

Kannaland Municipality



Monthly Budget Statement

September 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

SEPTEMBER 2015

Table of Contents

Table of Contents	2
Glossary	3
Legislative Framework	5
PART 1 – IN-YEAR REPORT	6
Section 1 – Mayor’s Report	6
Section 2 – Resolutions	6
Section 3 – Executive Summary	7
Section 4 – In-year budget statement tables	8
PART 2 – SUPPORTING DOCUMENTATION	20
Section 5 – Debtors' analysis	20
Section 6 – Creditors' analysis	21
Section 7 – Investment portfolio analysis	22
Section 8 – Allocation and grant receipts and expenditure	23
Section 9 – Expenditure on councillor allowances and employee benefits	26
Section 10 – Capital programme performance	28
Section 11 – Material variances to the SDBIP	35
Section 12 – Other supporting documentation	36
Section 13 – Municipal manager’s quality certification	37

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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.

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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 September 2015.

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

3.3 Material variances from SDBIP

No comments for September 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 and 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 - M03
September

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									
<u>Financial Performance</u>									
Property rates	13 456	14 032	14 032	(5)	13 927	14 186	(259)	-2%	13 765
Service charges	59 459	59 959	59 959	9 480	19 125	17 847	1 278	7%	71 660
Investment revenue	966	400	400	18	147	9	138	1479%	6 318
Transfers recognised - operational	30 632	37 637	37 637	33	42	11 241	(11 199)	-100%	37 567
Other own revenue	11 810	13 517	13 517	1 468	2 285	1 478	807	55%	13 839
Total Revenue (excluding capital transfers and contributions)	116 324	125 545	125 545	10 994	35 526	44 761	(9 235)	-21%	143 148
Employee costs	41 961	46 466	46 546	1 234	6 403	14 058	(7 655)	-54%	20 009
Remuneration of Councillors	2 844	2 891	2 891	-	229	390	(161)	-41%	2 131
Depreciation & asset impairment	14 613	9 723	9 723	-	-	-	-	-	9 723
Finance charges	2 980	1 031	1 031	103	301	191	110	57%	1 476

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Materials and bulk purchases	25 596	26 493	26 493	1 332	4 611	4 697	(86)	-2%	25 249
Transfers and grants	3 711	11 866	11 866	4 105	5 029	3 154	1 875	59%	30 143
Other expenditure	27 267	23 212	23 162	13 662	3 860	4 338 513	(4 334 653)	-100%	164 471
Total Expenditure	118 973	121 683	121 713	20 437	20 432	4 361 003	(4 340 571)	-100%	253 201
Surplus/(Deficit)	(2 649)	3 862	3 832	(9 443)	15 094	(4 316 241)	4 331 335	-100%	(110 053)
Transfers recognised - capital	18 267	23 687	23 687	(67)	-	3 207	(3 207)	-100%	20 480
Contributions & Contributed assets	12	4	4	-	-	-	-		4
Surplus/(Deficit) after capital transfers & contributions	15 630	27 553	27 523	(9 510)	15 094	(4 313 034)	4 328 128	-100%	(89 569)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	15 630	27 553	27 523	(9 510)	15 094	(4 313 034)	4 328 128	-100%	(89 569)
<u>Capital expenditure & funds sources</u>									
Capital expenditure	-	30 545	30 545	879	1 217	1 591	(374)	-23%	30 545
Capital transfers recognised	-	28 665	22 685	791	1 129	88	1 041	1178%	22 685
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	1 880	7 860	88	88	1 503	(1 414)	-94%	7 860
Total sources of capital funds	-	30 545	30 545	879	1 217	1 591	(374)	-23%	30 545
<u>Financial position</u>									
Total current assets	-	-	-	-	89 320				-
Total non current assets	-	-	-	-	284 162				-
Total current liabilities	-	-	-	-	(104 747)				-
Total non current liabilities	-	-	-	-	(22 924)				-
Community wealth/Equity	-	-	-	-	(215 508)				-
<u>Cash flows</u>									
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
<u>Debtors Age Analysis</u>									
Total By Income Source	4 031	1 532	2 529	1 421	1 294	1 227	8 286	49 973	70 292
<u>Creditors Age Analysis</u>									
Total Creditors	8 971	2 726	917	385	4 627	1 161	9 350	851	28 989

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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) - M03 September

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									
<u>Revenue - Standard</u>										
<i>Governance and administration</i>		33 787	30 969	30 969	1 341	15 980	18 178	(2 198)	-12%	39 631
Executive and council		3 411	7 121	7 121	380	457	1 213	(756)	-62%	7 182
Budget and treasury office		11 969	4 827	4 827	712	1 217	469	749	160%	13 111
Corporate services		18 406	19 020	19 020	249	14 306	16 496	(2 191)	-13%	19 339
<i>Community and public safety</i>		3 180	18 636	18 636	38	72	2 093	(2 021)	-97%	16 573
Community and social services		3 146	7 287	7 287	34	65	1 076	(1 011)	-94%	6 238
Sport and recreation		6	4 039	4 039	-	-	1 008	(1 008)	-100%	3 031
Public safety		-	-	-	-	-	-	-		-
Housing		29	7 310	7 310	5	7	9	(2)	-19%	7 304
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		1 585	5 074	5 074	96	298	393	(95)	-24%	2 571
Planning and development		-	-	-	-	-	-	-		-
Road transport		1 585	5 074	5 074	96	298	393	(95)	-24%	2 571
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		93 814	94 553	94 553	9 452	19 176	27 305	(8 129)	-30%	132 509
Electricity		54 409	43 715	43 715	6 149	10 794	11 111	(317)	-3%	53 363
Water		20 243	29 267	29 267	2 065	3 083	4 935	(1 852)	-38%	33 488
Waste water management		9 512	13 068	13 068	387	3 966	7 984	(4 018)	-50%	9 803
Waste management		9 651	8 504	8 504	851	1 334	3 275	(1 941)	-59%	35 855
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Standard	2	132 366	149 232	149 232	10 927	35 526	47 968	(12 442)	-26%	191 284
<u>Expenditure - Standard</u>	-									
<i>Governance and administration</i>		60 730	52 847	52 877	2 624	9 562	12 218	(2 656)	-22%	93 659
Executive and council		20 696	19 618	19 648	956	4 227	4 748	(521)	-11%	49 951
Budget and treasury office		26 413	19 740	19 740	1 238	3 495	5 811	(2 316)	-40%	35 780
Corporate services		13 621	13 489	13 489	430	1 841	1 659	182	11%	7 928
<i>Community and public safety</i>		8 988	20 229	20 229	3 316	4 048	3 872	176	5%	103 003
Community and social services		7 130	10 533	10 533	279	930	1 815	(885)	-49%	89 564
Sport and recreation		706	937	937	-	12	(47)	59	-126%	717
Public safety		-	-	-	-	-	-	-		-
Housing		1 152	8 760	8 760	3 037	3 105	2 104	1 002	48%	12 722
Health		-	-	-	-	-	-	-		-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Economic and environmental services		2 054	2 808	2 808	42	197	4 336 407	(4 336 210)	-100%	1 256
Planning and development		-	-	-	-	-	-	-		-
Road transport		2 054	2 808	2 808	42	197	4 336 407	(4 336 210)	-100%	1 256
Environmental protection		-	-	-	-	-	-	-		-
Trading services		45 968	45 799	45 799	14 422	6 492	8 505	(2 013)	-24%	55 138
Electricity		33 858	32 489	32 489	1 514	5 018	5 969	(950)	-16%	35 209
Water		15 496	8 371	8 371	219	697	1 255	(558)	-44%	10 064
Waste water management		(8 667)	2 618	2 618	12 602	397	638	(241)	-38%	8 046
Waste management		5 280	2 320	2 320	87	380	644	(264)	-41%	1 819
Other		-	-	-	-	-	-	-		-
Total Expenditure - Standard	3	117 740	121 683	121 713	20 404	20 299	4 361 003	(4 340 704)	-100%	253 057
Surplus/ (Deficit) for the year		14 627	27 549	27 519	(9 478)	15 227	(4 313 034)	4 328 262	-100%	(61 773)

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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 September 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) - M03 September

1303 September

Vote Description	Re f	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD varianc e %	Full Year Forecas t
R thousands										
Revenue by Vote	1									
Vote 1 - Executive Council		102 201	115 531	115 531	9 927	931 ¹⁹	30 730	799 ⁽¹⁰⁾	-35.1%	121 569
Vote 2 - Corporate Services		18 406	19 020	19 020	249	306 ¹⁴	16 496	(2 191)	-13.3%	19 339
Vote 3 - Financial Services		1 980	2 536	2 536	34	65	264	(199)	-75.5%	2 299
Vote 4 - Technical Services		11 969	4 827	4 827	712	217 ¹	469	749	159.8%	13 111
Vote 5 - 0		29	7 310	7 310	5	7	9	(2)	-19.3%	7 304
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		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	134 591	149 232	149 232	10 927	526 ³⁵	47 968	442 ⁽¹²⁾	-25.9%	163 628
Expenditure by Vote	1									
Vote 1 - Executive Council		73 682	75 482	75 512	15 606	555 ¹¹	4 350 446	890 ^(4 338)	-99.7%	191 384

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

Vote 2 - Corporate Services		13 621	13 489	13 489	430	841 ¹	1 659	182	11.0%	7 928
Vote 3 - Financial Services		3 641	3 605	3 605	125	417 ³	902	(486)	-53.8%	4 994
Vote 4 - Technical Services		26 413	19 740	19 740	1 238	495 ³	5 811	(2 316)	-39.9%	35 780
Vote 5 - 0		1 152	8 760	8 760	3 037	105	2 104	1 002	47.6%	12 722
Vote 6 - 0		463	606	606	-	19	81	(62)	-76.4%	393
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	118 973	121 683	121 713	20 437	432²⁰	4 361 003	(4 340 571)	-99.5%	253 201
Surplus/ (Deficit) for the year	2	15 618	27 549	27 519	(9 510)	094¹⁵	(4 313 034)	4 328 128	-100.3%	(89 573)

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) - M03 September

Description	Re f	2014/15	Budget Year 2015/16							
		Audited Outcom e	Original Budget	Adjuste d Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecas t
R thousands										
Revenue By Source										
Property rates		13 456	14 032	14 032	(5)	927	14 186	(259)	-2%	13 765
Property rates - penalties & collection charges		-	-	-	-	-	-	-		-
Service charges - electricity revenue		35 934	35 631	35 631	6 132	774	8 629	2 145	25%	45 342
Service charges - water revenue		13 525	10 960	10 960	2 121	063	2 094	969	46%	16 520
Service charges - sanitation revenue		5 159	8 649	8 649	381	960	5 757	(1 798)	-31%	5 383
Service charges - refuse revenue		4 841	4 719	4 719	845	328	1 366	(38)	-3%	4 415
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		243	496	496	30	54	125	(72)	-57%	401
Interest earned - external investments		966	400	400	18	147	9	138	1479%	6 318
Interest earned - outstanding debtors		4 649	294	2 294	892	330	577	753	130%	5 263
Dividends received		-	-	-	-	-	-	-		-
Fines		593	627	3 627	20	55	142	(87)	-61%	583
Licences and permits		153	619	619	12	40	117	(77)	-66%	681
Agency services		734	685	685	54	175	105	70	67%	1 144
Transfers recognised - operational		30 632	637	37 637	33	42	11 241	(11 199)	-100%	37 567
Other revenue		5 068	742	1 742	255	397	411	(14)	-4%	1 712
Gains on disposal of PPE		372	054	4 054	205	234	-	234	#DIV/0!	4 054
Total Revenue (excluding capital transfers and contributions)		116 324	125 545	125 545	10 994	526	44 761	(9 235)	-21%	143 148

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Expenditure By Type	-		46			6					
Employee related costs		41 961	466	2	46 546	1 234	403	14 058	(7 655)	-54%	20 009
Remuneration of councillors		2 844	891	1	2 891	-	229	390	(161)	-41%	2 131
Debt impairment		6 427	666	9	1 666	-	-	-	-		1 666
Depreciation & asset impairment		14 613	723	1	9 723	-	-	-	-		9 723
Finance charges		2 980	031	26	1 031	103	301	191	110	57%	1 476
Bulk purchases		25 596	493		26 493	1 332	611	4 697	(86)	-2%	25 248
Other materials		-	1		1	-	-	0	(0)	-100%	1
Contracted services	934)	(5	(714)	11	(725)	12 466	411	316	94	30%	744
Transfers and grants		3 711	866	22	11 866	4 105	029	3 154	1 875	59%	30 143
Other expenditure		26 774	260		22 221	1 196	449	4 338 197	(4 334 748)	-100%	162 060
Loss on disposal of PPE		-	-		-	-	-	-	-		-
Total Expenditure		118 973	121 683		121 713	20 437	432	4 361 003	(4 340 571)	-100%	253 201
Surplus/(Deficit)		(2 649)	3 862		3 832	(9 443)	15 094	(4 316 241)	4 331 335	(0)	(110 053)
Transfers recognised - capital		18 267	23 687		23 687	(67)	-	3 207	(3 207)	(0)	20 480
Contributions recognised - capital		-	-		-	-	-	-	-		-
Contributed assets		12	4		4	-	-	-	-		4
Surplus/(Deficit) after capital transfers & contributions		15 630	27 553		27 523	(9 510)	15 094	(4 313 034)			(89 569)
Taxation		-	-		-	-	-	-	-		-
Surplus/(Deficit) after taxation		15 630	27 553		27 523	(9 510)	15 094	(4 313 034)			(89 569)
Attributable to minorities		-	-		-	-	-	-			-
Surplus/(Deficit) attributable to municipality		15 630	27 553		27 523	(9 510)	15 094	(4 313 034)			(89 569)
Share of surplus/ (deficit) of associate		-	-		-	-	-	-			-
Surplus/ (Deficit) for the year		15 630	27 553		27 523	(9 510)	15 094	(4 313 034)			(89 569)

References

1. Material variances to be explained on Table SC1

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 44.761 million has not been achieved. The year-to-date actual reflects an achievement of -21% of the annual budget of R 125.545 million.

'Own Revenue' received amounts to R 397 000. It is R 14 000 less than the Year to date Budget, which is an -4% achievement of the annual budget of R 5. 068 million.

'Transfers recognised revenue' received amounts to R 42 000 It is R -11.199 million less than the Year to date Budget, which is a -100% achievement of the annual budget of R 30.632 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

SEPTEMBER 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) - M03 September

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		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	29 445	29 213	797	1 135	1 525	(390)	-26%	213 ²⁹
Vote 4 - Technical Services		-	560	792	82	82	66	17	25%	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		-	-	-	-	-	-	-		-
Vote 14 - 0		-	-	-	-	-	-	-		-
Vote 15 - 0		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	30 545	30 545	879	1 217	1 591	(374)	-23%	545 ³⁰
Total Capital Expenditure		-	30 545	30 545	879	1 217	1 591	(374)	-23%	545 ³⁰
Capital Expenditure - Standard Classification										

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Governance and administration		-	1 100	1 332	82	82	66	17	25%	332 ¹
Executive and council		-	540	540	-	-	-	-		540
Budget and treasury office		-	-	-	-	-	-	-		-
Corporate services		-	560	792	82	82	66	17	25%	792
Community and public safety		-	7 142	3 110	422	422	-	422	#DIV/0!	3 ¹¹⁰
Community and social services		-	4 032	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	3 080	3 080	416	416	-	416	#DIV/0!	3 ⁰⁸⁰
Housing		-	-	-	-	-	-	-		-
Health		-	30	30	6	6	-	6	#DIV/0!	30
Economic and environmental services		-	3 994	3 994	243	382	-	382	#DIV/0!	3 ⁹⁹⁴
Planning and development		-	750	750	-	-	-	-		750
Road transport		-	3 244	3 244	243	382	-	382	#DIV/0!	3 ²⁴⁴
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	18 309	22 109	132	331	1 525	(1 194)	-78%	22 ¹⁰⁹
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	18 309	22 109	132	331	1 525	(1 194)	-78%	22 ¹⁰⁹
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	-	30 545	30 545	879	1 217	1 591	(374)	-23%	30 ⁵⁴⁵
Funded by:										
National Government		-	28 665	22 685	791	1 129	88	1 041	1178%	22 ⁶⁸⁵
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	28 665	22 685	791	1 129	88	1 041	1178%	22 ⁶⁸⁵
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	1 880	7 860	88	88	1 503	(1 414)	-94%	7 ⁸⁶⁰
Total Capital Funding		-	30 545	30 545	879	1 217	1 591	(374)	-23%	30 ⁵⁴⁵

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

Table C5 consists of three distinct sections:

- Appropriations by vote:

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

- 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.

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

4.1.6 Table C6: Monthly Budget Statement - Financial Position

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2014/15 Audited Outcome	Budget Year 2015/16 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	-	-	30 307	-
Call investment deposits		-	-	-	7 800	-
Consumer debtors		-	-	-	38 675	-
Other debtors		-	-	-	11 510	-
Current portion of long-term receivables		-	-	-	2	-
Inventory		-	-	-	1 025	-
Total current assets		-	-	-	89 320	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	280 555	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	3 607	-
Other non-current assets		-	-	-	-	-
Total non current assets		-	-	-	284 162	-
TOTAL ASSETS		-	-	-	373 482	-
LIABILITIES						
Current liabilities	-					
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2 012)	-
Consumer deposits		-	-	-	(679)	-
Trade and other payables		-	-	-	(75 084)	-
Provisions		-	-	-	(26 972)	-
Total current liabilities		-	-	-	(104 747)	-
Non current liabilities						
Borrowing		-	-	-	(7 920)	-
Provisions		-	-	-	(15 004)	-
Total non current liabilities		-	-	-	(22 924)	-
TOTAL LIABILITIES		-	-	-	(127 671)	-
NET ASSETS	2	-	-	-	501 153	-
COMMUNITY WEALTH/EQUITY						

KANNALAND MUNICIPALITY

Accumulated Surplus/(Deficit)		-	-	-	(210 792)	-
Reserves		-	-	-	(4 716)	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	(215 508)	-

References

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

check balance	-	-	-	716 661 629	-
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4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M03 September[illegible]

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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 0 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 - M03 September

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	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															
<u>Cash Receipts By Source</u>																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges		(111)	(0)	(218)	–	–	–	–	–	–	–	–	330	–	–	–
Service charges - electricity revenue		(973)	(801)	(6 210)	–	–	–	–	–	–	–	–	7 984	–	–	–
Service charges - water revenue		(4)	(2)	(2 421)	–	–	–	–	–	–	–	–	2 427	–	–	–
Service charges - sanitation revenue		(3)	(2)	(1 382)	–	–	–	–	–	–	–	–	1 387	–	–	–
Service charges - refuse		(18)	(6)	(662)	–	–	–	–	–	–	–	–	685	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		(9)	(5)	(30)	–	–	–	–	–	–	–	–	43	–	–	–
Interest earned - external investments		(20)	(109)	(18)	–	–	–	–	–	–	–	–	147	–	–	–
Interest earned - outstanding debtors		(327)	(1)	(674)	–	–	–	–	–	–	–	–	1 001	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		(29)	(6)	(20)	–	–	–	–	–	–	–	–	55	–	–	–
Licences and permits		(21)	(7)	(12)	–	–	–	–	–	–	–	–	40	–	–	–
Agency services		(34)	(88)	(54)	–	–	–	–	–	–	–	–	175	–	–	–
Transfer receipts - operating		(10)	–	(508)	–	–	–	–	–	–	–	–	518	–	–	–
Other revenue		(81)	(39)	(222)	–	–	–	–	–	–	–	–	341	–	–	–
Cash Receipts by Source		(1 639)	(1 065)	(12 431)	–	–	–	–	–	–	–	–	15 134	–	–	–
<u>Other Cash Flows by Source</u>																
Transfer receipts - capital		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Increase in consumer deposits		(4)	(1)	(5)	-	-	-	-	-	-	-	10	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		(1 642)	(1 065)	(12 436)	-	-	-	-	-	-	-	15 144	-	-	-
Cash Payments by Type															
Employee related costs		3 659	988	3 968	-	-	-	-	-	-	-	(8 615)	-	-	-
Remuneration of councillors		229	-	226	-	-	-	-	-	-	-	(455)	-	-	-
Interest paid		91	-	103	-	-	-	-	-	-	-	(194)	-	-	-
Bulk purchases - Electricity		2 101	107	1 332	-	-	-	-	-	-	-	(3 541)	-	-	-
Bulk purchases - Water & Sewer		1	1 177	-	-	-	-	-	-	-	-	(1 177)	-	-	-
Other materials		1 448	514	1 198	-	-	-	-	-	-	-	(3 160)	-	-	-
Contracted services		608	467	2 109	-	-	-	-	-	-	-	(3 184)	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	1 934	-	-	-	-	-	-	-	(1 934)	-	-	-
General expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Payments by Type		8 137	3 252	10 871	-	-	-	-	-	-	-	(22 260)	-	-	-
Other Cash Flows/Payments by Type															
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		48	48	56	-	-	-	-	-	-	-	(151)	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		8 185	3 300	10 927	-	-	-	-	-	-	-	(22 411)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(9 827)	(4 365)	(23 363)	-	-	-	-	-	-	-	37 555	-	-	-
Cash/cash equivalents at the month/year beginning:		(311)	(10 138)	(14 503)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(10 138)	(14 503)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(37 866)	(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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 - M03 September

Description	NT Co de	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	12 00	1 827	408	484	1 662	569	454	2 141	10 118	17 663	14 944		
Trade and Other Receivables from Exchange Transactions - Electricity	13 00	3 151	118	50	22	39	26	100	814	4 321	1 001		
Receivables from Non-exchange Transactions - Property Rates	14 00	3 437	471	246	232	226	218	1 545	9 200	15 575	11 421		
Receivables from Exchange Transactions - Waste Water Management	15 00	1 036	349	264	254	251	250	1 478	9 361	13 243	11 595		
Receivables from Exchange Transactions - Waste Management	16 00	790	370	268	259	263	258	1 569	9 564	13 342	11 913		
Receivables from Exchange Transactions - Property Rental Debtors	17 00	5	2	2	2	2	2	9	100	123	115		
Interest on Arrear Debtor Accounts Recoverable unauthorised, irregular, fruitless and wasteful expenditure	18 00	38	21	30	74	51	56	504	10 861	11 636	11 546		
	19 00	–	–	–	–	–	–	–	–	–	–		
Other	20 00	(1 733)	13	10	10	10	10	86	2 166	572	2 282		
Total By Income Source	20 00	8 550	1 753	1 354	2 515	1 412	1 274	7 431	52 185	76 474	64 817	–	–
2014/15 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	22 00	561	150	4	5	5	5	397	251	1 379	664		
Commercial	23 00	2 624	36	27	14	31	13	82	233	3 059	372		
Households	24 00	2 762	909	751	1 729	842	749	4 202	28 153	40 097	35 675		
Other	25 00	2 604	657	572	767	534	507	2 749	23 548	31 939	28 106		
Total By Customer Group	26 00	8 550	1 753	1 354	2 515	1 412	1 274	7 431	52 185	76 474	64 817	–	–

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.

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Chart C3 Aged Consumer Debtors Analysis

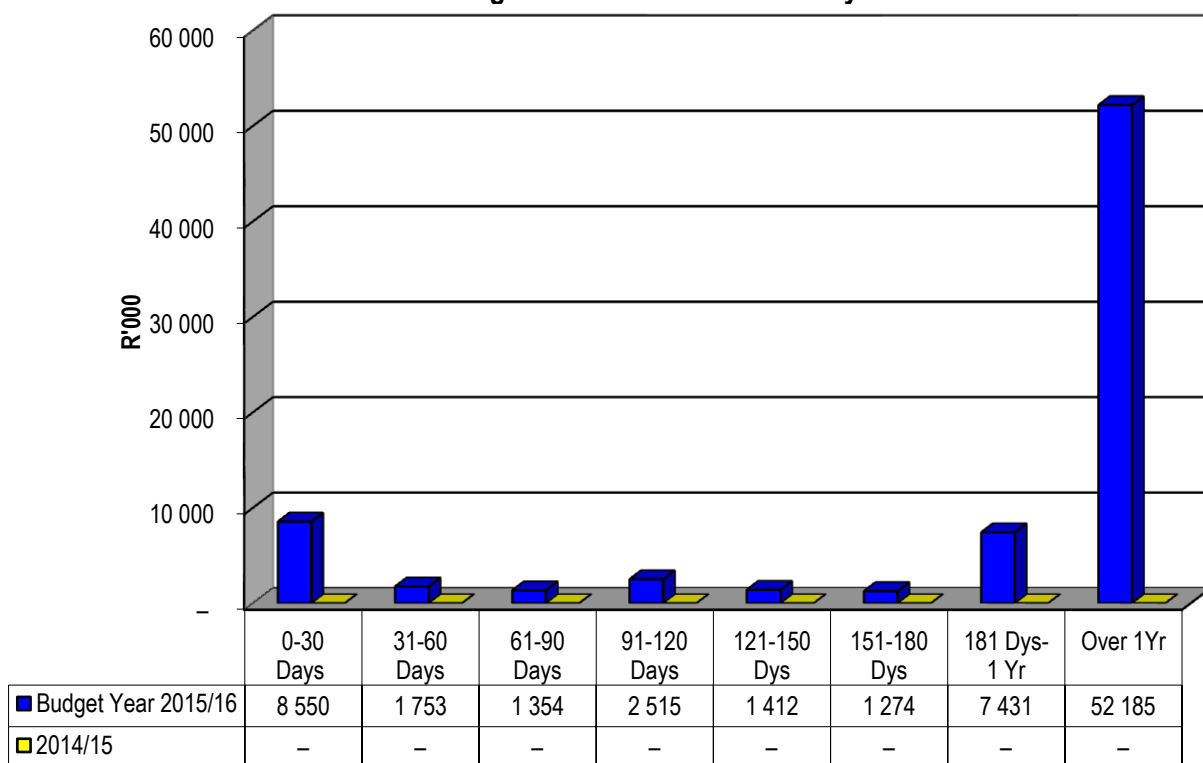
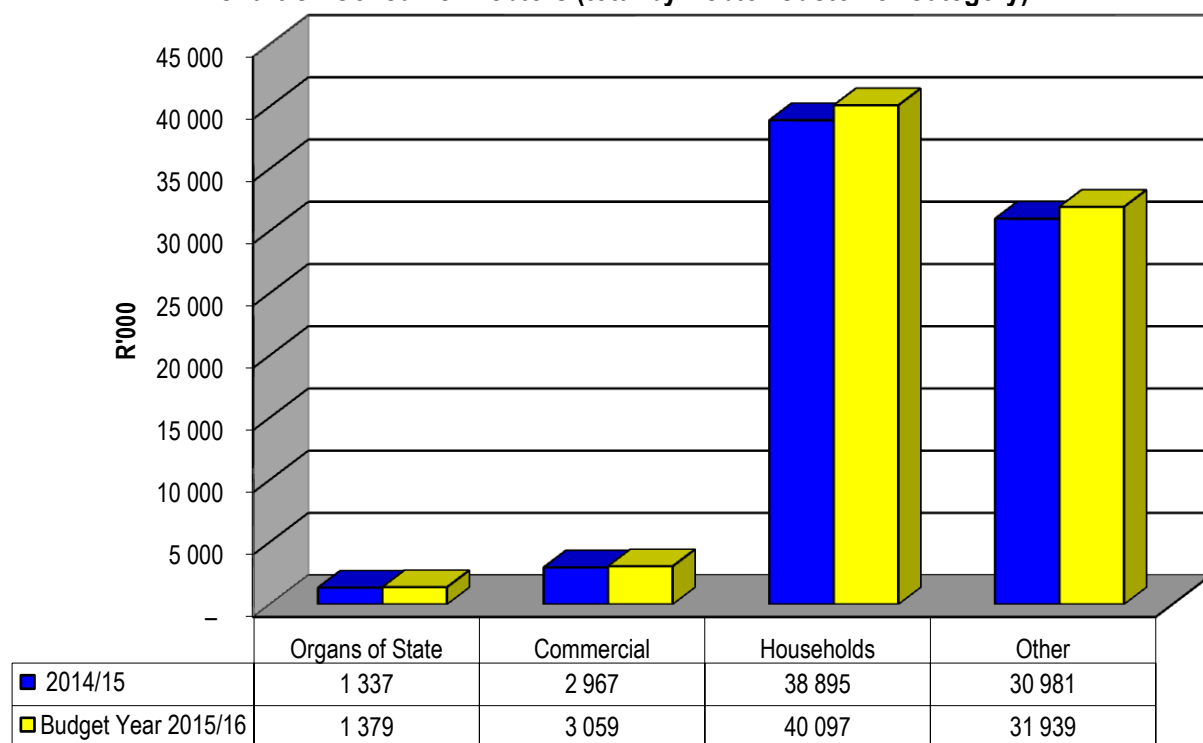


Chart C4 Consumer Debtors (total by Debtor Customer Category)



KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Section 6 – Creditors' analysis

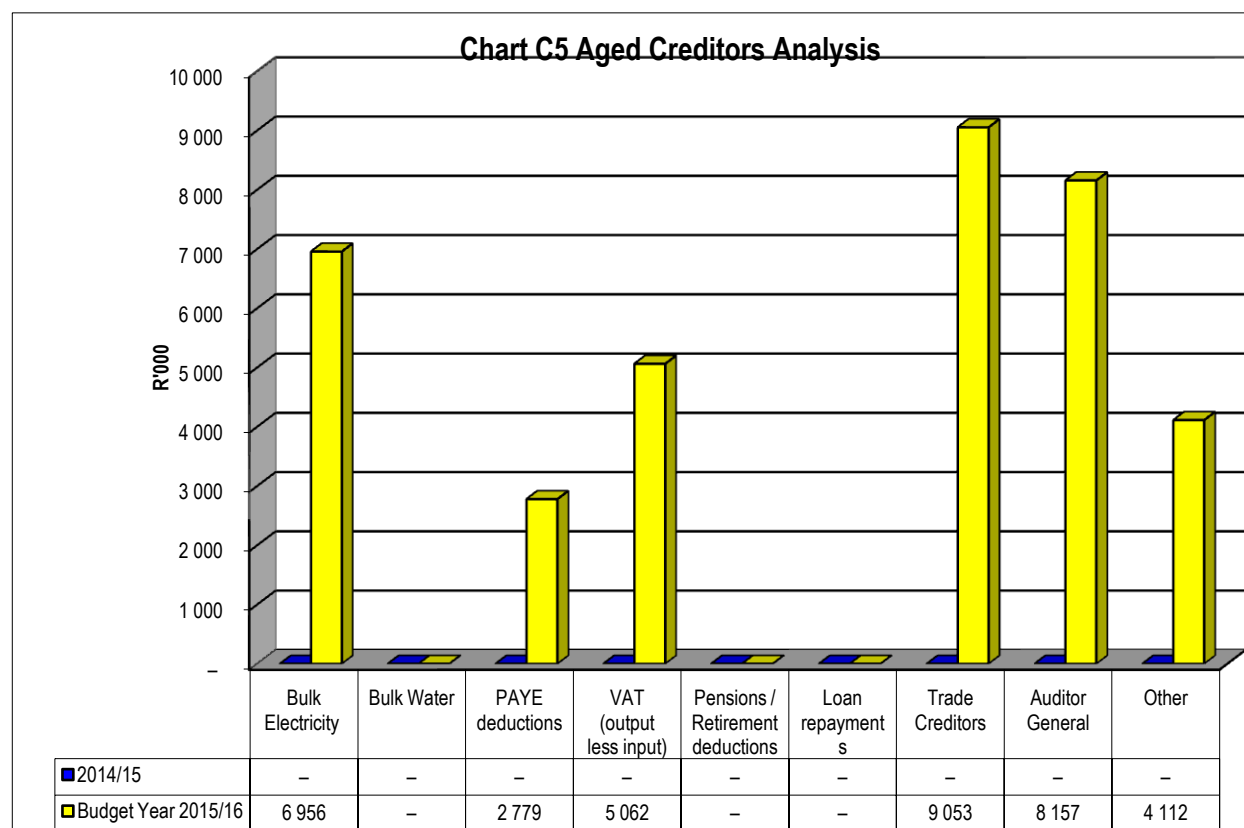
WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description R thousands	NT Cod e	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	956 ⁶	–	–	–	–	–	–	–	956 ⁶	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	666 ⁵	586	493	513	–	522	–	–	779 ²	
VAT (output less input)	0400	062	–	–	–	–	–	–	–	062 ⁵	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	401	666	646	86	868 ¹	099 ²	261 ¹	027 ²	053 ⁹	
Auditor General	0800	720	98	60	58	221 ⁷	–	–	–	157 ⁸	
Other	0900	271	252	397	229	103	195 ²	666	1	112 ⁴	
Total By Customer Type	1000	075¹⁴	602¹	596¹	886	192⁹	815⁴	926¹	027²	118³⁶	–

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

6.1 Supporting Table SC 4



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 - M03 September

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
R thousands		Yrs/Months							
<u>Municipality</u>									
Municipality sub-total					–		–	–	–

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

<u>Entities</u>									
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	30 307
Call investment deposits ⁸	7 800
TOTAL	38 107

The following commitments exist against these available resources:

Item	R'000
Loan repayments due September 2015	2 012
Trade and other Creditors & Unspent Conditional Grants	75 084
TOTAL	77 096
TOTAL (Cash resources needed)	-79 468
2 month cash projection for operating expenditure	10 984
Cash needed to achieve ideal liquidity level	38 351

⁸

Section 4 – Table C6 Financial Position

Section 8 – Allocation and grant receipts and expenditure

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

8.1 Supporting Table SC 6

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Re f	2014/15	Budget Year 2015/16							
		Audited Outcom e	Original Budget	Adjuste d Budget	Monthly actual	YearTD actual	YearTD budget	YTD varian ce	YTD varian ce %	Full Year Forecas t
R thousands										
RECEIPTS:	1, 2									
–										
Operating Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
	3							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
	4							–		
								–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	–	–	–	–	–	–	–		–
Capital Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

								-		
								-		
								-		
								-		
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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Re f	2014/15	Budget Year 2015/16							
		Audited Outcom e	Original Budget	Adjuste d Budget	Monthly actual	YearTD actual	YearTD budget	YTD varianc e	YTD varianc e %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
-										
<u>Operating expenditure of Transfers and Grants</u>										
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:		-	-	-	-	-	-	-		-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
								-		

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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 - M03 September

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										
	1	A	B	C						D
<u>Councillors (Political Office Bearers plus Other)</u>										
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									
<u>Senior Managers of the Municipality</u>	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

SEPTEMBER 2015

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								-		

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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.

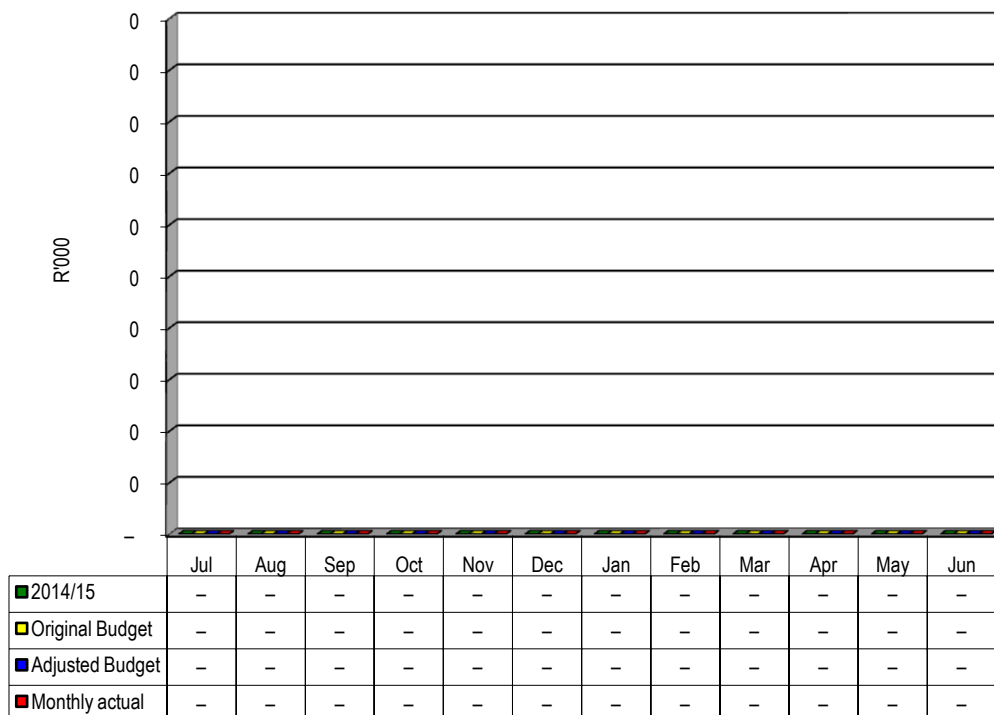
Section 10 – Capital programme performance

10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	-	-	-	-					

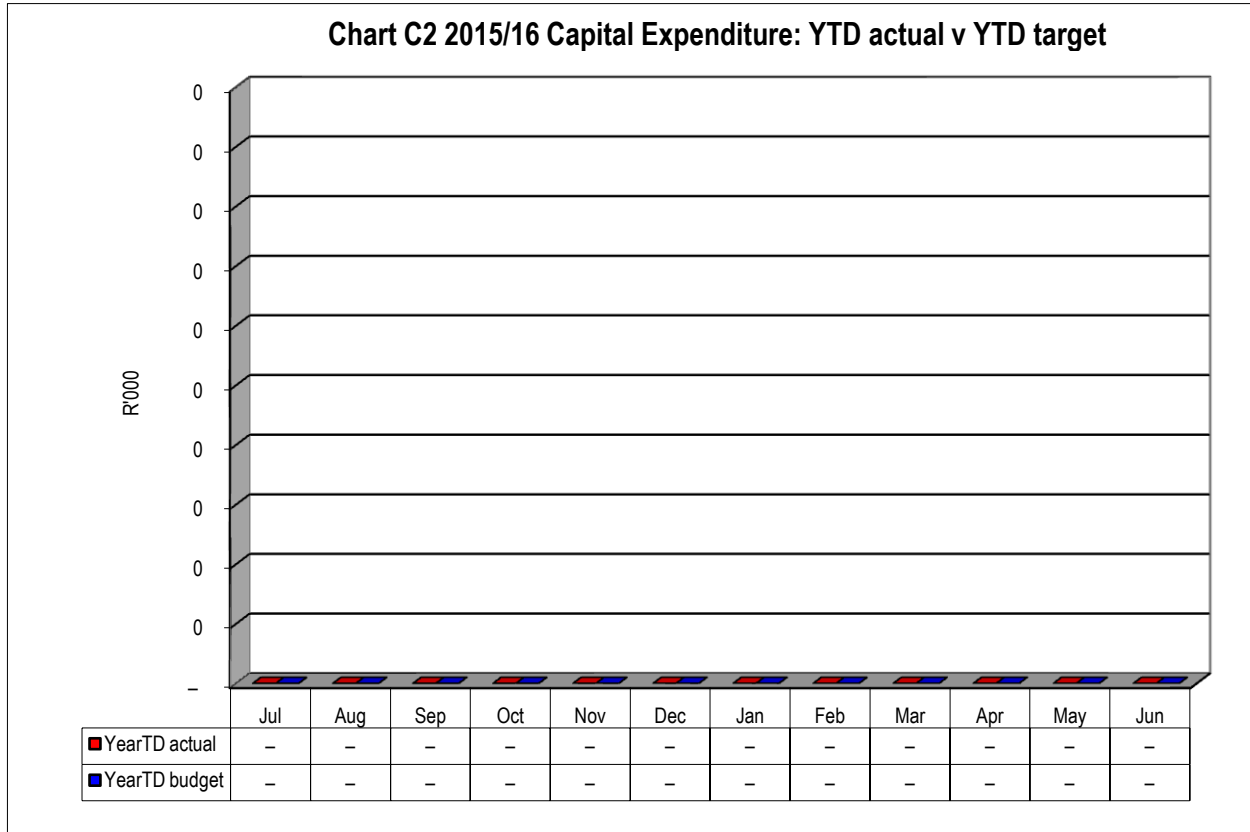
Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target



KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015



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

SEPTEMBER 2015

WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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										
-										
Infrastructure		-	24 633	28 433	791	1 129	1 525	397	26.0%	28 433
Infrastructure - Road transport		-	3 244	3 244	243	382	-	(382)	#DIV/0!	3 244
Roads, Pavements & Bridges		-	3 244	3 244	243	382	-	(382)	#DIV/0!	3 244
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	3 080	3 080	416	416	-	(416)	#DIV/0!	3 080
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	3 080	3 080	416	416	-	(416)	#DIV/0!	3 080
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	15 309	19 109	132	331	1 525	1 194	78.3%	19 109
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	-	-	-	-	-	-		-
Reticulation		-	15 309	19 109	132	331	1 525	1 194	78.3%	19 109
Infrastructure - Sanitation		-	3 000	3 000	-	-	-	-		3 000
Reticulation		-	3 000	3 000	-	-	-	-		3 000
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	(0)	-	0	#DIV/0!	-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	(0)	-	0	#DIV/0!	-
Community		-	4 132	100	-	-	-	-		100
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	4 032	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	100	100	-	-	-	-		100
Buses		-	-	-	-	-	-	-		-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

Clinics	-	-	-	-	-	-	-	-	-
Museums & Art Galleries	-	-	-	-	-	-	-	-	-
Cemeteries	-	-	-	-	-	-	-	-	-
Social rental housing	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Buildings	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Investment properties	-	400	400	82	82	-	(82)	#DIV/0!	400
Housing development	-	-	-	-	-	-	-	#DIV/0!	-
Other	-	400	400	82	82	-	(82)	90.4%	400
Other assets	-	380	612	6	6	66	59	90.4%	612
General vehicles	-	30	30	6	6	-	(6)	#DIV/0!	30
Specialised vehicles	-	-	-	-	-	-	-	100.0%	-
Plant & equipment	-	250	250	-	-	-	-	100.0%	250
Computers - hardware/equipment	-	600	600	-	-	7	7	100.0%	600
Furniture and other office equipment	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Civic Land and Buildings	-	-	-	-	-	-	-	-	-
Other Buildings	-	500	732	-	-	58	58	100.0%	732
Other Land	-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Agricultural assets	-	-	-	-	-	-	-	-	-
<i>Agricultural 1</i>	-	-	-	-	-	-	-	-	-
<i>Agricultural 2</i>	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-
<i>Biological 1</i>	-	-	-	-	-	-	-	-	-
<i>Biological 2</i>	-	-	-	-	-	-	-	-	-
Intangibles	-	-	-	-	-	-	-	-	-
Computers - software & programming	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	30	30	879	217	591	23.5%	30

Specialised vehicles	-	-	-	-	-	-	-	-	-
-----------------------------	---	---	---	---	---	---	---	---	---

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

Refuse	-	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-	-
Conservancy	-	-	-	-	-	-	-	-	-
Ambulances	-	-	-	-	-	-	-	-	-

10.2 Supporting Table SC13b

I

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September

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									
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>										
-										
<u>Infrastructure</u>		-	-	-	-	-	-	-		-
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>		-	-	-	-	-	-	-		-
<u>Community</u>		-	-	-	-	-	-	-		-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

Agricultural assets		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-

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

References

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

10.3 Supporting Table SC13c

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class
- M03 September

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

	-	-	-	-	-	-	-	-
<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>	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<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	-	-	-	-	-	-	-	-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

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

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 2015

		-	-	-	-	-	-		-
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Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for September 2015

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2015

Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF SEPTEMBER 2015

Lending Institution	Balance 01/09/2015 (R'000)	Interest Capitalised SEPTEMBER 2015 (R'000)	Repayments SEPTEMBER 2015 (R'000)	New Loans	Balance 30/09/2015 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs (R' 000)
DBSA	8 428 945.28	86 598.75	(142,930.61)	-	8 372 613.42	12.52	-	-
	-	-	-	-	-	-	-	-
Total	8 428 945.28	86 598.75	(142,930.61)	-	8 372 613.42		-	-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

SEPTEMBER 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 September 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 -----