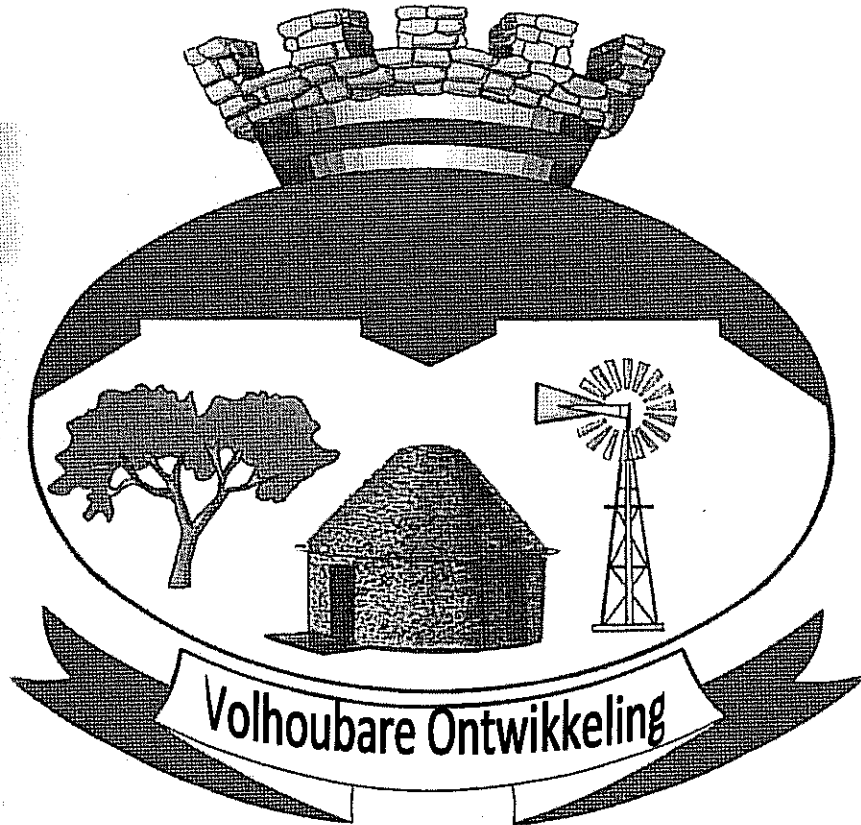


In-Year Report of Kareeberg Municipality

Monthly Budget Statement February 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

CB

In-Year Report of Kareeberg Municipality

29 February 2016

INDEX

PART 1 – IN-YEAR REPORT

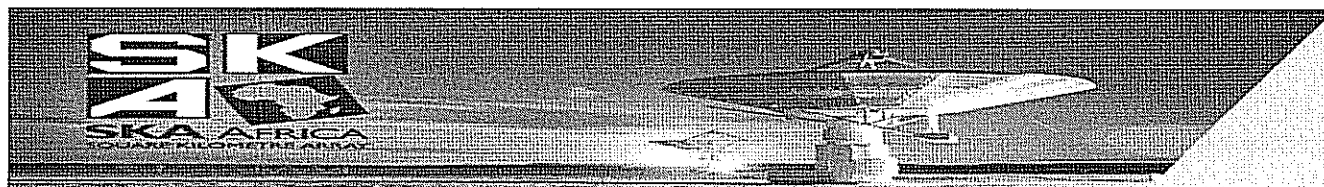
INTRODUCTION

1.1	Mayor's report	2
1.2	Council resolutions	3
1.3	Executive summary	4
	Supporting Table SC1 Material variance explanations - M08 February 2016	5
1.4	In-year budget statement tables	9
	Table C1 Monthly Budget Statement - Summary - M08 February 2016	10
	Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February 2016	10
	Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February 2016	11
	Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2016	12
	Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February 2016	14
	Table C6 Monthly Budget Statement - Financial Position - M08 February 2016	16
	Table C7 Monthly Budget Statement - Cash Flow - M08 February 2016	17
		18

PART 2 – SUPPORTING DOCUMENTATION

2.1	In-year supporting documentation tables	19
	Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February 2016	19
	Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February 2016	20
	Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February 2016	22
	Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February 2016	22
	Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February 2016	23
	Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February 2016	24
	Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February 2016	25
	Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February 2016	27
	Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February 2016	28
	Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February 2016	29
	Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M08 February 2016	30
	Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08 February 2016	32
	Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February 2016	33
2.2	Municipal Manager's quality certification	34

uB



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.

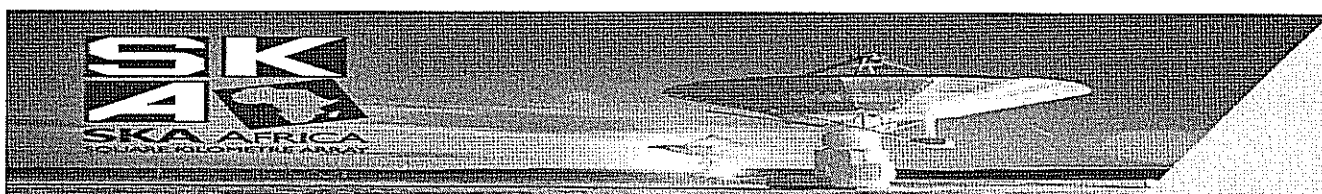


6-13

1. PART 1 – IN-YEAR REPORT

1.1 Mayor's report

Submitted at end of year



C-13

1.2 Council resolutions

This report will not be tabled in council



CB



a. Executive summary

1.1.1 Introduction

The adjustment budget was approved on 26 February 2016. The nett adjustments constitute a surplus of R 2.4 million. The adjustments were necessitated by over and under expenditure on certain line items. Changes in capital spending, as well as withholding of MIG funding also impacted on the adjustments.

Cash flow decreased due to grant expenditure.

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

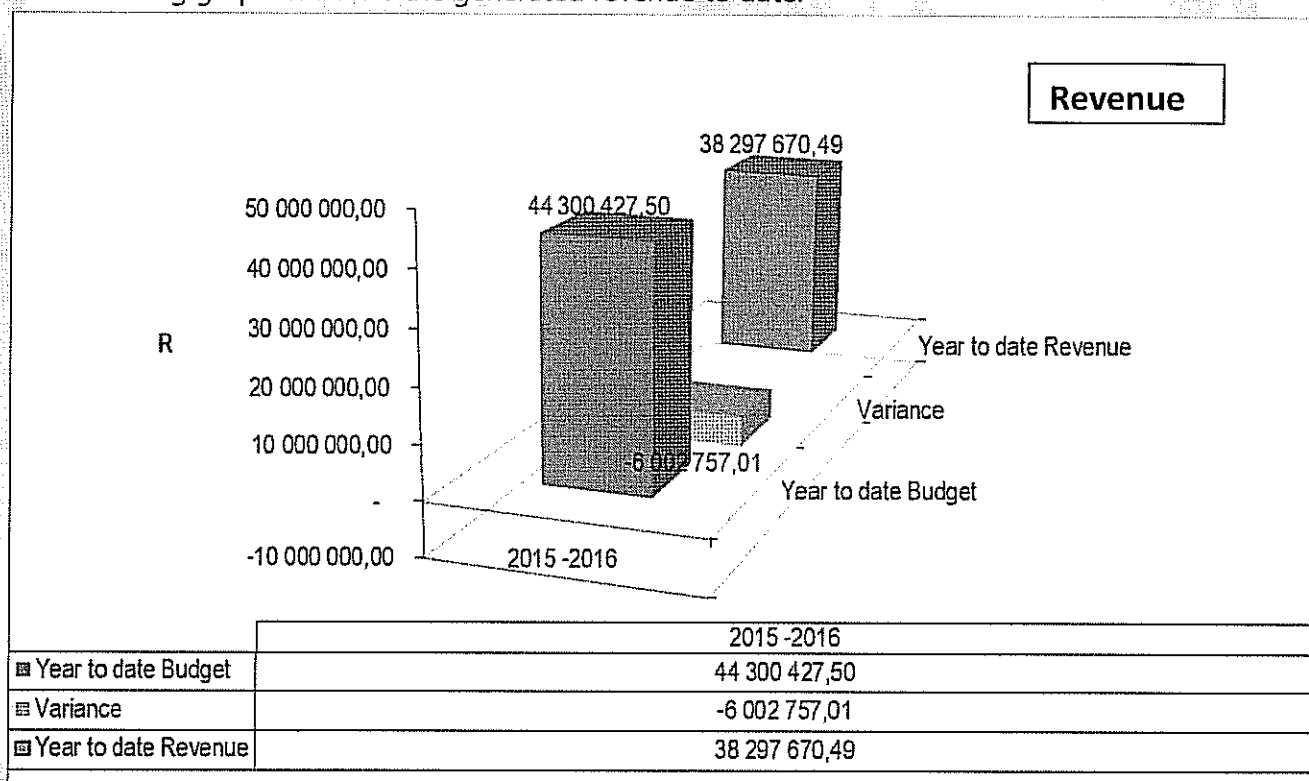
Attention is drawn to Tables C3 and C4 as well as the breakdown of "other expenditure".

Consolidated performance,

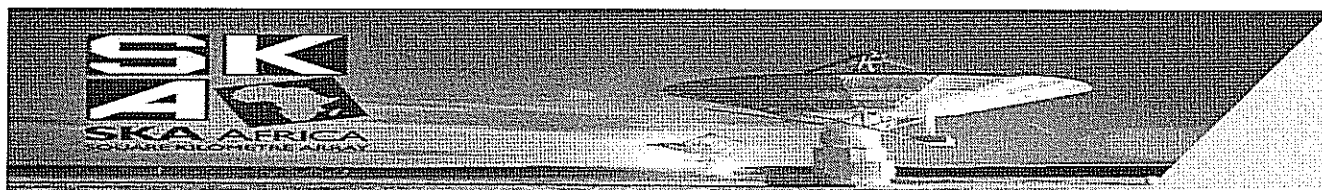
Revenue by source

Revenue is under received by 4% (R 1.5million) for the year. Revenue on conditional grants is only recognised after it has been expended.

The following graph indicates the generated revenue to date:



LB



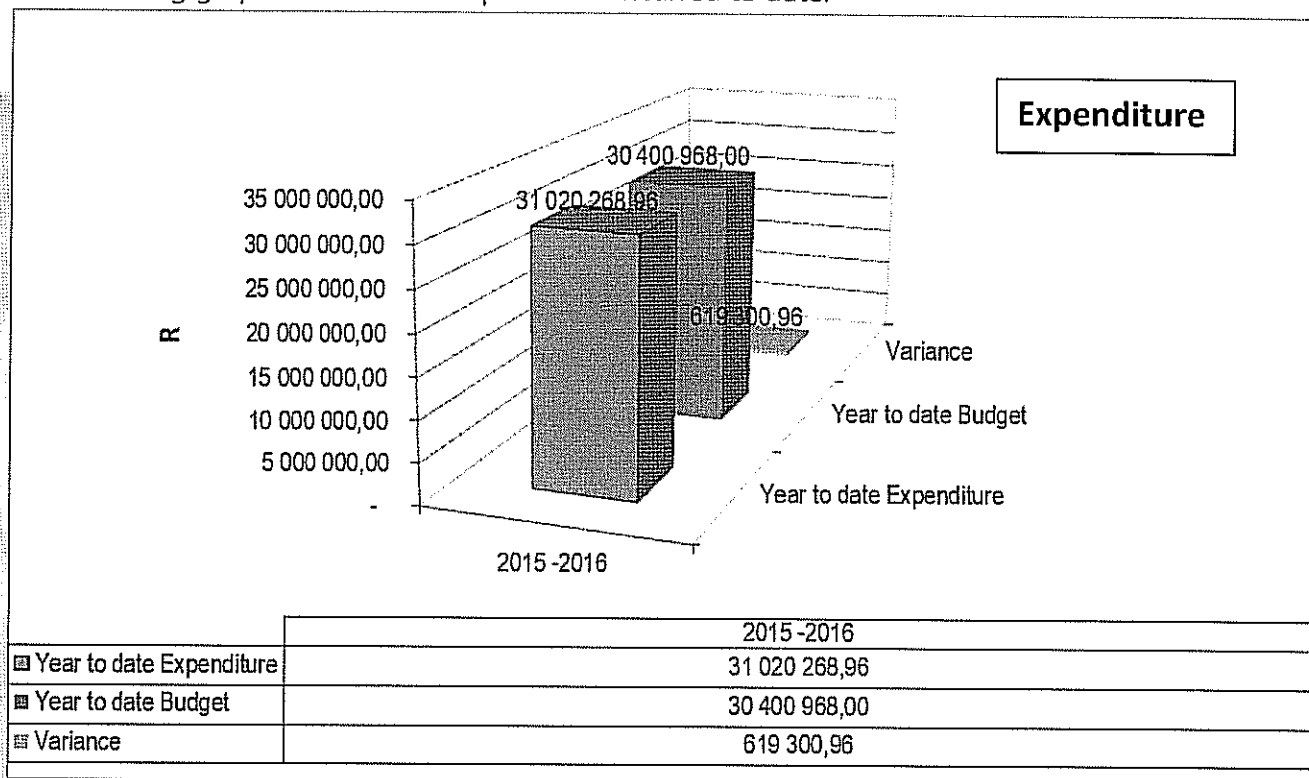
In-Year Report of Kareeberg Municipality

29 February 2016

Operating expenditure by type

Expenditure is overspent by 2% (R 619 300).

The following graph indicates the expenditure incurred to date.



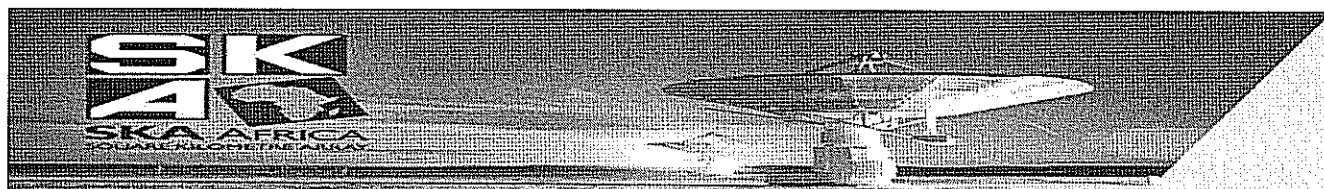
Capital spending

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 7.1 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

29 February 2016

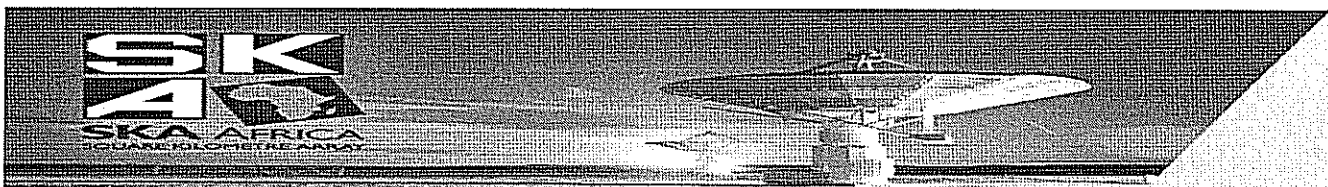
The following table indicates the funds available for working capital requirements:

Reconciliation of available cash and investment resources

Item	Current month	Previous month
Cash and cash equivalents	29 561 686,96	31 794 036,55
Long term investments	-	-
	29 561 686,96	31 794 036,55
<i>Less:</i>	7 605 508,64	7 620 108,47
Unspent conditional grants	7 605 508,64	7 620 108,47
Net cash resources available for internal distribution	21 956 178,32	24 173 928,08
<i>Less amounts allocated to:</i>	21 315 076,68	21 490 222,83
Capital replacement reserve	11 347 811,51	11 347 811,51
Housing development fund	39 566,46	39 344,81
Employee benefits	9 761 066,66	9 782 321,46
Retention	166 632,05	320 745,05
Resources available / (shortfall) for working capital requirements	641 101,64	2 683 705,25

1.1.2 Material variances from SDBIP (31 December 2015)

- The budget process has not yet been started.
- A Performance Management System has not yet been implemented.
- No newsletters were distributed for the half year.
- No public meetings were held in the second quarter.
- Oversee that training in terms of the Skills Development Plan is being implemented.
- Only two (2) ward committee meetings were held for the quarter. Wards two and four.
- Solid waste is not always dumped at the waste sites. Dumping at the waste sites is not done in an organised way.
- Water breaks are not attended to within twelve hours.
- Review and submit a Water Services Development Plan.
- The maintenance of all electrical distribution machinery and mechanical equipment is not managed effectively.(excl. Eskom)
- The maintenance of assets is not managed effectively.
- The maintenance of the municipal vehicle fleet and equipment is not managed effectively.

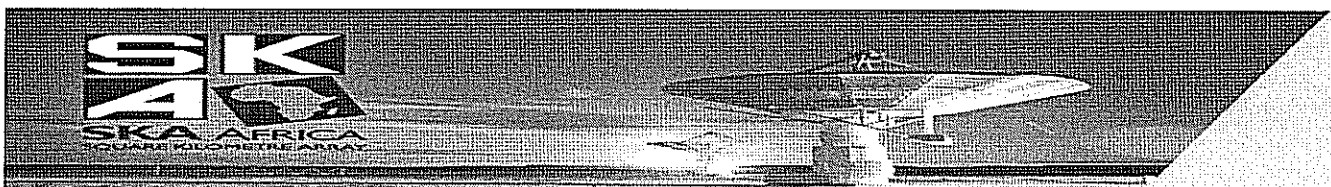


1.1.3 Remedial steps

- a. The Mayor must convene the budget steering committee so that the budget process can begin.
- b. The Municipal Manager must implement a Performance Management System.
- c. The Municipal Manager must ensure that the newsletter is published and distributed monthly.
- d. The Mayor must initiate quarterly public meetings.
- e. LGSETA must be approached for sufficient funding for training.
- f. The Mayor must influence ward councillors to have ward committee meetings.
- g. The community must be educated in dumping of waste. Dumping of waste at sites have to be overseen effectively.
- h. Attention must be given to water breaks within twelve hours.
- i. The Water Services Development Plan must be completed and submitted.
- j. The maintenance of all electrical distribution machinery and mechanical equipment must be managed effectively.(excl. Eskom)
- k. The maintenance of assets must be managed effectively.
- l. The maintenance of the municipal vehicle fleet and equipment must be managed effectively.

1.1.4 Conclusion

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



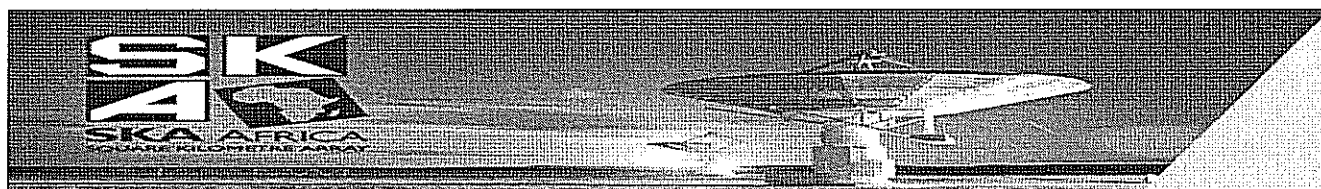
1.1.5 Material variance explanations

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

Supporting Table SC1 Material variance explanations - M08 February 2016

Ref	Description	Variance	Variance %	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source				
	Rental of facilities and equipment	(85 398,06)	-24,6%	Awards of tenders for Vosburg have not been completed	Tender will have to be awarded to prevent loss of revenue
	Interest earned - outstanding debtors	(517,17)	-25,3%	Very little revenue - not material	No steps needed
	Fines	899,00	10,5%	Very little revenue - not material	No steps needed
	Agency services	43 985,35	86,0%	No real pattern of purchases of licences and permits can be determined, thus this revenue source is budgeted for conservatively.	No steps needed
	Other revenue	(410 746,41)	-41,6%	VAT on grants not yet received	No steps needed
2	Expenditure By Type				
	Other materials	517 346,26	149,6%	Conditional grants allocated to line items	The budget must be adjusted
	Contracted services	477 903,53	125,7%	Operating grant expenditure is allocated to line items	The budget must be adjusted
3	Capital Expenditure				
	Upgrade of sports field	190 539,41	3,3%	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	Will have to be adjusted
	Cemetery - Vosburg	129 762,98	95,0%	Completed	Will have to be adjusted
	Establishment of waterborne sewerage for Vosburg	-	0,0%	Project to be registered	Project cancelled
	Upgrade of refuse site - Camarvon	-	0,0%	Project not started	Project cancelled
	Water supply to Vanwyksvlei	1 367 612,96		RBIG funding	
4	Financial Position				
5	Cash Flow				
	February 2016	(1 434 309,09)		Grant expenditure	
6	Measureable performance				
7	Municipal Entities				

Am



In-Year Report of Kareeberg Municipality

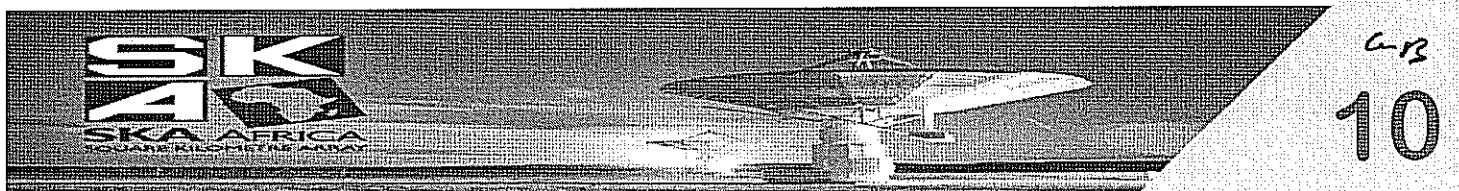
29 February 2016

b. In-year budget statement tables

Monthly Budget Statements

Table C1 Monthly Budget Statement - Summary - M08 February 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	17 966,02	4 568 952,14	4 491 940,00	77 012,14	1,71%	4 543 217,00
Service charges	17 949 794,00	19 564 238,00	19 564 238,00	1 590 808,61	12 994 468,40	12 457 024,00	537 444,40	4,31%	19 564 238,00
Investment revenue	1 592 813,00	1 297 000,00	1 297 000,00	66 458,04	951 977,12	972 230,00	(20 252,88)	-2,08%	1 297 000,00
Transfers recognised - operational	19 551 846,00	23 060 000,00	23 492 091,00	226 269,19	15 411 092,79	17 053 000,00	(1 641 907,21)	-9,63%	23 492 091,00
Other own revenue	3 569 711,00	8 881 296,00	9 175 296,00	101 587,02	946 607,04	1 398 233,50	(451 626,46)	-32,30%	9 175 296,00
Total Revenue (excluding capital transfers and contributions)	47 102 481,00	57 355 751,00	58 071 842,00	2 003 091,68	34 873 097,49	36 372 427,50	(1 499 330,01)	-4,12%	58 071 842,00
Employee costs	16 262 967,00	16 881 136,00	19 563 322,00	1 258 521,81	10 765 449,78	10 653 378,00	112 071,78	1,05%	19 563 322,00
Remuneration of Councillors	2 020 110,00	2 062 366,00	2 062 366,00	173 994,48	1 414 615,48	1 374 904,00	39 711,48	2,89%	2 062 366,00
Depreciation & asset impairment	3 045 089,00	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	771 059,12	6 765 742,26	7 151 860,00	(386 117,74)	-5,40%	11 374 268,00
Transfers and grants	8 018 446,00	9 303 352,00	8 986 052,00	57 277,23	5 975 771,87	6 202 234,00	(226 462,13)	-3,65%	8 986 052,00
Other expenditure	9 715 080,00	15 587 871,00	12 631 909,00	433 513,48	6 098 689,57	5 018 592,00	1 080 097,57	21,52%	12 631 909,00
Total Expenditure	49 337 651,00	59 155 751,00	59 771 842,00	2 694 366,13	31 020 268,96	30 400 968,00	619 300,96	2,04%	59 771 842,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 700 000,00)	(691 274,45)	3 852 828,53	5 971 459,50	(2 118 630,97)	-35,48%	(1 700 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	89 375,10	3 424 573,00	7 928 000,00	(4 503 427,00)	-56,80%	10 285 119,00
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	8 585 119,00	(601 899,35)	7 277 401,53	13 899 459,50	(6 622 057,97)	-47,64%	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	(601 899,35)	7 277 401,53	13 899 459,50	(6 622 057,97)	-47,64%	8 585 119,00
Capital expenditure & funds sources									
Capital expenditure	10 088 338,00	7 928 000,00	10 385 119,00	89 375,10	3 447 525,44	10 385 119,00	(6 937 593,56)	-66,80%	10 385 119,00
Capital transfers recognised	10 026 175,00	7 928 000,00	10 285 119,00	89 375,10	3 424 572,97	10 285 119,00	(6 860 546,03)	-66,70%	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	89 375,10	3 447 525,41	10 385 119,00	(6 937 593,59)	-66,80%	10 385 119,00
Financial position									
Total current assets	24 861 158,00	31 320 426,00	31 320 426,00	33 728 816,35	31 320 426,00				31 320 426,00
Total non current assets	122 404 370,00	130 628 050,00	129 696 853,00	125 841 297,03	129 696 853,00				129 696 853,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	10 072 949,31	6 884 596,00				6 884 596,00
Total non current liabilities	10 722 558,00	12 530 249,00	12 530 249,00	10 722 557,94	12 530 249,00				12 530 249,00
Community wealth/Equity	131 501 602,00	142 533 631,00	141 602 434,00	138 774 606,14	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	(1 351 044,33)	10 612 075,95	12 937 007,33	2 324 931,38	17,97%	12 780 040,00
Net cash from (used) investing	(10 034 278,00)	(7 919 510,00)	(10 376 629,00)	(88 764,76)	(3 436 613,99)	(7 923 087,00)	(4 486 473,01)	-56,63%	(10 376 629,00)
Net cash from (used) financing	15 390,00	10 000,00	10 000,00	5 500,00	9 780,00	6 349,00	(3 431,00)	-54,04%	10 000,00
Cash/cash equivalents at the month/year end	22 376 445,00	25 282 301,00	27 696 712,00	-	29 561 686,96	30 302 570,33	740 883,37	2,44%	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	2 716 647,87	413 074,36	258 365,41	230 692,14	170 022,90	3 066 138,44	-	-	6 854 941,12
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-



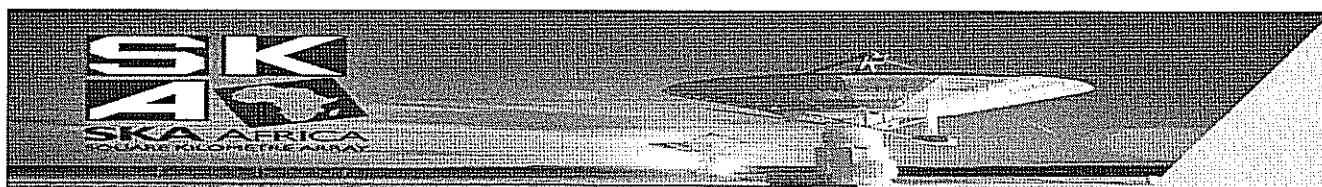
In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue - Standard									
Governance and administration	38 413 952,00	45 660 838,00	48 764 048,00	499 827,27	25 282 991,59	31 651 203,00	(6 268 211,41)	-19,87%	48 764 048,00
Executive and council	26 693 533,00	26 106 215,00	30 897 425,00	364 520,04	14 039 037,52	23 105 651,00	(8 266 113,48)	-35,74%	30 897 425,00
Budget and treasury office	12 720 419,00	17 582 623,00	17 856 623,00	115 307,23	10 383 154,07	8 386 252,00	2 017 902,07	24,12%	17 856 623,00
Corporate services	-	-	-	-	-	-	-	-	-
Community and public safety	69 313,00	24 755,00	24 755,00	1 202,40	12 891,00	9 052,00	3 939,00	43,52%	24 755,00
Community and social services	13 370,00	6 650,00	6 650,00	1 149,40	10 901,00	4 375,00	6 526,00	149,17%	6 650,00
Sport and recreation	55 323,00	17 400,00	17 400,00	53,00	2 040,00	3 975,00	(1 935,00)	-48,66%	17 400,00
Public safety	620,00	705,00	705,00	-	50,00	702,00	(652,00)	-92,88%	705,00
Housing	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Economic and environmental services	6 050,00	2 000,00	2 000,00	530,00	5 630,00	1 404,00	4 226,00	301,00%	2 000,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	6 050,00	2 000,00	2 000,00	530,00	5 630,00	1 404,00	4 226,00	301,00%	2 000,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 639 340,00	19 566 158,00	18 586 158,00	1 580 907,11	12 995 057,90	12 738 768,00	257 289,90	2,02%	19 566 158,00
Electricity	7 617 994,00	8 590 910,00	8 590 910,00	665 316,37	5 776 167,53	5 596 026,00	180 139,53	3,22%	8 590 910,00
Water	4 319 052,00	4 522 536,00	4 522 536,00	384 662,25	2 996 482,61	2 922 698,00	75 784,61	2,59%	4 522 536,00
Waste water management	3 285 586,00	2 695 568,00	2 695 568,00	244 505,15	1 820 150,86	1 725 362,00	94 788,86	5,49%	2 695 568,00
Waste management	3 416 708,00	3 757 144,00	3 757 144,00	296 473,34	2 401 256,90	2 494 680,00	(93 423,10)	-3,74%	3 757 144,00
Other	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	57 128 655,00	65 283 751,00	68 356 961,00	2 032 466,78	38 297 670,49	44 306 427,00	(6 002 756,51)	-13,55%	68 356 961,00
Expenditure - Standard									
Governance and administration	28 026 898,00	35 327 396,00	35 339 487,00	1 209 323,04	17 916 723,32	17 281 641,00	635 082,32	3,67%	35 339 487,00
Executive and council	18 558 951,00	23 078 495,00	23 510 586,00	665 222,49	11 632 205,21	9 807 040,00	1 725 165,21	17,41%	23 510 586,00
Budget and treasury office	7 626 701,00	9 512 394,00	9 092 394,00	361 028,61	4 826 627,46	5 931 717,00	(1 105 089,54)	-18,63%	9 092 394,00
Corporate services	1 841 246,00	2 736 507,00	2 736 507,00	183 071,94	1 457 889,65	1 442 884,00	15 005,65	1,04%	2 736 507,00
Community and public safety	1 853 694,00	2 223 854,00	2 223 854,00	119 255,36	1 181 882,06	1 292 058,00	(110 175,94)	-9,53%	2 223 854,00
Community and social services	1 063 260,00	1 374 982,00	1 374 982,00	72 522,51	769 982,87	832 785,00	(62 802,13)	-7,54%	1 374 982,00
Sport and recreation	703 500,00	724 964,00	724 964,00	40 225,05	339 633,81	397 905,00	(58 071,19)	-14,59%	724 964,00
Public safety	56 578,00	74 942,00	74 942,00	6 507,60	68 323,08	55 257,00	13 066,08	23,65%	74 942,00
Housing	-	-	-	-	-	-	-	-	-
Health	30 356,00	48 966,00	48 966,00	-	3 741,70	6 111,00	(2 369,30)	-38,77%	48 966,00
Economic and environmental services	2 959 896,00	3 382 043,00	3 382 043,00	165 059,94	1 467 665,69	1 618 422,00	(150 756,31)	-9,32%	3 382 043,00
Planning and development	-	-	-	-	-	-	-	-	-
Road transport	2 959 896,00	3 382 043,00	3 382 043,00	165 059,94	1 467 665,69	1 618 422,00	(150 756,31)	-9,32%	3 382 043,00
Environmental protection	-	-	-	-	-	-	-	-	-
Trading services	18 497 164,00	18 222 458,00	18 826 458,00	1 206 727,79	10 453 997,89	10 208 847,00	245 150,89	2,40%	18 826 458,00
Electricity	9 197 390,00	10 352 736,00	10 352 736,00	788 650,26	6 692 413,23	6 627 162,00	(64 241,23)	-0,97%	10 352 736,00
Water	1 205 173,00	1 395 523,00	1 679 523,00	67 417,59	769 501,27	642 280,00	127 221,27	19,81%	1 679 523,00
Waste water management	3 146 943,00	3 344 414,00	3 344 414,00	323 107,72	2 692 783,52	2 672 984,00	219 799,52	8,22%	3 344 414,00
Waste management	2 947 658,00	3 129 765,00	3 449 785,00	21 552,22	189 299,87	266 421,00	(77 121,13)	-28,95%	3 449 785,00
Other	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	49 337 651,00	59 155 751,00	59 771 842,00	2 694 366,13	31 029 288,96	30 400 958,00	619 300,96	2,04%	59 771 842,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 119,00	(601 899,35)	7 277 401,53	13 899 469,00	(6 622 057,47)	-47,64%	8 585 119,00



In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February 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	26 103 215,00	30 897 425,00	384 520,04	14 899 837,52	23 185 951,00	(8 286 113,48)	-35,74%	30 897 425,00
Vote 2 - Budget and Treasury	12 720 419,00	17 582 623,00	17 866 623,00	115 307,23	10 353 154,07	8 365 252,00	2 017 902,07	24,12%	17 866 623,00
Vote 3 - Corporate Services	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	13 370,00	6 650,00	6 650,00	1 149,40	10 901,00	4 375,00	6 526,00	149,17%	6 650,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	520,00	705,00	705,00	-	50,00	702,00	(52,00)	-92,88%	705,00
Vote 9 - Sport and Recreation	55 323,00	17 400,00	17 400,00	53,00	2 040,00	3 975,00	(1 935,00)	-48,68%	17 400,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	3 416 708,00	3 757 144,00	3 757 144,00	296 423,34	2 401 256,90	2 494 680,00	(93 423,10)	-3,74%	3 757 144,00
Vote 12 - Waste Water Management	3 285 586,00	2 695 568,00	2 695 568,00	244 505,15	1 820 150,86	1 725 362,00	94 788,86	5,49%	2 695 568,00
Vote 13 - Road Transport	6 050,00	2 000,00	2 000,00	530,00	5 630,00	1 404,00	4 226,00	301,00%	2 000,00
Vote 14 - Water	4 319 052,00	4 522 536,00	4 522 536,00	384 662,25	2 968 482,61	2 922 698,00	75 784,61	2,59%	4 522 536,00
Vote 15 - Electricity	7 617 994,00	8 590 910,00	8 590 910,00	665 316,37	5 776 167,63	5 596 028,00	180 139,63	3,22%	8 590 910,00
Total Revenue by Vote	57 128 655,00	85 283 751,00	88 356 981,00	2 002 408,78	38 297 670,49	44 300 427,00	(6 002 756,51)	-13,55%	88 356 981,00
Expenditure by Vote									
Vote 1 - Executive and Council	18 558 951,00	23 078 495,00	23 510 586,00	665 222,49	11 632 206,21	9 907 040,00	1 725 166,21	17,41%	23 510 586,00
Vote 2 - Budget and Treasury	7 626 701,00	9 512 394,00	9 092 394,00	381 028,61	4 826 627,46	5 931 717,00	(1 105 089,54)	-18,63%	9 092 394,00
Vote 3 - Corporate Services	1 841 246,00	2 736 507,00	2 736 507,00	183 071,94	1 457 689,65	1 442 854,00	15 005,65	1,04%	2 736 507,00
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	30 356,00	46 966,00	46 966,00	-	3 741,78	6 111,00	(2 369,30)	-38,77%	46 966,00
Vote 6 - Community and Social Services	1 063 260,00	1 374 982,00	1 374 982,00	72 522,51	769 982,67	832 785,00	(62 802,33)	-7,54%	1 374 982,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	56 578,00	74 942,00	74 942,00	6 507,60	68 323,68	55 257,00	13 066,68	23,65%	74 942,00
Vote 9 - Sport and Recreation	703 500,00	724 964,00	724 964,00	40 225,05	339 833,81	397 905,00	(58 071,19)	-14,59%	724 964,00
Vote 10 - Environmental Protection	-	-	-	-	-	-	-	-	-
Vote 11 - Solid Waste Management	2 947 658,00	3 129 785,00	3 449 785,00	21 552,22	189 299,67	266 421,00	(77 121,33)	-28,95%	3 449 785,00
Vote 12 - Waste Water Management	3 146 943,00	3 344 414,00	3 344 414,00	323 107,72	2 892 783,62	2 672 984,00	219 799,62	8,22%	3 344 414,00
Vote 13 - Road Transport	2 959 895,00	3 382 043,00	3 382 043,00	165 059,94	1 467 665,69	1 618 422,00	(150 756,31)	-9,32%	3 382 043,00
Vote 14 - Water	1 205 173,00	1 395 523,00	1 679 523,00	67 417,59	769 501,27	642 280,00	127 221,27	19,81%	1 679 523,00
Vote 15 - Electricity	9 197 350,00	10 352 736,00	10 352 736,00	768 650,26	6 602 413,23	6 627 162,00	(24 748,77)	-0,37%	10 352 736,00
Total Expenditure by Vote	49 337 651,00	59 153 751,00	59 771 842,00	2 694 386,13	31 020 268,96	30 400 960,00	619 308,96	2,04%	59 771 842,00
Surplus/ (Deficit) for the year	7 791 004,00	6 128 000,00	8 585 139,00	(601 977,35)	7 277 401,53	13 899 467,00	(6 622 057,47)	-47,64%	8 585 139,00

Variances in year to date revenue

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

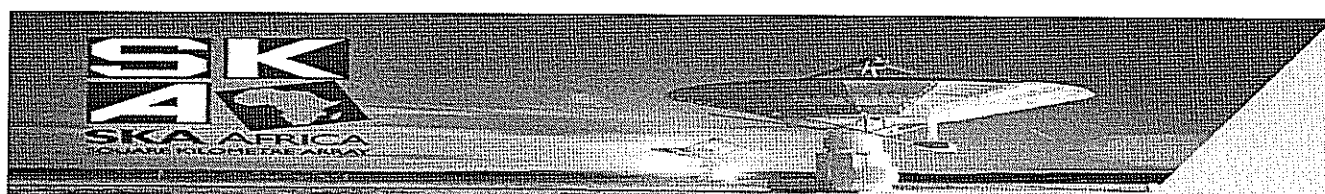
Vote 2. Property rates have been levied as well as equitable share receipted.

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

Vote 8. Pound moneys depend on animals impounded.

Vote 9. Camping fees cannot be determined precisely.

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



12

In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Variances in year to date expenditure

Vote 1. Equitable share has been expended.

Vote 2. Cash flow impacts on repairs and maintenance.

Vote 5. Lower expenditure.

Vote 9. Cash flow impacts on repairs and maintenance.

Vote 8. Annual payments made.

Vote 11 Personnel costs rectified with adjustment budget.

Vote 14 Unplanned maintenance was necessary.



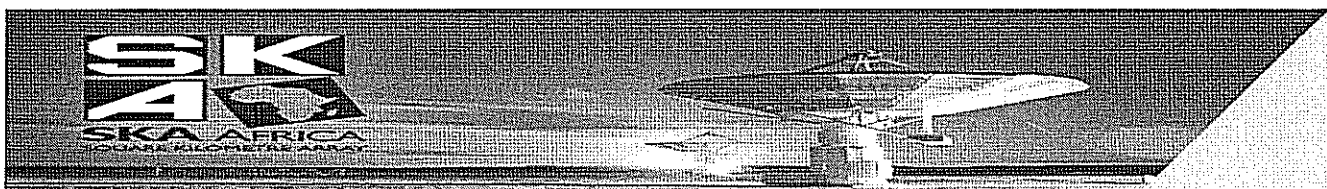
In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
Revenue By Source									
Property rates	4 197 712,00	4 353 217,00	4 353 217,00	-	4 436 123,89	4 353 217,00	82 906,89	2%	4 353 217,00
Property rates - penalties & collection charges	220 605,00	190 000,00	190 000,00	17 968,02	132 828,25	136 723,00	(5 894,75)	-4%	190 000,00
Service charges - electricity revenue	7 617 894,00	8 590 210,00	8 590 210,00	665 296,37	5 776 067,53	5 469 599,00	306 468,53	6%	8 590 210,00
Service charges - water revenue	4 310 992,00	4 522 096,00	4 522 096,00	384 642,25	2 998 422,61	2 879 328,00	119 094,61	4%	4 522 096,00
Service charges - sanitation revenue	2 598 446,00	2 695 568,00	2 695 568,00	244 505,15	1 820 150,86	1 716 331,00	103 819,86	6%	2 695 568,00
Service charges - refuse revenue	3 414 462,00	3 756 364,00	3 756 364,00	296 364,84	2 399 827,40	2 391 766,00	8 061,40	0%	3 756 364,00
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	389 845,00	339 214,00	339 214,00	60 738,04	261 442,48	346 840,55	(85 398,06)	-25%	339 214,00
Interest earned - external investments	1 592 813,00	1 297 000,00	1 297 000,00	66 458,04	951 977,12	972 230,00	(20 252,88)	-2%	1 297 000,00
Interest earned - outstanding debtors	2 572,00	3 300,00	3 300,00	177,71	1 530,83	2 048,00	(517,17)	-25%	3 300,00
Dividends received	-	-	-	-	-	-	-	-	-
Fines	6 900,00	12 230,00	12 230,00	2 209,40	9 466,00	6 567,00	2 899,00	10%	12 230,00
Licences and permits	6 072,00	7 420,00	7 420,00	207,00	3 543,00	3 392,17	150,83	4%	7 420,00
Agency services	147 351,00	103 333,00	103 333,00	5 844,28	95 144,35	51 159,00	43 985,35	86%	103 333,00
Transfers recognised - operational	19 551 848,00	23 060 000,00	23 492 091,00	226 269,19	15 411 092,78	17 053 000,00	(1 641 907,21)	-10%	23 492 091,00
Other revenue	3 036 971,00	8 425 799,00	8 709 799,00	32 411,39	575 480,37	966 226,78	(410 746,41)	-42%	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	2 003 091,68	34 673 097,49	36 372 427,50	(1 499 330,01)	-4%	58 071 842,00
Expenditure By Type									
Employee related costs	16 252 967,00	16 881 136,00	19 563 322,00	1 258 521,81	10 765 449,78	10 653 376,00	112 073,78	1%	19 563 322,00
Remuneration of councillors	2 020 110,00	2 062 366,00	2 062 366,00	173 994,49	1 414 615,48	1 374 904,00	39 711,48	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	9 532 727,00	9 690 001,00	9 690 001,00	720 893,15	6 144 174,96	6 806 039,00	(661 864,04)	-10%	9 690 001,00
Other materials	860 124,00	460 100,00	1 676 267,00	50 075,97	621 587,30	345 821,00	275 766,30	80%	1 676 267,00
Contracted services	1 607 291,00	515 900,00	1 115 900,00	167 681,10	858 225,53	380 322,00	477 903,53	126%	1 115 900,00
Transfers and grants	8 018 446,00	9 393 352,00	8 986 052,00	57 277,23	5 975 771,87	6 202 234,00	(226 462,13)	-4%	8 986 052,00
Other expenditure	8 065 853,00	12 633 090,00	9 077 128,00	265 832,38	5 240 464,84	4 638 270,00	602 194,84	13%	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	2 694 366,13	31 029 268,96	30 400 968,00	619 300,96	2%	59 771 842,00
Surplus/(Deficit)	(2 235 170,00)	(1 800 000,00)	(1 700 000,00)	(691 274,45)	3 652 828,53	5 971 459,50	(2 118 630,97)	(0)	(1 700 000,00)
Transfers recognised - capital	10 026 174,00	7 928 000,00	10 285 119,00	89 375,10	3 424 573,00	7 928 000,00	(4 503 427,00)	(0)	10 285 119,00
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 791 004,00	6 128 000,00	8 585 119,00	(601 899,35)	7 277 401,53	13 899 459,50			8 585 119,00
Taxation	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	7 791 004,00	6 128 000,00	8 585 119,00	(601 899,35)	7 277 401,53	13 899 459,50			8 585 119,00
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 791 004,00	6 128 000,00	8 585 119,00	(601 899,35)	7 277 401,53	13 899 459,50			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	(601 899,35)	7 277 401,53	13 899 459,50			8 585 119,00



In-Year Report of Kareeberg Municipality

29 February 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) - M08 February 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
R									
Other Expenditure By Type									
Collectors costs	-	35 000,00	35 000,00	-	-	-	-	-	35 000,00
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-
Consultant fees	850 655,19	1 425 000,00	1 380 000,00	-	340 639,96	621 773,00	-181 133,04	-34,71%	1 380 000,00
Audit fees	2 240 071,34	2 310 000,00	1 990 000,00	6 029,00	1 788 767,70	1 732 500,00	56 267,70	3,25%	1 990 000,00
General expenses	1 491 523,96	1 826 455,00	2 116 474,00	93 163,87	892 469,90	435 237,00	457 232,90	105,06%	2 116 474,00
Internal charges (Activity Based Costing)	2 739 340,43	3 007 066,00	3 007 066,00	-	-	-	-	-	3 007 066,00
Internal recoveries (Activity Based Costing)	-2 739 340,43	-3 007 066,00	-3 007 066,00	-	-	-	-	-	-3 007 066,00
Advertisements, printing and stationery	203 561,74	172 000,00	172 000,00	9 492,18	92 140,60	85 998,00	6 142,60	7,14%	172 000,00
Bank charges	135 421,76	145 309,00	145 309,00	10 495,43	85 671,83	84 763,00	908,83	1,07%	145 309,00
Fuel and oil	772 994,76	600 000,00	600 000,00	42 855,79	497 069,45	235 135,00	171 934,45	73,13%	600 000,00
Insurance costs	314 362,63	477 301,00	477 301,00	-	284 489,78	314 683,00	-30 193,22	-9,59%	477 301,00
Legal fees	24 642,57	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	27 351,10	259 420,02	268 170,00	-8 749,18	-3,28%	536 345,00
Travel and subsistence	849 601,64	760 000,00	833 019,00	74 441,01	572 854,47	408 331,00	164 523,47	40,29%	833 019,00
Actuarial losses	93 897,76	-	-	-	-	-	-	-	-
Total 'Other' Expenditure	7 933 519,84	12 633 090,00	9 077 128,00	265 832,38	5 240 464,04	4 638 270,00	602 194,04	#DIV/0!	9 077 128,00



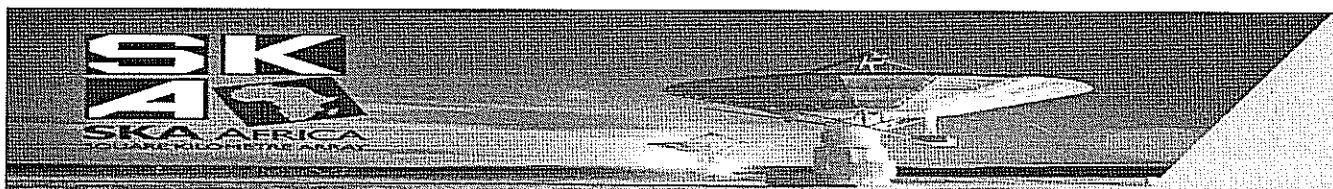
In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)
- M08 February 2016

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Single Year expenditure appropriation									
Vote 1 - Executive and Council	657,00	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	10 581,00	-	265 944,00	-	181 615,97	265 944,00	(84 328,03)	(0,32)	265 944,00
Vote 3 - Corporate Services	1 823,00	-	-	-	3 354,39	-	3 354,39	#DIV/0!	-
Vote 4 - Planning and Development	-	-	-	-	-	-	-	-	-
Vote 5 - Health	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services	896 690,00	-	355 656,00	-	322 744,05	355 656,00	(32 911,95)	(0,09)	355 656,00
Vote 7 - Housing	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation	1 405 352,00	1 228 000,00	4 256 732,00	64 062,51	205 539,41	4 256 732,00	(4 051 192,59)	(0,95)	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	5 050 624,00	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	2 796 787,00	-	3 907 000,00	25 312,59	1 367 612,96	3 907 000,00	(2 539 387,04)	(0,65)	3 907 000,00
Vote 15 - Electricity	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	10 088 338,00	7 928 000,00	10 385 119,00	89 375,10	3 447 525,44	10 385 119,00	(6 937 593,56)	(0,67)	10 385 119,00
Total Capital Expenditure	10 088 338,00	7 928 000,00	10 385 119,00	89 375,10	3 447 525,44	10 385 119,00	(6 937 593,56)	(0,67)	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	64 062,51	528 283,46	4 612 388,00	(4 084 104,54)	(0,89)	4 612 388,00
Community and social services	896 690,00	-	370 656,00	-	322 744,05	355 656,00	(32 911,95)	(0,09)	370 656,00
Sport and recreation	1 405 351,00	1 228 000,00	4 241 732,00	64 062,51	205 539,41	4 256 732,00	(4 051 192,59)	(0,95)	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	25 312,59	1 368 871,06	3 907 000,00	(2 538 128,94)	(0,65)	3 907 000,00
Electricity	-	-	-	-	-	-	-	-	-
Water	2 796 787,00	-	3 907 000,00	25 312,59	1 367 612,96	3 907 000,00	(2 539 387,04)	(0,65)	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	89 375,10	3 447 525,44	10 385 119,00	(6 937 593,56)	(0,67)	10 385 119,00
Funded by:									
National Government	9 649 413,00	7 928 000,00	9 915 944,00	89 375,10	3 205 397,55	9 915 944,00	(6 710 546,35)	(0,68)	9 915 944,00
Provincial Government	376 762,00	-	132 120,00	-	219 175,32	132 120,00	87 055,32	0,66	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	89 375,10	3 424 572,87	10 285 119,00	(6 860 546,03)	(0,67)	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	89 375,10	3 447 525,41	10 385 119,00	(6 937 593,59)	(0,67)	10 385 119,00



In-Year Report of Kareeberg Municipality

29 February 2016

Monthly Budget Statements (cont.)

Table C6 Monthly Budget Statement - Financial Position - M08 February 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	181 642,09	1 538 120,00
Call investment deposits	22 125 577,00	23 744 182,00	23 744 182,00	29 380 045,12	23 744 182,00
Consumer debtors	2 460 854,00	6 000 119,00	6 000 119,00	4 129 535,46	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	2 461,76	8 490,00
Inventory		-	-		-
Total current assets	24 881 158,00	31 320 426,00	31 320 426,00	33 728 816,35	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	109 512 481,69	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	125 841 297,03	129 696 853,00
TOTAL ASSETS	147 285 528,00	161 948 476,00	161 017 279,00	159 570 113,38	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	8 411 943,65	4 855 064,00
Provisions	1 919 560,00	1 659 144,00	1 659 144,00	1 343 066,66	1 659 144,00
Total current liabilities	5 061 368,00	6 884 596,00	6 884 596,00	10 072 949,31	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	20 795 507,25	19 414 845,00
NET ASSETS	131 501 602,00	142 533 631,00	141 602 434,00	138 774 606,13	141 602 434,00
COMMUNITY WEALTH/EQUITY					
Accumulated Surplus/(Deficit)	120 115 780,00	131 095 644,00	130 164 447,00	127 387 228,17	130 164 447,00
Reserves	11 385 822,00	11 437 987,00	11 437 987,00	11 387 377,97	11 437 987,00
TOTAL COMMUNITY WEALTH/EQUITY	131 501 602,00	142 533 631,00	141 602 434,00	138 774 606,14	141 602 434,00



Ans
17

In-Year Report of Kareeberg Municipality

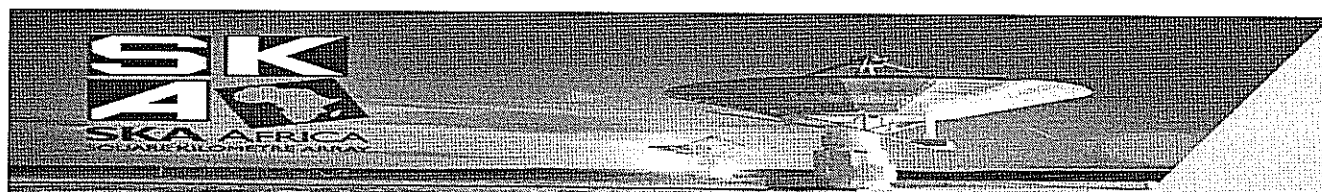
29 February 2016

Monthly Budget Statements (cont.)

Table C7 Monthly Budget Statement - Cash Flow - M08 February 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
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Property rates, penalties & collection charges	4 425 478,00	3 177 848,00	3 177 848,00	979 114,12	15 374 596,82	14 325 811,00	1 048 785,82	7,32%	3 177 848,00
Service charges	10 990 674,00	18 586 024,00	18 586 024,00	938 300,44	8 322 429,50	8 322 429,50	0	#DIV/0!	18 586 024,00
Other revenue	8 863 940,00	8 796 408,00	9 080 408,00	50 771,28	889 343,31	889 343,31	0	#DIV/0!	9 080 408,00
Government - operating	20 592 415,00	23 060 000,00	23 482 091,00	89 375,10	15 411 092,79	14 475 000,00	936 092,79	6,47%	23 482 091,00
Government - capital	10 026 174,00	7 928 000,00	10 285 119,00		3 355 040,88	7 928 000,00	(4 572 959,12)	-57,07%	10 285 119,00
Interest	1 559 335,00	1 170 600,00	1 170 600,00	80 458,04	951 977,12	802 220,00	149 757,12	18,68%	1 170 600,00
Dividends									
Payments									
Suppliers and employees	(37 783 114,00)	(42 261 593,00)	(43 194 984,00)	(3 417 788,08)	(25 717 532,68)	(18 191 789,00)	7 525 743,68	-41,37%	(43 194 984,00)
Finance charges	(873 128,00)	(831 014,00)	(831 014,00)						(831 014,00)
Transfers and Grants	(8 018 446,00)	(9 303 352,00)	(8 986 052,00)	(57 277,23)	(5 975 771,87)	(8 202 234,67)	(2 226 462,80)	3,05%	(8 986 052,00)
NET CASH FROM/(USED) OPERATING ACTIVITIES	9 783 326,00	10 322 621,00	12 780 040,00	(1 351 044,33)	10 612 075,95	12 937 087,33	2 324 931,38	17,97%	12 780 040,00
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	44 264,00				4 648,00		4 648,00	#DIV/0!	-
Decrease (increase) in non-current debtors	9 796,00	8 480,00	8 480,00	610,34	6 265,45	4 913,00	1 352,45	27,53%	8 480,00
Decrease (increase) other non-current receivables									-
Decrease (increase) in non-current investments									-
Payments									
Capital assets	(10 089 338,00)	(7 928 000,00)	(10 385 119,00)	(89 375,10)	(3 447 525,44)	(7 928 000,00)	(4 480 474,56)	56,51%	(10 385 119,00)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(10 034 276,00)	(7 919 510,00)	(10 376 629,00)	(89 764,76)	(3 436 613,99)	(7 923 087,00)	(4 486 473,01)	56,63%	(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	5 500,00	9 780,00	6 349,00	3 431,00	54,04%	10 000,00
Payments									
Repayment of borrowing									-
NET CASH FROM/(USED) FINANCING ACTIVITIES	15 390,00	10 000,00	10 000,00	5 500,00	9 780,00	6 349,00	(3 431,00)	-54,04%	10 000,00
NET INCREASE/ (DECREASE) IN CASH HELD	(235 560,00)	2 413 411,00	2 413 411,00	(1 434 309,09)	7 185 241,96	5 020 269,33			2 413 411,00
Cash/cash equivalents at beginning:	22 512 005,00	22 686 890,00	25 282 301,00		22 378 445,90	25 282 301,00			22 378 445,00
Cash/cash equivalents at month/year end:	22 376 445,00	25 282 301,00	27 695 712,00		29 563 687,86	30 302 570,33			24 790 856,00

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



2. PART 2 – SUPPORTING DOCUMENTATION

2.1 In-year supporting documentation tables

Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February 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%	6,1%	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%	334,8%	454,9%
Liquidity Ratio	Monetary Assets/Current Liabilities	442,1%	367,2%	367,2%	293,5%	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%	12,1%	10,5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	22,2%	20,4%	20,4%	15,3%	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%	8,7%	11,3%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source					
Employee costs	Employee costs/Total Revenue - capital revenue	34,5%	29,4%	33,7%	30,9%	33,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue	5,2%	1,7%	4,8%	4,2%	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%	149,8%	176,7%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	14,2%	31,1%	31,1%	32,4%	31,1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	544,2%	512,9%	507,6%	381,2%	507,6%

In-Year Report of Kareeberg Municipality

29 February 2016

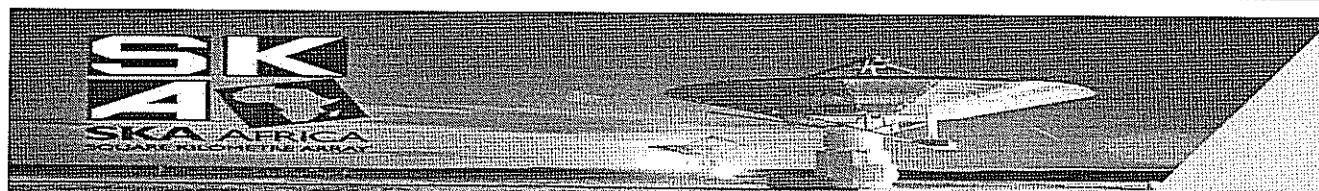
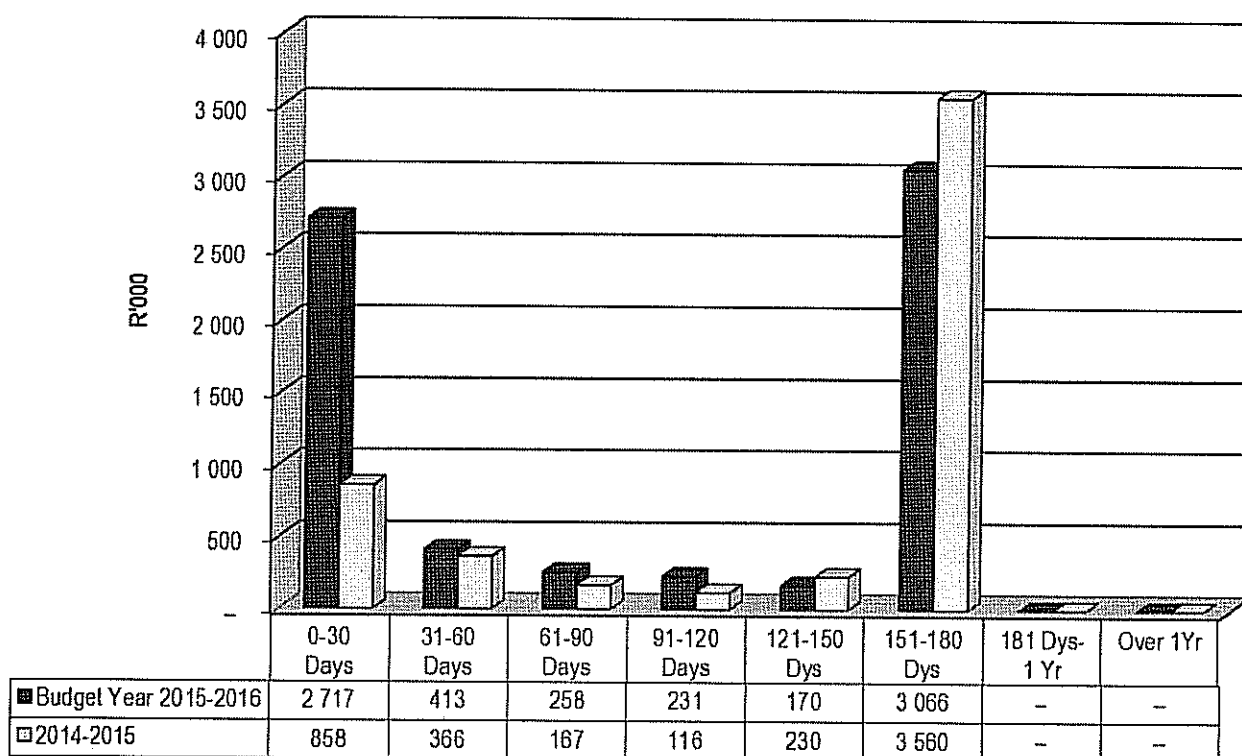
Supporting Documentation (cont.)

Debtor's analysis

Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February 2016

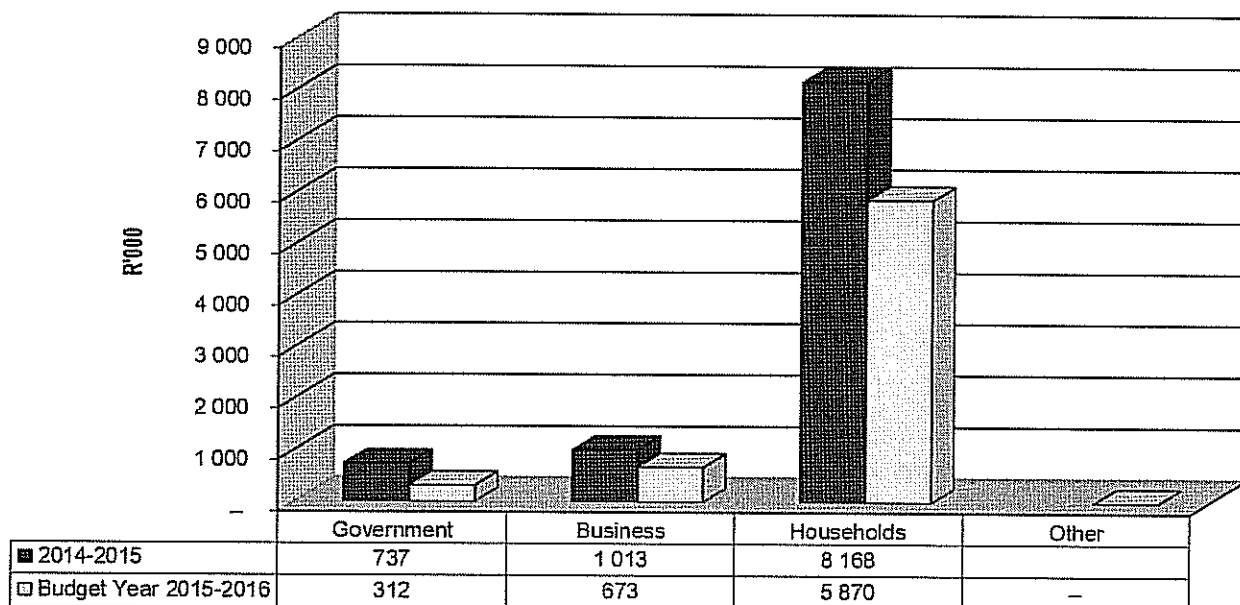
Description	Budget Year 2015-2016								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (Lo Council Policy)
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr				
Debtors Age Analysis By Income Source:												
Trade and Other Receivables from Exchange Transactions - Water	384 642,25	125 981,48	84 857,67	76 499,22	61 722,65	261 050,88	-	-	894 754,15	399 272,75	-	205 651,00
Trade and Other Receivables from Exchange Transactions - Electricity	529 649,85	136 312,79	97 203,53	85 995,68	46 201,88	329 318,18	-	-	1 224 731,91	461 485,74	-	211 967,00
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	2 226 790,73	-	-	2 226 790,73	2 226 790,73	-	1 489 630,00
Receivables from Exchange Transactions - Waste Water Management	244 505,15	51 092,68	36 758,75	33 543,58	30 788,33	(40 883,59)	-	-	355 603,20	23 449,32	-	127 914,00
Receivables from Exchange Transactions - Waste Water Management	296 364,84	35 839,51	23 959,83	21 365,07	17 379,56	(380 688,59)	-	-	15 220,22	(341 943,96)	-	32 800,00
Receivables from Exchange Transactions - Property Rental Debtors	57 109,38	48 231,52	(0,00)	-	(0,00)	238 370,82	-	-	344 711,82	233 370,82	-	241 293,00
Interest on Asset Debtor Accounts	11 114,30	14 616,08	15 507,63	13 318,59	13 930,48	429 179,91	-	-	497 656,99	456 428,99	-	416 670,00
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 193 262,10	-	-	-	-	-	-	-	1 193 262,10	-	-	-
Total By Income Source	2 716 647,87	413 974,36	258 365,41	230 692,14	170 022,90	3 066 138,44	-	-	6 854 941,12	3 466 853,48	-	2 727 925,00
2014/15 - totals only	857 638,60	366 444,57	166 924,20	115 892,79	230 229,83	3 559 940,81	-	-	5 297 267,00	3 906 659,43	-	-
Debtors Age Analysis By Customer Group:												
Organs of State	108 667,08	39 711,52	44 610,01	41 929,40	20 202,72	57 364,51	-	-	312 485,24	119 495,83	-	-
Commercial	374 852,77	33 158,84	21 724,94	18 366,33	7 904,95	216 497,67	-	-	672 505,50	242 788,55	-	504 071,00
Households	2 233 128,02	340 204,00	192 030,46	170 356,41	141 915,23	2 792 276,26	-	-	5 869 959,38	3 104 587,90	-	2 223 854,00
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 716 647,87	413 974,36	258 365,41	230 692,14	170 022,90	3 066 138,44	-	-	6 854 941,12	3 466 853,48	-	2 727 925,00

Chart C3 Aged Consumer Debtors Analysis



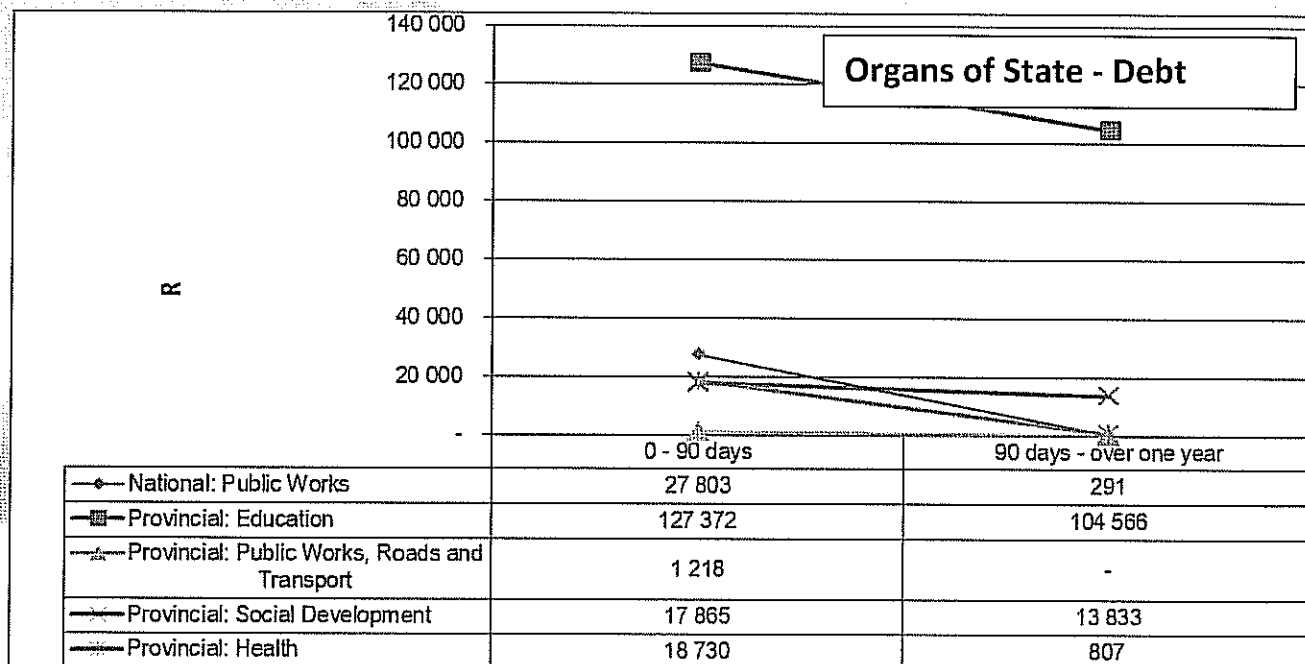
Supporting Documentation (cont.)

Chart C4 Consumer Debtors (total by Debtor Customer Category)



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

The following graph indicates Organ of State debt by department.



In-Year Report of Kareeberg Municipality

29 February 2016

Supporting Documentation (cont.)
Creditor's analysis

Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February 2016

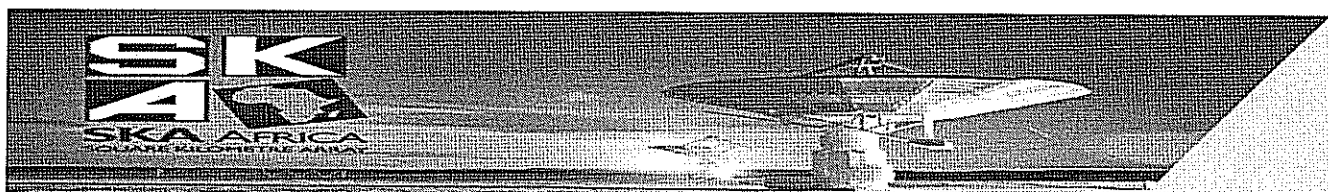
Description	NT Code	Budget Year 2015-2016									Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100										
Bulk Water	0200										
PAYE 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 - M08 February 2016

Investments by maturity Name of institution & Investment ID	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
	Yrs/Months							
Municipality								
Capital Replacement Reserve	32 days	fixed deposit				11 347 811,51	-	11 347 811,51
Housing Fund	1 day	call deposit				39 344,81	221,65	39 566,46
Job creation - De Bult	32 days	notice deposit				39 807,32	224,26	40 031,58
Land development	1 day	call deposit				17 082,67	98,24	17 180,91
Land development	32 days	notice deposit				15 597,08	87,71	15 684,77
Land development	1 day	call deposit				29 812,14	167,84	29 979,98
Civil Defence	32 days	notice deposit				19 296,10	-	19 296,10
EPWP Vosburg dust								
CMP Kwaggaokolk(val)	1 day	call deposit				630,17	3,31	633,48
MSIG	1 day	call deposit				749 010,37	(17 465,66)	731 544,51
MIG Sanitation Interest/val	1 day	call deposit				1 021 812,99	-	1 021 812,99
Electricity	1 day	call deposit				35 862,20	201,97	36 064,17
Water Services Plan	1 day	call deposit				3 353,10	18,72	3 371,82
CMP-Saaiport project 301	1 day	call deposit				3 680,74	20,62	3 701,36
Library Development Projects	1 day	call deposit				931 691,65	(43 707,17)	887 984,48
EPWP - Paving/ Cleaning	1 day	call deposit				24 242,31	136,54	24 378,85
Lotb Camarvon	1 day	call deposit				1 861,54	10,43	1 871,97
Lotb Vosburg	1 day	call deposit				32 836,20	184,91	33 021,11
Finance Management Grant	1 day	call deposit				1 155 893,76	(130 933,54)	1 025 060,22
Transfer Fees Sub-Economic Housing	32 days	notice deposit				130 035,77	780,25	130 816,02
VB Cleaning Project	1 day	call deposit				26 212,29	147,69	26 359,98
VAT - retention	1 day	call deposit				12 163,64	68,51	12 232,15
EPWP	1 day	call deposit				93 447,51	248 389,00	341 836,51
MIG	1 day	call deposit				3 174 046,87	(73 031,26)	3 101 015,61
Youth development	1 day	call deposit				93 632,07	-	93 632,07
Unav. FMS and Long Service Funds	1 day	call deposit				2 139 449,06	-	2 139 449,06
Provision for Employee benefits	1 day	call deposit				4 000 000,00	-	4 000 000,00
Retention	1 day	call deposit				320 745,05	(154 113,00)	166 632,05
Reserves	1 day	call deposit				352 115,68	-	352 115,68
General Account	1 day	call deposit				4 928 951,72	(1 200 000,00)	3 728 951,72
Municipality sub-total						30 748 536,30	(1 366 491,18)	29 382 045,12
TOTAL INVESTMENTS AND INTEREST						30 748 536,30	(1 366 491,18)	29 382 045,12



In-Year Report of Kareeberg Municipality

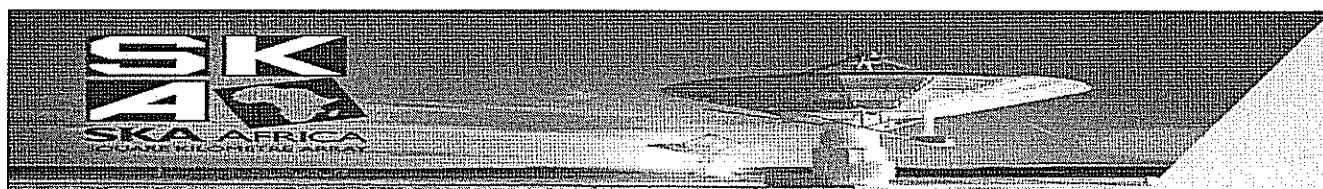
29 February 2016

Supporting Documentation (cont.)

Allocation of grant receipts and expenditure

Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February 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	300 000,00	17 346 645,87	8 470 500,00	8 878 145,87	104,6%	21 570 056,00
Local Government Equitable Share	15 096 000,00	18 021 000,00	18 021 000,00	-	13 509 000,00	4 740 500,00	8 768 500,00	184,97%	18 021 000,00
Finance Management	1 800 000,00	1 800 000,00	1 796 250,00	-	1 800 000,00	1 800 000,00	-	-	1 796 250,00
Municipal Systems Improvement	934 000,00	930 000,00	930 000,00	-	926 250,00	930 000,00	(3 750,00)	-0,40%	930 000,00
EPWP Incentive	1 000 000,00	1 000 000,00	822 806,00	300 000,00	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	-	1 314 452,76	654 500,00	654 500,00	100,00%	1 822 707,00
Sport and Recreation	715 207,00	1 309 000,00	1 176 879,00	-	1 309 000,00	654 500,00	654 500,00	100,00%	1 176 879,00
Expanded Public Works Programme	62 795,00	-	445 828,00	-	5 452,76	-	-	-	445 828,00
DWAF	-	-	200 000,00	-	-	-	-	-	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	21 127 655,00	23 060 000,00	23 492 090,00	300 000,00	18 776 331,41	9 125 000,00	9 645 878,65	105,71%	23 492 090,00
Capital Transfers and Grants									
National Government:	9 649 411,00	7 928 000,00	9 915 944,00	89 375,10	6 399 425,47	7 928 000,00	(1 532 324,53)	-19,33%	9 915 944,00
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	5 828 000,00	64 082,51	5 028 062,51	7 928 000,00	(2 899 937,49)	-36,58%	5 828 000,00
Department of Water Affairs and Forestry	2 706 787,00	-	3 907 000,00	25 312,59	1 367 612,96	-	1 367 612,96	#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	-	87 055,17	-	87 055,17	#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
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	89 375,10	6 486 480,64	7 928 000,00	(1 445 269,36)	-18,23%	10 285 120,00
TOTAL RECEIPTS OF TRANSFERS & GRANT	31 154 027,00	30 988 000,00	33 777 210,00	389 375,10	25 262 812,05	17 053 000,00	8 200 609,29	48,09%	33 777 210,00



In-Year Report of Kareeberg Municipality

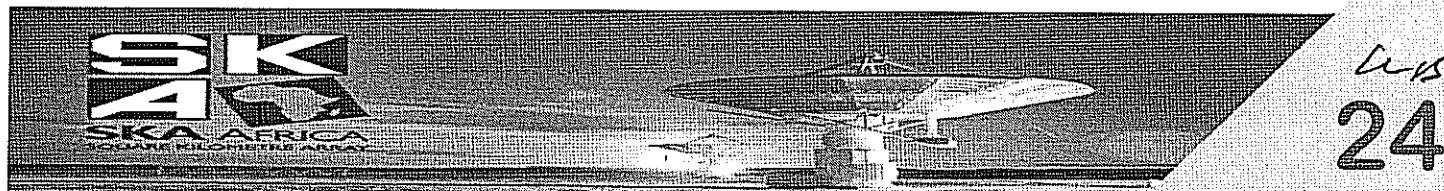
29 February 2016

Supporting Documentation (cont.)

Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February 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	15 098 000,00	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								
	770 002,00	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 Kwaggaok (VAT)	112 586,00								
EPWP									
Total operating expenditure of Transfers and Grants	21 127 855,00	14 342 352,00	14 457 142,00	298 388,77	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	9 549 411,00	7 928 000,00	9 915 944,00	89 375,10	3 116 022,55	7 928 000,00	(4 889 172,23)	(0,53)	9 915 944,00
National Government:									
Municipal Infrastructure Grant (MIG)	6 942 624,00	7 928 000,00	5 828 000,00	64 062,51	1 592 777,40	7 928 000,00	(6 335 222,60)	(0,80)	5 828 000,00
Department of Water Affairs and Forestry	2 706 787,00		3 907 000,00	25 312,59	1 342 300,37		1 342 300,37	#DIV/0!	3 907 000,00
Municipal Finance Management			3 750,00		3 750,00		3 750,00		3 750,00
Expanded Public Works Programme			177 194,00		177 194,78				177 194,00
Provincial Government:	376 761,00	-	369 176,00	-	219 175,35	-	219 175,35	#DIV/0!	369 176,00
Sport and Recreation	139 792,00		132 121,00		132 120,18		132 120,18	#DIV/0!	132 121,00
Expanded Public Works Programme	236 869,00		237 055,00		87 055,17		87 055,17	#DIV/0!	237 055,00
Other grant providers:									
EPWP									
Total capital expenditure of Transfers and Grants	10 026 172,00	7 928 000,00	10 285 120,00	89 375,10	3 335 197,90	7 928 000,00	(4 789 986,88)	(0,60)	10 285 120,00
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	31 154 027,00	22 270 352,00	24 742 262,00	387 763,87	11 433 354,25	14 130 234,67	(2 874 075,20)	(0,20)	24 742 262,00

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



In-Year Report of Kareeberg Municipality

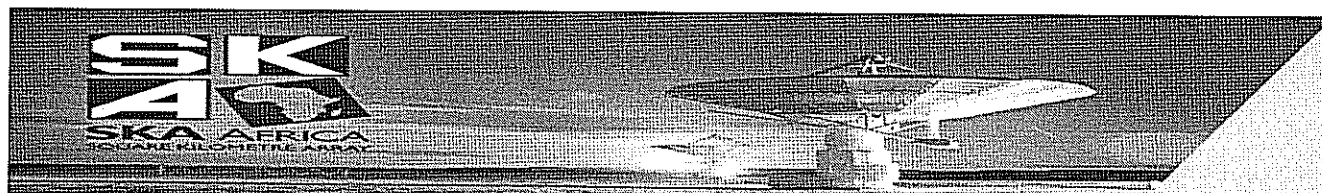
29 February 2016

Supporting Documentation (cont.)

Councillor and employee benefits

Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February 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	1 037 823,36	926 217,67	111 605,69	12,05%	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	346 108,90	295 659,33	49 249,57	16,59%	475 421,00
Cellphone Allowance	136 374,00	160 684,00	160 684,00	7 962,16	82 208,35	95 332,67	(13 044,32)	-13,68%	160 684,00
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	-	-	-	-	-	-	-	-
Sub Total - Councillors	2 020 110,00	2 062 366,00	2 062 366,00	228 994,11	1 466 220,61	1 318 409,67	147 810,94	11,21%	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	1 661 777,00	2 064 534,00	(202 757,00)	-9,82%	2 911 688,00
Pension and UIF Contributions	361 863,00	417 508,00	417 508,00	27 837,72	217 348,28	278 336,00	(60 987,72)	-21,91%	417 508,00
Medical Aid Contributions	117 569,00	139 075,00	139 075,00	10 401,68	82 223,44	92 712,00	(10 488,56)	-11,31%	139 075,00
Overtime	-	-	-	-	-	-	-	-	-
Performance Bonus	146 210,00	202 543,00	202 543,00	-	-	202 543,00	(202 543,00)	-100,00%	202 543,00
Motor Vehicle Allowance	440 100,00	465 627,00	465 627,00	39 243,00	308 808,00	310 416,00	(1 608,00)	-0,52%	465 627,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	325,00	29 134,00	29 134,00	29,00	203,00	19 416,00	(19 213,00)	-98,95%	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	3 488 640,00	4 165 575,00	4 165 575,00	308 510,40	2 535 892,44	2 967 957,00	(432 064,56)	-14,56%	4 165 575,00
% Increase		19,06%	19,06%						19,06%
Other Municipal Staff									
Basic Salaries and Wages	10 072 847,00	9 113 652,00	11 780 960,00	754 363,96	6 380 630,28	7 435 825,33	(1 055 195,05)	-14,19%	11 780 960,00
Pension and UIF Contributions	1 248 225,00	1 594 862,00	1 519 750,00	109 988,36	947 799,54	1 013 166,67	(65 367,13)	-6,45%	1 519 750,00
Medical Aid Contributions	322 902,00	485 591,00	485 591,00	28 204,44	192 921,56	323 727,33	(130 805,77)	-40,41%	485 591,00
Overtime	495 696,00	300 000,00	300 000,00	28 551,96	459 923,18	200 000,00	259 923,18	129,96%	300 000,00
Performance Bonus	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	73 240,00	77 488,00	77 488,00	6 531,00	51 392,66	51 658,67	(266,01)	-0,51%	77 488,00
Cellphone Allowance	-	-	-	-	-	-	-	-	-
Housing Allowances	10 681,00	8 640,00	8 640,00	13 025,00	68 281,66	5 760,00	62 521,66	1085,45%	8 640,00
Other benefits and allowances	92 839,00	506 102,36	506 102,36	9 346,69	72 992,78	337 401,57	(264 408,79)	-78,37%	506 102,36
Payments in lieu of leave	-	-	-	-	-	-	-	-	-
Long service awards	32 366,00	-	-	-	55 615,68	-	55 615,68	#DIV/0!	-
Post-retirement benefit obligations	405 510,00	719 216,00	719 216,00	-	-	-	-	-	719 216,00
Sub Total - Other Municipal Staff	12 754 326,00	12 715 561,36	15 397 747,36	950 011,41	8 229 557,34	9 387 539,57	(1 157 982,23)	-12,15%	15 397 747,36
% Increase		-0,30%	20,73%						20,73%
Total Parent Municipality	18 273 076,00	18 943 502,36	21 625 686,36	1 487 515,92	12 231 670,39	13 653 906,24	(1 422 235,85)	-10,42%	21 625 686,36
		3,67%	18,35%						18,35%
Unpaid salary, allowances & benefits in arrears:									
TOTAL SALARY, ALLOWANCES & BENEFITS	18 273 076,00	18 943 502,36	21 625 686,36	1 487 515,92	12 231 670,39	13 653 906,24	(1 422 235,85)	-10,42%	21 625 686,36
% Increase		3,67%	18,35%						18,35%
TOTAL MANAGERS AND STAFF	16 252 966,00	16 661 136,36	19 563 322,36	1 258 521,81	10 765 449,78	12 335 498,57	(1 570 048,79)	-12,73%	19 563 322,36



25

In-Year Report of Kareeberg Municipality

29 February 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 29 February 2016 with the following additional information:

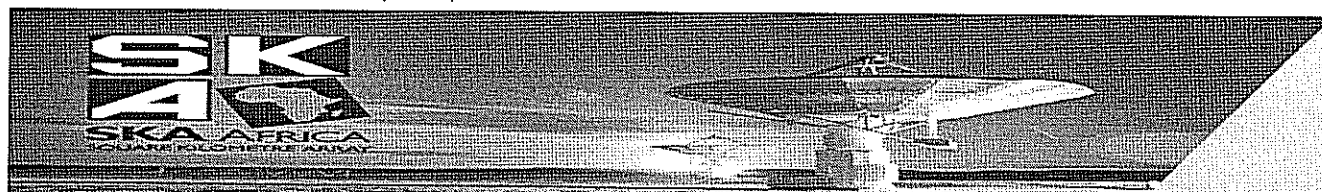
1. Comprehensive breakdown of Other Benefits and allowances are as follows:

	Monthly actual	YearTD actual
Standby allowance	8 338,37	65 114,91
Bargaining council	493,00	4 081,75
Group Insurance	544,32	3 999,12
Total other allowances	9 375,69	73 195,78

2. Excluded from the total amount of R 13 653 906 for the period 1 July 2015 to 29 February 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	165 896,08	29,00%
Senior Management	201 445,80	35,00%
Other staff	205 512,60	36,00%
Total travel and subsistence allowances	572 854,47	

Supporting Documentation (cont.)



In-Year Report of Kareeberg Municipality

29 February 2016

Material variances to the service delivery and budget implementation plan

Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February 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 Budget	April Budget	May Budget	June Budget	Budget Year 2015-2016	Budget Year 2016-2017	Budget Year 2017-2018	
Cash Receipts By Source																
Property taxes	257 703.19	677 419.17	1 429 045.90	365 182.97	328 026.17	179 555.45	195 434.90	140 823.22	87 595.00	74 173.00	76 858.00	(570 959.77)	3 177 848.00	3 537 668.00	3 759 442.00	
Property rates - rates & collection	3 256.90	9 543.55	12 377.83	8 058.82	7 013.34							(40 297.40)				
Service charges - electricity revenue	303 340.33	328 172.24	362 668.37	339 691.06	362 046.32	318 422.10	381 168.00	312 279.58	721 558.00	345 650.00	536 058.00	3 581 828.47	8 160 859.00	8 991 057.00	9 795 030.00	
Service charges - water revenue	100 191.62	75 554.84	113 573.75	110 321.37	127 724.73	152 604.87	105 937.85	123 553.41	358 730.00	339 370.00	297 703.00	2 431 511.51	4 295 991.00	4 291 051.00	4 873 971.00	
Service charges - sanitation fees	103 581.62	123 407.81	185 401.03	179 835.28	258 503.35	157 827.91	172 042.43	201 659.15	156 545.00	491 714.00	851 910.00	209 867.28	2 592 789.00	2 714 428.00	2 985 870.00	
Service charges - refuse	252 158.23	158 558.30	268 308.20	263 627.94	335 476.54	210 023.25	278 262.00	324 220.41	271 488.00	511 067.00	881 045.00	147 162.26	3 569 545.00	3 825 707.00	4 081 308.00	
Service charges - other																
Interest received - interest on investments	11 921.21	103 229.39	34 432.70	23 864.32	18 825.37	25 761.68	30 313.27	3 628.66	3 326.00	22 858.00	13 210.00	(51 875.67)	247 625.00	354 120.00	373 805.00	
Interest received - outstanding debtors	186.54	236.00	167.76	185.77	183.76	141.75	179.73	17.71	269.00	266.00	264.00	80.64	1 167 300.00	1 261 850.00	1 429 941.00	
Interest received - other																
Disbursements received																
Fees	16.20	1 725.00	1 309.80	947.00	24.00	574.85	2 593.00	2 229.45	1 019.00	346.00	1 058.00	(1 688.25)	12 730.00	12 842.00	13 434.00	
Abandonment and permits	851.00	873.00	525.00	722.00	318.00	318.00	429.00	217.00	615.00	552.00	417.00	7 293.00	7 420.00	7 791.00	8 181.00	
Agency services	25 054.01	6 816.14	12 134.07	9 453.43	11 035.05	10 482.72	11 221.00	5 444.22	5 538.00	2 349.00	4 728.00	(4 426.35)	103 333.00	101 850.00	122 760.00	
Transfer receipts - operating	12 229 000.00	1 054 520.00			6 183 150.75	377 872.70	195 437.28	276 229.15	5 032 000.00	23 492 000.00	131 658.00	23 492 000.00	21 568 000.00	21 568 000.00	23 611 000.00	
Other revenue	126 239.67	128 558.00	38 758.31	97 610.08	84 795.15	59 729.65	6 081.68	32 411.25	161 242.00	6 515.00	165 556.00	(7 512 861.42)	1 538 863.00	1 070 613.00	11 272 288.00	
Cash Receipts by Source	11 531 651.41	2 713 348.10	2 523 071.12	1 493 795.10	2 749 378.02	1 817 316.55	1 679 825.05	1 400 081.37	8 790 583.00	2 138 841.00	1 988 118.00	13 392 918.87	43 336 632.00	48 129 867.00	51 278 878.00	
Other Cash Flows by Source																
Transfer receipts - Capital	2 000 000.00			2 954 000.00				1 558 863.72					3 782 130.28	10 255 119.00	8 054 000.00	8 244 000.00
Contributions & Committed assets																
Proceeds on disposal of PPE																
Share sale																
Donations (incl. fundraising)																
Interest on investment deposits	2 300.00	1 100.00	1 100.00	2 300.00	1 100.00	2 200.00	1 100.00	5 800.00	1 176.00	471.00	541.00	(11 298.00)	10 000.00	10 000.00	10 000.00	
Interest on non-current debtors	831.14	1 036.43	600.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29	602.29
Interest on non-current liabilities	2 151 408.54	2 700 516.73	948 831.47	2 420 203.23	3 860 753.31	3 781 575.45	2 337 506.53	429 756.82	725.00	762.00	765.00	(61.45)	19 129 595.32	8 430.00	7 532.00	7 500.00
Change in non-current assets	1 933 818.63	(891 364.26)	(171 257.48)	923 795.40	3 641 221.85	(1 237 551.25)	(578 670.25)	(1 358 431.18)				(7 524 067.37)				
Total Cash Receipts by Source	21 845 498.74	8 213 428.88	3 323 328.61	8 054 112.51	13 353 197.47	2 389 815.25	3 440 364.74	2 358 448.11	8 791 815.00	2 138 841.00	1 988 118.00	(9 312 181.96)	45 639 644.00	46 107 328.00	50 321 378.00	
Cash Payments by Type																
Employee related costs	1 207 256.47	1 169 912.44	1 247 283.37	1 027 315.58	1 302 178.43	1 650 761.97	1 364 325.31	1 258 221.81	1 445 629.20	1 085 426.00	1 341 702.00	4 882 913.29	13 563 322.00	18 042 310.00	18 750 626.00	
Remuneration of councillors	154 978.08	166 633.43	170 027.92	116 614.00	155 545.82	170 027.93	234 081.81	173 364.49	231 261.00	173 793.00	79 598.36	2 062 358.00	2 192 332.00	2 231 151.00	2 231 151.00	
Interest paid																
Bank purchases - Electricity	677 762.81	1 105 578.70	827 246.72	655 290.74	702 834.63	717 322.64	727 195.72	723 942.15	627 229.00	810 178.00	682 329.00	1 861 830.04	9 698 001.00	10 170 414.00	11 219 585.00	
Bank purchases - Water & Sewer																
Other materials	15 841.96	129 372.40	39 529.52	131 231.15	306 345.60	19 950.52	35 462.94	50 075.97	41 702.00	35 130.00	27 438.00	719 171.63	1 676 297.00	427 706.00	713 719.00	
Contracted services	315 912.04	40 604.15	53 591.84	120 271.03	49 154.85	33 061.45	72 218.00	107 641.10	54 665.00	36 635.00	30 325.00	133 978.47	1 115 900.00	545 502.00	587 645.00	
Grants and subsidies paid - other municipalities																
Grants and subsidies paid - other	1 834 872.48	52 104.65	75 193.97	1 746 640.80	64 113.22	265 326.42	1 789 403.39	87 577.23	2 101 197.33			(91 127.00)	8 800 062.00	10 420 960.00	11 178 467.00	
General expenses	1 029 492.59	249 576.37	208 646.91	585 892.85	943 137.62	1 014 110.90	432 261.72	205 832.38	167 037.00	83 439.00	128 580.00	3 425 210.18	8 028 132.00	12 240 690.00	11 045 720.00	
Cash Payments by Type	5 233 101.31	2 619 982.64	3 551 818.42	4 944 981.14	3 223 429.58	4 698 318.23	4 759 051.40	3 694 658.13	3 738 788.20	3 628 465.00	2 554 437.00	11 896 628.11	37 841 114.00	43 064 435.00	48 915 832.00	
Other Cash Flows/Payments by Type																
Capital assets	628 202.24	627 229.44	313 673.96	509 643.55	722 559.60	349 481.17		89 375.10				6 939 502.54	10 365 119.00	8 054 000.00	8 244 000.00	
Repayment of borrowing																
Other Cash Flow Payments	9 125 012.52	1 684 630.43	749 714.58	1 974 652.70	2 336 458.37	602 362.52	(520 647.75)	958 714.06				(22 310 254.01)				
Total Cash Payments by Type	15 985 316.37	5 292 842.51	4 315 814.44	7 449 287.40	6 282 447.52	5 470 721.92	4 238 425.15	4 653 372.19	3 738 788.20	3 628 465.00	2 554 437.00	(1 681 581.96)	43 206 233.00	43 118 438.00	47 159 832.00	
NET INCREASE/DECREASE IN CASH FLOW	5 860 182.37	2 920 586.37	968 111.66	544 905.11	1 070 769.95	818 493.63	1 001 939.59	706 709.18	5 051 796.80	(1 494 646.00)	(566 319.00)	(26 189 263.09)	2 433 409.00	3 989 890.00	3 161 546.00	3 019 046.00
Cash flow equivalents at the month	22 376 445.00	31 828 222.47	31 134 130.32	30 551 774.89	31 157 540.54	31 854 304.42	31 734 026.55	30 955 996.14	23 581 686.96	30 815 422.63	30 715 768.63	30 348 975.63	22 376 445.00	24 789 856.00	27 808 755.00	31 230 702.00
Cash flow equivalents at the month	31 828 222.47	31 134 130.32	30 551 774.89	31 157 540.54	31 854 304.42	31 734 026.55	30 955 996.14	23 581 686.96	30 815 422.63	30 715 768.63	30 348 975.63	22 376 445.00	24 789 856.00	27 808 755.00	31 230 702.00	



In-Year Report of Kareeberg Municipality

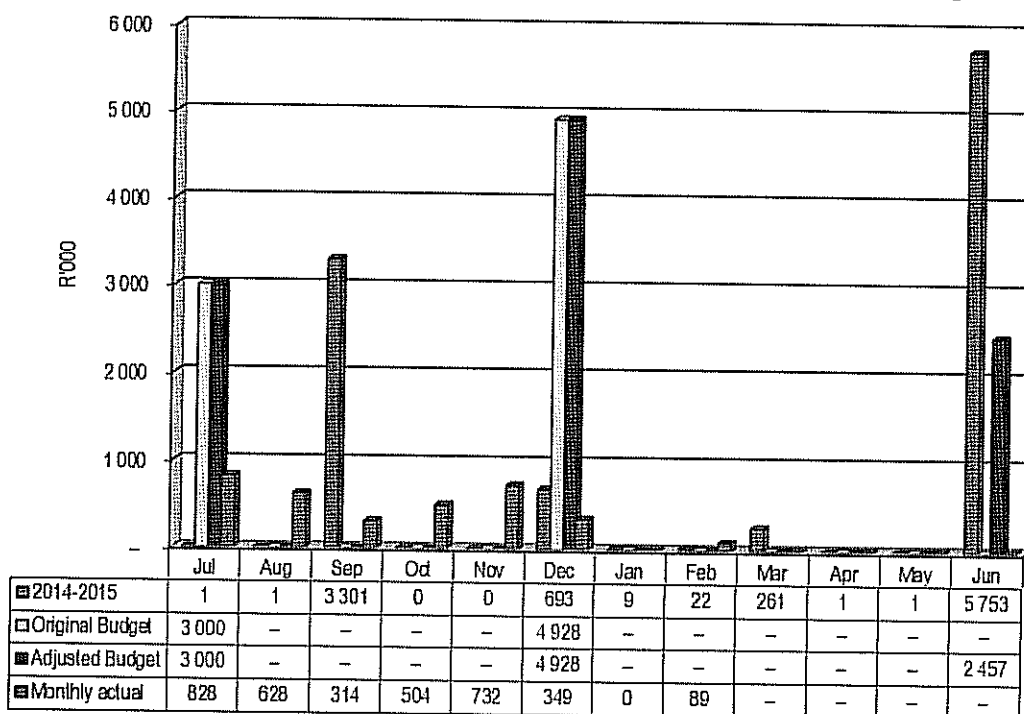
29 February 2016

Supporting Documentation (cont.)
Capital programme performance

Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February 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	1 109,79			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	1 230 368,00	41,0%	22%
October	0,00			504 426,19	2 274 057,19	3 000 000,00	726 942,81	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					7 928 000,00			
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	3 445 316,06					

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



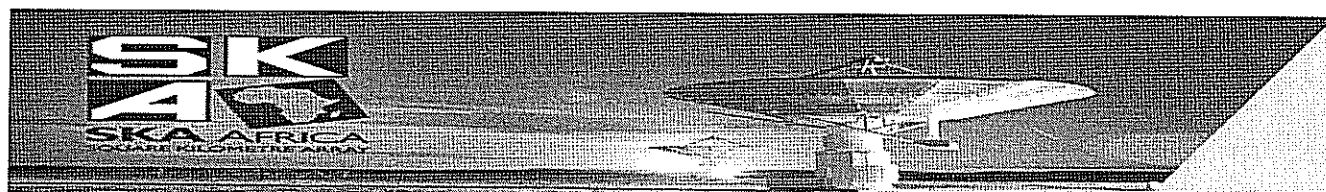
In-Year Report of Kareeberg Municipality

29 February 2016

Supporting Documentation (cont.)

Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08
February 2016

Description	2014-2015	Budget Year 2015-2016							Full Year Forecast
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	2 722 412,00	-	3 907 000,00	25 312,59	1 367 612,09	3 907 000,00	2 539 387,04	0,65	3 907 000,00
Infrastructure - Road transport									
Roads, Pavements & Bridges									
Storm water									
Infrastructure - Electricity									
Generation									
Transmission & Retikulation									
Street Lighting									
Infrastructure - Water	2 706 768,00		3 907 000,00	25 312,59	1 367 612,09	3 907 000,00	2 539 387,04	0,65	3 907 000,00
Dams & Reservoirs	2 706 768,00		3 907 000,00	25 312,59	1 367 612,09	3 907 000,00	2 539 387,04	0,65	3 907 000,00
Water purification									
Retikulation									
Infrastructure - Sanitation	15 625,00								
Retikulation	15 625,00								
Sewerage purification									
Infrastructure - Other									
Waste Management									
Transportation									
Gas									
Other									
Community			15 000,00		15 000,00	15 000,00			15 000,00
Parks & gardens									
Sportsfields & stadia									
Swimming pools									
Community halls									
Libraries									
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Busos									
Clinics									
Museums & Art Galleries									
Commercios									
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	38 808,00		118 215,00		20 202,44	118 215,00	98 012,56	0,83	118 215,00
General vehicles									
Specialised vehicles									
Plant & equipment	11 123,00		38 750,00		4 420,05	38 750,00	34 329,95	0,80	38 750,00
Computers - hardware/equipment	2 770,00		79 465,00		3 750,00	79 465,00	75 715,00	0,95	79 465,00
Furniture and other office equipment	23 913,00				12 024,39		(12 024,39)	ND/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 bio-class									
Intangibles									
Computers - software & programming									
Other									
Total Capital Expenditure on new assets	2 759 310,00	-	4 040 215,00	25 312,59	1 402 815,40	4 040 215,00	2 637 399,60	0,65	4 040 215,00
Specialised vehicles									
Refuse									
Fire									
Conservancy									
Ambulances									



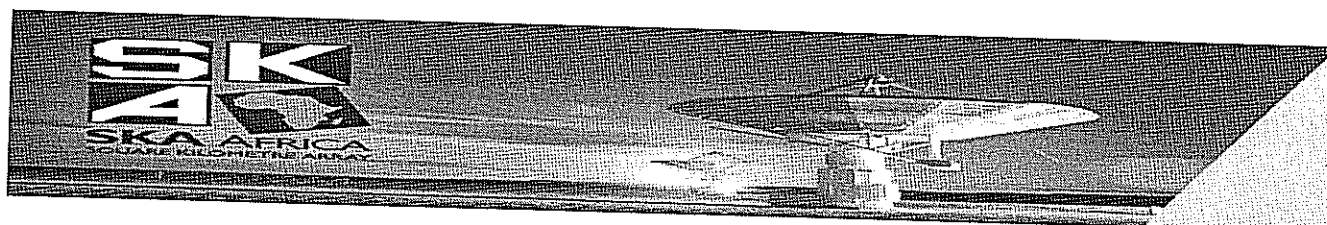
In-Year Report of Kareeberg Municipality

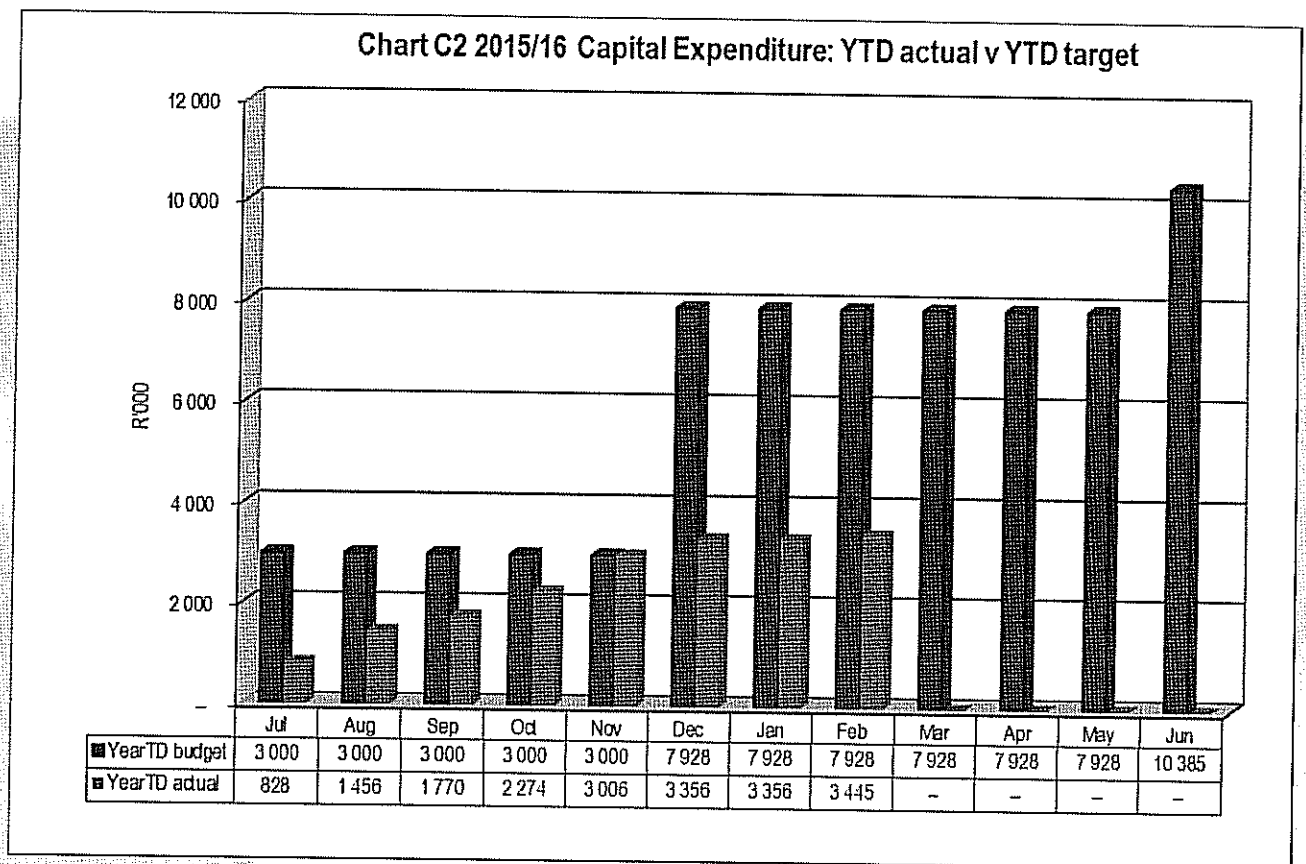
29 February 2016

Supporting Documentation (cont.)

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

Description	2014-2015	Budget Year 2015-2016							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	5 047 336,00	6 700 000,00	1 599 787,00		1 362 731,80	1 599 787,00	237 055,20	0,15	1 599 787,00
Infrastructure - Road transport	5 047 336,00	2 000 000,00	1 599 787,00		1 362 731,80	1 599 787,00	237 055,20	0,15	1 599 787,00
Roads, Pavements & Bridges	5 047 336,00	2 000 000,00	1 599 787,00		1 362 731,80	1 599 787,00	237 055,20	0,15	1 599 787,00
Storm water									
Infrastructure - Electricity									
Generators									
Transmission & Distribution									
Street Lighting									
Infrastructure - Water									
Dams & Reservoirs									
Water purification									
Retreatment									
Infrastructure - Sanitation									
Retreatment		3 700 000,00							
Sewerage purification		3 700 000,00							
Infrastructure - Other									
Waste Management		1 000 000,00							
Transportation		1 000 000,00							
Gas									
Other									
Community	2 281 003,00	1 228 000,00	4 463 268,00	64 062,51	381 163,28	4 463 268,00	4 084 104,72	0,91	4 463 268,00
Parks & Gardens									
Sports fields & stadia	1 350 752,00	1 228 000,00	4 241 732,00	64 062,51	190 539,41	4 241 732,00	4 051 192,59	0,86	4 241 732,00
Swimming pools									
Community halls									
Libraries	119 640,00								
Recreational facilities									
Fire, safety & emergency									
Security and policing									
Bus									
Clinics									
Museums & Art Galleries									
Canteens									
Social rental housing	756 031,00		223 536,00		190 623,87	223 536,00	32 912,13	0,15	223 536,00
Other	49 600,00								
Heritage assets									
Buildings									
Other									
Investment properties									
Housing development									
Other									
Other assets			279 849,00		300 814,06	279 849,00	(20 045,94)	(0,07)	279 849,00
General vehicles									
Specialised vehicles									
Fleet & equipment									
Computers - hardware/equipment									
Furniture and other office equipment									
Absolutes									
Markets									
Civic Land and Buildings									
Other Buildings		279 849,00			300 814,06	279 849,00	(20 965,94)	(0,07)	279 849,00
Other Land									
Surplus Assets - (Investment or Inventory)									
Other									
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles									
Computers - software & programming									
Other									
Total Capital Expenditure on renewal of existing assets	7 329 019,00	7 028 000,00	6 344 904,00	64 062,51	2 044 710,04	6 344 904,00	4 300 183,96	0,68	6 344 904,00
Specialised vehicles									
Police									
Fire									
Conservancy									
Ambulances									





In-Year Report of Kareeberg Municipality

29 February 2016

Supporting Documentation (cont.)

Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class -
M08 February 2016

Description	2014-2015	Budget Year 2015-2016							
	Adjusted 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	1 268 652,00	372 000,00	989 885,00	73 440,32	789 842,38	432 140,67	(356 683,71)	-32,35%	989 885,00
Infrastructure - Road transport	47 562,00	62 000,00	225 885,00	-	24 849,33	155 757,00	130 907,67	34,03%	225 885,00
Roads: Pavements & Bridges	47 562,00	62 000,00	225 885,00	-	24 849,33	155 757,00	130 907,67	34,03%	225 885,00
Storm water	-	-	-	-	-	-	-	-	-
Infrastructure - Electricity	347 697,00	106 000,00	106 000,00	37 066,46	230 751,03	79 169,67	(187 584,30)	-189,05%	106 000,00
Generation	-	4 000,00	4 000,00	2 000,00	16 000,00	2 066,67	(13 333,33)	-900,00%	4 000,00
Transmission & Retention	347 697,00	102 000,00	102 000,00	35 066,46	220 751,03	70 500,00	(144 251,03)	-188,58%	102 000,00
Street Lighting	-	-	-	-	-	-	-	-	-
Infrastructure - Water	814 199,00	90 000,00	624 000,00	22 966,38	358 762,04	91 000,00	(267 762,04)	-294,24%	624 000,00
Dams & Reservoirs	814 199,00	90 000,00	624 000,00	22 966,38	358 762,04	91 000,00	(267 762,04)	-294,24%	624 000,00
Water purification	-	-	434 000,00	-	-	-	-	-	434 000,00
Retention	-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	45 956,00	105 000,00	105 000,00	2 716,70	67 353,20	101 000,00	43 646,80	43,21%	105 000,00
Retention	45 956,00	105 000,00	105 000,00	2 716,70	67 353,20	101 000,00	43 646,80	43,21%	105 000,00
Sanitation	-	-	-	-	-	-	-	-	-
Infrastructure - Other	10 238,00	9 000,00	9 000,00	10 690,70	112 127,78	6 220,00	(105 907,78)	-1700,98%	9 000,00
Waste Management	7 194,00	-	-	10 690,70	110 017,76	-	(110 017,76)	-	-
Transportation	3 044,00	9 000,00	9 000,00	-	2 110,00	6 220,00	4 110,00	55,11%	9 000,00
Gas	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Community	61 485,00	75 900,00	75 900,00	2 802,93	23 334,47	45 545,00	22 213,53	44,77%	75 900,00
Parks & gardens	2 200,00	10 500,00	18 600,00	2 448,49	6 258,69	11 900,00	6 641,31	55,81%	18 600,00
Sportsfields & stadia	13 810,00	-	-	-	-	-	-	-	-
Swimming pools	16 511,00	14 900,00	14 000,00	-	-	7 333,33	7 333,33	100,00%	14 000,00
Community halls	-	-	-	-	-	-	-	-	-
Libraries	22 844,00	13 000,00	13 000,00	-	2 264,23	6 666,67	4 402,44	66,04%	13 000,00
Recreational facilities	197,00	11 000,00	11 000,00	-	10 342,02	7 333,33	(3 008,69)	-41,03%	11 000,00
Fire, safety & emergency	168,00	3 000,00	3 000,00	-	125,00	2 000,00	1 875,00	93,75%	3 000,00
Security and policing	-	3 500,00	3 500,00	-	555,98	2 333,33	1 777,35	76,17%	3 500,00
Buses	-	-	-	-	-	-	-	-	-
Clinics	536,00	3 000,00	3 000,00	-	1 287,30	2 000,00	712,70	35,64%	3 000,00
Museums & Art Galleries	1 053,00	4 000,00	4 000,00	-	-	2 666,67	2 666,67	100,00%	4 000,00
Competition	5 046,00	5 500,00	5 500,00	354,44	3 501,25	3 314,67	(186,58)	-5,63%	5 500,00
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Other assets	1 109 375,00	527 400,00	1 748 682,00	141 513,82	886 814,88	1 100 743,07	443 125,80	39,93%	1 748 682,00
General vehicles	105 975,00	97 500,00	97 500,00	391,78	25 929,86	64 754,00	38 824,14	59,56%	97 500,00
Specialised vehicles	288 541,00	195 000,00	195 000,00	13 150,64	84 931,19	74 835,00	9 703,81	13,00%	195 000,00
Plant & equipment	35 150,00	8 750,00	12 651,00	3 199,33	25 169,41	8 434,00	(16 735,41)	-199,43%	12 651,00
Computers - hardware/equipment	205 482,00	130 600,00	482 665,50	14 394,10	145 900,81	322 610,00	176 709,19	54,77%	482 665,50
Furniture and other office equipment	744,00	47 700,00	500 365,50	-	10 062,14	600 310,67	590 248,53	59,32%	500 365,50
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	61 899,00	58 500,00	68 500,00	1 588,65	19 079,90	39 000,00	19 920,10	51,06%	68 500,00
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)	-	-	-	-	-	-	-	-	-
Other	414 474,00	-	-	108 709,34	375 541,67	-	(375 541,67)	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
List sub-class	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	2 430 492,00	985 000,00	2 792 167,00	217 757,07	1 479 702,83	1 598 441,33	108 648,50	6,64%	2 792 167,00
Specialised vehicles	288 541,00	195 000,00	195 000,00	13 150,64	84 931,19	74 835,00	9 703,81	13,00%	195 000,00
Refuse	288 541,00	195 000,00	195 000,00	13 150,64	84 931,19	74 835,00	9 703,81	13,00%	195 000,00
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

In-Year Report of Kareeberg Municipality

29 February 2016

Supporting Documentation (cont.)

Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February 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	1 888 307,00	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	99 241,00	110 646,00	110 646,00						
Generation									
Transmission & Retiulation	99 241,00	110 646,00	110 646,00						
Street Lighting									
Infrastructure - Water	254 754,00	307 132,00	307 132,00						
Dams & Reservoirs									
Water purification									
Retiulation	254 754,00	307 132,00	307 132,00						
Infrastructure - Sanitation	243 449,00	293 503,00	293 503,00						
Retiulation									
Sewerage purification	243 449,00	293 503,00	293 503,00						
Infrastructure - Other	63 647,00	126 733,00	126 733,00						
Waste Management	63 647,00	126 733,00	126 733,00						
Transportation									
Gas									
Other									
Community	469 897,00	514 073,00	514 073,00						
Parks & gardens	1 139,00	12 772,00	12 772,00						
Sports fields & stadia									
Swimming pools									
Community halls									
Libraries	23 133,00	27 080,00	27 080,00						
Recreational facilities	450 146,00	542 897,00	542 897,00						
Fire, safety & emergency									
Security and policing									
Buses									
Clinics	12 504,00	15 074,00	15 074,00						
Museums & Art Galleries	12 476,00	15 041,00	15 041,00						
Conservancies	489,00	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	308 373,00	721 399,00	721 399,00						
General vehicles	211 805,00	255 353,00	255 353,00						
Specialised vehicles	35 776,00	43 134,00	43 134,00						
Plant & equipment	94 599,00	114 049,00	114 049,00						
Computers - hardware/equipment	68 960,00	83 136,00	83 136,00						
Furniture and other office equipment	94 895,00	114 166,00	114 166,00						
Abscises									
Markets									
Civic Land and Buildings	92 534,00	111 559,00	111 559,00						
Other Buildings									
Other Land									
Surplus Assets - (Investment) or Inventory									
Other									
Agricultural assets									
List sub-class									
Biological assets									
List sub-class									
Intangibles	47 737,00	57 562,00	57 562,00						
Computers - software & programming	47 737,00	57 562,00	57 562,00						
Other									
Total Depreciation	3 045 069,00	4 322 911,00	4 322 911,00						
Specialised vehicles									
Refuse	35 776,00	43 134,00	43 134,00						
Fire	33 752,00	40 690,00	40 690,00						
Conservancy	2 027,00	2 444,00	2 444,00						
Ambulances									



2.2 Municipal Manager's Quality Certification

Quality certificate

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

☒

the monthly budget statement

☐

quarterly report on the implementation of the budget and financial state affairs of the municipality

☐

mid-year budget and performance assessment

for the month February 2016 - M08 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

29 February 2016

