

Kannaland Municipality



Quarterly Budget Statement DECEMBER 2016

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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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 Quarterly 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 52: Quarterly 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 Quarterly budget statements

28. The Quarterly 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 Quarterly budget statements

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

Publication of Quarterly budget statements

30. (1) The Quarterly 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 Quarterly budget statement, including (a) summaries of Quarterly 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 - Quarterly Budget Statement

Mayor's report

3. The Mayor's report accompanying an in-year Quarterly 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 6% (R 1.555 million) above budget¹. The municipality projects to end the year with a surplus, and more importantly, a positive 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 Quarterly 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 2016/2017

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

RECOMMENDATION:

That Council take note of the Quarterly budget statement and supporting documentation for DECEMBER 2016.

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

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Section 3 – Executive Summary

Executive summary

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

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

All the major sources of revenue are within acceptable norms with the net variance being 4% (R 2.729million)², above 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 Quarterly basis, service charges are also levied in advance. Although the total annual levies are not reflecting on the Quarterly ratepayers' account, the relevant income votes are credited on the financial system.

Operating expenditure by type

The major categories of expenditure are all on target, with year to date expenditure being 8% (R 0.782 million)³, above 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 behind target, with year-to-date expenditure being R 8 249 million, or -0.092%, of a total budget of R 42.475 million⁴. Refer to Section 4 – Table C5 for more detail.

Cash flows

There has been no material change in the cash flow or yearend predictions since last month.

Refer to section 4 – Table C9 and Section 7 for more detail on the cash position.

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

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

⁴ **Table C5** – Total capital expenditure

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3.3 Material variances from SDBIP

No comments for DECEMBER 2016

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 Quarterly Budget Statement Summary

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

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

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

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

(f) Table C6 Quarterly Budget Statement - Financial Position

(g) Table C7 Quarterly 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 Quarterly budget statements

4.1.1 Table C1: s71 Quarterly Budget Statement Summary

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QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	13 964	15 064	15 064	592	7 981	15 112	(7 132)	-47%	14 803
Service charges	60 372	66 694	66 694	2 382	27 159	33 347	(6 188)	-19%	70 013
Investment revenue	639	70	70	—	359	35	324	927%	5
Transfers recognised - operational	44 381	40 015	40 015	7 065	35 772	20 007	15 764	79%	45 088
Other own revenue	18 867	7 438	5 012	541	4 110	3 361	749	22%	10 853
Total Revenue (excluding capital transfers and contributions)	138 221	129 281	126 855	10 580	75 381	71 862	3 519	5%	140 761
Employee costs	51 733	50 597	50 597	3 769	23 295	25 299	(2 004)	-8%	33 150
Remuneration of Councillors	2 884	2 926	2 926	205	1 044	1 463	(419)	-29%	1 543
Depreciation & asset impairment	9 796	12 766	12 766	—	—	131	(131)	-100%	12 635
Finance charges	3 522	1 147	1 147	0	234	568	(334)	-59%	1 595
Materials and bulk purchases	26 727	30 720	30 720	31	13 873	15 360	(1 487)	-10%	23 403
Transfers and grants	14 939	—	—	—	—	—	—	—	—
Other expenditure	51 416	49 042	49 042	4 103	17 998	11 325	6 673	59%	38 212
Total Expenditure	161 017	147 198	147 198	8 108	56 444	54 145	2 298	4%	110 538
Surplus/(Deficit)	(22 796)	(17 918)	(20 343)	2 473	18 937	17 717	1 220	7%	30 224
Transfers recognised - capital	28 149	54 480	54 480	5 565	28 426	27 240	1 186	4%	32 763
Contributions & Contributed assets	14	5	—	81	96	—	96	#DIV/0!	—
Surplus/(Deficit) after capital transfers & contributions	5 367	36 567	34 137	8 119	47 459	44 957	2 502	6%	62 986
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	5 367	36 567	34 137	8 119	47 459	44 957	2 502	6%	62 986
Capital expenditure & funds sources									
Capital expenditure	—	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Capital transfers recognised	—	—	—	—	—	—	—	—	—
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Total sources of capital funds	—	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Financial position									
Total current assets	—	—	—	—	48 976				—
Total non current assets	—	—	—	—	7 308				—
Total current liabilities	—	—	—	—	(60 664)				—
Total non current liabilities	—	—	—	—	(595)				—
Community wealth/Equity	—	—	—	—	26 979				—
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	6 529	2 104	1 916	3 559	1 520	1 672	6 697	51 573	75 569
Creditors Age Analysis									
Total Creditors	12 947	3 796	4 682	451	977	4 231	18 168	16 592	61 845

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4.1.2 Table C2: Quarterly 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.

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

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WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		38 295	28 231	25 215	465	20 636	18 914	1 723	9%	28 827
Executive and council		4 764	3 183	2 581	(18)	858	1 239	(382)	-31%	2 170
Budget and treasury office		13 959	5 123	3 000	370	2 505	553	1 952	353%	6 352
Corporate services		19 572	19 925	19 634	113	17 274	17 121	153	1%	20 304
<i>Community and public safety</i>		18 013	13 059	27 170	39	261	8 128	(7 867)	-97%	20 558
Community and social services		3 776	13 014	14 590	37	247	7 520	(7 274)	-97%	8 544
Sport and recreation		18	7	20	-	-	18	(18)	-100%	20
Public safety		-	-	1 170	-	-	585	(585)	-100%	585
Housing		14 219	38	11 390	2	14	5	9	186%	11 409
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 484	5 360	3 050	29	953	907	46	5%	3 334
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 484	5 360	3 050	29	953	907	46	5%	3 334
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		102 494	101 837	118 203	4 514	42 610	42 471	140	0%	147 702
Electricity		41 937	44 801	63 525	2 616	24 089	24 131	(42)	0%	64 181
Water		29 950	34 630	33 148	1 230	7 409	6 074	1 335	22%	36 505
Waste water management		21 993	13 604	12 336	217	6 697	7 755	(1 058)	-14%	11 161
Waste management		8 613	8 801	9 194	451	4 415	4 511	(96)	-2%	35 855
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	165 286	148 487	173 638	5 048	64 460	70 419	(5 959)	-8%	200 421
Expenditure - Standard										
<i>Governance and administration</i>		62 262	56 135	45 700	1 029	15 329	22 440	(7 111)	-32%	36 006
Executive and council		22 592	20 814	16 350	535	5 757	7 365	(1 609)	-22%	14 454
Budget and treasury office		27 429	20 976	13 904	155	5 299	9 224	(3 925)	-43%	9 510
Corporate services		12 240	14 345	15 446	339	4 273	5 851	(1 578)	-27%	12 041
<i>Community and public safety</i>		12 751	12 675	26 071	153	7 281	13 208	(5 927)	-45%	25 441
Community and social services		11 468	10 111	13 122	153	2 827	5 971	(3 145)	-53%	10 487
Sport and recreation		755	994	650	-	108	247	(139)	-56%	469
Public safety		-	-	482	-	-	241	(241)	-100%	241
Housing		527	1 569	11 818	0	4 346	6 748	(2 402)	-36%	14 244
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 786	2 952	2 845	59	898	1 412	(514)	-36%	3 235
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 786	2 952	2 845	59	898	1 412	(514)	-36%	3 235
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		66 634	41 617	61 974	279	19 859	20 931	(1 072)	-5%	60 942
Electricity		36 658	34 394	40 551	77	14 844	21 231	(6 387)	-30%	29 849
Water		17 440	8 820	16 078	56	2 594	1 921	673	35%	14 185
Waste water management		6 203	(4 061)	(872)	37	1 252	(3 705)	4 958	-134%	6 167
Waste management		6 333	2 464	6 218	110	1 169	1 485	(316)	-21%	10 741
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	148 432	113 378	136 590	1 519	43 367	57 991	(14 625)	-25%	125 623
Surplus/ (Deficit) for the year		16 854	35 109	37 047	3 528	21 093	12 428	8 665	70%	74 798

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

The operating expenditure budget is approved by Council on the municipal vote level.

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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 DECEMBER 2016 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) - Q2 Second Quarter

Vote Description		Ref	2015/16	Budget Year 2016/17							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue by Vote		1									
Vote 1 - Governance			116 566	120 684	134 637	4 520	44 416	50 273	(5 857)	-11.7%	132 451
Vote 2 - Office of the City Manager			19 572	19 925	19 634	113	17 274	17 121	153	0.9%	20 304
Vote 3 - 0			2 036	2 710	4 957	42	252	2 449	(2 197)	-89.7%	2 988
Vote 4 - 0			13 959	5 123	3 000	370	2 505	553	1 952	352.9%	6 352
Vote 5 - 0			14 219	38	11 390	2	14	5	9	185.9%	11 409
Vote 6 - 0			18	7	20	-	-	18	(18)	-100.0%	20
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	166 370	148 487	173 638	5 048	64 460	70 419	(5 959)	-8.5%	173 524
Expenditure by Vote		1									
Vote 1 - Governance			116 806	71 992	89 297	999	28 293	33 038	(4 744)	-14.4%	85 630
Vote 2 - Office of the City Manager			12 240	14 345	15 446	339	4 273	5 851	(1 578)	-27.0%	12 041
Vote 3 - 0			5 394	3 852	5 950	70	1 337	3 023	(1 686)	-55.8%	4 296
Vote 4 - 0			27 429	20 976	13 904	155	5 299	9 224	(3 925)	-42.5%	9 510
Vote 5 - 0			527	1 569	11 818	0	4 346	6 748	(2 402)	-35.6%	14 244
Vote 6 - 0			597	644	177	-	108	108	1	0.9%	192
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	162 993	113 378	136 590	1 562	43 657	57 991	(14 334)	-24.7%	125 913
Surplus/ (Deficit) for the year		2	3 377	35 109	37 047	3 486	20 803	12 428	8 375	67.4%	47 611

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

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WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		13 964	15 064	15 064	592	7 981	15 112	(7 132)	-47%	14 803
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		38 717	42 580	42 580	1 421	15 325	21 290	(5 965)	-28%	43 438
Service charges - water revenue		11 110	10 970	10 970	557	5 729	5 485	244	4%	14 412
Service charges - sanitation revenue		5 723	7 820	7 820	214	3 984	3 910	74	2%	6 873
Service charges - refuse revenue		4 822	5 324	5 324	189	2 121	2 662	(541)	-20%	5 291
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		225	170	170	39	231	120	112	94%	481
Interest earned - external investments		639	70	70	-	359	35	324	927%	5
Interest earned - outstanding debtors		5 125	1 170	1 170	474	2 640	585	2 055	351%	5 608
Dividends received		3	-	-	-	-	-	-	-	-
Fines		5 414	2 002	2 002	14	512	471	41	9%	2 197
Licences and permits		186	280	280	15	75	79	(5)	-6%	210
Agency services		763	700	700	-	318	283	35	12%	783
Transfers recognised - operational		44 381	40 015	40 015	7 065	35 772	20 007	15 764	79%	45 088
Other revenue		6 120	3 116	690	-	133	1 823	(1 691)	-93%	1 574
Gains on disposal of PPE		1 032	-	-	-	201	-	201	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		138 221	129 281	126 855	10 580	75 381	71 862	3 519	5%	140 761
Expenditure By Type										
Employee related costs		51 733	50 597	50 597	3 769	23 295	25 299	(2 004)	-8%	33 150
Remuneration of councillors		2 884	2 926	2 926	205	1 044	1 463	(419)	-29%	1 543
Debt impairment		18 224	15 067	15 067	-	-	-	-	-	15 067
Depreciation & asset impairment		9 796	12 766	12 766	-	-	131	(131)	-100%	12 635
Finance charges		3 522	1 147	1 147	0	234	568	(334)	-59%	1 595
Bulk purchases		26 727	30 720	30 720	31	13 873	15 360	(1 487)	-10%	23 403
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	1 452	6 849	-	6 849	#DIV/0!	(1 612)
Transfers and grants		14 939	-	-	-	-	-	-	-	-
Other expenditure		32 652	33 975	33 975	2 651	11 149	11 325	(176)	-2%	24 757
Loss on disposal of PPE		539	-	-	-	-	-	-	-	-
Total Expenditure		161 017	147 198	147 198	8 108	56 444	54 145	2 298	4%	110 538
Surplus/(Deficit)										
		(22 796)	(17 918)	(20 343)	2 473	18 937	17 717	1 220	0	30 224
Transfers recognised - capital		28 149	54 480	54 480	5 565	28 426	27 240	1 186	0	32 763
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		14	5	-	81	96	-	96	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		5 367	36 567	34 137	8 119	47 459	44 957			62 986
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5 367	36 567	34 137	8 119	47 459	44 957			62 986
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		5 367	36 567	34 137	8 119	47 459	44 957			62 986
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		5 367	36 567	34 137	8 119	47 459	44 957			62 986

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 55.135 million has been achieved. The year-to-date actual reflects an achievement of 56% of the annual budget of R 129.281 million.

'Own Revenue' received amounts to R 35.827 million. It is R 9.304million less than the Year to date Budget, which is an 7% achievement of the annual budget of R 45.131 million.

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'Transfers recognised revenue' received amounts to R 28.707 million. It is R 12.034 million more than the Year to date Budget, which is a 72% achievement of the annual budget of R 40.015 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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

4.1.5 Table C5: Quarterly Budget Statement - Capital Expenditure

WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q2 Second Quarter

Vote Description	Ref	2015/16	Budget Year 2016/17							
		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 - Governance		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the City Manager		-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	-	-	-	-	-	-	-	-
Vote 4 - 0		-	-	-	-	-	-	-	-	-
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 - Governance		-	551	-	-	-	-	-	-	-
Vote 2 - Office of the City Manager		-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	41 786	19 167	49	103	9 584	(9 480)	-99%	19 167
Vote 4 - 0		-	138	-	-	-	-	-	-	-
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	-	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Total Capital Expenditure		-	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Capital Expenditure - Standard Classification										
Governance and administration		-	689	-	-	-	-	-	-	-
Executive and council		-	551	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		-	138	-	-	-	-	-	-	-
Community and public safety		-	2 000	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	2 000	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	9 786	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	9 786	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	30 000	19 167	49	103	9 584	(9 480)	-99%	19 167
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	30 000	19 167	49	103	9 584	(9 480)	-99%	19 167
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167
Total Capital Funding		-	42 475	19 167	49	103	9 584	(9 480)	-99%	19 167

Table C5 consists of three distinct sections:

KANNALAND MUNICIPALITY

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- 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.

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR

DECEMBER 2016

4.1.6 Table C6: Quarterly Budget Statement - Financial Position

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR

DECEMBER 2016

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	-	-	11 002	-
Call investment deposits		-	-	-	17 447	-
Consumer debtors		-	-	-	20 012	-
Other debtors		-	-	-	436	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	79	-
Total current assets		-	-	-	48 976	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	4 339	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	2 968	-
Other non-current assets		-	-	-	-	-
Total non current assets		-	-	-	7 308	-
TOTAL ASSETS		-	-	-	56 284	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(75)	-
Consumer deposits		-	-	-	(7)	-
Trade and other payables		-	-	-	(60 582)	-
Provisions		-	-	-	-	-
Total current liabilities		-	-	-	(60 664)	-
Non current liabilities						
Borrowing		-	-	-	(595)	-
Provisions		-	-	-	-	-
Total non current liabilities		-	-	-	(595)	-
TOTAL LIABILITIES		-	-	-	(61 259)	-
NET ASSETS	2	-	-	-	117 543	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	-	-	26 991	-
Reserves		-	-	-	(12)	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	26 979	-

4.1.7 Table C7: Quarterly Budget Statement - Cash Flow

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
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		-	-	-	-	-	-	-		-
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. Reason for R0.00 balance is the incorrect NT coding on financial system.

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: Quarterly Budget Statement – Actual and revised targets

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

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2016/17	+1 2017/18	+2 2018/19
R thousands	1															
Cash Receipts By Source																
Property rates		-	-	(2 692)	(756)	(836)	(423)	-	-	-	-	-	4 707	-	-	-
Property rates - penalties & collection charges		(88)	(112)	(109)	(77)	(509)	(113)	-	-	-	-	-	1 009	-	-	-
Service charges - electricity revenue		(4 167)	(2 822)	(3 360)	(2 504)	(3 558)	(2 618)	-	-	-	-	-	19 030	-	-	-
Service charges - water revenue		(2 490)	(700)	(268)	(516)	(1 198)	(1 403)	-	-	-	-	-	6 574	-	-	-
Service charges - sanitation revenue		(754)	(754)	(754)	(756)	(754)	(754)	-	-	-	-	-	4 526	-	-	-
Service charges - refuse		(4 591)	(358)	(372)	(379)	(372)	(366)	-	-	-	-	-	6 438	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		(35)	(35)	(39)	(44)	(40)	(39)	-	-	-	-	-	233	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		(305)	(331)	(331)	(338)	(352)	(360)	-	-	-	-	-	2 017	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		(4)	-	(9)	(8)	(2)	(14)	-	-	-	-	-	38	-	-	-
Licences and permits		(13)	(10)	(16)	(3)	(13)	(15)	-	-	-	-	-	69	-	-	-
Agency services		-	-	-	-	(1)	-	-	-	-	-	-	1	-	-	-
Transfer receipts - operating		(9 558)	(6 893)	(10 023)	(2 734)	(1 912)	(7 065)	-	-	-	-	-	38 185	-	-	-
Other revenue		(42)	(20)	(35)	(35)	(7)	(73)	-	-	-	-	-	213	-	-	-
Cash Receipts by Source		(22 048)	(12 035)	(18 009)	(8 149)	(9 555)	(13 244)	-	-	-	-	-	83 041	-	-	-
Other Cash Flows by Source																
Transfer receipts - capital		(8 036)	(6 000)	(5 000)	(1 446)	-	(5 565)	-	-	-	-	-	26 047	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(1)	(1)	(6)	(1)	(2)	(7)	-	-	-	-	-	18	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		(30 085)	(18 036)	(23 015)	(9 597)	(9 557)	(18 816)	-	-	-	-	-	109 106	-	-	-
Cash Payments by Type																
Employee related costs		3 501	3 722	3 553	3 810	4 939	3 769	-	-	-	-	-	(23 295)	-	-	-
Remuneration of councillors		230	114	135	150	211	205	-	-	-	-	-	(1 044)	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 655	1 754	4 325	2 743	-	-	-	-	-	-	(11 478)	-	-	-
Bulk purchases - Water & Sewer		358	17	-	52	-	31	-	-	-	-	-	(457)	-	-	-
Other materials		478	472	-	-	-	-	-	-	-	-	-	(950)	-	-	-
Contracted services		227	513	49	4 282	327	1 452	-	-	-	-	-	(6 849)	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		-	-	657	334	281	268	-	-	-	-	-	(1 541)	-	-	-
Cash Payments by Type		4 794	7 492	6 149	12 952	8 501	5 725	-	-	-	-	-	(45 614)	-	-	-
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		4 794	7 492	6 149	12 952	8 501	5 725	-	-	-	-	-	(45 614)	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		(34 879)	(25 527)	(29 164)	(22 549)	(18 059)	(24 541)	-	-	(155 031)	(155 031)	(155 031)	154 720	(311)	(311)	(311)
Cash/cash equivalents at the month/year beginning:		(311)	(35 190)	(60 718)	(89 881)	(112 431)	(130 490)	(155 031)	(155 031)	(155 031)	(155 031)	(155 031)	(155 031)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(35 190)	(60 718)	(89 881)	(112 431)	(130 490)	(155 031)	(155 031)	(155 031)	(155 031)	(155 031)	(155 031)	(311)	(311)	(311)	(311)

PART 2 – SUPPORTING DOCUMENTATION

Section 5 – Debtors' analysis

5.1 Supporting Table SC 3

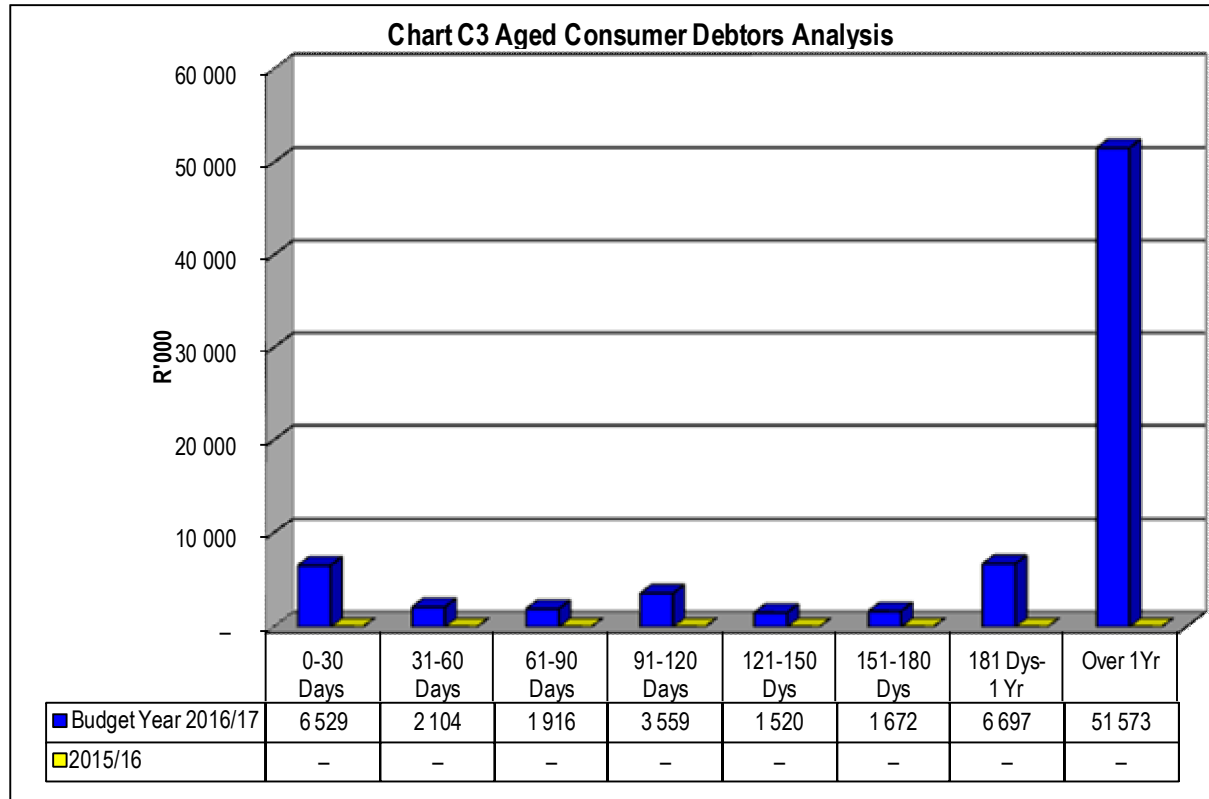
WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2016/17								
		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
R thousands										
Debtors Age Analysis By Income Source										
Trade and Other Receivables from Exchange Transactions - Water	1200	2 151	596	541	498	416	352	2 202	8 845	15 602
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 044	341	282	105	78	58	218	1 269	5 395
Receivables from Non-exchange Transactions - Property Rates	1400	1 330	401	331	1 910	290	601	1 129	8 506	14 498
Receivables from Exchange Transactions - Waste Water Management	1500	899	356	349	565	316	310	1 288	9 160	13 243
Receivables from Exchange Transactions - Waste Management	1600	860	345	338	328	319	238	1 334	9 264	13 026
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	2	1	4	50	66
Interest on Arrear Debtor Accounts	1810	21	31	43	121	71	81	488	13 031	13 887
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	(1 781)	32	30	30	30	31	32	1 447	(148)
Total By Income Source	2000	6 529	2 104	1 916	3 559	1 520	1 672	6 697	51 573	75 569
2015/16 - totals only										–
Debtors Age Analysis By Customer Group										
Organs of State	2200	210	172	200	560	49	40	52	495	1 777
Commercial	2300	3 133	180	93	98	46	24	172	315	4 061
Households	2400	2 463	1 000	949	1 319	869	1 081	3 992	24 744	36 417
Other	2500	723	753	674	1 582	556	527	2 481	26 019	33 314
Total By Customer Group	2600	6 529	2 104	1 916	3 559	1 520	1 672	6 697	51 573	75 569

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016



Section 6 – Creditors' analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

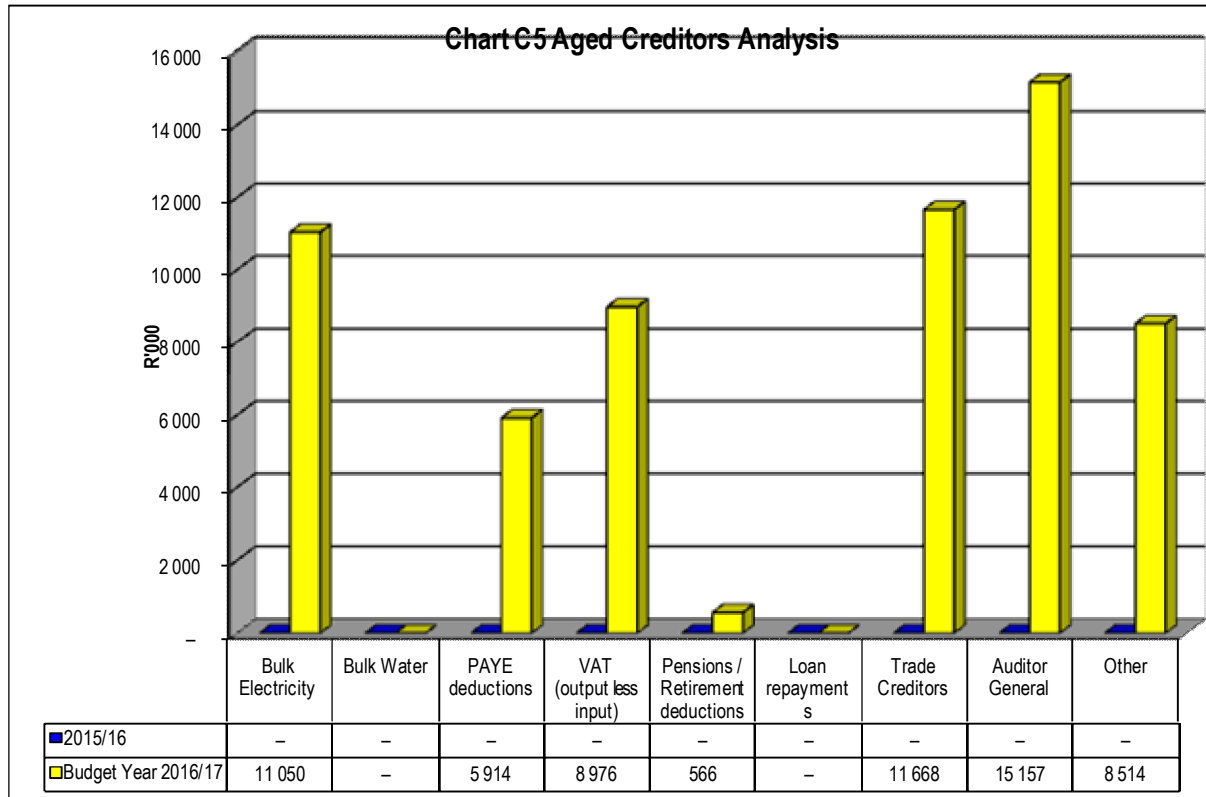
Description	NT Code	Budget Year 2016/17									Prior year
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	totals for chart (same period)
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	2 636	2 719	2 107	–	–	3 588	–	–	11 050	
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	1 544	4 370	5 914	
VAT (output less input)	0400	8 976	–	–	–	–	–	–	–	8 976	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	566	566	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	57	151	1 361	91	731	587	1 214	7 475	11 668	
Auditor General	0800	1 183	859	545	311	–	–	12 259	–	15 157	
Other	0900	95	67	668	50	247	56	3 151	4 181	8 514	
Total By Customer Type	1000	12 947	3 796	4 682	451	977	4 231	18 168	16 592	61 845	–

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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.

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QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	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
R thousands									
<u>Municipality</u>									
		15	Investment T	25/08/2015	-	13.2%	-		-
Municipality sub-total					-		-	-	-
<u>Entities</u>									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

7.2 Additional Information

The statement of financial position includes the following:

Item	R'000
Cash ⁸	11 002
Call investment deposits ⁸	17 447
TOTAL	28 449

The following commitments exist against these available resources:

Item	R'000
Loan repayments due DECEMBER 2016	57
Trade and other Creditors & Unspent Conditional Grants	47 492
TOTAL	47 549
TOTAL (Cash resources needed)	19 100
2 month cash projection for operating expenditure	38 364

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Cash needed to achieve ideal liquidity level	27 386
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⁸

Section 4 – Table C6 Financial Position

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Section 8 – Allocation and grant receipts and expenditure

8.1 Supporting Table SC 6

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WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	25 750	-	-	19 133	-	16 623	#DIV/0!	-
Local Government Equitable Share			22 940			16 623		16 623	#DIV/0!	
Finance Management			1 810			1 810				
EPWP Incentive			1 000			700				
	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	22 528	-	-	13 680	-	13 680	#DIV/0!	-
Housing			20 642			12 300		12 300	#DIV/0!	
Library Grant			113			113		113	#DIV/0!	
Community Development Workers										
	4							-		
Library Grant			1 773			1 267		1 267	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	-	48 278	-	-	32 813	-	30 303	#DIV/0!	-
Capital Transfers and Grants										
National Government:		-	54 480	-	-	26 551	-	17 950	#DIV/0!	-
Regional Bulk Infrastructure			29 167			1 950		1 950	#DIV/0!	
Municipal Infrastructure Grant (MIG)			9 313			8 601				
Integrated National Electrification Programme										
								-		
Municipal Infrastructure Grant (MIG)								-		
								-		
Integrated National Electrification Programme			16 000			16 000		16 000	#DIV/0!	
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Capital Transfers and Grants	5	-	54 480	-	-	26 551	-	17 950	#DIV/0!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	102 758	-	-	59 364	-	48 253	#DIV/0!	-

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QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>EXPENDITURE</u>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		-	25 750	-	-	13 461	-	13 461	#DIV/0!	-
Local Government Equitable Share			22 940			11 470		11 470	#DIV/0!	
Finance Management			1 810			1 591		1 591	#DIV/0!	
EPWP Incentive			1 000			399		399	#DIV/0!	
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	22 528	-	-	13 197	-	13 197	#DIV/0!	-
Housing			20 642			12 300		12 300	#DIV/0!	
Community Development Workers			113			30		30	#DIV/0!	
								-		
								-		
Library Grant			1 773			867		867	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	48 278	-	-	26 658	-	26 658	#DIV/0!	-
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		-	54 480	-	-	8 331	-	8 331	#DIV/0!	-
Regional Bulk Infrastructure			29 167			1 097		1 097	#DIV/0!	
Municipal Infrastructure Grant (MIG)			9 313			3 177		3 177	#DIV/0!	
								-		
								-		
Integrated National Electrification Programme			16 000			4 056		4 056	#DIV/0!	
Provincial Government:		-	-	-	-	-	-	-		-
								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	54 480	-	-	8 331	-	8 331	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	102 758	-	-	34 988	-	34 988	#DIV/0!	-

Section 9 – Expenditure on councillor allowances and staff benefits

9.1 Supporting Table SC 8

WC041 Kannaland - Supporting Table SC8 Quarterly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		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								-		

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

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QUARTERLY BUDGET STATEMENT FOR

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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							-		

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QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

Housing Allowances								-		
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		-	-	-	-	-	-	-		-

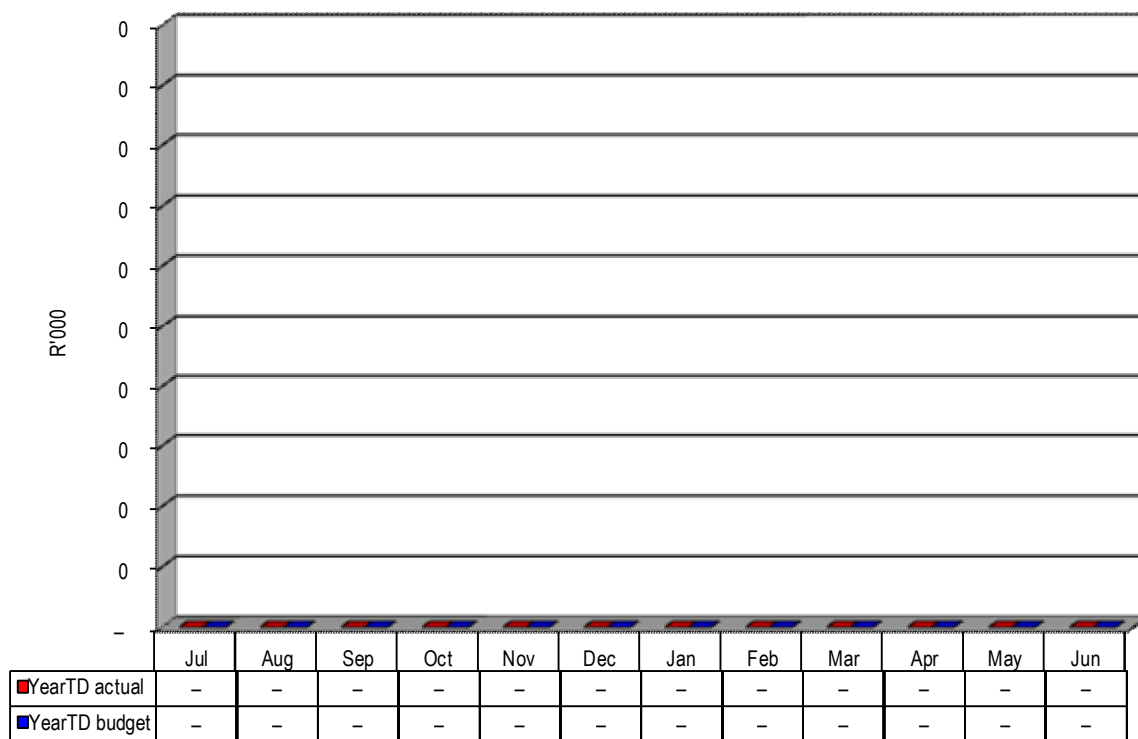
Section 10 – Capital programme performance

10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

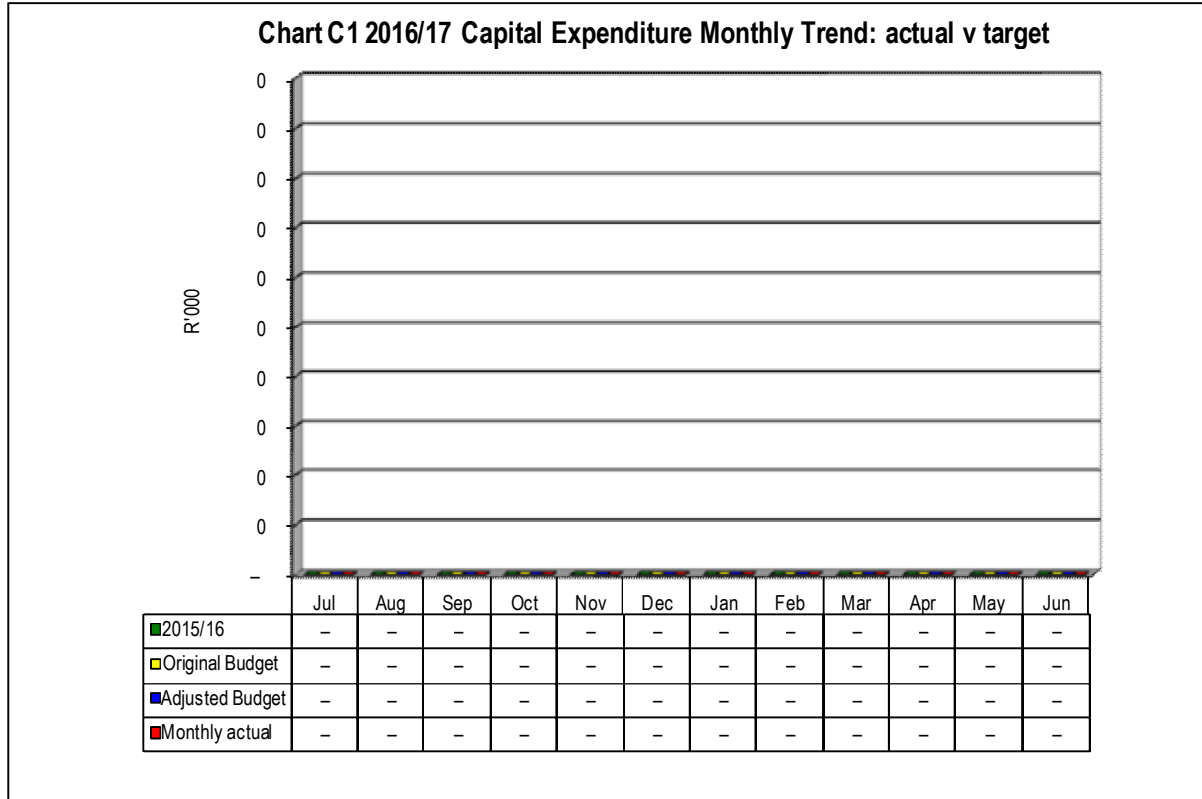
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July						-	-		
August						-	-		
September						-	-		
October						-	-		
November						-	-		
December						-	-		
January						-	-		
February						-	-		
March						-	-		
April						-	-		
May						-	-		
June						-	-		
Total Capital expenditure	-	-	-	-					

Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016



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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QUARTERLY BUDGET STATEMENT FOR

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WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		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		-	41 786	19 167	49	103	9 584	9 480	98.9%	19 167
Infrastructure - Road transport		-	9 786	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	9 786	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	2 000	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2 000	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	20 000	19 167	49	103	9 584	9 480	98.9%	19 167
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	20 000	19 167	49	103	9 584	9 480	98.9%	19 167
Infrastructure - Sanitation		-	10 000	-	-	-	-	-	-	-
Reticulation		-	10 000	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	106	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	106	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	583	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	583	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	42 475	19 167	49	103	9 584	9 480	98.9%	19 167
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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10.2 Supporting Table SC13b

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WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

Description	Ref	2015/16	Budget Year 2016/17							
		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 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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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

KANNALAND MUNICIPALITY

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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
QUARTERLY BUDGET STATEMENT FOR
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10.3 Supporting Table SC13c

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
Uniform/special/protective clothing (no special code)		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Bargaining council (no special code)		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR

DECEMBER 2016

Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for DECEMBER 2016

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2016

Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF DECEMBER 2016

Lending Institution	Balance 01/12/2016 (R'000)	Interest Capitalised DECEMBER 2016 (R'000)	Repayments DECEMBER 2016 (R'000)	New Loans	Balance 31/12/2016 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs (R' 000)
DBSA	2 992 095.90	31 020.27	(56 736.95)	-	2 966 379.22	12.52	-	-
	-	-	-	-	-	-	-	-
Total	2 992 095.90	31 020.27	(56 736.95)	-	2 966 379.22		-	-

KANNALAND MUNICIPALITY

QUARTERLY BUDGET STATEMENT FOR

DECEMBER 2016

Section 13 – Municipal Manager's Quality Certification

QUALITY CERTIFICATE

I, R Stevens the acting municipal manager of Kannaland Municipality, hereby certify that –

(mark as appropriate)

- The Quarterly 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 DECEMBER 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: R Stevens

Municipal Manager of Kannaland Municipality – WC041

Signature -----

Date -----