

# **Kannaland Municipality**



## **Monthly Budget Statement**

### **SEPTEMBER 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**

### **SEPTEMBER 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

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#### Legislative Framework

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

#### The Municipal Finance Management Act

Section 71: Monthly budget statements

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

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

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

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

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

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

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

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

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

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

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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 September 2016.*

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

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#### Section 3 – Executive Summary

##### **Executive summary**

6. The executive summary must cover at least the following -

- (a) the municipal entity's performance, in relation to both the approved annual budget and the latest approved adjustments budget making reference to the in-year report tables, charts and explanations;
- (b) any material variances from the service delivery agreement with the parent municipality and the multi-year business plan of the entity; and
- (c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipal entity's budget.

#### **3.1 Introduction**

The information boxes referring to the legislative framework, additional explanations on certain tables and foot notes referencing the information to tables contained elsewhere in the document have been included in this month's report.

#### **3.2 Consolidated performance**

##### **3.2.1 Against annual budget**

##### **Revenue by Source**

All the major sources of revenue are within acceptable norms with the net variance being 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

### SEPTEMBER 2016

#### 3.3 Material variances from SDBIP

No comments for SEPTEMBER 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

### SEPTEMBER 2016

WC041 Kannaland - Table C1 Monthly Budget Statement Summary - M03 September

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	27 928	30 128	30 128	2 692	5 287	29 438	(24 151)	-82%	29 657
Service charges	120 744	72 017	72 017	4 754	17 250	17 604	(354)	-2%	203 802
Investment revenue	1 274	140	140	–	116	–	116	#DIV/0!	140
Transfers recognised - operational	88 761	40 015	40 015	7 610	24 061	10 004	14 057	141%	92 588
Other own revenue	37 733	8 608	9 308	938	3 077	2 135	942	44%	121 302
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>276 440</b>	<b>150 908</b>	<b>151 608</b>	<b>15 994</b>	<b>49 791</b>	<b>59 180</b>	<b>(9 390)</b>	<b>-16%</b>	<b>447 489</b>
Employee costs	103 466	50 597	50 597	3 553	10 776	12 649	(1 873)	-15%	89 968
Remuneration of Councillors	5 769	5 852	5 852	249	479	243	236	97%	4 300
Depreciation & asset impairment	19 360	25 532	25 532	–	–	109	(109)	-100%	25 423
Finance charges	7 043	2 294	2 294	–	30	517	(487)	-94%	2 714
Materials and bulk purchases	53 283	61 440	61 440	4 410	14 272	5 120	9 152	179%	73 149
Transfers and grants	14 939	–	–	–	–	–	–		–
Other expenditure	105 035	64 110	64 110	5 223	9 712	8 494	1 218	14%	152 282
<b>Total Expenditure</b>	<b>308 895</b>	<b>209 824</b>	<b>209 824</b>	<b>13 434</b>	<b>35 269</b>	<b>27 132</b>	<b>8 137</b>	<b>30%</b>	<b>347 835</b>
<b>Surplus/(Deficit)</b>	<b>(32 455)</b>	<b>(58 916)</b>	<b>(58 216)</b>	<b>2 560</b>	<b>14 522</b>	<b>32 049</b>	<b>(17 527)</b>	<b>-55%</b>	<b>99 654</b>
Transfers recognised - capital	56 298	54 480	54 480	6 000	19 036	13 620	5 416	40%	70 989
Contributions & Contributed assets	28	9	–	15	15	–	15	#DIV/0!	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>23 871</b>	<b>(4 427)</b>	<b>(3 736)</b>	<b>8 575</b>	<b>33 573</b>	<b>45 669</b>	<b>(12 096)</b>	<b>-26%</b>	<b>170 643</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>23 871</b>	<b>(4 427)</b>	<b>(3 736)</b>	<b>8 575</b>	<b>33 573</b>	<b>45 669</b>	<b>(12 096)</b>	<b>-26%</b>	<b>170 643</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>4 792</b>	<b>(4 792)</b>	<b>-100%</b>	<b>19 167</b>
Capital transfers recognised	–	–	–	–	–	–	–		–
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	–	42 475	19 167	–	–	4 792	(4 792)	-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>4 792</b>	<b>(4 792)</b>	<b>-100%</b>	<b>19 167</b>
<b>Financial position</b>									
Total current assets	–	–	–	–	57 466				–
Total non current assets	–	–	–	–	5 341				–
Total current liabilities	–	–	–	–	(50 000)				–
Total non current liabilities	–	–	–	–	(241)				–
<b>Community wealth/Equity</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>35 551</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>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	9 708	1 726	1 770	1 356	1 227	1 272	5 950	48 390	71 400
<b>Creditors Age Analysis</b>									
Total Creditors	14 649	765	211	3 847	3 185	968	7 986	25 506	57 117

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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

### SEPTEMBER 2016

WC041 Kannaland - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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>76 587</b>	<b>56 463</b>	<b>50 431</b>	<b>790</b>	<b>32 234</b>	<b>32 594</b>	<b>(360)</b>	<b>-1%</b>	<b>59 978</b>
Executive and council		9 528	6 367	5 162	(107)	111	1 060	(949)	-89%	3 322
Budget and treasury office		27 914	10 246	6 000	686	1 816	426	1 390	326%	14 944
Corporate services		39 145	39 850	39 269	210	30 307	31 108	(801)	-3%	41 712
<i><b>Community and public safety</b></i>		<b>36 027</b>	<b>26 118</b>	<b>54 339</b>	<b>87</b>	<b>210</b>	<b>5 859</b>	<b>(5 650)</b>	<b>-96%</b>	<b>49 595</b>
Community and social services		7 552	26 028	29 179	83	198	5 369	(5 171)	-96%	24 856
Sport and recreation		36	15	40	-	-	-	-	-	40
Public safety		-	-	2 340	-	-	488	(488)	-100%	1 853
Housing		28 438	75	22 780	5	12	3	9	257%	22 846
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>12 968</b>	<b>10 719</b>	<b>6 100</b>	<b>36</b>	<b>480</b>	<b>398</b>	<b>82</b>	<b>21%</b>	<b>93 893</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 968	10 719	6 100	36	480	398	82	21%	93 893
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>204 987</b>	<b>203 674</b>	<b>236 405</b>	<b>8 230</b>	<b>36 447</b>	<b>36 975</b>	<b>(528)</b>	<b>-1%</b>	<b>329 143</b>
Electricity		83 874	89 602	127 051	6 177	20 135	18 641	1 494	8%	167 860
Water		59 900	69 261	66 295	648	5 867	4 425	1 442	33%	102 109
Waste water management		43 987	27 208	24 671	459	8 048	10 486	(2 438)	-23%	23 319
Waste management		17 226	17 603	18 388	946	2 397	3 422	(1 025)	-30%	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>330 569</b>	<b>296 974</b>	<b>347 275</b>	<b>9 143</b>	<b>69 371</b>	<b>75 826</b>	<b>(6 456)</b>	<b>-9%</b>	<b>532 608</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>126 527</b>	<b>112 270</b>	<b>91 400</b>	<b>6 078</b>	<b>16 765</b>	<b>19 129</b>	<b>(2 365)</b>	<b>-12%</b>	<b>91 467</b>
Executive and council		45 488	41 627	32 700	1 965	6 297	5 704	593	10%	35 431
Budget and treasury office		56 302	41 951	27 808	2 330	5 941	9 073	(3 132)	-35%	26 363
Corporate services		24 737	28 691	30 892	1 783	4 527	4 353	174	4%	29 673
<i><b>Community and public safety</b></i>		<b>25 722</b>	<b>25 349</b>	<b>52 143</b>	<b>925</b>	<b>2 090</b>	<b>11 820</b>	<b>(9 730)</b>	<b>-82%</b>	<b>63 029</b>
Community and social services		23 145	20 222	26 243	828	1 859	4 823	(2 964)	-61%	42 497
Sport and recreation		1 522	1 988	1 300	48	108	164	(55)	-34%	1 255
Public safety		-	-	964	-	-	201	(201)	-100%	763
Housing		1 055	3 139	23 635	49	123	6 633	(6 510)	-98%	18 514
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>13 598</b>	<b>5 904</b>	<b>5 690</b>	<b>393</b>	<b>948</b>	<b>933</b>	<b>15</b>	<b>2%</b>	<b>6 617</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13 598	5 904	5 690	393	948	933	15	2%	6 617
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>133 425</b>	<b>83 233</b>	<b>123 948</b>	<b>6 669</b>	<b>19 740</b>	<b>13 327</b>	<b>6 413</b>	<b>48%</b>	<b>207 627</b>
Electricity		73 384	68 787	81 101	4 960	14 852	13 399	1 453	11%	91 446
Water		34 845	17 640	32 156	697	2 387	1 946	441	23%	32 334
Waste water management		12 480	(8 122)	(1 744)	603	1 466	(3 346)	4 813	-144%	72 831
Waste management		12 716	4 928	12 435	409	1 034	1 328	(294)	-22%	11 016
<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>299 272</b>	<b>226 756</b>	<b>273 181</b>	<b>14 065</b>	<b>39 542</b>	<b>45 210</b>	<b>(5 667)</b>	<b>-13%</b>	<b>368 741</b>
<b>Surplus/ (Deficit) for the year</b>		<b>31 297</b>	<b>70 218</b>	<b>74 094</b>	<b>(4 922)</b>	<b>29 828</b>	<b>30 617</b>	<b>(788)</b>	<b>-3%</b>	<b>163 868</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

### SEPTEMBER 2016

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 SEPTEMBER 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.

**WC041 Kannaland - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

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		233 133	241 367	269 273	8 159	37 038	42 313	(5 275)	-12.5%	429 953
Vote 2 - Office of the City Manager		39 145	39 850	39 269	210	30 307	31 108	(801)	-2.6%	41 712
Vote 3 - 0		4 071	5 421	9 913	83	198	1 976	(1 778)	-90.0%	8 983
Vote 4 - 0		27 914	10 246	6 000	686	1 816	426	1 390	326.4%	14 944
Vote 5 - 0		28 438	75	22 780	5	12	3	9	257.3%	22 846
Vote 6 - 0		36	15	40	-	-	-	-	-	40
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	332 738	296 974	347 275	9 143	69 371	75 826	(6 456)	-8.5%	518 478
Expenditure by Vote	1									
Vote 1 - Governance		234 188	143 984	178 593	9 436	27 948	22 636	5 312	23.5%	279 529
Vote 2 - Office of the City Manager		24 737	28 691	30 892	1 783	4 527	4 353	174	4.0%	29 673
Vote 3 - 0		10 924	7 703	11 899	520	1 134	2 458	(1 324)	-53.9%	14 494
Vote 4 - 0		56 302	41 951	27 808	2 330	5 941	9 073	(3 132)	-34.5%	26 363
Vote 5 - 0		1 055	3 139	23 635	49	123	6 633	(6 510)	-98.1%	18 514
Vote 6 - 0		1 198	1 287	353	48	122	58	65	112.3%	421
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	328 405	226 756	273 181	14 166	39 795	45 210	(5 415)	-12.0%	368 993
Surplus/ (Deficit) for the year	2	4 333	70 218	74 094	(5 023)	29 576	30 617	(1 041)	-3.4%	149 485

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

WC041 Kannaland - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		27 928	30 128	30 128	2 692	5 287	29 438	(24 151)	-82%	29 657
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		77 433	42 580	42 580	3 360	10 349	10 645	(296)	-3%	117 860
Service charges - water revenue		22 220	10 970	10 970	268	3 458	2 743	715	26%	57 690
Service charges - sanitation revenue		11 447	7 820	7 820	754	2 262	1 955	307	16%	14 268
Service charges - refuse revenue		9 643	10 647	10 647	372	1 181	2 262	(1 081)	-48%	13 984
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		449	170	170	75	181	89	92	103%	1 343
Interest earned - external investments		1 274	140	140	-	116	-	116	#DIV/0!	140
Interest earned - outstanding debtors		10 251	2 340	2 340	883	2 113	195	1 918	983%	13 799
Dividends received		5	-	-	-	-	-	-	-	-
Fines		10 827	2 002	2 002	9	285	12	273	2254%	92 830
Licences and permits		372	280	280	26	72	61	11	18%	343
Agency services		1 525	700	1 400	-	111	262	(151)	-57%	572
Transfers recognised - operational		88 761	40 015	40 015	7 610	24 061	10 004	14 057	141%	92 588
Other revenue		12 239	3 116	3 116	(56)	(87)	1 516	(1 603)	-106%	12 414
Gains on disposal of PPE		2 064	-	-	1	402	-	402	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		276 440	150 908	151 608	15 994	49 791	59 180	(9 390)	-16%	447 489
Expenditure By Type										
Employee related costs		103 466	50 597	50 597	3 553	10 776	12 649	(1 873)	-15%	89 968
Remuneration of councillors		5 769	5 852	5 852	249	479	243	236	97%	4 300
Debt impairment		36 449	30 135	30 135	-	-	-	-	-	30 135
Depreciation & asset impairment		19 360	25 532	25 532	-	-	109	(109)	-100%	25 423
Finance charges		7 043	2 294	2 294	-	30	517	(487)	-94%	2 714
Bulk purchases		53 283	61 440	61 440	4 410	14 272	5 120	9 152	179%	73 149
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	409	1 214	-	1 214	#DIV/0!	(8 061)
Transfers and grants		14 939	-	-	-	-	-	-	-	-
Other expenditure		67 508	33 975	33 975	4 813	8 498	8 494	5	0%	130 209
Loss on disposal of PPE		1 078	-	-	-	-	-	-	-	-
Total Expenditure		308 895	209 824	209 824	13 434	35 269	27 132	8 137	30%	347 835
Surplus/(Deficit)										
		(32 455)	(58 916)	(58 216)	2 560	14 522	32 049	(17 527)	(0)	99 654
Transfers recognised - capital		56 298	54 480	54 480	6 000	19 036	13 620	5 416	0	70 989
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		28	9	-	15	15	-	15	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		23 871	(4 427)	(3 736)	8 575	33 573	45 669			170 643
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		23 871	(4 427)	(3 736)	8 575	33 573	45 669			170 643
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		23 871	(4 427)	(3 736)	8 575	33 573	45 669			170 643
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		23 871	(4 427)	(3 736)	8 575	33 573	45 669			170 643

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.

# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **SEPTEMBER 2016**

'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

### SEPTEMBER 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) - M03 September

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 - 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>	<b>4,7</b>	-	-	-	-	-	-	-		-
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Governance		-	551	-	-	-	-	-		-
Vote 2 - Office of the City Manager		-	-	-	-	-	-	-		-
Vote 3 - 0		-	41 786	19 167	-	-	4 792	(4 792)	-100%	19 167
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>	<b>4</b>	-	42 475	19 167	-	-	4 792	(4 792)	-100%	19 167
<b>Total Capital Expenditure</b>		-	42 475	19 167	-	-	4 792	(4 792)	-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	-	-	4 792	(4 792)	-100%	19 167
Electricity		-	-	-	-	-	-	-		-
Water		-	-	-	-	-	-	-		-
Waste water management		-	30 000	19 167	-	-	4 792	(4 792)	-100%	19 167
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	-	42 475	19 167	-	-	4 792	(4 792)	-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	-	-	4 792	(4 792)	-100%	19 167
<b>Total Capital Funding</b>		-	42 475	19 167	-	-	4 792	(4 792)	-100%	19 167

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

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.



# **KANNALAND MUNICIPALITY**

## **MONTHLY BUDGET STATEMENT FOR**

### **SEPTEMBER 2016**

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

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

WC041 Kannaland - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		-	-	-	24 058	-
Call investment deposits		-	-	-	12 089	-
Consumer debtors		-	-	-	20 470	-
Other debtors		-	-	-	740	-
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	-	-	109	-
<b>Total current assets</b>		-	-	-	57 466	-
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		-	-	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	-	-	2 760	-
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	-	-	2 580	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		-	-	-	5 341	-
<b>TOTAL ASSETS</b>		-	-	-	62 806	-
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	(75)	-
Consumer deposits		-	-	-	(3)	-
Trade and other payables		-	-	-	(49 923)	-
Provisions		-	-	-	-	-
<b>Total current liabilities</b>		-	-	-	(50 000)	-
<b>Non current liabilities</b>						
Borrowing		-	-	-	(241)	-
Provisions		-	-	-	-	-
<b>Total non current liabilities</b>		-	-	-	(241)	-
<b>TOTAL LIABILITIES</b>		-	-	-	(50 242)	-
<b>NET ASSETS</b>	<b>2</b>	-	-	-	113 048	-
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	-	-	35 564	-
Reserves		-	-	-	(12)	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	-	-	-	35 551	-

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

WC041 Kannaland - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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.

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2016

WC041 Kannaland - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M03 September

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	Budget Year +1 2017/18	Budget Year +2 2018/19
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		-	-	(2 692)	-	-	-	-	-	-	-	-	2 692	-	-	-
Property rates - penalties & collection charges		(88)	(112)	(109)	-	-	-	-	-	-	-	-	309	-	-	-
Service charges - electricity revenue		(4 167)	(2 822)	(3 360)	-	-	-	-	-	-	-	-	10 349	-	-	-
Service charges - water revenue		(2 490)	(700)	(268)	-	-	-	-	-	-	-	-	3 458	-	-	-
Service charges - sanitation revenue		(754)	(754)	(754)	-	-	-	-	-	-	-	-	2 262	-	-	-
Service charges - refuse		(4 591)	(358)	(372)	-	-	-	-	-	-	-	-	5 322	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		(35)	(35)	(39)	-	-	-	-	-	-	-	-	110	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		(305)	(331)	(331)	-	-	-	-	-	-	-	-	967	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		(4)	-	(9)	-	-	-	-	-	-	-	-	14	-	-	-
Licences and permits		(13)	(10)	(16)	-	-	-	-	-	-	-	-	39	-	-	-
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer receipts - operating		(9 558)	(6 893)	(10 023)	-	-	-	-	-	-	-	-	26 474	-	-	-
Other revenue		(42)	(20)	(35)	-	-	-	-	-	-	-	-	97	-	-	-
<b>Cash Receipts by Source</b>		<b>(22 048)</b>	<b>(12 035)</b>	<b>(18 009)</b>	-	-	-	-	-	-	-	-	<b>52 093</b>	-	-	-
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		(8 036)	(6 000)	(5 000)	-	-	-	-	-	-	-	-	19 036	-	-	-
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(1)	(1)	(6)	-	-	-	-	-	-	-	-	7	-	-	-
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>71 136</b>	-	-	-
<b>Cash Payments by Type</b>																
Employee related costs		3 501	3 722	3 553	-	-	-	-	-	-	-	-	(10 776)	-	-	-
Remuneration of councillors		230	114	135	-	-	-	-	-	-	-	-	(479)	-	-	-
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		-	2 655	1 754	-	-	-	-	-	-	-	-	(4 410)	-	-	-
Bulk purchases - Water & Sewer		358	17	-	-	-	-	-	-	-	-	-	(375)	-	-	-
Other materials		478	472	-	-	-	-	-	-	-	-	-	(950)	-	-	-
Contracted services		227	513	49	-	-	-	-	-	-	-	-	(788)	-	-	-
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
General expenses		-	-	657	-	-	-	-	-	-	-	-	(657)	-	-	-
<b>Cash Payments by Type</b>		<b>4 794</b>	<b>7 492</b>	<b>6 149</b>	-	-	-	-	-	-	-	-	<b>(18 434)</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>(18 434)</b>	-	-	-
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(34 879)</b>	<b>(25 527)</b>	<b>(29 164)</b>	-	-	-	-	-	-	-	-	<b>89 571</b>	-	-	-
Cash/cash equivalents at the month/year beginning:		(311)	(35 190)	(60 718)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(311)	(311)	(311)
Cash/cash equivalents at the month/year end:		(35 190)	(60 718)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(89 881)	(311)	(311)	(311)	(311)

## PART 2 – SUPPORTING DOCUMENTATION

### Section 5 – Debtors' analysis

#### 5.1 Supporting Table SC 3

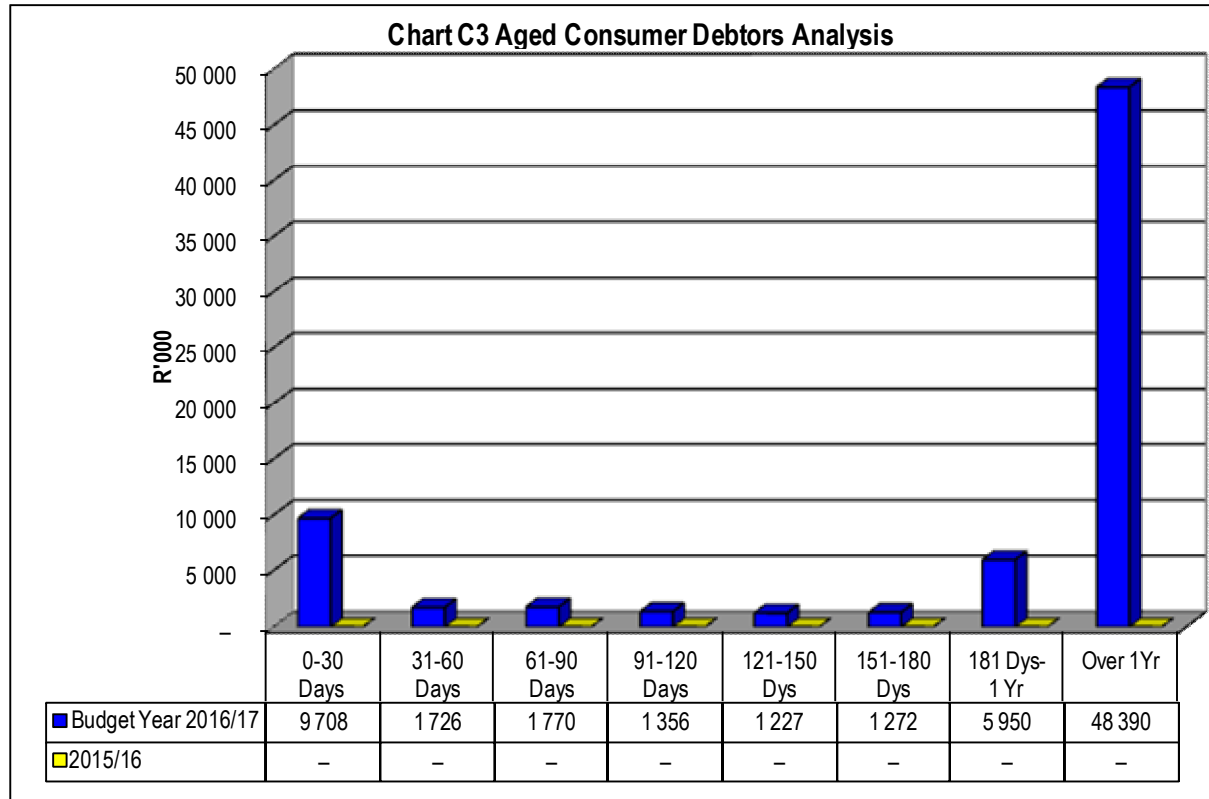
WC041 Kannaland - Supporting Table SC3 Monthly Budget Statement - aged debtors - MD3 September

Description	NT Code	Budget Year 2016/17								
		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	1 824	470	376	403	436	523	1 679	8 235	13 947
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 286	129	88	54	34	40	271	1 207	6 110
Receivables from Non-exchange Transactions - Property Rates	1400	3 160	371	642	369	224	181	963	8 163	14 061
Receivables from Exchange Transactions - Waste Water Management	1500	1 174	338	334	246	240	229	1 217	8 628	12 405
Receivables from Exchange Transactions - Waste Management	1600	870	347	251	239	236	233	1 323	8 663	12 192
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	1	1	3	50	64
Interest on Arrear Debtor Accounts	1810	37	37	44	45	50	61	432	11 978	12 684
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–
Other	1900	(1 646)	32	32	9	7	5	62	1 437	(62)
Total By Income Source	2000	9 708	1 726	1 770	1 356	1 227	1 272	5 950	48 390	71 400
2015/16 - totals only										–
Debtors Age Analysis By Customer Group										
Organs of State	2200	898	101	50	8	9	15	187	324	1 592
Commercial	2300	4 309	59	40	38	22	20	227	225	4 940
Households	2400	2 799	937	1 122	811	759	792	3 197	23 054	33 471
Other	2500	1 702	630	558	499	437	445	2 339	24 787	31 397
Total By Customer Group	2600	9 708	1 726	1 770	1 356	1 227	1 272	5 950	48 390	71 400

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 SEPTEMBER 2016



### Section 6 – Creditors' analysis

WC041 Kannaland - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

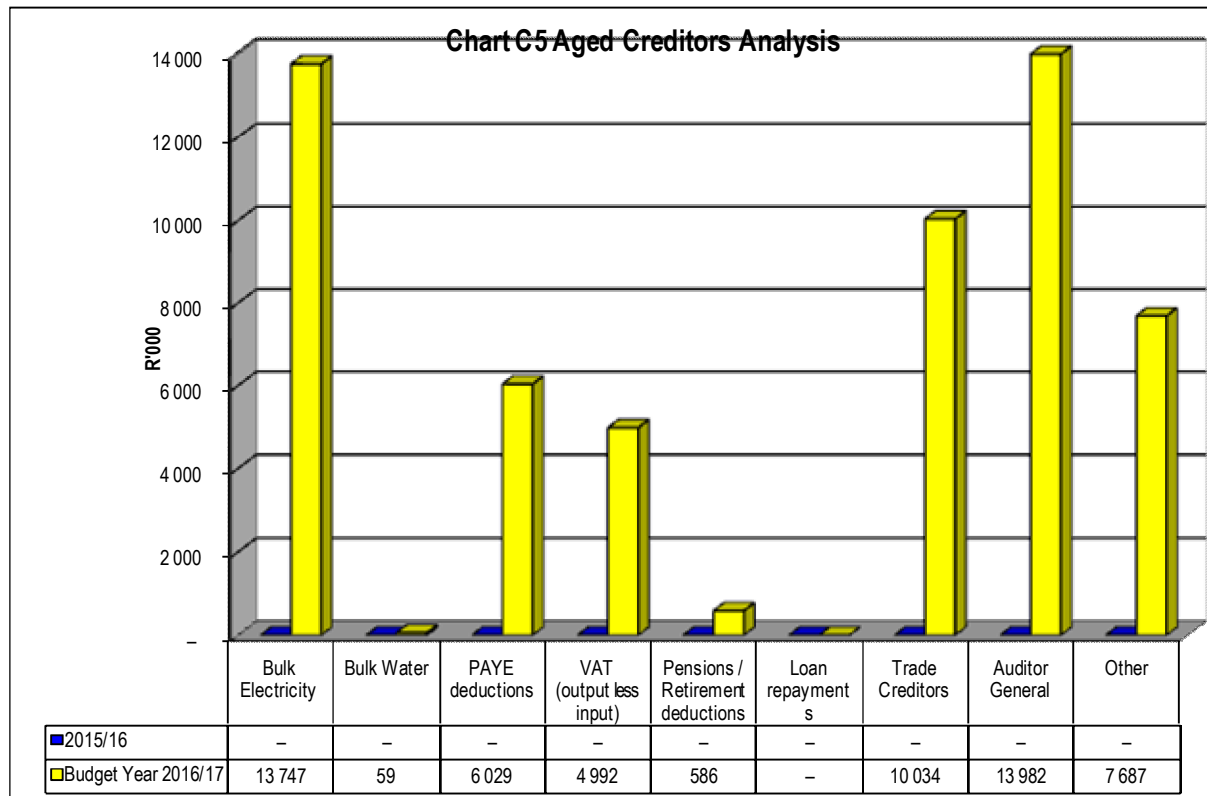
Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7 880	—	—	2 827	3 040	—	—	—	13 747	
Bulk Water	0200	—	59	—	—	—	—	—	—	59	
PAYE deductions	0300	115	—	—	530	—	—	2 605	2 779	6 029	
VAT (output less input)	0400	4 992	—	—	—	—	—	—	—	4 992	
Pensions / Retirement deductions	0500	20	—	—	—	—	—	—	566	586	
Loan repayments	0600	—	—	—	—	—	—	—	—	—	
Trade Creditors	0700	176	149	58	169	30	257	2 284	6 911	10 034	
Auditor General	0800	1 413	311	97	99	—	—	—	12 063	13 982	
Other	0900	53	247	56	223	114	712	3 097	3 187	7 687	
Total By Customer Type	1000	14 649	765	211	3 847	3 185	968	7 986	25 506	57 117	—

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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 SEPTEMBER 2016

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC 5

WC041 Kannaland - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

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

#### 7.2 Additional Information

The statement of financial position includes the following:

Item	R'000
Cash <sup>8</sup>	24 058
Call investment deposits <sup>8</sup>	12 089
<b>TOTAL</b>	<b>36147</b>

The following commitments exist against these available resources:

Item	R'000
Loan repayments due SEPTEMBER 2016	142
Trade and other Creditors & Unspent Conditional Grants	50 138
<b>TOTAL</b>	<b>50 280</b>
<b>TOTAL (Cash resources needed)</b>	<b>-14 133</b>
<b>2 month cash projection for operating expenditure</b>	<b>23 632</b>

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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**

### **SEPTEMBER 2016**

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

**8.1 Supporting Table SC 6**

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

WC041 Kannaland - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</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>	4	-	-	-	-	-	-	-		-
<b>% increase</b>	3									
<b>Senior Managers of the Municipality</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 Municipality</b>	4	-	-	-	-	-	-	-		-
<b>% increase</b>										
<b>Other Municipal Staff</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>	4	-	-	-	-	-	-	-		-
<b>% increase</b>										
<b>Total Parent Municipality</b>		-	-	-	-	-	-	-		-
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</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								-		
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>Senior Managers of Entities</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								-		
<b>Sub Total - Senior Managers of Entities</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Other Staff of Entities</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								-		
<b>Sub Total - Other Staff of Entities</b>	4	-	-	-	-	-	-	-		-
<b>% increase</b>										
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-		-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>TOTAL MANAGERS AND STAFF</b>		-	-	-	-	-	-	-		-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2016

### 8.2 Supporting Table SC 7

WC041 Kannaland - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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>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>		-	-	-	-	-	-	-	-	-

## 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 - M03 September

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 SEPTEMBER 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								-		
Housing Allowances								-		
Other benefits and allowances								-		

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

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 SEPTEMBER 2016

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>		-	-	-	-	-	-	-		-

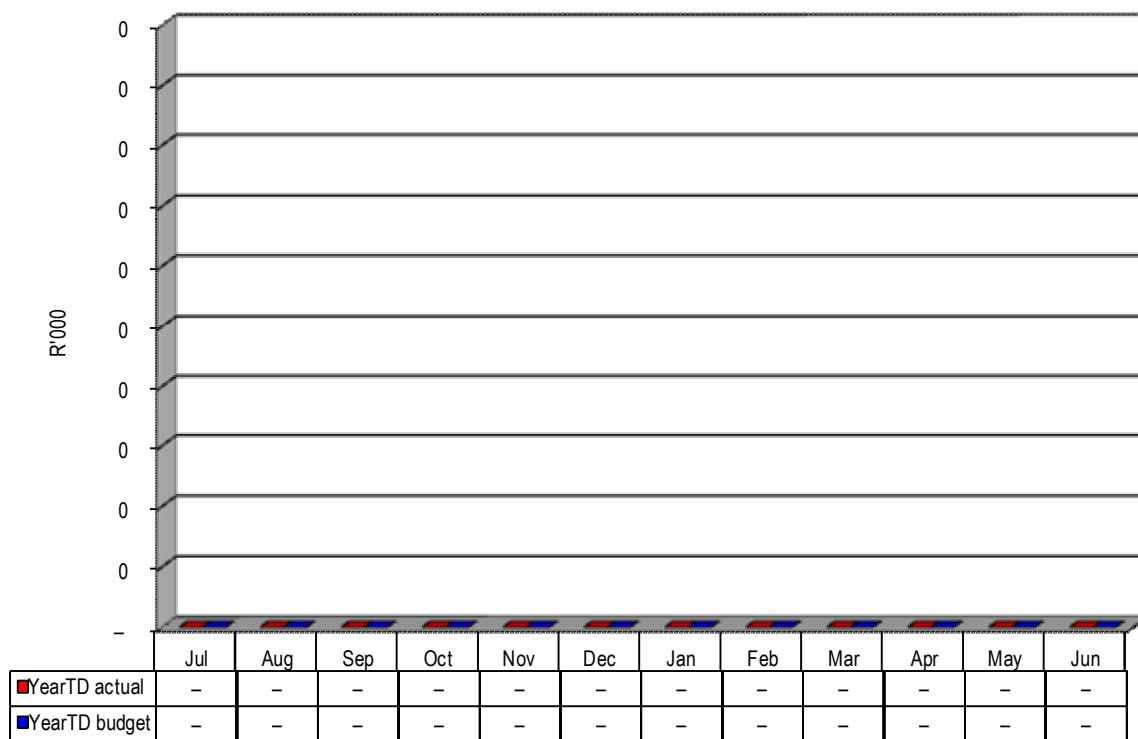
## Section 10 – Capital programme performance

### 10.1 Supporting Table SC 12

WC041 Kannaland - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

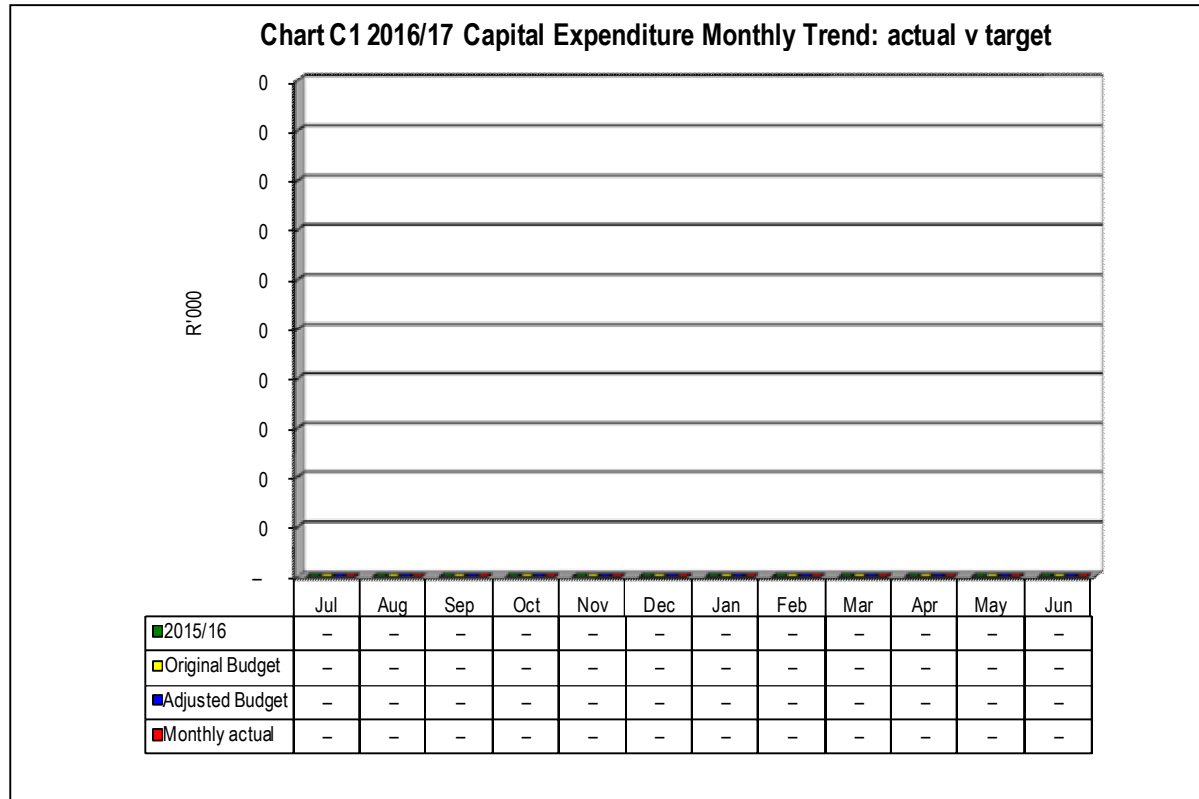
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July						-	-		
August						-	-		
September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

### SEPTEMBER 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**

### **SEPTEMBER 2016**

10.2 Supporting Table SC13b

I

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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

### SEPTEMBER 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

### SEPTEMBER 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
<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>		-	-	-	-	-	-	-	-	-
Agricultural 1		-	-	-	-	-	-	-	-	-
(no special code)		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
Biological 1		-	-	-	-	-	-	-	-	-
(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**

### **SEPTEMBER 2016**

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

##### **11.1 Overview**

No comments for SEPTEMBER 2016

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 2016

#### Section 12 – Other supporting documentation

##### 12.1 External Loans

SUMMARY OF EXTERNAL LOANS FOR MONTH OF SEPTEMBER 2016

Lending Institution	Balance 01/09/2016 (R'000)	Interest Capitalised SEPTEMBER 2016 (R'000)	Repayments SEPTEMBER 2016 (R'000)	New Loans	Balance 30/09/2016 (R'000)	Percentage %	Sinking Funds (R'000)	Loan Draw Downs ( R' 000)
DBSA	7 729 726.08	81 293.65	(142,930.61)	-	7 668 089.12	12.52	-	-
	-	-	-	-	-	-	-	-
Total	7 729 726.08	81 293.65	(142,930.61)	-	7 668 089.12		-	-

# KANNALAND MUNICIPALITY

## MONTHLY BUDGET STATEMENT FOR

### SEPTEMBER 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 SEPTEMBER 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 -----