Kannaland Municipality

Monthly Budget Statement

April 2015

In-Year Report of the Municipality

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

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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

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Legislative Framework

This report has been prepared in terms of the following enabling legislation.

The Municipal Finance Management Act

Section 71: Monthly budget statements

Local Government: Municipal Finance Management Act (56/2003):
Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

Note: In the remainder of this report, the applicable sections from the MBRR, Schedule C will always be reflected in a text box as per above.

Format of monthly budget statements

28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Tabling of monthly budget statements

29. The Mayor may table in the municipal council a monthly budget statement submitted to the Mayor in terms of section 71 (1) of the Act. If the Mayor does so, the monthly budget statement must be accompanied by a Mayor's report in a format set out in Schedule C.

Publication of monthly budget statements

30. (1) The monthly budget statement of a municipality must be placed on the municipality's website.

(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including (a) summaries of monthly budget statements in alternate languages predominant in the community; and (b) information relevant to each ward in the municipality.

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

3. The Mayor's report accompanying an in-year monthly budget statement must provide-

(a) a summary of whether the municipality's budget is being implemented in accordance with the service

delivery and budget implementation plan and any service delivery agreements with municipal entities;

(b) a summary of any financial problems or risks facing the municipality or any such entity; and (c) any other information considered relevant by the Mayor.

The cash position is still stable (refer to section 7 for more information) and current commitments can be met. However, there is no additional money available for new projects.

Revenue achieved to date is -18% (R -15.6 million) below budget[1]. The municipality projects to end the year with a surplus, and more importantly, a negative cash position.

Section 2 – Resolutions

Resolutions

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -

(a) noting the monthly budget statement and any supporting documents;

(b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;

(c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;

(d) noting the in-year reports of any municipal entities; and (e) any other resolutions that may be required.

IN-YEAR REPORTS 2014/2015

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

That Council take note of the monthly budget statement and supporting documentation for April 2015.

1 ***Table C4 -*** *Total Revenue by source (excluding Capital transfers and contributions)*

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Section 3 – Executive Summary

Executive summary

6. The executive summary must cover at least the following -

(a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;

(b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and

(c) any remedial or corrective steps taken or to be taken to ensure that projected revenue an expenditure remain within the municipal entity's budget.

3.1 Introduction

The information boxes referring to the legislative framework, additional explanations on certain tables and foot notes referencing the information to tables contained elsewhere in the document have been included in this month's report.

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

All the major sources of revenue are within acceptable norms with the net variance being -18% (R 15.6million)[2], below budgeted revenue to date.
The majority of rates and service charges are levied annually and classed as income during July each year. Where applicable, and where ratepayers prefer to pay on a monthly basis, service charges are also levied in advance. Although the total annual levies are not reflecting on the monthly ratepayers' account, the relevant income votes are credited on the financial system.

Operating expenditure by type

The major categories of expenditure are all behind target, with year to date expenditure being 19% (R 16.69 million)[3], below budgeted projections.
Refer to Section 4 – Table C4 for further explanations on both revenue by source and expenditure by type.

Capital Expenditure

The capital expenditure is still behind target, with year-to-date expenditure being R 19.83 million, or -59%, of a total budget of R 34.56 million[4]. Refer to Section 4 – Table C5 for more detail.

Cash flows

There has been no material change in the cash flow or yearend predictions since last month.
Refer to section 4 – Table C9 and Section 7 for more detail on the cash position.

2 ***Table C4 -*** *Total Revenue by source (excluding Capital transfers an contributions)*

3 ***Table C4 –*** *Total expenditure by type*

4 ***Table C5 –*** *Total capital expenditure*

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3.3 Material variances from SDBIP

No comments for April 2015

3.4 Remedial or corrective steps

No steps need to be taken

Section 4 – In-year budget statement tables

In-Year budget statement tables

9. The in-year budget statement tables must consist of the tables in the Attachments to this Schedule, namely -

(a) Table C1 s71 Monthly Budget Statement Summary

(b) Table C2 Monthly Budget Statement - Financial Performance (standard classification)

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

(d) Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

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

(f) Table C6 Monthly Budget Statement - Financial Position

(g) Table C7 Monthly Budget Statement - Cash Flow

and

11. Supporting information, charts and explanations of trends ananomalies must be presented for each table where such presentation will assist with understanding the information contained in the tables.

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M10 April

Description	2013/14	Budget Year 2014/15							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	12 015	11 763	11 763	–	13 147	12 122	1 025	8%	12 828
Service charges	55 321	54 036	54 036	3 556	28 264	29 104	(840)	-3%	53 252
Investment revenue	5 316	2 906	2 906	414	2 576	1 331	1 245	94%	(2 219)
Transfers recognised - operational	27 835	28 672	28 875	–	8 833	9 599	(766)	-8%	36 245
Other own revenue	10 163	8 053	8 053	43	1 049	3 212	(2 164)	-67%	7 011
Total Revenue (excluding capital transfers and contributions)	**110 651**	**105 430**	**105 633**	**4 013**	**53 869**	**55 368**	**(1 499)**	**-3%**	**107 117**
Employee costs	36 816	39 915	39 863	3 383	20 871	20 035	836	4%	41 255
Remuneration of Councillors	2 739	2 621	2 621	409	1 866	1 260	606	48%	4 815
Depreciation & asset impairment	12 941	8 748	8 748	–	–	322	(322)	-100%	8 426
Finance charges	1 799	1 179	1 179	–	381	457	(76)	-17%	1 005
Materials and bulk purchases	33 903	25 902	25 902	2 440	13 604	14 982	(1 378)	-9%	23 477
Transfers and grants	15 988	39 682	14 778	104	1 425	5 880	(4 456)		9 123

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Other expenditure	46 408	17 411	19 250	1 668	8 271	9 502	(1 231)	-13%	22 685
Total Expenditure	**150 595**	**135 458**	**112 340**	**8 004**	**46 418**	**52 438**	**(6 021)**	**-11%**	**110 785**
Surplus/(Deficit)	**(39 944)**	**(30 028)**	**(6 707)**	**(3 991)**	**7 451**	**2 930**	**4 522**	**154%**	**(3 668)**
Transfers recognised - capital	38 508	30 420	33 541	–	–	11 302	(11 302)	-100%	22 240
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(1 435)**	**393**	**26 834**	**(3 991)**	**7 451**	**14 232**	**(6 780)**	**-48%**	**18 571**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(1 435)**	**393**	**26 834**	**(3 991)**	**7 451**	**14 232**	**(6 780)**	**-48%**	**18 571**
Capital expenditure & funds sources									
Capital expenditure	**–**	**–**	**11 403**	**962**	**6 651**	**11 403**	**(4 752)**	**-42%**	**11 403**
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**–**	**11 462**	**962**	**6 755**	**11 462**	**(4 707)**	**-41%**	**11 462**
Total sources of capital funds	**–**	**–**	**11 462**	**962**	**6 755**	**11 462**	**(4 707)**	**-41%**	**11 462**
Financial position									
Total current assets	25 203	4 085	4 085		48 834				–
Total non current assets	234 659	192 267	192 267		255 721				–
Total current liabilities	51 750	20 039	20 039		68 091				–
Total non current liabilities	21 025	21 946	21 946		21 734				–
Community wealth/Equity	**187 088**	**154 366**	**154 366**		**214 729**				**–**
Cash flows									
Net cash from (used) operating	–	22 173	–	(6 120)	24 989	24 220	769	3%	(24 779)
Net cash from (used) investing	–	(2 406)	–	(255)	(1 657)	(1 397)	(260)	19%	(3 242)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	**–**	**19 767**	**–**	**–**	**23 332**	**22 823**	**509**	**2%**	**(28 022)**
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 Revenue Source	2 971	1 694	1 807	2 390	1 527	1 420	8 431	########	63 842
Creditors Age Analysis									
Total Creditors	5 110	537	1 756	2 531	1 130	308	1 859	########	13 550

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

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

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services.

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It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**29 835**	**27 867**	**27 966**	**419**	**18 461**	**18 810**	(349)	-2%	**23 797**
Executive and council		2 373	6 455	6 554	2	889	2 907	(2 018)	-69%	5 353
Budget and treasury office		10 944	4 888	4 888	303	2 107	931	1 175	126%	(769)
Corporate services		16 518	16 523	16 523	115	15 466	14 972	494	3%	19 212
Community and public safety		**17 598**	**19 774**	**20 722**	**24**	**163**	**10 305**	(10 143)	-98%	**10 581**
Community and social services		6 492	5 469	8 716	19	145	4 307	(4 162)	-97%	4 562
Sport and recreation		12	3 799	114	3	3	52	(49)	-94%	61
Public safety		–	–	–	–	–	–	–		–
Housing		11 094	10 506	11 892	2	14	5 946	(5 932)	-100%	5 958
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**4 806**	**2 806**	**2 806**	**9**	**534**	**503**	31	6%	**3 731**
Planning and development		–	–	–	–	–	–	–		–
Road transport		4 806	2 806	2 806	9	534	503	31	6%	3 731
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**96 920**	**85 403**	**87 681**	**3 560**	**34 712**	**37 052**	(2 340)	-6%	**91 248**
Electricity		61 889	46 200	47 441	2 236	18 731	17 265	1 465	8%	51 739
Water		17 675	19 873	19 421	730	5 915	9 157	(3 243)	-35%	16 601
Waste water management		9 407	11 328	12 816	187	5 954	7 323	(1 369)	-19%	12 437
Waste management		7 949	8 002	8 002	406	4 112	3 306	806	24%	10 471
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Standard	2	**149 160**	**135 850**	**139 174**	**4 013**	**53 869**	**66 670**	**(12 801)**	**-19%**	**129 357**
Expenditure - Standard	-									
Governance and administration		**62 736**	**43 132**	**44 942**	**3 971**	**21 380**	**19 019**	2 361	12%	**49 116**
Executive and council		20 461	15 094	17 403	2 136	7 888	8 008	(120)	-1%	19 141
Budget and treasury office		25 408	19 117	18 617	1 079	8 567	6 468	2 099	32%	20 386
Corporate services		16 867	8 921	8 921	757	4 924	4 543	381	8%	9 590
Community and public safety		**10 163**	**28 615**	**22 806**	**542**	**3 316**	**10 012**	(6 696)	-67%	**17 609**
Community and social services		8 466	12 544	10 514	426	2 634	4 107	(1 473)	-36%	10 310
Sport and recreation		937	4 791	1 012	18	152	255	(103)	-40%	1 006
Public safety		–	–	–	–	–	–	–		–
Housing		760	11 280	11 280	98	529	5 649	(5 120)	-91%	6 294
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**5 290**	**2 995**	**2 995**	**157**	**1 153**	**1 314**	(161)	-12%	**2 820**
Planning and development		–	–	–	–	–	–	–		–
Road transport		5 290	2 995	2 995	157	1 153	1 314	(161)	-12%	2 820
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**60 643**	**60 715**	**41 598**	**3 314**	**20 399**	**22 094**	(1 694)	-8%	**41 058**
Electricity		40 953	39 883	30 187	2 741	15 813	16 432	(619)	-4%	28 919

Water		9 061	13 625	7 203	302	2 569	3 545	(976)	-28%	7 223
Waste water management		3 327	4 627	1 627	171	1 293	685	608	89%	3 126
Waste management		7 302	2 581	2 581	100	724	1 431	(707)	-49%	1 791
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	**3**	**138 831**	**135 458**	**112 340**	**7 984**	**46 247**	**52 438**	**(6 191)**	**-12%**	**110 604**
Surplus/ (Deficit) for the year		**10 328**	**393**	**26 834**	**(3 972)**	**7 622**	**14 232**	**(6 610)**	**-46%**	**18 752**

References

1. *Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*
2. *Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement*
3. *Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'*
4. *All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification*

4.1.3 Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.
The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Executive Council, Corporate Services, Financial Services and Technical Services.
Unauthorised expenditure by year end would occur either for the municipality as a whole if the adjusted budget for 'Total Expenditure by Vote' or if any of the individual budgets for any specific vote/s were overspent.

The Total Expenditure by Vote budget is not overspent, but currently for the accumulated totals to April 2015 the following Votes (also known as Directorates) reflect unauthorised expenditure against their year-to-date budgets: Executive Council, Financial Services.

However, they have not yet overspent their total adjusted budget allocations and the current unauthorised status would only be able to be determined once annual actual results have been calculated.

WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive Council		106 465	100 045	99 327	3 571	36 134	41 553	(5 419)	-13.0%	101 527
Vote 2 - Corporate Services		16 518	16 523	16 523	115	15 466	14 972	494	3.3%	19 212
Vote 3 - Financial Services		4 127	3 870	6 526	19	145	3 263	(3 118)	-95.5%	3 415
Vote 4 - Technical Services		10 944	4 888	4 888	303	2 107	931	1 175	126.2%	(769)
Vote 5 - 0		11 094	10 506	11 892	2	14	5 946	(5 932)	-99.8%	5 958
Vote 6 - 0		12	18	18	3	3	4	(1)	-27.3%	13
Total Revenue by Vote	2	**149 160**	**135 850**	**139 174**	**4 013**	**53 869**	**66 670**	**(12 801)**	**-19.2%**	**129 357**
Expenditure by Vote	1									
Vote 1 - Executive Council		103 718	89 659	68 971	5 861	30 768	33 035	(2 267)	-6.9%	70 623
Vote 2 - Corporate Services		16 867	8 921	8 921	757	4 924	4 543	381	8.4%	9 590

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Vote 3 - Financial Services		3 293	6 066	4 137	191	1 507	2 615	(1 108)	-42.4%	3 454
Vote 4 - Technical Services		25 408	19 117	18 617	1 079	8 567	6 468	2 099	32.5%	20 386
Vote 5 - 0		760	11 280	11 280	98	529	5 649	(5 120)	-90.6%	6 294
Vote 6 - 0		549	414	414	17	122	128	(6)	-4.6%	439
Total Expenditure by Vote	2	**150 595**	**135 458**	**112 340**	**8 004**	**46 418**	**52 438**	**(6 021)**	**-11.5%**	**110 785**
Surplus/ (Deficit) for the year	2	**(1 435)**	**393**	**26 834**	**(3 991)**	**7 451**	**14 232**	**(6 780)**	**-47.6%**	**18 571**

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure

2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		12 015	11 763	11 763	–	13 147	12 122	1 025	8%	12 828
Property rates - penalties & collection charges		–	–	–	–	–	–	–		–
Service charges - electricity revenue		34 550	31 822	31 822	2 233	16 723	15 961	762	5%	33 617
Service charges - water revenue		12 088	10 623	10 623	729	4 717	5 378	(661)	-12%	9 314
Service charges - sanitation revenue		4 140	7 159	7 159	187	4 209	5 437	(1 228)	-23%	5 314
Service charges - refuse revenue		4 543	4 432	4 432	406	2 615	2 328	287	12%	5 007
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		215	256	256	17	124	131	(7)	-6%	243
Interest earned - external investments		1 637	742	742	–	303	340	(37)	-11%	662
Interest earned - outstanding debtors		3 680	2 164	2 164	414	2 273	991	1 282	129%	(2 881)
Dividends received		–	–	–	–	–	–	–		–
Fines		3 857	2 005	2 005	0	187	157	29	19%	2 880
Licences and permits		299	236	236	9	70	119	(49)	-41%	147
Agency services		663	555	555	1	282	223	58	26%	701
Transfers recognised - operational		27 835	28 672	28 875	–	8 833	9 599	(766)	-8%	36 245
Other revenue		5 000	1 001	1 001	16	387	582	(195)	-34%	1 038
Gains on disposal of PPE		130	4 000	4 000	–	–	2 000	(2 000)	-100%	2 000
Total Revenue (excluding capital transfers and contributions)		**110 651**	**105 430**	**105 633**	**4 013**	**53 869**	**55 368**	**(1 499)**	**-3%**	**107 117**
Expenditure By Type	-									
Employee related costs		36 816	39 915	39 863	3 383	20 871	20 035	836	4%	41 255
Remuneration of councillors		2 739	2 621	2 621	409	1 866	1 260	606	48%	4 815
Debt impairment		15 566	–	–	–	–	–	–		–
Depreciation & asset impairment		12 941	8 748	8 748	–	–	322	(322)	-100%	8 426
Finance charges		1 799	1 179	1 179	–	381	457	(76)	-17%	1 005
Bulk purchases		33 903	25 901	25 901	2 440	13 604	14 982	(1 378)	-9%	23 477
Other materials		–	1	1	–	–	0	(0)	-100%	0
Contracted services		1 965	(1 719)	(1 619)	914	1 356	(1 291)	2 647	-205%	424
Transfers and grants		15 988	39 682	14 778	104	1 425	5 880	(4 456)	-76%	9 123
Other expenditure		28 876	19 130	20 869	754	6 915	10 794	(3 878)	-36%	22 262
Loss on disposal of PPE		–	–	–	–	–	–	–		–
Total Expenditure		**150 595**	**135 458**	**112 340**	**8 004**	**46 418**	**52 438**	**(6 021)**	**-11%**	**110 785**
Surplus/(Deficit)		**(39 944)**	**(30 028)**	**(6 707)**	**(3 991)**	**7 451**	**2 930**	**4 522**	**0**	**(3 668)**
Transfers recognised - capital		38 508	30 420	33 541	–	–	11 302	(11 302)	**(0)**	22 240

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Contributions recognised - capital		–	–	–	–	–	–	–		–
Contributed assets		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		(1 435)	393	26 834	(3 991)	7 451	14 232			18 571
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		(1 435)	393	26 834	(3 991)	7 451	14 232			18 571
Attributable to minorities		–	–	–	–	–	–			
Surplus/(Deficit) attributable to municipality		(1 435)	393	26 834	(3 991)	7 451	14 232			18 571
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			
Surplus/ (Deficit) for the year		(1 435)	393	26 834	(3 991)	7 451	14 232			18 571

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 87.200 million has not been achieved. The year-to-date actual reflects an achievement of 71.02% of the annual budget of R 100.818 million.

'Own Revenue' received amounts to R 63.216 million. It is R 1.1 million more than the Year to date Budget, which is an 85.6% achievement of the annual budget of R 73.84 million.

'Transfers recognised revenue' received amounts to R 8.38 million. It is R -16.7 million less than the Year to date Budget, which is a 31% achievement of the annual budget of R 26.97 million. The revenue that can realise by year end will depend on how both the operating and capital grant funded projects are spent.

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4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure

WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Executive Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	–	–	–	–	–	–		–
Vote 4 - Technical Services		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive Council		–	–	–	–	–	–	–		–
Vote 2 - Corporate Services		–	–	–	–	–	–	–		–
Vote 3 - Financial Services		–	–	11 403	962	6 651	11 403	(4 752)	-42%	11 403
Vote 4 - Technical Services		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	11 403	962	6 651	11 403	**(4 752)**	**-42%**	11 403
Total Capital Expenditure		–	–	**11 403**	**962**	**6 651**	**11 403**	**(4 752)**	**-42%**	**11 403**
Capital Expenditure - Standard Classification										
Governance and administration		–	–	–	–	–	–	–		–
Executive and council		–	–	–	–	–	–	–		–
Budget and treasury office		–	–	–	–	–	–	–		–
Corporate services		–	–	–	–	–	–	–		–
Community and public safety		–	–	**4 363**	**962**	**3 358**	**4 363**	(1 005)	-23%	**4 363**
Community and social services		–	–	4 330	962	3 360	4 330	(971)	-22%	4 330
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	–	33	–	(1)	33	(34)	-104%	33
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	–	**61**	–	–	**61**	(61)	-100%	**61**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	–	61	–	–	61	(61)	-100%	61
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	–	**7 038**	–	**3 396**	**7 038**	(3 642)	-52%	**7 038**
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	–	7 038	–	3 396	7 038	(3 642)	-52%	7 038
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	–	–	**11 462**	**962**	**6 755**	**11 462**	**(4 707)**	**-41%**	**11 462**
Funded by:										

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National Government		–	–	–	–	–	–	–		–
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	–	–	–	–	–	–		–
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	–	11 462	962	6 755	11 462	(4 707)	-41%	11 462
Total Capital Funding		–	–	11 462	962	6 755	11 462	(4 707)	-41%	11 462

Table C5 consists of three distinct sections:

- Appropriations by vote:
  - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
  - If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
  - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
  - This section reflects how the capital budget has been funded by the different sources of capital revenue.
  - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
  - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

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4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		3 067	–	–	4 597	–
Call investment deposits		6 101	–	–	6 450	–
Consumer debtors		10 611	4 081	4 081	26 272	–
Other debtors		4 254	–	–	11 955	–
Current portion of long-term receivables		4	4	4	2	–
Inventory		1 167	–	–	1 450	–
Total current assets		**25 203**	**4 085**	**4 085**	**50 725**	**–**
Non current assets						
Long-term receivables		2	5	5	–	–
Investments		4 044	4 021	4 021	–	–
Investment property		1 557	651	651	–	–
Property, plant and equipment		229 057	187 000	187 000	255 634	–
Intangible assets		–	590	590	24	–
Other non-current assets		–	–	–	–	–
Total non current assets		**234 659**	**192 267**	**192 267**	**255 657**	**–**
TOTAL ASSETS		**259 862**	**196 352**	**196 352**	**306 383**	**–**
LIABILITIES						
Current liabilities	-					
Borrowing		–	471	471	(2 091)	–
Consumer deposits		560	568	568	638	–
Trade and other payables		47 477	19 000	19 000	59 280	–
Provisions		3 713	–	–	936	–
Total current liabilities		**51 750**	**20 039**	**20 039**	**58 763**	**–**
Non current liabilities						
Borrowing		11 303	9 136	9 136	8 731	–
Provisions		9 721	12 810	12 810	10 922	–
Total non current liabilities		**21 025**	**21 946**	**21 946**	**19 654**	**–**
TOTAL LIABILITIES		**72 774**	**41 986**	**41 986**	**78 416**	**–**
NET ASSETS	2	**187 088**	**154 366**	**154 366**	**227 966**	**–**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		187 088	154 366	154 366	218 990	–
Reserves		–	–	–	4 794	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**187 088**	**154 366**	**154 366**	**223 784**	**–**

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4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		–	71 731	–	–	34 364	36 847	(2 484)	-7%	72 025
Government - operating		–	26 975	–	–	32 308	32 848	(540)	-2%	17 693
Government - capital		–	–	–	–	–	–	–		–
Interest		–	2 112	–	–	2 692	933	1 759	189%	11 539
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(74 051)	–	(6 120)	(43 440)	(43 769)	(329)	1%	(122 783)
Finance charges		–	(1 182)	–	–	(599)	(604)	(4)	1%	(1 177)
Transfers and Grants		–	(3 412)	–	–	(335)	(2 035)	(1 700)	84%	(2 077)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	22 173	–	(6 120)	24 989	24 220	769	3%	(24 779)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	(2 406)	–	(255)	(1 657)	(1 397)	(260)	19%	(3 242)
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables	-	–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(2 406)	–	(255)	(1 657)	(1 397)	260	-19%	(3 242)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–		–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–		–
NET INCREASE/ (DECREASE) IN CASH HELD		–	19 767	–	(6 375)	23 332	22 823			(28 022)
Cash/cash equivalents at beginning:		–	–	–		–	–			–
Cash/cash equivalents at month/year end:		–	19 767	–		23 332	22 823			(28 022)

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Table C7 balances to the current Cashbook balance, shown in the 'YearTD actual' column which is R -11.190 mil.

Refer to section 7 for a more comprehensive picture of the cash position of the municipality which includes investments and commitments against available cash resources.

4.1.8 Supporting Table SC9: Monthly Budget Statement – Actual and revised targets

This supporting table gives a detailed breakdown of information summarised in Table C7.

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

Description	Ref	Budget Year 2014/15												2014/15 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		(532)	(561)	–	–	–	–	–	–	–	–	–	1 093	–	–	–
Property rates - penalties & collection charges		(87)	(99)	(104)	(109)	–	–	–	–	–	–	–	399	–	–	–
Service charges - electricity revenue		(2 728)	(3 936)	(2 043)	(3 706)	–	–	–	–	–	–	–	12 413	–	–	–
Service charges - water revenue		(110)	(998)	(676)	(935)	–	–	–	–	–	–	–	2 718	–	–	–
Service charges - sanitation revenue		(640)	(640)	(639)	(644)	–	–	–	–	–	–	–	2 562	–	–	–
Service charges - refuse		(313)	(198)	(300)	(286)	–	–	–	–	–	–	–	1 098	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		(21)	(26)	(19)	(22)	–	–	–	–	–	–	–	89	–	–	–
Interest earned - external investments		–	(32)	–	(271)	–	–	–	–	–	–	–	303	–	–	–
Interest earned - outstanding debtors		(280)	(290)	(287)	(200)	–	–	–	–	–	–	–	1 057	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		(7)	(119)	(4)	(43)	–	–	–	–	–	–	–	173	–	–	–
Licences and permits		(14)	(10)	(11)	(12)	–	–	–	–	–	–	–	46	–	–	–
Agency services		–	(103)	(0)	(177)	–	–	–	–	–	–	–	280	–	–	–
Transfer receipts - operating		(10 424)	–	–	–	–	–	–	–	–	–	–	10 424	–	–	–
Other revenue		(52)	(72)	(26)	(102)	–	–	–	–	–	–	–	251	–	–	–
Cash Receipts by Source		**(15 208)**	**(7 082)**	**(4 109)**	**(6 506)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**32 906**	**–**	**–**	**–**
Other Cash Flows by Source													–			
Transfer receipts - capital		(2 967)	–	–	–	–	–	–	–	–	–	–	2 967	–	–	–
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits		7	(5)	5	–	–	–	–	–	–	–	–	(7)	–	–	–

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Receipt of non-current debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Receipt of non-current receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Change in non-current investments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source		**(18 168)**	**(7 087)**	**(4 105)**	**(6 506)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**35 866**	**–**	**–**	**–**
Cash Payments by Type													– –			
Employee related costs		3 205	3 218	3 409	–	–	–	–	–	–	–	–	(9 832)	–	–	–
Remuneration of councillors		254	245	246	–	–	–	–	–	–	–	–	(745)	–	–	–
Interest paid		0	314	110	290	–	–	–	–	–	–	–	(714)	–	–	–
Bulk purchases - Electricity		5 000	2 884	3 382	2 425	–	–	–	–	–	–	–	(13 691)	–	–	–
Bulk purchases - Water & Sewer		–	–	13	–	–	–	–	–	–	–	–	(13)	–	–	–
Other materials		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		–	777	623	377	–	–	–	–	–	–	–	(1 777)	–	–	–
Grants and subsidies paid - other municipalities		1 823	–	–	–	–	–	–	–	–	–	–	(1 823)	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses		908	1 160	1 184	1 082	–	–	–	–	–	–	–	(4 334)	–	–	–
Cash Payments by Type		**11 190**	**8 598**	**8 967**	**4 174**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(32 929)**	**–**	**–**	**–**
Other Cash Flows/Payments by Type													–			
Capital assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing		48	96	–	–	–	–	–	–	–	–	–	(143)	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**11 238**	**8 694**	**8 967**	**4 174**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(33 072)**	**–**	**–**	**–**
NET INCREASE/(DECREASE) IN CASH HELD		**(29 405)**	**(15 781)**	**(13 071)**	**(10 680)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**– 68 938**	**–**	**–**	**–**
Cash/cash equivalents at the month/year beginning:		1 165	(28 240)	(44 021)	(57 092)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	1 165	1 165	1 165
Cash/cash equivalents at the month/year end:		(28 240)	(44 021)	(57 092)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	(67 773)	1 165	1 165	1 165	1 165

PART 2 – SUPPORTING DOCUMENTATION
Section 5 – Debtors' analysis
5.1 Supporting Table SC 3

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2014/15									
R thousands		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	Bad Debts
Debtors Age Analysis By Revenue Source											
Rates	1200	1 305	493	313	–	528	293	4 729	6 522	14 183	
Electricity	1300	2 260	63	30	–	41	31	134	768	3 327	
Water	1400	1 555	1 360	350	4	155	148	932	8 461	12 964	
Sewerage / Sanitation	1500	757	374	312	–	198	194	1 322	8 100	11 257	
Refuse Removal	1600	794	350	355	–	257	252	1 722	7 865	11 593	
Housing (Rental Revenue)	1700	4	2	2	–	2	2	11	102	124	
Interest on Arrear Debtor Accounts	1810	19	24	28	41	47	99	554	7 048	7 860	
Other	1900	(1 370)	17	65	–	159	85	572	1 495	1 022	
Total By Revenue Source	**2000**	**5 323**	**2 682**	**1 454**	**45**	**1 387**	**1 104**	**9 975**	**40 361**	**62 331**	**–**
2013/14 - totals only		4 021	1 184	964	871	1 359	915	4 417	23 280	37 012	
Debtors Age Analysis By Customer Category											
Government	2200	490	171	53	–	13	9	23	112	872	
Business	2300	2 025	27	16	–	16	22	98	111	2 315	
Households	2400	1 737	1 179	802	1	777	561	6 154	20 861	32 072	
Other	2500	1 064	1 324	587	3	573	451	3 783	20 132	27 918	
Total By Customer Category	**2600**	**5 317**	**2 700**	**1 459**	**4**	**1 380**	**1 043**	**10 058**	**41 216**	**63 177**	**–**

The value reflected in the Financial Position[5] will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes consumer amounts on the Debtors module of SAMRAS.

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Section 6 – Creditors' analysis

6.1 Supporting Table SC 4

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2014/15								
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2 835	–	–	–	–	–	–	–	**2 835**
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**
Pensions / Retirement deductions	0500	16	–	–	–	–	–	–	–	**16**
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**
Trade Creditors	0700	134	3 904	140	–	532	43	336	23	**5 113**
Auditor General	0800	–	427	49	11	18	1 961	–	–	**2 466**
Other	0900	12	–	–	–	1	–	–	–	**13**
Total By Customer Type	**2600**	**2 997**	**4 331**	**188**	**11**	**551**	**2 005**	**336**	**23**	**10 443**

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The creditors amount outstanding for more than 30 days is due to goods and services received &processed on the financial system, but for which the municipality have not received invoices to perform the necessary payments.

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Municipality sub-total					–		–	–	–
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				–		–	–	–

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7.2 Additional Information

The statement of financial position includes the following:

Item	R'000
Cash[8]	1 972
Call investment deposits[8]	25 147
TOTAL	27 119

The following commitments exist against these available resources:

Item	R'000
Loan repayments due April 2015	-
Trade and other Creditors & Unspent Conditional Grants	106 587
TOTAL	106 587
TOTAL (Cash resources needed)	-79 468
2 month cash projection for operating expenditure	10 984
Cash needed to achieve ideal liquidity level	90 452

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Section 4 – *Table C6 Financial Position*

Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC 6

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS: –	1,2									
Operating Transfers and Grants										
National Government:		–	**12 234**	**25 601**	**3 879**	**12 234**	**25 601**	**(7 877)**	**-30.8%**	**25 601**
Local Government Equitable Share			11 934	19 811	3 579	11 934	19 811	(7 877)	-39.8%	19 811
Finance Management			–	1 400	–	–	1 400			1 400
Municipal Systems Improvement			–	890	–	–	890			890
Municipal Systems Improvement			300	1 000	300	300	1 000			1 000
DWA			–	2 500	–	–	2 500			2 500
Provincial Government:		–	**416**	**1 410**	**–**	**377**	**1 410**	**(1 410)**	**-100.0%**	**1 410**
Maintenance of Proclaimed Main Roads			–	36	–	–	36	(36)	-100.0%	36
Library Services			398	–	–	377	–			–
Municipal Replacement Funding			18	1 374	–	–	1 374	(1 374)	-100.0%	1 374
District Municipality:		–	–	–	–	–	–	–		–
0								–		

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Other grant providers:		–	–	–	–	–	–	–		–
0								–		
Total Operating Transfers and Grants	5	–	**12 650**	**27 011**	**3 879**	**12 611**	**27 011**	**(9 287)**	**-34.4%**	**27 011**
Capital Transfers and Grants										
National Government:		–	1 176	10 387	–	–	10 387	(10 387)	**-100.0%**	10 387
Municipal Infrastructure Grant (MIG)			–	10 387	–	–	10 387	(10 387)	-100.0%	10 387
Neighbourhood Development Partnership			–	–	–	–	–			
Flood Monies			651	–	–	–	–			
RBIG			1 012	–	–	–	–			
DWAF			(1 079)	–	–	–	–			
National Electrification Program			592	–	–	–	–	–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	**544**	–	–	**544**	(544)	-100.0%	**544**
Housing - Infrastructure				**544**			**544**	(544)	-100.0%	**544**
District Municipality:		–	–	–	–	–	–	–		–
0								–		
Other grant providers:		–	–	–	–	–	–	–		–
0								–		
Total Capital Transfers and Grants	5	–	**1 176**	**10 931**	–	–	**10 931**	**(10 931)**	**-100.0%**	**10 931**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	13 825	37 943	3 879	12 611	37 943	(20 219)	-53.3%	37 943

8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	**12,526**	**19,811**	**3,681**	**12,526**	**19,811**	**(7,285)**	**-36.8%**	**19,811**
Local Government Equitable Share		–	11,934	19,811	3,579	11,934	19,811	(7,877)	-39.8%	19,811
Finance Management		–	–	–	–	–	–	–		–
Municipal Systems Improvement		–	–	–	–	–	–	–		–
Municipal Systems Improvement		–	592	–	102	592	–	592	#DIV/0!	–
DWA		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Provincial Government:		–	**56**	**1 374**	–	**38**	**1 374**	**(1 336)**	**-97.3%**	**1 374**
Housing		–	–	–	–	–	–	–		–
Sport and Recreation		–	–	–	–	–	–	–		–
EPWP		–	–	–	–	–	–	–		–
Maintenance of Proclaimed Main Roads		–	–	–	–	–	–	–		–

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Library Services		–	–	–	–	–	–	–		–
Municipal Replacement Funding		–	18	1 374	–	–	1 374	(1 374)	-100.0%	1 374
Spatial Planning Grant and Traffic Disaster Grant		–	–	–	–	–	–	–		–
Provincial Management Support Grant		–	–	–	–	–	–	–		–
Community Development Workers		–	38	–	–	38	–	38	#DIV/0!	–
Thusong		–	–	–	–	–	–	–		–
#N/A		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		–	12 582	21 185	3 681	12 564	21 185	(8 621)	-40.7%	21 185
Capital expenditure of Transfers and Grants										
National Government:		–	413	–	76	413	–	413	#DIV/0!	–
Municipal Infrastructure Grant (MIG)		–	288	–	76	288	–	288	#DIV/0!	–
Neighbourhood Development Partnership		–	–	–	–	–	–	–		–
Flood Monies		–	–	–	–	–	–	–		–
RBIG		–	125	–	–	125	–	125	#DIV/0!	–
DWAF		–	–	–	–	–	–	–		–
National Electrification Program		–	–	–	–	–	–	–		–
EPWP Incentive		–	–	–	–	–	–	–		–
Emergency Fund - NDMC		–	–	–	–	–	–	–		–
Provincial Government:		–	–	–	–	–	–	–		–
Housing - Infrastructure		–	–	–	–	–	–	–		–
Sport and Recreation		–	–	–	–	–	–	–		–
District Municipality:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		–	413	–	76	413	–	413	#DIV/0!	–
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	12 995	21 185	3 756	12 977	21 185	(8 208)	-38.7%	21 185

Section 9 – Expenditure on councillor allowances and staff benefits

9.1 Supporting Table SC 8

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - counillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	2012/13	Budget Year 2013/14							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Councillors (Political Office Bearers plus Other)									
Basic Salaries and Wages		1 621	1 621	100	932	1 351	-419 358.55	-31%	
Pension and UIF Contributions		1	1	24	211	1	210 073.08	17553%	
Medical Aid Contributions		247	247	33	314	206	108 645.43	53%	
Overtime		–	19	2	24	–	24 083.49	#DIV/0!	
Performance Bonus		135	135	–	81	113	-31 561.43	-28%	
Motor Vehicle Allowance		653	653	17	170	544	-373 971.43	-69%	
Cellphone Allowance		10	10	–	–	8	-8 350.00	-100%	
Housing Allowances		–	–	–	–	–	-		
Other benefits and allowances		–	–	5	43	–	42 977.56	#DIV/0!	
Payments in lieu of leave		551	551	–	–	459	-459 400.00	-100%	
Long service awards							-		
Post-retirement benefit obligations		–	–	–	–	–	-		
Sub Total - Councillors	**-**	**3 219**	**3 238**	**181**	**1 775**	**2 682**	**-906 861.85**	**-34%**	**–**
Senior Managers of the Municipality									
Basic Salaries and Wages		2 694	2 694	251	2 720	2 245	475	21%	
Pension and UIF Contributions		150	150	11	117	125	(8)	-6%	
Medical Aid Contributions		95	95	10	90	79	11	14%	
Overtime		–	–	–	–	–	–		
Performance Bonus		224	224	–	57	187	(130)	-69%	
Motor Vehicle Allowance		367	367	34	366	306	61	20%	
Cellphone Allowance		–	–	–	–	–	–		

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Housing Allowances		6	6	0	4	5	(1)	-15%	
Other benefits and allowances		28	28	3	35	24	11	47%	
Payments in lieu of leave		–	–	–	269	–	269	#DIV/0!	
Long service awards		–	–	–	–	–	–		
Post-retirement benefit obligations		-	-	-	-	-	–		
Sub Total - Senior Managers of Municipality	**-**	**3 565**	**3 565**	**308**	**3 660**	**2 971**	**689**	**23%**	**–**
Other Municipal Staff									
Basic Salaries and Wages		19 904	20 044	1 692	17 051	16 587	465	3%	
Pension and UIF Contributions		3 481	3 481	264	2 634	2 901	(267)	-9%	
Medical Aid Contributions		1 262	1 262	93	939	1 051	(113)	-11%	
Overtime		459	643	81	903	382	521	136%	
Performance Bonus		1 659	1 659	44	1 322	1 382	(61)	-4%	
Motor Vehicle Allowance		1 443	1 443	177	1 691	1 203	488	41%	
Cellphone Allowance		38	38	1	3	32	(29)	-92%	
Housing Allowances		48	48	2	22	40	(19)	-46%	
Other benefits and allowances		807	806	116	1 230	673	558	83%	
Payments in lieu of leave		315	315	19	309	262	47	18%	
Long service awards		–	–	–	–	–	–		
Post-retirement benefit obligations		-	-	-	-	-	–		
Sub Total - Other Municipal Staff	**-**	**29 416**	**29 739**	**2 489**	**26 103**	**24 513**	**1 590**	**6%**	**–**
Total Parent Municipality	**-**	**36 200**	**36 542**	**2 978**	**31 538**	**30 167**	**1 371**	**5%**	**–**
Total Municipal Entities	**-**	**-**	**-**	**-**	**-**	**-**	**–**		**–**
TOTAL SALARY, ALLOWANCES & BENEFITS	**-**	**36 200**	**36 542**	**2 978**	**31 538**	**30 167**	**1 371**	**5%**	**–**
% increase		**#DIV/0!**	**#DIV/0!**						
TOTAL MANAGERS AND STAFF	**-**	**32 981**	**33 304**	**2 797**	**29 763**	**27 484**	**2 278**	**8%**	**–**

Section 10 – Capital programme performance

10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

Month	2012/13	Budget Year 2013/14							
	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				8 825	8 825	–	(8 825)	#DIV/0!	#DIV/0!
August				–	8 825	–	(8 825)	#DIV/0!	#DIV/0!
September				990	9 815	–	(9 815)	#DIV/0!	#DIV/0!
October				1 988	11 803	–	(11 803)	#DIV/0!	#DIV/0!
November				1 675	13 478	–	(13 478)	#DIV/0!	#DIV/0!
December				2 166	15 644	–	(15 644)	#DIV/0!	#DIV/0!
January				10 662	26 306	–	(26 306)	#DIV/0!	#DIV/0!
February				–	26 306	–	(26 306)	#DIV/0!	#DIV/0!
March				872	27 178	–	(27 178)	#DIV/0!	#DIV/0!
April				2 064	29 242	–	(29 242)	#DIV/0!	#DIV/0!
May						–	–		
June						–	–		
Total Capital expenditure	–	–	–	**29 242**					

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WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	32 290	29 266	2 006	12 644	29 222	16 577	56.7%	29 603
Infrastructure - Road transport		–	252	1 764	–	380	1 764	1 384	78.5%	1 764
Roads, Pavements & Bridges		–	252	1 764	–	380	1 764	1 384	78.5%	1 764
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		–	16 700	16 700	209	5 167	16 700	11 533	69.1%	16 700
Generation		–	16 700	16 700	209	5 167	16 700	11 533	69.1%	16 700
Transmission & Reticulation		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	6 500	5 316	1 702	3 268	5 272	2 004	38.0%	5 316
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	–	–	–	–	–	–		–
Reticulation		–	6 500	5 316	1 702	3 268	5 272	2 004	38.0%	5 316
Infrastructure - Sanitation		–	8 838	5 486	95	3 830	5 486	1 657	30.2%	5 823

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Reticulation	–	8 838	5 486	95	3 830	5 486	1 657	30.2%	5 823
Sewerage purification	–	–	–	–	–	–	–		–
Infrastructure - Other	–	–	–	(0)	–	–	–		–
Waste Management	–	–	–	–	–	–	–		–
Transportation	–	–	–	–	–	–	–		–
Gas	–	–	–	–	–	–	–		–
Other	–	–	–	(0)	–	–	–		–
Community	**–**	**898**	**4 073**	**57**	**1 134**	**4 073**	**2 939**	**72.2%**	**4 073**
Parks & gardens	–	–	–	–	–	–	–		–
Sportsfields & stadia	–	360	3 231	57	803	3 231	2 428	75.1%	3 231
Swimming pools	–	–	–	–	–	–	–		–
Community halls	–	–	–	–	–	–	–		–
Libraries	–	–	–	–	–	–	–		–
Recreational facilities	–	–	–	–	–	–	–		–
Fire, safety & emergency	–	–	–	–	–	–	–		–
Security and policing	–	538	460	–	21	460	439	95.5%	460
Buses	–	–	–	–	–	–	–		–
Clinics	–	–	–	–	–	–	–		–
Museums & Art Galleries	–	–	–	–	–	–	–		–
Cemeteries	–	–	382	–	310	–	(310)	#DIV/0!	382
Social rental housing	–	544	–	–	–	–	–		–
Other	–	(544)	–	–	–	382	382	100.0%	–
Heritage assets	–	–	–	–	–	–	–		–
Buildings	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing development	–	–	–	–	–	–	–		–
Other	–	–	–	–	–	–	–		–
Other assets	**–**	**1 376**	**832**	**–**	**441**	**832**	**391**	**47.0%**	**832**
General vehicles	–	–	–	–	–	–	–		–
Specialised vehicles	–	–	–	–	–	–	–		–
Plant & equipment	–	184	184	–	28	184	156	84.8%	184
Computers - hardware/equipment	–	593	593	–	408	593	185	31.2%	593
Furniture and other office equipment	–	40	40	–	5	40	35	87.9%	40
Abattoirs	–	–	–	–	–	–	–		–
Markets	–	–	–	–	–	–	–		–
Civic Land and Buildings	–	–	–	–	–	–	–		–
Other Buildings	–	–	–	–	–	–	–		–
Other Land	–	–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–		–
Other	–	559	15	–	–	15	15	100.0%	15
Agricultural assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Agricultural 1	–	–	–	–	–	–	–		–
Agricultural 2	–	–	–	–	–	–	–		–
Biological assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**

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Biological 1		–	–	–	–	–	–	–		–
Biological 2		–	–	–	–	–	–	–		–
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	34 563	34 170	2 064	14 219	34 126	19 908	58.3%	34 508

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse		–	–	–	–	–	–	–		–
Fire		–	–	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–	–		–

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

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10.2 Supporting Table SC13b

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class – M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges		–	–	–	–	–	–	– –		–
Storm water		–	–	–	–	–	–	– –		–
Infrastructure - Electricity		–	–	–	–	–	–	– –		–
Generation		–	–	–	–	–	–	– –		–
Transmission & Reticulation		–	–	–	–	–	–	– –		–
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	–	–	–	–	–			–
Dams & Reservoirs		–	–	–	–	–	–			–
Water purification		–	–	–	–	–	–			–
Reticulation		–	–	–	–	–	–			–
Infrastructure - Sanitation		–	–	–	–	–	–			–
Reticulation		–	–	–	–	–	–			–
Sewerage purification		–	–	–	–	–	–			–
Infrastructure - Other		–	–	–	–	–	–			–
Waste Management										
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Community		–	–	–	–	–	–	–		–
Parks & gardens		–	–	–	–	–	–	–		–
Sportsfields & stadia		–	–	–	–	–	–	–		–
Swimming pools		–	–	–	–	–	–	–		–
Community halls		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Buses		–	–	–	–	–	–	–		–
Clinics		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	–	–	–	–	–		–
Social rental housing		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	– –		–
Investment properties		–	–	–	–	–	–	–		–
Housing development										
Other		–	–	–	–	–	–	–		–
Other assets		–	–	–	–	–	–	–		–
General vehicles		–	–	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–	–	–	–	–	–	–		–
Computers - hardware/equipment		–	–	–	–	–	–	–		–
Furniture and other office equipment		–	–	–	–	–	–	–		–

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APRIL 2015

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Abattoirs		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Civic Land and Buildings		–	–	–	–	–	–	–		–
Other Buildings		–	–	–	–	–	–	–		–
Other Land		–	–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
Agricultural 1		–	–	–	–	–	–	–		–
Agricultural 2		–	–	–	–	–	–	–		–
Biological assets		–	–	–	–	–	–	–		–
Biological 1		–	–	–	–	–	–	–		–
Biological 2		–	–	–	–	–	–	–		–
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing assets	1	–	–	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse		–	–	–	–	–	–	–		–
Fire		–	–	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–	–		–

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) must reconcile to total capital expenditure in Table C5

10.3 Supporting Table SC13c

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Repairs and maintenance expenditure by Asset Class/Sub-class		–	–	–	–	–	–	–		–
Infrastructure										
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges		–	–	–	–	–	–	–		–
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	–	–	–	–	–	–		–
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–

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Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Sewerage purification		–	–	–	–	–	–	–		–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management		–	–	–	–	–	–	–		–
Transportation		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class – M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Community										
Parks & gardens		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Sportsfields & stadia		–	–	–	–	–	–	–		–
Swimming pools		–	–	–	–	–	–	–		–
Community halls		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Buses		–	–	–	–	–	–	–		–
Clinics		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	–	–	–	–	–		–
Social rental housing		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Heritage assets										
Buildings		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Investment properties										
Housing development		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Other assets										
General vehicles		–	–	–	–	–	–	–		–
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–	–	–	–	–	–	–		–
		–	–	–	–	–	–	–		–

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Computers - hardware/equipment		–	–	–	–	–	–		–		–
Furniture and other office equipment		–	–	–	–	–	–		–		–
Abattoirs		–	–	–	–	–	–		–		–
Markets		–	–	–	–	–	–		–		–
Civic Land and Buildings		–	–	–	–	–	–		–		–
Other Buildings		–	–	–	–	–	–		–		–
Other Land		–	–	–	–	–	–		–		–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–		–		–
Other		–	–	–	–	–	–	–			–
Agricultural assets		–	–	–	–	–	–	–			–
List sub-class		–	–	–	–	–	–		–		–
		–	–	–	–	–	–	–			–
Biological assets		–	–	–	–	–	–	–			–
List sub-class		–	–	–	–	–	–		–		–
		–	–	–	–	–	–	–			–
		–	–	–	–	–	–	–			–
Intangibles								–			
Computers - software & programming		–	–	–	–	–	–				–
Other		–	–	–	–	–	–	–			–
Total Repairs and Maintenance Expenditure		–	–	–	–	–	–	–			–
Specialised vehicles								–			
Refuse		–	–	–	–	–	–	–	–		–
Fire		–	–	–	–	–	–	–			–
Conservancy											
Ambulances		–	–	–	–	–	–	–			–
		–	–	–	–	–	–				–
		–	–	–	–	–	–				–

Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for April 2015

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

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Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF APRIL 2015

Lending Institition	Balance 01/07/2014	Interest Capitalised APRIL 2015	Repayments APRIL 2015	New Loans	Balance 31/07/2014	Percentage	Sinking Funds	Loan Draw Downs
	(R'000)	(R'000)	(R'000)		(R'000)	%	(R'000)	(R' 000)
DBSA	9 190 395.85	95 917.24	(143,000.00)	-	9 143 313.09	12.52	-	-
	-	-	-	-	-	-	-	-
Total	9 190 395.85	95 917.24	(143,000.00)	-	9 143 313.09		-	-

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MONTHLY BUDGET STATEMENT FOR

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Section 13 – Municipal Manager's Quality Certification

QUALITY CERTIFICATE

I, M Hoogbaard the municipal manager of Kannaland Municipality, hereby certify that –

(mark as appropriate)

- 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 of April 2015 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: M Hoogbaard

Municipal Manager of Kannaland Municipality – WC041

Signature ----------

Date ----------