

# **Kannaland Municipality**



## **Monthly Budget Statement**

**July 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 July 2009.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JULY 2015**

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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.*

# KANNALAND 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<sup>1</sup>. 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 July 2015.*

<sup>1</sup> **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 and 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)<sup>2</sup>, 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)<sup>3</sup>, 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<sup>4</sup>. 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.

<sup>2</sup> **Table C4** - Total Revenue by source (excluding Capital transfers and contributions)

<sup>3</sup> **Table C4** – Total expenditure by type

<sup>4</sup> **Table C5** – Total capital expenditure

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#### 3.3 Material variances from SDBIP

No comments for July 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 anomalies 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

- 0

Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 456	14 032	14 032	(45)	(45)	14 253	(14 298)	-100%	(172)
Service charges	57 035	59 959	59 959	992	992	9 846	(8 854)	-90%	1 121
Investment revenue	949	400	400	20	20	-	20	#DIV/0!	20
Transfers recognised - operational	18 300	37 637	37 637	10	10	3 747	(3 737)	-100%	37 357
Other own revenue	7 597	13 517	13 517	645	645	421	223	53%	1 180
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>97 336</b>	<b>125 545</b>	<b>125 545</b>	<b>1 621</b>	<b>1 621</b>	<b>28 268</b>	<b>(26 647)</b>	<b>-94%</b>	<b>36 505</b>
Employee costs	40 710	46 466	46 531	4 152	4 152	4 558	(406)	-9%	7 944
Remuneration of Councillors	4 777	2 891	2 891	229	229	133	96	72%	229
Depreciation & asset impairment	146	9 723	9 723	-	-	-	-		9 723
Finance charges	1 124	1 031	1 031	91	91	-	91	#DIV/0!	91

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Materials and bulk purchases	25 395	26 493	26 493	2 102	2 102	0	2 102	3390381%	2 102
Transfers and grants	3 732	11 866	11 866	472	472	816	(344)	-42%	3 638
Other expenditure	22 505	23 212	23 177	2 028	2 028	4 334 747	718	-100%	10 669
<b>Total Expenditure</b>	<b>98 390</b>	<b>121 683</b>	<b>121 713</b>	<b>9 075</b>	<b>9 075</b>	<b>4 340 254</b>	<b>(4 331 179)</b>	<b>-100%</b>	<b>34 396</b>
<b>Surplus/(Deficit)</b>	<b>(1 053)</b>	<b>3 862</b>	<b>3 832</b>	<b>454</b>	<b>454</b>	<b>(4 311 986)</b>	<b>4 304 532</b>	<b>-100%</b>	<b>2 109</b>
Transfers recognised - capital	21 482	23 687	23 687	-	-	1 069	(1 069)	-100%	10 859
Contributions & Contributed assets	12	4	4	-	-	-	-	-	4
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>20 441</b>	<b>27 553</b>	<b>27 523</b>	<b>(7 454)</b>	<b>(7 454)</b>	<b>(4 310 917)</b>	<b>4 303 463</b>	<b>-100%</b>	<b>12 972</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>20 441</b>	<b>27 553</b>	<b>27 523</b>	<b>(7 454)</b>	<b>(7 454)</b>	<b>(4 310 917)</b>	<b>4 303 463</b>	<b>-100%</b>	<b>12 972</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>30 545</b>	<b>30 545</b>	<b>(2)</b>	<b>(2)</b>	<b>30</b>	<b>(32)</b>	<b>-106%</b>	<b>30 545</b>
Capital transfers recognised	-	28 665	28 665	-	-	-	-	-	28 665
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 880	1 880	(2)	(2)	30	(32)	-106%	1 880
<b>Total sources of capital funds</b>	<b>-</b>	<b>30 545</b>	<b>30 545</b>	<b>(2)</b>	<b>(2)</b>	<b>30</b>	<b>(32)</b>	<b>-106%</b>	<b>30 545</b>
<b>Financial position</b>									
Total current assets	-	-	-	-	76 889	-	-	-	-
Total non current assets	-	-	-	-	258 291	-	-	-	-
Total current liabilities	-	-	-	-	(144 802)	-	-	-	-
Total non current liabilities	-	-	-	-	(24 067)	-	-	-	-
<b>Community wealth/Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(138 087)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	-	-	-	-	-	-	-	-
Net cash from (used) investing	-	-	-	-	-	-	-	-	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	485	2 608	1 474	1 327	3	2 617	8 321	49 176	66 011
<b>Creditors Age Analysis</b>									
Total Creditors	6 559	2 220	669	5 709	6 698	819	2 048	850	25 572

#### 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

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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.

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) - 0**

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		26 305	30 969	30 969	526	526	15 604	(15 077)	-97%	6 699
Executive and council		2 538	7 121	7 121	77	77	444	(368)	-83%	2 504
Budget and treasury office		7 689	4 827	4 827	373	373	142	230	162%	3 046
Corporate services		16 078	19 020	19 020	77	77	15 017	(14 940)	-99%	1 148
<b>Community and public safety</b>		2 133	18 636	18 636	13	13	697	(685)	-98%	10 292
Community and social services		2 099	7 287	7 287	13	13	358	(346)	-96%	3 010
Sport and recreation		6	4 039	4 039	-	-	336	(336)	-100%	7
Public safety		-	-	-	-	-	-	-	-	-
Housing		29	7 310	7 310	-	-	3	(3)	-100%	7 275
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 349	5 074	5 074	85	85	47	38	80%	164
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 349	5 074	5 074	85	85	47	38	80%	164
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		86 807	94 553	94 553	997	997	12 988	(11 991)	-92%	62 280
Electricity		55 881	43 715	43 715	975	975	4 157	(3 182)	-77%	8 890
Water		16 379	29 267	29 267	4	4	1 744	(1 740)	-100%	13 099
Waste water management		6 991	13 068	13 068	17	17	5 962	(5 945)	-100%	4 436
Waste management		7 556	8 504	8 504	1	1	1 125	(1 124)	-100%	35 855
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>116 594</b>	<b>149 232</b>	<b>149 232</b>	<b>1 621</b>	<b>1 621</b>	<b>29 337</b>	<b>(27 716)</b>	<b>-94%</b>	<b>79 434</b>
<b>Expenditure - Standard</b>	<b>-</b>									
<b>Governance and administration</b>		47 032	52 847	52 877	5 324	5 324	2 198	3 126	142%	15 426
Executive and council		19 117	19 618	19 648	2 644	2 644	1 330	1 314	99%	7 101
Budget and treasury office		16 677	19 740	19 740	1 657	1 657	1 817	(160)	-9%	5 937
Corporate services		11 238	13 489	13 489	1 023	1 023	(949)	1 972	-208%	2 388
<b>Community and public safety</b>		6 534	20 229	20 229	571	571	1 045	(474)	-45%	8 743
Community and social services		5 243	10 533	10 533	498	498	460	38	8%	5 182
Sport and recreation		320	937	937	12	12	(119)	131	-110%	569
Public safety		-	-	-	-	-	-	-	-	-
Housing		971	8 760	8 760	61	61	704	(644)	-91%	2 992
Health		-	-	-	-	-	-	-	-	-

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<b>Economic and environmental services</b>		2 215	2 808	2 808	135	135	4 335 973	(4 335 838)	-100%	455
Planning and development		-	-	-	-	-	-	-		-
Road transport		2 215	2 808	2 808	135	135	4 335 973	(4 335 838)	-100%	455
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		41 382	45 799	45 799	2 957	2 957	1 038	1 919	185%	9 673
Electricity		29 784	32 489	32 489	2 228	2 228	423	1 806	427%	5 189
Water		7 370	8 371	8 371	347	347	402	(55)	-14%	3 877
Waste water management		2 595	2 618	2 618	199	199	97	102	106%	(143)
Waste management		1 632	2 320	2 320	182	182	117	65	56%	751
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>97 163</b>	<b>121 683</b>	<b>121 713</b>	<b>8 986</b>	<b>8 986</b>	<b>4 340 254</b>	<b>(4 331 268)</b>	<b>-100%</b>	<b>34 297</b>
<b>Surplus/ (Deficit) for the year</b>		<b>19 431</b>	<b>27 549</b>	<b>27 519</b>	<b>(7 365)</b>	<b>(7 365)</b>	<b>(4 310 917)</b>	<b>4 303 552</b>	<b>-100%</b>	<b>45 138</b>

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

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#### 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 July 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) - 0

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive Council		93 638	115 531	115 531	1 159	1 159	14 087	(12 928)	-91.8%	34 382
Vote 2 - Corporate Services		16 078	19 020	19 020	77	77	15 017	(14 940)	-99.5%	1 148
Vote 3 - Financial Services		1 379	2 536	2 536	13	13	88	(75)	-85.4%	1 506
Vote 4 - Technical Services		7 689	4 827	4 827	373	373	142	230	161.7%	3 046
Vote 5 - 0		29	7 310	7 310	-	-	3	(3)	-100.0%	7 275
Vote 6 - 0		6	7	7	-	-	-	-	-	7
Vote 7 - 0		-	-	-	-	-	-	-	-	-
Vote 8 - 0		-	-	-	-	-	-	-	-	-
Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	118 819	149 232	149 232	1 621	1 621	29 337	(27 716)	-94.5%	47 364
<b>Expenditure by Vote</b>	1									
Vote 1 - Executive Council		66 562	75 482	75 512	6 050	6 050	4 338 380	(4 332 331)	-99.9%	21 651
Vote 2 - Corporate Services		11 238	13 489	13 489	1 023	1 023	(949)	1 972	-207.9%	2 388
Vote 3 - Financial Services		2 685	3 605	3 605	266	266	274	(9)	-3.1%	1 130

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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Vote 4 - Technical Services		16 677	19 740	19 740	1 657	1 657	1 817	(160)	-8.8%	5 937
Vote 5 - 0		971	8 760	8 760	61	61	704	(644)	-91.4%	2 992
Vote 6 - 0		256	606	606	19	19	27	(8)	-30.3%	299
Vote 7 - 0		-	-	-	-	-	-	-	-	-
Vote 8 - 0		-	-	-	-	-	-	-	-	-
Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>98 390</b>	<b>121 683</b>	<b>121 713</b>	<b>9 075</b>	<b>9 075</b>	<b>4 340 254</b>	<b>(4 331 179)</b>	<b>-99.8%</b>	<b>34 396</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>20 429</b>	<b>27 549</b>	<b>27 519</b>	<b>(7 454)</b>	<b>(7 454)</b>	<b>(4 310 917)</b>	<b>4 303 463</b>	<b>-99.8%</b>	<b>12 968</b>

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)

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

**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) - 0**

Description	Ref	2014/15		Budget Year 2015/16		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget							
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates	13 456	032 <sup>14</sup>	14 032	(45)	(45)	253 <sup>14</sup>	(14 298)	-100%	172 <sup>(3)</sup>		
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	35 827	631 <sup>35</sup>	35 631	974	974	335 <sup>3</sup>	(2 361)	-71%	974		
Service charges - water revenue	11 285	960 <sup>10</sup>	10 960	0	0	802	(802)	-100%	129		
Service charges - sanitation revenue	5 082	649 <sup>8</sup>	8 649	17	17	220 <sup>5</sup>	(5 203)	-100%	17		
Service charges - refuse revenue	4 841	719 <sup>4</sup>	4 719	1	1	489	(488)	-100%	1		
Service charges - other	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	243	496	496	9	9	41	(33)	-79%	9		
Interest earned - external investments	949	400	400	20	20	-	20	#DIV/0!	20		
Interest earned - outstanding debtors	4 649	294 <sup>2</sup>	2 294	438	438	184	254	138%	438		
Dividends received	-	-	-	-	-	-	-	-	-		
Fines	356	627 <sup>3</sup>	3 627	29	29	5	24	437%	29		
Licences and permits	153	619	619	21	21	40	(19)	-47%	100		
Agency services	734	685	685	34	34	0	34	80180%	38		
Transfers recognised - operational	18 300	637 <sup>37</sup>	37 637	10	10	747 <sup>3</sup>	(3 737)	-100%	37 357		
Other revenue	806	742 <sup>1</sup>	1 742	86	86	151	(65)	-43%	538		
Gains on disposal of PPE	658	054 <sup>4</sup>	4 054	29	29	-	29	#DIV/0!	28		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>97 336</b>	<b>125 545</b>	<b>125 545</b>	<b>621</b>	<b>621</b>	<b>28 268</b>	<b>(26 647)</b>	<b>-94%</b>	<b>36 505</b>		
<b>Expenditure By Type</b>											
Employee related costs	40 710	466 <sup>46</sup>	46 531	152 <sup>4</sup>	152 <sup>4</sup>	558 <sup>4</sup>	(406)	-9%	7 944		
Remuneration of councillors	4 777	891 <sup>2</sup>	2 891	229	229	133	96	72%	229		
Debt impairment	-	666 <sup>1</sup>	1 666	-	-	-	-	-	1 666		
Depreciation & asset impairment	146	723 <sup>9</sup>	9 723	-	-	-	-	-	9 723		
Finance charges	1 124	031 <sup>1</sup>	1 031	91	91	-	91	#DIV/0!	91		
Bulk purchases	25 395	493 <sup>26</sup>	26 493	102 <sup>2</sup>	102 <sup>2</sup>	-	2 102	#DIV/0!	2 102		
Other materials	-	1	1	-	-	0	(0)	-100%	-		
Contracted services	4 536	(714) <sup>11</sup>	(725)	375	375	51	325	639%	112 <sup>(2)</sup>		
Transfers and grants	3 732	866 <sup>22</sup>	11 866	472 <sup>1</sup>	472 <sup>1</sup>	816 <sup>4 334</sup>	(344)	-42%	3 638		
Other expenditure	17 969	260	22 236	653	653	696	(4 333 043)	-100%	11 114		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-		
<b>Total Expenditure</b>	<b>98 390</b>	<b>121</b>	<b>121 713</b>	<b>9</b>	<b>9</b>	<b>4 340</b>	<b>(4 331 179)</b>	<b>-100%</b>	<b>34 396</b>		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

		683		075	075	254			
<b>Surplus/(Deficit)</b>	(1 053)	862 <sup>3</sup>	3 832	454 <sup>(7)</sup>	454 <sup>(7)</sup>	(4 311 986)	4 304 532	(0)	2 109
Transfers recognised - capital	21 482	687 <sup>23</sup>	23 687	-	-	069 <sup>1</sup>	(1 069)	(0)	10 859
Contributions recognised - capital	-	-	-	-	-	-	-	-	-
Contributed assets	12	4	4	-	-	-	-	-	4
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	20 441	27 <sup>553</sup>	27 523	454 <sup>(7)</sup>	454 <sup>(7)</sup>	(4 310 917)			12 972
Taxation	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	20 441	27 <sup>553</sup>	27 523	454 <sup>(7)</sup>	454 <sup>(7)</sup>	(4 310 917)			12 972
Attributable to minorities	-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>	20 441	27 <sup>553</sup>	27 523	454 <sup>(7)</sup>	454 <sup>(7)</sup>	(4 310 917)			12 972
Share of surplus/ (deficit) of associate	-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>	20 441	27 <sup>553</sup>	27 523	454 <sup>(7)</sup>	454 <sup>(7)</sup>	(4 310 917)			12 972

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including capital transfers/contributions etc

118 830    149 236    149 236    1 621    1 621    29 337    47 369

# KANNALAND MUNICIPALITY

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### JULY 2015

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.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### 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) - 0

Vote Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Technical Services		-	-	-	-	-	-	-	-	-
Vote 5 - 0		-	-	-	-	-	-	-	-	-
Vote 6 - 0		-	-	-	-	-	-	-	-	-
Vote 7 - 0		-	-	-	-	-	-	-	-	-
Vote 8 - 0		-	-	-	-	-	-	-	-	-
Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Executive Council		-	540	540	-	-	-	-	-	540
Vote 2 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Financial Services		-	29 445	29 445	-	-	-	-	-	29 445
Vote 4 - Technical Services		-	560	560	(2)	(2)	30	(32)	-106%	560
Vote 5 - 0		-	-	-	-	-	-	-	-	-
Vote 6 - 0		-	-	-	-	-	-	-	-	-
Vote 7 - 0		-	-	-	-	-	-	-	-	-
Vote 8 - 0		-	-	-	-	-	-	-	-	-
Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	30 545	30 545	(2)	(2)	30	(32)	-106%	30 545
<b>Total Capital Expenditure</b>		-	30 545	30 545	(2)	(2)	30	(32)	-106%	30 545
<b>Capital Expenditure - Standard Classification</b>										

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

<b>Governance and administration</b>		-	1 100	1 100	(2)	(2)	30	(32)	-106%	100	1
Executive and council		-	540	540	-	-	-	-		540	
Budget and treasury office		-	-	-	-	-	-	-		-	
Corporate services		-	560	560	(2)	(2)	30	(32)	-106%	560	7
<b>Community and public safety</b>		-	7 142	7 142	-	-	-	-		142	4
Community and social services		-	4 032	4 032	-	-	-	-		032	
Sport and recreation		-	-	-	-	-	-	-		-	
Public safety		-	3 080	3 080	-	-	-	-		080	3
Housing		-	-	-	-	-	-	-		-	
Health		-	30	30	-	-	-	-		30	3
<b>Economic and environmental services</b>		-	3 994	3 994	-	-	-	-		994	
Planning and development		-	750	750	-	-	-	-		750	3
Road transport		-	3 244	3 244	-	-	-	-		244	
Environmental protection		-	-	-	-	-	-	-		-	18
<b>Trading services</b>		-	18 309	18 309	-	-	-	-		309	
Electricity		-	-	-	-	-	-	-		-	
Water		-	-	-	-	-	-	-		-	
Waste water management		-	18 309	18 309	-	-	-	-		309	18
Waste management		-	-	-	-	-	-	-		-	
<b>Other</b>		-	-	-	-	-	-	-		-	
<b>Total Capital Expenditure - Standard Classification</b>	3	-	30 545	30 545	(2)	(2)	30	(32)	-106%	545	30
<b>Funded by:</b>											
National Government		-	28 665	28 665	-	-	-	-		665	28
Provincial Government		-	-	-	-	-	-	-		-	
District Municipality		-	-	-	-	-	-	-		-	
Other transfers and grants		-	-	-	-	-	-	-		-	
<b>Transfers recognised - capital</b>		-	28 665	28 665	-	-	-	-		665	28
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-		-	
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-	
<b>Internally generated funds</b>		-	1 880	1 880	(2)	(2)	30	(32)	-106%	880	1
<b>Total Capital Funding</b>		-	30 545	30 545	(2)	(2)	30	(32)	-106%	545	30

#### References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by standard classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

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.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JULY 2015**

- Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### 4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - 0

Description	Ref	2014/15	Budget Year	Adjusted	YearTD actual	Full Year Forecast
		Audited Outcome	2015/16 Original Budget			
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	-	-	28 229	-
Call investment deposits		-	-	-	17 147	-
Consumer debtors		-	-	-	20 166	-
Other debtors		-	-	-	10 015	-
Current portion of long-term receivables		-	-	-	2	-
Inventory		-	-	-	1 330	-
<b>Total current assets</b>		-	-	-	<b>76 889</b>	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	256 172	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	2 119	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	-	-	<b>258 291</b>	-
<b>TOTAL ASSETS</b>		-	-	-	<b>335 180</b>	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2)	-
Consumer deposits		-	-	-	(673)	-
Trade and other payables		-	-	-	(140 982)	-
Provisions		-	-	-	(3 145)	-
<b>Total current liabilities</b>		-	-	-	<b>(144 802)</b>	-
<b>Non current liabilities</b>						
Borrowing		-	-	-	(10 343)	-
Provisions		-	-	-	(13 724)	-
<b>Total non current liabilities</b>		-	-	-	<b>(24 067)</b>	-
<b>TOTAL LIABILITIES</b>		-	-	-	<b>(168 869)</b>	-
<b>NET ASSETS</b>	2	-	-	-	<b>504 049</b>	-
<b>COMMUNITY WEALTH/EQUITY</b>						



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Other revenue	-	-	-	-	-	-	-	-	-
Government - operating	-	-	-	-	-	-	-	-	-
Government - capital	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Suppliers and employees	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-
Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	-	-	-	-	-	-	-	-	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>									
<b>Receipts</b>									
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Capital assets	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	-	-	-	-	-	-	-	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									
<b>Receipts</b>									
Short term loans	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-
<b>Payments</b>									
Repayment of borrowing	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at beginning:	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at month/year end:	-	-	-	-	-	-	-	-	-

References

1. Material variances to be explained in Table SC1

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JULY 2015**

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 - 0

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges		(111)	-	-	-	-	-	-	-	-	-	-	111	-	-	-
Service charges - electricity revenue		(973)	-	-	-	-	-	-	-	-	-	-	973	-	-	-
Service charges - water revenue		(4)	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Service charges - sanitation revenue		(3)	-	-	-	-	-	-	-	-	-	-	3	-	-	-
Service charges - refuse		(18)	-	-	-	-	-	-	-	-	-	-	18	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		(9)	-	-	-	-	-	-	-	-	-	-	9	-	-	-
Interest earned - external investments		(20)	-	-	-	-	-	-	-	-	-	-	20	-	-	-
Interest earned - outstanding debtors		(327)	-	-	-	-	-	-	-	-	-	-	327	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		(29)	-	-	-	-	-	-	-	-	-	-	29	-	-	-
Licences and permits		(21)	-	-	-	-	-	-	-	-	-	-	21	-	-	-
Agency services		(34)	-	-	-	-	-	-	-	-	-	-	34	-	-	-
Transfer receipts - operating		(10)	-	-	-	-	-	-	-	-	-	-	10	-	-	-
Other revenue		(81)	-	-	-	-	-	-	-	-	-	-	81	-	-	-
<b>Cash Receipts by Source</b>		(1 639)	-	-	-	-	-	-	-	-	-	-	1 639	-	-	-



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

General expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>	<sup>8</sup> 137	-	-	-	-	-	-	-	-	-	-	-	(8) 137	-	-	-
<b>Other Cash Flows/Payments by Type</b>																
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	48	-	-	-	-	-	-	-	-	-	-	-	(48)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<sup>8</sup> 185	-	-	-	-	-	-	-	-	-	-	-	(8) 185	-	-	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<sup>9</sup> 827)	-	-	-	-	-	-	-	-	-	-	-	9 827	-	-	-
Cash/cash equivalents at the month/year beginning:	(311)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(10) 138)	(311) (311)	(311) (311)	(311) (311)

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC 3

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - 0

Description	NT Code	Budget Year 2015/16										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	12 00	554	1 680	586	468	–	934	1 905	9 591	15 717	12 898		
Trade and Other Receivables from Exchange Transactions - Electricity	13 00	280	54	44	32	–	46	99	795	1 350	972		
Receivables from Non-exchange Transactions - Property Rates	14 00	411	279	264	252	3	466	2 391	8 421	12 488	11 534		
Receivables from Exchange Transactions - Waste Water Management	15 00	314	267	261	258	–	506	1 558	8 888	12 051	11 209		
Receivables from Exchange Transactions - Waste Management	16 00	310	274	273	266	–	532	1 643	9 090	12 388	11 531		
Receivables from Exchange Transactions - Property Rental Debtors	17 00	2	2	2	2	–	3	9	99	119	113		
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	18 20	14	39	33	39	0	106	576	10 187	10 993	10 908		
Other	19 00	400 <sup>(1)</sup>	13	12	10	–	24	139	2 107	904	2 280		
<b>Total By Income Source</b>	<b>20 00</b>	<b>485</b>	<b>2 608</b>	<b>1 474</b>	<b>1 327</b>	<b>3</b>	<b>2 617</b>	<b>8 321</b>	<b>49 176</b>	<b>66 011</b>	<b>61 444</b>	<b>–</b>	<b>–</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	22 00	(32)	20	6	5	–	8	587	47	642	648		
Commercial	23 00	106	22	29	19	–	38	102	205	522	365		
Households	24 00	480	1 670	850	748	–	1 538	4 322	26 288	35 895	32 896		
Other	25 00	(69)	896	589	554	3	1 033	3 310	22 636	28 952	27 536		
<b>Total By Customer Group</b>	<b>26 00</b>	<b>485</b>	<b>2 608</b>	<b>1 474</b>	<b>1 327</b>	<b>3</b>	<b>2 617</b>	<b>8 321</b>	<b>49 176</b>	<b>66 011</b>	<b>61 444</b>	<b>–</b>	<b>–</b>

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

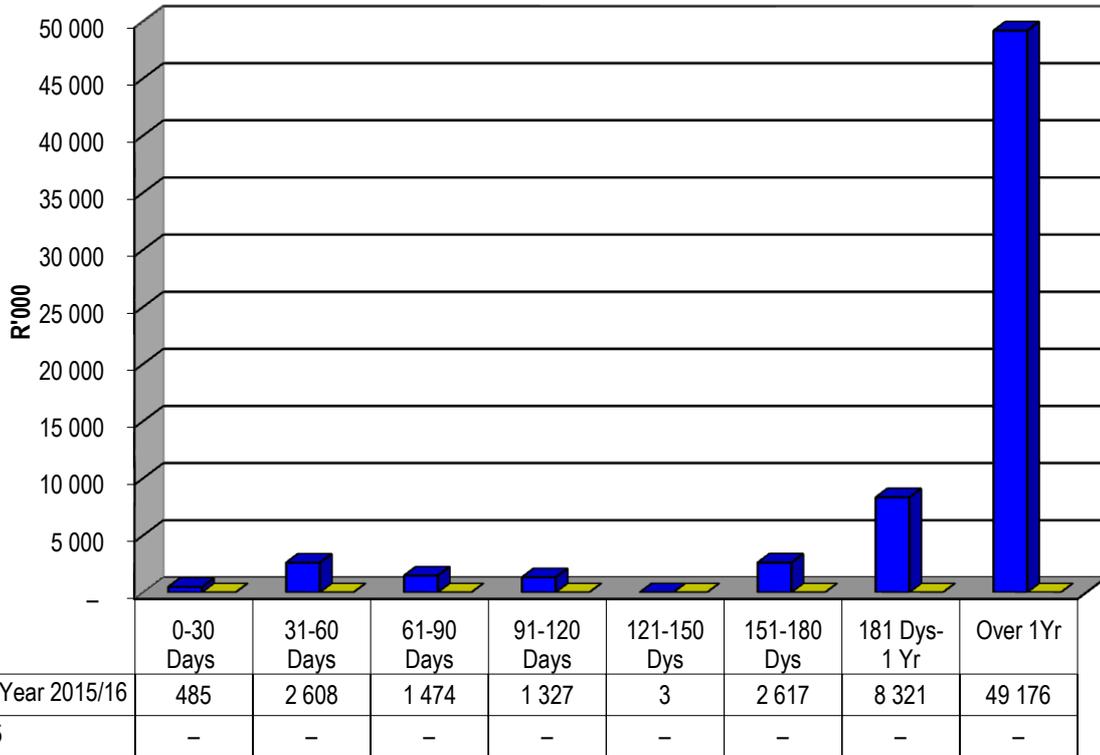
The value reflected in the Financial Position<sup>5</sup> will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes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

# KANNALAND MUNICIPALITY

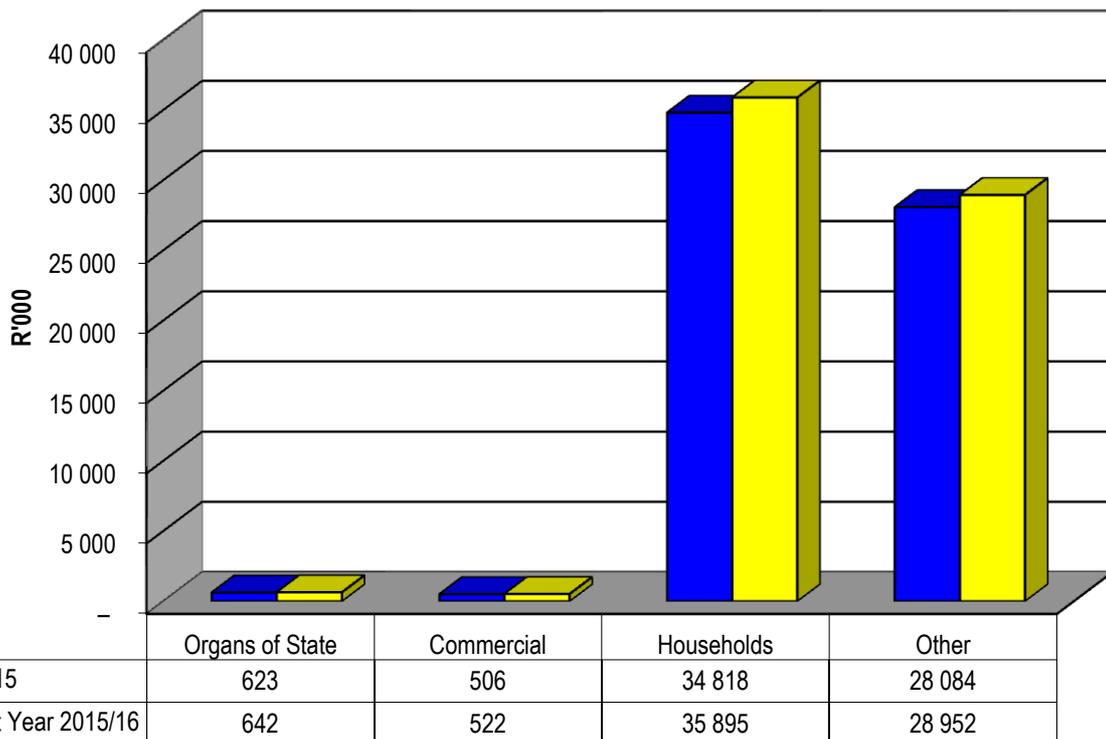
## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

**Chart C3 Aged Consumer Debtors Analysis**



**Chart C4 Consumer Debtors (total by Debtor Customer Category)**



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

## Section 6 – Creditors' analysis

### 6.1 Supporting Table SC 4

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - 0

Description	NT Code	Budget Year 2015/16									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	066 <sup>3</sup>	275 <sup>1</sup>	–	–	–	–	–	–	342	4
Bulk Water	0200	–	–	–	–	–	–	–	–	–	1
PAYE deductions	0300	493	513	–	522	–	–	–	–	527	2
VAT (output less input)	0400	078 <sup>2</sup>	–	–	–	–	–	–	–	078	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	16	–	16	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	6
Trade Creditors	0700	372	141	213	025 <sup>2</sup>	85	693	629 <sup>1</sup>	850	008	8
Auditor General	0800	158	58	353	967	476 <sup>6</sup>	–	–	–	013	3
Other	0900	392	233	103	195 <sup>2</sup>	136	126	403	1	589	
<b>Total By Customer Type</b>	<b>1000</b>	<b>559<sup>6</sup></b>	<b>220<sup>2</sup></b>	<b>669</b>	<b>709<sup>5</sup></b>	<b>698<sup>6</sup></b>	<b>819</b>	<b>048<sup>2</sup></b>	<b>850</b>	<b>572</b>	<b>–</b>

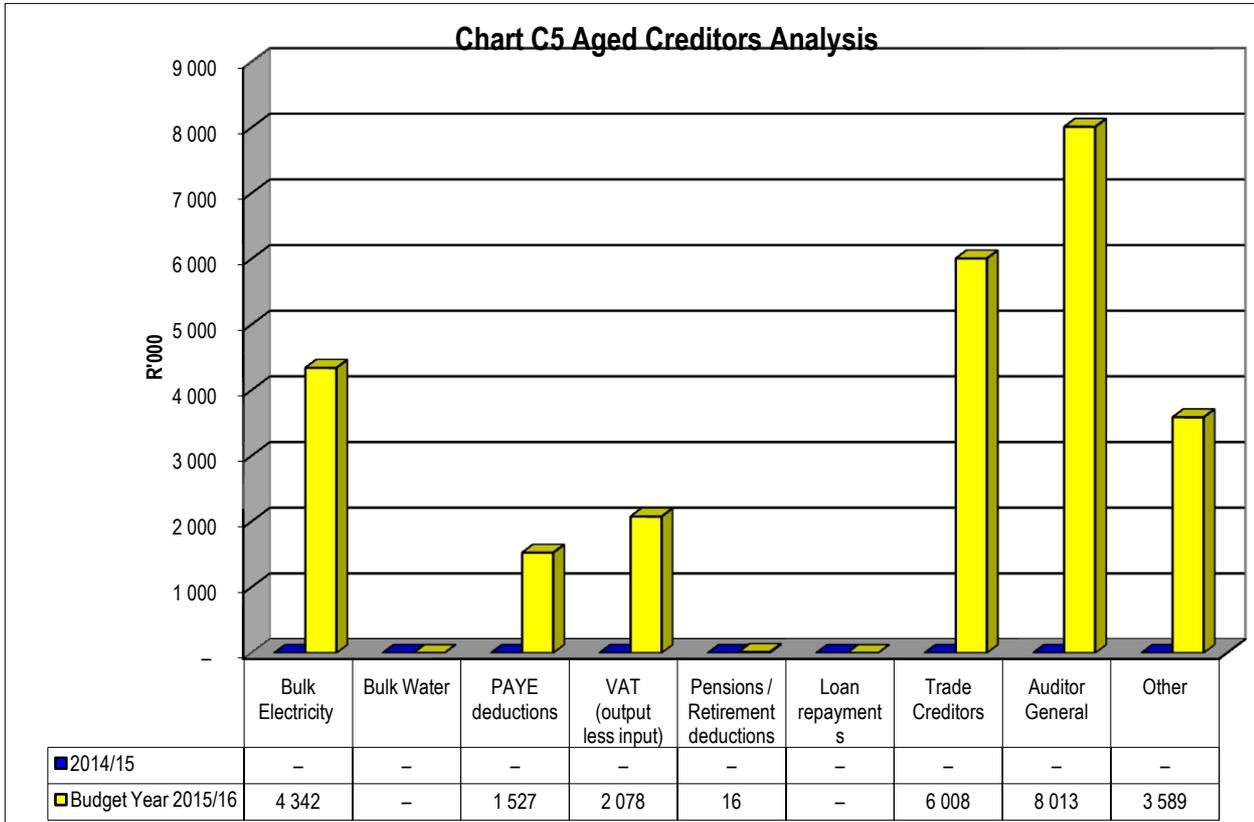
Notes

Material increases in value of creditors' categories compared to previous month to be explained

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015



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 - 0

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
		Yrs/Months							
Municipality									
Municipality sub-total									

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Entities									
Entities sub-total				-			-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-			-	-

*References*

1. Yield is calculated as the annualised equivalent
2. Total market value must reconcile with the total of investments on the 'Financial Position statement'

## 7.2 Additional Information

The statement of financial position includes the following:

Item	R'000
Cash <sup>8</sup>	1 972
Call investment deposits <sup>8</sup>	25 147
<b>TOTAL</b>	<b>27 119</b>

The following commitments exist against these available resources:

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

<sup>8</sup>

*Section 4 – Table C6 Financial Position*

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### 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 - 0

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
-										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
		-	-	-	-	-	-	-	-	-
	3									
Other transfers and grants [insert description]										
<b>Provincial Government:</b>										
		-	-	-	-	-	-	-	-	-
	4									
Other transfers and grants [insert description]										
<b>District Municipality:</b>										
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
[insert description]		-	-	-	-	-	-	-	-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

<b>Total Operating Transfers and Grants</b>	5	-	-	-	-	-	-	-	-
<b>Capital Transfers and Grants</b>									
<b>National Government:</b>		-	-	-	-	-	-	-	-
Other capital transfers <i>[insert description]</i>							-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-
<i>[insert description]</i>							-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-
<i>[insert description]</i>							-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-
<i>[insert description]</i>							-		
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	-	-	-	-	-	-	-

**References**

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred
5. Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### 8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - 0

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
–										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
							-			
							-			
							-			
Other transfers and grants [insert description]							-			
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
							-			
							-			
Other transfers and grants [insert description]							-			
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
							-			
[insert description]							-			
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
							-			
[insert description]							-			
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	-	-	-
							-			
							-			
Other capital transfers [insert description]							-			
<b>Provincial Government:</b>							-			

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

	-	-	-	-	-	-	-	-	-
							-		
							-		
District Municipality:	-	-	-	-	-	-	-	-	-
							-		
							-		
Other grant providers:	-	-	-	-	-	-	-	-	-
							-		
							-		
Total capital expenditure of Transfers and Grants	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	-	-	-	-	-	-	-	-	-

References

## Section 9 – Expenditure on councillor allowances and staff benefits

### 9.1 Supporting Table SC 8

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - 0

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total - Councillors</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Post-retirement benefit obligations	2							-		
<b>Sub Total - Senior Managers of Municipality</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations	2							-		
<b>Sub Total - Other Municipal Staff</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Parent Municipality</b>		-	-	-	-	-	-	-		-
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b><u>Board Members of Entities</u></b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Housing Allowances								-	
Other benefits and allowances								-	
Board Fees								-	
Payments in lieu of leave								-	
Long service awards								-	
Post-retirement benefit obligations								-	
<b>Sub Total - Board Members of Entities</b>	2	-	-	-	-	-	-	-	-
<b>% increase</b>	4								
<b><u>Senior Managers of Entities</u></b>									
Basic Salaries and Wages								-	
Pension and UIF Contributions								-	
Medical Aid Contributions								-	
Overtime								-	
Performance Bonus								-	
Motor Vehicle Allowance								-	
Cellphone Allowance								-	
Housing Allowances								-	
Other benefits and allowances								-	
Payments in lieu of leave								-	
Long service awards								-	
Post-retirement benefit obligations	2							-	
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-
<b>% increase</b>	4								
<b><u>Other Staff of Entities</u></b>									
Basic Salaries and Wages								-	
Pension and UIF Contributions								-	
Medical Aid Contributions								-	
Overtime								-	
Performance Bonus								-	

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>TOTAL MANAGERS AND STAFF</b>		-	-	-	-	-	-	-		-

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. B/A, C/A, D/A

Column Definitions:

- A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited
- B. The original budget approved by council for the 2006/07 budget year.
- C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

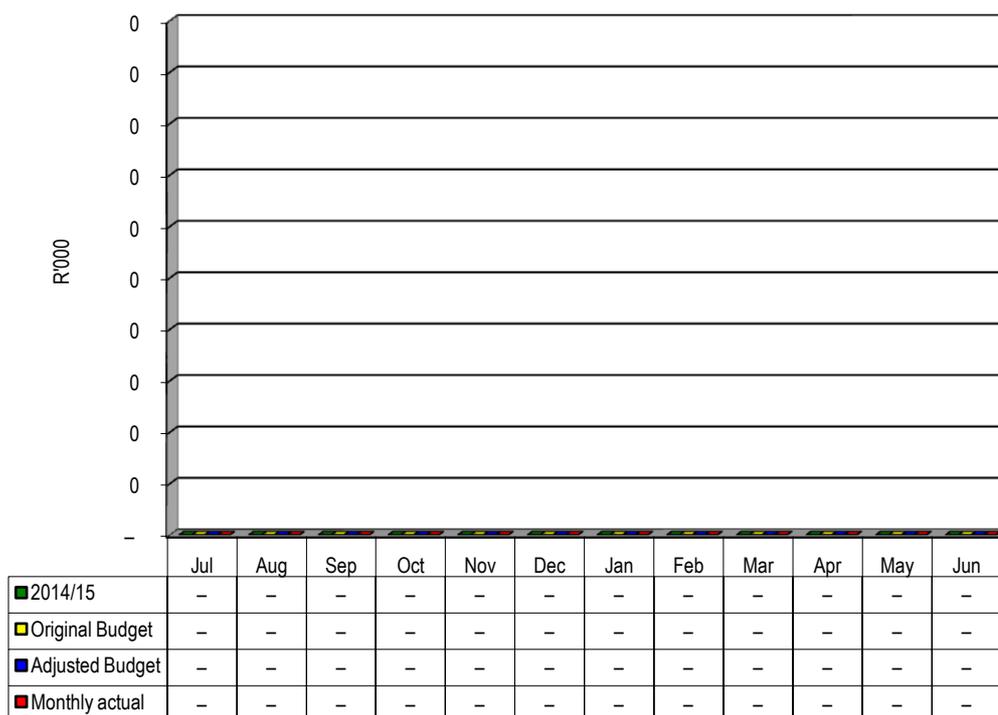
## Section 10 – Capital programme performance

### 10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - 0

Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July						-	-		
August						-	-		
September						-	-		
October						-	-		
November						-	-		
December						-	-		
January						-	-		
February						-	-		
March						-	-		
April						-	-		
May						-	-		
June						-	-		
<b>Total Capital expenditure</b>	-	-	-	-					

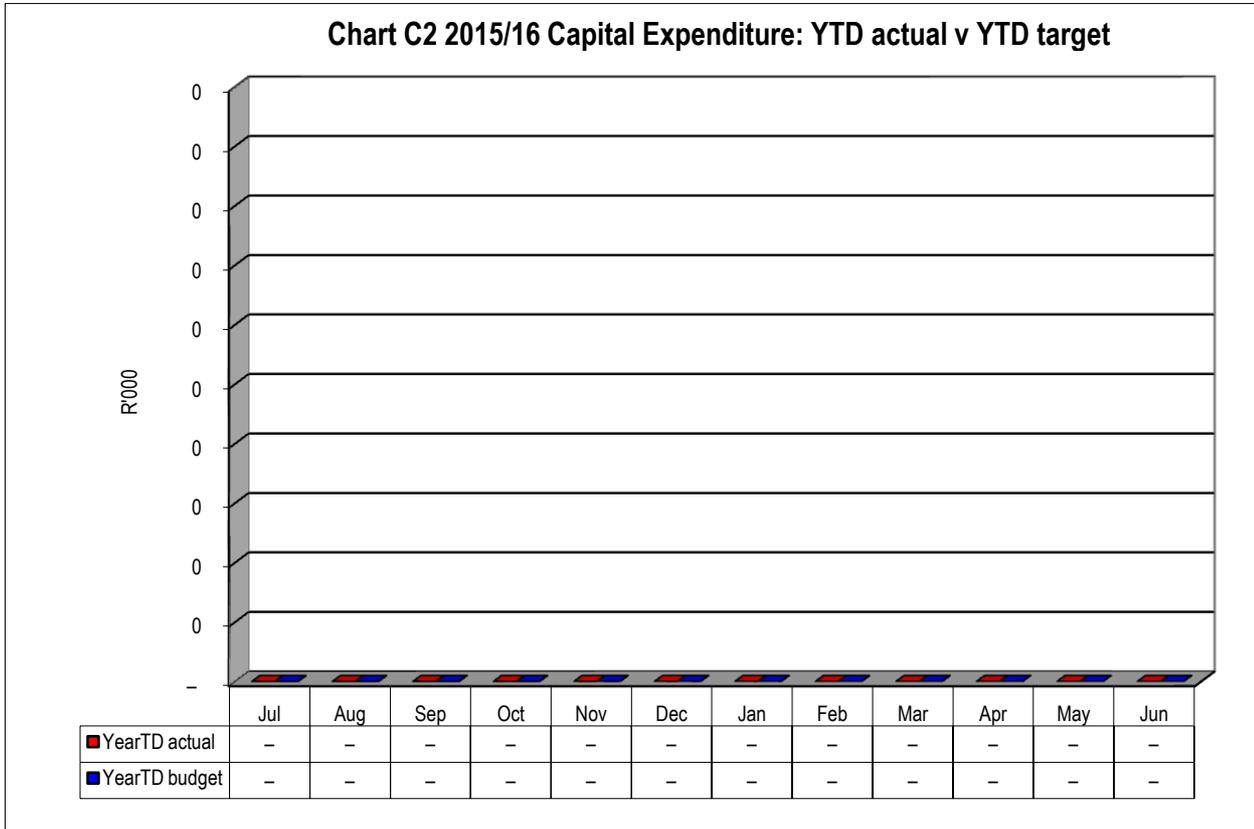
Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015



**WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 0**

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
-			24	24						24
<b>Infrastructure</b>			633	633						633
Infrastructure - Road transport			3	3						3
Roads, Pavements & Bridges			244	244						244
Storm water										
Infrastructure - Electricity			3	3						3
Generation			080	080						080
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water			15	15						15
Dams & Reservoirs										
Water purification										
Reticulation			15	15						15

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

	-	309	309	-	-	-	-	309
Infrastructure - Sanitation	-	3	3	-	-	-	-	3
<i>Reticulation</i>	-	000	000	-	-	-	-	000
<i>Sewerage purification</i>	-	3	3	-	-	-	-	3
Infrastructure - Other	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
<b>Community</b>	-	4	4	-	-	-	-	4
Parks & gardens	-	-	-	-	-	-	-	-
Sportsfields & stadia	-	4	4	-	-	-	-	4
Swimming pools	-	-	-	-	-	-	-	-
Community halls	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-
Security and policing	-	100	100	-	-	-	-	100
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	400	400	-	-	-	-	400
Housing development	-	-	-	-	-	-	-	-
Other	-	400	400	-	-	-	-	400
<b>Other assets</b>	-	380	380	(2)	(2)	30	32	380
General vehicles	-	30	30	-	-	-	-	30
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	250	250	-	-	-	-	250
Computers - hardware/equipment	-	600	600	(2)	(2)	30	32	600
Furniture and other office equipment	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	500	500	-	-	-	-	-	500
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
Agricultural 1	-	-	-	-	-	-	-	-	-
Agricultural 2	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
Biological 1	-	-	-	-	-	-	-	-	-
Biological 2	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	30 545	30 545	(2)	(2)	30	32	105.6% 545

<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

#### References

#### 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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### 10.2 Supporting Table SC13b

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - 0

Description	R ef	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	-	-	-	-	-	-		-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
<i>Roads, Pavements &amp; Bridges</i>		-	-	-	-	-	-	-		-
<i>Storm water</i>		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-		-
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		-	-	-	-	-	-	-		-
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		-	-	-	-	-	-	-		-
<i>Reticulation</i>		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
<i>Reticulation</i>		-	-	-	-	-	-	-		-
<i>Sewerage purification</i>		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
<i>Waste Management</i>		-	-	-	-	-	-	-		-
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Community</b>		-	-	-	-	-	-	-		-
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Community halls	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Recreational facilities	-	-	-	-	-	-	-	-
Fire, safety & emergency	-	-	-	-	-	-	-	-
Security and policing	-	-	-	-	-	-	-	-
Buses	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>	-	-	-	-	-	-	-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

<i>Agricultural 2</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>Biological 1</i>		-	-	-	-	-	-	-	-	-
<i>Biological 2</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	-	-	-	-	-	-	-	-

<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 - 0

Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
-										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements &amp; Bridges</i>		-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		-	-	-	-	-	-	-	-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-
<i>Dams &amp; Reservoirs</i>	-	-	-	-	-	-	-	-
<i>Water purification</i>	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-
Infrastructure - Sanitation	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>	-	-	-	-	-	-	-	-
Infrastructure - Other	-	-	-	-	-	-	-	-
<i>Waste Management</i>	-	-	-	-	-	-	-	-
<i>Transportation</i>	-	-	-	-	-	-	-	-
<i>Gas</i>	-	-	-	-	-	-	-	-
<i>Other</i>	-	-	-	-	-	-	-	-
<b><u>Community</u></b>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b><u>Heritage assets</u></b>	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b><u>Investment properties</u></b>	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

Other	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
General vehicles	-	-	-	-	-	-	-	-	-
Specialised vehicles	-	-	-	-	-	-	-	-	-
Plant & equipment	-	-	-	-	-	-	-	-	-
Computers - hardware/equipment	-	-	-	-	-	-	-	-	-
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>	-	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>	-	-	-	-	-	-	-	-	-
<i>(no special code)</i>	-	-	-	-	-	-	-	-	-
<b>Biological assets</b>	-	-	-	-	-	-	-	-	-
<i>Biological 1</i>	-	-	-	-	-	-	-	-	-
<i>(no special code)</i>	-	-	-	-	-	-	-	-	-
<b>Intangibles</b>	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JULY 2015**

#### **Section 11 – Material variances to the SDBIP**

##### **11.1 Overview**

No comments for July 2015

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

#### Section 12 – Other supporting documentation

#### 12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF JULY 2015

Lending Institution	Balance 01/07/2015 (R'000)	Interest Capitalised JULY 2015 (R'000)	Repayments JULY 2015 (R'000)	New Loans	Balance 31/07/2015 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs ( R' 000)
DBSA	8 534 157.32	88 290.03	(142,930.61)	-	8 481 829.07	12.52	-	-
	-	-	-	-	-	-	-	-
Total	8 534 157.32	88 290.03	(142,930.61)	-	8 481 829.07		-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JULY 2015

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 July 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 -----