

Kannaland Municipality



Monthly Budget Statement

August 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

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AUGUST 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.

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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 budget¹. 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 August 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 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)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 million⁴. 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 and 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 August 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 - M02 August

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
R thousands									
Financial Performance									
Property rates	13 456	14 032	14 032	(4)	13 932	14 204	(273)	-2%	13 741
Service charges	60 030	59 959	59 959	802	9 645	15 291	(5 646)	-37%	36 921
Investment revenue	966	400	400	109	129	9	119	1282%	5 527
Transfers recognised - operational	30 632	37 637	37 637	-	10	7 494	(7 484)	-100%	37 590
Other own revenue	12 111	13 517	13 517	150	817	1 084	(267)	-25%	10 327
Total Revenue (excluding capital transfers and contributions)	117 195	125 545	125 545	1 057	24 532	38 083	(13 550)	-36%	104 106
Employee costs	45 891	46 466	46 546	996	5 169	9 254	(4 085)	-44%	24 168
Remuneration of Councillors	2 844	2 891	2 891	-	229	261	(32)	-12%	2 252
Depreciation & asset impairment	14 613	9 723	9 723	-	-	-	-		9 723
Finance charges	2 980	1 031	1 031	107	198	191	7	4%	992
Materials and bulk purchases	25 596	26 493	26 493	1 177	3 279	2 183	1 096	50%	39 531
Transfers and grants	3 711	11 866	11 866	451	923	2 097	(1 174)	-56%	18 113

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Other expenditure	31 227	23 212	23 162	(11 856)	(9 803)	4 336 561	(4 346 363)	-100%	136 319
Total Expenditure	126 862	121 683	121 713	(9 126)	(5)	4 350 545	(4 350 550)	-100%	231 099
Surplus/(Deficit)	(9 667)	3 862	3 832	10 183	24 537	(4 312 463)	4 337 000	-101%	(126 993)
Transfers recognised - capital	17 293	23 687	23 687	67	67	2 138	(2 071)	-97%	19 446
Contributions & Contributed assets	12	4	4	-	-	-	-		4
Surplus/(Deficit) after capital transfers & contributions	7 638	27 553	27 523	10 250	24 604	(4 310 325)	4 334 929	-101%	(107 543)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	7 638	27 553	27 523	10 250	24 604	(4 310 325)	4 334 929	-101%	(107 543)
Capital expenditure & funds sources									
Capital expenditure	-	30 545	30 545	340	338	1 086	(747)	-69%	30 876
Capital transfers recognised	-	28 665	22 331	338	338	-	338	#DIV/0!	22 662
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	1 880	8 214	2	-	1 086	(1 086)	-100%	8 214
Total sources of capital funds	-	30 545	30 545	340	338	1 086	(747)	-69%	30 876
Financial position									
Total current assets	-	-	-	-	76 889				-
Total non current assets	-	-	-	-	258 291				-
Total current liabilities	-	-	-	-	(144 802)				-
Total non current liabilities	-	-	-	-	(24 067)				-
Community wealth/Equity	-	-	-	-	(138 087)				-
Cash flows									
Net cash from (used) operating	-	-	-	-	-	-	-		-
Net cash from (used) investing	-	-	-	-	-	-	-		-
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	-	-	-	-	-	-	-		-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	485	2 608	1 474	1 327	3	2 617	8 321	49 176	66 011
Creditors Age Analysis									
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 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) - M02 August

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									
Revenue - Standard										
Governance and administration		33 787	30 969	30 969	124	14 639	16 887	(2 248)	-13%	35 926
Executive and council		3 411	7 121	7 121	-	77	829	(752)	-91%	6 986
Budget and treasury office		11 969	4 827	4 827	125	505	318	186	58%	10 273
Corporate services		18 406	19 020	19 020	(1)	14 057	15 740	(1 683)	-11%	18 666
Community and public safety		2 133	18 636	18 636	7	34	1 397	(1 364)	-98%	17 148
Community and social services		2 099	7 287	7 287	7	31	719	(688)	-96%	6 492
Sport and recreation		6	4 039	4 039	-	-	672	(672)	-100%	3 367
Public safety		-	-	-	-	-	-	-	-	-
Housing		29	7 310	7 310	-	2	6	(4)	-60%	7 289
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 886	5 074	5 074	117	203	349	(146)	-42%	2 094
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 886	5 074	5 074	117	203	349	(146)	-42%	2 094
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		94 457	94 553	94 553	876	9 725	21 588	(11 863)	-55%	98 117
Electricity		55 110	43 715	43 715	802	4 645	8 949	(4 304)	-48%	31 069
Water		20 185	29 267	29 267	69	1 018	3 502	(2 485)	-71%	21 675
Waste water management		9 512	13 068	13 068	6	3 578	6 909	(3 331)	-48%	9 519
Waste management		9 651	8 504	8 504	0	483	2 227	(1 744)	-78%	35 855
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	132 263	149 232	149 232	1 124	24 599	40 221	(15 621)	-39%	153 285
Expenditure - Standard	-									
Governance and administration		68 659	52 847	52 877	1 582	6 938	6 912	26	0%	85 154
Executive and council		28 936	19 618	19 648	600	3 270	2 803	467	17%	43 498
Budget and treasury office		26 351	19 740	19 740	598	2 256	3 764	(1 507)	-40%	33 773
Corporate services		13 372	13 489	13 489	384	1 411	345	1 066	309%	7 883
Community and public safety		8 990	20 229	20 229	158	732	2 634	(1 902)	-72%	93 584
Community and social services		7 131	10 533	10 533	150	651	1 311	(659)	-50%	83 550
Sport and recreation		706	937	937	0	12	(81)	93	-115%	754
Public safety		-	-	-	-	-	-	-	-	-
Housing		1 154	8 760	8 760	8	68	1 404	(1 336)	-95%	9 281
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2 192	2 808	2 808	16	155	4 336 176	(4 336 022)	-100%	1 714
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 192	2 808	2 808	16	155	4 336 176	(4 336 022)	-100%	1 714
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		45 777	45 799	45 799	(10 894)	(7 930)	4 824	(12 754)	-264%	50 513

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Electricity		33 705	32 489	32 489	1 275	3 504	3 200	305	10%	44 263
Water		15 480	8 371	8 371	131	478	957	(479)	-50%	10 601
Waste water management		(8 688)	2 618	2 618	(12 409)	(12 205)	419	(12 624)	-3013%	(8 140)
Waste management		5 280	2 320	2 320	109	293	248	45	18%	3 789
Other		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	125 618	121 683	121 713	(9 138)	(105)	4 350 545	(4 350 651)	-100%	230 965
Surplus/ (Deficit) for the year		6 645	27 549	27 519	10 262	24 705	(4 310 325)	4 335 030	-101%	(77 679)

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 Abattoirs, 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 August 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) - M02 August

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
R thousands										
Revenue by Vote	1									
Vote 1 - Executive Council		102 700	115 531	115 531	993	10 004	23 978	(13 974)	-58.3%	85 033
Vote 2 - Corporate Services		18 406	19 020	19 020	(1)	14 057	15 740	(1 683)	-10.7%	18 666
Vote 3 - Financial Services		1 379	2 536	2 536	7	31	178	(147)	-82.5%	2 283
Vote 4 - Technical Services		11 969	4 827	4 827	125	505	318	186	58.5%	10 273
Vote 5 - 0		29	7 310	7 310	-	2	6	(4)	-59.7%	7 289
Vote 6 - 0		6	7	7	-	-	-	-		7
Vote 7 - 0		-	-	-	-	-	-	-		-
Vote 8 - 0		-	-	-	-	-	-	-		-

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Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	134 488	149 232	149 232	1 124	24 599	40 221	(15 621)	-38.8%	123 552
Expenditure by Vote	1									
Vote 1 - Executive Council		81 878	75 482	75 512	(10 141)	051)	4 344 325	(4 348 376)	-100.1%	171 950
Vote 2 - Corporate Services		13 372	13 489	13 489	384	1 411	345	1 066	309.2%	7 883
Vote 3 - Financial Services		3 644	3 605	3 605	26	291	654	(362)	-55.4%	7 779
Vote 4 - Technical Services		26 351	19 740	19 740	598	2 256	3 764	(1 507)	-40.0%	33 773
Vote 5 - 0		1 154	8 760	8 760	8	68	1 404	(1 336)	-95.1%	9 281
Vote 6 - 0		463	606	606	0	19	54	(35)	-64.7%	434
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		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	126 862	121 683	121 713	(9 126)	(5)	4 350 545	(4 350 550)	-100.0%	231 099
Surplus/ (Deficit) for the year	2	7 626	27 549	27 519	10 250	24 604	(4 310 325)	4 334 929	-100.6%	(107 548)

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) - M02 August

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																
Revenue By Source																
Property rates		456	13	14	032	14	032	14	932	13	204	14	(273)	-2%	741	13
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		635	36	35	631	35	631	10	799	4	292	7	(650)	-36%	130	23
Service charges - water revenue		394	13	10	960	10	960	10	(3)	942	1	619	(678)	-42%	354	6
Service charges - sanitation revenue		159	5	8	649	8	649	8	6	3	425	5	846)	(1)	099	5
Service charges - refuse revenue		841	4	4	719	4	719	4	0	483	955		(472)	-49%	337	2
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		243			496		496		5	24	86		(62)	-72%	345	
Interest earned - external investments		966			400		400		109	129	9		119	1282%	527	5

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Interest earned - outstanding debtors	649 ⁴	294 ²	294 ²	(1)	437	379	58	15%	628 ²
Dividends received	-	-	-	-	-	-	-	-	-
Fines	893	627 ³	627 ³	6	35	138	(103)	-75%	480
Licences and permits	153	619	619	7	28	78	(50)	-64%	704
Agency services	734	685	685	88	122	105	17	16%	799
Transfers recognised - operational	632 ³⁰	637 ³⁷	637 ³⁷	-	10	494 ⁷	484 ⁽⁷⁾	-100%	590 ³⁷
Other revenue	068 ⁵	742 ¹	742 ¹	45	142	298	(156)	-52%	317 ¹
Gains on disposal of PPE	372	054 ⁴	054 ⁴	-	29	-	29	#DIV/0!	054 ⁴
Total Revenue (excluding capital transfers and contributions)	117 195	125 545	125 545	1 057	24 532	38 083	(13 550)	-36%	104 106
Expenditure By Type	-	-	-	-	-	-	-	-	-
Employee related costs	45	46	46	-	5	9	(4)	-	24
Remuneration of councillors	891	466	546	996	169 ⁵	254	085)	-44%	168
Debt impairment	2	2	2	-	-	-	-	-	2
Depreciation & asset impairment	844	891	891	-	229	261	(32)	-12%	252
Finance charges	407	666	666	-	-	-	-	-	666
Bulk purchases	14	9	9	-	-	-	-	-	9
Other materials	613	723	723	-	-	-	-	-	723
Contracted services	2	1	1	-	-	0	(0)	-100%	1
Transfers and grants	980	031	031	107	198	191	7	4%	992
Other expenditure	25	26	26	1	3	2	1	50%	39
Loss on disposal of PPE	596	493	493	177	279	182	096	-	531
Other materials	-	1	1	-	-	0	(0)	-100%	1
Contracted services	(5)	(714)	(725)	(12)	(12)	51	(12)	-	(10)
Transfers and grants	934	11	11	431)	055)	2	106)	23768%	171)
Other expenditure	3	22	22	-	2	4 336	(1	-56%	18
Loss on disposal of PPE	711	866	866	451	923	097	174)	-	113
Loss on disposal of PPE	30	260	221	574	253	510	(4 334	-100%	144
Loss on disposal of PPE	754	-	-	-	-	-	257)	-	824
Total Expenditure	126 862	121 683	121 713	(9) 126)	(5) 545	4 350 325)	(4 350 550)	-100%	231 099
Surplus/(Deficit)	(9) 667)	3 862	3 832	10 183	24 537	(4 312 463)	4 337 000	(0)	(126 993)
Transfers recognised - capital	17	23	23	67	67	2	(2)	(0)	19
Contributions recognised - capital	293	687	687	67	67	138	071)	(0)	446
Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	12	4	4	-	-	-	-	-	4
Taxation	7	27	27	10	24	(4 310	-	-	(107
Surplus/(Deficit) after taxation	638	553	523	250	604	325)	-	-	543)
Attributable to minorities	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7	27	27	10	24	(4 310	-	-	(107
Share of surplus/ (deficit) of associate	638	553	523	250	604	325)	-	-	543)
Surplus/ (Deficit) for the year	7	27	27	10	24	(4 310	-	-	(107
Surplus/ (Deficit) for the year	638	553	523	250	604	325)	-	-	543)

References

1. Material variances to be explained on Table SC1

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

134 500 149 236 149 236 1 124 24 599 40 221 123 556

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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) - M02 August

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
R thousands	1									
Multi-Year expenditure appropriation	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		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Executive Council		-	540	540	-	-	-	-	-	540
Vote 2 - Corporate Services		-	29	29	-	-	-	-	-	29
Vote 3 - Financial Services		-	445	213	338	338	017	(679)	-67%	544
Vote 4 - Technical Services		-	560	792	2	-	69	(69)	-100%	792
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		-	-	-	-	-	-	-	-	-

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Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	30 545	30 545	340	338	086 1	(747)	-69%	30 876
Total Capital Expenditure		-	30 545	30 545	340	338	086 1	(747)	-69%	30 876
Capital Expenditure - Standard Classification										
Governance and administration		-	100 1	332 1	2	-	69	(69)	-100%	332 1
Executive and council		-	540	540	-	-	-	-		540
Budget and treasury office		-	-	-	-	-	-	-		-
Corporate services		-	560	792	2	-	69	(69)	-100%	792
Community and public safety		-	7 142	3 110	-	-	-	-		3 110
Community and social services		-	4 032	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	3 080	3 080	-	-	-	-		3 080
Housing		-	-	-	-	-	-	-		-
Health		-	30 3	30 3	-	-	-	-		30 3
Economic and environmental services		-	994 3	994 3	138	138	-	138	#DIV/0!	994 3
Planning and development		-	750	750	-	-	-	-		750
Road transport		-	244 3	244 3	138	138	-	138	#DIV/0!	244 3
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	18 309	22 109	200	200	017 1	(817)	-80%	22 440
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	18 309	22 109	200	200	017 1	(817)	-80%	22 440
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	-	30 545	30 545	340	338	086 1	(747)	-69%	30 876
Funded by:										
National Government		-	28 665	22 331	338	338	-	338	#DIV/0!	22 662
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	28 665	22 331	338	338	-	338	#DIV/0!	22 662
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	1 880	8 214	2	-	086 1	(1 086)	-100%	8 214
Total Capital Funding		-	30 545	30 545	340	338	086 1	(747)	-69%	30 876

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).

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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

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 - M02 August

Description	Ref	2014/15	Budget Year 2015/16	Adjusted Budget	YearTD actual	Full Year Forecast
		Audited Outcome	Original Budget			
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		-	-	-	15 870	-
Call investment deposits		-	-	-	13 327	-
Consumer debtors		-	-	-	39 394	-
Other debtors		-	-	-	11 725	-
Current portion of long-term receivables		-	-	-	2	-
Inventory		-	-	-	982	-
Total current assets		-	-	-	81 300	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	280 153	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	2 705	-
Other non-current assets		-	-	-	-	-
Total non current assets		-	-	-	282 858	-
TOTAL ASSETS		-	-	-	364 158	-
<u>LIABILITIES</u>						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2 012)	-
Consumer deposits		-	-	-	(676)	-
Trade and other payables		-	-	-	(60 320)	-
Provisions		-	-	-	(26 972)	-
Total current liabilities		-	-	-	(89 980)	-
Non current liabilities						
Borrowing		-	-	-	(7 972)	-
Provisions		-	-	-	(15 004)	-
Total non current liabilities		-	-	-	(22 976)	-
TOTAL LIABILITIES		-	-	-	(112 956)	-
NET ASSETS	2	-	-	-	477 114	-
<u>COMMUNITY WEALTH/EQUITY</u>						

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Accumulated Surplus/(Deficit)		-	-	-	(230 621)	-
Reserves		-	-	-	(4 716)	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	(235 337)	-

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

check balance - - - 712 451 165 -

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2014/15	Budget							
		Audited Outcome	Year 2015/16 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										
Property rates, penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Other revenue		-	-	-	-	-	-	-	-	-
Government - operating		-	-	-	-	-	-	-	-	-
Government - capital		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	-	-	-	-	-	-	-	-
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	-	-	-	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	-	-	-	-	-	-	-	-

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NET CASH FROM/(USED) INVESTING ACTIVITIES	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-			-
Cash/cash equivalents at beginning:	-	-	-		-	-			-
Cash/cash equivalents at month/year end:	-	-	-		-	-			-

References

1. Material variances to be explained in Table SC1

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 - M02 August

Description	Re f	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcom e	August Outcom e	Sept Outcom e	October Outcom e	Nov Outcom e	Dec Outcom e	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1															
Cash Receipts By Source																
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	-	-	-
Cash Receipts by Source		(1 639)	-	-	-	-	-	-	-	-	-	-	1 639	-	-	-
Other Cash Flows by Source																
Transfer receipts - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Increase in consumer deposits	(4)	-	-	-	-	-	-	-	-	-	-	4	-	-	-
Receipt of non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	(1 642)	-	-	-	-	-	-	-	-	-	-	1 642	-	-	-
Cash Payments by Type															
Employee related costs	3 659	-	-	-	-	-	-	-	-	-	-	(3 659)	-	-	-
Remuneration of councillors	229	-	-	-	-	-	-	-	-	-	-	(229)	-	-	-
Interest paid	91	-	-	-	-	-	-	-	-	-	-	(91)	-	-	-
Bulk purchases - Electricity	2 101	-	-	-	-	-	-	-	-	-	-	(2 101)	-	-	-
Bulk purchases - Water & Sewer	1	-	-	-	-	-	-	-	-	-	-	(1)	-	-	-
Other materials	1 448	-	-	-	-	-	-	-	-	-	-	(1 448)	-	-	-
Contracted services	608	-	-	-	-	-	-	-	-	-	-	(608)	-	-	-
Grants and subsidies paid - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type	8 137	-	-	-	-	-	-	-	-	-	-	(8 137)	-	-	-
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	48	-	-	-	-	-	-	-	-	-	-	(48)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	8 185	-	-	-	-	-	-	-	-	-	-	(8 185)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD	(9 827)	-	-	-	-	-	-	-	-	-	-	9 827	-	-	-
Cash/cash equivalents at the month/year beginning:	(311)	(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)
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)	(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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR AUGUST 2015

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 - M02 August

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		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	536	516	1 670	578	462	406	2 156	9 801	16 125	13 403		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	795	157	28	30	30	24	103	802	1 969	989		
Receivables from Non-exchange Transactions - Property Rates	1400	064	278	254	244	235	225	2 264	8 461	15 025	11 428		
Receivables from Exchange Transactions - Waste Water Management	1500	654	277	261	256	254	251	1 535	9 120	12 608	11 416		
Receivables from Exchange Transactions - Waste Management	1600	411	280	265	268	263	264	1 612	9 344	12 706	11 750		
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	2	2	2	9	100	121	114		
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1810	–	11	37	32	38	45	518	10 187	10 867	10 819		
	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	432	11	12	12	10	11	89	2 159	872	2 281		
Total By Income Source	2000	4 031	1 532	2 529	1 421	1 294	1 227	8 286	49 973	70 292	62 200	–	–
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	620	62	7	6	5	5	550	88	1 343	654		
Commercial	2300	441	37	16	21	18	16	86	225	860	365		
Households	2400	774	805	1 701	834	743	708	4 374	26 939	37 878	33 598		
Other	2500	196	628	805	559	527	499	3 276	22 722	30 212	27 583		
Total By Customer Group	2600	4 031	1 532	2 529	1 421	1 294	1 227	8 286	49 973	70 292	62 200	–	–

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 Position⁵ 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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Chart C3 Aged Consumer Debtors Analysis

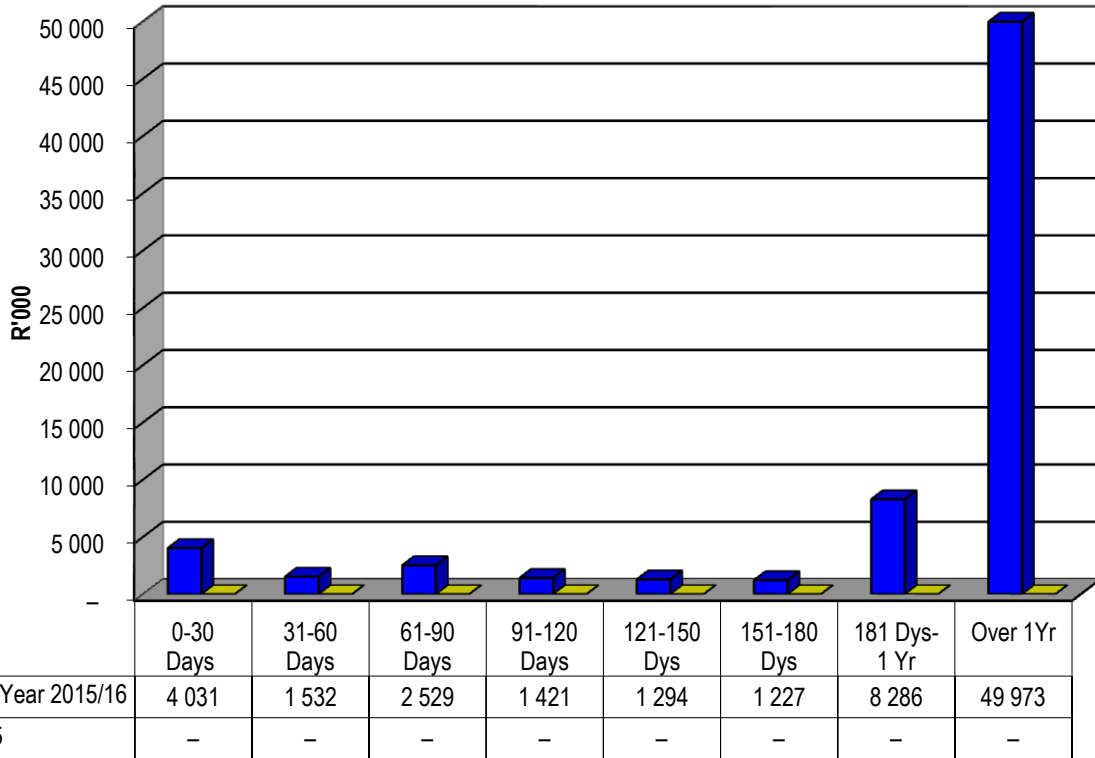
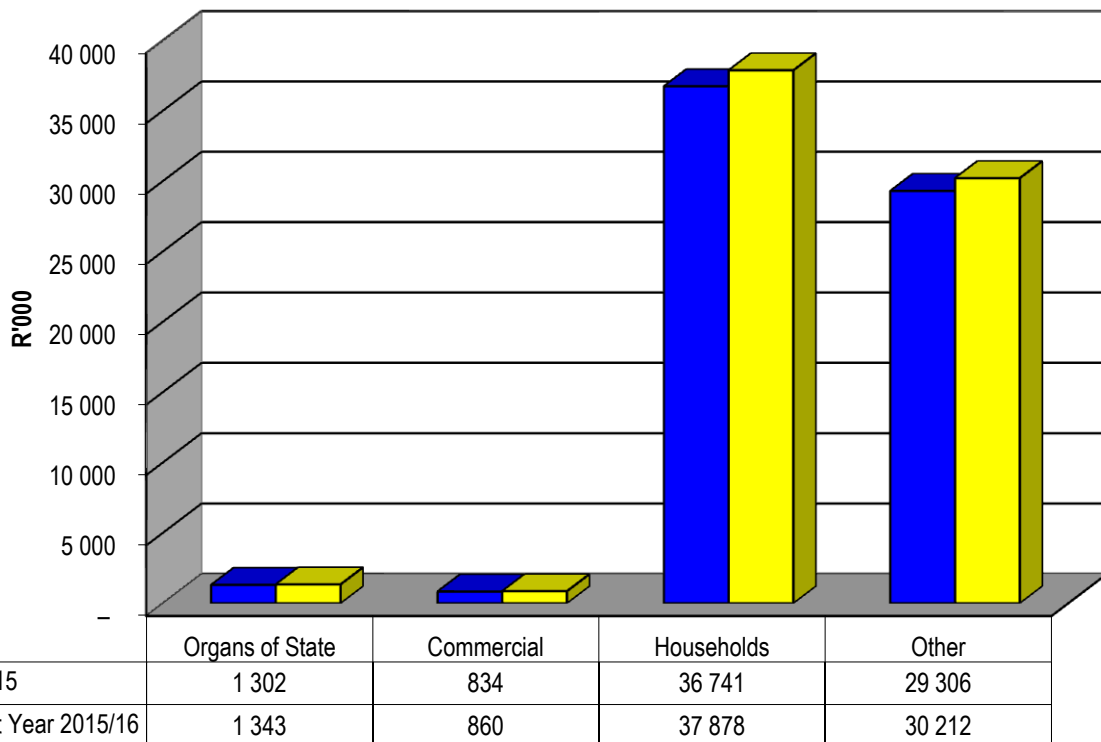


Chart C4 Consumer Debtors (total by Debtor Customer Category)



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Section 6 – Creditors' analysis

6.1 Supporting Table SC 4

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	443 ⁴	341 ¹	-	-	-	-	-	-	-	785	5
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	1
PAYE deductions	0300	586	493	513	-	-	-	-	-	-	591	3
VAT (output less input)	0400	044 ³	-	-	-	-	-	-	-	-	044	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	6
Trade Creditors	0700	608	397	115	224	079 ²	56	345 ²	850	676	676	8
Auditor General	0800	-	98	60	58	353	967	476 ⁶	-	013	013	3
Other	0900	290	397	229	103	195 ²	137	529	1	880	880	-
Total By Customer Type	1000	971⁸	726²	917	385	627⁴	161¹	350⁹	851	989	989	-

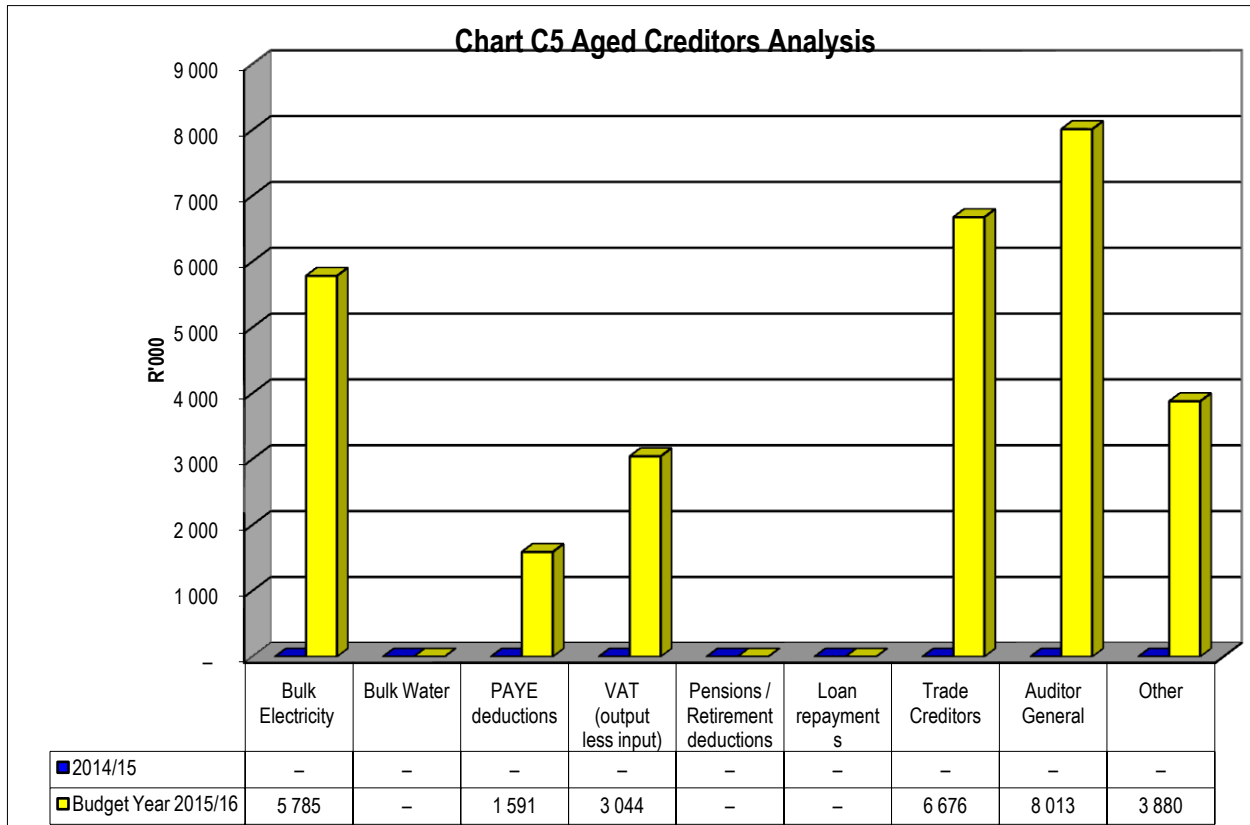
Notes

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

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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 - M02 August

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							
R thousands									
Municipality									
Municipality sub-total					-		-	-	-
Entities									

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Entities sub-total				-		-	-	-	-
TOTAL INVESTMENTS AND INTEREST	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 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 August 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

⁸

Section 4 – Table C6 Financial Position

Section 8 – Allocation and grant receipts and expenditure

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8.1 Supporting Table SC 6

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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										
RECEIPTS:	1, 2									
- Operating Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	3						-	-	-	
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]	4						-	-	-	
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]							-	-	-	
Total Operating Transfers and Grants	5	-	-	-	-	-	-	-	-	-
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-

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

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8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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										
EXPENDITURE										
- Operating expenditure of Transfers and Grants										
National Government:										
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	-	-	-
Capital expenditure of Transfers and Grants										
National Government:										
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-

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

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 - M02 August

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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		-	-	-	-	-	-	-		-
% increase	4									
Senior Managers of the Municipality	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								-		

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

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Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	-	-	-	-	-	-		-
% increase	4									
TOTAL MANAGERS AND STAFF		-	-	-	-	-	-	-		-

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.

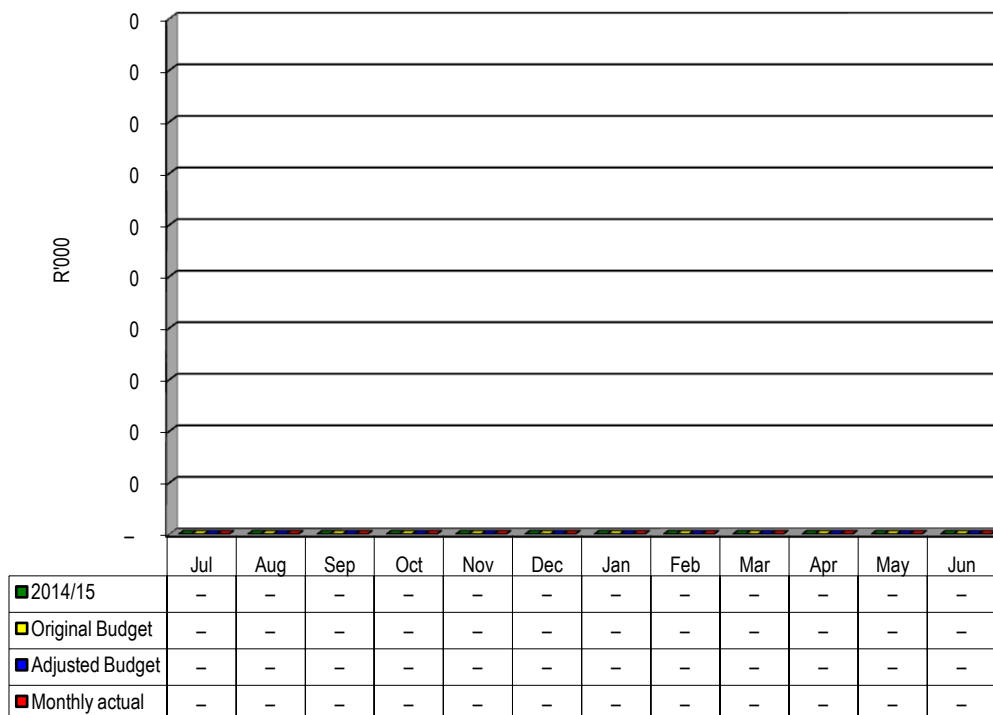
Section 10 – Capital programme performance

10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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
R thousands									
Monthly expenditure performance trend									
July							-	-	
August							-	-	
September							-	-	
October							-	-	
November							-	-	
December							-	-	
January							-	-	
February							-	-	
March							-	-	
April							-	-	
May							-	-	
June							-	-	
Total Capital expenditure	-	-	-	-					

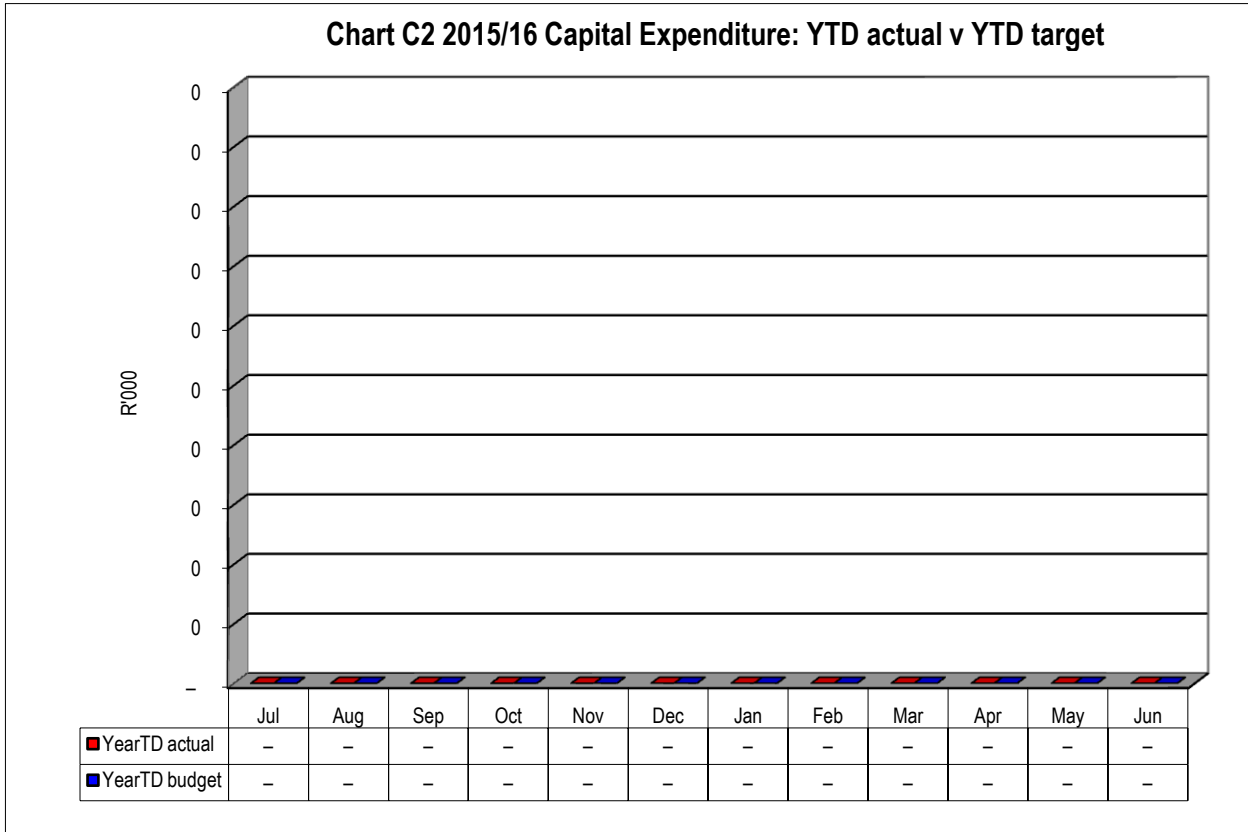
Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



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MONTHLY BUDGET STATEMENT FOR

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WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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									
Capital expenditure on new assets by Asset Class/Sub-class										
-			24	28						
Infrastructure		-	633	433	338	338	017	679	66.7%	28
Infrastructure - Road transport		-	244	244	138	138	-	(138)	#DIV/0!	3
<i>Roads, Pavements & Bridges</i>		-	244	244	138	138	-	(138)	#DIV/0!	3
<i>Storm water</i>		-	-	-	-	-	-	-		
Infrastructure - Electricity		-	3	3	-	-	-	-		3
<i>Generation</i>		-	080	080	-	-	-	-		080
<i>Transmission & Reticulation</i>		-	3	3	-	-	-	-		3
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		-	15	19	200	200	017	1	80.4%	19
<i>Dams & Reservoirs</i>		-	309	109	-	-	-	-		440
<i>Water purification</i>		-	-	-	-	-	-	-		-

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<i>Reticulation</i>	-	309	109	200	200	017	817	80.4%	440
Infrastructure - Sanitation	-	3	3	-	-	-	-		3
<i>Reticulation</i>	-	000	000	-	-	-	-		000
<i>Sewerage purification</i>	-	3	3	-	-	-	-		000
Infrastructure - Other	-	-	-	(0)	(0)	-	0	#DIV/0!	-
<i>Waste Management</i>	-	-	-	-	-	-	-		-
<i>Transportation</i>	-	-	-	-	-	-	-		-
<i>Gas</i>	-	-	-	-	-	-	-		-
<i>Other</i>	-	-	-	(0)	(0)	-	0	#DIV/0!	-
Community	-	4	100	-	-	-	-		100
Parks & gardens	-	-	-	-	-	-	-		-
Sportsfields & stadia	-	4	-	-	-	-	-		-
Swimming pools	-	032	-	-	-	-	-		-
Community halls	-	-	-	-	-	-	-		-
Libraries	-	-	-	-	-	-	-		-
Recreational facilities	-	-	-	-	-	-	-		-
Fire, safety & emergency	-	-	-	-	-	-	-		-
Security and policing	-	100	100	-	-	-	-		100
Buses	-	-	-	-	-	-	-		-
Clinics	-	-	-	-	-	-	-		-
Museums & Art Galleries	-	-	-	-	-	-	-		-
Cemeteries	-	-	-	-	-	-	-		-
Social rental housing	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Heritage assets	-	-	-	-	-	-	-		-
Buildings	-	-	-	-	-	-	-		-
Other	-	-	-	-	-	-	-		-
Investment properties	-	400	400	-	-	-	-		400
Housing development	-	-	-	-	-	-	-		-
Other	-	400	400	-	-	-	-		400
Other assets	-	1	1	2	-	69	69	100.0%	612
General vehicles	-	30	30	-	-	-	-		30
Specialised vehicles	-	-	-	-	-	-	-		-
Plant & equipment	-	250	250	-	-	-	-	100.0%	250
Computers - hardware/equipment	-	600	600	2	-	30	30		600
Furniture and other office equipment	-	-	-	-	-	-	-		-
Abattoirs	-	-	-	-	-	-	-		-
Markets	-	-	-	-	-	-	-		-

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Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	500	732	-	-	39	39	100.0%	732
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 new assets	1	-	30	30	340	338	1	747	68.8%	30
			545	545			086			876

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR AUGUST 2015

10.2 Supporting Table SC13b

I

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August

Description	R ef	2014/15	Budget Year 2015/16							
		Audite d Outco me	Origina l Budget	Adjust ed Budget	Monthl y actual	YearTD actual	YearTD budget	YTD varian ce	YTD varian ce %	Full Year Foreca st
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
-										
Infrastructure		-	-	-	-	-	-	-		-
Infrastructure - Road transport		-	-	-	-	-	-	-		-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-	-	-		-
<i>Storm water</i>		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-		-
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		-	-	-	-	-	-	-		-
<i>Dams & 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>		-	-	-	-	-	-	-		-
Community		-	-	-	-	-	-	-		-
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-

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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	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-
Other Buildings	-	-	-	-	-	-	-	-
Other Land	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>	-	-	-	-	-	-	-	-
<i>Agricultural 2</i>	-	-	-	-	-	-	-	-

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		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>Biological 1</i>		-	-	-	-	-	-	-	-	-
<i>Biological 2</i>		-	-	-	-	-	-	-	-	-
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 - M02 August

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
-										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
<i>Roads, Pavements & Bridges</i>		-	-	-	-	-	-	-	-	-
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-

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<i>Street Lighting</i>	-	-	-	-	-	-	-	-
Infrastructure - Water	-	-	-	-	-	-	-	-
<i>Dams & 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>	-	-	-	-	-	-	-	-
<u>Community</u>	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<u>Heritage assets</u>	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<u>Investment properties</u>	-	-	-	-	-	-	-	-
Housing development	-	-	-	-	-	-	-	-

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Other	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>	-	-	-	-	-	-	-	-	-
<i>(no special code)</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>Biological 1</i>	-	-	-	-	-	-	-	-	-
<i>(no special code)</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	-	-

Specialised vehicles	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

KANNALAND MUNICIPALITY

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Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for August 2015

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Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF AUGUST 2015

Lending Institution	Balance 01/08/2015 (R'000)	Interest Capitalised AUGUST 2015 (R'000)	Repayments AUGUST 2015 (R'000)	New Loans	Balance 31/08/2015 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs (R' 000)
DBSA	8 481 829.07	88 290.03	(142,930.61)	-	8 428 945.28	12.52	-	-
	-	-	-	-	-	-	-	-
Total	8 481 829.07	88 290.03	(142,930.61)	-	8 428 945.28		-	-

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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 August 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 -----