

**WC041 Kannaland - Supporting Table SA25 Budgeted monthly revenue and expenditure**

| Description                                                                                                                                                                                  | Ref      | Budget Year 2018/19 |               |               |               |               |               |               |               |               |               |               |              | Medium Term Revenue and Expenditure Framework |                        |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|-----------------------------------------------|------------------------|------------------------|
|                                                                                                                                                                                              |          | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June         | Budget Year 2018/19                           | Budget Year +1 2019/20 | Budget Year +2 2020/21 |
| <b>R thousand</b>                                                                                                                                                                            |          |                     |               |               |               |               |               |               |               |               |               |               |              |                                               |                        |                        |
| <b>Revenue By Source</b>                                                                                                                                                                     |          |                     |               |               |               |               |               |               |               |               |               |               |              |                                               |                        |                        |
| Property rates                                                                                                                                                                               |          | 1 676               | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676         | 1 676        | 20 113                                        | 20 991                 | 21 930                 |
| Service charges - electricity revenue                                                                                                                                                        |          | 3 882               | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882         | 3 882        | 46 578                                        | 49 169                 | 51 841                 |
| Service charges - water revenue                                                                                                                                                              |          | 1 152               | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152         | 1 152        | 13 824                                        | 13 364                 | 14 099                 |
| Service charges - sanitation revenue                                                                                                                                                         |          | 700                 | 700           | 700           | 700           | 700           | 700           | 700           | 700           | 700           | 700           | 700           | 700          | 8 401                                         | 8 848                  | 9 319                  |
| Service charges - refuse revenue                                                                                                                                                             |          | 516                 | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516           | 516          | 6 190                                         | 6 651                  | 7 016                  |
| Service charges - other                                                                                                                                                                      |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| Rental of facilities and equipment                                                                                                                                                           |          | 76                  | 76            | 76            | 76            | 76            | 76            | 76            | 76            | 76            | 76            | 76            | 76           | 909                                           | 1 013                  | 1 108                  |
| Interest earned - external investments                                                                                                                                                       |          | 42                  | 42            | 42            | 42            | 42            | 42            | 42            | 42            | 42            | 42            | 42            | 42           | 500                                           | 500                    | 560                    |
| Interest earned - outstanding debtors                                                                                                                                                        |          | 444                 | 444           | 444           | 444           | 444           | 444           | 444           | 444           | 444           | 444           | 444           | 444          | 5 327                                         | 5 627                  | 5 943                  |
| Dividends received                                                                                                                                                                           |          | 0                   | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0             | 0            | 3                                             | 3                      | 3                      |
| Fines, penalties and forfeits                                                                                                                                                                |          | 707                 | 707           | 707           | 707           | 707           | 707           | 707           | 707           | 707           | 707           | 707           | 707          | 8 486                                         | 8 931                  | 9 432                  |
| Licences and permits                                                                                                                                                                         |          | 13                  | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13            | 13           | 152                                           | 160                    | 169                    |
| Agency services                                                                                                                                                                              |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | 960          | 960                                           | 1 017                  | 1 078                  |
| Transfers and subsidies                                                                                                                                                                      |          | 2 801               | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 801         | 2 336        | 33 146                                        | 33 256                 | 35 259                 |
| Other revenue                                                                                                                                                                                |          | 833                 | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | 833           | (7 291)      | 1 876                                         | 1 924                  | 2 144                  |
| Gains on disposal of PPE                                                                                                                                                                     |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| <b>Total Revenue (excluding capital transfers and contribution)</b>                                                                                                                          |          | <b>12 841</b>       | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>12 841</b> | <b>5 212</b> | <b>146 466</b>                                | <b>151 454</b>         | <b>159 904</b>         |
| <b>Expenditure By Type</b>                                                                                                                                                                   |          |                     |               |               |               |               |               |               |               |               |               |               |              |                                               |                        |                        |
| Employee related costs                                                                                                                                                                       |          | 4 601               | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 601         | 4 602        | 55 215                                        | 56 807                 | 59 798                 |
| Remuneration of councillors                                                                                                                                                                  |          | 254                 | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254          | 3 053                                         | 3 207                  | 3 369                  |
| Debt impairment                                                                                                                                                                              |          | 1 899               | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | 1 899         | (4 874)      | 16 018                                        | 16 898                 | 17 828                 |
| Depreciation & asset impairment                                                                                                                                                              |          | 913                 | 913           | 913           | 913           | 913           | 913           | 913           | 913           | 913           | 913           | 913           | 913          | 10 661                                        | 11 205                 | 11 747                 |
| Finance charges                                                                                                                                                                              |          | 35                  | 35            | 35            | 35            | 35            | 35            | 35            | 35            | 35            | 35            | 35            | 35           | 422                                           | 426                    | 453                    |
| Bulk purchases                                                                                                                                                                               |          | 2 688               | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688         | 2 688        | 32 259                                        | 34 033                 | 35 905                 |
| Other materials                                                                                                                                                                              |          | 254                 | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 254           | 255          | 3 054                                         | 3 250                  | 3 452                  |
| Contracted services                                                                                                                                                                          |          | 701                 | 701           | 701           | 701           | 701           | 701           | 701           | 701           | 701           | 701           | 701           | 571          | 8 280                                         | 8 417                  | 7 967                  |
| Transfers and subsidies                                                                                                                                                                      |          | 230                 | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 230           | 591          | 3 126                                         | 2 766                  | 2 868                  |
| Other expenditure                                                                                                                                                                            |          | 948                 | 948           | 948           | 948           | 948           | 948           | 948           | 948           | 948           | 948           | 948           | 1 468        | 11 891                                        | 11 821                 | 12 459                 |
| Loss on disposal of PPE                                                                                                                                                                      |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| <b>Total Expenditure</b>                                                                                                                                                                     |          | <b>12 525</b>       | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>12 525</b> | <b>6 203</b> | <b>143 977</b>                                | <b>148 830</b>         | <b>155 843</b>         |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                     |          | <b>316</b>          | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>(991)</b> | <b>2 489</b>                                  | <b>2 624</b>           | <b>4 060</b>           |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)                                                                                                |          | 25 000              |               |               |               | 10 000        |               |               |               | 9 648         |               |               | –            | 44 648                                        | 59 828                 | 58 260                 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| Transfers and subsidies - capital (in-kind - all)                                                                                                                                            |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                                                                                                         |          | <b>25 316</b>       | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>10 316</b> | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>9 965</b>  | <b>316</b>    | <b>316</b>    | <b>(991)</b> | <b>47 137</b>                                 | <b>62 452</b>          | <b>62 320</b>          |
| Taxation                                                                                                                                                                                     |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| Attributable to minorities                                                                                                                                                                   |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| Share of surplus/ (deficit) of associate                                                                                                                                                     |          | –                   | –             | –             | –             | –             | –             | –             | –             | –             | –             | –             | –            | –                                             | –                      | –                      |
| <b>Surplus/(Deficit)</b>                                                                                                                                                                     | <b>1</b> | <b>25 316</b>       | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>10 316</b> | <b>316</b>    | <b>316</b>    | <b>316</b>    | <b>9 965</b>  | <b>316</b>    | <b>316</b>    | <b>(991)</b> | <b>47 137</b>                                 | <b>62 452</b>          | <b>62 320</b>          |

**References**

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance