget.

Vote 14 Unplanned maintenance was necessary.



W 15



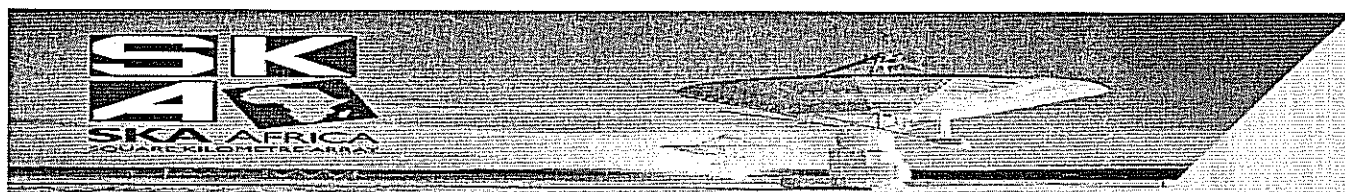
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|-----------------------|-----------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|--------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| Revenue By Source | | | | | | | | | |
| Property rates | 4 197 712,00 | 4 353 217,00 | 4 353 217,00 | - | 4 436 123,09 | 4 353 217,00 | 82 906,09 | 2% | 4 353 217,00 |
| Property rates - penalties & collection charges | 220 605,00 | 190 000,00 | 190 000,00 | 17 129,27 | 149 957,52 | 152 364,00 | (2 406,48) | -2% | 190 000,00 |
| Service charges - electricity revenue | 7 617 894,00 | 8 590 210,00 | 8 590 210,00 | 628 843,62 | 6 404 911,15 | 6 125 761,00 | 279 150,15 | 5% | 8 590 210,00 |
| Service charges - water revenue | 4 318 992,00 | 4 522 096,00 | 4 522 096,00 | 372 654,75 | 3 371 077,39 | 3 224 748,00 | 146 329,39 | 5% | 4 522 096,00 |
| Service charges - sanitation revenue | 2 598 448,00 | 2 695 568,00 | 2 695 568,00 | 221 715,97 | 2 041 866,83 | 1 922 231,00 | 119 635,83 | 6% | 2 695 568,00 |
| Service charges - refuse revenue | 3 414 462,00 | 3 756 364,00 | 3 756 364,00 | 297 171,20 | 2 698 988,60 | 2 678 695,00 | 16 303,60 | 1% | 3 756 364,00 |
| Service charges - other | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 389 845,00 | 339 214,00 | 339 214,00 | 25 112,68 | 286 555,15 | 355 348,28 | (68 793,13) | -19% | 339 214,00 |
| Interest earned - external investments | 1 592 813,00 | 1 297 000,00 | 1 297 000,00 | 261 394,83 | 1 213 371,95 | 1 033 499,00 | 179 872,95 | 17% | 1 297 000,00 |
| Interest earned - outstanding debtors | 2 572,00 | 3 300,00 | 3 300,00 | 175,68 | 1 708,51 | 2 295,00 | (586,49) | -26% | 3 300,00 |
| Dividends received | - | - | - | - | - | - | - | - | - |
| Fines | 6 900,00 | 12 230,00 | 12 230,00 | 1 250,00 | 10 716,00 | 8 669,00 | 2 047,00 | 24% | 12 230,00 |
| Licences and permits | 6 072,00 | 7 420,00 | 7 420,00 | 1 974,00 | 5 517,00 | 4 192,68 | 1 324,32 | 32% | 7 420,00 |
| Agency services | 147 351,00 | 103 333,00 | 103 333,00 | 12 932,92 | 108 077,27 | 58 534,31 | 49 542,96 | 82% | 103 333,00 |
| Transfers recognised - operational | 19 551 846,00 | 23 060 000,00 | 23 492 091,00 | 4 743 433,48 | 20 154 526,27 | 23 060 000,00 | (2 905 473,73) | -13% | 23 492 091,00 |
| Other revenue | 3 036 971,00 | 8 425 799,00 | 8 709 799,00 | 61 237,39 | 638 717,76 | 1 001 502,52 | (364 784,76) | -36% | 8 709 799,00 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | 47 102 481,00 | 57 355 751,00 | 58 071 842,00 | 6 645 025,77 | 41 518 123,26 | 43 982 056,78 | (2 463 933,52) | -6% | 58 071 842,00 |
| Expenditure By Type | | | | | | | | | |
| Employee related costs | 16 252 987,00 | 16 881 136,00 | 19 563 322,00 | 1 331 931,28 | 12 097 381,06 | 11 998 357,00 | 101 024,06 | 1% | 19 563 322,00 |
| Remuneration of councillors | 2 020 110,00 | 2 062 366,00 | 2 062 366,00 | 177 424,81 | 1 591 911,87 | 1 546 767,00 | 45 144,87 | 3% | 2 062 366,00 |
| Debt Impairment | - | 2 436 881,00 | 2 436 881,00 | - | - | - | - | - | 2 436 881,00 |
| Depreciation & asset impairment | 3 045 069,00 | 4 322 911,00 | 4 322 911,00 | - | - | - | - | - | 4 322 911,00 |
| Finance charges | 873 128,00 | 831 014,00 | 831 014,00 | - | - | - | - | - | 831 014,00 |
| Bulk purchases | 8 532 727,00 | 9 698 001,00 | 9 698 001,00 | 670 019,70 | 6 814 194,66 | 7 509 652,00 | (695 457,34) | -9% | 9 698 001,00 |
| Other materials | 880 124,00 | 468 100,00 | 1 676 267,00 | 38 508,04 | 658 075,34 | 376 589,00 | 281 486,34 | 75% | 1 676 267,00 |
| Contracted services | 1 607 291,00 | 515 900,00 | 1 115 900,00 | 117 871,31 | 976 095,84 | 414 160,00 | 561 935,84 | 136% | 1 115 900,00 |
| Transfers and grants | 8 018 446,00 | 9 303 352,00 | 8 886 052,00 | 404 160,84 | 6 379 932,71 | 9 303 352,00 | (2 923 419,29) | -31% | 8 886 052,00 |
| Other expenditure | 8 085 853,00 | 12 633 060,00 | 9 077 128,00 | 268 067,65 | 5 509 660,11 | 5 318 729,00 | 190 931,11 | 4% | 9 077 128,00 |
| Loss on disposal of PPE | 41 936,00 | 2 000,00 | 2 000,00 | - | - | - | - | - | 2 000,00 |
| Total Expenditure | 49 337 651,00 | 59 155 751,00 | 59 771 842,00 | 3 008 983,63 | 34 027 252,59 | 36 465 606,00 | (2 438 353,41) | -7% | 59 771 842,00 |
| Surplus/(Deficit) | (2 235 170,00) | (1 800 000,00) | (1 700 000,00) | 3 638 042,14 | 7 490 870,67 | 7 516 450,78 | (25 580,11) | (0) | (1 700 000,00) |
| Transfers recognised - capital | 10 026 174,00 | 7 928 000,00 | 10 285 119,00 | 422 007,09 | 3 848 580,09 | 7 928 000,00 | (4 081 419,91) | (0) | 10 285 119,00 |
| Contributions recognised - capital | - | - | - | - | - | - | - | - | - |
| Contributed assets | - | - | - | 50 888,74 | 50 888,74 | - | 50 888,74 | #DIV/0! | - |
| Surplus/(Deficit) after capital transfers & contributions | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | | | 8 585 119,00 |
| Taxation | | | | | | | | | |
| Surplus/(Deficit) after taxation | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | | | 8 585 119,00 |
| Attributable to minorities | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | | | 8 585 119,00 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | 7 791 004,00 | 6 128 000,00 | 8 585 119,00 | 4 110 937,97 | 11 388 339,50 | 15 444 450,78 | | | 8 585 119,00 |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

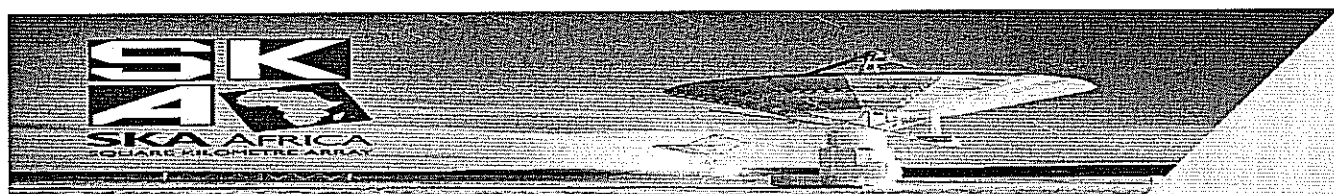
Monthly Budget Statements (cont.)

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) - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|---------------------|-----------------------|---------------------|-------------------|---------------------|---------------------|-------------------|----------------|---------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R | | | | | | | | | |
| Other Expenditure By Type | | | | | | | | | |
| Collection costs | - | 35 000,00 | 35 000,00 | - | - | - | - | - | 35 000,00 |
| Contributions to other provisions | - | - | - | - | - | - | - | - | - |
| Consistent fees | 850 655,19 | 1 425 000,00 | 1 380 000,00 | - | 340 639,96 | 640 523,00 | -299 883,04 | -46,82% | 1 380 000,00 |
| Audit fees | 2 240 071,34 | 2 310 000,00 | 1 990 000,00 | - | 1 788 787,70 | 1 925 000,00 | -136 212,30 | -7,08% | 1 990 000,00 |
| General expenses | 1 491 523,96 | 1 826 455,00 | 2 116 474,00 | 89 994,07 | 982 483,97 | 608 310,00 | 374 173,97 | 61,51% | 2 116 474,00 |
| Internal charges (Activity Based Costing) | 2 739 340,43 | 3 007 056,00 | 3 007 056,00 | - | - | - | - | - | 3 007 056,00 |
| Internal recoveries (Activity Based Costing) | -2 739 340,43 | -3 007 056,00 | -3 007 056,00 | - | - | - | - | - | -3 007 056,00 |
| Advertisements, printing and stationery | 203 561,74 | 172 000,00 | 172 000,00 | 31 330,71 | 123 471,31 | 100 331,00 | 23 140,31 | 23,06% | 172 000,00 |
| Bank charges | 135 421,76 | 145 309,00 | 145 309,00 | 10 867,27 | 98 539,10 | 98 872,00 | -332,90 | -0,34% | 145 309,00 |
| Fuel and oil | 772 994,76 | 800 000,00 | 800 000,00 | 25 539,77 | 442 620,22 | 301 991,00 | 140 629,22 | 45,66% | 800 000,00 |
| Insurance costs | 314 362,63 | 477 301,00 | 477 301,00 | - | 284 499,78 | 314 683,00 | -30 183,22 | -9,58% | 477 301,00 |
| Legal fees | 24 842,57 | 40 000,00 | 40 000,00 | - | 16 879,53 | - | 16 879,53 | #DIV/0! | 40 000,00 |
| Membership fees | 500 000,00 | 551 680,00 | 551 680,00 | - | 500 000,00 | 551 680,00 | -51 680,00 | -9,37% | 551 680,00 |
| Operating Grant Expenditure | - | 3 614 000,00 | - | - | - | - | - | - | - |
| Telephone and postage | 356 476,29 | 536 345,00 | 536 345,00 | 40 952,79 | 300 502,03 | 312 665,00 | -12 162,97 | -3,95% | 536 345,00 |
| Travel and subsistence | 949 801,84 | 700 000,00 | 833 019,00 | 60 383,04 | 633 237,51 | 466 664,00 | 166 573,51 | 35,69% | 833 019,00 |
| Actual losses | 93 807,76 | - | - | - | - | - | - | - | - |
| Total 'Other' Expenditure | 7 933 519,84 | 12 633 090,00 | 9 077 128,00 | 269 067,55 | 5 509 660,11 | 5 318 729,00 | 190 931,11 | #DIV/0! | 9 077 128,00 |



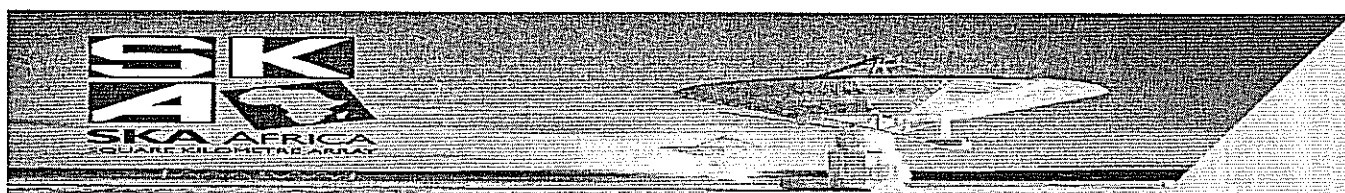
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|----------------------|-----------------------|----------------------|-------------------|---------------------|----------------------|-----------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Single Year expenditure appropriation | | | | | | | | | |
| Vote 1 - Executive and Council | 657,00 | - | - | - | - | - | - | - | - |
| Vote 2 - Budget and Treasury | 10 581,00 | - | 265 944,00 | - | 181 615,97 | 265 944,00 | (84 328,03) | (0,32) | 265 944,00 |
| Vote 3 - Corporate Services | 1 823,00 | - | - | - | 3 354,39 | - | 3 354,39 | #DIV/0! | - |
| Vote 4 - Planning and Development | - | - | - | - | - | - | - | - | - |
| Vote 5 - Health | - | - | - | - | - | - | - | - | - |
| Vote 6 - Community and Social Services | 696 690,00 | - | 355 656,00 | - | 322 744,05 | 355 656,00 | (32 911,95) | (0,09) | 355 656,00 |
| Vote 7 - Housing | - | - | - | - | - | - | - | - | - |
| Vote 8 - Public Safety | - | - | - | - | - | - | - | - | - |
| Vote 9 - Sport and Recreation | 1 405 352,00 | 1 228 000,00 | 4 256 732,00 | 413 292,09 | 618 831,50 | 4 256 732,00 | (3 637 900,50) | (0,85) | 4 256 732,00 |
| Vote 10 - Environmental Protection | - | - | - | - | - | - | - | - | - |
| Vote 11 - Solid Waste Management | - | 1 000 000,00 | - | - | 568,40 | - | 568,40 | #DIV/0! | - |
| Vote 12 - Waste Water Management | 15 624,00 | 3 700 000,00 | - | - | 689,70 | - | 689,70 | #DIV/0! | - |
| Vote 13 - Road Transport | 5 050 824,00 | 2 000 000,00 | 1 599 787,00 | - | 1 365 400,56 | 1 599 787,00 | (234 386,44) | (0,15) | 1 599 787,00 |
| Vote 14 - Water | 2 706 787,00 | - | 3 907 000,00 | 105 364,09 | 1 472 977,05 | 3 907 000,00 | (2 434 022,95) | (0,62) | 3 907 000,00 |
| Vote 15 - Electricity | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,62 | 10 385 119,00 | (6 418 937,38) | (0,62) | 10 385 119,00 |
| Total Capital Expenditure | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,62 | 10 385 119,00 | (6 418 937,38) | (0,62) | 10 385 119,00 |
| Capital Expenditure - Standard Classification | | | | | | | | | |
| Governance and administration | 13 062,00 | - | 265 944,00 | - | 184 970,36 | 265 944,00 | (80 973,64) | (0,30) | 265 944,00 |
| Executive and council | 657,00 | - | - | - | - | - | - | - | - |
| Budget and treasury office | 10 582,00 | - | 265 944,00 | - | 181 615,97 | 265 944,00 | (84 328,03) | (0,32) | 265 944,00 |
| Corporate services | 1 823,00 | - | - | - | 3 354,39 | - | 3 354,39 | #DIV/0! | - |
| Community and public safety | 2 302 041,00 | 1 228 000,00 | 4 612 388,00 | 413 292,09 | 941 575,55 | 4 612 388,00 | (3 670 812,45) | (0,80) | 4 612 388,00 |
| Community and social services | 696 690,00 | - | 370 656,00 | - | 322 744,05 | 355 656,00 | (32 911,95) | (0,09) | 370 656,00 |
| Sport and recreation | 1 405 351,00 | 1 228 000,00 | 4 241 732,00 | 413 292,09 | 618 831,50 | 4 256 732,00 | (3 637 900,50) | (0,85) | 4 241 732,00 |
| Public safety | - | - | - | - | - | - | - | - | - |
| Housing | - | - | - | - | - | - | - | - | - |
| Health | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | 5 050 824,00 | 2 000 000,00 | 1 599 787,00 | - | 1 365 400,56 | 1 599 787,00 | (234 386,44) | (0,15) | 1 599 787,00 |
| Planning and development | - | - | - | - | - | - | - | - | - |
| Road transport | 5 050 824,00 | 2 000 000,00 | 1 599 787,00 | - | 1 365 400,56 | 1 599 787,00 | (234 386,44) | (0,15) | 1 599 787,00 |
| Environmental protection | - | - | - | - | - | - | - | - | - |
| Trading services | 2 722 411,00 | 4 700 000,00 | 3 907 000,00 | 105 364,09 | 1 474 235,15 | 3 907 000,00 | (2 432 764,85) | (0,62) | 3 907 000,00 |
| Electricity | - | - | - | - | - | - | - | - | - |
| Water | 2 706 787,00 | - | 3 907 000,00 | 105 364,09 | 1 472 977,05 | 3 907 000,00 | (2 434 022,95) | (0,62) | 3 907 000,00 |
| Waste water management | 15 624,00 | 3 700 000,00 | - | - | 689,70 | - | 689,70 | #DIV/0! | - |
| Waste management | - | 1 000 000,00 | - | - | 568,40 | - | 568,40 | #DIV/0! | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,62 | 10 385 119,00 | (6 418 937,38) | (0,62) | 10 385 119,00 |
| Funded by: | | | | | | | | | |
| National Government | 9 649 413,00 | 7 928 000,00 | 9 915 944,00 | 467 767,44 | 3 673 165,09 | 9 915 944,00 | (6 242 778,91) | (0,63) | 9 915 944,00 |
| Provincial Government | 376 752,00 | - | 132 120,00 | 50 889,74 | 270 064,06 | 132 120,00 | 137 944,06 | 1,04 | 132 120,00 |
| District Municipality | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | - | - | 237 055,00 | - | - | 237 055,00 | (237 055,00) | (1,00) | 237 055,00 |
| Transfers recognised - capital | 10 026 175,00 | 7 928 000,00 | 10 285 119,00 | 518 656,18 | 3 943 229,15 | 10 285 119,00 | (6 341 889,85) | (0,62) | 10 285 119,00 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 62 163,00 | - | 100 000,00 | - | 22 952,44 | 100 000,00 | (77 047,56) | (0,77) | 100 000,00 |
| Total Capital Funding | 10 088 338,00 | 7 928 000,00 | 10 385 119,00 | 518 656,18 | 3 966 181,59 | 10 385 119,00 | (6 418 937,41) | (0,62) | 10 385 119,00 |



16

In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| ASSETS | | | | | |
| Current assets | | | | | |
| Cash | 250 868,00 | 1 538 120,00 | 1 538 120,00 | 1 190 096,56 | 1 538 120,00 |
| Call Investment deposits | 22 125 577,00 | 23 744 182,00 | 23 744 182,00 | 32 197 107,00 | 23 744 182,00 |
| Consumer debtors | 2 460 854,00 | 6 000 119,00 | 6 000 119,00 | 3 694 173,66 | 6 000 119,00 |
| Other debtors | 35 132,00 | 29 515,00 | 29 515,00 | 35 131,92 | 29 515,00 |
| Current portion of long-term receivables | 8 727,00 | 8 490,00 | 8 490,00 | 1 849,39 | 8 490,00 |
| Inventory | - | - | - | - | - |
| Total current assets | 24 881 158,00 | 31 320 426,00 | 31 320 426,00 | 37 118 358,53 | 31 320 426,00 |
| Non current assets | | | | | |
| Long-term receivables | 39 306,00 | 41 621,00 | 41 621,00 | 39 306,49 | 41 621,00 |
| Investments | - | - | - | - | - |
| Investment property | 15 482 392,00 | 10 214 723,00 | 15 470 028,00 | 15 482 392,43 | 15 470 028,00 |
| Investments in Associate | - | - | - | - | - |
| Property, plant and equipment | 106 069 603,00 | 119 113 037,00 | 112 947 594,00 | 110 039 852,87 | 112 947 594,00 |
| Agricultural | - | - | - | - | - |
| Biological assets | - | - | - | - | - |
| Intangible assets | 18 371,00 | 24 759,00 | 3 700,00 | 18 371,38 | 3 700,00 |
| Other non-current assets | 794 698,00 | 1 233 910,00 | 1 233 910,00 | 788 745,04 | 1 233 910,00 |
| Total non current assets | 122 404 370,00 | 130 628 050,00 | 129 696 853,00 | 126 368 668,21 | 129 696 853,00 |
| TOTAL ASSETS | 147 285 528,00 | 161 948 476,00 | 161 017 279,00 | 163 487 026,74 | 161 017 279,00 |
| LIABILITIES | | | | | |
| Current liabilities | | | | | |
| Bank overdraft | - | - | - | - | - |
| Borrowing | - | - | - | - | - |
| Consumer deposits | 308 159,00 | 370 388,00 | 370 388,00 | 317 939,00 | 370 388,00 |
| Trade and other payables | 2 833 649,00 | 4 855 064,00 | 4 855 064,00 | 8 299 428,07 | 4 855 064,00 |
| Provisions | 1 919 560,00 | 1 659 144,00 | 1 659 144,00 | 1 261 300,18 | 1 659 144,00 |
| Total current liabilities | 5 061 368,00 | 6 884 596,00 | 6 884 596,00 | 9 878 667,25 | 6 884 596,00 |
| Non current liabilities | | | | | |
| Borrowing | - | - | - | - | - |
| Provisions | 10 722 558,00 | 12 530 249,00 | 12 530 249,00 | 10 722 557,94 | 12 530 249,00 |
| Total non current liabilities | 10 722 558,00 | 12 530 249,00 | 12 530 249,00 | 10 722 557,94 | 12 530 249,00 |
| TOTAL LIABILITIES | 15 783 926,00 | 19 414 845,00 | 19 414 845,00 | 20 601 225,19 | 19 414 845,00 |
| NET ASSETS | 131 501 602,00 | 142 533 631,00 | 141 602 434,00 | 142 885 801,55 | 141 602 434,00 |
| COMMUNITY WEALTH/EQUITY | | | | | |
| Accumulated Surplus/(Deficit) | 120 115 780,00 | 131 095 644,00 | 130 164 447,00 | 131 498 166,14 | 130 164 447,00 |
| Reserves | 11 385 822,00 | 11 437 987,00 | 11 437 987,00 | 11 387 635,42 | 11 437 987,00 |
| TOTAL COMMUNITY WEALTH/EQUITY | 131 501 602,00 | 142 533 631,00 | 141 602 434,00 | 142 885 801,56 | 141 602 434,00 |

In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|------------------------|-----------------------|------------------------|---------------------|-----------------------|-----------------------|-----------------------|----------------|------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R. | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Property rates, penalties & collection charges | 4 425 478,00 | 3 177 848,00 | 3 177 848,00 | 8 161 390,17 | 18 203 632,32 | 17 600 734,00 | 602 898,32 | 3,43% | 3 177 848,00 |
| Service charges | 10 990 674,00 | 18 585 024,00 | 18 585 024,00 | 938 300,44 | 6 322 429,50 | | 6 322 429,50 | #DIV/0! | 18 585 024,00 |
| Other revenue | 8 863 940,00 | 8 795 408,00 | 9 080 408,00 | 50 771,28 | 889 343,31 | | 889 343,31 | #DIV/0! | 9 080 408,00 |
| Government - operating | 20 592 415,00 | 23 060 000,00 | 23 492 091,00 | 422 007,09 | 20 154 526,27 | 19 507 000,00 | 647 526,27 | 3,32% | 23 492 091,00 |
| Government - capital | 10 028 174,00 | 7 928 000,00 | 10 285 119,00 | | 3 355 940,96 | 7 928 000,00 | (4 572 059,04) | -57,67% | 10 285 119,00 |
| Interest | 1 559 335,00 | 1 170 600,00 | 1 170 600,00 | 261 394,83 | 1 213 371,95 | 760 889,00 | 452 602,95 | 59,47% | 1 170 600,00 |
| Dividends | | | | | | | | | |
| Payments | | | | | | | | | |
| Suppliers and employees | (37 783 114,00) | (42 261 593,00) | (43 194 984,00) | (3 077 427,81) | (28 794 950,49) | (23 399 190,00) | 5 395 770,49 | -23,06% | (43 194 984,00) |
| Finance charges | (873 128,00) | (831 014,00) | (831 014,00) | | | | | | (831 014,00) |
| Transfers and Grants | (8 018 446,00) | (9 303 352,00) | (8 886 052,00) | (404 160,84) | (5 379 832,71) | (9 303 352,00) | (2 923 419,29) | 31,42% | (8 886 052,00) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | 9 783 328,00 | 10 322 921,00 | 12 780 040,00 | 4 352 275,16 | 14 954 351,11 | 13 094 051,00 | (1 870 290,11) | -14,28% | 12 780 040,00 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Proceeds on disposal of PPE | 44 264,00 | - | - | | 4 646,00 | | 4 646,00 | #DIV/0! | - |
| Decrease (increase) in non-current debtors | 9 796,00 | 8 490,00 | 8 490,00 | 612,37 | 6 677,62 | 6 337,00 | 540,62 | 8,53% | 8 490,00 |
| Decrease (increase) other non-current receivables | | - | - | | | | | | - |
| Decrease (increase) in non-current investments | | - | - | | | | | | - |
| Payments | | | | | | | | | |
| Capital assets | (10 088 338,00) | (7 928 000,00) | (10 385 119,00) | (527 371,18) | (3 974 896,62) | (7 928 000,00) | (3 953 103,38) | 49,86% | (10 385 119,00) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | (10 034 278,00) | (7 919 510,00) | (10 376 629,00) | (526 758,81) | (3 963 372,00) | (7 921 663,00) | (3 958 290,29) | 49,07% | (10 376 629,00) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Receipts | | | | | | | | | |
| Short term loans | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | |
| Increase (decrease) in consumer deposits | 15 390,00 | 10 000,00 | 10 000,00 | | 9 780,00 | 8 466,00 | 1 314,00 | 15,52% | 10 000,00 |
| Payments | | | | | | | | | |
| Repayment of borrowing | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | 15 390,00 | 10 000,00 | 10 000,00 | | 9 780,00 | 8 466,00 | (1 314,00) | -15,52% | 10 000,00 |
| NET INCREASE/ (DECREASE) IN CASH HELD | (235 560,00) | 2 413 411,00 | 2 413 411,00 | 3 825 516,35 | 11 010 758,31 | 5 180 854,00 | | | 2 413 411,00 |
| Cash/cash equivalents at beginning: | 22 512 005,00 | 22 858 890,00 | 25 282 301,00 | | 22 376 445,00 | 25 282 301,00 | | | 22 376 445,00 |
| Cash/cash equivalents at month/year end: | 22 376 445,00 | 25 282 301,00 | 27 695 712,00 | | 33 387 203,31 | 30 463 155,00 | | | 24 789 856,00 |

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

In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 March 2016

| Description of financial indicator | Basis of calculation | 2014-2015 | Budget Year 2015-2016 | | | |
|--|--|-----------------|-----------------------|-----------------|---------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| Borrowing Management | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | 1,8% | 8,7% | 8,6% | 0,0% | 4,8% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Safety of Capital | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | 2,2% | 3,4% | 3,4% | 5,8% | 3,4% |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Liquidity | | | | | | |
| Current Ratio | Current assets/current liabilities | 491,6% | 454,9% | 454,9% | 375,7% | 454,9% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 442,1% | 367,2% | 367,2% | 338,0% | 367,2% |
| Revenue Management | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 5,4% | 10,6% | 10,5% | 9,1% | 10,5% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | 22,2% | 20,4% | 20,4% | 16,9% | 20,4% |
| Creditors Management | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Funding of Provisions | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | |
| Other Indicators | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 4,9% | 11,3% | 11,3% | 9,0% | 11,3% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | 34,5% | 29,4% | 33,7% | 29,1% | 33,7% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | 5,2% | 1,7% | 4,8% | 3,9% | 4,8% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | 8,3% | 9,0% | 8,9% | 0,0% | 5,0% |
| IDP regulation financial viability indicators | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | 153,5% | 175,3% | 176,7% | 147,2% | 176,7% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 14,2% | 31,1% | 31,1% | 26,0% | 31,1% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 544,2% | 512,9% | 507,6% | 392,5% | 507,6% |

unf



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

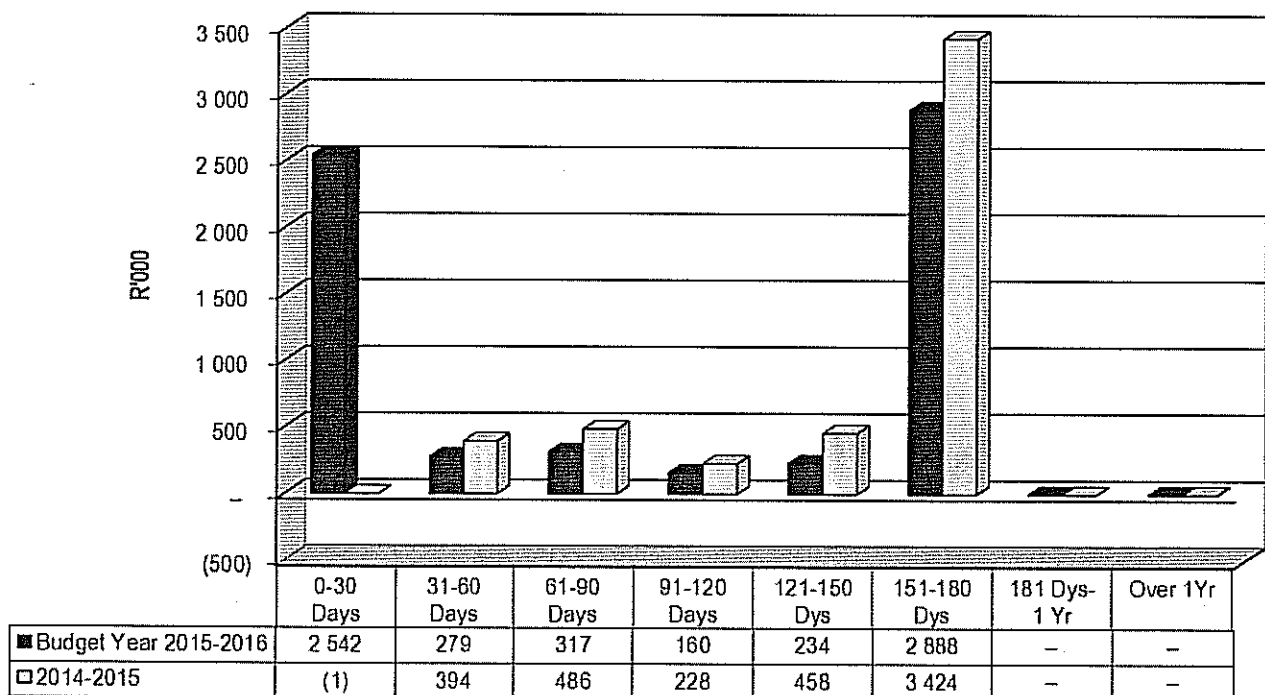
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 March 2016

| Description | Budget Year 2015-2016 | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts (Lia Council Policy) |
|--|-----------------------|-------------------|-------------------|-------------------|-------------------|---------------------|--------------|----------|---------------------|--|---|
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 372 654,75 | 60 703,91 | 45 430,60 | 5 869,64 | 95 357,17 | 239 905,99 | - | - | 619 922,06 | 341 132,80 | 706 473,00 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 464 244,92 | 120 114,40 | 88 105,29 | 48 259,47 | 43 976,52 | 101 368,37 | - | - | 866 068,97 | 193 604,36 | 156 556,00 |
| Receivables from Non-exchange Transactions - Property Rates | - | - | - | - | - | 1 949 895,21 | - | - | 1 949 895,21 | 1 949 895,21 | 751 422,00 |
| Receivables from Exchange Transactions - Waste Water Management | 221 715,97 | 408,63 | 90 854,15 | 68 842,12 | 61 721,62 | 4 784,16 | - | - | 449 336,65 | 135 357,00 | 490 850,00 |
| Receivables from Exchange Transactions - Waste Management | 297 171,20 | 38 238,95 | 29 745,48 | 21 152,68 | 19 265,91 | (92 260,05) | - | - | 313 314,13 | (51 841,45) | 32 800,00 |
| Receivables from Exchange Transactions - Property Rental Debtors | - | 50 032,55 | 48 231,52 | (0,00) | - | 241 280,42 | - | - | 339 544,49 | 241 280,42 | 241 293,00 |
| Interest on Arrear Debtor Accounts | - | 9 248,25 | 14 616,08 | 15 507,63 | 13 318,59 | 443 110,39 | - | - | 495 800,94 | 471 936,61 | 348 531,00 |
| Recoverable unauthorised, irregular, trifling and wasteful expenditure | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1 186 616,87 | - | - | - | - | - | - | - | 1 186 616,87 | - | - |
| Total By Income Source | 2 542 403,71 | 278 746,69 | 316 983,10 | 159 631,52 | 233 639,81 | 2 888 094,49 | - | - | 6 419 499,32 | 3 281 365,82 | 2 727 925,00 |
| 2014/15 - totals only | (1 416,56) | 394 132,97 | 485 968,84 | 228 050,53 | 457 973,44 | 3 423 665,17 | - | - | 4 988 391,99 | 4 109 737,14 | - |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| Organs of State | 91 708,32 | 27 058,09 | 23 394,08 | 14 854,36 | 11 376,22 | 25 202,64 | - | - | 193 583,71 | 51 431,22 | - |
| Commercial | 73 368,52 | 32 407,26 | 17 521,57 | 10 011,15 | 16 069,80 | 373 682,39 | - | - | 523 060,69 | 399 763,34 | 360 412,00 |
| Households | 2 377 326,87 | 219 281,34 | 276 067,45 | 134 765,01 | 206 193,79 | 2 489 209,46 | - | - | 5 702 844,92 | 2 830 169,26 | 2 367 513,00 |
| Other | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2 542 403,71 | 278 746,69 | 316 983,10 | 159 631,52 | 233 639,81 | 2 888 094,49 | - | - | 6 419 499,32 | 3 281 365,82 | 2 727 925,00 |

Chart C3 Aged Consumer Debtors Analysis

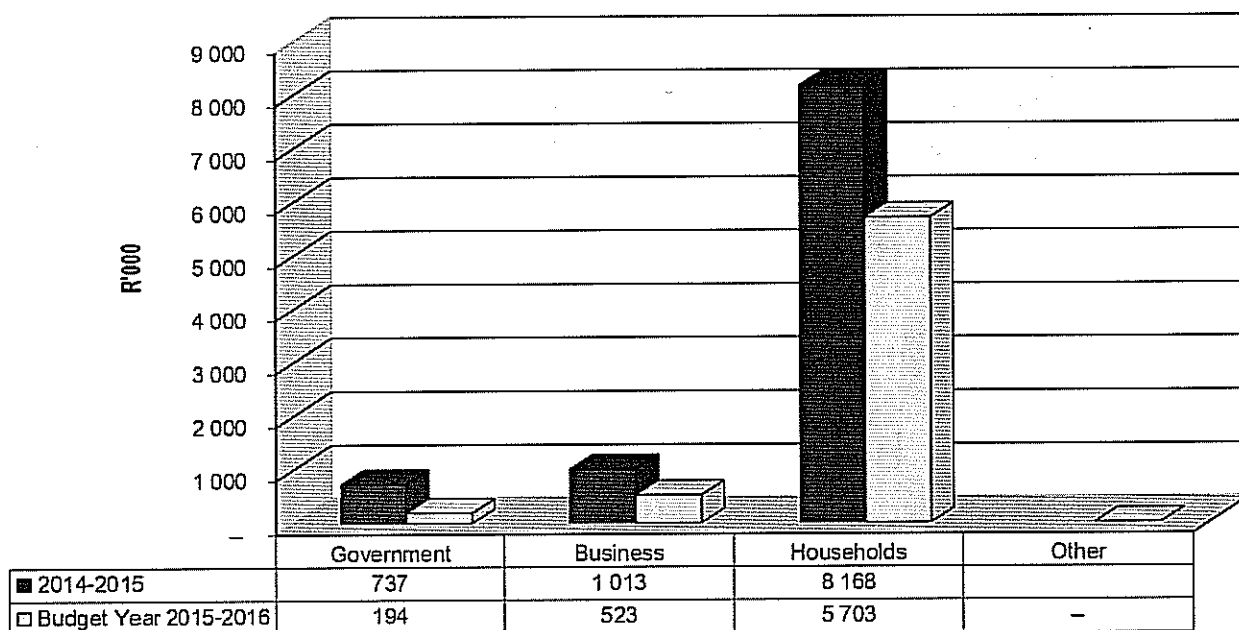


In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

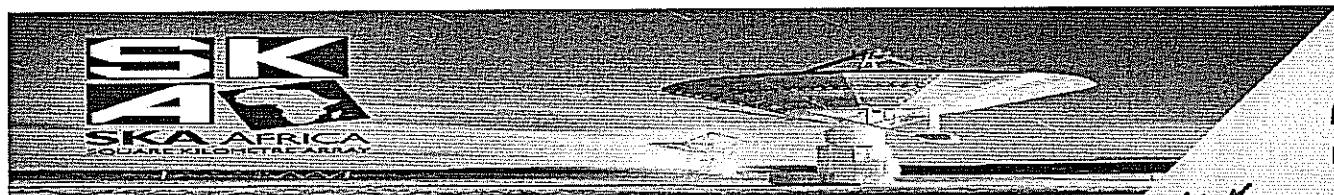
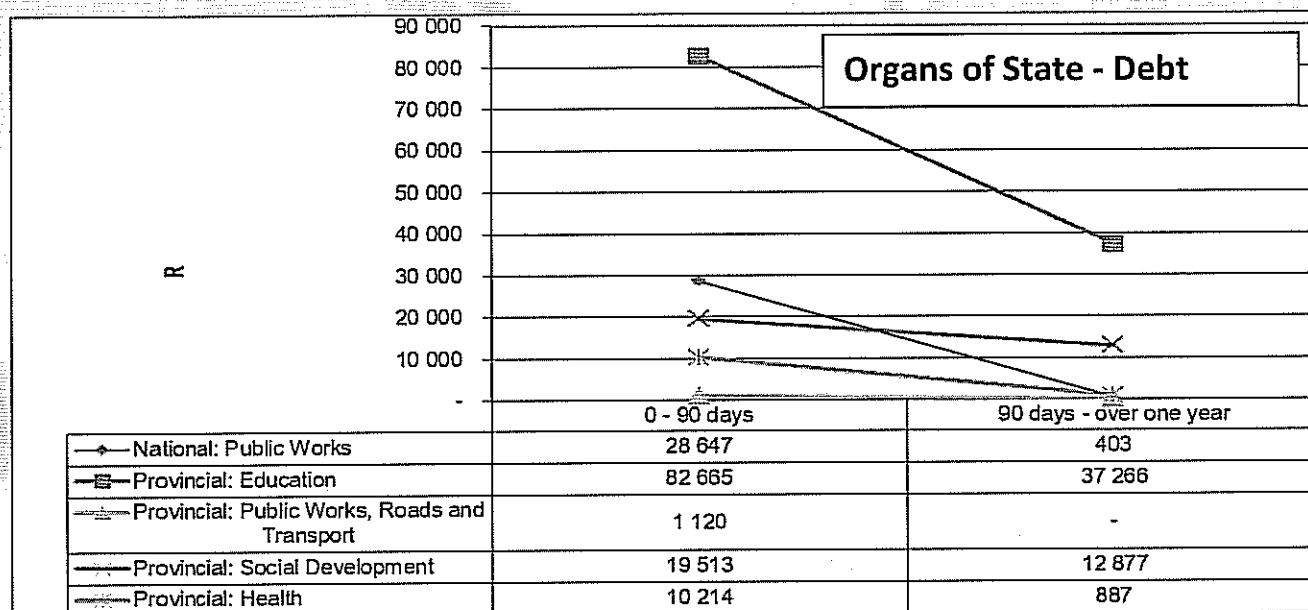
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 March 2016

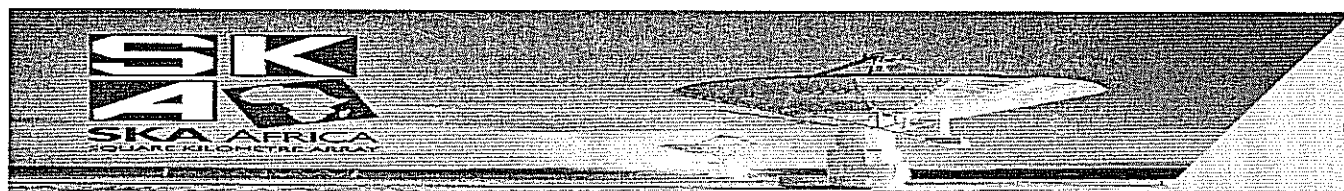
| Description | NT Code | Budget Year 2015-2016 | | | | | | | | | Prior year totals for chart (same period) |
|--|-------------|-----------------------|------------|------------|-------------|--------------|--------------|---------------|----------|-------|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Yr | Over 1Yr | Total | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | | | | | | | | | | |
| Bulk Water | 0200 | | | | | | | | | | |
| PAYE deductions | 0300 | | | | | | | | | | |
| VAT (output less input) | 0400 | | | | | | | | | | |
| Pensions / Retirement deductions | 0500 | | | | | | | | | | |
| Loan repayments | 0600 | | | | | | | | | | |
| Trade Creditors | 0700 | | | | | | | | | | |
| Auditor General | 0800 | | | | | | | | | | |
| Other | 0900 | | | | | | | | | | |
| Total By Customer Type | 2600 | | | | | | | | | | |

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

Investment Portfolio Analysis

Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 March 2016

| Investments by maturity Name of Institution & Investment ID | Period of Investment Yrs/Months | Type of Investment | Expiry date of Investment | Accrued interest for the month | Yield for the month (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|------------------------------------|--------------------|---------------------------|--------------------------------|-------------------------|--|------------------------|----------------------------------|
| | | | | | | | | |
| Municipality | | | | | | | | |
| Capital Replacement Reserve | 32 days | fixed deposit | | | | 11 347 811,51 | - | 11 347 811,51 |
| Housing Fund | 1 day | call deposit | | | | 39 565,46 | 257,45 | 39 823,91 |
| Job creation - De Bult | 32 days | notice deposit | | | | 40 031,88 | 260,48 | 40 292,06 |
| Land development | 1 day | call deposit | | | | 17 188,91 | 111,79 | 17 300,70 |
| Land development | 32 days | notice deposit | | | | 15 684,77 | 101,87 | 15 786,64 |
| Land development | 1 day | call deposit | | | | 29 979,98 | 194,94 | 30 174,92 |
| Civil Defence | 32 days | notice deposit | | | | 19 295,10 | 191,47 | 19 486,57 |
| EPWP Voaburg dust | | | | | | | | |
| CMF Kwaggakolk (vat) | 1 day | call deposit | | | | 633,48 | 3,85 | 637,33 |
| MSG | 1 day | call deposit | | | | 731 544,51 | (16 568,18) | 714 976,33 |
| MIG Sanitation interest/vat | 1 day | call deposit | | | | 1 021 612,99 | - | 1 021 612,99 |
| Electricity | 1 day | call deposit | | | | 38 064,17 | 234,59 | 38 298,76 |
| Water Services Plan | 1 day | call deposit | | | | 3 371,82 | 21,75 | 3 393,57 |
| CMF-Saalpoort project 301 | 1 day | call deposit | | | | 3 701,36 | 23,95 | 3 725,31 |
| Library Development Projects | 1 day | call deposit | | | | 887 984,48 | (53 683,43) | 834 301,05 |
| EPWP - Paving/ Cleaning | 1 day | call deposit | | | | 24 378,85 | 158,60 | 24 537,45 |
| Loto Camarvon | 1 day | call deposit | | | | 1 871,87 | 12,11 | 1 884,08 |
| Loto Voaburg | 1 day | call deposit | | | | 33 021,11 | 214,77 | 33 235,88 |
| Finance Management Grant | 1 day | call deposit | | | | 1 025 050,22 | (32 598,96) | 992 451,26 |
| Transfer Fees Sub-Economic Housing | 32 days | notice deposit | | | | 138 616,02 | 906,24 | 139 522,26 |
| VB Cleaning Project | 1 day | call deposit | | | | 26 359,98 | 171,54 | 26 531,52 |
| VAT - retention | 1 day | call deposit | | | | 12 232,15 | 79,57 | 12 311,72 |
| EPWP | 1 day | call deposit | | | | 341 636,51 | (48 783,00) | 293 053,51 |
| MIG | 1 day | call deposit | | | | 3 101 016,51 | 308 235,63 | 3 409 251,24 |
| Youth development | 1 day | call deposit | | | | 93 632,07 | - | 93 632,07 |
| Lease, PMS and Long Service Funds | 1 day | call deposit | | | | 2 130 448,00 | (60 511,88) | 2 070 937,38 |
| Provision for Employee benefits | 1 day | call deposit | | | | 4 000 000,00 | - | 4 000 000,00 |
| Retention | 1 day | call deposit | | | | 166 632,05 | 38 026,53 | 204 658,58 |
| Reserves | 1 day | call deposit | | | | 352 115,88 | - | 352 115,88 |
| General Account | 1 day | call deposit | | | | 3 728 961,72 | 2 600 000,00 | 6 328 961,72 |
| Municipality sub-total | | | | | | 29 380 045,12 | 2 817 061,88 | 32 197 107,00 |
| TOTAL INVESTMENTS AND INTEREST | | | | | | 29 380 045,12 | 2 817 061,88 | 32 197 107,00 |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|----------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| RECEIPTS: | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | |
| National Government: | 20 114 176,00 | 21 751 000,00 | 21 570 056,00 | 4 505 000,00 | 21 860 645,87 | 21 751 000,00 | 109 645,87 | 0,5% | 21 570 056,00 |
| Local Government Equitable Share | 15 096 000,00 | 18 021 000,00 | 18 021 000,00 | 4 505 000,00 | 18 021 000,00 | 18 021 000,00 | - | | 18 021 000,00 |
| Finance Management | 1 800 000,00 | 1 800 000,00 | 1 795 250,00 | | 1 800 000,00 | 1 800 000,00 | - | | 1 795 250,00 |
| Municipal Systems Improvement | 934 000,00 | 930 000,00 | 930 000,00 | | 926 250,00 | 930 000,00 | (3 750,00) | -0,40% | 930 000,00 |
| EPWP Incentive | 1 000 000,00 | 1 000 000,00 | 822 806,00 | | 1 000 000,00 | 1 000 000,00 | - | | 822 806,00 |
| Municipal Infrastructure Grant (MIG) | 905 375,00 | | - | | | | | | - |
| Department of Water Affairs and Forestry | 378 801,00 | | - | | 113 395,87 | | 113 395,87 | #DIV/0! | - |
| Other transfers and grants (insert description) | | | | | | | | | |
| Provincial Government: | 778 002,00 | 1 309 000,00 | 1 822 707,00 | 90 211,20 | 1 404 663,96 | 1 954 828,00 | (550 164,04) | -28,14% | 1 822 707,00 |
| Sport and Recreation | 715 207,00 | 1 309 000,00 | 1 176 879,00 | | 1 309 000,00 | 1 309 000,00 | - | | 1 176 879,00 |
| Expanded Public Works Programme | 62 795,00 | | 445 828,00 | | 5 452,76 | 445 828,00 | (440 375,24) | -98,78% | 445 828,00 |
| DWAF | | | 200 000,00 | 90 211,20 | 90 211,20 | 200 000,00 | (109 788,80) | -54,89% | 200 000,00 |
| War on leaks | | | | | | | | | |
| Other transfers and grants (insert description) | | | | | | | | | |
| District Municipality: | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | |
| Other grant providers: | 235 677,00 | - | 99 327,00 | - | 113 232,78 | - | 113 232,78 | #DIV/0! | 99 327,00 |
| Sanitation interest | 123 091,00 | | 99 327,00 | | 113 232,78 | | 113 232,78 | #DIV/0! | 99 327,00 |
| CMIP Kwaggakolk (VAT) | 112 586,00 | | | | | | | | |
| EPWP | | | | | | | | | |
| Total Operating Transfers and Grants | 21 127 855,00 | 23 060 000,00 | 23 492 090,00 | 4 595 211,20 | 23 378 542,61 | 23 705 828,00 | (327 285,39) | -1,38% | 23 492 090,00 |
| Capital Transfers and Grants | | | | | | | | | |
| National Government: | 9 649 411,00 | 7 928 000,00 | 9 915 944,00 | 918 475,35 | 7 253 838,31 | 7 928 000,00 | (677 911,69) | -8,55% | 9 915 944,00 |
| Municipal Infrastructure Grant (MIG) | 6 942 624,00 | 7 928 000,00 | 5 828 000,00 | 864 000,00 | 5 828 000,00 | 7 928 000,00 | (2 100 000,00) | -26,49% | 5 828 000,00 |
| Department of Water Affairs and Forestry | 2 706 787,00 | | 3 907 000,00 | 54 475,35 | 1 422 088,31 | | 1 422 088,31 | #DIV/0! | 3 907 000,00 |
| Municipal Finance Management | | | 3 750,00 | | 3 750,00 | | | | 3 750,00 |
| Expanded Public Works Programme | | | 177 194,00 | | | | | | 177 194,00 |
| Provincial Government: | 376 761,00 | - | 369 176,00 | 50 888,74 | 137 943,91 | - | 137 943,91 | #DIV/0! | 369 176,00 |
| Sport and Recreation | 139 792,00 | | 132 121,00 | | | | | | 132 121,00 |
| Expanded Public Works Programme | 236 969,00 | | 237 055,00 | | 87 055,17 | | | | 237 055,00 |
| Expanded Public Works Programme | | | | 50 888,74 | 50 888,74 | | | | - |
| District Municipality: | - | - | - | - | - | - | - | | - |
| [insert description] | | | | | | | | | |
| Other grant providers: | - | - | - | - | - | - | - | | - |
| EPWP | | | | | | | | | |
| Total Capital Transfers and Grants | 10 026 172,00 | 7 928 000,00 | 10 285 120,00 | 969 364,09 | 7 391 782,22 | 7 928 000,00 | (539 967,78) | -6,81% | 10 285 120,00 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 31 154 027,00 | 30 988 000,00 | 33 777 210,00 | 5 564 575,29 | 30 770 324,83 | 31 633 828,00 | (867 253,17) | -2,74% | 33 777 210,00 |



In-Year Report of Kareeberg Municipality Quarter 3

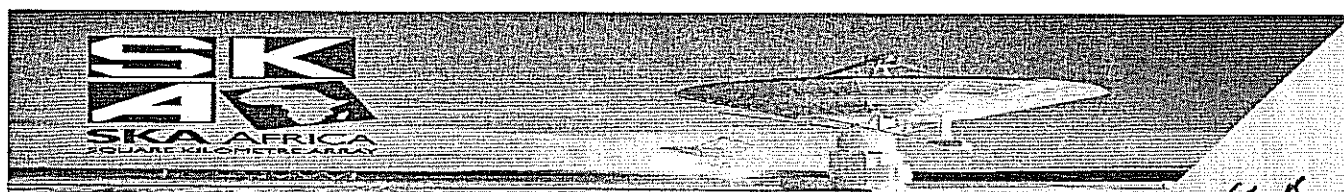
31 March 2016

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 March 2016

| Description | 2014-2015 Audited Outcome | Budget Year 2015-2016 | | | | | | | |
|--|------------------------------|-----------------------|----------------------|-------------------|----------------------|----------------------|-----------------------|---------------|-----------------------|
| | | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| EXPENDITURE | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | |
| Operating Transfers and Grants | 20 114 176,00 | 13 033 352,00 | 12 535 108,00 | 252 662,73 | 7 499 385,59 | 6 202 234,67 | 1 297 150,92 | 0,21 | 12 535 108,00 |
| National Government | | | | | | | | | |
| Local Government Equitable Share | 15 095 000,00 | 9 303 352,00 | 8 986 052,00 | 73 317,23 | 6 186 663,25 | 6 202 234,67 | (15 571,42) | (0,00) | 8 986 052,00 |
| Finance Management | 1 800 000,00 | 1 800 000,00 | 1 796 250,00 | 112 003,80 | 682 590,56 | - | 682 590,56 | #DIV/0! | 1 796 250,00 |
| Municipal Systems Improvement | 934 000,00 | 930 000,00 | 930 000,00 | 15 730,70 | 173 409,78 | - | 173 409,78 | #DIV/0! | 930 000,00 |
| EPWP Incentive | 1 000 000,00 | 1 000 000,00 | 822 806,00 | 51 611,00 | 456 722,00 | - | 456 722,00 | #DIV/0! | 822 806,00 |
| Municipal Infrastructure Grant (MIG) | 905 375,00 | | | | | | | | |
| Department of Water Affairs and Forestry | 378 801,00 | | | | | | | | |
| | 778 002,00 | 1 309 000,00 | 1 822 707,00 | 35 015,26 | 488 752,98 | - | 488 752,98 | #DIV/0! | 1 822 707,00 |
| Provincial Government | | | | | | | | | |
| Sport and Recreation | 715 207,00 | 1 309 000,00 | 1 176 879,00 | 35 015,26 | 292 924,43 | - | 292 924,43 | #DIV/0! | 1 176 879,00 |
| Expanded Public Works Programme | 62 795,00 | | 445 828,00 | - | 195 828,55 | | 195 828,55 | #DIV/0! | 445 828,00 |
| DWAF | | | 200 000,00 | | | | | | 200 000,00 |
| War on leaks | | | | | | | | | |
| District Municipality: | | | | | | | | | |
| Other grant providers: | 235 677,00 | - | 99 327,00 | 10 690,78 | 110 017,78 | - | 110 017,78 | #DIV/0! | 99 327,00 |
| Sanitation Interest | 123 091,00 | | 99 327,00 | 10 690,78 | 110 017,78 | | 110 017,78 | #DIV/0! | 99 327,00 |
| CMIP Kwaggakolk (VAT) | 112 586,00 | | | | | | | | |
| EPWP | | | | | | | | | |
| Total operating expenditure of Transfers and Grants | 21 127 855,00 | 14 342 352,00 | 14 457 142,00 | 298 368,77 | 8 098 156,35 | 6 202 234,67 | 1 895 921,68 | 0,31 | 14 457 142,00 |
| Capital expenditure of Transfers and Grants | | | | | | | | | |
| Capital Transfers and Grants | 9 649 411,00 | 7 928 000,00 | 9 915 944,00 | 89 375,10 | 3 116 022,55 | 7 928 000,00 | (4 809 172,23) | (0,63) | 9 915 944,00 |
| National Government | | | | | | | | | |
| Municipal Infrastructure Grant (MIG) | 6 942 624,00 | 7 928 000,00 | 5 828 000,00 | 64 062,51 | 1 592 777,40 | 7 928 000,00 | (6 335 222,60) | (0,00) | 5 828 000,00 |
| Department of Water Affairs and Forestry | 2 706 787,00 | | 3 907 000,00 | 25 312,59 | 1 342 300,37 | | 1 342 300,37 | #DIV/0! | 3 907 000,00 |
| Municipal Finance Management | | | 3 750,00 | | 3 750,00 | | 3 750,00 | | 3 750,00 |
| Expanded Public Works Programme | | | 177 194,00 | - | 177 194,78 | | | | 177 194,00 |
| | | | | | | | | | |
| Provincial Government: | | | | | | | | | |
| Sport and Recreation | 376 761,00 | - | 389 176,00 | - | 219 175,35 | - | 219 175,35 | #DIV/0! | 389 176,00 |
| Expanded Public Works Programme | 139 792,00 | | 132 121,00 | - | 132 120,18 | | 132 120,18 | #DIV/0! | 132 121,00 |
| Other grant providers: | 236 969,00 | | 237 055,00 | - | 87 055,17 | | 87 055,17 | #DIV/0! | 237 055,00 |
| EPWP | | | | | | | | | |
| Total capital expenditure of Transfers and Grants | 10 026 172,00 | 7 928 000,00 | 10 265 120,00 | 89 375,10 | 3 335 197,90 | 7 928 000,00 | (4 769 996,88) | (0,60) | 10 265 120,00 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | 31 154 027,00 | 22 270 352,00 | 24 742 262,00 | 387 743,87 | 11 433 354,25 | 14 130 234,67 | (2 674 075,20) | (0,20) | 24 742 262,00 |

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



In-Year Report of Kareeberg Municipality Quarter 3

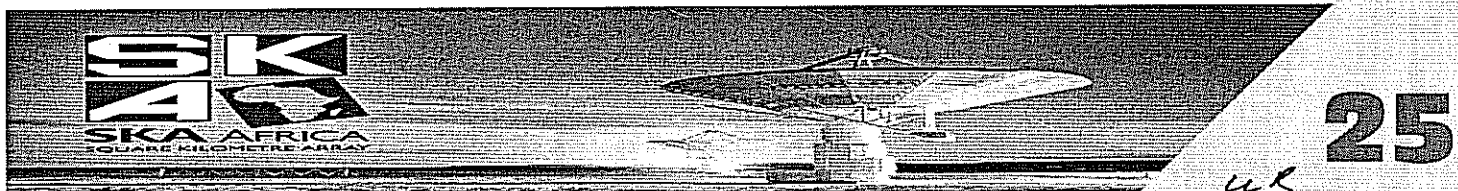
31 March 2016

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|----------------------|-----------------------|----------------------|---------------------|----------------------|----------------------|---------------------|---------------|----------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD Variance | YTD variance | Full Year Forecast |
| | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | |
| Basic Salaries and Wages | 1 412 802,00 | 1 426 261,00 | 1 426 261,00 | 165 711,06 | 1 203 534,42 | 928 217,07 | 277 318,75 | 29,94% | 1 426 261,00 |
| Pension and UIF Contributions | - | - | - | - | - | - | - | - | - |
| Medical Aid Contributions | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 470 934,00 | 475 421,00 | 475 421,00 | 55 320,89 | 401 429,79 | 298 859,33 | 104 570,46 | 35,23% | 475 421,00 |
| Cellphone Allowance | 130 374,00 | 160 684,00 | 160 684,00 | 7 902,10 | 90 250,51 | 95 332,87 | (5 082,10) | -5,33% | 160 684,00 |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | - | - | - | - | - | - | - | - | - |
| Sub Total - Councillors | 2 020 110,00 | 2 062 366,00 | 2 062 366,00 | 228 934,11 | 1 695 214,72 | 1 318 409,67 | 376 805,05 | 28,58% | 2 062 366,00 |
| % Increase | | 2,09% | 2,09% | | | | | | 2,09% |
| Senior Managers of the Municipality | | | | | | | | | |
| Basic Salaries and Wages | 2 432 573,00 | 2 911 688,00 | 2 911 688,00 | 230 999,00 | 2 092 778,00 | 2 054 534,00 | 28 242,00 | 1,37% | 2 911 688,00 |
| Pension and UIF Contributions | 361 863,00 | 417 508,00 | 417 508,00 | 27 837,72 | 245 188,00 | 278 336,00 | (33 150,00) | -11,91% | 417 508,00 |
| Medical Aid Contributions | 117 508,00 | 139 075,00 | 139 075,00 | 10 401,68 | 92 625,12 | 92 712,00 | (86,88) | -0,09% | 139 075,00 |
| Overtime | - | - | - | - | - | - | - | - | - |
| Performance Bonus | 148 210,00 | 202 543,00 | 202 543,00 | - | - | 202 543,00 | (202 543,00) | -100,00% | 202 543,00 |
| Motor Vehicle Allowance | 440 100,00 | 465 627,00 | 465 627,00 | 39 243,00 | 348 051,00 | 310 416,00 | 37 635,00 | 12,12% | 465 627,00 |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | 325,00 | 29 134,00 | 29 134,00 | 29,00 | 232,00 | 19 416,00 | (19 184,00) | -98,81% | 29 134,00 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | - | - | - | - | 65 532,72 | - | 65 532,72 | #DIV/0! | - |
| Post-retirement benefit obligations | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | 3 498 640,00 | 4 165 575,00 | 4 165 575,00 | 308 510,40 | 2 844 402,84 | 2 967 957,00 | (123 554,16) | -4,16% | 4 165 575,00 |
| % Increase | | 19,06% | 19,06% | | | | | | 19,06% |
| Other Municipal Staff | | | | | | | | | |
| Basic Salaries and Wages | 10 072 847,00 | 8 113 682,00 | 11 780 880,00 | 827 773,43 | 7 208 403,71 | 7 435 825,33 | (227 421,62) | -3,08% | 11 780 880,00 |
| Pension and UIF Contributions | 1 248 225,00 | 1 504 882,00 | 1 519 750,00 | 109 988,38 | 1 057 787,90 | 1 013 168,67 | 44 621,23 | 4,40% | 1 519 750,00 |
| Medical Aid Contributions | 322 902,00 | 485 591,00 | 485 591,00 | 28 204,44 | 221 128,00 | 323 727,33 | (102 601,33) | -31,69% | 485 591,00 |
| Overtime | 495 066,00 | 300 000,00 | 300 000,00 | 29 551,06 | 488 475,14 | 200 000,00 | 288 475,14 | 144,24% | 300 000,00 |
| Performance Bonus | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | 73 240,00 | 77 488,00 | 77 488,00 | 6 531,00 | 57 923,56 | 51 858,07 | 6 065,49 | 12,13% | 77 488,00 |
| Cellphone Allowance | - | - | - | - | - | - | - | - | - |
| Housing Allowances | 10 861,00 | 8 640,00 | 8 640,00 | 13 025,00 | 61 308,66 | 5 760,00 | 55 548,66 | 1311,57% | 8 640,00 |
| Other benefits and allowances | 92 039,00 | 508 102,36 | 508 102,36 | 9 346,69 | 82 339,47 | 337 401,57 | (255 062,10) | -75,60% | 508 102,36 |
| Payments in lieu of leave | - | - | - | - | - | - | - | - | - |
| Long service awards | 32 366,00 | - | - | - | 55 615,88 | - | 55 615,88 | #DIV/0! | - |
| Post-retirement benefit obligations | 405 510,00 | 719 216,00 | 719 216,00 | - | - | - | - | - | 719 216,00 |
| Sub Total - Other Municipal Staff | 12 754 326,00 | 12 715 561,36 | 15 397 747,36 | 1 023 420,88 | 9 252 978,22 | 9 367 539,57 | (114 561,35) | -1,22% | 15 397 747,36 |
| % Increase | | -0,30% | 20,73% | | | | | | 20,73% |
| Total Parent Municipality | 18 273 076,00 | 18 943 502,36 | 21 625 688,36 | 1 560 925,39 | 13 792 595,78 | 13 653 906,24 | 138 689,54 | 1,02% | 21 625 688,36 |
| | | 3,67% | 18,35% | | | | | | 18,35% |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | |
| | | | | | | | | | |
| TOTAL SALARY, ALLOWANCES & BENEFITS | 18 273 076,00 | 18 943 502,36 | 21 625 688,36 | 1 560 925,39 | 13 792 595,78 | 13 653 906,24 | 138 689,54 | 1,02% | 21 625 688,36 |
| % Increase | | 3,67% | 18,35% | | | | | | 18,35% |
| TOTAL MANAGERS AND STAFF | 16 252 966,00 | 16 881 136,36 | 19 583 322,36 | 1 331 931,28 | 12 097 381,06 | 12 335 496,57 | (238 115,51) | -1,93% | 19 583 322,36 |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

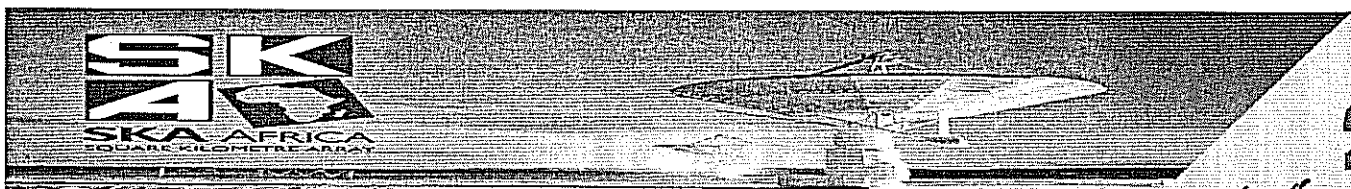
Section 66 of the MFMA requires that the Accounting Officer of the municipality must report to council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits in a manner that discloses such expenditure per type of expenditure. Supporting table SC8 above provides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

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

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

2. Excluded from the total amount of R 13 792 595.78 for the period 1 July 2015 to 31 March 2016 is travel and subsistence paid to councillors, senior management and other staff for the attendance of various meetings, training sessions and workshops. The total allowances paid is broken down as follows:

| | YearTD actual | |
|--|-------------------|--------|
| Councillors | 173 990,82 | 27,00% |
| Senior Management | 222 423,03 | 35,00% |
| Other staff | 236 823,66 | 37,00% |
| Total travel and subsistence allowances | 633 237,51 | |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 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 - Q3 March 2016

| Description | Budget Year 2015-2016 | | | | | | | | | | | | 2015-2016 Medium Term Revenue & Expenditure Framework | | |
|--|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|----------------------|---------------------|---------------------|------------------------|---|--------------------------|--------------------------|
| | July Outcomes | August Outcomes | Sept Outcomes | October Outcomes | Nov Outcomes | Dec Outcomes | January Outcomes | Feb Outcomes | March Outcomes | April Budget | May Budget | June Budget | Budget Year 2015-2016 | Budget Year 11 2016-2017 | Budget Year 12 2017-2018 |
| Cash Receipts By Source | | | | | | | | | | | | | | | |
| Property rates | 267 702,19 | 227 419,17 | 1 429 045,90 | 366 182,97 | 373 026,17 | 179 559,40 | 169 434,90 | 149 803,02 | 172 357,15 | 74 179,00 | 79 859,00 | (655 720,87) | 3 177 848,00 | 3 530 668,00 | 3 726 442,00 |
| Property rates - penalties & collection | 3 258,00 | 9 582,65 | 12 377,83 | 8 028,82 | 7 013,21 | | | | 22 721,61 | | | (62 014,05) | | | |
| Service charges - electricity revenue | 350 340,33 | 309 173,74 | 360 668,37 | 323 591,06 | 383 048,32 | 318 422,10 | 301 168,03 | 353 239,08 | 338 820,85 | 545 850,00 | 636 058,00 | 3 683 255,82 | 8 150 699,00 | 6 991 057,00 | 9 795 030,00 |
| Service charges - water revenue | 520 191,82 | 75 594,84 | 113 573,76 | 110 221,37 | 127 774,73 | 107 804,87 | 125 937,86 | 123 553,44 | 129 876,91 | 338 270,00 | 337 702,00 | 2 979 478,80 | 4 295 991,00 | 4 292 058,00 | 4 873 971,00 |
| Service charges - sewerage revenue | 183 061,83 | 123 407,81 | 188 428,03 | 179 805,28 | 209 529,33 | 187 821,91 | 172 942,49 | 201 608,78 | 227 125,37 | 431 718,00 | 301 870,00 | 158 687,31 | 2 550 788,00 | 2 714 408,00 | 3 985 870,00 |
| Service charges - refuse | 261 158,23 | 198 554,30 | 298 308,23 | 283 902,94 | 335 478,64 | 270 028,06 | 278 282,06 | 321 520,41 | 330 710,69 | 511 087,00 | 361 045,00 | 45 368,57 | 3 583 545,00 | 3 825 707,00 | 4 681 358,00 |
| Service charges - other | | | | | | | | | | | | | | | |
| Rental of fixtures and equipment | 17 921,27 | 103 236,39 | 30 482,70 | 23 804,33 | 18 626,37 | 25 781,49 | 30 318,22 | 3 828,68 | 32 474,43 | 27 868,00 | 13 220,00 | (10 814,10) | 317 426,00 | 356 100,00 | 373 980,00 |
| Interest earned - on financial investments | 11 248,33 | 74 182,86 | 69 291,42 | 68 380,41 | 84 425,00 | 294 119,31 | 265 876,15 | 88 458,04 | 291 301,83 | 131 832,00 | 85 791,00 | (293 658,98) | 1 167 306,00 | 1 361 650,00 | 1 429 943,00 |
| Interest earned - outstanding district | 196,54 | 736,00 | 187,78 | 185,77 | 183,78 | 181,75 | 179,73 | 177,71 | 175,68 | 358,00 | 358,00 | 1 083,30 | 3 300,00 | 3 458,00 | 3 638,00 |
| Dividends received | | | | | | | | | | | | | | | |
| Fines | 15,20 | 1 725,00 | 1 309,80 | 941,00 | 28,00 | 871,80 | 2 582,00 | 2 208,10 | 1 250,00 | 348,00 | 1 098,00 | 89,80 | 12 280,00 | 12 842,00 | 13 434,00 |
| Licences and permits | 651,00 | 870,00 | 526,00 | 222,00 | 318,00 | 429,00 | 429,00 | 257,00 | 1 974,00 | 253,00 | 417,00 | 938,00 | 7 425,00 | 7 791,00 | 8 181,00 |
| Agency services | 28 084,01 | 8 156,14 | 17 134,02 | 8 483,48 | 11 029,05 | 10 442,72 | 11 221,05 | 8 844,28 | 12 882,93 | 2 349,00 | 4 728,00 | (11 821,77) | 103 233,00 | 101 850,00 | 102 780,00 |
| Transfer receipts - courting | 10 239 000,00 | 1 054 500,00 | | | 8 185 158,75 | 377 872,70 | 189 437,28 | 229 298,19 | 4 787 421,91 | | | 10 420,00 | 23 493 000,00 | 22 959 000,00 | 23 811 000,00 |
| Other revenue | 158 329,97 | 129 598,93 | 36 756,34 | 97 810,08 | 84 796,68 | 89 259,05 | 8 084,68 | 22 411,33 | 81 227,39 | 8 515,00 | 180 950,00 | 7 717 855,04 | 8 838 883,00 | 9 870 813,00 | 11 272 158,00 |
| Total Cash Receipts by Source | 11 811 831,41 | 7 713 348,10 | 2 333 471,13 | 1 483 278,50 | 7 143 378,81 | 1 817 236,55 | 1 679 802,08 | 1 486 691,37 | 3 368 697,87 | 2 127 808,00 | 1 986 138,00 | 13 817 187,80 | 53 238 623,00 | 58 125 807,00 | 62 139 878,00 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | |
| Transfer receipts - capital | 2 000 000,00 | | | | | | | 1 828 968,72 | | | | 3 782 130,28 | 18 255 119,00 | 8 054 000,00 | 8 744 000,00 |
| Contributions & Controlled assets | | | | | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | | | | | |
| Short-term loans | | | | | | | | | | | | | | | |
| Borrowing long-term financing | | | | | | | | | | | | | | | |
| Increase in consumer deposits | 3 500,00 | 1 100,00 | 1 100,00 | 3 300,00 | 1 100,00 | 2 700,00 | 1 100,00 | 5 500,00 | 1 100,00 | 471,00 | 941,00 | (11 212,00) | 10 000,00 | 10 000,00 | 10 000,00 |
| Receipt of non-current debtors | 834,14 | 1 798,00 | 600,00 | 602,28 | 604,29 | 608,30 | 608,30 | 608,30 | 610,34 | 812,37 | 765,00 | 85,18 | 8 430,00 | 7 532,00 | 7 900,00 |
| Receipt of non-current liabilities | 1 152 458,54 | 7 700 518,73 | 918 438,47 | 2 620 250,33 | 3 910 793,21 | 3 711 578,45 | 2 237 506,63 | 629 758,66 | 4 170 086,55 | | | (23 789 651,87) | | | |
| Change in non-current investments | 8 326 895,65 | (811 354,36) | (171 357,18) | 923 725,40 | 3 641 728,65 | (2 227 904,25) | (178 670,29) | (1 368 897,18) | 2 817 001,88 | | | (10 071 123,25) | | | |
| Total Cash Receipts by Source | 21 843 693,74 | 4 825 429,84 | 2 337 156,41 | 8 054 128,91 | 12 233 191,47 | 2 383 815,28 | 3 440 364,78 | 3 328 446,11 | 13 354 969,87 | 2 129 841,00 | 1 987 844,00 | (15 852 871,86) | 63 829 644,00 | 68 187 235,00 | 73 521 778,00 |
| Cash Payments by Type | | | | | | | | | | | | | | | |
| Employee related costs | 1 307 258,47 | 1 169 912,44 | 1 347 283,37 | 1 527 395,98 | 1 307 178,43 | 1 680 754,97 | 1 384 309,31 | 1 258 821,81 | 1 321 931,28 | 1 065 435,00 | 1 341 722,00 | 5 028 818,94 | 19 561 372,00 | 18 047 310,00 | 18 750 620,00 |
| Remuneration of councillors | 158 978,08 | 106 633,43 | 170 027,32 | 170 027,32 | 168 814,09 | 168 549,87 | 170 027,32 | 170 027,32 | 177 421,81 | 170 678,00 | 173 782,00 | 135 562,54 | 2 061 368,00 | 2 192 532,00 | 2 331 151,00 |
| Interest paid | | | | | | | | | | | | | | | |
| Bulk purchases - Electricity | 477 762,81 | 6 105 578,70 | 827 246,78 | 665 252,24 | 702 831,48 | 717 323,64 | 727 195,23 | 729 881,18 | 670 018,70 | 810 178,00 | 852 529,00 | 1 681 089,34 | 9 959 001,00 | 10 170 814,00 | 11 215 508,00 |
| Bulk purchases - Water & Sewer | | | | | | | | | | | | | | | |
| Other materials | 15 841,98 | 128 372,40 | 73 529,53 | 131 131,15 | 305 345,83 | 89 300,52 | 39 482,94 | 50 075,97 | 30 508,94 | 25 130,00 | 27 838,00 | 776 370,81 | 1 675 267,00 | 432 706,00 | 713 719,00 |
| Contracted services | 316 912,04 | 40 804,45 | 53 091,81 | 120 371,03 | 49 184,65 | 38 081,85 | 72 318,03 | 167 681,10 | 117 871,31 | 58 835,00 | 30 395,00 | 70 773,18 | 1 115 900,00 | 546 505,00 | 682 645,00 |
| Grants and subsidies paid - other municipalities | | | | | | | | | | | | | | | |
| Grants and subsidies paid - other | 183 872,43 | 52 104,85 | 75 193,57 | 1 716 645,80 | 64 576,27 | 355 330,42 | 1 789 423,30 | 57 572,23 | 424 160,64 | | | 2 605 818,29 | 8 586 052,00 | 10 420 690,00 | 11 178 467,00 |
| General expenses | 1 029 487,59 | 219 518,37 | 388 848,91 | 388 892,65 | 941 437,60 | 1 014 714,00 | 622 361,73 | 265 822,34 | 259 007,65 | 83 439,00 | 128 530,00 | 3 403 179,53 | 8 978 192,00 | 12 240 650,00 | 13 640 730,00 |
| Cash Payments by Type | 3 254 191,31 | 7 612 982,84 | 2 651 918,02 | 4 944 081,14 | 3 533 495,59 | 4 088 316,23 | 4 758 051,40 | 2 644 646,18 | 3 028 962,32 | 2 029 493,00 | 2 354 637,00 | 14 416 416,11 | 53 841 114,00 | 53 064 478,00 | 58 815 832,00 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | |
| Capital assets | 426 202,24 | 822 225,44 | 31 879,95 | 509 048,55 | 732 399,60 | 347 434,17 | | 89 375,10 | 527 372,18 | | | 8 412 430,78 | 10 365 119,00 | 8 054 000,00 | 8 744 000,00 |
| Repayment of borrowing | | | | | | | | | | | | | | | |
| Other Cash Flows/Payments | 1 126 912,87 | 1 834 658,43 | 742 711,68 | 1 991 052,20 | 7 336 458,37 | 892 282,52 | (520 647,28) | 958 714,08 | 5 995 037,71 | 2 019 493,00 | 2 354 637,00 | (23 216 091,72) | 43 238 213,00 | 43 116 428,00 | 47 159 832,00 |
| Total Cash Payments by Type | 13 183 316,37 | 5 320 504,51 | 2 914 811,44 | 7 443 361,89 | 11 602 357,56 | 5 433 082,81 | 4 238 404,13 | 3 740 755,29 | 9 579 433,91 | 2 019 493,00 | 2 354 637,00 | (7 473 231,35) | 63 238 213,00 | 63 116 428,00 | 67 159 832,00 |
| NET INCREASE/DECREASE IN CASH HELD | 1 481 777,47 | (644 984,33) | (581 340,31) | 539 796,61 | (3 169 768,81) | (3 084 287,87) | (789 849,41) | (1 434 358,18) | 8 825 914,35 | 109 548,00 | (366 792,00) | (8 239 403,31) | 2 413 411,00 | 3 071 900,00 | 3 361 846,00 |
| Cash/bank equivalents at the month | 22 778 445,00 | 31 829 232,47 | 31 134 136,92 | 30 551 774,89 | 31 107 540,51 | 34 658 304,42 | 31 794 096,55 | 30 995 898,14 | 29 581 686,96 | 33 387 203,31 | 33 487 549,31 | 24 790 358,00 | 24 789 858,00 | 27 858 758,00 | 31 230 752,00 |
| Cash/bank equivalents at the month | 31 828 222,47 | 31 134 136,92 | 30 551 774,89 | 31 107 540,51 | 34 658 304,42 | 31 794 096,55 | 30 995 898,14 | 29 581 686,96 | 33 387 203,31 | 33 487 549,31 | 33 120 756,31 | 24 790 358,00 | 24 789 858,00 | 27 858 758,00 | 31 230 752,00 |

In-Year Report of Kareeberg Municipality Quarter 3

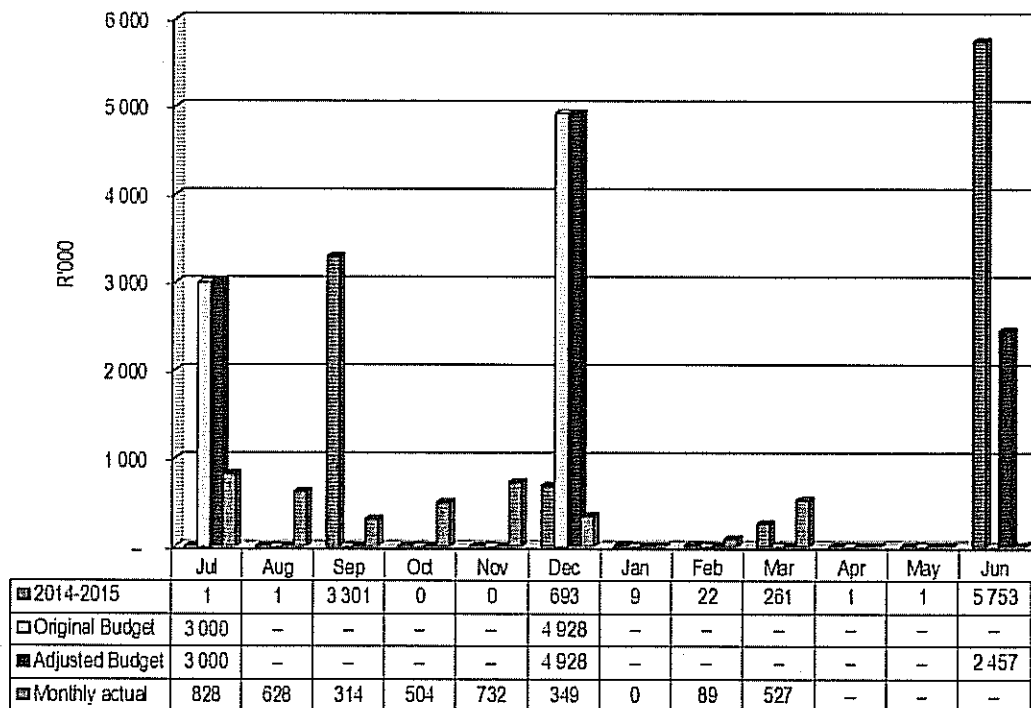
31 March 2016

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 March 2016

| Month | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|----------------------|-----------------------|----------------------|---------------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 1 154,93 | 3 000 000,00 | 3 000 000,00 | 828 202,24 | 828 202,24 | 3 000 000,00 | 2 171 797,76 | 72,4% | 10% |
| August | 1 189,79 | | | 627 548,80 | 1 455 751,04 | 3 000 000,00 | 1 544 248,96 | 51,5% | 18% |
| September | 3 300 694,88 | | | 313 879,96 | 1 769 631,00 | 3 000 000,00 | 1 230 369,00 | 41,0% | 22% |
| October | 0,00 | | | 504 426,19 | 2 274 057,19 | 3 000 000,00 | 725 942,81 | 24,2% | 29% |
| November | 0,00 | | | 732 399,60 | 3 006 456,79 | 3 000 000,00 | -6 456,79 | -0,2% | 38% |
| December | 692 790,73 | 4 928 000,00 | 4 928 000,00 | 349 484,17 | 3 355 940,96 | 7 928 000,00 | 4 572 059,04 | 57,7% | 42% |
| January | 8 584,42 | | | 0,00 | 3 355 940,96 | 7 928 000,00 | 4 572 059,04 | 57,7% | 42% |
| February | 21 595,70 | | | 89 375,10 | 3 445 316,06 | 7 928 000,00 | 4 482 683,94 | 56,5% | 43% |
| March | 261 415,21 | | | 527 372,18 | 3 972 688,24 | 7 928 000,00 | 3 955 311,76 | 49,9% | 50% |
| April | 1 083,32 | | | | | 7 928 000,00 | | | |
| May | 677,46 | | | | | 7 928 000,00 | | | |
| June | 5 752 551,35 | | 2 457 119,00 | | | 10 385 119,00 | | | |
| Total Capital expenditure | 10 041 737,79 | 7 928 000,00 | 10 385 119,00 | 3 972 688,24 | | | | | |

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



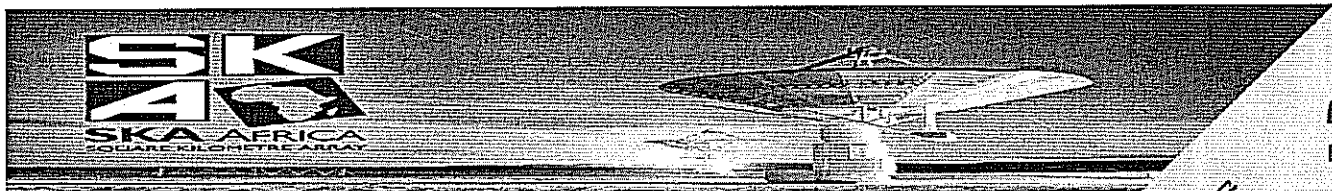
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3
March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 2 722 413,00 | - | 3 907 000,00 | 54 475,35 | 1 422 088,31 | 3 907 000,00 | 2 484 911,69 | 0,64 | 3 907 000,00 |
| Infrastructure - Road transport | - | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | - | - | - | - | - | - | - | - | - |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Retention | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | 2 706 788,00 | - | 3 907 000,00 | 54 475,35 | 1 422 088,31 | 3 907 000,00 | 2 484 911,69 | 0,64 | 3 907 000,00 |
| Dams & Reservoirs | 2 706 788,00 | - | 3 907 000,00 | 54 475,35 | 1 422 088,31 | 3 907 000,00 | 2 484 911,69 | 0,64 | 3 907 000,00 |
| Water purification | - | - | - | - | - | - | - | - | - |
| Retreatment | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | 15 625,00 | - | - | - | - | - | - | - | - |
| Retreatment | 15 625,00 | - | - | - | - | - | - | - | - |
| Sewerage purification | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | - | - | - | - | - | - | - | - | - |
| Waste Management | - | - | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | - | - | 15 000,00 | - | 15 000,00 | 15 000,00 | - | - | 15 000,00 |
| Parks & gardens | - | - | - | - | - | - | - | - | - |
| Sportfields & stadia | - | - | - | - | - | - | - | - | - |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | - | - | - | - | - | - | - | - | - |
| Recreational facilities | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | - | - | - | - | - | - | - | - | - |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | - | - | - | - | - | - | - | - | - |
| Cemeteries | - | - | - | - | - | - | - | - | - |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | - | - | 15 000,00 | - | 15 000,00 | 15 000,00 | - | - | 15 000,00 |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 38 908,00 | - | 118 215,00 | 3 464,74 | 23 567,18 | 118 215,00 | 94 547,82 | 0,80 | 118 215,00 |
| General vehicles | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | 11 123,00 | - | 38 750,00 | - | 4 428,05 | 38 750,00 | 34 321,95 | 0,80 | 38 750,00 |
| Computers - hardware/equipment | 2 770,00 | - | 78 465,00 | 3 464,74 | 7 214,74 | 78 465,00 | 72 250,26 | 0,91 | 78 465,00 |
| Furniture and other office equipment | 23 010,00 | - | - | - | 12 024,39 | - | (12 024,39) | #DIV/0! | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | - | - | - | - | - | - | - | - | - |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on new assets | 2 759 319,00 | - | 4 040 215,00 | 57 940,09 | 1 480 758,49 | 4 040 215,00 | 2 559 456,51 | 0,64 | 4 040 215,00 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |



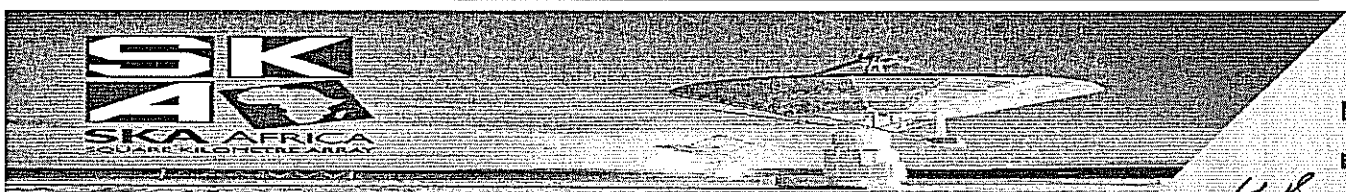
In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

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

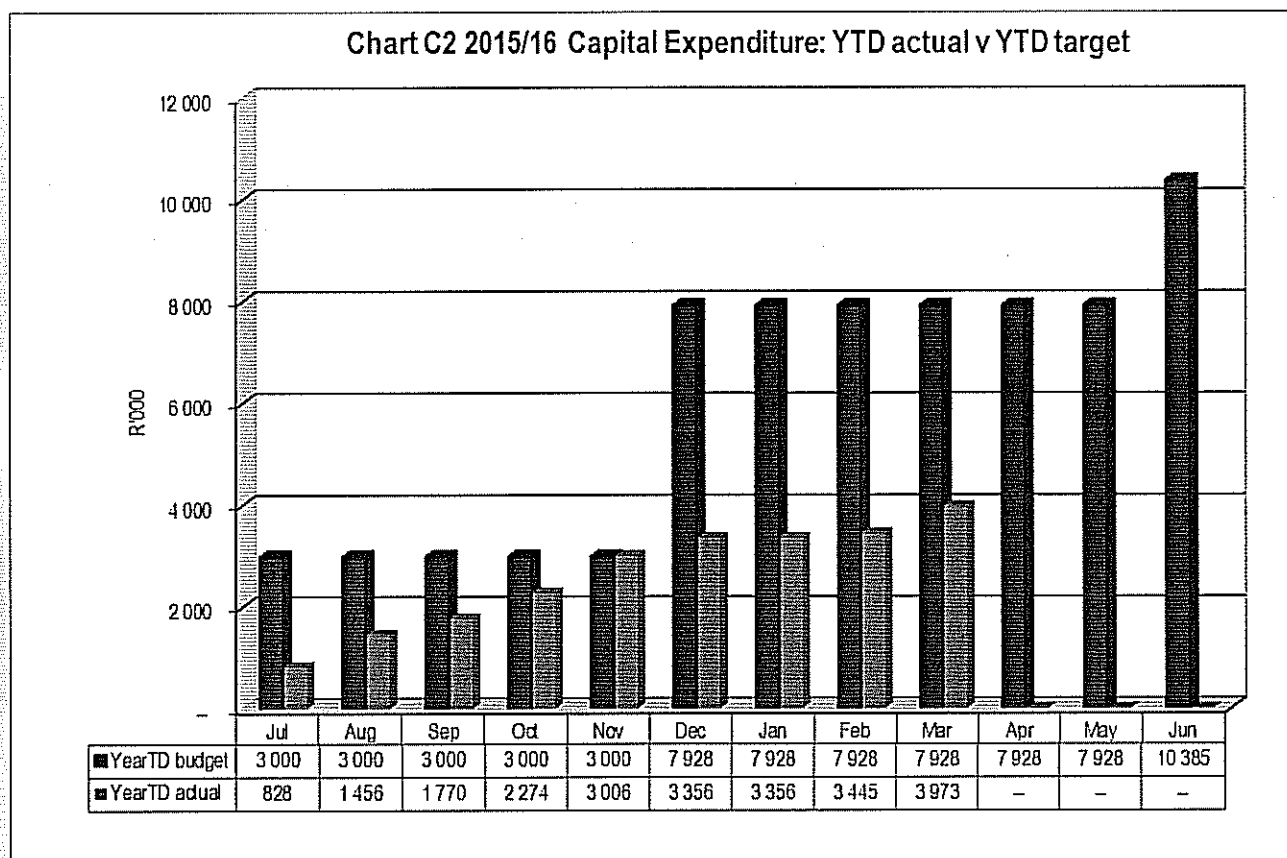
| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | Full Year Forecast |
|---|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 5 047 336,00 | 8 700 000,00 | 1 599 787,00 | 47 424,00 | 1 410 151,00 | 1 599 787,00 | 189 631,20 | 0,12 | 1 599 787,00 |
| Infrastructure - Road transport | 5 047 336,00 | 2 000 000,00 | 1 599 787,00 | - | 1 362 731,00 | 1 599 787,00 | 237 056,20 | 0,15 | 1 599 787,00 |
| Roads, Pavements & Bridges | 5 047 336,00 | 2 000 000,00 | 1 599 787,00 | - | 1 362 731,00 | 1 599 787,00 | 237 056,20 | 0,15 | 1 599 787,00 |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | - | - | - | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Retention | - | - | - | - | - | - | - | - | - |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | - | - | - | 47 424,00 | 47 424,00 | - | (47 424,00) | #DIV/0! | - |
| Dams & Reservoirs | - | - | - | - | - | - | - | - | - |
| Water purification | - | - | - | 47 424,00 | 47 424,00 | - | (47 424,00) | #DIV/0! | - |
| Retention | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | - | 3 700 000,00 | - | - | - | - | - | - | - |
| Retention | - | - | - | - | - | - | - | - | - |
| Sewerage purification | - | 3 700 000,00 | - | - | - | - | - | - | - |
| Infrastructure - Other | - | 1 000 000,00 | - | - | - | - | - | - | - |
| Waste Management | - | 1 000 000,00 | - | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 2 281 683,00 | 1 228 000,00 | 4 485 288,00 | 413 292,09 | 794 455,37 | 4 485 288,00 | 3 670 812,63 | 0,82 | 4 485 288,00 |
| Parks & gardens | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | 1 358 752,00 | 1 228 000,00 | 4 241 732,00 | 413 292,09 | 603 631,50 | 4 241 732,00 | 3 637 000,50 | 0,86 | 4 241 732,00 |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | 119 640,00 | - | - | - | - | - | - | - | - |
| Recreational facilities | - | - | - | - | - | - | - | - | - |
| Fire, safety & emergency | - | - | - | - | - | - | - | - | - |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | - | - | - | - | - | - | - | - | - |
| Museums & Art Galleries | - | - | - | - | - | - | - | - | - |
| Cemeteries | 758 091,00 | - | 223 538,00 | - | 100 623,07 | 223 538,00 | 32 912,13 | 0,15 | 223 538,00 |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | 46 600,00 | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | - | - | 270 849,00 | - | 300 814,00 | 270 849,00 | (20 065,96) | (0,07) | 270 849,00 |
| General vehicles | - | - | - | - | - | - | - | - | - |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Plant & equipment | - | - | - | - | - | - | - | - | - |
| Computers - hardware/equipment | - | - | - | - | - | - | - | - | - |
| Furniture and other office equipment | - | - | - | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | - | - | 270 849,00 | - | 300 814,00 | 270 849,00 | (20 065,96) | (0,07) | 270 849,00 |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Land sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal of existing assets | 7 329 019,00 | 7 928 000,00 | 6 344 904,00 | 460 716,09 | 2 505 428,13 | 6 344 904,00 | 3 839 477,87 | 0,51 | 6 344 904,00 |
| Specialised vehicles | - | - | - | - | - | - | - | - | - |
| Refuse | - | - | - | - | - | - | - | - | - |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Amphibians | - | - | - | - | - | - | - | - | - |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3
March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|---|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 1 285 852,00 | 372 000,00 | 888 885,00 | 102 821,54 | 888 418,77 | 477 808,75 | (416 610,02) | -47,81% | 888 885,00 |
| Infrastructure - Road transport | 47 503,00 | 62 000,00 | 225 885,00 | - | 24 849,33 | 174 560,75 | (149 711,42) | -85,77% | 225 885,00 |
| Roads, Pavements & Bridges | 47 503,00 | 62 000,00 | 225 885,00 | - | 24 849,33 | 174 560,75 | (149 711,42) | -85,77% | 225 885,00 |
| Storm water | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | 347 897,00 | 108 000,00 | 108 000,00 | 32 420,62 | 289 177,65 | 88 000,00 | (191 177,65) | -205,88% | 108 000,00 |
| Generation | 4 000,00 | 4 000,00 | 4 000,00 | 2 000,00 | 18 000,00 | 3 000,00 | (15 000,00) | -500,00% | 4 000,00 |
| Transmission & Retikulation | 347 897,00 | 102 000,00 | 102 000,00 | 30 420,62 | 251 177,65 | 85 000,00 | (166 177,65) | -195,50% | 102 000,00 |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | 614 108,00 | 90 000,00 | 524 000,00 | 70 194,92 | 432 908,81 | 98 500,00 | (334 408,81) | -318,50% | 524 000,00 |
| Dams & Reservoirs | 614 108,00 | 90 000,00 | 524 000,00 | 70 194,92 | 432 908,81 | 98 500,00 | (334 408,81) | -318,50% | 524 000,00 |
| Water purification | - | - | 434 000,00 | - | - | - | - | - | 434 000,00 |
| Retikulation | - | - | - | - | - | - | - | - | - |
| Infrastructure - Sanitation | 45 050,00 | 105 000,00 | 105 000,00 | - | 57 353,20 | 109 750,00 | (52 396,80) | -47,74% | 105 000,00 |
| Retikulation | 45 050,00 | 105 000,00 | 105 000,00 | - | 57 353,20 | 109 750,00 | (52 396,80) | -47,74% | 105 000,00 |
| Sewerage purification | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | 10 238,00 | 9 000,00 | 9 000,00 | - | 112 127,78 | 6 978,00 | (105 151,78) | -1507,34% | 9 000,00 |
| Waste Management | 7 194,00 | - | - | - | 110 017,78 | - | (110 017,78) | N/DIV/0 | - |
| Transportation | 3 044,00 | 9 000,00 | 9 000,00 | - | 2 110,00 | 6 978,00 | (4 868,00) | -89,78% | 9 000,00 |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 61 485,00 | 75 500,00 | 75 500,00 | 980,44 | 24 294,81 | 81 848,00 | (57 553,19) | -51,14% | 75 500,00 |
| Parks & gardens | 2 200,00 | 18 000,00 | 18 000,00 | - | 5 250,00 | 13 450,00 | (8 191,31) | -60,90% | 18 000,00 |
| Sportsfields & stadia | 13 810,00 | - | - | - | - | - | - | - | - |
| Swimming pools | 15 511,00 | 14 000,00 | 14 000,00 | - | - | 8 500,00 | 6 500,00 | 100,00% | 14 000,00 |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | 22 944,00 | 13 000,00 | 13 000,00 | 124,52 | 2 388,75 | 7 750,00 | (5 361,25) | -89,10% | 13 000,00 |
| Recreational facilities | 197,00 | 11 000,00 | 11 000,00 | - | 10 342,02 | 8 250,00 | (2 092,02) | -29,38% | 11 000,00 |
| Fire, safety & emergency | 168,00 | 3 000,00 | 3 000,00 | - | 125,00 | 2 250,00 | (2 125,00) | -94,44% | 3 000,00 |
| Security and policing | - | 3 500,00 | 3 500,00 | - | 555,08 | 2 025,00 | (1 469,92) | -78,82% | 3 500,00 |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | 538,00 | 3 000,00 | 3 000,00 | - | 1 287,30 | 2 250,00 | (962,70) | -42,79% | 3 000,00 |
| Museums & Art Galleries | 1 053,00 | 4 000,00 | 4 000,00 | 835,02 | 835,02 | 3 000,00 | (2 164,98) | -72,14% | 4 000,00 |
| Cemeteries | 5 040,00 | 5 500,00 | 5 500,00 | - | 3 501,25 | 3 773,00 | (271,75) | -7,20% | 5 500,00 |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Heritage assets | - | - | - | - | - | - | - | - | - |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | - | - | - | - | - | - | - | - | - |
| Housing development | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 1 109 375,00 | 537 400,00 | 1 746 882,00 | 50 787,37 | 713 480,50 | 1 277 590,50 | (564 109,99) | -44,18% | 1 746 882,00 |
| General vehicles | 105 078,00 | 97 500,00 | 97 500,00 | 18 154,08 | 44 084,54 | 72 879,00 | (28 794,46) | -39,51% | 97 500,00 |
| Specialised vehicles | 288 541,00 | 195 000,00 | 195 000,00 | 2 338,70 | 87 289,89 | 113 175,00 | (25 885,11) | -40,58% | 195 000,00 |
| Plant & equipment | 35 159,00 | 6 700,00 | 12 651,00 | 4 631,51 | 29 049,07 | 9 480,25 | (19 568,82) | -174,34% | 12 651,00 |
| Computers - hardware/equipment | 205 482,00 | 130 000,00 | 482 885,50 | 15 182,49 | 181 003,30 | 202 632,13 | (21 628,83) | -55,00% | 482 885,50 |
| Furniture and other office equipment | 744,00 | 47 700,00 | 900 385,50 | - | 10 082,14 | 875 341,13 | (865 258,99) | -96,51% | 900 385,50 |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | 81 889,00 | 58 500,00 | 58 500,00 | 7 900,99 | 29 888,89 | 43 875,00 | (13 986,11) | -38,40% | 58 500,00 |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | 414 474,00 | - | - | 2 381,00 | 377 822,07 | - | (377 822,07) | N/DIV/0 | - |
| Agricultural assets | - | - | - | - | - | - | - | - | - |
| Land sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | - | - | - | - | - | - | - | - | - |
| Land sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | - | - | - | - | - | - | - | - | - |
| Computers - software & programming | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Repairs and Maintenance Expenditure | 2 438 482,00 | 988 000,00 | 2 792 167,00 | 154 379,35 | 1 634 172,18 | 1 807 245,25 | (173 073,07) | -8,58% | 2 792 167,00 |
| Specialised vehicles | 288 541,00 | 195 000,00 | 195 000,00 | 2 338,70 | 87 289,89 | 113 175,00 | (25 885,11) | -40,58% | 195 000,00 |
| Refuse | 288 541,00 | 195 000,00 | 195 000,00 | 2 338,70 | 87 289,89 | 113 175,00 | (25 885,11) | -40,58% | 195 000,00 |
| Fire | - | - | - | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |

In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 March 2016

| Description | 2014-2015 | Budget Year 2015-2016 | | | | | | | |
|--|-----------------|-----------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | |
| Infrastructure | 1 888 807,00 | 2 017 514,00 | 2 017 514,00 | | | | | | |
| Infrastructure - Road transport | 1 227 716,00 | 1 835 500,00 | 1 835 500,00 | - | - | - | - | - | - |
| Roads, Pavements & Bridges | 1 221 804,00 | 1 828 373,00 | 1 828 373,00 | - | - | - | - | - | - |
| Storm water | 5 912,00 | 7 127,00 | 7 127,00 | - | - | - | - | - | - |
| Infrastructure - Electricity | 89 241,00 | 119 046,00 | 119 046,00 | - | - | - | - | - | - |
| Generation | - | - | - | - | - | - | - | - | - |
| Transmission & Retiulation | 89 241,00 | 119 046,00 | 119 046,00 | - | - | - | - | - | - |
| Street Lighting | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | 254 754,00 | 307 132,00 | 307 132,00 | - | - | - | - | - | - |
| Dams & Reservoirs | - | - | - | - | - | - | - | - | - |
| Water purification | - | - | - | - | - | - | - | - | - |
| Retiulation | 254 754,00 | 307 132,00 | 307 132,00 | - | - | - | - | - | - |
| Infrastructure - Sanitation | 243 440,00 | 528 503,00 | 528 503,00 | - | - | - | - | - | - |
| Retiulation | - | 235 000,00 | 235 000,00 | - | - | - | - | - | - |
| Sewerage purification | 243 440,00 | 293 503,00 | 293 503,00 | - | - | - | - | - | - |
| Infrastructure - Other | 63 647,00 | 126 733,00 | 126 733,00 | - | - | - | - | - | - |
| Waste Management | 63 647,00 | 126 733,00 | 126 733,00 | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - | - | - | - |
| Gas | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Community | 499 807,00 | 614 073,00 | 614 073,00 | | | | | | |
| Parks & gardens | 1 139,00 | 12 772,00 | 12 772,00 | - | - | - | - | - | - |
| Sportsfields & stadia | - | - | - | - | - | - | - | - | - |
| Swimming pools | - | - | - | - | - | - | - | - | - |
| Community halls | - | - | - | - | - | - | - | - | - |
| Libraries | 23 133,00 | 27 888,00 | 27 888,00 | - | - | - | - | - | - |
| Recreational facilities | 450 140,00 | 542 697,00 | 542 697,00 | - | - | - | - | - | - |
| Fire, safety & emergency | - | - | - | - | - | - | - | - | - |
| Security and policing | - | - | - | - | - | - | - | - | - |
| Buses | - | - | - | - | - | - | - | - | - |
| Clinics | 12 504,00 | 15 074,00 | 15 074,00 | - | - | - | - | - | - |
| Museums & Art Galleries | 12 470,00 | 15 041,00 | 15 041,00 | - | - | - | - | - | - |
| Cemeteries | 499,00 | 601,00 | 601,00 | - | - | - | - | - | - |
| Social rental housing | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Heritage assets | | | | | | | | | |
| Buildings | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Investment properties | 10 255,00 | 12 363,00 | 12 363,00 | | | | | | |
| Housing development | 10 255,00 | 12 363,00 | 12 363,00 | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Other assets | 608 373,00 | 721 389,00 | 721 389,00 | | | | | | |
| General vehicles | 211 805,00 | 255 353,00 | 255 353,00 | - | - | - | - | - | - |
| Specialised vehicles | 38 779,00 | 43 134,00 | 43 134,00 | - | - | - | - | - | - |
| Plant & equipment | 64 500,00 | 114 040,00 | 114 040,00 | - | - | - | - | - | - |
| Computers - hardware/equipment | 68 860,00 | 83 138,00 | 83 138,00 | - | - | - | - | - | - |
| Furniture and other office equipment | 64 896,00 | 114 166,00 | 114 166,00 | - | - | - | - | - | - |
| Abattoirs | - | - | - | - | - | - | - | - | - |
| Markets | - | - | - | - | - | - | - | - | - |
| Civic Land and Buildings | 62 534,00 | 111 559,00 | 111 559,00 | - | - | - | - | - | - |
| Other Buildings | - | - | - | - | - | - | - | - | - |
| Other Land | - | - | - | - | - | - | - | - | - |
| Surplus Assets - (Investment or Inventory) | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Agricultural assets | | | | | | | | | |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Biological assets | | | | | | | | | |
| List sub-class | - | - | - | - | - | - | - | - | - |
| Intangibles | 47 737,00 | 57 582,00 | 57 582,00 | | | | | | |
| Computers - software & programming | 47 737,00 | 57 582,00 | 57 582,00 | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - |
| Total Depreciation | 3 045 889,00 | 4 322 911,00 | 4 322 911,00 | - | - | - | - | - | - |
| Specialised vehicles | 38 779,00 | 43 134,00 | 43 134,00 | | | | | | |
| Refuse | 33 752,00 | 40 090,00 | 40 090,00 | - | - | - | - | - | - |
| Fire | 2 027,00 | 2 444,00 | 2 444,00 | - | - | - | - | - | - |
| Conservancy | - | - | - | - | - | - | - | - | - |
| Ambulances | - | - | - | - | - | - | - | - | - |



In-Year Report of Kareeberg Municipality Quarter 3

31 March 2016

2.2 Municipal Manager's Quality Certification

Quality certificate

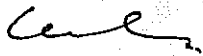
I, Willem de Bruin, the municipal manager of Kareeberg Municipality, hereby certify that-

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

for the month March 2016 - M09 of 2015-2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Willem de Bruin

Municipal Manager of Kareeberg Municipality(NC074)



Signature

Date 31 March 2016

