

# **Kannaland Municipality**



## **Monthly Budget Statement**

### **AUGUST 2016**

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

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

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **AUGUST 2016**

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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

### AUGUST 2016

#### 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

### AUGUST 2016

#### PART 1 – IN-YEAR REPORT

##### Section 1 – Mayor's Report

###### 1.1 In-Year Report - Monthly Budget Statement

###### **Mayor's report**

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

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

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

Revenue achieved to date is 6% (R 1.555 million) above budget<sup>1</sup>. The municipality projects to end the year with a surplus, and more importantly, a positive cash position.

##### Section 2 – Resolutions

###### **Resolutions**

5. If an in-year report is tabled in the municipal council, resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant -

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities; and (e) any other resolutions that may be required.

###### IN-YEAR REPORTS 2016/2017

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

###### **RECOMMENDATION:**

*That Council take note of the monthly budget statement and supporting documentation for August 2016.*

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### 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 6% (R 1.555million)<sup>2</sup>, above budgeted revenue to date.

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

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

The major categories of expenditure are all on target, with year to date expenditure being 8% (R 0.782 million)<sup>3</sup>, above budgeted projections.

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

##### **Capital Expenditure**

The capital expenditure is behind target, with year-to-date expenditure being R 3 945 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.

**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**

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### 3.3 Material variances from SDBIP

No comments for AUGUST 2016

#### 3.4 Remedial or corrective steps

No steps need to be taken

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

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

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

(a) Table C1 s71 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

### AUGUST 2016

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M02 August

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	15 064	15 064	1 529	2 286	14 722	(12 436)	-84%	14 827
Service charges	60 372	66 694	66 694	5 403	8 199	11 114	(2 916)	-26%	133 430
Investment revenue	637	70	70	—	0	—	0	#DIV/0!	70
Transfers recognised - operational	44 381	40 015	40 015	6 893	16 451	6 669	9 782	147%	46 373
Other own revenue	18 867	7 438	7 438	480	1 239	903	336	37%	54 137
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>138 220</b>	<b>129 281</b>	<b>129 281</b>	<b>14 305</b>	<b>28 174</b>	<b>33 408</b>	<b>(5 233)</b>	<b>-16%</b>	<b>248 838</b>
Employee costs	51 733	50 597	50 597	4 204	8 196	8 570	(374)	-4%	46 572
Remuneration of Councillors	2 884	2 926	2 926	114	343	243	100	41%	2 293
Depreciation & asset impairment	9 563	12 766	12 766	—	—	44	(44)	-100%	12 722
Finance charges	3 522	1 147	1 147	—	—	224	(224)	-100%	1 147
Materials and bulk purchases	26 556	30 720	30 720	2 655	6 259	5 120	1 139	22%	38 130
Transfers and grants	14 939	—	—	—	—	—	—	—	—
Other expenditure	53 627	49 042	49 042	4 048	4 268	2 831	1 437	51%	107 663
<b>Total Expenditure</b>	<b>162 824</b>	<b>147 198</b>	<b>147 198</b>	<b>11 020</b>	<b>19 066</b>	<b>17 031</b>	<b>2 035</b>	<b>12%</b>	<b>208 528</b>
<b>Surplus/(Deficit)</b>	<b>(24 604)</b>	<b>(17 918)</b>	<b>(17 918)</b>	<b>3 285</b>	<b>9 108</b>	<b>16 376</b>	<b>(7 269)</b>	<b>-44%</b>	<b>40 310</b>
Transfers recognised - capital	28 149	54 480	54 480	5 000	13 000	9 080	3 920	43%	35 885
Contributions & Contributed assets	14	5	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3 559</b>	<b>36 567</b>	<b>36 562</b>	<b>8 285</b>	<b>22 108</b>	<b>25 456</b>	<b>(3 349)</b>	<b>-13%</b>	<b>76 195</b>
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
<b>Surplus/ (Deficit) for the year</b>	<b>3 559</b>	<b>36 567</b>	<b>36 562</b>	<b>8 285</b>	<b>22 108</b>	<b>25 456</b>	<b>(3 349)</b>	<b>-13%</b>	<b>76 195</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>—</b>	<b>42 475</b>	<b>19 167</b>	<b>—</b>	<b>—</b>	<b>3 195</b>	<b>(3 195)</b>	<b>-100%</b>	<b>19 167</b>
Capital transfers recognised	—	—	—	—	—	—	—	—	—
Public contributions & donations	—	—	—	—	—	—	—	—	—
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	42 475	19 167	—	—	3 195	(3 195)	-100%	19 167
<b>Total sources of capital funds</b>	<b>—</b>	<b>42 475</b>	<b>19 167</b>	<b>—</b>	<b>—</b>	<b>3 195</b>	<b>(3 195)</b>	<b>-100%</b>	<b>19 167</b>
<b>Financial position</b>									
Total current assets	—	—	—	—	46 064				—
Total non current assets	—	—	—	—	3 736				—
Total current liabilities	—	—	—	—	(36 534)				—
Total non current liabilities	—	—	—	—	(164)				—
<b>Community wealth/Equity</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13 683</b>				<b>—</b>
<b>Cash flows</b>									
Net cash from (used) operating	—	—	—	—	—	—	—	—	—
Net cash from (used) investing	—	—	—	—	—	—	—	—	—
Net cash from (used) financing	—	—	—	—	—	—	—	—	—
<b>Cash/cash equivalents at the month/year end</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</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	10 721	1 853	1 397	1 261	1 285	971	6 523	46 889	70 899
<b>Creditors Age Analysis</b>									
Total Creditors	5 424	3 325	2 719	3 373	7 410	679	17 735	8 665	49 332

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### **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

### AUGUST 2016

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

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>Revenue - Standard</b>										
<b>Governance and administrative</b>		<b>38 293</b>	<b>28 231</b>	<b>25 215</b>	<b>409</b>	<b>15 869</b>	<b>15 856</b>	13	0%	<b>32 339</b>
Executive and council		4 764	3 183	2 581	(37)	91	360	(270)	-75%	1 692
Budget and treasury office		13 957	5 123	3 000	342	678	120	558	466%	9 250
Corporate services		19 572	19 925	19 634	104	15 100	15 376	(276)	-2%	21 397
<b>Community and public safety</b>		<b>18 013</b>	<b>13 059</b>	<b>27 170</b>	<b>41</b>	<b>82</b>	<b>2 338</b>	(2 256)	-97%	<b>25 581</b>
Community and social services		3 776	13 014	14 590	38	77	2 142	(2 065)	-96%	13 149
Sport and recreation		18	7	20	-	-	-	-	-	20
Public safety		-	-	1 170	-	-	195	(195)	-100%	975
Housing		14 219	38	11 390	2	5	1	4	472%	11 437
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental</b>		<b>6 484</b>	<b>5 360</b>	<b>3 050</b>	<b>10</b>	<b>157</b>	<b>163</b>	(6)	-4%	<b>33 795</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 484	5 360	3 050	10	157	163	(6)	-4%	33 795
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>102 494</b>	<b>101 837</b>	<b>118 203</b>	<b>4 066</b>	<b>15 704</b>	<b>12 959</b>	2 745	21%	<b>216 124</b>
Electricity		41 937	44 801	63 525	2 820	7 951	5 792	2 159	37%	102 135
Water		29 950	34 630	33 148	542	2 880	1 274	1 606	126%	66 407
Waste water management		21 993	13 604	12 336	227	3 908	4 793	(885)	-18%	11 727
Waste management		8 613	8 801	9 194	477	964	1 099	(135)	-12%	35 855
<b>Other</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>2</b>	<b>165 284</b>	<b>148 487</b>	<b>173 638</b>	<b>4 526</b>	<b>31 811</b>	<b>31 314</b>	<b>496</b>	<b>2%</b>	<b>307 839</b>
<b>Expenditure - Standard</b>										
<b>Governance and administrative</b>		<b>63 942</b>	<b>56 135</b>	<b>45 700</b>	<b>3 398</b>	<b>7 016</b>	<b>9 705</b>	(2 689)	-28%	<b>47 419</b>
Executive and council		22 895	20 814	16 350	1 275	2 801	2 316	486	21%	18 240
Budget and treasury office		28 550	20 976	13 904	1 225	2 394	5 683	(3 289)	-58%	13 085
Corporate services		12 497	14 345	15 446	897	1 821	1 707	114	7%	16 094
<b>Community and public safety</b>		<b>12 971</b>	<b>12 675</b>	<b>26 071</b>	<b>473</b>	<b>813</b>	<b>2 150</b>	(1 337)	-62%	<b>35 180</b>
Community and social services		11 677	10 111	13 122	425	721	1 927	(1 206)	-63%	22 451
Sport and recreation		767	994	650	24	42	67	(25)	-37%	632
Public safety		-	-	482	-	-	80	(80)	-100%	402
Housing		528	1 569	11 818	25	49	75	(26)	-34%	11 694
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental</b>		<b>6 812</b>	<b>2 952</b>	<b>2 845</b>	<b>188</b>	<b>371</b>	<b>338</b>	33	10%	<b>2 826</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		6 812	2 952	2 845	188	371	338	33	10%	2 826
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>66 792</b>	<b>41 617</b>	<b>61 974</b>	<b>3 900</b>	<b>8 460</b>	<b>5 260</b>	3 200	61%	<b>136 093</b>
Electricity		36 726	34 394	40 551	2 949	6 417	5 375	1 041	19%	48 493
Water		17 405	8 820	16 078	387	1 026	790	235	30%	13 826
Waste water management		6 277	(4 061)	(872)	365	611	(1 445)	2 056	-142%	68 429
Waste management		6 384	2 464	6 218	200	406	539	(133)	-25%	5 345
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure</b>	<b>3</b>	<b>150 518</b>	<b>113 378</b>	<b>136 590</b>	<b>7 959</b>	<b>16 659</b>	<b>17 453</b>	<b>(794)</b>	<b>-5%</b>	<b>221 517</b>
<b>Surplus/ (Deficit) for the year</b>		<b>14 766</b>	<b>35 109</b>	<b>37 047</b>	<b>(3 433)</b>	<b>15 152</b>	<b>13 862</b>	<b>1 290</b>	<b>9%</b>	<b>86 322</b>

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### **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.

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 AUGUST 2016 the following Votes (also known as Directorates) reflect unauthorised expenditure against their year-to-date budgets: Executive Council, Financial Services.

However, they have not yet overspent their total adjusted budget allocations and the current unauthorised status would only be able to be determined once annual actual results have been calculated.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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 - Executive Council		116 566	120 684	134 637	4 039	15 951	15 033	918	6.1%	237 746
Vote 2 - Corporate Services		19 572	19 925	19 634	104	15 100	15 376	(276)	-1.8%	21 397
Vote 3 - Financial Services		2 036	2 710	4 957	38	77	785	(708)	-90.2%	4 873
Vote 4 - Technical Services		13 957	5 123	3 000	342	678	120	558	466.4%	9 250
Vote 5 - 0		14 219	38	11 390	2	5	1	4	471.7%	11 437
Vote 6 - 0		18	7	20	-	-	-	-		20
Vote 7 - 0		-	-	-	-	-	-	-		-
Vote 8 - 0		-	-	-	-	-	-	-		-
Vote 9 - 0		-	-	-	-	-	-	-		-
Vote 10 - 0		-	-	-	-	-	-	-		-
Vote 11 - 0		-	-	-	-	-	-	-		-
Vote 12 - 0		-	-	-	-	-	-	-		-
Vote 13 - 0		-	-	-	-	-	-	-		-
Vote 14 - 0		-	-	-	-	-	-	-		-
Vote 15 - 0		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	166 369	148 487	173 638	4 526	31 811	31 314	496	1.6%	284 722
Expenditure by Vote	1									
Vote 1 - Executive Council		117 384	71 992	89 297	5 576	12 009	8 989	3 019	33.6%	171 154
Vote 2 - Corporate Services		12 497	14 345	15 446	897	1 821	1 707	114	6.7%	16 094
Vote 3 - Financial Services		5 530	3 852	5 950	263	438	976	(537)	-55.1%	9 387
Vote 4 - Technical Services		28 550	20 976	13 904	1 225	2 394	5 683	(3 289)	-57.9%	13 085
Vote 5 - 0		528	1 569	11 818	25	49	75	(26)	-34.4%	11 694
Vote 6 - 0		602	644	177	24	49	23	26	111.2%	204
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	165 090	113 378	136 590	8 009	16 760	17 453	(693)	-4.0%	221 618
Surplus/ (Deficit) for the year	2	1 279	35 109	37 047	(3 484)	15 051	13 862	1 189	8.6%	63 104

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		13 964	15 064	15 064	1 529	2 286	14 722	(12 436)	-84%	14 827
Property rates - penalties & collection charges		–	–	–	–	–	–	–	–	–
Service charges - electricity revenue		38 717	42 580	42 580	4 084	5 678	7 097	(1 418)	-20%	73 160
Service charges - water revenue		11 110	10 970	10 970	707	1 423	1 828	(405)	-22%	44 201
Service charges - sanitation revenue		5 723	7 820	7 820	332	568	1 302	(734)	-56%	7 201
Service charges - refuse revenue		4 822	5 324	5 324	280	529	887	(358)	-40%	8 868
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		225	170	170	35	71	30	41	135%	867
Interest earned - external investments		637	70	70	–	0	–	0	#DIV/0!	70
Interest earned - outstanding debtors		5 125	1 170	1 170	443	836	195	641	329%	9 188
Dividends received		3	–	–	–	–	–	–	–	–
Fines		5 414	2 002	2 002	–	89	5	84	1529%	33 328
Licences and permits		186	280	280	10	28	25	3	12%	164
Agency services		763	700	700	–	34	108	(74)	-69%	219
Transfers recognised - operational		44 381	40 015	40 015	6 893	16 451	6 669	9 782	147%	46 373
Other revenue		6 120	3 116	3 116	(9)	(20)	539	(559)	-104%	10 372
Gains on disposal of PPE		1 032	–	–	1	201	–	201	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		138 220	129 281	129 281	14 305	28 174	33 408	(5 233)	-16%	248 838
Expenditure By Type										
Employee related costs		51 733	50 597	50 597	4 204	8 196	8 570	(374)	-4%	46 572
Remuneration of councillors		2 884	2 926	2 926	114	343	243	100	41%	2 293
Debt impairment		18 224	15 067	15 067	–	–	–	–	–	15 067
Depreciation & asset impairment		9 563	12 766	12 766	–	–	44	(44)	-100%	12 722
Finance charges		3 522	1 147	1 147	–	–	224	(224)	-100%	1 147
Bulk purchases		26 556	30 720	30 720	2 655	6 259	5 120	1 139	22%	38 130
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		–	–	–	363	583	–	583	#DIV/0!	(4 976)
Transfers and grants		14 939	–	–	–	–	–	–	–	–
Other expenditure		34 863	33 975	33 975	3 685	3 685	2 831	854	30%	97 572
Loss on disposal of PPE		539	–	–	–	–	–	–	–	–
Total Expenditure		162 824	147 198	147 198	11 020	19 066	17 031	2 035	12%	208 528
Surplus/(Deficit)										
Transfers recognised - capital		28 149	54 480	54 480	5 000	13 000	9 080	3 920	0	35 885
Contributions recognised - capital		–	–	–	–	–	–	–	–	–
Contributed assets		14	5	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		3 559	36 567	36 562	8 285	22 108	25 456			76 195
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		3 559	36 567	36 562	8 285	22 108	25 456			76 195
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		3 559	36 567	36 562	8 285	22 108	25 456			76 195
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		3 559	36 567	36 562	8 285	22 108	25 456			76 195

The annual budget is approved for 'Total Revenue by Source'. The YTD budget of R 28.174 million has been achieved. The year-to-date actual reflects an achievement of 56% of the annual budget of R 129.281 million.

'Own Revenue' received amounts to R 13.553 million. It is R 10.464million more than the Year to date Budget, which is an 6% achievement of the annual budget of R 24.017 million.

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'Transfers recognised revenue' received amounts to R 13.558 million. It is R 6.224 million more than the Year to date Budget, which is a 187% achievement of the annual budget of R 3.334 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

### AUGUST 2016

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) - M02 August

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>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive Council		-	-	-	-	-	-	-		-
Vote 2 - Corporate Services		-	-	-	-	-	-	-		-
Vote 3 - Financial Services		-	-	-	-	-	-	-		-
Vote 4 - Technical Services		-	-	-	-	-	-	-		-
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>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Executive Council		-	551	-	-	-	-	-		-
Vote 2 - Corporate Services		-	41 786	19 167	-	-	3 195	(3 195)	-100%	19 167
Vote 3 - Financial Services		-	138	-	-	-	-	-		-
Vote 4 - Technical Services		-	-	-	-	-	-	-		-
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>	<b>4</b>	-	42 475	19 167	-	-	3 195	(3 195)	-100%	19 167
<b>Total Capital Expenditure</b>		-	42 475	19 167	-	-	3 195	(3 195)	-100%	19 167
<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	19 167	-	-	3 195	(3 195)	-100%	19 167
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	30 000	19 167	-	-	3 195	(3 195)	-100%	19 167
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	-	42 475	19 167	-	-	3 195	(3 195)	-100%	19 167
<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>	<b>5</b>	-	-	-	-	-	-	-		-
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		-	42 475	19 167	3 945	-	3 195	(3 195)	-100%	19 167
<b>Total Capital Funding</b>		-	42 475	19 167	3 945	-	3 195	(3 195)	-100%	19 167



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Table C5 consists of three distinct sections:

- Appropriations by vote:
  - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
  - 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.

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## **MONTHLY BUDGET STATEMENT FOR**

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		-	-	-	13 392	-
Call investment deposits		-	-	-	8 682	-
Consumer debtors		-	-	-	23 298	-
Other debtors		-	-	-	669	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	23	-
<b>Total current assets</b>		-	-	-	<b>46 064</b>	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	1 849	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	1 888	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	-	-	<b>3 736</b>	-
<b>TOTAL ASSETS</b>		-	-	-	<b>49 800</b>	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(75)	-
Consumer deposits		-	-	-	(3)	-
Trade and other payables		-	-	-	(36 457)	-
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		-	-	-	<b>(36 534)</b>	-
<b>Non current liabilities</b>						
Borrowing		-	-	-	(164)	-
Provisions		-	-	-	-	-
<b>Total non current liabilities</b>		-	-	-	<b>(164)</b>	-
<b>TOTAL LIABILITIES</b>		-	-	-	<b>(36 699)</b>	-
<b>NET ASSETS</b>	<b>2</b>	-	-	-	<b>86 499</b>	-
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	-	-	13 695	-
Reserves		-	-	-	(12)	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	-	-	-	<b>13 683</b>	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		-	-	-	-	-	-	-		-
Service charges		-	-	-	-	-	-	-		-
Other revenue		-	-	-	-	-	-	-		-
Government - operating		-	-	-	-	-	-	-		-
Government - capital		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	-	-	-	-	-	-		-
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	-	-	-	-	-	-		-
<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		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-		-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	-	-	-	-	-		-
Cash/cash equivalents at beginning:		-	-	-		-	-			-
Cash/cash equivalents at month/year end:		-	-	-		-	-			-

Table C7 balances to the current Cashbook balance, shown in the 'YearTD actual' column which is R 0 mil.

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 - M02 August

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 2016/17	+1 2017/18	+2 2018/19
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts by Source</b>																
Property rates		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges		(89)	(112)	–	–	–	–	–	–	–	–	–	200	–	–	–
Service charges - electricity revenue		(4 167)	(2 822)	–	–	–	–	–	–	–	–	–	6 989	–	–	–
Service charges - water revenue		(2 490)	(700)	–	–	–	–	–	–	–	–	–	3 190	–	–	–
Service charges - sanitation revenue		(754)	(754)	–	–	–	–	–	–	–	–	–	1 508	–	–	–
Service charges - refuse		(4 591)	(358)	–	–	–	–	–	–	–	–	–	4 949	–	–	–
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		(35)	(35)	–	–	–	–	–	–	–	–	–	71	–	–	–
Interest earned - external investments		–	–	–	–	–	–	–	–	–	–	–	636	–	–	–
Interest earned - outstanding debtors		(305)	(331)	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines		(4)	–	–	–	–	–	–	–	–	–	–	4	–	–	–
Licences and permits		(13)	(10)	–	–	–	–	–	–	–	–	–	23	–	–	–
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer receipts - operating		(9 558)	(6 893)	–	–	–	–	–	–	–	–	–	16 451	–	–	–
Other revenue		(42)	(20)	–	–	–	–	–	–	–	–	–	62	–	–	–
<b>Cash Receipts by Source</b>		<b>(22 048)</b>	<b>(12 035)</b>	–	–	–	–	–	–	–	–	–	<b>34 083</b>	–	–	–
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		(8 036)	(6 000)	–	–	–	–	–	–	–	–	–	14 036	–	–	–
Contributions & Contributed assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase in consumer deposits		(1)	(1)	–	–	–	–	–	–	–	–	–	2	–	–	–
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>48 121</b>	–	–	–
<b>Cash Payments by Type</b>																
Employee related costs		3 501	3 722	–	–	–	–	–	–	–	–	–	(7 223)	–	–	–
Remuneration of councillors		230	114	–	–	–	–	–	–	–	–	–	(343)	–	–	–
Interest paid		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity		–	2 655	–	–	–	–	–	–	–	–	–	(2 655)	–	–	–
Bulk purchases - Water & Sewer		358	17	–	–	–	–	–	–	–	–	–	(375)	–	–	–
Other materials		478	472	–	–	–	–	–	–	–	–	–	(950)	–	–	–
Contracted services		227	513	–	–	–	–	–	–	–	–	–	(740)	–	–	–
Grants and subsidies paid - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Grants and subsidies paid - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
General expenses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Cash Payments by Type</b>		<b>4 794</b>	<b>7 492</b>	–	–	–	–	–	–	–	–	–	<b>(12 286)</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>(12 286)</b>	–	–	–
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(34 879)</b>	<b>(25 527)</b>	–	–	–	–	–	–	–	–	–	<b>60 407</b>	–	–	–
Cash/cash equivalents at the month/year beginning:		(311)	(35 190)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(35 190)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(60 718)	(311)	(311)	(311)	(311)

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC 3

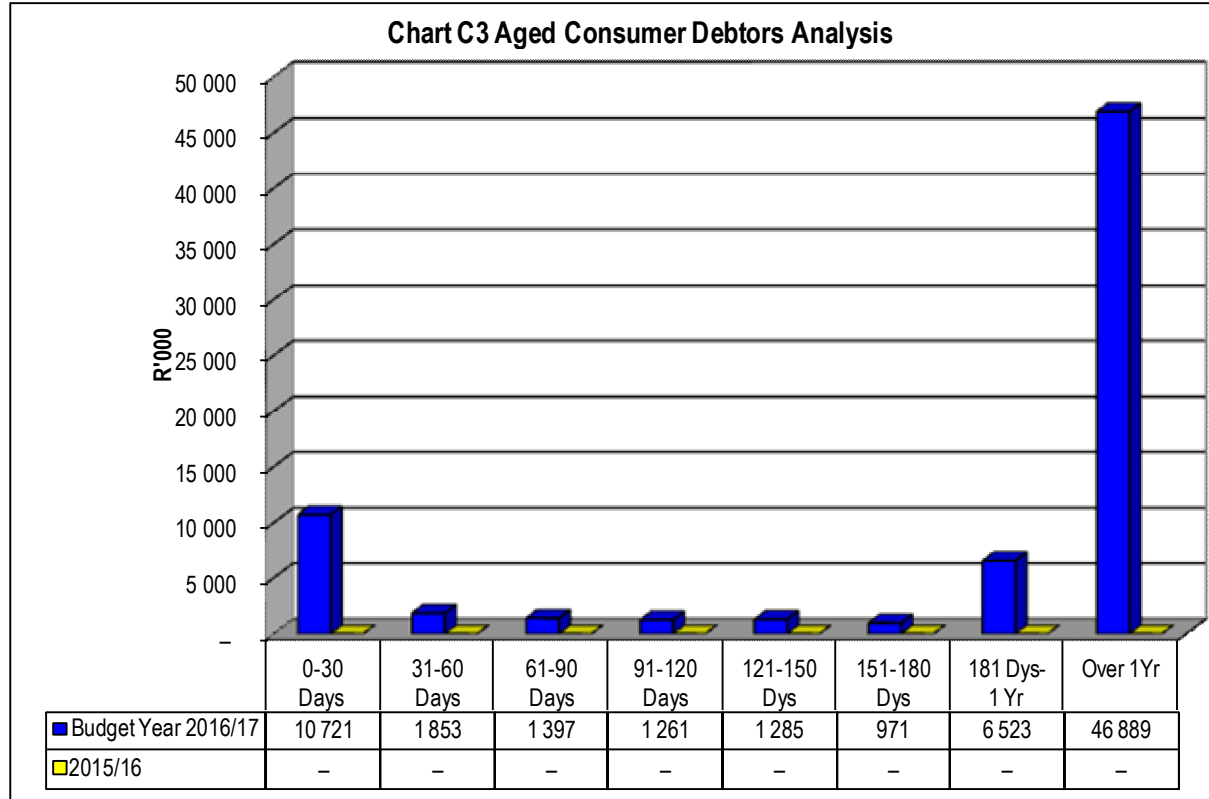
WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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	2 864	393	419	450	529	291	1 722	7 954	14 623	10 947			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 645	116	65	46	41	27	267	1 187	5 396	1 569			
Receivables from Non-exchange Transactions - Property Rates	1400	3 898	664	368	231	185	159	1 396	7 749	14 650	9 720			
Receivables from Exchange Transactions - Waste Water Management	1500	1 220	350	253	245	233	211	1 268	8 413	12 191	10 368			
Receivables from Exchange Transactions - Waste Management	1600	907	260	246	240	237	231	1 328	8 504	11 953	10 540			
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	1	1	0	3	50	63	55			
Interest on Arrear Debtor Accounts	1810	31	31	35	41	52	47	464	11 609	12 309	12 212			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-			
Other	1900	(1 849)	38	9	7	7	5	74	1 424	(286)	1 516			
Total By Income Source	2000	10 721	1 853	1 397	1 261	1 285	971	6 523	46 889	70 899	56 929	-	-	
2015/16 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 527	68	18	9	17	5	314	261	2 220	607			
Commercial	2300	3 197	42	38	30	20	21	215	217	3 781	504			
Households	2400	3 897	1 161	823	771	798	542	3 384	22 277	33 652	27 771			
Other	2500	2 100	582	517	451	450	403	2 609	24 133	31 245	28 046			
Total By Customer Group	2600	10 721	1 853	1 397	1 261	1 285	971	6 523	46 889	70 899	56 929	-	-	

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR AUGUST 2016



### Section 6 – Creditors' analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

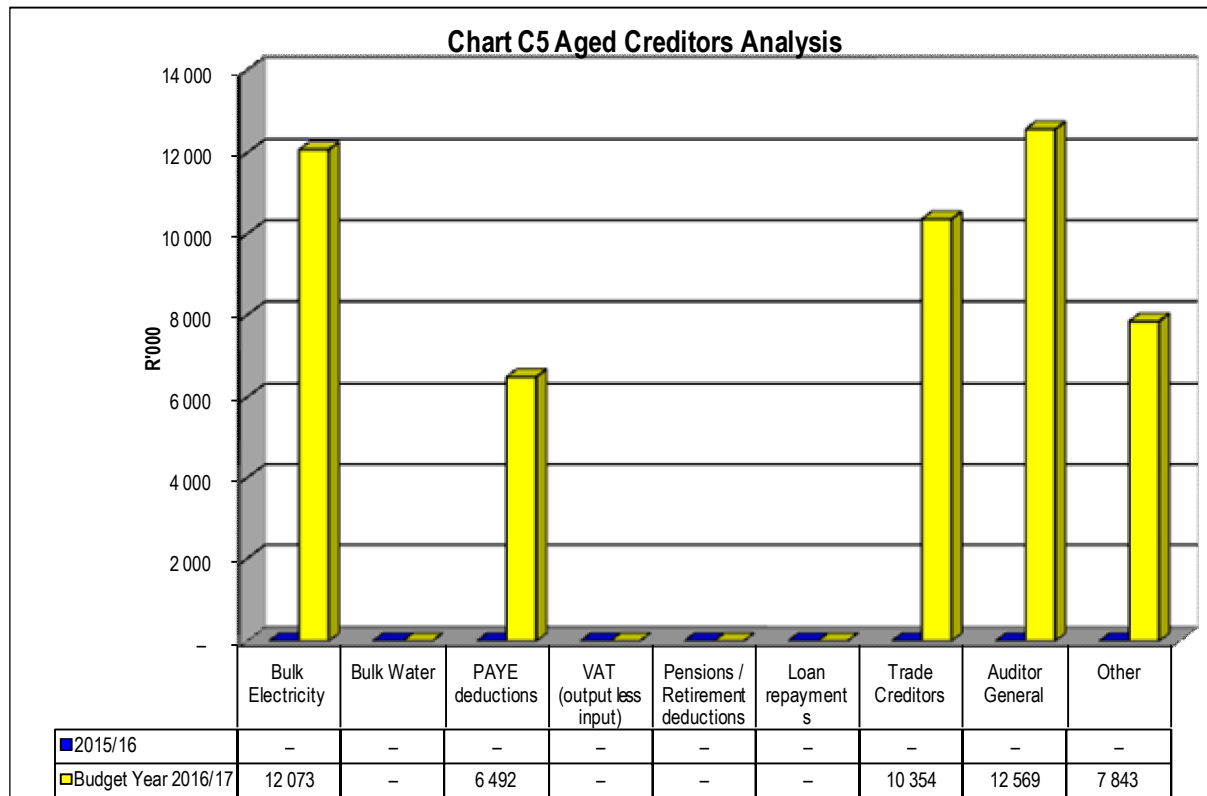
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4 206	2 827	2 080	2 960	-	-	-	-	12 073
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	6 492	-	-	-	6 492
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	356	343	131	195	207	262	2 707	6 153	10 354
Auditor General	0800	408	99	271	119	-	-	11 673	-	12 569
Other	0900	454	57	238	99	712	417	3 355	2 512	7 843
Total By Customer Type	1000	5 424	3 325	2 719	3 373	7 410	679	17 735	8 665	49 332

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### 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 AUGUST 2016

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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
<b>R thousands</b>									
<u>Municipality</u>									
RMB Asset Management		15	Investment T	25/08/2015	–	13.2%	5 315		5 315
<b>Municipality sub-total</b>					–		5 315	–	5 315
<u>Entities</u>									
<b>Entities sub-total</b>					–		–	–	–
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				–		5 315	–	5 315

#### 7.2 Additional Information

The statement of financial position includes the following:

Item	R'000
Cash <sup>8</sup>	1 710
Call investment deposits <sup>8</sup>	24 699
<b>TOTAL</b>	26 409

The following commitments exist against these available resources:

Item	R'000
Loan repayments due AUGUST 2016	142
Trade and other Creditors & Unspent Conditional Grants	53 198
<b>TOTAL</b>	53 340
<b>TOTAL (Cash resources needed)</b>	-26 931
<b>2 month cash projection for operating expenditure</b>	23 632

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

Cash needed to achieve ideal liquidity level	26 931
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<sup>8</sup>

*Section 4 – Table C6 Financial Position*

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **AUGUST 2016**

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

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
	3							-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
	4							-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Operating Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>Capital Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-		-
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	-	-	-	-	-	-		-

**References**

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Grant expenditure must be separately listed for each grant received
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred
- Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

# **KANNALAND MUNICIPALITY MONTHLY BUDGET STATEMENT FOR AUGUST 2016**

## **8.2 Supporting Table SC 7**

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-

References

## 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 - M02 August

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

### AUGUST 2016

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								-		



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR AUGUST 2016

Housing Allowances							-		
Other benefits and allowances							-		
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							-		
Housing Allowances							-		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

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>		-	-	-	-	-	-	-		-

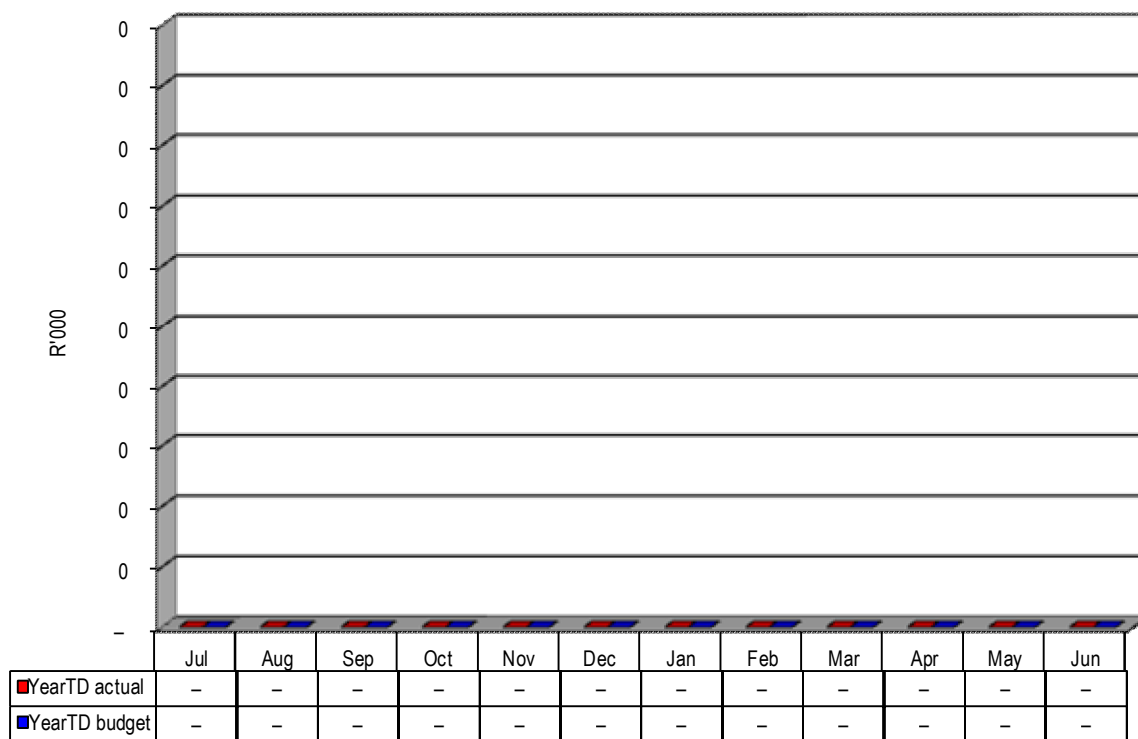
## Section 10 – Capital programme performance

### 10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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>	-	-	-	-					

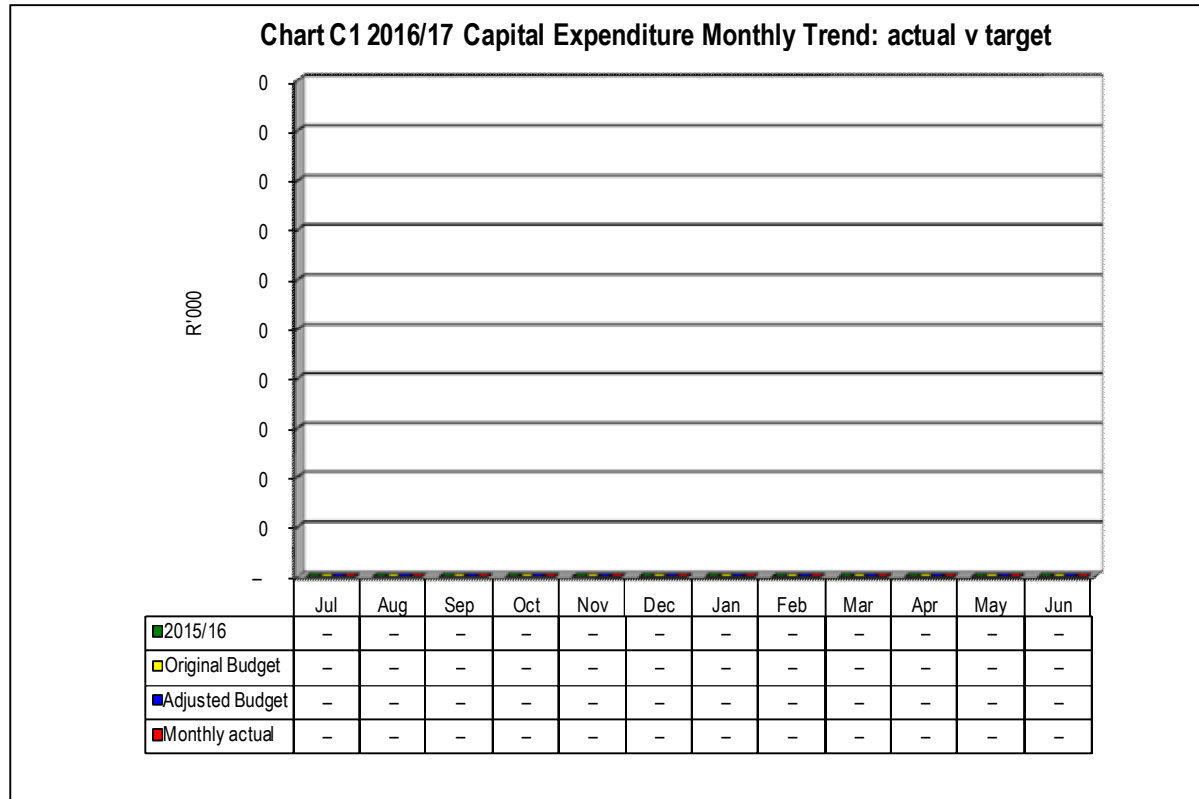
**Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target**



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016



#### References

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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	19 167	—	—	3 195	3 195	100.0%	19 167
Infrastructure - Road transport		—	9 786	—	—	—	—	—	—	—
Roads, Pavements & Bridges		—	9 786	—	—	—	—	—	—	—
Storm water		—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		—	2 000	—	—	—	—	—	—	—
Generation		—	—	—	—	—	—	—	—	—
Transmission & Reticulation		—	2 000	—	—	—	—	—	—	—
Street Lighting		—	—	—	—	—	—	—	—	—
Infrastructure - Water		—	20 000	19 167	—	—	3 195	3 195	100.0%	19 167
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		—	—	—	—	—	—	—	—	—
Reticulation		—	20 000	19 167	—	—	3 195	3 195	100.0%	19 167
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	19 167	—	—	3 195	3 195	100.0%	19 167
<b>Specialised vehicles</b>		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **AUGUST 2016**

10.2 Supporting Table SC13b

I

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

WC041 Kannaland - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02

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**

### **AUGUST 2016**

#### References

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



# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### AUGUST 2016

#### 10.3 Supporting Table SC13c

c

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		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
(no special code)		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
(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**

### **AUGUST 2016**

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

##### **11.1 Overview**

No comments for AUGUST 2016

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR AUGUST 2016

### Section 12 – Other supporting documentation

#### 12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF AUGUST 2016

Lending Institution	Balance 01/08/2016 (R'000)	Interest Capitalised AUGUST 2016 (R'000)	Repayments AUGUST 2016 (R'000)	New Loans	Balance 31/07/2016 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs ( R' 000)
DBSA	7 791 363.04	81 293.65	(142,930.61)	-	7 729 726.08	12.52	-	-
	-	-	-	-	-	-	-	-
Total	7 791 363.04	81 293.65	(142,930.61)	-	7 729 726.08		-	-

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **AUGUST 2016**

Section 13 – Municipal Manager's Quality Certification

#### **QUALITY CERTIFICATE**

I, M Hoogbaard the 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 AUGUST 2016 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: M Hoogbaard

Municipal Manager of Kannaland Municipality – WC041

Signature -----

Date -----