

# **Kannaland Municipality**



## **Monthly Budget Statement**

### **JUNE 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**

### **JUNE 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

### JUNE2017

#### 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

### JUNE 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 1% (R 125.099 million) below 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 JUNE 2017.*

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE2017

#### 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 25% (R 10.493million)<sup>2</sup>, below budgeted revenue to date.

The majority of rates and service charges are levied annually and classed as income during July each year. Where applicable, and where ratepayers prefer to pay on a monthly basis, service charges are also levied in advance. Although the total annual levies are not reflecting on the monthly ratepayers' account, the relevant income votes are credited on the financial system.

##### **Operating expenditure by type**

The major categories of expenditure are all on target, with year to date expenditure being 30% (R 43.293 million)<sup>3</sup>, below budgeted projections.

Refer to Section 4 – Table C4 for further explanations on both revenue by source and expenditure by type.

##### **Capital Expenditure**

The capital expenditure is 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

### JUNE 2017

#### 3.3 Material variances from SDBIP

No comments for JUNE2017

#### 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



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE2017

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M12 June

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	792	14 763	14 774	(11)	-0%	14 892
Service charges	60 372	66 704	66 704	4 468	57 220	66 704	(9 484)	-14%	66 100
Investment revenue	258	690	690	—	817	690	127	18%	817
Transfers recognised - operational	46 368	40 015	40 015	—	43 955	36 680	7 274	20%	27 124
Other own revenue	19 096	9 838	7 621	581	8 345	7 641	704	9%	7 416
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>140 058</b>	<b>132 021</b>	<b>129 804</b>	<b>5 841</b>	<b>125 099</b>	<b>126 489</b>	<b>(1 390)</b>	<b>-1%</b>	<b>116 349</b>
Employee costs	50 747	50 597	50 597	3 573	44 502	50 597	(6 095)	-12%	50 403
Remuneration of Councillors	2 884	2 795	2 795	242	2 368	2 609	(241)	-9%	1 837
Depreciation & asset impairment	11 839	10 230	10 230	—	—	10 230	(10 230)	-100%	10 018
Finance charges	2 120	1 230	1 230	—	634	1 230	(596)	-48%	634
Materials and bulk purchases	28 165	30 720	30 720	2 636	29 660	30 720	(1 060)	-3%	26 507
Transfers and grants	14 939	—	—	—	—	—	—	—	—
Other expenditure	45 952	49 541	49 541	378	21 639	46 710	(25 071)	-54%	28 315
<b>Total Expenditure</b>	<b>156 647</b>	<b>145 113</b>	<b>145 113</b>	<b>6 829</b>	<b>98 803</b>	<b>142 096</b>	<b>(43 293)</b>	<b>-30%</b>	<b>117 716</b>
<b>Surplus/(Deficit)</b>	<b>(16 588)</b>	<b>(13 093)</b>	<b>(15 310)</b>	<b>(987)</b>	<b>26 296</b>	<b>(15 607)</b>	<b>41 903</b>	<b>-268%</b>	<b>(1 367)</b>
Transfers recognised - capital	28 703	54 480	54 480	—	28 426	40 860	(12 434)	-30%	29 729
Contributions & Contributed assets	14	5	97	—	96	97	(1)	-1%	96
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>12 129</b>	<b>41 392</b>	<b>39 267</b>	<b>(987)</b>	<b>54 818</b>	<b>25 350</b>	<b>29 468</b>	<b>116%</b>	<b>28 458</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>12 129</b>	<b>41 392</b>	<b>39 267</b>	<b>(987)</b>	<b>54 818</b>	<b>25 350</b>	<b>29 468</b>	<b>116%</b>	<b>28 458</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>—</b>	<b>42 475</b>	<b>195</b>	<b>—</b>	<b>194</b>	<b>195</b>	<b>(1)</b>	<b>-0%</b>	<b>195</b>
Capital transfers recognised	—	—	—	—	—	—	—	—	—
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	42 475	195	—	194	195	(1)	-0%	195
<b>Total sources of capital funds</b>	<b>—</b>	<b>42 475</b>	<b>195</b>	<b>—</b>	<b>194</b>	<b>195</b>	<b>(1)</b>	<b>-0%</b>	<b>195</b>
<b>Financial position</b>									
Total current assets	—	—	—	—	68 245	—	—	—	—
Total non current assets	—	—	—	—	328 531	—	—	—	—
Total current liabilities	—	—	—	—	(158 229)	—	—	—	—
Total non current liabilities	—	—	—	—	(21 406)	—	—	—	—
<b>Community wealth/Equity</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(202 478)</b>	<b>—</b>	<b>—</b>	<b>—</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	3 360	1 564	1 437	3 489	1 567	1 482	9 504	52 433	74 836
<b>Creditors Age Analysis</b>									
Total Creditors	12 148	3 113	5 917	1 136	755	45	3 843	32 747	59 702

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 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

### JUNE 2017

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M12 June

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>38 051</b>	<b>28 231</b>	<b>30 294</b>	<b>973</b>	<b>27 140</b>	<b>30 294</b>	(3 154)	-10%	<b>29 661</b>
Executive and council		4 697	3 183	3 074	60	1 413	3 074	(1 661)	-54%	1 727
Budget and treasury office		13 782	5 123	6 519	380	5 207	6 519	(1 312)	-20%	7 016
Corporate services		19 572	19 925	20 701	532	20 520	20 701	(181)	-1%	20 918
<i><b>Community and public safety</b></i>		<b>18 013</b>	<b>13 059</b>	<b>28 416</b>	<b>42</b>	<b>491</b>	<b>28 416</b>	(27 925)	-98%	<b>15 220</b>
Community and social services		3 776	13 014	15 371	40	462	15 371	(14 909)	-97%	2 164
Sport and recreation		18	7	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		14 219	38	13 045	2	29	13 045	(13 016)	-100%	13 056
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>6 484</b>	<b>5 360</b>	<b>6 366</b>	<b>32</b>	<b>2 068</b>	<b>6 366</b>	(4 298)	-68%	<b>2 068</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 484	5 360	6 366	32	2 068	6 366	(4 298)	-68%	2 068
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>102 586</b>	<b>101 837</b>	<b>102 789</b>	<b>5 123</b>	<b>82 758</b>	<b>102 789</b>	(20 031)	-19%	<b>125 760</b>
Electricity		41 937	44 801	64 550	2 701	47 358	64 550	(17 192)	-27%	63 348
Water		30 043	34 630	14 889	1 180	15 830	14 889	941	6%	15 851
Waste water management		21 993	13 604	14 146	536	10 347	14 146	(3 798)	-27%	10 707
Waste management		8 613	8 801	9 204	707	9 222	9 204	18	0%	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>165 135</b>	<b>148 487</b>	<b>167 865</b>	<b>6 170</b>	<b>112 457</b>	<b>167 865</b>	<b>(55 408)</b>	<b>-33%</b>	<b>172 710</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>56 614</b>	<b>56 135</b>	<b>41 559</b>	<b>3 296</b>	<b>41 357</b>	<b>41 559</b>	(203)	0%	<b>41 909</b>
Executive and council		21 770	20 814	13 823	876	13 330	13 823	(493)	-4%	13 663
Budget and treasury office		22 241	20 976	15 866	1 512	16 322	15 866	457	3%	16 517
Corporate services		12 603	14 345	11 871	908	11 704	11 871	(167)	-1%	11 729
<i><b>Community and public safety</b></i>		<b>12 946</b>	<b>12 675</b>	<b>25 516</b>	<b>691</b>	<b>22 625</b>	<b>25 516</b>	(2 891)	-11%	<b>26 239</b>
Community and social services		11 652	10 111	11 358	635	8 019	11 358	(3 339)	-29%	11 229
Sport and recreation		767	994	730	31	343	730	(387)	-53%	738
Public safety		-	-	-	-	-	-	-	-	-
Housing		528	1 569	13 428	25	14 262	13 428	834	6%	14 273
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>8 061</b>	<b>2 952</b>	<b>6 982</b>	<b>197</b>	<b>2 600</b>	<b>6 982</b>	(4 381)	-63%	<b>7 096</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 061	2 952	6 982	197	2 600	6 982	(4 381)	-63%	7 096
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>68 786</b>	<b>41 617</b>	<b>64 969</b>	<b>3 701</b>	<b>41 267</b>	<b>64 969</b>	(23 702)	-36%	<b>59 473</b>
Electricity		38 355	34 394	37 496	2 976	29 812	37 496	(7 684)	-20%	32 694
Water		16 770	8 820	12 578	269	5 319	12 578	(7 259)	-58%	11 873
Waste water management		6 276	(4 061)	8 488	266	3 156	8 488	(5 332)	-63%	8 484
Waste management		7 385	2 464	6 407	190	2 980	6 407	(3 427)	-53%	6 422
<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>146 407</b>	<b>113 378</b>	<b>139 025</b>	<b>7 885</b>	<b>107 848</b>	<b>139 025</b>	<b>(31 177)</b>	<b>-22%</b>	<b>134 717</b>
<b>Surplus/ (Deficit) for the year</b>		<b>18 728</b>	<b>35 109</b>	<b>28 840</b>	<b>(1 715)</b>	<b>4 609</b>	<b>28 840</b>	<b>(24 231)</b>	<b>-84%</b>	<b>37 993</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

### JUNE 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 JUNE2017 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) - M12 June**

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		119 135	120 684	125 213	5 210	86 205	125 213	(39 008)	-31.2%	104 379
Vote 2 - Office of the City Manager		19 572	19 925	20 701	532	20 520	20 701	(181)	-0.9%	20 918
Vote 3 - 0		2 036	2 710	2 388	45	497	2 388	(1 891)	-79.2%	709
Vote 4 - 0		13 782	5 123	6 519	380	5 207	6 519	(1 312)	-20.1%	7 016
Vote 5 - 0		14 219	38	13 045	2	29	13 045	(13 016)	-99.8%	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	168 762	148 487	167 865	6 170	112 457	167 865	(55 408)	-33.0%	146 077
Expenditure by Vote	1									
Vote 1 - Governance		119 477	71 992	92 947	5 070	61 750	92 947	(31 197)	-33.6%	87 413
Vote 2 - Office of the City Manager		12 603	14 345	11 871	908	11 704	11 871	(167)	-1.4%	11 729
Vote 3 - 0		5 530	3 852	4 380	391	4 112	4 380	(268)	-6.1%	4 835
Vote 4 - 0		22 241	20 976	15 866	1 512	16 322	15 866	457	2.9%	16 517
Vote 5 - 0		528	1 569	13 428	25	14 262	13 428	834	6.2%	14 273
Vote 6 - 0		602	644	542	30	327	542	(215)	-39.7%	580
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	160 981	113 378	139 033	7 936	108 478	139 033	(30 555)	-22.0%	135 347
Surplus/ (Deficit) for the year	2	7 781	35 109	28 832	(1 766)	3 979	28 832	(24 853)	-86.2%	10 730

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	792	14 763	14 774	(11)	0%	14 892
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		38 717	42 580	42 580	2 295	32 087	42 580	(10 493)	-25%	42 334
Service charges - water revenue		11 110	10 970	10 970	1 112	12 843	10 970	1 873	17%	12 588
Service charges - sanitation revenue		5 723	7 820	7 820	713	8 019	7 820	199	3%	5 825
Service charges - refuse revenue		4 822	5 334	5 334	348	4 271	5 334	(1 063)	-20%	5 352
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		225	170	170	41	453	248	205	83%	453
Interest earned - external investments		258	690	690	–	817	690	127	18%	817
Interest earned - outstanding debtors		5 125	3 570	3 570	368	5 423	3 570	1 853	52%	5 423
Dividends received		3	–	3	–	3	3	0	18%	3
Fines		5 414	2 002	2 002	20	1 128	2 002	(874)	-44%	1 123
Licences and permits		186	280	280	13	163	280	(117)	-42%	163
Agency services		763	700	705	–	686	705	(19)	-3%	686
Transfers recognised - operational		46 368	40 015	40 015	–	43 955	36 680	7 274	20%	27 124
Other revenue		6 414	3 116	690	139	287	633	(346)	-55%	(637)
Gains on disposal of PPE		967	–	201	–	201	201	(0)	0%	201
Total Revenue (excluding capital transfers and contributions)		140 058	132 021	129 804	5 841	125 099	126 489	(1 390)	-1%	116 349
Expenditure By Type										
Employee related costs		50 747	50 597	50 597	3 573	44 502	50 597	(6 095)	-12%	50 403
Remuneration of councillors		2 884	2 795	2 795	242	2 368	2 609	(241)	-9%	1 837
Debt impairment		18 224	15 566	15 566	–	–	15 566	(15 566)	-100%	15 566
Depreciation & asset impairment		11 839	10 230	10 230	–	–	10 230	(10 230)	-100%	10 018
Finance charges		2 120	1 230	1 230	–	634	1 230	(596)	-48%	634
Bulk purchases		28 165	30 720	30 720	2 636	29 660	30 720	(1 060)	-3%	26 507
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	200	1 105	–	1 105	#DIV/0!	1 210
Transfers and grants		14 939	–	–	–	–	–	–	–	–
Other expenditure		27 188	33 975	33 975	178	20 534	31 144	(10 610)	-34%	11 539
Loss on disposal of PPE		539	–	–	–	–	–	–	–	–
Total Expenditure		156 647	145 113	145 113	6 829	98 803	142 096	(43 293)	-30%	117 716
Surplus/(Deficit)										
		(16 588)	(13 093)	(15 310)	(987)	26 296	(15 607)	41 903	(0)	(1 367)
Transfers recognised - capital		28 703	54 480	54 480	–	28 426	40 860	(12 434)	(0)	29 729
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		14	5	97	–	96	97	(1)	(0)	96
Surplus/(Deficit) after capital transfers & contributions		12 129	41 392	39 267	(987)	54 818	25 350			28 458
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		12 129	41 392	39 267	(987)	54 818	25 350			28 458
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		12 129	41 392	39 267	(987)	54 818	25 350			28 458
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		12 129	41 392	39 267	(987)	54 818	25 350			28 458

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 126.489 million has been achieved. The year-to-date actual reflects an achievement of 99% of the annual budget of R 129.804 million.

'Own Revenue' received amounts to R 81.144 million. It is R 8.644million less than the Year to date Budget, which is an 91.29% achievement of the annual budget of R 88.890 million.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JUNE 2017**

'Transfers recognised revenue' received amounts to R 43.955 million. It is R 3.940 million more than the Year to date Budget, which is a 9.85% 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

### JUNE2017

**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) - M12 June

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		-	-	-	-	-	-	-	-	-
Vote 3 - 0		-	41 786	195	-	194	195	(1)	0%	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	42 475	195	-	194	195	(1)	0%	195
<b>Total Capital Expenditure</b>		-	42 475	195	-	194	195	(1)	0%	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	-	194	195	(1)	0%	195
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	30 000	195	-	194	195	(1)	0%	195
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	42 475	195	-	194	195	(1)	0%	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	-	194	195	(1)	0%	195
<b>Total Capital Funding</b>		-	42 475	195	-	194	195	(1)	0%	195

Table C5 consists of three distinct sections:

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JUNE 2017**

- 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**

## **MONTHLY BUDGET STATEMENT FOR**

### **JUNE2017**

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M12 June

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		-	-	-	7 332	-
Call investment deposits		-	-	-	8 413	-
Consumer debtors		-	-	-	40 786	-
Other debtors		-	-	-	11 425	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	289	-
<b>Total current assets</b>		-	-	-	<b>68 245</b>	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	317 238	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	11 292	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	-	-	<b>328 531</b>	-
<b>TOTAL ASSETS</b>		-	-	-	<b>396 776</b>	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(2 440)	-
Consumer deposits		-	-	-	(739)	-
Trade and other payables		-	-	-	(138 345)	-
Provisions		-	-	-	(16 706)	-
<b>Total current liabilities</b>		-	-	-	<b>(158 229)</b>	-
<b>Non current liabilities</b>						
Borrowing		-	-	-	(858)	-
Provisions		-	-	-	(20 548)	-
<b>Total non current liabilities</b>		-	-	-	<b>(21 406)</b>	-
<b>TOTAL LIABILITIES</b>		-	-	-	<b>(179 635)</b>	-
<b>NET ASSETS</b>	<b>2</b>	-	-	-	<b>576 411</b>	-
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	-	-	(202 466)	-
Reserves		-	-	-	(12)	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	-	-	-	<b>(202 478)</b>	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE2017

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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 JUNE 2017

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

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>	<b>1</b>															
<b>Cash Receipts By Source</b>																
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)	(752)	(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)	(35)	(7)	(73)	(78)	(76)	(96)	(76)	(139)	677	—	—	—
<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>(5 975)</b>	<b>126 589</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)	(8)	71	—	—	—
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>(5 984)</b>	<b>154 763</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	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)	—	—	—
<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>7 580</b>	<b>(87 446)</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>7 580</b>	<b>(87 446)</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>(13 564)</b>	<b>242 209</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)	(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

The value reflected in the Financial Position<sup>5</sup> will not rec

WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

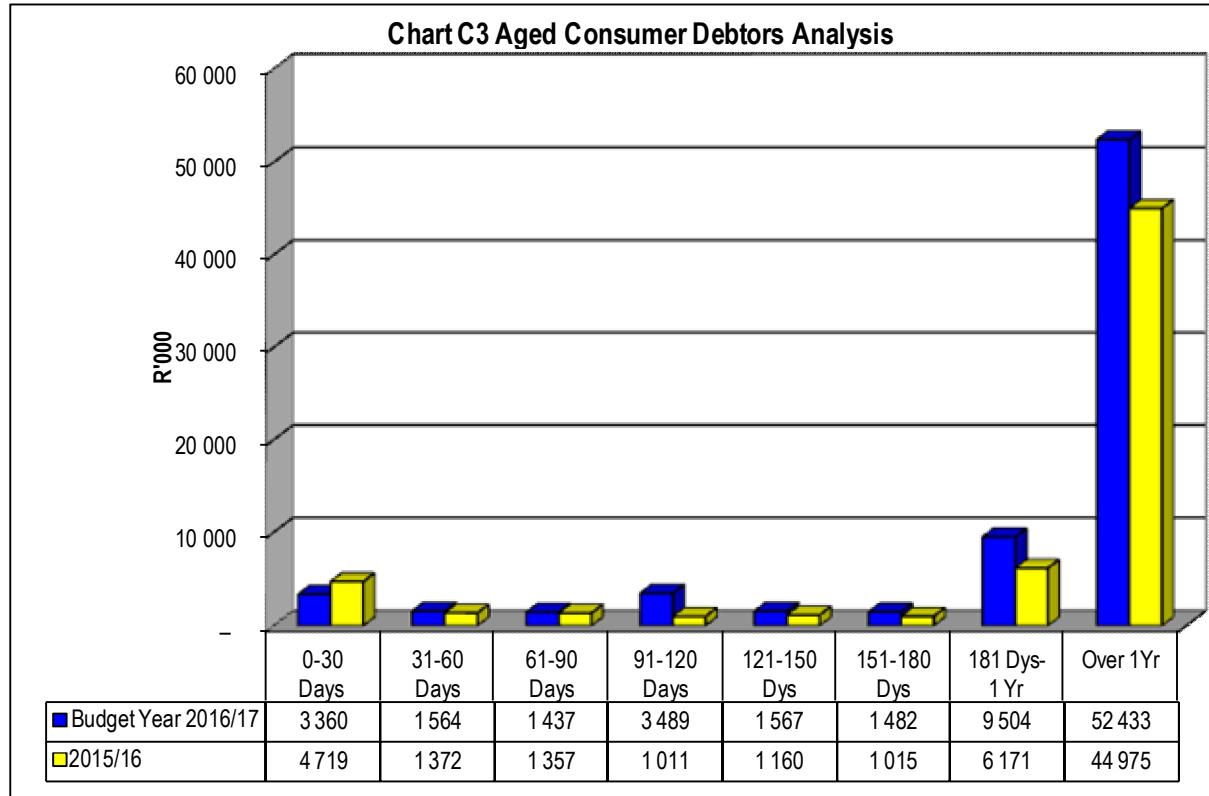
Description	NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	1 377	565	480	460	610	544	2 360	9 949	16 344	13 922			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	873	88	82	55	68	46	259	1 333	2 802	1 760			
Receivables from Non-exchange Transactions - Property Rates	1400	1 111	298	276	1 248	256	250	2 649	7 522	13 610	11 925			
Receivables from Exchange Transactions - Waste Water Management	1500	755	269	266	263	262	263	1 738	9 675	13 491	12 201			
Receivables from Exchange Transactions - Waste Management	1600	763	293	288	286	283	286	1 666	9 862	13 717	12 372			
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	1	1	5	31	48	40			
Interest on Arrear Debtor Accounts	1810	14	26	24	1 152	64	72	727	12 862	14 941	14 877			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(1 537)	23	21	24	23	20	110	1 200	(116)	1 376			
Total By Income Source	2000	3 360	1 564	1 437	3 489	1 567	1 482	9 504	52 433	74 836	68 475	-	-	
2015/16 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	(21)	61	40	44	62	39	602	532	1 358	1 279			
Commercial	2300	609	62	57	70	58	60	344	765	2 025	1 297			
Households	2400	2 890	1 275	1 185	3 196	1 299	1 233	7 179	47 087	65 343	59 993			
Other	2500	(118)	165	156	180	148	150	1 378	4 050	6 109	5 906			
Total By Customer Group	2600	3 360	1 564	1 437	3 489	1 567	1 482	9 504	52 433	74 836	68 475	-	-	

oncile 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 JUNE2017

### Section 6 – Creditors' analysis



WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

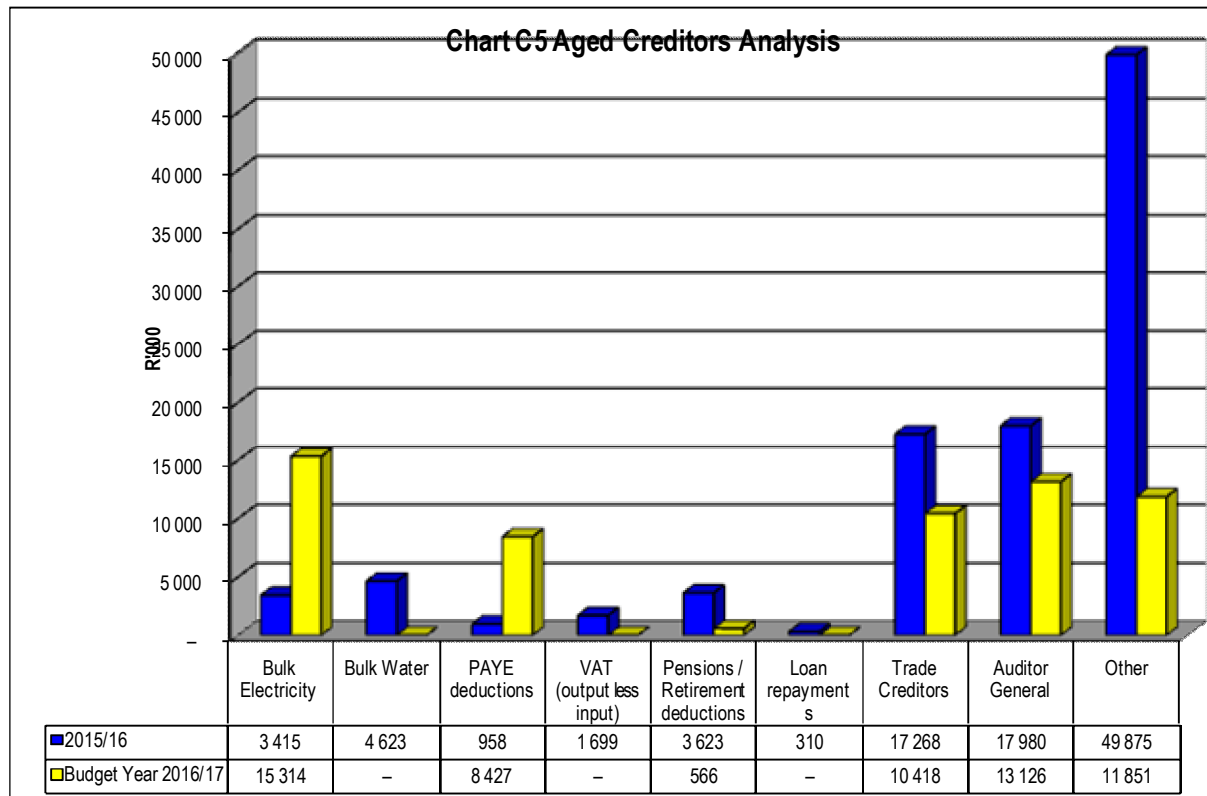
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	8 219	2 724	3 502	869	-	-	-	-	15 314
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	1 885	6 542	8 427
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	566	566
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	504	39	1 765	51	25	13	1 208	6 813	10 418
Auditor General	0800	-	242	576	117	672	-	-	11 519	13 126
Other	0900	3 425	109	74	98	58	32	750	7 306	11 851
Total By Customer Type	1000	12 148	3 113	5 917	1 136	755	45	3 843	32 747	59 702

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

#### 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 JUNE2017

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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>	2 331
Call investment deposits <sup>8</sup>	8 413
<b>TOTAL</b>	10 744

The following commitments exist against these available resources:

Item	R'000
Loan repayments due JUNE2017	57
Trade and other Creditors & Unspent Conditional Grants	15 745
<b>TOTAL</b>	15 802
<b>TOTAL (Cash resources needed)</b>	10 116
<b>2 month cash projection for operating expenditure</b>	20 232

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

Cash needed to achieve ideal liquidity level	20 232
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<sup>8</sup>

*Section 4 – Table C6 Financial Position*

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **JUNE2017**

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

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
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:		-	22 655	2 615	-	16 928	-	15 708	#DIV/0!	-
Housing			20 642			12 300		12 300	#DIV/0!	
FMSG				1 220		1 220				
Community Development Workers			113			113		113	#DIV/0!	
Provincial government	4			1 395		1 395		1 395	#DIV/0!	
Library Grant			1 900			1 900		1 900	#DIV/0!	
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	48 405	2 615	-	42 678	-	38 648	#DIV/0!	-
<b>Capital Transfers and Grants</b>										
National Government:		-	54 480	-	-	27 368	-	18 055	#DIV/0!	-
Regional Bulk Infrastructure			29 167			2 055		2 055	#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]								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	-	54 480	-	-	27 368	-	18 055	#DIV/0!	-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	102 885	2 615	-	70 046	-	56 703	#DIV/0!	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR JUNE2017

### 8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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!	
Provincial government								-		
								-		
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 - M12 JUNE

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 JUNE2017

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

### JUNE 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 JUNE2017

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>		-	-	-	-	-	-	-		-

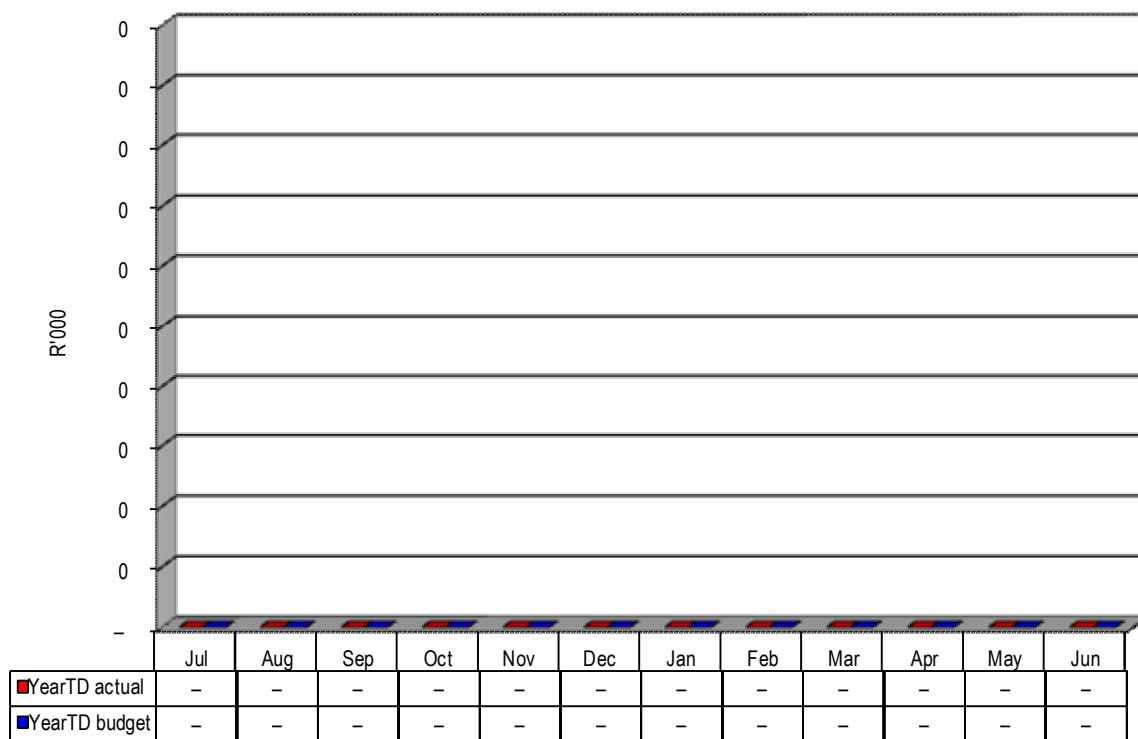
## Section 10 – Capital programme performance

### 10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

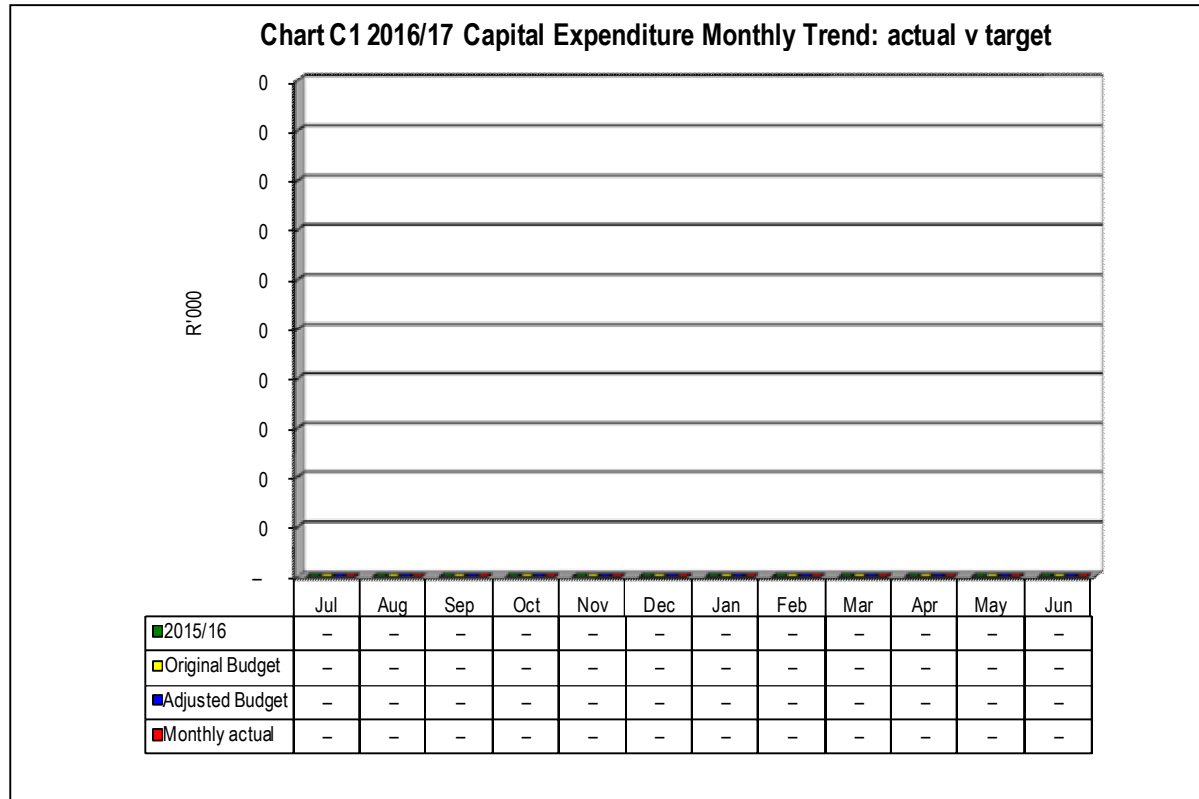
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July						-	-		
August						-	-		
September						-	-		
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 JUNE2017



### 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

### JUNE 2017

WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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	—	194	195	1	0.4%	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	195	1	0.4%	195
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		—	20 000	195	—	194	195	1	0.4%	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	—	194	195	1	0.4%	195
<b>Specialised vehicles</b>		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR JUNE2017

### 10.2 Supporting Table SC13b

I

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12

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**

### **JUNE 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**

### **JUNE2017**

**10.3 Supporting Table SC13c**

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

WC041 Kannaland - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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**

### **JUNE2017**

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

##### **11.1 Overview**

No comments for JUNE 2017

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE 2017

#### Section 12 – Other supporting documentation

##### 12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF JUNE 2017

Lending Institution	Balance 01/06/2017 (R'000)	Interest Capitalised JUNE2017 (R'000)	Repayments JUNE2017 (R'000)	New Loans	Balance 31/06/2017 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs ( R' 000)
DBSA	2 841 427.42	31 746.59	(56 736.95)	-	2 816 437.06	12.52	-	-
	-	-	-	-	-	-	-	-
Total	2 841 427.42	31 746.59	(56 736.95)	-	2 816 437.06		-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### JUNE2017

Section 13 – Municipal Manager's Quality Certification

#### QUALITY CERTIFICATE

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

( mark as appropriate )

- The 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 JUNE 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 -----