

Kannaland Municipality



Monthly Budget Statement

MAY 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

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Glossary

Adjustments budget - Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations - Money received from Provincial or National Government or other municipalities.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Budget - The financial plan of the Municipality.

Budget related policy - Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement - A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA - Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share - A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure - Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS - Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP - Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP - Integrated Development Plan. The main strategic planning document of the Municipality

MBRR - Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA - Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF - Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure - Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates - Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP - Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives - The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure - Generally, is spending without, or in excess of, an approved budget.

Virement - A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote - One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality and which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

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Legislative Framework

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

The Municipal Finance Management Act

Section 71: Monthly budget statements

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

Municipal budget and reporting regulations (MBRR)

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

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

Format of monthly budget statements

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

Tabling of monthly budget statements

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

Publication of monthly budget statements

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

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

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PART 1 – IN-YEAR REPORT

Section 1 – Mayor's Report

1.1 In-Year Report - Monthly Budget Statement

Mayor's report

3. The Mayor's report accompanying an in-year monthly budget statement must provide-

- (a) a summary of whether the municipality's budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;
- (b) a summary of any financial problems or risks facing the municipality or any such entity; and (c) any other information considered relevant by the Mayor.

The cash position is still stable (refer to section 7 for more information) and current commitments can be met. However, there is no additional money available for new projects.

Revenue achieved to date is 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 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 MAY 2017.

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 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)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 9 263 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 MAY2017

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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WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M11 May

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	14 774	14 774	838	13 971	14 914	(943)	-6%	14 598
Service charges	60 372	66 704	66 704	4 467	52 751	61 145	(8 394)	-14%	69 496
Investment revenue	260	690	690	–	666	35	631	1803%	621
Transfers recognised - operational	44 858	40 015	40 015	–	43 955	36 680	7 274	20%	41 698
Other own revenue	18 866	9 838	7 621	562	7 621	5 582	2 039	37%	11 980
Total Revenue (excluding capital transfers and contributions)	138 320	132 021	129 804	5 868	118 964	118 357	607	1%	138 392
Employee costs	51 714	50 597	50 597	3 591	40 929	46 381	(5 452)	-12%	56 802
Remuneration of Councillors	2 884	2 846	2 846	242	2 126	2 609	(483)	-19%	2 636
Depreciation & asset impairment	9 843	10 230	10 230	–	–	194	(194)	-100%	10 036
Finance charges	3 522	1 230	1 230	–	702	1 205	(503)	-42%	721
Materials and bulk purchases	26 705	30 720	30 720	2 661	27 025	28 160	(1 135)	-4%	23 871
Transfers and grants	14 939	–	–	–	–	–	–	–	–
Other expenditure	52 407	49 541	49 541	1 085	21 261	31 144	(9 883)	-32%	39 045
Total Expenditure	162 015	145 164	145 164	7 580	92 042	109 692	(17 650)	-16%	133 112
Surplus/(Deficit)	(23 695)	(13 144)	(15 361)	(1 712)	26 921	8 664	18 257	211%	5 280
Transfers recognised - capital	28 149	54 480	54 480	–	28 426	40 860	(12 434)	-30%	30 734
Contributions & Contributed assets	14	5	97	–	96	93	3	4%	102
Surplus/(Deficit) after capital transfers & contributions	4 467	41 341	39 216	(1 712)	55 443	49 617	5 826	12%	36 117
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	4 467	41 341	39 216	(1 712)	55 443	49 617	5 826	12%	36 117
Capital expenditure & funds sources									
Capital expenditure	–	42 475	195	–	194	179	15	9%	195
Capital transfers recognised	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	42 475	195	–	194	179	15	9%	195
Total sources of capital funds	–	42 475	195	–	194	179	15	9%	195
Financial position									
Total current assets	–	–	–	–	54 422				–
Total non current assets	–	–	–	–	42 556				–
Total current liabilities	–	–	–	–	(98 186)				–
Total non current liabilities	–	–	–	–	(21 574)				–
Community wealth/Equity	–	–	–	–	35 188				–
Cash flows									
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!	–
Cash/cash equivalents at the month/year end	–	–	–	–	(187 602)	–	187 602	#DIV/0!	–
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	3 528	1 581	3 639	1 665	1 553	1 466	9 338	51 204	73 974
Creditors Age Analysis									
Total Creditors	24 975	3 490	911	766	33	124	4 723	33 579	68 603

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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.

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WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

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>		37 916	28 231	30 294	972	25 466	24 937	529	2%	33 155
Executive and council		4 764	3 183	3 074	126	1 161	1 634	(473)	-29%	3 199
Budget and treasury office		13 580	5 123	6 519	383	4 675	4 498	178	4%	6 805
Corporate services		19 572	19 925	20 701	462	19 629	18 805	824	4%	23 151
<i>Community and public safety</i>		18 013	13 059	28 416	47	448	13 737	(13 289)	-97%	16 353
Community and social services		3 776	13 014	15 371	45	422	13 721	(13 299)	-97%	3 296
Sport and recreation		18	7	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		14 219	38	13 045	2	26	16	11	68%	13 056
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 484	5 360	6 366	16	1 847	1 382	465	34%	6 783
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 484	5 360	6 366	16	1 847	1 382	465	34%	6 783
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		102 971	101 837	102 789	5 261	75 518	73 694	1 825	2%	137 065
Electricity		41 937	44 801	64 550	2 718	43 479	44 402	(923)	-2%	67 522
Water		30 427	34 630	14 889	1 244	14 411	10 818	3 593	33%	19 982
Waste water management		21 993	13 604	14 146	557	9 435	11 527	(2 092)	-18%	13 707
Waste management		8 613	8 801	9 204	742	8 193	6 947	1 246	18%	35 855
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	165 384	148 487	167 865	6 297	103 279	113 749	(10 470)	-9%	193 356
Expenditure - Standard										
<i>Governance and administration</i>		62 941	56 135	41 559	1 404	37 979	32 820	5 159	16%	53 640
Executive and council		23 659	20 814	13 823	(90)	12 435	9 192	3 243	35%	21 554
Budget and treasury office		27 300	20 976	15 866	853	14 757	13 898	859	6%	18 695
Corporate services		11 982	14 345	11 871	641	10 787	9 730	1 056	11%	13 391
<i>Community and public safety</i>		12 568	12 675	25 516	604	21 917	27 267	(5 350)	-20%	27 782
Community and social services		11 297	10 111	11 358	552	7 367	7 120	247	3%	12 623
Sport and recreation		744	994	730	28	312	470	(159)	-34%	743
Public safety		-	-	-	-	-	-	-	-	-
Housing		527	1 569	13 428	25	14 238	19 676	(5 438)	-28%	14 416
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 791	2 952	6 982	237	2 404	2 125	279	13%	7 235
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 791	2 952	6 982	237	2 404	2 125	279	13%	7 235
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		66 098	41 617	64 989	3 563	37 518	40 174	(2 656)	-7%	61 336
Electricity		36 366	34 394	37 516	2 915	26 830	35 125	(8 296)	-24%	30 456
Water		17 349	8 820	12 578	394	5 028	(381)	5 409	-1420%	15 788
Waste water management		6 117	(4 061)	8 488	208	2 883	2 789	93	3%	8 694
Waste management		6 266	2 464	6 407	46	2 777	2 640	137	5%	6 399
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	148 398	113 378	139 045	5 809	99 816	102 385	(2 569)	-3%	149 993
Surplus/ (Deficit) for the year		16 986	35 109	28 820	488	3 463	11 364	(7 901)	-70%	43 362

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.

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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 MAY2017 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) - M11 May

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	125 213	5 404	78 496	88 232	(9 735)	-11.0%	125 237
Vote 2 - Office of the City Manager		19 572	19 925	20 701	462	19 629	18 805	824	4.4%	23 151
Vote 3 - 0		2 036	2 710	2 388	45	452	2 199	(1 747)	-79.4%	878
Vote 4 - 0		13 580	5 123	6 519	383	4 675	4 498	178	4.0%	6 805
Vote 5 - 0		14 219	38	13 045	2	26	16	11	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	167 865	6 297	103 279	113 749	(10 470)	-9.2%	169 127
Expenditure by Vote	1									
Vote 1 - Governance		117 213	71 992	92 967	3 891	56 596	55 716	880	1.6%	98 091
Vote 2 - Office of the City Manager		11 982	14 345	11 871	641	10 787	9 730	1 056	10.9%	13 391
Vote 3 - 0		5 258	3 852	4 380	342	3 721	3 116	605	19.4%	5 390
Vote 4 - 0		27 387	20 976	15 866	853	14 757	13 898	859	6.2%	18 695
Vote 5 - 0		527	1 569	13 428	25	14 238	19 676	(5 438)	-27.6%	14 416
Vote 6 - 0		592	644	542	23	297	253	44	17.3%	597
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	139 053	5 775	100 395	102 390	(1 994)	-1.9%	150 579
Surplus/ (Deficit) for the year	2	3 510	35 109	28 812	522	2 884	11 360	(8 475)	-74.6%	18 548

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

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WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	838	13 971	14 914	(943)	-6%	14 598
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		38 717	42 580	42 580	2 358	29 792	39 032	(9 239)	-24%	43 402
Service charges - water revenue		11 110	10 970	10 970	999	11 730	10 056	1 674	17%	14 747
Service charges - sanitation revenue		5 723	7 820	7 820	743	7 306	7 168	137	2%	6 008
Service charges - refuse revenue		4 822	5 334	5 334	368	3 923	4 890	(966)	-20%	5 339
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		225	170	170	35	412	220	192	88%	464
Interest earned - external investments		260	690	690	–	666	35	631	1803%	621
Interest earned - outstanding debtors		5 125	3 570	3 570	372	4 950	3 273	1 678	51%	5 230
Dividends received		3	–	3	–	3	2	0	18%	3
Fines		5 414	2 002	2 002	1	994	614	380	62%	5 771
Licences and permits		186	280	280	15	151	106	45	43%	170
Agency services		763	700	705	–	622	593	29	5%	740
Transfers recognised - operational		44 858	40 015	40 015	–	43 955	36 680	7 274	20%	41 698
Other revenue		6 118	3 116	690	139	287	633	(346)	-55%	(683)
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	5 868	118 964	118 357	607	1%	138 392
Expenditure By Type										
Employee related costs		51 714	50 597	50 597	3 591	40 929	46 381	(5 452)	-12%	56 802
Remuneration of councillors		2 884	2 846	2 846	242	2 126	2 609	(483)	-19%	2 636
Debt impairment		18 224	15 566	15 566	–	–	–	–	–	15 566
Depreciation & asset impairment		9 843	10 230	10 230	–	–	194	(194)	-100%	10 036
Finance charges		3 522	1 230	1 230	–	702	1 205	(503)	-42%	721
Bulk purchases		26 705	30 720	30 720	2 661	27 025	28 160	(1 135)	-4%	23 871
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	143	905	–	905	#DIV/0!	1 397
Transfers and grants		14 939	–	–	–	–	–	–	–	–
Other expenditure		33 576	33 975	33 975	942	20 356	31 144	(10 788)	-35%	22 082
Loss on disposal of PPE		607	–	–	–	–	–	–	–	–
Total Expenditure		162 015	145 164	145 164	7 580	92 042	109 692	(17 650)	-16%	133 112
Surplus/(Deficit)										
		(23 695)	(13 144)	(15 361)	(1 712)	26 921	8 664	18 257	0	5 280
Transfers recognised - capital		28 149	54 480	54 480	–	28 426	40 860	(12 434)	(0)	30 734
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		14	5	97	–	96	93	3	0	102
Surplus/(Deficit) after capital transfers & contributions		4 467	41 341	39 216	(1 712)	55 443	49 617			36 117
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		4 467	41 341	39 216	(1 712)	55 443	49 617			36 117
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		4 467	41 341	39 216	(1 712)	55 443	49 617			36 117
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		4 467	41 341	39 216	(1 712)	55 443	49 617			36 117

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.

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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.

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4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

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WC041 Kannaland - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

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	195	-	194	179	15	9%	195
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	195	-	194	179	15	9%	195
Total Capital Expenditure		-	42 475	195	-	194	179	15	9%	195
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	195	-	194	179	15	9%	195
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	30 000	195	-	194	179	15	9%	195
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	-	42 475	195	-	194	179	15	9%	195
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	195	-	194	179	15	9%	195
Total Capital Funding		-	42 475	195	-	194	179	15	9%	195

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

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4.1.6 Table C6: Monthly Budget Statement - Financial Position

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

MAY2017

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M11 May

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		-	-	-	6 203	-
Call investment deposits		-	-	-	17 951	-
Consumer debtors		-	-	-	19 394	-
Other debtors		-	-	-	10 729	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	144	-
Total current assets		-	-	-	54 422	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	32 382	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	10 174	-
Other non-current assets		-	-	-	-	-
Total non current assets		-	-	-	42 556	-
TOTAL ASSETS		-	-	-	96 978	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2 437)	-
Consumer deposits		-	-	-	(728)	-
Trade and other payables		-	-	-	(71 762)	-
Provisions		-	-	-	(23 259)	-
Total current liabilities		-	-	-	(98 186)	-
Non current liabilities						
Borrowing		-	-	-	(1 026)	-
Provisions		-	-	-	(20 548)	-
Total non current liabilities		-	-	-	(21 574)	-
TOTAL LIABILITIES		-	-	-	(119 760)	-
NET ASSETS	2	-	-	-	216 738	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	-	-	35 200	-
Reserves		-	-	-	(12)	-
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	35 188	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

MAY 2017

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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		-	-	-	(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!	-
Payments										
Suppliers and employees		-	-	-	(9 152)	(60 931)	-	60 931	#DIV/0!	-
Finance charges		-	-	-	(32)	(95)	-	95	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	(18 467)	(187 572)	-	187 572	#DIV/0!	-
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		-	-	-	(11)	(30)	-	(30)	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(11)	(30)	-	30	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		-	-	-	(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.

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M11 May

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2016/17	+1 2017/18	+2 2018/19
R thousands	1															
Cash Receipts By Source																
Property rates		—	—	(2 692)	(756)	(836)	(423)	(914)	(2 302)	(739)	(879)	(838)	10 379	—	—	—
Property rates - penalties & collection charges		(88)	(112)	(109)	(77)	(509)	(113)	(111)	(100)	(108)	(105)	(108)	1 540	—	—	—
Service charges - electricity revenue		(4 167)	(2 822)	(3 360)	(2 504)	(3 558)	(2 618)	(2 662)	(2 754)	(3 020)	(3 535)	(2 358)	33 358	—	—	—
Service charges - water revenue		(2 490)	(700)	(268)	(516)	(1 198)	(1 403)	(1 458)	(1 394)	(1 168)	(1 446)	(999)	13 040	—	—	—
Service charges - sanitation revenue		(754)	(754)	(754)	(756)	(754)	(754)	(753)	(744)	(754)	(752)	(743)	8 271	—	—	—
Service charges - refuse		(4 591)	(358)	(372)	(379)	(372)	(366)	(368)	(382)	(388)	(374)	(368)	8 317	—	—	—
Service charges - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		(35)	(35)	(39)	(44)	(40)	(39)	(42)	(37)	(36)	(38)	(35)	421	—	—	—
Interest earned - external investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned - outstanding debtors		(305)	(331)	(331)	(338)	(352)	(360)	(367)	(318)	(361)	(362)	(372)	3 797	—	—	—
Dividends received		—	—	—	—	—	—	(3)	—	—	—	—	3	—	—	—
Fines		(4)	—	(9)	(8)	(2)	(14)	(7)	(16)	(10)	(62)	(1)	134	—	—	—
Licences and permits		(13)	(10)	(16)	(3)	(13)	(15)	(15)	(15)	(19)	(12)	(15)	146	—	—	—
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)	(73)	(35)	(73)	(78)	(76)	(96)	(76)	(139)	677	—	—	—
Cash Receipts by Source		(22 048)	(12 035)	(18 009)	(8 149)	(9 555)	(13 244)	(8 173)	(9 284)	(12 433)	(7 682)	(5 975)	126 589	—	—	—
Other Cash Flows by Source																
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)	(8)	71	—	—	—
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)	(8 175)	(9 295)	(14 500)	(7 704)	(5 984)	154 763	—	—	—
Cash Payments by Type																
Employee related costs		3 501	3 722	3 553	3 810	4 939	3 769	3 437	3 483	3 822	3 299	3 591	(40 928)	—	—	—
Remuneration of councillors		230	114	135	150	211	205	205	209	149	206	242	(2 055)	—	—	—
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	2 616	(24 471)	—	—	—
Bulk purchases - Water & Sewer		358	17	—	52	—	31	52	—	—	61	46	(615)	—	—	—
Other materials		478	472	—	—	—	—	204	1 963	2 496	685	942	(7 240)	—	—	—
Contracted services		227	513	49	4 282	327	1 452	777	394	1 692	576	143	(10 431)	—	—	—
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	6 230	9 183	11 312	7 527	7 580	(87 446)	—	—	—
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	6 230	9 183	11 312	7 527	7 580	(87 446)	—	—	—
NET INCREASE/(DECREASE) IN CASH HELD		(34 879)	(25 527)	(29 164)	(22 549)	(18 059)	(24 541)	(14 405)	(18 478)	(25 812)	(15 231)	(13 564)	242 209	—	—	—
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)	(242 520)	(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)	(242 520)	(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 - M11 May

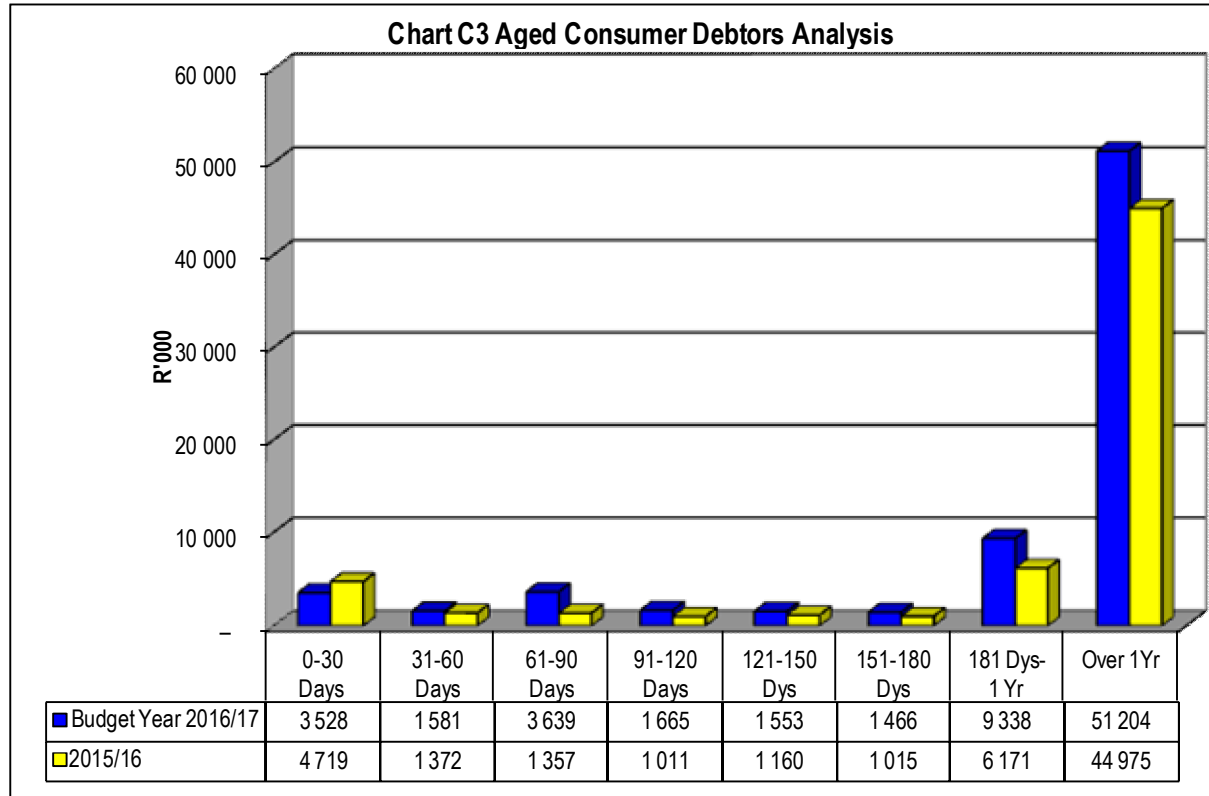
Description	NT Code	Budget Year 2016/17										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 445	511	489	637	564	475	2 277	9 692	16 090	13 645		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	961	136	102	98	74	55	241	1 341	3 008	1 809		
Receivables from Non-exchange Transactions - Property Rates	1400	1 123	311	1 288	280	262	275	2 668	7 257	13 463	10 741		
Receivables from Exchange Transactions - Waste Water Management	1500	758	286	281	277	272	271	1 728	9 505	13 377	12 053		
Receivables from Exchange Transactions - Waste Management	1600	769	301	299	295	297	297	1 619	9 696	13 573	12 204		
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	1	1	5	31	48	40		
Interest on Arrear Debtor Accounts	1810	15	13	1 155	55	63	71	707	12 480	14 560	13 377		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	(1 547)	21	24	20	20	20	92	1 203	(146)	1 356		
Total By Income Source	2000	3 528	1 581	3 639	1 665	1 553	1 466	9 338	51 204	73 974	65 225	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(3)	99	93	96	54	65	541	557	1 502	1 313		
Commercial	2300	620	68	76	65	71	63	308	741	2 013	1 249		
Households	2400	3 029	1 243	3 278	1 345	1 272	1 192	7 200	45 963	64 522	56 972		
Other	2500	(118)	170	193	159	156	146	1 289	3 942	5 937	5 692		
Total By Customer Group	2600	3 528	1 581	3 639	1 665	1 553	1 466	9 338	51 204	73 974	65 225	-	-

The value reflected in the Financial Position⁵ will not reconcile to the Debtors Age Analysis shown on Table SC3. The financial position includes the provision made for bad debts and some debtor classifications which do not form part of the consumer debtors, whereas the age analysis only includes consumer amounts on the Debtors module of SAMRAS.

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR MAY2017

Section 6 – Creditors' analysis



WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

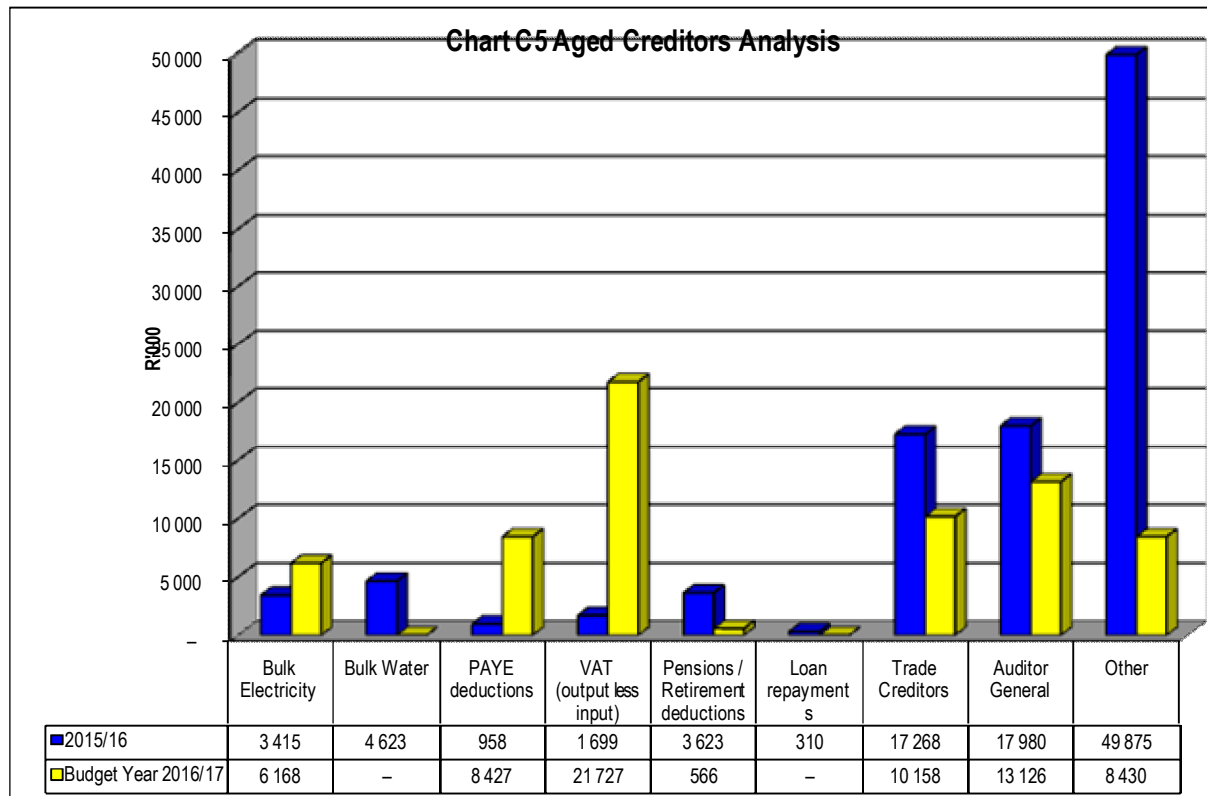
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	2 724	2 785	660	–	–	–	–	–	6 168
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	2 415	6 012	8 427
VAT (output less input)	0400	21 727	–	–	–	–	–	–	–	21 727
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	566	566
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	174	56	36	37	1	29	1 431	8 394	10 158
Auditor General	0800	242	576	117	672	–	–	–	11 519	13 126
Other	0900	109	73	98	58	32	95	877	7 088	8 430
Total By Customer Type	1000	24 975	3 490	911	766	33	124	4 723	33 579	68 603

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 MAY2017

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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	3 937
Call investment deposits ⁸	8 398
TOTAL	12 335

The following commitments exist against these available resources:

Item	R'000
Loan repayments due MAY2017	57
Trade and other Creditors & Unspent Conditional Grants	28 050
TOTAL	28 557
TOTAL (Cash resources needed)	16 220
2 month cash projection for operating expenditure	32 444

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

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Cash needed to achieve ideal liquidity level	23 004
--	--------

⁸

Section 4 – Table C6 Financial Position

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MONTHLY BUDGET STATEMENT FOR

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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 - M11 May

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	-	-	25 750	-	22 940	#DIV/0!	-
Local Government Equitable Share			22 940			22 940		22 940	#DIV/0!	
Finance Management			1 810			1 810				
EPWP Incentive			1 000			1 000				
	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	22 528	-	-	14 186	-	14 186	#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			1 773		1 773	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Total Operating Transfers and Grants	5	-	48 278	-	-	39 936	-	37 126	#DIV/0!	-
Capital Transfers and Grants										
National Government:		-	54 480	-	-	27 263	-	17 950	#DIV/0!	-
Regional Bulk Infrastructure			29 167			1 950		1 950	#DIV/0!	
Municipal Infrastructure Grant (MIG)			9 313			9 313				
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	-	-	27 263	-	17 950	#DIV/0!	-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	102 758	-	-	67 199	-	55 076	#DIV/0!	-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR MAY2017

8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	-	-	23 688	-	23 688	#DIV/0!	-
Local Government Equitable Share			22 940			21 028		21 028	#DIV/0!	
Finance Management			1 810			1 671		1 671	#DIV/0!	
EPWP Incentive			1 000			988		988	#DIV/0!	
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	22 655	-	-	14 003	-	14 003	#DIV/0!	-
Housing			20 642			12 300		12 300	#DIV/0!	
Community Development Workers			113			90		90	#DIV/0!	
								-		
								-		
Library Grant			1 900			1 613		1 613	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
Total operating expenditure of Transfers and Grants:		-	48 405	-	-	37 691	-	37 691	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		-	54 480	-	-	23 726	-	23 726	#DIV/0!	-
Regional Bulk Infrastructure			29 167			4 028		4 028	#DIV/0!	
Municipal Infrastructure Grant (MIG)			9 313			8 161		8 161	#DIV/0!	
								-		
								-		
Integrated National Electrification Programme			16 000			11 537		11 537	#DIV/0!	
Provincial Government:		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	54 480	-	-	23 726	-	23 726	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	102 885	-	-	61 417	-	61 417	#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 - M11 MAY

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								-		

KANNALAND MUNICIPALITY

MONTHLY 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							-		

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR MAY2017

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		-	-	-	-	-	-	-		-

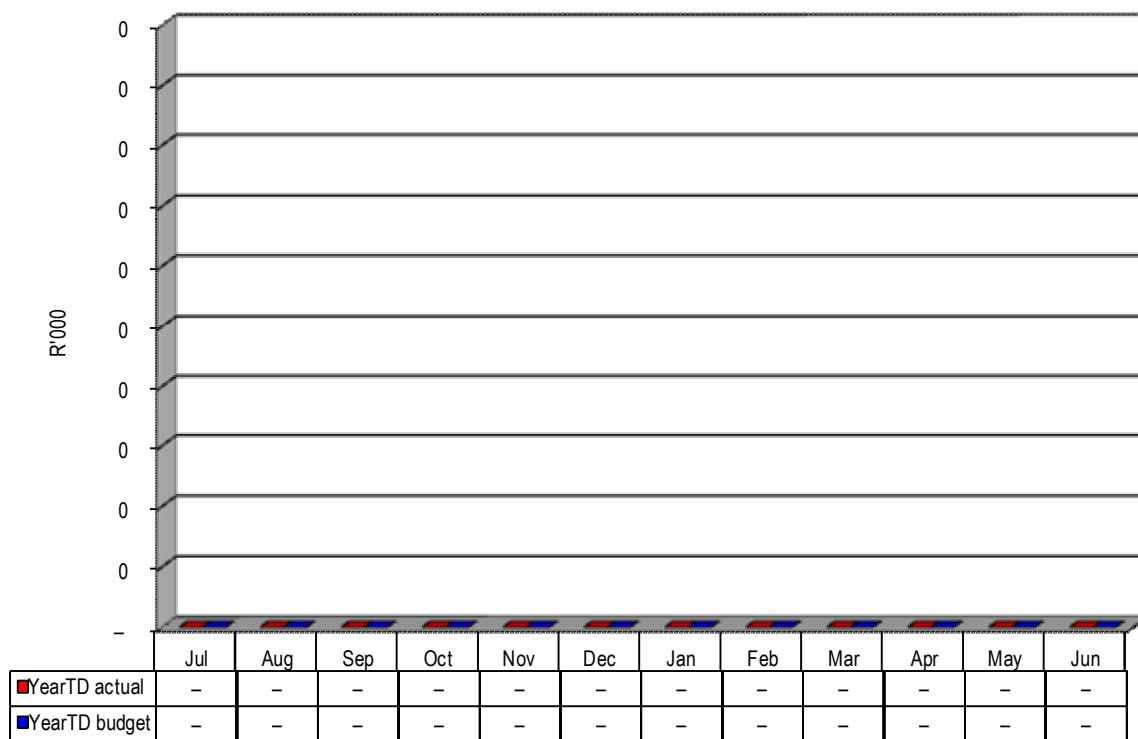
Section 10 – Capital programme performance

10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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	-	-	-	-					

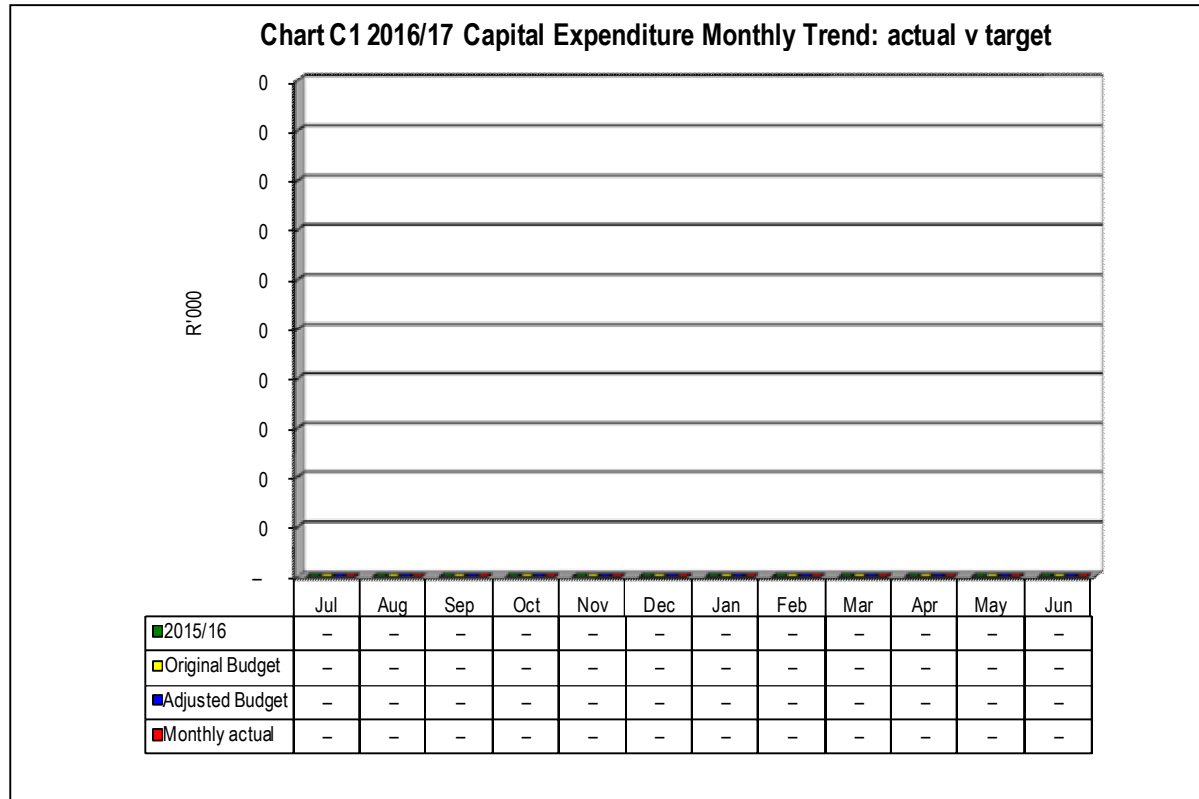
Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

MAY2017



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

MAY 2017

WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

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	195	-	194	179	(15)	-8.7%	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	-	194	179	(15)	-8.7%	195
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	20 000	195	-	194	179	(15)	-8.7%	195
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	195	-	194	179	(15)	-8.7%	195
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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MONTHLY BUDGET STATEMENT FOR MAY2017

10.2 Supporting Table SC13b

I

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11

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		-	-	-	-	-	-	-	-	-

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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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MONTHLY BUDGET STATEMENT FOR

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10.3 Supporting Table SC13c

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MONTHLY BUDGET STATEMENT FOR

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WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May

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

MONTHLY BUDGET STATEMENT FOR

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Section 11 – Material variances to the SDBIP

11.1 Overview

No comments for MAY 2017

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MONTHLY BUDGET STATEMENT FOR

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Section 12 – Other supporting documentation

12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF MAY 2017

Lending Institution	Balance 01/04/2017 (R'000)	Interest Capitalised MAY2017 (R'000)	Repayments MAY2017 (R'000)	New Loans	Balance 31/01/2017 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs (R' 000)
DBSA	2 866 417.78	31 746.59	(56 736.95)	-	2 841 427.42	12.52	-	-
	-	-	-	-	-	-	-	-
Total	2 866 417.78	31 746.59	(56 736.95)	-	2 841 427.42		-	-

KANNALAND MUNICIPALITY

MONTHLY BUDGET STATEMENT FOR

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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 MAY 2017 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 -----