Kannaland Municipality

Monthly Budget Statement

October 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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OCTOBER 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 budget[1]. The municipality projects to end the year with a surplus, and more importantly, a negative cash position.

Section 2 – Resolutions

Resolutions

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

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

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

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

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

IN-YEAR REPORTS 2015/2016

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 October 2015.

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

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Section 3 – Executive Summary

Executive summary

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

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

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

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

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

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

Operating expenditure by type

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

Capital Expenditure

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

Cash flows

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

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

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

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

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3.3 Material variances from SDBIP

No comments for October 2015

3.4 Remedial or corrective steps

No steps need to be taken

Section 4 – In-year budget statement tables

In-Year budget statement tables

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement - Financial Position

(g) Table C7 Monthly Budget Statement - Cash Flow

and

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

4.1 Monthly budget statements

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M04 October

Description	2014/15	Budget Year 2015/16							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	13 456	14 032	14 032	(136)	13 790	14 161	(371)	-3%	13 651
Service charges	58 015	59 959	59 959	(17)	19 108	22 806	(3 698)	-16%	52 363
Investment revenue	966	400	400	–	147	88	59	68%	670
Transfers recognised - operational	29 037	37 637	37 637	–	42	14 988	(14 946)	-100%	37 544
Other own revenue	12 165	13 517	13 517	95	2 380	2 371	8	0%	11 760
Total Revenue (excluding capital transfers and contributions)	**113 640**	**125 545**	**125 545**	**(59)**	**35 467**	**54 414**	**(18 947)**	**-35%**	**115 988**
Employee costs	42 574	46 466	46 546	269	6 672	18 066	(11 394)	-63%	17 966
Remuneration of Councillors	2 844	2 891	2 891	–	229	569	(341)	-60%	2 060
Depreciation & asset impairment	13 578	9 723	9 723	–	–	–	–		9 723
Finance charges	2 980	1 031	1 031	–	301	382	(81)	-21%	755
Materials and bulk purchases	25 596	26 493	26 493	2 528	7 139	6 532	607	9%	28 187
Transfers and grants	2 116	11 866	11 866	229	5 257	4 034	1 223	30%	19 122

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Other expenditure	28 443	23 212	23 189	1 412	5 271	5 391	(120)	-2%	166 107
Total Expenditure	**118 131**	**121 683**	**121 740**	**4 438**	**24 870**	**34 976**	**(10 106)**	**-29%**	**243 921**
Surplus/(Deficit)	**(4 492)**	**3 862**	**3 805**	**(4 496)**	**10 598**	**19 439**	**(8 841)**	**-45%**	**(127 933)**
Transfers recognised - capital	19 885	23 687	23 687	–	–	4 276	(4 276)	-100%	19 411
Contributions & Contributed assets	12	4	4	–	–	–	–		4
Surplus/(Deficit) after capital transfers & contributions	**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**	**(13 117)**	**-55%**	**(108 518)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**	**(13 117)**	**-55%**	**(108 518)**
Capital expenditure & funds sources									
Capital expenditure	**–**	**30 545**	**30 545**	**1 187**	**2 405**	**2 121**	**283**	**13%**	**30 698**
Capital transfers recognised	–	28 665	22 685	1 001	2 130	118	2 012	1708%	22 838
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**1 880**	**7 860**	**186**	**275**	**2 003**	**(1 729)**	**-86%**	**7 860**
Total sources of capital funds	**–**	**30 545**	**30 545**	**1 187**	**2 405**	**2 121**	**283**	**13%**	**30 698**
Financial position									
Total current assets	–	–	–		88 012				–
Total non current assets	–	–	–		284 416				–
Total current liabilities	–	–	–		(104 891)				–
Total non current liabilities	–	–	–		(22 924)				–
Community wealth/Equity	**–**	**–**	**–**		**(210 287)**				**–**
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	475	3 878	1 488	1 290	2 487	1 374	7 335	52 948	71 275
Creditors Age Analysis									
Total Creditors	15 978	6 256	1 689	866	9 705	4 294	2 448	2 027	43 262

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) - M04 October

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		**32 548**	**30 969**	**30 969**	**(106)**	**15 874**	**19 798**	(3 925)	-20%	**32 454**
Executive and council		3 570	7 121	7 121	16	473	1 881	(1 409)	-75%	6 882
Budget and treasury office		10 572	4 827	4 827	14	1 231	668	563	84%	6 720
Corporate services		18 406	19 020	19 020	(135)	14 170	17 249	(3 079)	-18%	18 852
Community and public safety		**4 353**	**18 636**	**18 636**	**13**	**85**	**2 794**	(2 709)	-97%	**15 843**
Community and social services		2 701	7 287	7 287	9	74	1 438	(1 365)	-95%	5 852
Sport and recreation		6	4 039	4 039	4	4	1 344	(1 340)	-100%	2 695
Public safety		–	–	–	–	–	–	–		–
Housing		1 646	7 310	7 310	–	7	12	(5)	-40%	7 296
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**1 689**	**5 074**	**5 074**	**36**	**334**	**683**	(349)	-51%	**1 994**
Planning and development		–	–	–	–	–	–	–		–
Road transport		1 689	5 074	5 074	36	334	683	(349)	-51%	1 994
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**92 710**	**94 553**	**94 553**	**(1)**	**19 175**	**35 415**	(16 240)	-46%	**113 707**
Electricity		53 410	43 715	43 715	(21)	10 773	15 462	(4 690)	-30%	39 550
Water		20 138	29 267	29 267	5	3 087	6 597	(3 509)	-53%	28 602
Waste water management		9 512	13 068	13 068	16	3 981	9 040	(5 059)	-56%	9 700
Waste management		9 651	8 504	8 504	0	1 334	4 316	(2 982)	-69%	35 855
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Standard	2	**131 299**	**149 232**	**149 232**	**(59)**	**35 467**	**58 690**	**(23 223)**	**-40%**	**163 999**
Expenditure - Standard	-									
Governance and administration		**61 318**	**52 847**	**52 877**	**1 197**	**10 759**	**16 579**	(5 820)	-35%	**89 585**
Executive and council		21 317	19 618	19 648	863	5 090	6 781	(1 692)	-25%	58 641
Budget and treasury office		26 391	19 740	19 740	279	3 773	7 141	(3 367)	-47%	24 802
Corporate services		13 610	13 489	13 489	55	1 896	2 657	(761)	-29%	6 142
Community and public safety		**8 313**	**20 229**	**20 257**	**187**	**4 235**	**5 247**	(1 011)	-19%	**109 865**
Community and social services		6 525	10 533	10 560	185	1 115	2 385	(1 270)	-53%	99 641
Sport and recreation		656	937	937	2	14	(8)	22	-284%	689
Public safety		–	–	–	–	–	–	–		–
Housing		1 131	8 760	8 760	–	3 105	2 869	236	8%	9 535
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**2 057**	**2 808**	**2 808**	**66**	**263**	**1 164**	(901)	-77%	**875**
Planning and development		–	–	–	–	–	–	–		–
Road transport		2 057	2 808	2 808	66	263	1 164	(901)	-77%	875
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**45 211**	**45 799**	**45 799**	**2 972**	**9 464**	**11 986**	(2 522)	-21%	**43 435**

Electricity		33 362	32 489	32 489	2 813	7 831	8 262	(431)	-5%	34 258
Water		15 395	8 371	8 371	93	790	1 948	(1 159)	-59%	6 738
Waste water management		(8 760)	2 618	2 618	6	403	1 002	(599)	-60%	628
Waste management		5 214	2 320	2 320	59	439	773	(334)	-43%	1 812
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	**3**	**116 898**	**121 683**	**121 740**	**4 422**	**24 721**	**34 976**	**(10 254)**	**-29%**	**243 759**
Surplus/ (Deficit) for the year		**14 401**	**27 549**	**27 492**	**(4 481)**	**10 746**	**23 715**	**(12 969)**	**-55%**	**(79 760)**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Financial Performance Statement

3. Total Expenditure by standard classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

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

The Total Expenditure by Vote budget is not overspent, but currently for the accumulated totals to October 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) - M04 October

Vote Description		2014/15	Budget Year 2015/16							
R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Executive Council		100 914	115 531	115 531	50	19 982	40 406	(20 424)	-50.5%	100 340
Vote 2 - Corporate Services		18 406	19 020	19 020	(135)	14 170	17 249	(3 079)	-17.8%	18 852
Vote 3 - Financial Services		1 980	2 536	2 536	9	74	356	(282)	-79.3%	2 184
Vote 4 - Technical Services		10 572	4 827	4 827	14	1 231	668	563	84.4%	6 720
Vote 5 - 0		1 646	7 310	7 310	–	7	12	(5)	-39.5%	7 296
Vote 6 - 0		6	7	7	4	4	–	4	#DIV/0!	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	**133 524**	**149 232**	**149 232**	**(59)**	**35 467**	**58 690**	**(23 223)**	**-39.6%**	**135 399**
Expenditure by Vote	1									
Vote 1 - Executive Council		73 388	75 482	75 512	4 038	15 594	21 016	(5 422)	-25.8%	200 608
Vote 2 - Corporate Services		13 610	13 489	13 489	55	1 896	2 657	(761)	-28.6%	6 142
Vote 3 - Financial Services		3 148	3 605	3 633	63	479	1 186	(707)	-59.6%	2 462
Vote 4 - Technical Services		26 391	19 740	19 740	279	3 773	7 141	(3 367)	-47.2%	24 802
Vote 5 - 0		1 131	8 760	8 760	–	3 105	2 869	236	8.2%	9 535
Vote 6 - 0		463	606	606	2	21	107	(86)	-80.1%	373
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	**118 131**	**121 683**	**121 740**	**4 438**	**24 870**	**34 976**	**(10 106)**	**-28.9%**	**243 921**
Surplus/ (Deficit) for the year	2	**15 393**	**27 549**	**27 492**	**(4 496)**	**10 598**	**23 715**	**(13 117)**	**-55.3%**	**(108 522)**

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) - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		13 456	14 032	14 032	(136)	13 790	14 161	(371)	-3%	13 651
Property rates - penalties & collection charges		–	–	–	–	–	–	–		–
Service charges - electricity revenue		34 490	35 631	35 631	(30)	10 745	12 147	(1 402)	-12%	31 545
Service charges - water revenue		13 525	10 960	10 960	(1)	3 062	2 816	246	9%	12 070
Service charges - sanitation revenue		5 159	8 649	8 649	14	3 973	6 071	(2 098)	-35%	5 277
Service charges - refuse revenue		4 841	4 719	4 719	0	1 329	1 772	(443)	-25%	3 471
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		243	496	496	7	61	169	(108)	-64%	335
Interest earned - external investments		966	400	400	–	147	88	59	68%	670
Interest earned - outstanding debtors		4 649	2 294	2 294	(0)	1 330	739	591	80%	4 152
Dividends received		–	–	–	–	–	–	–		–

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Fines		696	3 627	3 627	16	71	184	(113)	-62%	362
Licences and permits		153	619	619	20	60	157	(96)	-61%	1 125
Agency services		734	685	685	–	175	284	(109)	-38%	425
Transfers recognised - operational		29 037	37 637	37 637	–	42	14 988	(14 946)	-100%	37 544
Other revenue		4 881	1 742	1 742	52	449	839	(390)	-47%	1 306
Gains on disposal of PPE		811	4 054	4 054	–	234	–	234	#DIV/0!	4 054
Total Revenue (excluding capital transfers and contributions)		**113 640**	**125 545**	**125 545**	**(59)**	**35 467**	**54 414**	**(18 947)**	**-35%**	**115 988**
Expenditure By Type	-									
Employee related costs		42 574	46 466	46 546	269	6 672	18 066	(11 394)	-63%	17 966
Remuneration of councillors		2 844	2 891	2 891	–	229	569	(341)	-60%	2 060
Debt impairment		7 123	1 666	1 666	–	–	–	–		1 666
Depreciation & asset impairment		13 578	9 723	9 723	–	–	–	–		9 723
Finance charges		2 980	1 031	1 031	–	301	382	(81)	-21%	755
Bulk purchases		25 596	26 493	26 493	2 528	7 139	6 532	607	9%	28 187
Other materials		–	1	1	–	–	0	(0)	-100%	1
Contracted services		(4 010)	(714)	(725)	274	685	1 361	(677)	-50%	(1 514)
Transfers and grants		2 116	11 866	11 866	229	5 257	4 034	1 223	30%	19 122
Other expenditure		25 330	22 260	22 248	1 138	4 587	4 030	557	14%	165 955
Loss on disposal of PPE		–	–	–	–	–	–	–		–
Total Expenditure		**118 131**	**121 683**	**121 740**	**4 438**	**24 870**	**34 976**	**(10 106)**	**-29%**	**243 921**
Surplus/(Deficit)		**(4 492)**	**3 862**	**3 805**	**(4 496)**	**10 598**	**19 439**	**(8 841)**	**(0)**	**(127 933)**
Transfers recognised - capital		19 885	23 687	23 687	–	–	4 276	(4 276)	**(0)**	19 411
Contributions recognised - capital		–	–	–	–	–	–	–		–
Contributed assets		12	4	4	–	–	–	–		4
Surplus/(Deficit) after capital transfers & contributions		**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**			**(108 518)**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**			**(108 518)**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**			**(108 518)**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**15 405**	**27 553**	**27 496**	**(4 496)**	**10 598**	**23 715**			**(108 518)**

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.

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'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.

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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) - M04 October

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	1 180	2 315	2 034	281	14%	29 366
Vote 4 - Technical Services		–	560	792	8	90	87	2	3%	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	1 187	2 405	2 121	**283**	**13%**	30 698
Total Capital Expenditure		**–**	**30 545**	**30 545**	**1 187**	**2 405**	**2 121**	**283**	**13%**	**30 698**
Capital Expenditure - Standard Classification										

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Governance and administration		–	**1 100**	**1 332**	**8**	**90**	**87**	2	3%	**1 332**
Executive and council		–	540	540	–	–	–	–		540
Budget and treasury office		–	–	–	–	–	–	–		–
Corporate services		–	560	792	8	90	87	2	3%	792
Community and public safety		–	**7 142**	**3 110**	**69**	**491**	–	491	#DIV/0!	**3 110**
Community and social services		–	4 032	–	–	–	–	–		–
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		–	3 080	3 080	69	485	–	485	#DIV/0!	3 080
Housing		–	–	–	–	–	–	–		–
Health		–	30	30	–	6	–	6	#DIV/0!	30
Economic and environmental services		–	**3 994**	**3 994**	**584**	**965**	–	965	#DIV/0!	**3 994**
Planning and development		–	750	750	–	–	–	–		750
Road transport		–	3 244	3 244	584	965	–	965	#DIV/0!	3 244
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**18 309**	**22 109**	**527**	**858**	**2 034**	(1 175)	-58%	**22 262**
Electricity		–	–	–	–	–	–	–		–
Water		–	–	–	–	–	–	–		–
Waste water management		–	18 309	22 109	527	858	2 034	(1 175)	-58%	22 262
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Standard Classification	3	–	**30 545**	**30 545**	**1 187**	**2 405**	**2 121**	**283**	**13%**	**30 698**
Funded by:										
National Government		–	28 665	22 685	1 001	2 130	118	2 012	1708%	22 838
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		–	–	–	–	–	–	–		–
Transfers recognised - capital		–	**28 665**	**22 685**	**1 001**	**2 130**	**118**	**2 012**	**1708%**	**22 838**
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	1 880	7 860	186	275	2 003	(1 729)	-86%	7 860
Total Capital Funding		–	**30 545**	**30 545**	**1 187**	**2 405**	**2 121**	**283**	**13%**	**30 698**

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:

- 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 - M04 October

Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	–	–	34 331	–
Call investment deposits		–	–	–	7 800	–
Consumer debtors		–	–	–	34 099	–
Other debtors		–	–	–	10 719	–
Current portion of long-term receivables		–	–	–	2	–
Inventory		–	–	–	1 060	–
Total current assets		–	–	–	**88 012**	–
Non current assets						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		–	–	–	–	–
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	–	–	280 612	–
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		–	–	–	3 804	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	–	–	**284 416**	–
TOTAL ASSETS		–	–	–	**372 428**	–
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	(2 012)	–
Consumer deposits		–	–	–	(683)	–
Trade and other payables		–	–	–	(75 223)	–
Provisions		–	–	–	(26 972)	–
Total current liabilities		–	–	–	**(104 891)**	–
Non current liabilities						
Borrowing		–	–	–	(7 920)	–
Provisions		–	–	–	(15 004)	–
Total non current liabilities		–	–	–	**(22 924)**	–
TOTAL LIABILITIES		–	–	–	**(127 815)**	–
NET ASSETS	2	–	–	–	**500 243**	–
COMMUNITY WEALTH/EQUITY						

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Accumulated Surplus/(Deficit)		–	–	–	(205 571)	–
Reserves		–	–	–	(4 716)	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**–**	**–**	**(210 287)**	**–**

References

1. Material variances to be explained in Table SC1

2. Net assets must balance with Total Community Wealth/Equity

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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
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:		–	–	–		–	–			–

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 - M04 October

Description	Ref	Budget Year 2015/16												2015/16 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges		(111)	(0)	(218)	(0)	–	–	–	–	–	–	–	330	–	–	–
Service charges - electricity revenue		(973)	(801)	(6 210)	(22)	–	–	–	–	–	–	–	8 006	–	–	–
Service charges - water revenue		(4)	(2)	(2 421)	(5)	–	–	–	–	–	–	–	2 431	–	–	–
Service charges - sanitation revenue		(3)	(2)	(1 382)	(1)	–	–	–	–	–	–	–	1 387	–	–	–
Service charges - refuse		(18)	(6)	(662)	(21)	–	–	–	–	–	–	–	706	–	–	–
Service charges - other		–	–	–	(4)	–	–	–	–	–	–	–	4	–	–	–
Rental of facilities and equipment		(9)	(5)	(30)	(7)	–	–	–	–	–	–	–	51	–	–	–
Interest earned - external investments		(20)	(109)	(18)	–	–	–	–	–	–	–	–	147	–	–	–
Interest earned - outstanding debtors		(327)	(1)	(674)	–	–	–	–	–	–	–	–	1 001	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		(29)	(6)	(20)	(16)	–	–	–	–	–	–	–	71	–	–	–
Licences and permits		(21)	(7)	(12)	(20)	–	–	–	–	–	–	–	60	–	–	–
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)**	**(95)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 229**	**–**	**–**	**–**
													–			
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)	(1)	(5)	(7)	–	–	–	–	–	–	–	16	–	–	–
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)**	**(102)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**15 245**	**–**	**–**	**–**
													–			
Cash Payments by Type													–			
Employee related costs		3 659	988	3 968	265	–	–	–	–	–	–	–	(8 880)	–	–	–
Remuneration of councillors		229	–	226	–	–	–	–	–	–	–	–	(455)	–	–	–
Interest paid		91	–	103	–	–	–	–	–	–	–	–	(194)	–	–	–
Bulk purchases - Electricity		2 101	107	1 332	2 528	–	–	–	–	–	–	–	(6 069)	–	–	–
Bulk purchases - Water & Sewer		1	1 177	–	–	–	–	–	–	–	–	–	(1 177)	–	–	–
Other materials		1 448	514	1 198	968	–	–	–	–	–	–	–	(4 127)	–	–	–
Contracted services		608	467	2 109	453	–	–	–	–	–	–	–	(3 637)	–	–	–
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**	**4 214**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(26 473)**	**–**	**–**	**–**
													–			
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**	**4 214**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(26 625)**	**–**	**–**	**–**
													–			
NET INCREASE/(DECREASE) IN CASH HELD		**(9 827)**	**(4 365)**	**(23 363)**	**(4 315)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**41 870**	**–**	**–**	**–**
Cash/cash equivalents at the month/year beginning:		(311)	(10 138)	(14 503)	(37 866)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(10 138)	(14 503)	(37 866)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(42 181)	(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 OCTOBER 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 - M04 October

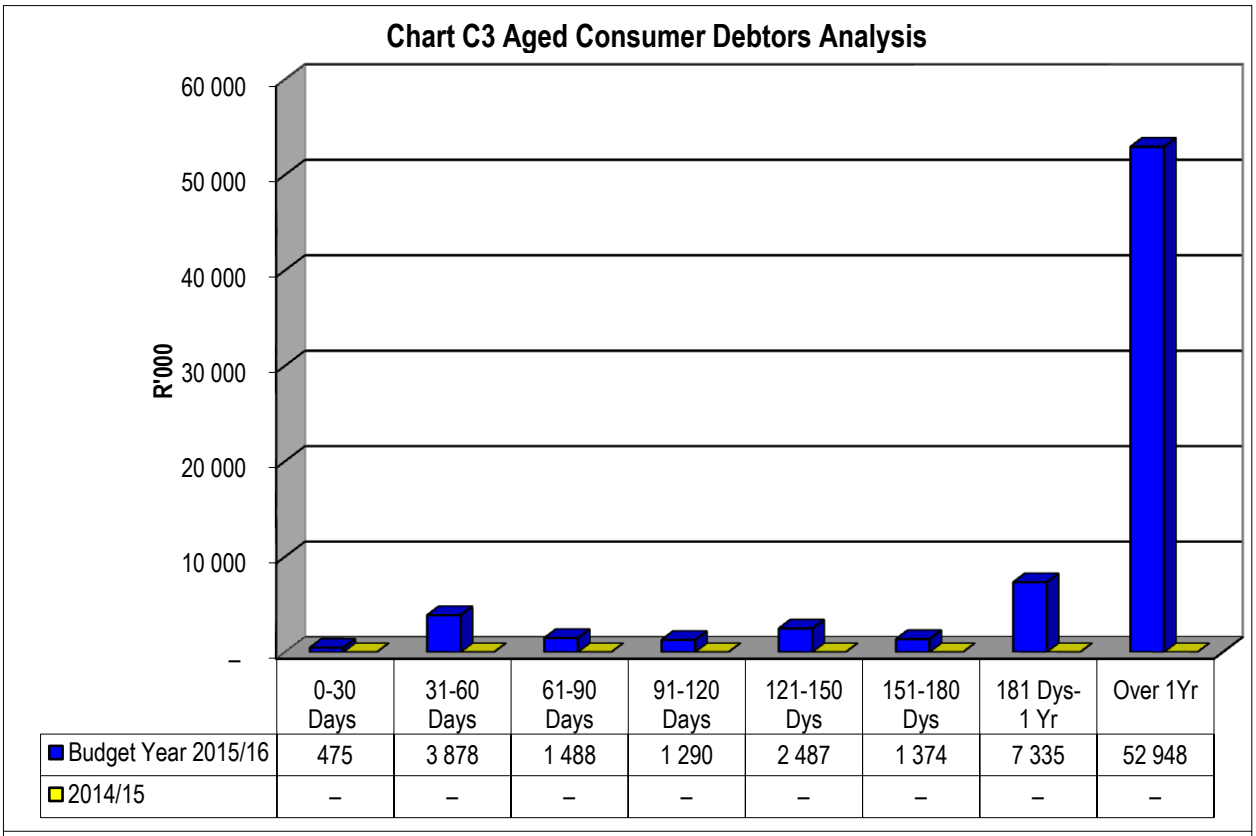
Description	NT Code	Budget Year 2015/16											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	577	699	383	474	1 654	562	2 285	10 327	16 961	15 303		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	481	159	56	28	20	25	100	1 392	2 260	1 565		
Receivables from Non-exchange Transactions - Property Rates	1400	911	2 238	352	229	221	218	1 388	9 291	14 849	11 348		
Receivables from Exchange Transactions - Waste Water Management	1500	347	432	328	257	251	249	1 474	9 562	12 900	11 793		
Receivables from Exchange Transactions - Waste Management	1600	326	308	343	261	255	259	1 544	9 785	13 082	12 104		
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	2	2	2	9	101	122	115		
Interest on Arrear Debtor Accounts	1810	–	30	18	29	73	50	444	10 897	11 542	11 494		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–		
Other	1900	(2 168)	10	7	9	10	10	89	1 593	(440)	1 712		
Total By Income Source	**2000**	**475**	**3 878**	**1 488**	**1 290**	**2 487**	**1 374**	**7 335**	**52 948**	**71 275**	**65 434**	**–**	**–**
2014/15 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	18	487	46	2	4	3	241	361	1 163	612		
Commercial	2300	297	89	14	11	13	19	85	227	754	354		
Households	2400	412	1 547	859	738	1 723	836	4 272	28 682	39 069	36 251		
Other	2500	(252)	1 755	570	539	747	516	2 738	23 678	30 290	28 217		
Total By Customer Group	**2600**	**475**	**3 878**	**1 488**	**1 290**	**2 487**	**1 374**	**7 335**	**52 948**	**71 275**	**65 434**	**–**	**–**

Notes
Material increases in value of debtors' categories compared to previous month to be explained
Bad debts = amounts actually written off in the month
Total by Income Source must reconcile with Total by Customer Group

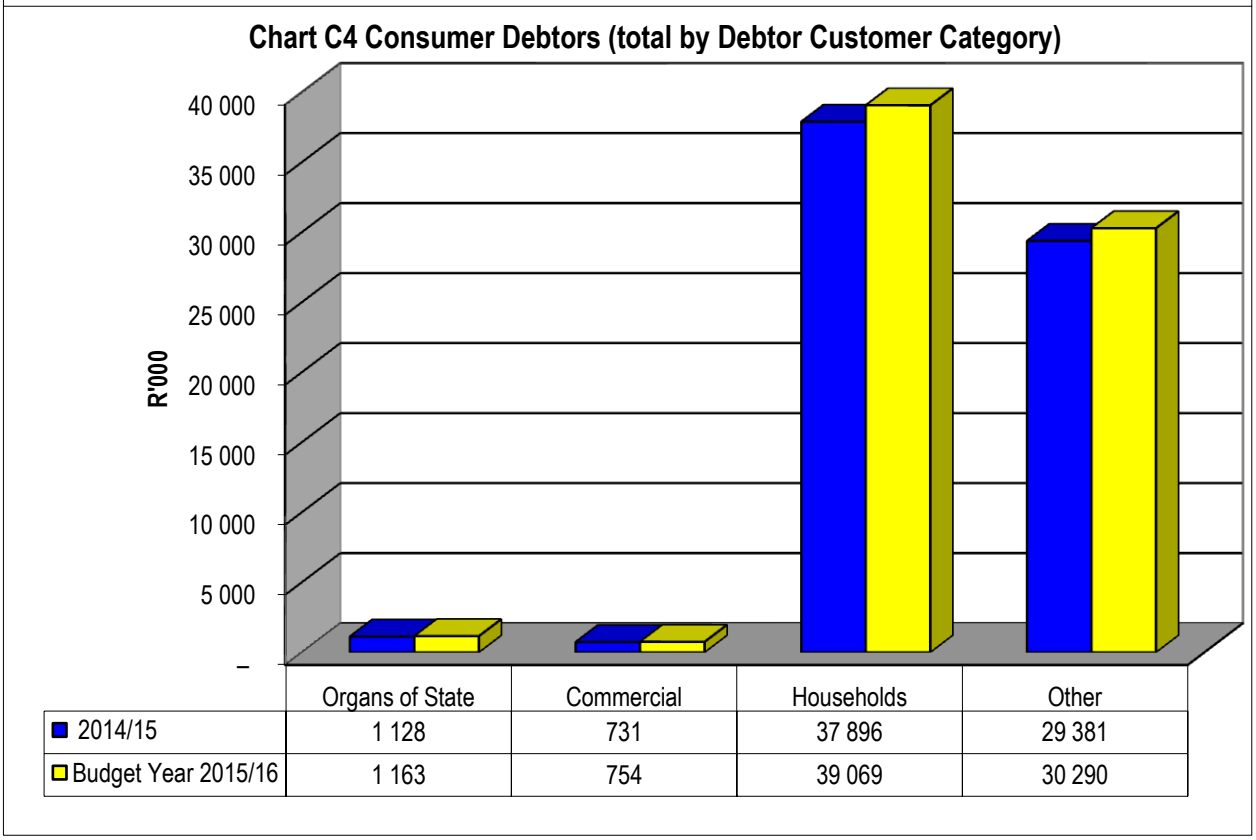
The value reflected in the Financial Position[5] will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes consumer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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr
Budget Year 2015/16	475	3 878	1 488	1 290	2 487	1 374	7 335	52 948
2014/15	–	–	–	–	–	–	–	–



	Organs of State	Commercial	Households	Other
2014/15	1 128	731	37 896	29 381
Budget Year 2015/16	1 163	754	39 069	30 290

KANNALAND MUNICIPALITY

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Section 6 – Creditors' analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description R thousands	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	9 524	4 575	–	–	–	–	–	–	14 099	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	666	586	493	513	–	522	–	2 779	
VAT (output less input)	0400	5 062	–	–	–	–	–	–	–	5 062	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	401	666	646	86	1 868	2 099	1 261	2 027	9 053	
Auditor General	0800	720	98	60	58	7 221	–	–	–	8 157	
Other	0900	271	252	397	229	103	2 195	666	1	4 112	
Total By Customer Type	**1000**	**15 978**	**6 256**	**1 689**	**866**	**9 705**	**4 294**	**2 448**	**2 027**	**43 262**	–

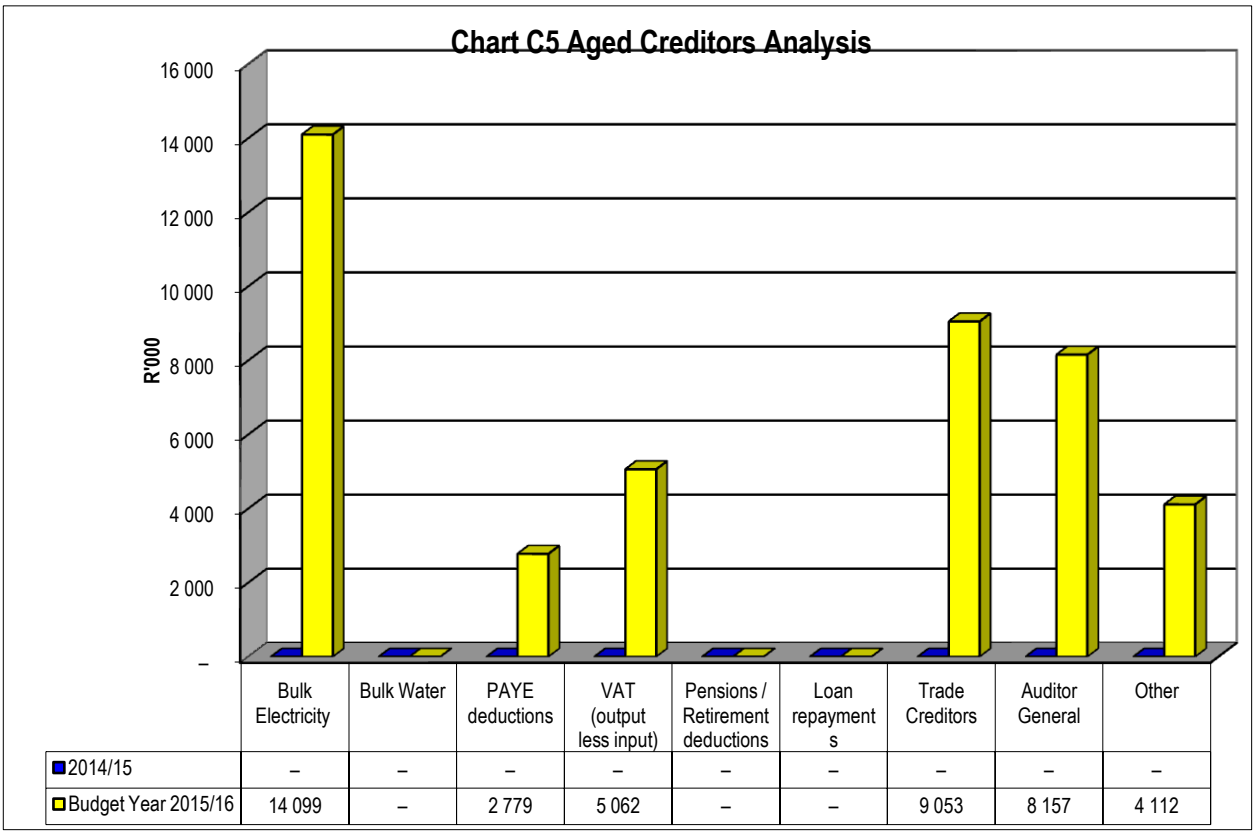
Notes

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015

6.1 Supporting Table SC 4



	Bulk Electricity	Bulk Water	PAYE deductions	VAT (output less input)	Pensions / Retirement deductions	Loan repayments	Trade Creditors	Auditor General	Other
2014/15	–	–	–	–	–	–	–	–	–
Budget Year 2015/16	14 099	–	2 779	5 062	–	–	9 053	8 157	4 112

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 - M04 October

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

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Entities									
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]	34 331
Call investment deposits[8]	7 800
TOTAL	42 131

The following commitments exist against these available resources:

Item	R'000
Loan repayments due October 2015	2 012
Trade and other Creditors & Unspent Conditional Grants	75 223
TOTAL	77 235
TOTAL (Cash resources needed)	-79 468
2 month cash projection for operating expenditure	10 984
Cash needed to achieve ideal liquidity level	35 104

8

Section 4 – *Table C6 Financial Position*

Section 8 – Allocation and grant receipts and expenditure

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015

8.1 Supporting Table SC 6

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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

8.2 Supporting Table SC 7

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	–	–	–	–	–	–		–
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:		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
Other grant providers:								–		

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		–	–	–	–	–	–			–
								– –		
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 - M04 October

Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
_	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
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									
Other Municipal Staff										
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:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		

KANNALAND MUNICIPALITY

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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									
Senior Managers of Entities										
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									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		

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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.

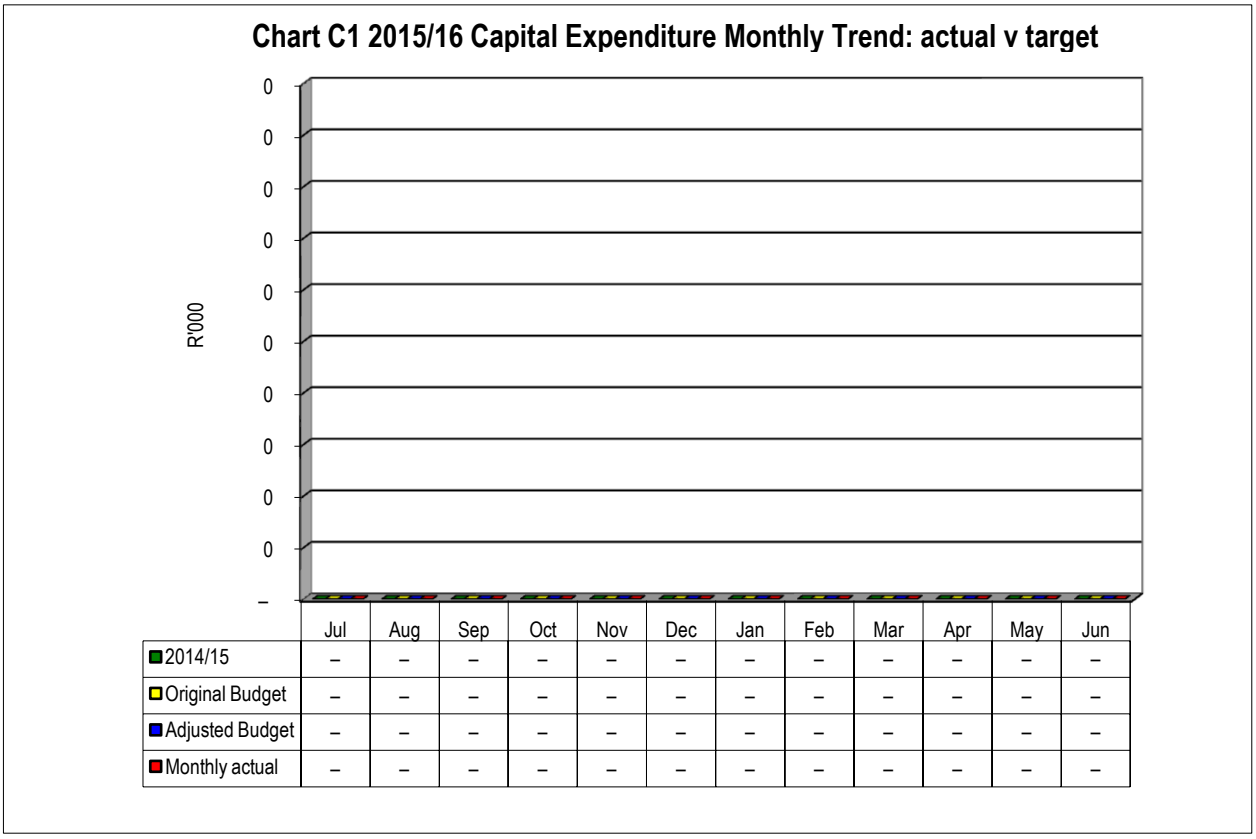
D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

Section 10 – Capital programme performance

10.1 Supporting Table SC 12

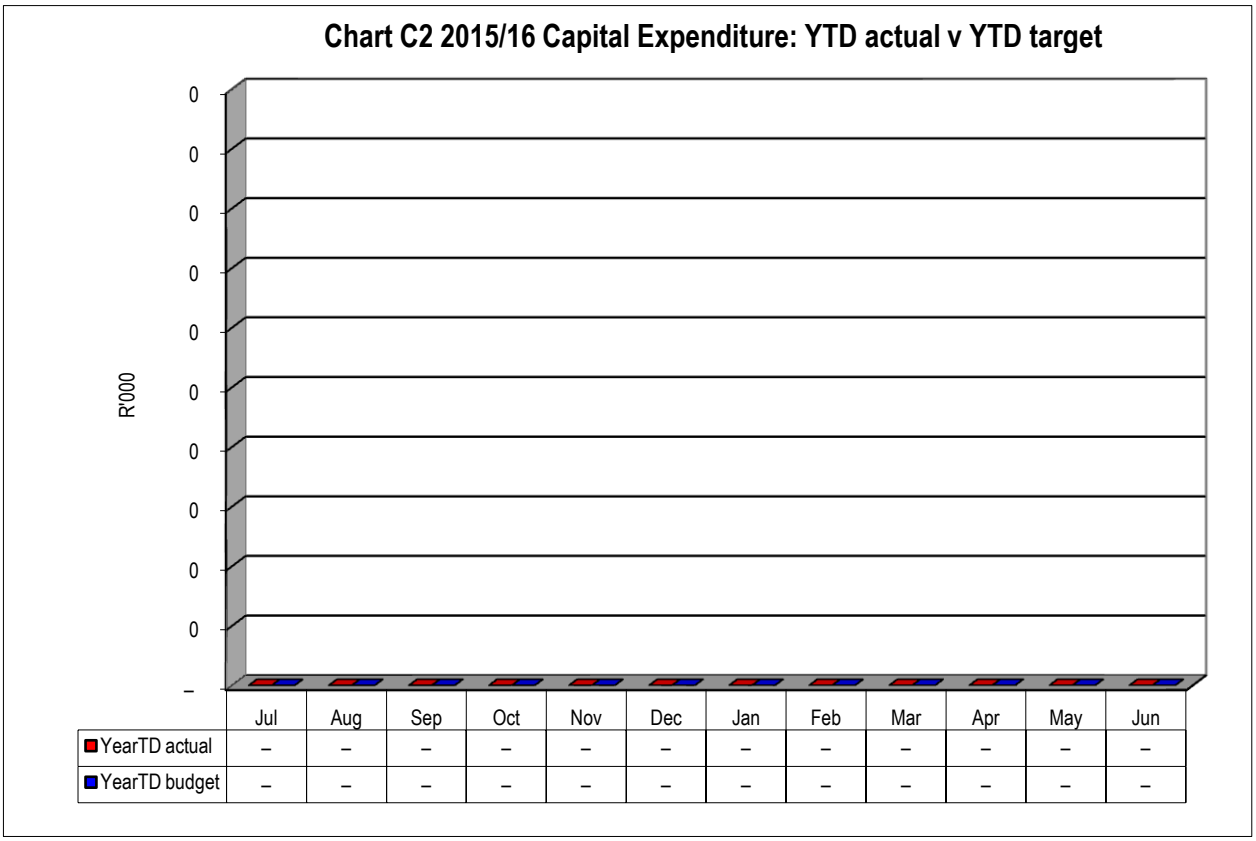
WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

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



KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	–	–	–	–	–	–	–	–	–	–	–	–
YearTD budget	–	–	–	–	–	–	–	–	–	–	–	–

References

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

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WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October

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**	**1 180**	**2 309**	**2 034**	**(275)**	**-13.5%**	**28 586**
Infrastructure - Road transport		–	3 244	3 244	584	965	–	(965)	#DIV/0!	3 244
Roads, Pavements & Bridges		–	3 244	3 244	584	965	–	(965)	#DIV/0!	3 244
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		–	3 080	3 080	69	485	–	(485)	#DIV/0!	3 080
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		–	3 080	3 080	69	485	–	(485)	#DIV/0!	3 080
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	15 309	19 109	527	858	2 034	1 175	57.8%	19 262
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	–	–	–	–	–	–		–
Reticulation		–	15 309	19 109	527	858	2 034	1 175	57.8%	19 262
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		–	–	–	–	–	–	–		–

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Clinics		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	–	–	–	–	–		–
Social rental housing		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Investment properties		–	400	400	8	90	–	– (90)	#DIV/0!	400
Housing development		–	–	–	–	–	–	–		–
Other		–	400	400	8	90	–	(90)	#DIV/0!	400
Other assets		–	1 380	1 612	–	6	87	81	92.8%	1 612
General vehicles		–	30	30	–	6	–	(6)	#DIV/0!	30
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–	250	250	–	–	–	–		250
Computers - hardware/equipment		–	600	600	–	–	10	10	100.0%	600
Furniture and other office equipment		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Civic Land and Buildings		–	–	–	–	–	–	–		–
Other Buildings		–	500	732	–	–	77	77	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	–	30 545	30 545	1 187	2 405	2 121	(283)	-13.4%	30 698

Specialised vehicles		–	–	–	–	–	–	–		–

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 - M04 October

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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
–										
Infrastructure		–	–	–	–	–	–	–		–
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges		–	–	–	–	–	–	–		–
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	–	–	–	–	–	–		–
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Sewerage purification		–	–	–	–	–	–	–		–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management		–	–	–	–	–	–	–		–
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Agricultural 1	–	–	–	–	–	–	–		–
Agricultural 2	–	–	–	–	–	–	–		–

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MONTHLY BUDGET STATEMENT FOR OCTOBER 2015

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 - M04 October

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		–	–	–	–	–	–	–		–
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		–	–	–	–	–	–	–		–
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water								–		

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		–	–	–	–	–	–			–
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Sewerage purification		–	–	–	–	–	–	–		–
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management		–	–	–	–	–	–	–		–
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Community		–	–	–	–	–	–	–		–
Parks & gardens		–	–	–	–	–	–	–		–
Sportsfields & stadia		–	–	–	–	–	–	–		–
Swimming pools		–	–	–	–	–	–	–		–
Community halls		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Buses		–	–	–	–	–	–	–		–
Clinics		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	–	–	–	–	–	–		–
Social rental housing		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Investment properties		–	–	–	–	–	–	–		–
Housing development		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–

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

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

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

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Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for October 2015

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 2015

Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF OCTOBER 2015

Lending Institution	Balance 01/10/2015	Interest Capitalised OCTOBER 2015	Repayments OCTOBER 2015	New Loans	Balance 31/10/2015	Percentage	Sinking Funds	Loan Draw Downs
	(R'000)	(R'000)	(R'000)		(R'000)	%	(R'000)	(R' 000)
DBSA	8 372 613.42	88 887.33	(142,930.61)	-	8 318 570.14	12.52	-	-
	-	-	-	-	-	-	-	-
Total	8 372 613.42	88 887.33	(142,930.61)	-	8 318 570.14		-	-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 October 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 ----------