

# **Kannaland Municipality**



## **Monthly Budget Statement**

**APRIL 2017**

### **In-Year Report of the Municipality**

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 July 2009.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL 2017**

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# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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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.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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#### Legislative Framework

This report has been prepared in terms of the following enabling legislation.

#### The Municipal Finance Management Act

Section 71: Monthly budget statements

#### Local Government: Municipal Finance Management Act (56/2003):

#### Municipal budget and reporting regulations (MBRR)

Highlighted in the text box below are the relevant sections from the MBRR:

**Note:** In the remainder of this report, the applicable sections from the MBRR, Schedule C will always be reflected in a text box as per above.

##### ***Format of monthly budget statements***

*28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.*

##### ***Tabling of monthly budget statements***

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

##### ***Publication of monthly budget statements***

*30. (1) The monthly budget statement of a municipality must be placed on the municipality's website.*

*(2) The municipal manager must publish on the municipality's website any other information that the municipal council considers appropriate to facilitate public awareness of the monthly budget statement, including (a) summaries of monthly budget statements in alternate languages predominant in the community; and (b) information relevant to each ward in the municipality.*

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

#### 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 6% (R 1.555 million) above budget<sup>1</sup>. 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 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 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 monthly budget statement and supporting documentation for APRIL 2017.*

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

#### 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)<sup>2</sup>, 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 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 on target, with year to date expenditure being 8% (R 0.782 million)<sup>3</sup>, 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 9 263 million, or -0.092%, of a total budget of R 42.475 million<sup>4</sup>. Refer to Section 4 – Table C5 for more detail.

##### **Cash flows**

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

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

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

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

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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#### 3.3 Material variances from SDBIP

No comments for APRIL2017

#### 3.4 Remedial or corrective steps

No steps need to be taken

### Section 4 – In-year budget statement tables

#### *In-Year budget statement tables*

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

(a) Table C1 s71 Monthly Budget Statement Summary

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

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

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

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

(f) Table C6 Monthly Budget Statement - Financial Position

(g) Table C7 Monthly Budget Statement - Cash Flow

and

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

### 4.1 Monthly budget statements

#### 4.1.1 Table C1: s71 Monthly Budget Statement Summary



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## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	13 964	14 774	14 774	879	13 133	14 915	(1 782)	-12%	14 603
Service charges	60 372	66 704	66 704	6 107	48 284	55 587	(7 303)	-13%	70 771
Investment revenue	260	690	690	–	666	35	631	1803%	635
Transfers recognised - operational	44 858	40 015	40 015	–	43 955	30 011	13 943	46%	38 295
Other own revenue	18 866	9 838	7 621	591	7 097	2 779	4 318	155%	12 286
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>138 320</b>	<b>132 021</b>	<b>129 804</b>	<b>7 577</b>	<b>113 135</b>	<b>103 326</b>	<b>9 808</b>	<b>9%</b>	<b>136 589</b>
Employee costs	51 714	50 597	50 597	3 299	37 338	42 164	(4 826)	-11%	47 836
Remuneration of Councillors	2 884	2 846	2 846	206	1 883	2 372	(488)	-21%	2 054
Depreciation & asset impairment	9 843	10 230	10 230	–	–	177	(177)	-100%	10 054
Finance charges	3 522	1 230	1 230	–	601	1 177	(576)	-49%	623
Materials and bulk purchases	26 705	30 720	30 720	2 693	24 363	25 600	(1 237)	-5%	25 955
Transfers and grants	14 939	–	–	–	–	–	–	–	–
Other expenditure	52 407	49 541	49 541	743	27 040	28 313	(1 273)	-4%	38 543
<b>Total Expenditure</b>	<b>162 015</b>	<b>145 164</b>	<b>145 164</b>	<b>6 940</b>	<b>91 225</b>	<b>99 802</b>	<b>(8 577)</b>	<b>-9%</b>	<b>125 065</b>
<b>Surplus/(Deficit)</b>	<b>(23 695)</b>	<b>(13 144)</b>	<b>(15 361)</b>	<b>637</b>	<b>21 910</b>	<b>3 525</b>	<b>18 385</b>	<b>522%</b>	<b>11 524</b>
Transfers recognised - capital	28 149	54 480	54 480	–	28 426	40 860	(12 434)	-30%	31 375
Contributions & Contributed assets	14	5	97	–	96	91	5	6%	110
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 467</b>	<b>41 341</b>	<b>39 216</b>	<b>637</b>	<b>50 432</b>	<b>44 475</b>	<b>5 956</b>	<b>13%</b>	<b>43 009</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>4 467</b>	<b>41 341</b>	<b>39 216</b>	<b>637</b>	<b>50 432</b>	<b>44 475</b>	<b>5 956</b>	<b>13%</b>	<b>43 009</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>–</b>	<b>42 475</b>	<b>195</b>	<b>91</b>	<b>194</b>	<b>163</b>	<b>32</b>	<b>20%</b>	<b>195</b>
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	42 475	195	91	194	163	32	20%	195
<b>Total sources of capital funds</b>	<b>–</b>	<b>42 475</b>	<b>195</b>	<b>91</b>	<b>194</b>	<b>163</b>	<b>32</b>	<b>20%</b>	<b>195</b>
<b>Financial position</b>									
Total current assets	–	–	–	–	38 955				–
Total non current assets	–	–	–	–	13 919				–
Total current liabilities	–	–	–	–	(71 745)				–
Total non current liabilities	–	–	–	–	(1 026)				–
<b>Community wealth/Equity</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>23 183</b>				<b>–</b>
<b>Cash flows</b>									
Net cash from (used) operating	–	–	–	(18 467)	(187 572)	–	187 572	#DIV/0!	–
Net cash from (used) investing	–	–	–	–	–	–	–	–	–
Net cash from (used) financing	–	–	–	(11)	(30)	–	30	#DIV/0!	–
<b>Cash/cash equivalents at the month/year end</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(187 602)</b>	<b>–</b>	<b>187 602</b>	<b>#DIV/0!</b>	<b>–</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 023	3 864	1 734	1 601	1 504	1 421	9 232	50 095	74 474
<b>Creditors Age Analysis</b>									
Total Creditors	20 779	944	271	558	124	323	2 728	32 071	57 799

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

#### **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.

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>37 916</b>	<b>28 231</b>	<b>30 094</b>	<b>390</b>	<b>24 673</b>	<b>24 263</b>	<b>410</b>	<b>2%</b>	<b>32 429</b>
Executive and council		4 764	3 183	2 874	(101)	1 219	1 432	(213)	-15%	3 067
Budget and treasury office		13 580	5 123	6 519	383	4 287	4 142	145	4%	6 903
Corporate services		19 572	19 925	20 701	107	19 167	18 689	478	3%	22 460
<i><b>Community and public safety</b></i>		<b>18 013</b>	<b>13 059</b>	<b>26 226</b>	<b>38</b>	<b>413</b>	<b>10 787</b>	<b>(10 374)</b>	<b>-96%</b>	<b>17 086</b>
Community and social services		3 776	13 014	13 181	36	389	10 773	(10 384)	-96%	4 029
Sport and recreation		18	7	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		14 219	38	13 045	2	24	14	10	68%	13 056
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>6 484</b>	<b>5 360</b>	<b>6 366</b>	<b>111</b>	<b>1 831</b>	<b>1 308</b>	<b>523</b>	<b>40%</b>	<b>6 888</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 484	5 360	6 366	111	1 831	1 308	523	40%	6 888
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>102 971</b>	<b>101 837</b>	<b>102 789</b>	<b>5 449</b>	<b>70 290</b>	<b>70 118</b>	<b>172</b>	<b>0%</b>	<b>136 410</b>
Electricity		41 937	44 801	64 550	3 536	40 761	42 318	(1 557)	-4%	67 701
Water		30 427	34 630	14 889	1 266	13 168	10 111	3 057	30%	19 715
Waste water management		21 993	13 604	14 146	214	8 911	11 170	(2 259)	-20%	13 138
Waste management		8 613	8 801	9 204	433	7 451	6 520	931	14%	35 855
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>165 384</b>	<b>148 487</b>	<b>165 475</b>	<b>5 988</b>	<b>97 207</b>	<b>106 477</b>	<b>(9 269)</b>	<b>-9%</b>	<b>192 812</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>62 941</b>	<b>56 135</b>	<b>41 359</b>	<b>3 088</b>	<b>30 192</b>	<b>29 259</b>	<b>934</b>	<b>3%</b>	<b>45 754</b>
Executive and council		23 659	20 814	13 623	882	10 529	8 076	2 453	30%	19 142
Budget and treasury office		27 300	20 976	15 866	1 203	11 574	12 640	(1 066)	-8%	15 454
Corporate services		11 982	14 345	11 871	1 002	8 090	8 543	(453)	-5%	11 159
<i><b>Community and public safety</b></i>		<b>12 568</b>	<b>12 675</b>	<b>25 516</b>	<b>499</b>	<b>19 661</b>	<b>23 603</b>	<b>(3 942)</b>	<b>-17%</b>	<b>26 766</b>
Community and social services		11 297	10 111	11 358	451	5 306	6 265	(959)	-15%	11 812
Sport and recreation		744	994	730	23	210	453	(243)	-54%	655
Public safety		-	-	-	-	-	-	-	-	-
Housing		527	1 569	13 428	25	14 145	16 886	(2 740)	-16%	14 299
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>6 791</b>	<b>2 952</b>	<b>6 982</b>	<b>174</b>	<b>1 734</b>	<b>1 890</b>	<b>(156)</b>	<b>-8%</b>	<b>6 754</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 791	2 952	6 982	174	1 734	1 890	(156)	-8%	6 754
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>66 098</b>	<b>41 617</b>	<b>64 989</b>	<b>3 763</b>	<b>31 605</b>	<b>32 976</b>	<b>(1 371)</b>	<b>-4%</b>	<b>62 457</b>
Electricity		36 366	34 394	37 516	2 875	23 328	28 408	(5 080)	-18%	31 671
Water		17 349	8 820	12 578	349	3 975	(175)	4 150	-2367%	16 656
Waste water management		6 117	(4 061)	8 488	327	2 042	2 561	(519)	-20%	7 975
Waste management		6 266	2 464	6 407	212	2 259	2 182	78	4%	6 155
<i><b>Other</b></i>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>148 398</b>	<b>113 378</b>	<b>138 845</b>	<b>7 524</b>	<b>83 192</b>	<b>87 728</b>	<b>(4 536)</b>	<b>-5%</b>	<b>141 731</b>
<b>Surplus/ (Deficit) for the year</b>		<b>16 986</b>	<b>35 109</b>	<b>26 630</b>	<b>(1 536)</b>	<b>14 015</b>	<b>18 749</b>	<b>(4 734)</b>	<b>-25%</b>	<b>51 081</b>

#### 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.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

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 APRIL2017 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) - M10 April**

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		117 043	120 684	122 822	5 454	73 315	81 601	(8 285)	-10.2%	124 534
Vote 2 - Office of the City Manager		19 572	19 925	20 701	107	19 167	18 689	478	2.6%	22 460
Vote 3 - 0		2 036	2 710	2 388	41	414	2 030	(1 616)	-79.6%	1 012
Vote 4 - 0		13 580	5 123	6 519	383	4 287	4 142	145	3.5%	6 903
Vote 5 - 0		14 219	38	13 045	2	24	14	10	68.2%	13 056
Vote 6 - 0		18	7	-	-	-	-	-	-	-
Vote 7 - 0		-	-	-	-	-	-	-	-	-
Vote 8 - 0		-	-	-	-	-	-	-	-	-
Vote 9 - 0		-	-	-	-	-	-	-	-	-
Vote 10 - 0		-	-	-	-	-	-	-	-	-
Vote 11 - 0		-	-	-	-	-	-	-	-	-
Vote 12 - 0		-	-	-	-	-	-	-	-	-
Vote 13 - 0		-	-	-	-	-	-	-	-	-
Vote 14 - 0		-	-	-	-	-	-	-	-	-
Vote 15 - 0		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	166 468	148 487	165 475	5 988	97 207	106 477	(9 269)	-8.7%	167 964
Expenditure by Vote	1									
Vote 1 - Governance		117 213	71 992	92 767	5 092	47 350	46 818	532	1.1%	96 011
Vote 2 - Office of the City Manager		11 982	14 345	11 871	1 002	8 090	8 543	(453)	-5.3%	11 159
Vote 3 - 0		5 258	3 852	4 380	232	2 326	2 614	(288)	-11.0%	4 795
Vote 4 - 0		27 387	20 976	15 866	1 203	11 574	12 640	(1 066)	-8.4%	15 454
Vote 5 - 0		527	1 569	13 428	25	14 145	16 886	(2 740)	-16.2%	14 299
Vote 6 - 0		592	644	542	23	210	232	(22)	-9.3%	523
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	162 959	113 378	138 853	7 577	83 695	87 732	(4 037)	-4.6%	142 241
Surplus/ (Deficit) for the year	2	3 510	35 109	26 622	(1 589)	13 513	18 745	(5 232)	-27.9%	25 723

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	14 774	14 774	879	13 133	14 915	(1 782)	-12%	14 603
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		38 717	42 580	42 580	3 535	27 435	35 483	(8 049)	-23%	44 379
Service charges - water revenue		11 110	10 970	10 970	1 446	10 731	9 142	1 590	17%	14 871
Service charges - sanitation revenue		5 723	7 820	7 820	752	6 563	6 517	46	1%	6 173
Service charges - refuse revenue		4 822	5 334	5 334	374	3 555	4 445	(890)	-20%	5 348
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		225	170	170	38	384	211	174	82%	449
Interest earned - external investments		260	690	690	–	666	35	631	1803%	635
Interest earned - outstanding debtors		5 125	3 570	3 570	362	4 471	780	3 691	473%	5 183
Dividends received		3	–	3	–	3	2	0	18%	3
Fines		5 414	2 002	2 002	62	994	574	420	73%	5 846
Licences and permits		186	280	280	12	135	97	38	39%	168
Agency services		763	700	705	40	622	570	52	9%	769
Transfers recognised - operational		44 858	40 015	40 015	–	43 955	33 458	10 496	31%	38 295
Other revenue		6 118	3 116	690	76	287	403	(116)	-29%	(416)
Gains on disposal of PPE		1 034	–	201	–	201	142	59	42%	284
Total Revenue (excluding capital transfers and contributions)		138 320	132 021	129 804	7 577	113 135	106 774	6 361	6%	136 589
Expenditure By Type										
Employee related costs		51 714	50 597	50 597	3 299	37 338	42 164	(4 826)	-11%	47 836
Remuneration of councillors		2 884	2 846	2 846	206	1 883	2 372	(488)	-21%	2 054
Debt impairment		18 224	15 566	15 566	–	–	–	–	–	15 566
Depreciation & asset impairment		9 843	10 230	10 230	–	–	177	(177)	-100%	10 054
Finance charges		3 522	1 230	1 230	–	601	1 177	(576)	-49%	623
Bulk purchases		26 705	30 720	30 720	2 693	24 363	25 600	(1 237)	-5%	25 955
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	58	7 626	–	7 626	#DIV/0!	1 514
Transfers and grants		14 939	–	–	–	–	–	–	–	–
Other expenditure		33 576	33 975	33 975	685	19 413	28 313	(8 899)	-31%	21 463
Loss on disposal of PPE		607	–	–	–	–	–	–	–	–
Total Expenditure		162 015	145 164	145 164	6 940	91 225	99 802	(8 577)	-9%	125 065
Surplus/(Deficit)										
		(23 695)	(13 144)	(15 361)	637	21 910	6 972	14 938	0	11 524
Transfers recognised - capital		28 149	54 480	54 480	–	28 426	40 860	(12 434)	(0)	31 375
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		14	5	97	–	96	91	5	0	110
Surplus/(Deficit) after capital transfers & contributions		4 467	41 341	39 216	637	50 432	47 922			43 009
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		4 467	41 341	39 216	637	50 432	47 922			43 009
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		4 467	41 341	39 216	637	50 432	47 922			43 009
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		4 467	41 341	39 216	637	50 432	47 922			43 009

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 103.326 million has been achieved. The year-to-date actual reflects an achievement of 79.92% of the annual budget of R 129.281 million.

'Own Revenue' received amounts to R 68.692 million. It is R 3.509million less than the Year to date Budget, which is an 77.27% achievement of the annual budget of R 88.890 million.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

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'Transfers recognised revenue' received amounts to R 43.955 million. It is R 13.825 million more than the Year to date Budget, which is a 102.85% 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

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

**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) - M10 April**

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Governance		-	551	-	-	-	-	-		-
Vote 2 - Office of the City Manager		-	41 786	195	91	194	163	32	20%	195
Vote 3 - 0		-	138	-	-	-	-	-		-
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		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	-	42 475	195	91	194	163	32	20%	195
<b>Total Capital Expenditure</b>		-	42 475	195	91	194	163	32	20%	195
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	689	-	-	-	-	-		-
Executive and council		-	551	-	-	-	-	-		-
Budget and treasury office		-	-	-	-	-	-	-		-
Corporate services		-	138	-	-	-	-	-		-
<b>Community and public safety</b>		-	2 000	-	-	-	-	-		-
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	2 000	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		-	9 786	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	9 786	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		-	30 000	195	91	194	163	32	20%	195
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	30 000	195	91	194	163	32	20%	195
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	42 475	195	91	194	163	32	20%	195
<b>Funded by:</b>										
National Government		-	-	-	-	-	-	-		-
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		-	-	-	-	-	-	-		-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-		-
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		-	42 475	195	91	194	163	32	20%	195
<b>Total Capital Funding</b>		-	42 475	195	91	194	163	32	20%	195

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).

# **KANNALAND MUNICIPALITY**

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- If any of these annual budgets (either for Council as a whole or any individual vote) are overspent then unauthorised expenditure will have occurred. There was no unauthorised expenditure on any vote.
- Standard classification:
  - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Subfunctions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.
- Funding portion:
  - This section reflects how the capital budget has been funded by the different sources of capital revenue.
  - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
  - Provincial grants should also be utilised but should any unspent portion remain then the provincial departments do not at this time require repayment.



# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL2017**

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	-	-	1 643	-
Call investment deposits		-	-	-	17 951	-
Consumer debtors		-	-	-	18 385	-
Other debtors		-	-	-	973	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	2	-
<b>Total current assets</b>		-	-	-	<b>38 955</b>	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	6 538	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	7 381	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	-	-	<b>13 919</b>	-
<b>TOTAL ASSETS</b>		-	-	-	<b>52 873</b>	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(75)	-
Consumer deposits		-	-	-	(22)	-
Trade and other payables		-	-	-	(71 648)	-
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		-	-	-	<b>(71 745)</b>	-
<b>Non current liabilities</b>						
Borrowing		-	-	-	(1 026)	-
Provisions		-	-	-	-	-
<b>Total non current liabilities</b>		-	-	-	<b>(1 026)</b>	-
<b>TOTAL LIABILITIES</b>		-	-	-	<b>(72 771)</b>	-
<b>NET ASSETS</b>	<b>2</b>	-	-	-	<b>125 644</b>	-
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	-	-	23 195	-
Reserves		-	-	-	(12)	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	-	-	-	<b>23 183</b>	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		-	-	-	(2 401)	(9 143)	-	(9 143)	#DIV/0!	-
Service charges		-	-	-	(5 274)	(47 083)	-	(47 083)	#DIV/0!	-
Other revenue		-	-	-	(238)	(935)	-	(935)	#DIV/0!	-
Government - operating		-	-	-	(1 053)	(40 633)	-	(40 633)	#DIV/0!	-
Government - capital		-	-	-	-	(26 047)	-	(26 047)	#DIV/0!	-
Interest		-	-	-	(318)	(2 702)	-	(2 702)	#DIV/0!	-
Dividends		-	-	-	-	(3)	-	(3)	#DIV/0!	-
<b>Payments</b>										
Suppliers and employees		-	-	-	(9 152)	(60 931)	-	60 931	#DIV/0!	-
Finance charges		-	-	-	(32)	(95)	-	95	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	-	-	(18 467)	(187 572)	-	187 572	#DIV/0!	-
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(11)	(30)	-	(30)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	(11)	(30)	-	30	#DIV/0!	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	-	(18 478)	(187 602)	-			-
Cash/cash equivalents at beginning:		-	-	-		-	-			-
Cash/cash equivalents at month/year end:		-	-	-		(187 602)	-			-

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.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR APRIL 2017

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M10 April

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
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		—	—	(2 692)	(756)	(836)	(423)	(914)	(2 302)	(739)	(879)	—	9 541	—	—	—
Property rates - penalties & collection charges		(88)	(112)	(109)	(77)	(509)	(113)	(111)	(100)	(108)	(105)	—	1 432	—	—	—
Service charges - electricity revenue		(4 167)	(2 822)	(3 360)	(2 504)	(3 558)	(2 618)	(2 662)	(2 754)	(3 020)	(3 535)	—	31 001	—	—	—
Service charges - water revenue		(2 490)	(700)	(268)	(516)	(1 198)	(1 403)	(1 458)	(1 394)	(1 168)	(1 446)	—	12 041	—	—	—
Service charges - sanitation revenue		(754)	(754)	(754)	(756)	(754)	(754)	(753)	(744)	(754)	(752)	—	7 528	—	—	—
Service charges - refuse		(4 591)	(358)	(372)	(379)	(372)	(366)	(368)	(382)	(388)	(374)	—	7 949	—	—	—
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		(35)	(35)	(39)	(44)	(40)	(39)	(42)	(37)	(36)	(38)	—	386	—	—	—
Interest earned - external investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned - outstanding debtors		(305)	(331)	(331)	(338)	(352)	(360)	(367)	(318)	(361)	(362)	—	3 425	—	—	—
Dividends received		—	—	—	—	—	—	(3)	—	—	—	—	3	—	—	—
Fines		(4)	—	(9)	(8)	(2)	(14)	(7)	(16)	(10)	(62)	—	134	—	—	—
Licences and permits		(13)	(10)	(16)	(3)	(13)	(15)	(15)	(15)	(19)	(12)	—	130	—	—	—
Agency services		—	—	—	—	(1)	—	(1)	(94)	—	(40)	—	137	—	—	—
Transfer receipts - operating		(9 558)	(6 893)	(10 023)	(2 734)	(1 912)	(7 065)	(1 395)	(1 053)	(5 735)	—	—	46 368	—	—	—
Other revenue		(42)	(20)	(35)	(35)	(7)	(73)	(78)	(76)	(96)	(76)	—	538	—	—	—
<b>Cash Receipts by Source</b>		<b>(22 048)</b>	<b>(12 035)</b>	<b>(18 009)</b>	<b>(8 149)</b>	<b>(9 555)</b>	<b>(13 244)</b>	<b>(8 173)</b>	<b>(9 284)</b>	<b>(12 433)</b>	<b>(7 682)</b>	—	<b>120 614</b>	—	—	—
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		(8 036)	(6 000)	(5 000)	(1 446)	—	(5 565)	—	—	(2 056)	—	—	28 103	—	—	—
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)	(2)	(11)	(10)	(22)	—	62	—	—	—
Receipt of non-current debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Receipt of non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Change in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Receipts by Source</b>		<b>(30 085)</b>	<b>(18 036)</b>	<b>(23 015)</b>	<b>(9 597)</b>	<b>(9 557)</b>	<b>(18 816)</b>	<b>(8 175)</b>	<b>(9 295)</b>	<b>(14 500)</b>	<b>(7 704)</b>	—	<b>148 779</b>	—	—	—
<b>Cash Payments by Type</b>																
Employee related costs		3 501	3 722	3 553	3 810	4 939	3 769	3 437	3 483	3 822	3 299	—	(37 337)	—	—	—
Remuneration of councillors		230	114	135	150	211	205	205	209	149	206	—	(1 813)	—	—	—
Interest paid		—	—	—	—	—	—	64	32	—	69	—	(164)	—	—	—
Bulk purchases - Electricity		—	2 655	1 754	4 325	2 743	—	1 491	3 102	3 153	2 632	—	(21 855)	—	—	—
Bulk purchases - Water & Sewer		358	17	—	52	—	31	52	—	—	61	—	(570)	—	—	—
Other materials		478	472	—	—	—	—	204	1 963	2 496	685	—	(6 298)	—	—	—
Contracted services		227	513	49	4 282	327	1 452	777	394	1 692	576	—	(10 288)	—	—	—
Grants and subsidies paid - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grants and subsidies paid - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General expenses		—	—	657	334	281	268	—	—	—	—	—	(1 541)	—	—	—
<b>Cash Payments by Type</b>		<b>4 794</b>	<b>7 492</b>	<b>6 149</b>	<b>12 952</b>	<b>8 501</b>	<b>5 725</b>	<b>6 230</b>	<b>9 183</b>	<b>11 312</b>	<b>7 527</b>	—	<b>(79 866)</b>	—	—	—
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Cash Payments by Type</b>		<b>4 794</b>	<b>7 492</b>	<b>6 149</b>	<b>12 952</b>	<b>8 501</b>	<b>5 725</b>	<b>6 230</b>	<b>9 183</b>	<b>11 312</b>	<b>7 527</b>	—	<b>(79 866)</b>	—	—	—
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(34 879)</b>	<b>(25 527)</b>	<b>(29 164)</b>	<b>(22 549)</b>	<b>(18 059)</b>	<b>(24 541)</b>	<b>(14 405)</b>	<b>(18 478)</b>	<b>(25 812)</b>	<b>(15 231)</b>	—	<b>228 645</b>	—	—	—
Cash/cash equivalents at the month/year beginning:		(311)	(35 190)	(60 718)	(89 881)	(112 431)	(130 490)	(155 031)	(169 436)	(187 913)	(213 725)	(228 956)	(228 956)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(35 190)	(60 718)	(89 881)	(112 431)	(130 490)	(155 031)	(169 436)	(187 913)	(213 725)	(228 956)	(228 956)	(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 - M10 April

Description	NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1 833	517	663	579	487	433	2 311	9 405	16 228	13 215			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 835	182	118	87	69	58	218	1 330	3 897	1 762			
Receivables from Non-exchange Transactions - Property Rates	1400	1 151	1 343	300	279	287	256	2 681	7 138	13 434	10 640			
Receivables from Exchange Transactions - Waste Water Management	1500	795	294	286	278	275	279	1 695	9 337	13 238	11 864			
Receivables from Exchange Transactions - Waste Management	1600	777	315	302	303	303	305	1 559	9 525	13 389	11 995			
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	1	1	5	31	47	40			
Interest on Arrear Debtor Accounts	1810	-	1 172	44	53	62	69	685	12 117	14 201	12 985			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(1 372)	39	20	20	21	20	78	1 212	39	1 351			
Total By Income Source	2000	5 023	3 864	1 734	1 601	1 504	1 421	9 232	50 095	74 474	63 853	-	-	-
2015/16 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	265	164	112	63	69	39	510	547	1 771	1 230			
Commercial	2300	1 363	102	66	75	75	62	276	712	2 730	1 199			
Households	2400	3 233	3 394	1 388	1 304	1 212	1 179	7 229	44 951	63 890	55 875			
Other	2500	163	204	168	158	147	141	1 217	3 884	6 083	5 548			
Total By Customer Group	2600	5 023	3 864	1 734	1 601	1 504	1 421	9 232	50 095	74 474	63 853	-	-	-

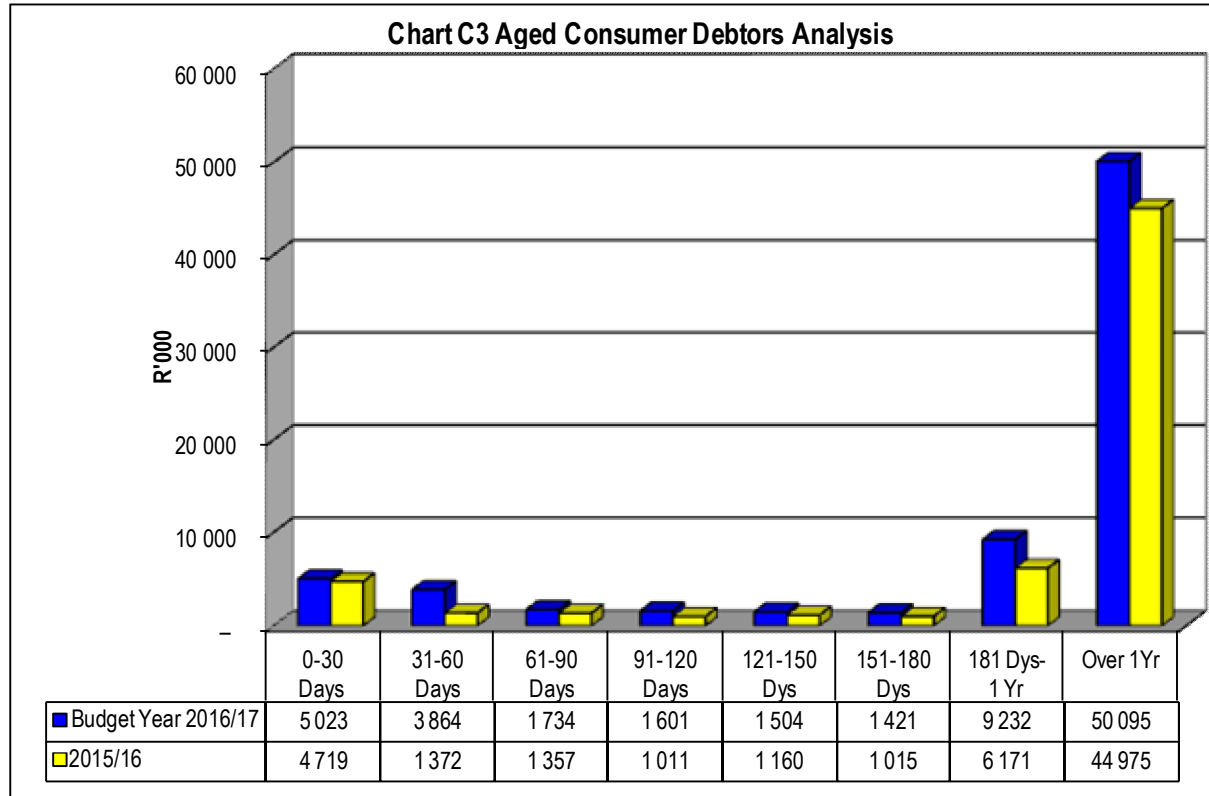
The value reflected in the Financial Position<sup>5</sup> will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

#### Section 6 – Creditors' analysis



WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

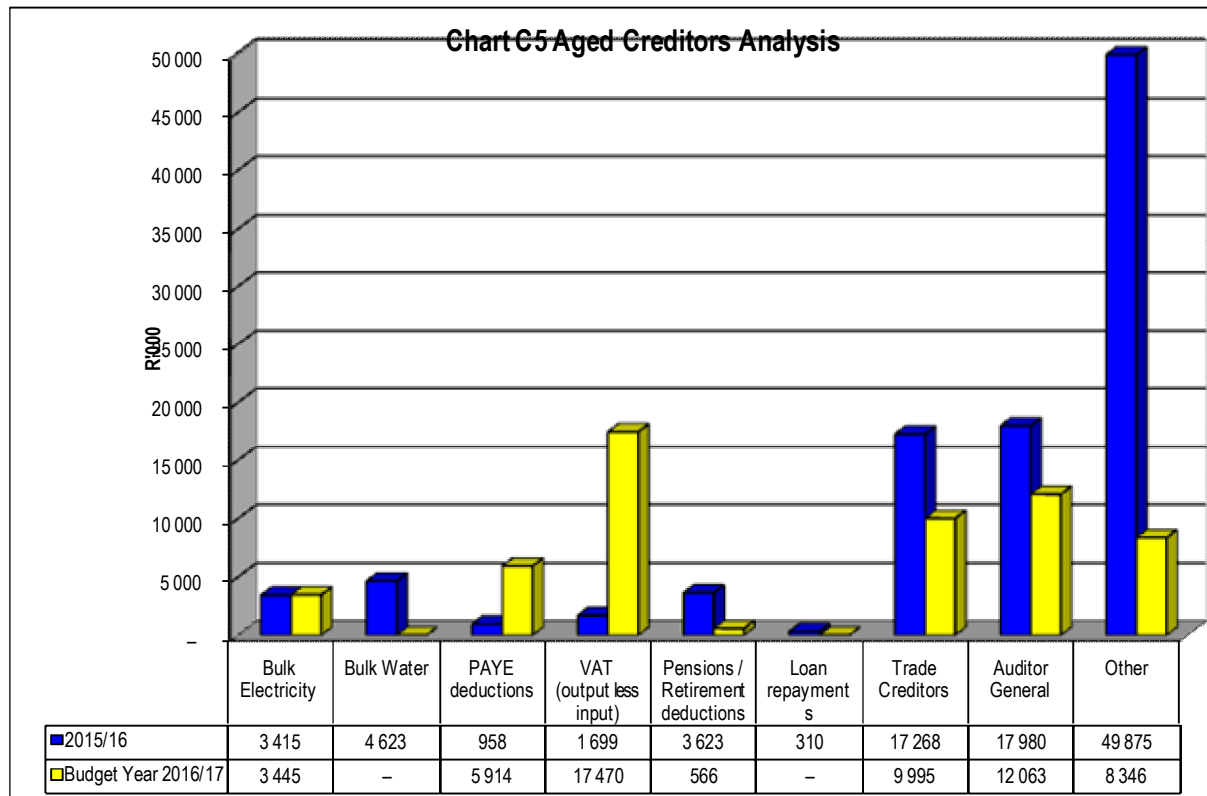
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2 785	660	-	-	-	-	-	-	3 445
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	530	5 384	5 914
VAT (output less input)	0400	17 470	-	-	-	-	-	-	-	17 470
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	566	566
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	37	37	85	41	29	256	1 288	8 222	9 995
Auditor General	0800	389	149	128	486	-	-	-	10 910	12 063
Other	0900	98	98	58	32	95	67	910	6 989	8 346
Total By Customer Type	1000	20 779	944	271	558	124	323	2 728	32 071	57 799

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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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.



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR APRIL2017

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 <sup>8</sup>	3 080
Call investment deposits <sup>8</sup>	17 953
<b>TOTAL</b>	<b>21 033</b>

The following commitments exist against these available resources:

Item	R'000
Loan repayments due APRIL2017	57
Trade and other Creditors & Unspent Conditional Grants	38 084
<b>TOTAL</b>	<b>38 141</b>
<b>TOTAL (Cash resources needed)</b>	<b>17 108</b>
<b>2 month cash projection for operating expenditure</b>	<b>26 216</b>

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

Cash needed to achieve ideal liquidity level	23 004
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<sup>8</sup>

*Section 4 – Table C6 Financial Position*

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL2017**

#### **Section 8 – Allocation and grant receipts and expenditure**

##### **8.1 Supporting Table SC 6**

**WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April**

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# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR APRIL 2017

### 8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	25 750	-	-	21 680	-	21 680	#DIV/0!	-
Local Gov ernment Equitable Share			22 940			19 117		19 117	#DIV/0!	
Finance Management			1 810			1 671		1 671	#DIV/0!	
EPWP Incentive			1 000			892		892	#DIV/0!	
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	22 655	-	-	13 794	-	13 794	#DIV/0!	-
Housing			20 642			12 300		12 300	#DIV/0!	
Community Development Workers			113			80		80	#DIV/0!	
								-		
								-		
Library Grant			1 900			1 414		1 414	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	48 405	-	-	35 474	-	35 474	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		-	54 480	-	-	15 696	-	15 696	#DIV/0!	-
Regional Bulk Infrastructure			29 167			4 028		4 028	#DIV/0!	
Municipal Infrastructure Grant (MIG)			9 313			5 992		5 992	#DIV/0!	
								-		
								-		
Integrated National Electrification Programme			16 000			5 676		5 676	#DIV/0!	
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	54 480	-	-	15 696	-	15 696	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	102 885	-	-	51 170	-	51 170	#DIV/0!	-

## 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 - M10 APRIL

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
<b><u>Councillors (Political Office Bearers plus Other)</u></b>										
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
<b>Sub Total – Councillors</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b><u>Senior Managers of the Municipality</u></b>	3									
Basic Salaries and Wages								-		
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Overtime								-		
Performance Bonus								-		
Motor Vehicle Allowance								-		
Cellphone Allowance								-		
Housing Allowances								-		
Other benefits and allowances								-		
Payments in lieu of leave								-		
Long service awards								-		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR APRIL2017

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

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



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR APRIL2017

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

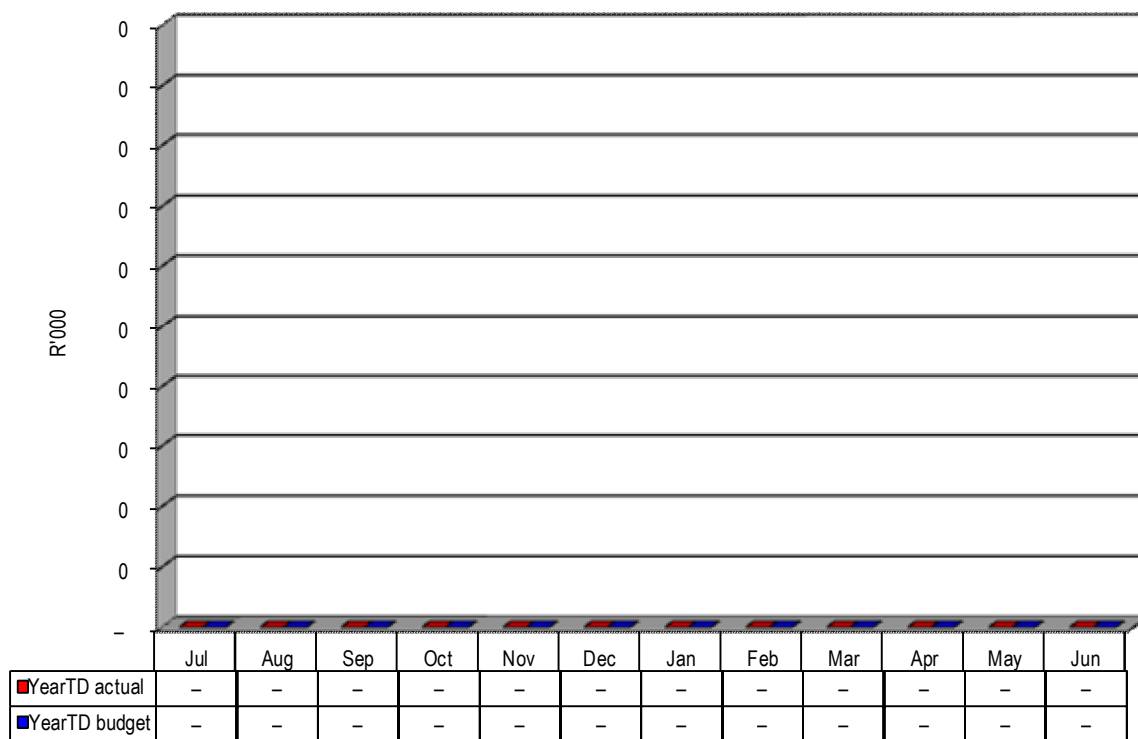
## Section 10 – Capital programme performance

### 10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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									
<b>Monthly expenditure performance trend</b>									
July						-	-		
August						-	-		
September						-	-		
October						-	-		
November						-	-		
December						-	-		
January						-	-		
February						-	-		
March						-	-		
April						-	-		
May						-	-		
June						-	-		
<b>Total Capital expenditure</b>	-	-	-	-					

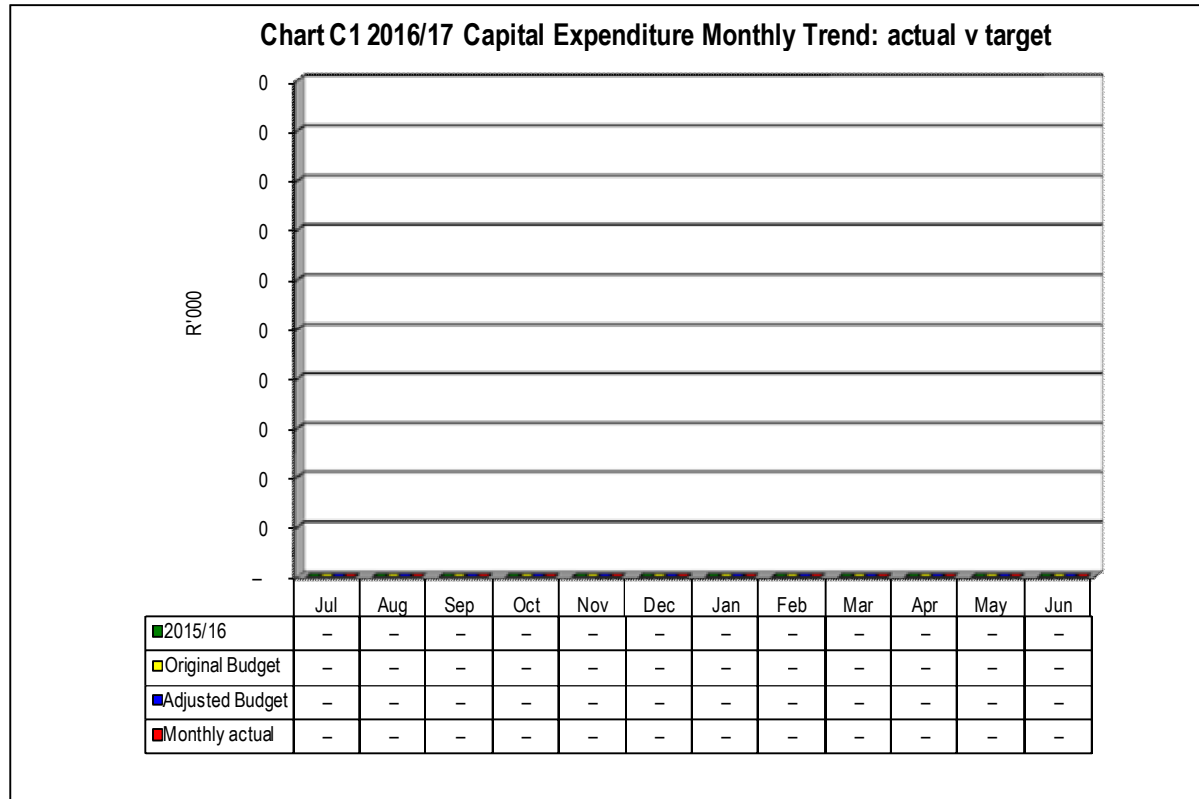
**Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target**



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017



#### References

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

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
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		—	41 786	195	91	194	163	(32)	-19.5%	195
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	195	91	194	163	(32)	-19.5%	195
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		—	20 000	195	91	194	163	(32)	-19.5%	195
Infrastructure - Sanitation		—	10 000	—	—	—	—	—	—	—
Reticulation		—	10 000	—	—	—	—	—	—	—
Sewerage purification		—	—	—	—	—	—	—	—	—
Infrastructure - Other		—	—	—	—	—	—	—	—	—
Waste Management		—	—	—	—	—	—	—	—	—
Transportation		—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Community</b>		—	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		—	—	—	—	—	—	—	—	—
<b>Heritage assets</b>		—	—	—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
Housing development		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Other assets</b>		—	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		—	—	—	—	—	—	—	—	—
<b>Agricultural assets</b>		—	—	—	—	—	—	—	—	—
Agricultural 1		—	—	—	—	—	—	—	—	—
Agricultural 2		—	—	—	—	—	—	—	—	—
<b>Biological assets</b>		—	—	—	—	—	—	—	—	—
Biological 1		—	—	—	—	—	—	—	—	—
Biological 2		—	—	—	—	—	—	—	—	—
<b>Intangibles</b>		—	—	—	—	—	—	—	—	—
Computers - software & programming		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	—	42 475	195	91	194	163	(32)	-19.5%	195
<b>Specialised vehicles</b>		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL2017**

10.2 Supporting Table SC13b

I

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M10

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
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
Agricultural 2		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
Biological 2		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL2017**

#### References

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

**KANNALAND MUNICIPALITY**  
**MONTHLY BUDGET STATEMENT FOR**  
**APRIL 2017**

**10.3 Supporting Table SC13c**



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL 2017

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

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
<b>R thousands</b>	<b>1</b>									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
Uniform/special/protective clothing (no special code)		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Bargaining council (no special code)		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL 2017**

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

##### **11.1 Overview**

No comments for APRIL 2017

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### APRIL2017

#### Section 12 – Other supporting documentation

##### 12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF APRIL 2017

Lending Institution	Balance 01/04/2017 (R'000)	Interest Capitalised APRIL2017 (R'000)	Repayments APRIL2017 (R'000)	New Loans	Balance 31/01/2017 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs ( R' 000)
DBSA	2 891 408.14	31 746.59	(56 736.95)	-	2 866 417.78	12.52	-	-
	-	-	-	-	-	-	-	-
Total	2 891 408.14	31 746.59	(56 736.95)	-	2 866 417.78		-	-

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **APRIL 2017**

Section 13 – Municipal Manager's Quality Certification

#### **QUALITY CERTIFICATE**

I, PA Williams the acting 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 APRIL 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: PA Williams

Municipal Manager of Kannaland Municipality – WC041

Signature -----

Date -----