# LAINGSBURG MUNICIPALITY



In-Year Report for the Municipality First Quarterly Budget Statement SEPTEMBER 2015

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#### 1. 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.

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.

**IHHS** – Informal Housing and Human Settlements, provincial grant.

**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.

**MIG** – Municipal Infrastructure Grant.

**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 of the budget. In Laingsburg Municipality this means at department level.

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### 2. Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on services delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act No. 56 of 2003, Sections 71 & 52,
- And The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the 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."

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

#### 3. Mayors Report

In accordance with Section 52(d) of the Act, I submit a report to the Council within 30 days after the end of each quarter on the implementation of the budget and the financial state of affairs of the Laingsburg Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality, and is intended to inform and enable the Council to fulfil its oversight responsibility.

The section 52 report on the implementation of the budget and the financial affairs of the Municipality is prepared as required by the MFMA.

The quarterly financial information has already been presented in the section 71, monthly budget statement for September 2015. The monthly and quarterly reports for September 2015 should be read in conjunction with one another.

#### 4. Executive Summary

#### 4.1.1 Financial problems or risks facing the Municipality

There are no financial problems facing the Municipality. Operating revenues and expenditures to date remain in line with the projected year to date budgets taking accruals and prior year trends into account.

The new financial year started on 1 July 2015, and no major spending has occurred during the financial year.

#### 4.1.2 Other relevant information

Year-to-date revenue raised is 98.8% of the projected year-to-date budget for the first quarter. Operating expenditure incurred amounts to 93.39% of year-to-date budget.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the quarter ended September 2015.

#### **Operating Revenue**

The Municipality have generated 24.6% or R23,393 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R6,170 million were received. Revenue from electricity is 4% under the year to date budget. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

#### **Operating Expenditure**

For the quarter ending September 2015, the Municipality managed to spend within the budgeted norms. An amount of R R17,556 million or 22,6% have been spent to date.

The year to date actual employee costs is 14% under the year to date budget. This is due to the provision for the deferred benefit plan that will only be calculated on year end and the payment of annual bonusses that will be paid during November 2015.

#### **Capital Expenditure**

The Municipality has incurred R346 000 or 20.8% of the internal funded Capital Budget to date. The MIG spending for the first quarter totals to R1,993 million to date.

#### **Cash Flow**

The Municipality started off with a cash flow balance of R14,758 million at the beginning of the year and increased it with R2,962 million. The closing balance for this quarter is R17,721 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2015/2016 financial year.

#### Debtors

The Outstanding Debtors of the Municipality amounts to R R8,627 million for the quarter ending September 2015. The outstanding debt for more than 90 days amounts to 54.7%. The payment rate for 2015/2016 financial year was 96.9%. For the financial year to date the payment rate is 52.26%. This is a decrease since the previous financial year. The Municipality is fully implementing the Debt Collection and Credit Control Policy. It should be noted that the Municipal debt collection and credit control policy was revised during August 2013.

#### Creditors

Total outstanding creditors amount to R0.00 for the quarter ending September 2015 . All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue their invoices more than 30 days after the date of the invoice, for payment, but in most cases the payments are made at presentation of the invoices.

# 5. In year Budget Statement Tables

# Table C1: Summary

Description         Adilated Aution         Original Budget         Adjusted Budget         Monity actual         YearD actual         YearD budget         YearD variance variance         YTD Forecast Forecast Forecast Forecast Forecast Forecast           11 000         3000         3000         3000         3205         3205         750         2515         3305         3000           Service charges         11 01         627         627         200         207         3         11%         627           Date control         11 01         627         627         200         216         535         126         555         126         555         126         555         126         555         126         555         126         555         126         555         166         4483         2274         67         579         161         55         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         126         1	Wood Langsburg - Table of Monthly B	2015/16				Budget Yea	r 2016/17			
Duckome         Budget         Budget         actual         actual         budget         variance         ys           Properly rates         3 040         3 000         3 000         3 205         3 205         3 205         2 515         3 304         3 000           Service charges         13 011         17 228         17 228         12 209         200         207         3         1%         62           Iransfer seconjsket - opentional         1011         627         627         209         200         207         3         1%         62           Charle reveue (scuding capital transfers         68 921         67 97         221 400         21 400         16 907         4493         27.%         67 97           Charle reveue (scuding capital transfers         68 921         67 97         10 77         21 400         21 400         16 907         4493         10.%         10 207           Remunsfert of Councillors         2 203         12 007         12 007         12 007         10 400         4493         10.0%         425           Deprocision & asset inpairment         9 523         12 077         17 755         17 555         17 555         17 555         17 555         17 555         17 50	Description		Original	Adjusted	Monthly		*	YTD	YTD	Full Year
Image:         Image:<		Outcome	-	Budget	actual	actual	budget	variance	variance	Forecast
properties         3 040         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         3 000         4 207         4 4 207         4 4 207         4 4 457         7 30         1 01         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000         6 000	R thousands		_	-			-		%	
Service changes         11         318         17         200         77         67         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200         200 <th< td=""><td>Financial Performance</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Financial Performance									
Investment versional         1         101         627         827         209         209         207         3         1%         62           Transfers recorpted - operational         31675         29483         7716         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         718         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717         717 </td <td>Property rates</td> <td>3 040</td> <td>3 000</td> <td>3 000</td> <td>3 265</td> <td>3 265</td> <td>750</td> <td>2 515</td> <td>335%</td> <td>3 000</td>	Property rates	3 040	3 000	3 000	3 265	3 265	750	2 515	335%	3 000
Transfers encognised - operational         19 788         16 241         16 241         16 70         6 170         6 173         2 046         50%5         16 24           Othe on nevenue         31 675         29 483         7 518         7 511         7 511         148         22%         29 483           Othe con nevenue         68 21         67 977         67 977         7 106         3 432         3 432         4 005         (573)         -1445         27%         67 97           Deprotector Sasset impairment         9 523         12 073         12 073         2 005         2 2361         2766         (425)         -15%         12 07           Deprotector Asset impairment         9 523         12 073         12 073         10 07         10 47         10 48         (11)         4 23           Othe expenditure         70 44         77 535         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556 <t< td=""><td>Service charges</td><td>13 318</td><td>17 826</td><td>17 826</td><td>4 237</td><td>4 237</td><td>4 457</td><td>(219)</td><td>-5%</td><td>17 826</td></t<>	Service charges	13 318	17 826	17 826	4 237	4 237	4 457	(219)	-5%	17 826
Other on survinue         31 875         29 483         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518         7 518 <td>Investment revenue</td> <td>1 101</td> <td>827</td> <td>827</td> <td>209</td> <td>209</td> <td>207</td> <td>3</td> <td>1%</td> <td>827</td>	Investment revenue	1 101	827	827	209	209	207	3	1%	827
Optic Revenue (excluding capital transfers ind contributions)         66 921         67 977         21 400         21 400         16 907         4 493         27%         67 97           Remunation of Counciliors         2 230         17 096         17 096         3 432         3 432         4 005         (573)         -14%         17 096           Remunation of Counciliors         2 220         2 453         2 453         5 79         6 797         6 13         (35)         -6%         2 26           Pinance charges         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Transfers recognised - operational	19 788	16 841	16 841	6 170	6 170	4 123	2 046	50%	16 841
Indic contributions)         International of contributions         Internation contributions         Internation contributi	Other own revenue	31 675	29 483	29 483	7 518	7 518	7 371	148	2%	29 483
Employe costs         12 930         17 096         3 422         3 432         4 4005         (573)         1-14%         17 09           Remunation of Councilors         2 220         2 433         2 453         2 005         2 205         12 073         2 005         2 285         12 073         2 005         2 285         12 075         16 13         .4         .0%         .6 573         .6 523         16 23         16 35         16 35         16 35         16 35         16 35         .16 31         .4         .0%         .6 523         .6 523         .16 35         .16 35         .16 31         .4         .0%         .6 523           Other spenditure         .70 14 2         .77 558         .17 556         .17 556         .18 200         (114)         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%         .77 1%	Total Revenue (excluding capital transfers	68 921	67 977	67 977	21 400	21 400	16 907	4 493	27%	67 977
Remuneration of Councillors         2 220         2 453         2 453         5 79         5 79         6 13         (35)         -6%         2 453           Depreciation & asset impairment         9 523         12 073         12 073         2 005         2 361         2 765         (425)         1.15%         12 07           Materials and bulk purchases         6 573         6 523         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 6 535         1 7 556         1 7 556         1 7 556         1 7 556         1 7 556         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 555         1 7 55         1 7 55         1 7 555         1 7 55         1 7 555         1 7 55         1 7 55         1 7 555         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55         1 7 55 <td>and contributions)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	and contributions)									
Depreciation & asset impairment         9         523         12         073         12         073         2         005         2         361         2         766         (429)         -15%         12         07           Finance charges         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td< td=""><td>Employee costs</td><td>12 930</td><td>17 096</td><td>17 096</td><td>3 432</td><td>3 432</td><td>4 005</td><td>(573)</td><td>-14%</td><td>17 096</td></td<>	Employee costs	12 930	17 096	17 096	3 432	3 432	4 005	(573)	-14%	17 096
Finance charges         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Remuneration of Councillors	2 220	2 453	2 453	579	579	613	(35)	-6%	2 453
Materials and bulk purchases         6 573         6 623         4 623         1 635         1 635         1 631         4         0%         6 52           Transers and grants         2 633         4 231         4 231         1 047         1 047         1 045         (11)         4 23         51           Other expenditure         70 412         77 536         17 556         17 556         18 800         (1 244)         -7%         77 53           Straplex/Deficit)         (1 490)         (6 559)         3 643         3 643         3 647         1993         6 770         (4 778)         -71%         27 082           Contributions & Contributed assets         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td>Depreciation &amp; asset impairment</td> <td>9 523</td> <td>12 073</td> <td>12 073</td> <td>2 005</td> <td>2 361</td> <td>2 786</td> <td>(425)</td> <td>-15%</td> <td>12 073</td>	Depreciation & asset impairment	9 523	12 073	12 073	2 005	2 361	2 786	(425)	-15%	12 073
Transfers and granis       2 633       4 231       1 047       1 047       1 058       (11)       4 23         Other expenditure       36 54       35 159       35 159       8 660       8 500       (204)       -2%       55 17         Soial Expenditure       70 412       77 536       17 556       17 556       18 800       (1 244)       -7%       77 536         Soint Expenditure       (1400)       (4959)       (9 559)       3 443       3 484       (1 833)       5 736       -303%       (9 55         Contributions & Contributed assets       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Finance charges	-	-	-	-	-	-	-		-
Other expenditure         36 534         35 159         35 159         8 860         8 504         8 708         (204)         -2%         35 159           Other expenditure         77 432         77 536         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 556         17 567         36 33         18 33         (1 83)         57 76         303%         (9 55)           Transfers recognised - capital         19 173         27 082         27 082         17 523         5 836         4 878         959         20%         17 52           Share of surplus/ (deficit) of associate         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Materials and bulk purchases	6 573	6 523	6 523	1 635	1 635	1 631	4	0%	6 523
Total Expenditure         70 412         77 536         77 536         17 556         17 556         18 800         (1 244)         -7%         77 533           Darplas/(Deficit)         (1 490)         (9 559)         3 843         3 843         18 800         (1 244)         -7%         77 536           Transfers recognised - capital         19 173         27 082         27 082         19 933         6 770         (4 778)         -7%         27 082           Contibutions         Contibutions         17 7523         17 523         5 836         5 836         4 878         959         20%         17 523           Share of surplus/ (deficit) of associate         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - </td <td>Transfers and grants</td> <td>2 633</td> <td>4 231</td> <td>4 231</td> <td>1 047</td> <td>1 047</td> <td>1 058</td> <td>(11)</td> <td></td> <td>4 231</td>	Transfers and grants	2 633	4 231	4 231	1 047	1 047	1 058	(11)		4 231
Surplay(Deficit)         (1 490)         (9 559)         (9 559)         3 843         3 843         (1 833)         5 736         -303%         (9 55           Transker recognised - capital         19 173         27 082         27 082         19 93         1 993         6 770         (4 776)         -71%         27 082           Contributions & Contributed assets         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Other expenditure	36 534	35 159	35 159	8 860	8 504	8 708	(204)	-2%	35 159
Transfers recognised - capital       19 173       27 082       27 082       1993       1993       6 770       (4 778)       -71%       27 080         Contributions & Contributed assets       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	Total Expenditure	70 412	77 536	77 536	17 556	17 556	18 800	(1 244)	-7%	77 536
Contributions & Contributed assets         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Surplus/(Deficit)	(1 490)	(9 559)	(9 559)	3 843	3 843	(1 893)	5 736	-303%	(9 559
Surplus/(Deficit) after capital transfers &         17 682         17 523         17 523         5 836         5 836         5 838         4 878         959         20%         17 523           Share of surplus/ (deficit) of associate         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<	Transfers recognised - capital	19 173	27 082	27 082	1 993	1 993	6 770	(4 778)	-71%	27 082
contributions         Share of surplus' (deficit) of associate         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Contributions & Contributed assets	-	-	-	-	-	-	_		-
contributions Share of surplus/ (deficit) of associate         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Surplus/(Deficit) after capital transfers &	17 682	17 523	17 523	5 836	5 836	4 878	959	20%	17 523
Surplus/ (Deficit) for the year         17 682         17 523         17 523         5 836         5 836         4 878         959         20%         17 523           Capital expenditure & funds sources         27 814         28 419         28 419         2 339         2 339         5 655         (3 315)         .59%         28 419           Capital expenditure         27 7 804         28 419         2 6 754         1 993         1 993         26 754         (24 761)         .93%         26 757           Public contributions & donations         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         <	contributions									
Surplus/ (Deficit) for the year         17 682         17 523         17 523         5 836         5 836         4 878         959         20%         17 523           Capital expenditure & funds sources         27 814         28 419         28 419         2 339         2 339         5 655         (3 315)         .59%         28 419           Capital expenditure         27 7 804         28 419         2 6 754         1 993         1 993         26 754         (24 761)         .93%         26 757           Public contributions & donations         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         <	Share of surplus/ (deficit) of associate	-	-	-	-	-	_	_		_
Zapital expenditure & funds sources         Z7 814         Z8 419         Z8 419         Z 339         Z 339         S 655         (3 315)         -59%         Z8 41           Capital expenditure         27 300         26 754         26 754         1 993         1 993         26 754         (24 761)         -93%         26 757           Public contributions & donations         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		17 682	17 523	17 523	5 836	5 836	4 878	959	20%	17 523
Capital expenditure         27 814         28 419         28 419         2 339         2 339         5 655         (3 315)         -59%         28 41           Capital transfers recognised         27 300         26 754         26 754         1 993         1 993         26 754         (24 761)         -93%         26 755           Public contributions & donations         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -<										
Capital ransfers recognised         27 300         26 754         26 754         1 993         1 993         26 754         (24 761)         -93%         26 757           Public contributions & donations         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <td></td> <td>27.044</td> <td>20,440</td> <td>20 440</td> <td>2 220</td> <td>2 220</td> <td>E 055</td> <td>(2.245)</td> <td>E00/</td> <td>20.440</td>		27.044	20,440	20 440	2 220	2 220	E 055	(2.245)	E00/	20.440
Public contributions & donations       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -					<u> </u>	}	*	÷		
Borrowing Internally generated funds         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		27 300	20 / 54					(24 /01)	-93%	20 / 54
Internally generated funds         514         1 666         1 665         346         346         1 665         (1 319)         .79%         1 666           fordal sources of capital funds         27 814         28 419         28 419         2 339         2 339         28 419         (26 080)         .92%         28 41           itinancial position         18 711         26 606         26 606         31 230         31 230         24 419         26 606         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         166 145         166 706         26 606         16 30         13 721         26 50         16 30         13 768         13 121         13 76         13 768         13 121         13 76         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051         14 051		_	-	-				-		-
Total sources of capital funds         27 814         28 419         28 419         2 339         2 339         2 8 419         (26 080)         -92%         2 8 41           Tinancial position Total current assets         18 711         26 606         26 606         31 230         28 419         (26 080)         -92%         28 41           Total current assets         18 711         26 606         26 606         31 230         28 419         26 600         26 600         26 600         26 600         166 706         26 600         166 706         26 600         13 121         13 768         13 768         13 121         13 768         13 768         13 121         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         13 768         174 93         4 051         146 300         146 300         180 764         174 93         22 257         22 257         23 20         5 302         19 652         (14 351)         -73%         22 25         24 532         24 532         24 532         24 532         24 532         24 532         24 532         24 532         24 532         24 532         24 532	•			-				-	700/	-
Tinancial position       Image: Normal System       I					f		}	f		
Total current assets       18 711       26 606       26 606       31 230       164 145       31 230       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       166 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       177 493       177 493       177 493       177 493       177 493       177 493       177 493       177 493       160 706       160 706       160 706       160 706       160 706       160 706       160 706       160 706       177 493       160 706       177 493       177 721       160 706       160 706       124 80	lotal sources of capital funds	2/ 814	28 419	28 419	Z 339	2 339	28 419	(26 080)	-92%	28 419
Total non current assets       152 413       166 145       166 145       166 706       166 706       13 121       166 145       13 768       13 768       13 768       13 768       13 121       166 145       13 121       166 145       13 121       166 145       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       166 706       13 768       15 769       166 706       166 706       166 706       160 706       10 76       10 76       10 76       10 76       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 778       10 78       10 78       10 78       10 78       10 78       10 78       10 78	Financial position									
Total current liabilities       7 003       13 768       13 768       13 768       13 768       13 768       13 121       4 051       13 121       4 051       13 768       13 768       13 768       13 768       13 768       13 768       13 121       4 051       13 121       4 051       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       13 768       146 300       146 300       13 768       13 768       13 768       146 300       13 768       13 768       13 768       146 300       13 768       13 768       13 778       12 2 25	Total current assets	18 711	26 606	26 606		31 230				26 606
Total non current liabilities       6 872       4 051       7 400       4 051       180 764       4 051       4 055       4 055       174 93         Community wealth/Equity       157 249       146 300       146 300       146 300       4 051       180 764       4 051       180 764       4 055       174 93         Cash flows       Net cash from (used) operating       25 335       22 257       22 257       5 302       5 302       19 652       (14 351)       -73%       22 25       22 25       5 302       19 652       (14 351)       -73%       22 25       22 25       23 3968%       (12 484)       (2 339)       (2 339)       (58)       (2 282)       3968%       (12 488)       (2 4 83)       -73%       22 25       24 532       -7       24 532       -7       34 353       (16 632)       -73%       22 25       24 532       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7       -7	Total non current assets	152 413	166 145	166 145		166 706				166 145
Community wealth/Equity         157 249         146 300         146 300         180 764         Image: Community wealth/Equity         Image: Com	Total current liabilities	7 003	13 768	13 768		13 121				13 768
Cash flows Net cash from (used) operating         25 335         22 257         22 257         5 302         5 302         19 652         (14 351)         -73%         22 257           Net cash from (used) operating         (18 491)         (12 484)         (12 484)         (2 339)         (2 339)         (58)         (2 282)         3968%         (12 48)           Net cash from (used) investing         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Total non current liabilities	6 872	4 051	7 400		4 051				4 051
Net cash from (used) operating         25 335         22 257         22 257         5 302         5 302         19 652         (14 351)         -73%         22 257           Net cash from (used) investing         (18 491)         (12 484)         (12 484)         (2 339)         (2 339)         (58)         (2 282)         3968%         (12 48)           Net cash from (used) investing         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Community wealth/Equity</td><td>157 249</td><td>146 300</td><td>146 300</td><td></td><td>180 764</td><td></td><td></td><td></td><td>174 931</td></t<>	Community wealth/Equity	157 249	146 300	146 300		180 764				174 931
Net cash from (used) operating         25 335         22 257         22 257         5 302         5 302         19 652         (14 351)         -73%         22 257           Net cash from (used) investing         (18 491)         (12 484)         (12 484)         (2 339)         (2 339)         (58)         (2 282)         3968%         (12 48)           Net cash from (used) investing         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td>Cash flows</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Cash flows									
Net cash from (used) investing Net cash from (used) financing         (18 491)         (12 484)         (12 484)         (2 339)         (2 339)         (58)         (2 282)         3968%         (12 484)           Net cash from (used) financing         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -		25 335	22 257	22 257	5 302	5 302	19 652	(14 351)	-73%	22 257
Net cash from (used) financing         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <th< td=""><td></td><td></td><td></td><td></td><td>1</td><td></td><td>1</td><td>1 1</td><td></td><td>(12 484</td></th<>					1		1	1 1		(12 484
Cash/cash equivalents at the month/year end         21 602         24 532         24 532         -         17 721         34 353         (16 632)         -48%         24 533           Debtors & creditors analysis         0-30 Days         31-60 Days         61-90 Days         91-120 Days         121-150 Dys         151-180 Dys         181 Dys- 1 Yr         Over 1Yr         Total           Debtors Age Analysis rotal By Revenue Source         2 938         841         131         100         94         100         76         4 347         8 62		, ,			(2 000)		8			(.251
Debtors & creditors analysis     0-30 Days     31-60 Days     61-90 Days     91-120 Days     121-150 Dys     151-180 Dys     181 Dys- 1 Yr     Over 1Yr     Total       Debtors Age Analysis rotal By Revenue Source     2 938     841     131     100     94     100     76     4 347     8 62					_			(16 632)	-48%	24 532
Debtors & creditors analysisU-30 Days31-60 Days61-90 Days91-120 Days121-150 Dys151-180 Dys11111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111111<	·····,···,···									
Total By Revenue Source         2 938         841         131         100         94         100         76         4 347         8 62           Creditors Age Analysis         Creditors A	Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	{ }	Over 1Yr	Total
Creditors Age Analysis	Debtors Age Analysis									
	Total By Revenue Source	2 938	841	131	100	94	100	76	4 347	8 627
Total Creditors         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	Creditors Age Analysis									
	Total Creditors	-	-	-	-	-	-	_	-	-

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

# **Table C2: Financial Performance (Standard Classification)**

		2015/16				Budget Year 2016/17					
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year	
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast	
R thousands	1								%		
Revenue - Standard											
Governance and administration		38 892	47 523	47 523	11 883	11 883	14 636	(2 753)	-19%	46 964	
Executive and council		19 336	39 219	39 219	7 102	7 102	9 805	(2 703)	-28%	39 219	
Budget and treasury office		8 102	5 134	5 134	3 294	3 294	4 049	(755)	-19%	4 574	
Corporate services		11 454	3 171	3 171	1 487	1 487	782	705	90%	3 171	
Community and public safety		31 008	28 900	28 900	7 155	7 155	7 149	6	0%	28 900	
Community and social services		920	974	974	6	6	167	(160)	-96%	974	
Sport and recreation		3	2	2	0	0	1	(1)	-86%	2	
Public safety		29 723	27 913	27 913	7 146	7 146	6 978	167	2%	27 913	
Housing		363	11	11	3	3	3	(0)	-1%	11	
Health		-	0	0	0	-	0	(0)	-100%	0	
Economic and environmental services		2 737	1 129	1 129	169	169	282	(114)	-40%	1 129	
Planning and development		-	90	90	-	-	23	(23)	-100%	90	
Road transport		2 737	1 039	1 039	169	169	260	(91)	-35%	1 039	
Environmental protection		-	-	-	-	-	-	_		- 1	
Trading services		15 456	17 507	17 507	4 186	4 186	4 377	(191)	-4%	17 507	
Electricity		9 471	11 352	11 352	2 717	2 717	2 838	(121)	-4%	11 352	
Water		2 361	2 078	2 078	543	543	520	23	5%	2 078	
Waste water management		1 895	2 106	2 106	526	526	526	(1)	0%	2 106	
Waste management		1 730	1 971	1 971	400	400	493	(93)	-19%	1 971	
Other	4	_	_	-	-	_	_	-		-	
Total Revenue - Standard	2	88 093	95 059	95 059	23 393	23 393	26 444	(3 051)	-12%	94 500	
Expenditure - Standard											
Governance and administration		19 947	25 722	25 722	5 373	5 373	5 927	(553)	-9%	25 722	
Executive and council		6 891	10 920	10 920	2 528	2 528	2 521	(000)	0%	10 920	
Budget and treasury office		7 939	7 610	7 610	1 626	1 626	1 995	(369)	-18%	7 610	
Corporate services		5 116	7 193	7 193	1 219	1 219	1 411	(192)	-14%	7 193	
Community and public safety		27 650	28 460	28 460	7 063	7 063	7 045	18	0%	28 460	
Community and social services		1 851	1 904	1 904	404	404	476	(72)	-15%	1 904	
Sport and recreation		65	451	451	11	11	102	(91)	-89%	451	
Public safety		25 523	25 828	25 828	6 605	6 605	6 398	207	3%	25 828	
Housing		186	188	188	42	42	47	(5)	-11%	188	
Health		26	90	90	1	1	23	(21)	-95%	90	
Economic and environmental services		10 742	11 199	11 199	2 252	2 252	2 792	(540)	-19%	11 199	
Planning and development		660	774	774	144	144	186	(42)	-22%	774	
Road transport		10 082	10 425	10 425	2 108	2 108	2 606	(498)	-19%	10 425	
Environmental protection		- 10 002	10 425	-	2 100	2 100	2 000	(430)	1070	- 10 720	
Trading services		- 12 067	12 143	- 12 143	- 2 867	2 867	3 033	(166)	-5%	12 143	
Electricity		7 183	7 077	7 077	1 719	1 719	1 769	(100)	-3%	7 077	
Water		1 775	2 172	2 172	614	614	543	(50) 71	-3 % 13%	2 172	
		1 677	1 505	1 505	325	325	545 376	(51)	-14%	1 505	
Waste water management		1 677	1 305	1 305	325 209	325 209	376 345	(136)	-14% -39%	1 390	
Waste management Other		1 4 3 Z	1390	1390	209 <b>2</b>	209 <b>2</b>	345 3		-39% -48%	1390	
Total Expenditure - Standard	3	5 70 412	77 536	77 536	2 17 556	17 556	د 18 800	(1) (1 244)	-40% -7%	77 536	
Surplus/ (Deficit) for the year		17 682	17 536	17 536	5 836	5 836	7 644	(1 244)	-7% -24%	16 964	

15/16 Budget Year 2016/17				2015/16		Vote Description
			-	Audited Outcome	Ref	
%						R thousands
					1	Revenue by Vote
19 336         39 219         7 102         7 102         9 805         (2 703)         -27.6%         39	7 102	39 219	39 219	19 336		Vote 1 - MAYORAL & COUNCIL
	-	-	-	-		Vote 2 - MUNICIPAL MANAGER
11 454 3 171 3 171 1 487 1 487 782 705 90.2% 3	1 487	3 171	3 171	11 454		Vote 3 - CORPORATE SERVICES
8 102 5 134 5 134 3 294 3 294 1 283 2 011 156.7% 5	3 294	5 134	5 134	8 102		Vote 4 - BUDGET & TREASURY
- 90 90 23 (23) -100.0%	-	90	90	-		Vote 5 - PLANNING AND DEVEOLPMENT
920 974 974 7 7 167 (160) -96.1%	7	974	974	920		Vote 6 - COMMUNITY AND SOCIAL SERV
3 2 2 0 0 1 (1) -86.0%	C		2			Vote 7 - SPORTS AND RECREATION
363 11 11 3 3 3 (0) -0.9%	3	11	11	363		Vote 8 - HOUSING
29 723 27 913 27 913 7 146 7 146 6 978 167 2.4% 27	7 146	27 913	27 913	29 723		Vote 9 - PUBLIC SAFETY
2 737 1 039 1 039 169 169 260 (91) -35.1% 1	169	1 039	1 039	2 737		Vote 10 - ROAD TRANSPORT
1 506 1 971 1 971 400 400 493 (93) -18.8% 1	400	1 971		1 506		Vote 11 - WASTE MANAGEMENT
1 895 2 106 2 106 526 526 526 (1) -0.1% 2			8			Vote 12 - WASTE WATER MANAGEMENT
2 361         2 078         2 078         543         543         520         23         4.5%         2						Vote 13 - WATER
9 471         11 352         11 352         2 717         2 717         2 838         (121)         -4.3%         11	2 717	11 352	11 352	9 471		Vote 14 - ELECTRICITY
	_	-	-	-		Vote 15 -
<u>87 870 95 059 95 059 23 393 23 393 23 678 (285) -1.2% 95</u>	23 393	95 059	95 059	87 870	2	Total Revenue by Vote
					1	Expenditure by Vote
4 204 7 231 7 231 1 847 1 847 1 599 248 15.5% 7	1 847	7 231	7 231	4 204		Vote 1 - MAYORAL & COUNCIL
2 687 3 689 3 689 681 681 922 (241) -26.1% 3	681	3 689	3 689	2 687		Vote 2 - MUNICIPAL MANAGER
5 116 7 193 7 193 1 219 1 219 1 411 (192) -13.6% 7	1 219	7 193	7 193	5 116		Vote 3 - CORPORATE SERVICES
7 940 7 610 7 610 1 626 1 626 1 995 (369) -18.5% 7	1 626	7 610	7 610	7 940		Vote 4 - BUDGET & TREASURY
660 774 774 144 144 186 (42) -22.4%	144	774	774	660		Vote 5 - PLANNING AND DEVEOLPMENT
1 193 1 306 1 306 246 246 326 (80) -24.6% 1	246	1 306	1 306	1 193		Vote 6 - COMMUNITY AND SOCIAL SERV
754 1 151 1 151 171 171 277 (106) -38.3% 1	171	1 151	1 151	754		Vote 7 - SPORTS AND RECREATION
186 188 188 42 42 47 (5) -10.6%	42	188	188	186		Vote 8 - HOUSING
25 523         25 828         25 828         6 605         6 605         6 398         207         3.2%         25	6 605	25 828	25 828	25 523		Vote 9 - PUBLIC SAFETY
10 082         10 425         10 425         2 108         2 108         2 606         (498)         -19.1%         10	2 108	10 425	10 425	10 082		Vote 10 - ROAD TRANSPORT
1 208         1 390         1 390         209         209         345         (136)         -39.4%         1						Vote 11 - WASTE MANAGEMENT
1 677         1 505         1 505         325         325         376         (51)         -13.6%         1						Vote 12 - WASTE WATER MANAGEMENT
1 775 2 172 2 172 614 614 543 71 13.1% 2				-		Vote 13 - WATER
7 183 7 077 7 077 1 719 1 719 1 769 (50) -2.8% 7	1 719	7 077	7 077	7 183		Vote 14 - ELECTRICITY
	_	-	-	-		Vote 15 -
70 188         77 536         77 536         17 556         18 800         (1 244)         -6.6%         77	17 556	77 536	77 536	70 188	2	Total Expenditure by Vote
17 682 17 523 17 523 5 836 5 836 4 878 959 19.7%	5 836	17 523	17 523	17 682	2	Surplus/ (Deficit) for the year

## Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

## Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

		2015/16				Budget Year 2	2016/17			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands			-	-			_		%	
Revenue By Source										
Property rates		2 794	2 875	2 875	3 207	3 207	719	2 488	346%	2 875
Property rates - penalties & collection charges		246	126	126	58	58	31	27	85%	126
Service charges - electricity revenue		9 312	11 352	11 352	2 717	2 717	2 838	(121)	-4%	11 352
Service charges - water revenue		875	2 078	2 078	543	543	520	23	5%	2 078
Service charges - sanitation revenue		1 314	2 106	2 106	526	526	526	(1)	0%	2 106
Service charges - refuse revenue		1 730	1 971	1 971	400	400	493	(93)	-19%	1 971
Service charges - other		87	319	319	51	51	80	(29)	-36%	319
Rental of facilities and equipment		1 275	887	887	235	235	222	14	6%	887
Interest earned - external investments		856	652	652	153	153	163	(10)	-6%	652
Interest earned - outstanding debtors		245	175	175	57	57	44	13	30%	175
Dividends received		-	-	-	-	-	-	-		-
Fines		28 433	27 530	27 530	6 883	6 883	6 883	0	0%	27 530
Licences and permits		1 115	252	252	253	253	63	190	301%	252
Agency services		84	105	105	28	28	26	2	6%	105
Transfers recognised - operational		19 788	16 841	16 841	6 170	6 170	4 123	2 046	50%	16 841
Other revenue		769	709	709	120	120	177	(57)	-32%	709
Gains on disposal of PPE		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		68 921	67 977	67 977	21 400	21 400	16 907	4 493	27%	67 977
contributions)	ļ									
Expenditure By Type										
Employ ee related costs		12 930	17 096	17 096	3 432	3 432	4 005	(573)	-14%	17 096
Remuneration of councillors		2 220	2 453	2 453	579	579	613	(35)	-6%	2 453
Debt impairment		19 976	21 682	21 682	5 368	5 368	5 420	(53)	-1%	21 682
Depreciation & asset impairment		9 523	12 073	12 073	2 005	2 361	2 786	(425)	-15%	12 073
		- 5 525	12 010	12 010	2 000	2 001	2700	(423)	-1070	12 0/ 0
Finance charges						4 025	4 004	- 4	0%	-
Bulk purchases		6 573	6 523	6 523	1 635	1 635	1 631		U%	6 523
Other materials		-	-	-	-	-	-	-		-
Contracted services		3 210	2 976	2 976	579	579	744	(165)	-22%	2 976
Transfers and grants		2 633	4 231	4 231	1 047	1 047	1 058	(11)	-1%	4 231
Other expenditure		13 347	10 502	10 502	2 912	2 557	2 543	13	1%	10 502
Loss on disposal of PPE		-	-	-	-	-	-	-		-
Total Expenditure		70 412	77 536	77 536	17 556	17 556	18 800	(1 244)	-7%	77 536
Surplus/(Deficit)		(1 490)	(9 559)	(9 559)	3 843	3 843	(1 893)	5 736	(0)	(9 559)
Transfers recognised - capital		19 173	27 082	27 082	1 993	1 993	6 770	(4 778)	(0)	27 082
Contributions recognised - capital		10 110	21 002	21 002	1 000	1 000	0110	(4110)	(0)	21 002
Contributed assets								_		
		47.000	47 500	47 500	E 000	E 000	4 070	-		47 500
Surplus/(Deficit) after capital transfers &		17 682	17 523	17 523	5 836	5 836	4 878			17 523
contributions										
Taxation								-		
Surplus/(Deficit) after taxation		17 682	17 523	17 523	5 836	5 836	4 878			17 523
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		17 682	17 523	17 523	5 836	5 836	4 878			17 523
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		17 682	17 523	17 523	5 836	5 836	4 878			17 523

# Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - Q1 First Quarter

		2015/16				Budget Year	2016/17			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL	-	6	_	_	_	_	_	_		_
Vote 2 - MUNICIPAL MANAGER		6	_	_	_	_	_	_		_
Vote 3 - CORPORATE SERVICES		159	16	16	3	3	6	(3)	-52%	16
Vote 4 - BUDGET & TREASURY		284	20	20	-	-	-	_		20
Vote 5 - PLANNING AND DEVEOLPMENT	1	_	-	-	-	-	-	- 1		-
Vote 6 - COMMUNITY AND SOCIAL SERV	1	99	1 646	1 646	-	-	-	- 1		1 646
Vote 7 - SPORTS AND RECREATION	1	2 950	572	572	-	-	-	-		572
Vote 8 - HOUSING	1	8 067	14 520	14 520	-	-	4 840	(4 840)	-100%	14 520
Vote 9 - PUBLIC SAFETY		10	_	-	332	332	-	332	#DIV/0!	-
Vote 10 - ROAD TRANSPORT		8 936	3 659	3 659	1 695	1 695	539	1 156	215%	3 659
Vote 11 - WASTE MANAGEMENT	1	-	-	-	-	-	-	-		-
Vote 12 - WASTE WATER MANAGEMENT	1	2 535	1 788	1 788	199	199	72	128	178%	1 788
Vote 13 - WATER		2 725	198	198	110	110	198	(88)	-44%	198
Vote 14 - ELECTRICITY	1	2 037	6 000	6 000	-	-	-	-		6 000
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	27 814	28 419	28 419	2 339	2 339	5 655	(3 315)	-59%	28 419
Total Capital Expenditure	1	27 814	28 419	28 419	2 339	2 339	5 655	(3 315)	-59%	28 419
Capital Expenditure - Standard Classification										
Governance and administration		455	36	36	3	3	6	(3)	-52%	36
Executive and council		12	-	-	-	-	-	-		-
Budget and treasury office	1	284	20	20	-	-	-	-		20
Corporate services	1	159	16	16	3	3	6	(3)	-52%	16
Community and public safety	1	11 126	16 738	16 738	332	332	4 840	(4 508)	-93%	16 738
Community and social services	1	35	1 566	1 566	-	-	-	-		1 566
Sport and recreation		2 950	572	572	-	-	-	-		572
Public safety		10	-	-	332	332	-	332	#DIV/0!	-
Housing	1	8 067	14 520	14 520	-	-	4 840	(4 840)	-100%	14 520
Health		64	80	80	-	-	-	-		80
Economic and environmental services	1	8 936	3 659	3 659	1 695	1 695	3 659	(1 964)	-54%	3 659
Planning and development		-	-	-	-	-	-	-		-
Road transport	1	8 936	3 659	3 659	1 695	1 695	3 659	(1 964)	-54%	3 659
Env ironmental protection		-	-	-	-	-	-	-		-
Trading services		7 297	7 986	7 986	309	309	7 986	(7 677)	-96%	7 986
Electricity	1	2 037	6 000	6 000	-	-	6 000	(6 000)	-100%	6 000
Water	1	2 725	198	198	110	110	198	(88)	-44%	198
Waste water management	1	2 535	1 788	1 788	199	199	1 788	(1 589)	-89%	1 788
Waste management	1	-	-	-	-	-	-	-		-
Other							-	-		_
Total Capital Expenditure - Standard Classification	3	27 814	28 419	28 419	2 339	2 339	16 491	(14 152)	-86%	28 419
<u>Funded by:</u>	1									
National Government	1	27 300	26 754	26 754	1 993	1 993	26 754	(24 761)	-93%	26 754
Provincial Government	1	-	-	-	-	-	-	-		-
District Municipality	1	-	-	-	-	-	-	-		-
Other transfers and grants								-		
Transfers recognised - capital		27 300	26 754	26 754	1 993	1 993	26 754	(24 761)	-93%	26 754
Public contributions & donations	5							-		-
Borrowing	6							-		-
Internally generated funds	ļ	514	1 666	1 665	346	346	1 665	(1 319)	-79%	1 665
Total Capital Funding		27 814	28 419	28 419	2 339	2 339	28 419	(26 080)	-92%	28 419

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# Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly	/ Budget Statement - Financial Po	sition - Q1 First Quarter

		2015/16		Budget Ye	ar 2016/17	,
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year
		Outcome	Budget	Budget	actual	Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		8 317	14 758	14 758	17 721	14 758
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 127	6 127	2 850	6 127
Other debtors		360	408	408	5 347	408
Current portion of long-term receivables		-	-	-	-	-
Inv entory		5 698	5 313	5 313	5 313	5 313
Total current assets		18 711	26 606	26 606	31 230	26 606
Non current assets						
Long-term receivables		9	9	9	9	9
Investments		-	-	-	-	-
Investment property		4 440	4 511	4 511	4 501	4 511
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	161 067	161 067	161 661	161 067
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	547	547	523	547
Other non-current assets		43	11	11	12	11
Total non current assets		152 413	166 145	166 145	166 706	166 145
TOTAL ASSETS		171 124	192 751	192 751	197 936	192 751
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	_	_	_	_
Consumer deposits		396	406	406	387	406
Trade and other pay ables		6 322	7 594	7 594	6 965	7 594
Provisions		286	5 768	5 768	5 768	5 768
Total current liabilities		7 003	13 768	13 768	13 121	13 768
Non current liabilities						
Borrowing						_
Provisions		6 872	4 051	7 400	4 051	4 051
Total non current liabilities		6 872	4 051	7 400	4 051	4 051
TOTAL LIABILITIES		13 875	17 820	21 168	17 173	17 820
	2	157 249	174 931	171 583	180 764	
	2	13/ 249	114 931	1/1 303	100 / 04	174 931
COMMUNITY WEALTH/EQUITY		100.015				100.051
Accumulated Surplus/(Deficit)		120 313	146 300	146 300	143 834	138 001
Reserves	_	36 937	-	-	36 930	36 930
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	146 300	146 300	180 764	174 931

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

• •		2015/16	Budget Year 2016/17									
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year		
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast		
R thousands	1								%			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Ratepayers and other		37 289	21 696	21 696	8 614	8 614	5 811	2 803	48%	21 696		
Gov ernment - operating		20 188	16 751	16 751	8 430	8 430	8 118	311	4%	16 751		
Government - capital		12 055	27 082	27 082	10 969	10 969	16 527	(5 558)	-34%	27 082		
Interest		1 491	827	827	209	209	207	3	1%	827		
Dividends					-	-	-	-		-		
Payments												
Suppliers and employees		(42 536)	(43 562)	(43 562)	(22 483)	(22 483)	(10 728)	(11 755)	110%	(43 562)		
Finance charges		-	-	-	-	-	-	-		-		
Transfers and Grants		(3 153)	(537)	(537)	(438)	(438)	(283)	(155)	55%	(537)		
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 335	22 257	22 257	5 302	5 302	19 652	9 469	48%	22 257		
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	_	-	-	-	-		-		
Decrease (Increase) in non-current debtors		-	-	_	-	-	-	-		-		
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-		
Decrease (increase) in non-current investments			-	-	-	-	-	-		-		
Payments												
Capital assets		(18 491)	(12 484)	(12 484)	(2 339)	(2 339)	(58)	(2 282)	3968%	(12 484)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 491)	(12 484)	(12 484)	(2 339)	(2 339)	(58)	2 282	-3968%	(12 484)		
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans								-				
Borrow ing long term/refinancing								-				
Increase (decrease) in consumer deposits								-				
Payments												
Repayment of borrowing								-				
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-		-		
NET INCREASE/ (DECREASE) IN CASH HELD		6 844	9 773	9 773	2 962	2 962	19 595			9 773		
Cash/cash equivalents at beginning:		14 758	14 758	14 758		14 758	14 758			14 758		
Cash/cash equivalents at month/year end:		21 602	24 532	24 532		17 721	34 353			24 532		

# 6. Supporting Documentation

#### **Debtors Analysis**

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT					Budget Ye					
	Code	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	Bad
R thousands	Coue										Debts
Debtors Age Analysis By Revenue Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	59	46	26	23	23	22	20	652	871	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	655	21	32	10	11	10	6	251	996	-
Receivables from Non-ex change Transactions - Property Rates	1400	2 025	22	14	15	14	9	5	1 901	4 007	-
Receivables from Exchange Transactions - Waste Water Management	1500	124	37	24	22	21	22	20	681	950	-
Receivables from Exchange Transactions - Waste Management	1600	69	29	17	16	16	17	13	396	574	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	13	14	17	13	9	20	13	250	349	-
Interest on Arrear Debtor Accounts	1810	11	647	-	-	-	-	-	185	844	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	- 1	-	-	
Other	1900	(19)	23	-	1	-	0	-	29	36	-
Total By Revenue Source	2000	2 938	841	131	100	94	100	76	4 347	8 627	-
2015/16 - totals only		1 191 575	136 117	135 362	101 861	143 858	802 699	359 906	3 143 366	6 015	0
Debtors Age Analysis By Customer Category											
Organs of State	2200	379	19	30	10	6	14	7	1 161	1 626	-
Commercial	2300	557	38	10	2	5	2	0	41	656	-
Households	2400	1 906	783	90	85	81	83	66	3 105	6 200	-
Other	2500	96	1	1	2	1	1	2	40	146	-
Total By Customer Category	2600	2 938	841	131	100	94	100	76	4 347	8 627	-

# **Creditors Analysis**

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT				Bud	dget Year 2010	6/17			
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands	Coue	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer T	ype									
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repay ments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	Indicators     - Q1 First Quarter       2015/16     Budget Year 2016/17				
			Audited	Original	Adjusted	YearTD	Full Year
			Outcome	Budget	Budget	actual	Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	15.6%	15.6%	0.0%	3.2%
Borrow ed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax		4.0%	5.2%	5.2%	3.9%	4.3%
	Provision/ Funds & Reserves						
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity	- <u>-</u>						
Current Ratio	Current assets/current liabilities	1	267.2%	193.2%	193.2%	238.0%	193.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		118.8%	107.2%	107.2%	135.1%	107.2%
Revenue Management			110.070	101.270	1011270		
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing						
(Payment Level %)							
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		6.8%	9.6%	9.6%	38.3%	9.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >		0.0%	0.0%	0.0%	0.0%	0.0%
	12 Months Old		0.070	0.070	0.070	0.070	0.070
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s		90.0%	90.0%	90.0%	92.0%	90.0%
	65(e))		90.076	90.076	90.0 %	92.076	50.0 %
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less	2	9.1%	9.0%	9.0%	10.2%	9.0%
	units sold)/units purchased and generated						
Water Distribution Losses	% Volume (units purchased and own source less	2	29.8%	25.0%	25.0%	32.7%	25.0%
Water Distribution Losses	units sold)/Total units purchased and own source less	2	23.070	20.070	20.070	JZ.170	20.070
			40.000	05.000	05.00	40.000	05.0%
Employee costs	Employ ee costs/Total Revenue - capital revenue		18.8%	25.2%	25.2%	16.0%	25.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.9%	3.1%	3.1%	0.0%	2.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.8%	17.8%	17.8%	0.0%	3.6%
IDP regulation financial viability indicators							
i. Debt cov erage	(Total Operating Revenue - Operating Grants)/Debt		15.9%	11.1%	11.1%	90.1%	11.1%
	service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue		32.6%	34.4%	34.4%	5.6%	36.1%
	received for services						
iii. Cost cov erage	(Av ailable cash + Inv estments)/monthly fix ed		3.8%	8.1%	8.1%	2.1%	8.1%
	operational expenditure		0.070	0.1.70	0.1.70	2	

# 7. Recommendation

- (a) That Council notes the contents of this report and supporting documentations for the 1st quarter of 2015/2016 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.