

# **LAINGSBURG MUNICIPALITY**



**In-Year Report for the Municipality  
Forth Quarterly Budget  
Statement  
JUNE 2016**

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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.

## 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 June 2016. The monthly and quarterly reports for June 2016 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 100.3% of the projected year-to-date budget for the Forth quarter. Operating expenditure incurred amounts to 90.7% of year-to-date budget.

The Tables below illustrates an overview of the Budget implementation of Laingsburg Municipality for the quarter ended June 2016.

#### Operating Revenue

The Municipality have generated 100.3% or R98,4 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R19,847 million were received. The largest part of the grants received forms part of the Equitable share allocation for the financial year. Revenue from electricity is 5% over the year to date budget.

#### Operating Expenditure

For the quarter ending June 2016, the Municipality managed to spend within the budgeted norms. An amount of R 777,856 million or 90,7% have been spent to date.

The year to date actual employee costs is 7,5% 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.

#### Capital Expenditure

The Municipality has incurred R988 000 or 35.9% of the internal funded Capital Budget to date. The MIG and housing spending for the year to date totals to R33,654 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 decreased with R5,265 million. The closing balance for this quarter is R9,493 million. 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 5,544 million for the quarter ending June 2016. The outstanding debt for more than 90 days amounts to 71.2%. The payment rate for 2014/2015 financial year was 96.9%. For the financial year to date the payment rate is 108,83%. 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 June 2016 . 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**

**WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter**

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><u>Financial Performance</u></b>									
Property rates	3 040	3 000	3 756	(43)	3 375	3 756	(381)	-10%	3 756
Service charges	13 929	17 826	14 978	3 840	15 559	14 978	580	4%	14 978
Investment revenue	1 101	827	1 050	340	1 391	1 050	341	32%	1 050
Transfers recognised - operational	19 788	16 841	20 353	2 016	19 847	20 353	(506)	-2%	20 353
Other own revenue	31 675	29 483	25 120	6 472	25 795	25 120	675	3%	25 120
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>69 532</b>	<b>67 977</b>	<b>65 258</b>	<b>12 625</b>	<b>65 967</b>	<b>65 258</b>	<b>709</b>	<b>1%</b>	<b>65 258</b>
Employee costs	12 930	17 096	17 568	4 107	16 251	17 568	(1 316)	-7%	17 568
Remuneration of Councillors	2 220	2 453	2 453	612	2 225	2 453	(228)	-9%	2 453
Depreciation & asset impairment	9 523	12 073	12 867	1 297	9 138	12 867	(3 729)	-29%	12 867
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 573	6 523	8 000	2 359	7 557	8 000	(443)	-6%	8 000
Transfers and grants	3 244	4 231	4 276	2 016	4 346	4 276	69		4 276
Other expenditure	37 452	35 159	40 729	10 943	38 348	40 729	(2 381)	-6%	40 729
<b>Total Expenditure</b>	<b>71 940</b>	<b>77 536</b>	<b>85 894</b>	<b>21 334</b>	<b>77 865</b>	<b>85 894</b>	<b>(8 028)</b>	<b>-9%</b>	<b>85 894</b>
<b>Surplus/(Deficit)</b>	<b>(2 408)</b>	<b>(9 559)</b>	<b>(20 636)</b>	<b>(8 709)</b>	<b>(11 899)</b>	<b>(20 636)</b>	<b>8 737</b>	<b>-42%</b>	<b>(20 636)</b>
Transfers recognised - capital	19 707	27 082	32 762	9 657	32 364	32 762	(398)	-1%	32 762
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>17 298</b>	<b>17 523</b>	<b>12 126</b>	<b>948</b>	<b>20 465</b>	<b>12 126</b>	<b>8 339</b>	<b>69%</b>	<b>12 126</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>17 298</b>	<b>17 523</b>	<b>12 126</b>	<b>948</b>	<b>20 465</b>	<b>12 126</b>	<b>8 339</b>	<b>69%</b>	<b>12 126</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>28 348</b>	<b>28 419</b>	<b>36 196</b>	<b>11 511</b>	<b>30 689</b>	<b>36 196</b>	<b>(5 507)</b>	<b>-15%</b>	<b>36 196</b>
Capital transfers recognised	27 834	26 754	33 440	10 952	29 701	33 440	(3 739)	-11%	33 440
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	514	1 666	2 755	566	988	2 755	(1 767)	-64%	2 755
<b>Total sources of capital funds</b>	<b>28 348</b>	<b>28 419</b>	<b>36 196</b>	<b>11 518</b>	<b>30 689</b>	<b>36 196</b>	<b>(5 507)</b>	<b>-15%</b>	<b>36 196</b>
<b><u>Financial position</u></b>									
Total current assets	18 711	25 997	25 997		7 750				25 997
Total non current assets	152 413	166 679	166 679		190 607				166 679
Total current liabilities	7 003	14 077	14 077		1 207				14 077
Total non current liabilities	6 872	4 051	4 051		3 953				4 051
<b>Community wealth/Equity</b>	<b>157 249</b>	<b>174 548</b>	<b>174 548</b>		<b>193 197</b>				<b>174 548</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	25 284	22 257	22 257	(8 335)	25 325	22 257	3 067	14%	22 257
Net cash from (used) investing	(18 491)	(12 484)	(12 484)	(11 518)	(30 689)	(12 484)	(18 205)	146%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>21 552</b>	<b>24 532</b>	<b>24 532</b>	<b>-</b>	<b>9 394</b>	<b>24 532</b>	<b>(15 138)</b>	<b>-62%</b>	<b>24 532</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><u>Debtors Age Analysis</u></b>									
Total By Revenue Source	702	783	115	86	98	98	90	3 573	5 544
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	-	-	-	-	-	-	-	-	-



Table C2: Financial Performance (Standard Classification)

## WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q4 Fourth Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		40 037	47 523	55 869	11 383	54 748	55 869	(1 121)	-2%	52 788
Executive and council		20 481	39 219	40 211	3 777	27 491	40 211	(12 720)	-32%	40 211
Budget and treasury office		8 102	5 134	7 655	1 744	5 262	7 655	(2 394)	-31%	4 574
Corporate services		11 454	3 171	8 003	5 862	21 995	8 003	13 993	175%	8 003
<i>Community and public safety</i>		31 008	28 900	24 611	6 153	25 146	24 611	535	2%	24 611
Community and social services		920	974	974	1	651	974	(323)	-33%	974
Sport and recreation		3	2	2	1	4	2	2	78%	2
Public safety		29 723	27 913	23 623	6 149	24 480	23 623	857	4%	23 623
Housing		363	11	11	3	11	11	(0)	-1%	11
Health		-	0	0	0	-	0	(0)	-100%	0
<i>Economic and environmental services</i>		2 737	1 129	1 123	317	1 020	1 123	(102)	-9%	1 123
Planning and development		-	90	90	-	-	90	(90)	-100%	90
Road transport		2 737	1 039	1 033	317	1 020	1 033	(12)	-1%	1 033
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15 456	17 507	16 417	4 429	17 417	16 417	999	6%	16 417
Electricity		9 471	11 352	10 620	2 875	11 198	10 620	579	5%	10 620
Water		2 361	2 078	2 051	551	2 396	2 051	345	17%	2 051
Waste water management		1 895	2 106	2 085	526	2 086	2 085	1	0%	2 085
Waste management		1 730	1 971	1 662	477	1 736	1 662	75	4%	1 662
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	89 238	95 059	98 020	22 282	98 331	98 020	311	0%	94 939
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		20 558	25 722	29 859	7 479	25 295	29 859	(4 564)	-15%	29 859
Executive and council		7 502	10 920	11 054	2 198	8 998	11 054	(2 056)	-19%	11 054
Budget and treasury office		7 939	7 610	10 578	2 845	9 839	10 578	(739)	-7%	10 578
Corporate services		5 116	7 193	8 227	2 435	6 458	8 227	(1 769)	-21%	8 227
<i>Community and public safety</i>		28 568	28 460	30 412	7 456	29 164	30 412	(1 248)	-4%	30 412
Community and social services		1 851	1 904	2 184	396	1 701	2 184	(483)	-22%	2 184
Sport and recreation		65	451	451	8	44	451	(407)	-90%	451
Public safety		26 441	25 828	27 510	7 017	27 227	27 510	(282)	-1%	27 510
Housing		186	188	188	32	174	188	(13)	-7%	188
Health		26	90	79	3	17	79	(62)	-79%	79
<i>Economic and environmental services</i>		10 742	11 199	11 293	2 595	10 372	11 293	(921)	-8%	11 293
Planning and development		660	774	797	206	701	797	(96)	-12%	797
Road transport		10 082	10 425	10 497	2 389	9 671	10 497	(825)	-8%	10 497
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 067	12 143	14 318	3 803	13 028	14 318	(1 290)	-9%	14 318
Electricity		7 183	7 077	8 554	2 492	7 917	8 554	(637)	-7%	8 554
Water		1 775	2 172	2 276	371	1 814	2 276	(461)	-20%	2 276
Waste water management		1 677	1 505	2 092	562	2 110	2 092	18	1%	2 092
Waste management		1 432	1 390	1 397	377	1 187	1 397	(210)	-15%	1 397
<i>Other</i>		5	12	12	2	6	12	(6)	-48%	12
<b>Total Expenditure - Standard</b>	3	71 940	77 536	85 894	21 334	77 865	85 894	(8 028)	-9%	85 894
<b>Surplus/ (Deficit) for the year</b>		17 298	17 523	12 126	948	20 466	12 126	8 339	69%	9 045

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)****WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter**

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 - MAYORAL & COUNCIL		20 481	39 219	40 211	3 777	27 491	40 211	(12 720)	-31.6%	40 211
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		11 454	3 171	8 003	5 862	21 995	8 003	13 993	174.9%	8 003
Vote 4 - BUDGET & TREASURY		8 102	5 134	7 655	1 744	5 262	7 655	(2 394)	-31.3%	7 655
Vote 5 - PLANNING AND DEVEOLPMENT		–	90	90	–	–	90	(90)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV		920	974	974	1	650	974	(324)	-33.3%	974
Vote 7 - SPORTS AND RECREATION		3	2	2	1	4	2	2	78.1%	2
Vote 8 - HOUSING		363	11	11	3	11	11	(0)	-0.8%	11
Vote 9 - PUBLIC SAFETY		29 723	27 913	23 623	6 149	24 480	23 623	857	3.6%	23 623
Vote 10 - ROAD TRANSPORT		2 737	1 039	1 033	317	1 020	1 033	(12)	-1.2%	1 033
Vote 11 - WASTE MANAGEMENT		1 506	1 971	1 662	477	1 736	1 662	75	4.5%	1 662
Vote 12 - WASTE WATER MANAGEMENT		1 895	2 106	2 085	526	2 086	2 085	1	0.0%	2 085
Vote 13 - WATER		2 361	2 078	2 051	551	2 396	2 051	345	16.8%	2 051
Vote 14 - ELECTRICITY		9 471	11 352	10 620	2 875	11 198	10 620	579	5.4%	10 620
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	89 015	95 059	98 020	22 282	98 330	98 020	310	0.3%	98 020
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		4 815	7 231	7 365	1 481	6 023	7 365	(1 343)	-18.2%	7 365
Vote 2 - MUNICIPAL MANAGER		2 687	3 689	3 689	717	2 975	3 689	(714)	-19.4%	3 689
Vote 3 - CORPORATE SERVICES		5 116	7 193	8 227	2 435	6 458	8 227	(1 769)	-21.5%	8 227
Vote 4 - BUDGET & TREASURY		7 940	7 610	10 578	2 845	9 839	10 578	(739)	-7.0%	10 578
Vote 5 - PLANNING AND DEVEOLPMENT		660	774	797	206	701	797	(96)	-12.0%	797
Vote 6 - COMMUNITY AND SOCIAL SERV		1 193	1 306	1 295	243	1 065	1 295	(230)	-17.8%	1 295
Vote 7 - SPORTS AND RECREATION		754	1 151	1 431	165	703	1 431	(728)	-50.9%	1 431
Vote 8 - HOUSING		186	188	188	32	174	188	(13)	-7.0%	188
Vote 9 - PUBLIC SAFETY		26 441	25 828	27 510	7 017	27 227	27 510	(282)	-1.0%	27 510
Vote 10 - ROAD TRANSPORT		10 082	10 425	10 497	2 389	9 671	10 497	(825)	-7.9%	10 497
Vote 11 - WASTE MANAGEMENT		1 208	1 390	1 397	377	1 187	1 397	(210)	-15.0%	1 397
Vote 12 - WASTE WATER MANAGEMENT		1 677	1 505	2 092	562	2 110	2 092	18	0.9%	2 092
Vote 13 - WATER		1 775	2 172	2 276	371	1 814	2 276	(461)	-20.3%	2 276
Vote 14 - ELECTRICITY		7 183	7 077	8 554	2 492	7 917	8 554	(637)	-7.4%	8 554
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	71 717	77 536	85 894	21 334	77 865	85 894	(8 028)	-9.3%	85 894
Surplus/ (Deficit) for the year	2	17 298	17 523	12 126	948	20 465	12 126	8 339	68.8%	12 126

**Table C4: Financial Performance (Revenue and Expenditure)****WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter**

W0051 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - Q4 Fourth Quarter										
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		2 794	2 875	3 630	(112)	3 094	3 630	(536)	-15%	3 630
Property rates - penalties & collection charges		246	126	126	69	281	126	155	123%	126
Service charges - electricity revenue		9 315	11 352	10 422	2 821	10 992	10 422	570	5%	10 422
Service charges - water revenue		1 312	2 078	927	159	1 153	927	226	24%	927
Service charges - sanitation revenue		1 895	2 106	2 085	526	2 086	2 085	1	0%	2 085
Service charges - refuse revenue		1 320	1 971	1 224	322	1 250	1 224	26	2%	1 224
Service charges - other		87	319	320	12	78	320	(242)	-76%	320
Rental of facilities and equipment		1 275	887	885	231	962	885	77	9%	885
Interest earned - external investments		856	652	850	291	1 162	850	312	37%	850
Interest earned - outstanding debtors		245	175	200	49	229	200	29	15%	200
Dividends received		-	-	-	-	-	-	-	-	-
Fines		28 433	27 530	23 240	5 809	23 241	23 240	0	0%	23 240
Licences and permits		1 115	252	256	341	1 145	256	889	347%	256
Agency services		84	105	100	46	141	100	41	41%	100
Transfers recognised - operational		19 788	16 841	20 353	2 016	19 847	20 353	(506)	-2%	20 353
Other revenue		769	709	639	44	307	639	(332)	-52%	639
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		69 532	67 977	65 258	12 625	65 967	65 258	709	1%	65 258
Expenditure By Type										
Employee related costs		12 930	17 096	17 568	4 107	16 251	17 568	(1 316)	-7%	17 568
Remuneration of councillors		2 220	2 453	2 453	612	2 225	2 453	(228)	-9%	2 453
Debt impairment		19 976	21 682	21 682	5 368	21 472	21 682	(210)	-1%	21 682
Depreciation & asset impairment		9 523	12 073	12 867	1 297	9 138	12 867	(3 729)	-29%	12 867
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6 573	6 523	8 000	2 359	7 557	8 000	(443)	-6%	8 000
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 210	2 976	4 321	907	3 037	4 321	(1 284)	-30%	4 321
Transfers and grants		3 244	4 231	4 276	2 016	4 346	4 276	69	2%	4 276
Other expenditure		14 265	10 502	14 726	4 668	13 839	14 726	(887)	-6%	14 726
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		71 940	77 536	85 894	21 334	77 865	85 894	(8 028)	-9%	85 894
Surplus/(Deficit)		(2 408)	(9 559)	(20 636)	(8 709)	(11 899)	(20 636)	8 737	(0)	(20 636)
Transfers recognised - capital		19 707	27 082	32 762	9 657	32 364	32 762	(398)	(0)	32 762
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		17 298	17 523	12 126	948	20 465	12 126			12 126
Taxation								-		
Surplus/(Deficit) after taxation		17 298	17 523	12 126	948	20 465	12 126			12 126
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		17 298	17 523	12 126	948	20 465	12 126			12 126
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		17 298	17 523	12 126	948	20 465	12 126			12 126

**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) - Q4 Fourth Quarter

Vote Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		455	216	291	341	359	291	68	23%	291
Executive and council		12	—	—	—	—	—	—		—
Budget and treasury office		284	20	25	332	347	25	322	1288%	25
Corporate services		159	196	266	9	12	266	(254)	-95%	266
<b>Community and public safety</b>		11 660	17 503	21 614	5 635	19 895	21 614	(1 718)	-8%	21 614
Community and social services		35	1 646	724	273	408	724	(316)	-44%	724
Sport and recreation		2 950	581	581	—	222	581	(359)	-62%	581
Public safety		10	675	1 029	—	365	1 029	(664)	-64%	1 029
Housing		8 601	14 520	19 200	5 294	18 831	19 200	(369)	-2%	19 200
Health		64	80	80	69	69	80	(11)	-14%	80
<b>Economic and environmental services</b>		8 936	2 575	4 941	914	2 682	4 941	(2 259)	-46%	4 941
Planning and development		—	—	—	—	—	—	—		—
Road transport		8 936	2 575	4 941	914	2 682	4 941	(2 259)	-46%	4 941
Environmental protection		—	—	—	—	—	—	—		—
<b>Trading services</b>		7 297	8 126	9 350	4 620	7 752	9 350	(1 597)	-17%	9 350
Electricity		2 037	6 000	8 000	3 044	5 679	8 000	(2 321)	-29%	8 000
Water		2 725	258	905	847	1 132	905	227	25%	905
Waste water management		2 535	1 868	445	729	941	445	497	112%	445
Waste management		—	—	—	—	—	—	—		—
<b>Other</b>		—	—	—	—	—	—	—		—
<b>Total Capital Expenditure - Standard Classification</b>	3	28 348	28 419	36 196	11 511	30 689	36 196	(5 507)	-15%	36 196
<b>Funded by:</b>										
National Government		27 834	26 754	33 440	10 952	29 701	33 440	(3 739)	-11%	33 440
Provincial Government		—	—	—	—	—	—	—		—
District Municipality		—	—	—	—	—	—	—		—
Other transfers and grants		—	—	—	—	—	—	—		—
<b>Transfers recognised - capital</b>		27 834	26 754	33 440	10 952	29 701	33 440	(3 739)	-11%	33 440
<b>Public contributions &amp; donations</b>	5	—	—	—	—	—	—	—		—
<b>Borrowing</b>	6	—	—	—	—	—	—	—		—
<b>Internally generated funds</b>		514	1 666	2 755	566	988	2 755	(1 767)	-64%	2 755
<b>Total Capital Funding</b>		28 348	28 419	36 196	11 518	30 689	36 196	(5 507)	-15%	36 196

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter**

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		8 317	14 758	14 758	9 493	14 758
Call investment deposits		–	–	–	–	–
Consumer debtors		4 336	6 127	6 127	(16 338)	6 127
Other debtors		360	(201)	(201)	9 282	(201)
Current portion of long-term receivables		–	–	–	–	–
Inventory		5 698	5 313	5 313	5 313	5 313
<b>Total current assets</b>		<b>18 711</b>	<b>25 997</b>	<b>25 997</b>	<b>7 750</b>	<b>25 997</b>
<b>Non current assets</b>						
Long-term receivables		9	9	9	3	9
Investments		–	–	–	–	–
Investment property		4 440	4 511	4 511	4 392	4 511
Investments in Associate		–	–	–	–	–
Property, plant and equipment		147 576	161 601	161 601	185 925	161 601
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		343	547	547	275	547
Other non-current assets		43	11	11	12	11
<b>Total non current assets</b>		<b>152 413</b>	<b>166 679</b>	<b>166 679</b>	<b>190 607</b>	<b>166 679</b>
<b>TOTAL ASSETS</b>		<b>171 124</b>	<b>192 677</b>	<b>192 677</b>	<b>198 357</b>	<b>192 677</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		396	406	406	437	406
Trade and other payables		6 322	7 903	7 903	(4 984)	7 903
Provisions		286	5 768	5 768	5 754	5 768
<b>Total current liabilities</b>		<b>7 003</b>	<b>14 077</b>	<b>14 077</b>	<b>1 207</b>	<b>14 077</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		6 872	4 051	4 051	3 953	4 051
<b>Total non current liabilities</b>		<b>6 872</b>	<b>4 051</b>	<b>4 051</b>	<b>3 953</b>	<b>4 051</b>
<b>TOTAL LIABILITIES</b>		<b>13 875</b>	<b>18 129</b>	<b>18 129</b>	<b>5 160</b>	<b>18 129</b>
<b>NET ASSETS</b>	2	<b>157 249</b>	<b>174 548</b>	<b>174 548</b>	<b>193 197</b>	<b>174 548</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		120 313	137 618	137 618	156 267	137 618
Reserves		36 937	36 930	36 930	36 930	36 930
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>157 249</b>	<b>174 548</b>	<b>174 548</b>	<b>193 197</b>	<b>174 548</b>

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		37 239	21 696	21 696	(3 064)	41 461	21 696	19 764	91%	21 696
Government - operating		20 188	16 751	16 751	5	19 559	16 751	2 808	17%	16 751
Government - capital		12 055	27 082	27 082	9 657	23 235	27 082	(3 847)	-14%	27 082
Interest		1 491	827	827	253	1 041	827	214	26%	827
Dividends		-			-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(42 536)	(43 562)	(43 562)	(13 928)	(58 195)	(43 562)	(14 633)	34%	(43 562)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		(3 153)	(537)	(537)	(1 258)	(1 777)	(537)	(1 239)	231%	(537)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 284</b>	<b>22 257</b>	<b>22 257</b>	<b>(8 335)</b>	<b>25 325</b>	<b>22 257</b>	<b>34 812</b>	<b>156%</b>	<b>22 257</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		(18 491)	(12 484)	(12 484)	(11 518)	(30 689)	(12 484)	(18 205)	146%	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(18 491)</b>	<b>(12 484)</b>	<b>(12 484)</b>	<b>(11 518)</b>	<b>(30 689)</b>	<b>(12 484)</b>	<b>18 205</b>	<b>-146%</b>	<b>(12 484)</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6 793</b>	<b>9 773</b>	<b>9 773</b>	<b>(19 853)</b>	<b>(5 365)</b>	<b>9 773</b>			<b>9 773</b>
Cash/cash equivalents at beginning:		14 758	14 758	14 758		14 758	14 758			14 758
Cash/cash equivalents at month/year end:		21 552	24 532	24 532		9 394	24 532			24 532

## 6. Supporting Documentation

### Material Variances

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<b>Revenue By Source</b>			
	Property rates	1 754	Property rates levied in July for FY not on a monthly basis	None
	Property rates - penalties & collection charges	71	Interest are now levied on all outstanding rates 30+	None
	Transfers recognised - operational	5 691	More grants were received during quarter	None
2	<b>Expenditure By Type</b>			
	Employee related costs	486	Bonusses are now accrued on a monthly basis, but were paid in cash at the end of November	
	Depreciation & asset impairment	(1 733)	Depreciation for new acquisitions during fin year will only be accounted for during end of fy	
	Remuneration of councillors	(214)	Increase in Councillors salaries normally during March	
	Other expenditure	39	Few items under this vote exceeds ytd budget for instance	None but will monitor
3	<b>Capital Expenditure</b>			
	Road transport	1 471	Construction work on the project accelerated and will be finished	none - MIG grant
	Housing	(163)	project is in process - payment was made during November	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	16 965	Inflow of debtors paying rates higher and rise in traffic fines	None
	Transfers and Grants	397	Indigent subsidies transferred to qualifying accounts	None
	Suppliers and employees	(8 742)	Some expenditure items are before the ytd budget but will stabilize during the fin year	
	Government - capital	(7 051)	Not all capitals grants budgeted for were received till this month - housing still to be claimed	
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

## Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator			Basis of calculation		Ref	2015/16	Budget Year 2016/17			
						Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>										
Capital Charges to Operating Expenditure			Interest & principal paid/Operating Expenditure			0.0%	15.6%	15.0%	0.0%	2.9%
Borrowed funding of 'own' capital expenditure			Borrowings/Capital expenditure excl. transfers and grants			0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>										
Debt to Equity			Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves			4.0%	4.5%	4.5%	-2.6%	4.5%
Gearing			Long Term Borrowing/ Funds & Reserves			0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>										
Current Ratio			Current assets/current liabilities		1	267.2%	184.7%	184.7%	642.2%	184.7%
Liquidity Ratio			Monetary Assets/Current Liabilities			118.8%	104.8%	104.8%	786.7%	104.8%
<b><u>Revenue Management</u></b>										
Annual Debtors Collection Rate (Payment Level %)			Last 12 Mths Receipts/ Last 12 Mths Billing							
Outstanding Debtors to Revenue			Total Outstanding Debtors to Annual Revenue			6.8%	8.7%	9.1%	-10.7%	9.1%
Longstanding Debtors Recovered			Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old			0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>										
Creditors System Efficiency			% of Creditors Paid Within Terms (within MFMA s 65(e))			90.0%	90.0%	90.0%	92.0%	90.0%
<b><u>Funding of Provisions</u></b>										
Percentage Of Provisions Not Funded			Unfunded Provisions/Total Provisions							
<b><u>Other Indicators</u></b>										
Electricity Distribution Losses			% Volume (units purchased and generated less units sold)/units purchased and generated		2	9.1%	9.0%	9.0%	10.2%	9.0%
Water Distribution Losses			% Volume (units purchased and own source less units sold)/Total units purchased and own source		2	29.8%	25.0%	25.0%	32.7%	25.0%
Employee costs			Employee costs/Total Revenue - capital revenue			18.6%	25.2%	26.9%	24.6%	26.9%
Repairs & Maintenance			R&M/Total Revenue - capital revenue			2.5%	3.5%	4.9%	3.6%	4.9%
Interest & Depreciation			I&D/Total Revenue - capital revenue			13.7%	17.8%	19.7%	0.0%	3.8%
<b><u>IDP regulation financial viability indicators</u></b>										
i. Debt coverage			(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)			16.0%	11.1%	10.7%	-9.3%	10.7%
ii. O/S Service Debtors to Revenue			Total outstanding service debtors/annual revenue received for services			31.1%	34.4%	40.9%	-35.5%	9.8%
iii. Cost coverage			(Available cash + Investments)/monthly fixed operational expenditure			3.8%	8.2%	7.8%	1.1%	7.8%



## Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

WC051 Langsburg - Supporting Table SCS monthly Budget Statement - aged Debtors - Q4 Fourth Quarter													
Description		NT Code	Budget Year 2016/17									Total	Bad Debts
R thousands			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
Debtors Age Analysis By Revenue Source													
Trade and Other Receivables from Ex change Transactions - Water		1200	(15)	29	23	20	25	21	26	202	331	-	
Trade and Other Receivables from Ex change Transactions - Electricity		1300	658	16	19	7	7	11	7	140	866	-	
Receivables from Non-ex change Transactions - Property Rates		1400	(66)	21	20	16	18	13	13	2 371	2 406	-	
Receivables from Ex change Transactions - Waste Water Management		1500	73	31	18	18	18	18	18	267	461	-	
Receivables from Ex change Transactions - Waste Management		1600	28	16	14	12	13	13	13	61	170	-	
Receivables from Ex change Transactions - Property Rental Debtors		1700	8	15	20	14	14	19	12	318	419	-	
Interest on Arrear Debtor Accounts		1810	25	654	-	-	-	-	-	172	851	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		1820	-	-	-	-	-	-	-	-	-	-	
Other		1900	(10)	1	-	1	1	2	1	43	40	-	
Total By Revenue Source		2000	702	783	115	86	98	98	90	3 573	5 544	-	
2015/16 - totals only			746 016	767 141	150 461	121 529	124 543	128 612	113 508	4 384 306	6 536	0	
Debtors Age Analysis By Customer Category													
Organs of State		2200	108	20	23	12	12	18	11	1 170	1 373	-	
Commercial		2300	321	26	15	2	1	1	-	19	385	-	
Households		2400	172	736	74	71	84	77	71	2 296	3 580	-	
Other		2500	101	1	2	1	1	2	8	88	206	-	
Total By Customer Category		2600	702	783	115	86	98	98	90	3 573	5 544	-	

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

WCC01 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged Creditors - Q4 1 fourth Quarter										
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-

## Transfers and Grants

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		15 611	15 735	15 735	5 183	23 011	18 494			15 735
Local Government Equitable Share		9 294	12 015	12 015	3 004	15 472	13 774	1 698	12.3%	12 015
Finance Management		1 700	1 700	1 700	1 700	1 700	1 700	-		1 700
Municipal Systems Improvement		934	930	930	-	-	930	(930)	-100.0%	930
EPWP Incentive		1 147	1 000	1 000	424	1 000	1 000	-		1 000
Integrated National Electrification Programme		-	-	-	-	-	-	-		-
GRANT - WORKFORCE	3	-	90	90	-	-	90	(90)	-100.0%	90
GRANT - INEP ELEC		2 536	-	-	55	4 839	1 000	3 839	383.9%	-
0		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		1 417	1 064	1 064	-	1 643	2 829	(1 186)	-41.9%	1 064
Sport and Recreation		907	962	962	-	641	962	(321)	-33.3%	962
CDW		-	72	72	-	72	72	-		72
LGSETA		-	-	-	-	-	-	-		-
MAIN ROAD SUBSIDY	4	10	30	30	-	-	24	(24)	-100.0%	30
MSG		-	-	-	-	930	-	930	#DIV/0!	-
GRANT - SPATIAL DEV INV		-	-	-	-	-	1 771	(1 771)	-100.0%	-
GRANT - SUPPORT		500	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
NEW FINANCIAL SYSTEM		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Dept of Water Affairs		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	17 028	16 799	16 799	5 183	24 655	21 323	(1 186)	-5.6%	16 799
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		8 523	27 082	27 082	15 058	27 485	31 762	(4 277)	-13.5%	27 082
Municipal Infrastructure Grant (MIG)		8 523	27 082	27 082	5 348	8 986	27 082	(18 096)	-66.8%	27 082
GRANT - FMG CAPITAL		-	-	-	-	-	-	-		-
GRANT - MIG UNSPEND ROLLOVER		-	-	-	-	-	-	-		-
GRANT - MSIG CAPITAL		-	-	-	-	-	-	-		-
SEWER MASTER PLAN		-	-	-	-	-	-	-		-
MASIBAMBANE		-	-	-	-	-	-	-		-
SPATIAL DEV INVESTIGATION		-	-	-	-	-	-	-		-
GRANT - DEPT OF WATER AFFAIRS		-	-	-	-	-	-	-		-
MIG HOUSING		-	-	-	9 710	18 499	4 680	13 819	295.3%	-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		575	-	-	39	39	-	39	#DIV/0!	-
Housing		575	-	-	39	39	-	39	#DIV/0!	-
GRANT - EPWP CAPITAL WORKS		-	-	-	-	-	-	-		-
Road and Transport		-	-	-	-	-	-	-		-
Library		-	-	-	-	-	-	-		-
Taxi Rank		-	-	-	-	-	-	-		-
USIP		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	9 098	27 082	27 082	15 097	27 524	31 762	(4 238)	-13.3%	27 082
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	26 126	43 881	43 881	20 280	52 179	53 085	(5 424)	-10.2%	43 881

## Councillor and Staff Benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

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>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		1 900	2 453	2 453	467	1 791	2 249	(458)	-20%	2 453
Pension and UIF Contributions		-	-	-	-	1	-	1	#DIV/0!	-
Medical Aid Contributions		-	-	-	16	50	-	50	#DIV/0!	-
Motor Vehicle Allowance		267	-	-	145	579	-	579	#DIV/0!	-
Cellphone Allowance		-	180	180	-	-	165	(165)	-100%	180
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>2 166</b>	<b>2 633</b>	<b>2 633</b>	<b>628</b>	<b>2 420</b>	<b>2 413</b>	<b>7</b>	<b>0%</b>	<b>2 633</b>
<b>% increase</b>	4		<b>21.5%</b>	<b>21.5%</b>						<b>21.5%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		2 047	2 261	2 261	613	2 477	2 072	405	20%	2 261
Pension and UIF Contributions		123	170	170	45	164	156	8	5%	170
Medical Aid Contributions		90	104	104	27	107	96	11	12%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	263	263	72	272	241	31	13%	263
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		162	21	21	42	177	20	158	804%	21
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	46	97	97	15	57	89	(31)	-35%	97
<b>Sub Total - Senior Managers of Municipality</b>		<b>2 699</b>	<b>2 916</b>	<b>2 916</b>	<b>815</b>	<b>3 255</b>	<b>2 673</b>	<b>581</b>	<b>22%</b>	<b>2 916</b>
<b>% increase</b>	4		<b>8.1%</b>	<b>8.1%</b>						<b>8.1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		6 939	9 529	9 529	2 609	10 213	8 735	1 478	17%	9 529
Pension and UIF Contributions		883	1 366	1 366	398	1 420	1 253	168	13%	1 366
Medical Aid Contributions		227	617	617	96	377	566	(189)	-33%	617
Overtime		372	506	506	165	543	464	79	17%	506
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		299	405	405	159	483	371	111	30%	405
Cellphone Allowance		12	-	-	2	9	-	9	#DIV/0!	-
Housing Allowances		21	26	26	32	87	24	63	262%	26
Other benefits and allowances		255	108	108	86	286	99	186	188%	108
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>9 008</b>	<b>12 558</b>	<b>12 558</b>	<b>3 547</b>	<b>13 418</b>	<b>11 512</b>	<b>1 906</b>	<b>17%</b>	<b>12 558</b>
<b>% increase</b>	4		<b>39.4%</b>	<b>39.4%</b>						<b>39.4%</b>
<b>Total Parent Municipality</b>		<b>13 874</b>	<b>18 107</b>	<b>18 107</b>	<b>4 990</b>	<b>19 093</b>	<b>16 598</b>	<b>2 494</b>	<b>15%</b>	<b>18 107</b>

## Monthly Cash Flow

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

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
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2016/17	+1 2017/18	+2 2018/19
<b>Cash Receipts By Source</b>																
Property rates		97	416	741	211	178	94	80	106	79	76	99	412	2 587	2 846	3 073
Property rates - penalties & collection charges		19	19	20	20	28	27	26	26	25	24	23	(133)	126	138	149
Service charges - electricity revenue		618	1 012	743	885	705	745	684	980	869	927	971	1 305	10 445	11 489	12 408
Service charges - water revenue		93	153	145	151	133	181	202	197	188	170	170	134	1 915	2 106	2 275
Service charges - sanitation revenue		93	100	95	119	104	100	94	106	112	105	105	950	2 083	2 291	2 474
Service charges - refuse		94	105	90	120	95	96	90	105	108	99	114	714	1 830	2 013	2 174
Service charges - other		20	16	12	10	8	17	3	9	8	7	7	(50)	67	74	80
Rental of facilities and equipment		59	47	41	39	138	49	35	32	57	39	49	301	887	975	1 053
Interest earned - external investments		34	-	119	71	60	83	81	86	75	71	85	(113)	652	717	774
Interest earned - outstanding debtors		18	20	18	20	18	23	17	24	21	26	11	(42)	175	193	208
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		770	601	233	-	1	0	2	1	1	-	-	(917)	691	760	821
Licences and permits		101	67	84	74	76	110	88	98	114	142	76	(780)	252	277	299
Agency services		-	-	-	-	-	-	-	-	-	-	-	105	105	116	125
Transfer receipts - operating		5 942	63	2 424	4 776	3 007	8	102	219	3 013	5	-	(2 808)	16 751	18 426	19 900
Other revenue		10 091	3 670	(11 869)	3 257	6 530	5 142	1 127	4 968	5 864	(3 110)	(4 649)	(20 313)	709	780	842
<b>Cash Receipts by Source</b>		<b>18 049</b>	<b>6 290</b>	<b>(7 104)</b>	<b>9 754</b>	<b>11 083</b>	<b>6 674</b>	<b>2 632</b>	<b>6 955</b>	<b>10 533</b>	<b>(1 419)</b>	<b>(2 940)</b>	<b>(21 234)</b>	<b>39 274</b>	<b>43 202</b>	<b>46 658</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		-	-	10 969	-	-	-	-	-	2 609	3 584	5 406	4 515	27 082	29 790	32 173
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		3	7	7	1	9	3	18	1	21	4	10	(83)	-	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>18 052</b>	<b>6 298</b>	<b>3 872</b>	<b>9 754</b>	<b>11 092</b>	<b>6 677</b>	<b>2 650</b>	<b>6 957</b>	<b>13 163</b>	<b>2 168</b>	<b>2 475</b>	<b>(16 802)</b>	<b>66 356</b>	<b>72 992</b>	<b>78 831</b>
<b>Cash Payments by Type</b>																
Employee related costs		1 080	1 088	1 361	2 359	2 472	1 207	628	1 305	1 455	1 509	1 471	1 075	17 011	18 712	20 208
Remuneration of councillors		193	193	193	48	193	193	204	204	204	204	204	432	2 453	2 699	2 914
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity		1 573	62	-	675	1 075	576	615	621	-	1 099	-	227	6 523	7 175	7 749
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1	5	7	75	11	7	9	95	21	37	15	(284)	-	-	-
Contracted services		61	460	51	488	262	268	48	151	176	305	205	500	2 976	3 273	3 535
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		98	164	176	(452)	46	(58)	462	(71)	155	(0)	(83)	102	537	591	638
General expenses		2 359	5 586	8 211	1 234	2 753	(4 511)	-	1 479	5 194	2 080	1 330	(11 115)	14 600	16 060	17 344
<b>Cash Payments by Type</b>		<b>5 364</b>	<b>7 558</b>	<b>9 998</b>	<b>4 426</b>	<b>6 813</b>	<b>(2 318)</b>	<b>1 956</b>	<b>3 784</b>	<b>7 205</b>	<b>5 234</b>	<b>3 142</b>	<b>(9 063)</b>	<b>44 099</b>	<b>48 509</b>	<b>52 390</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		0	342	1 997	315	5 526	316	1 276	4 228	5 171	3 874	5 420	(15 980)	12 484	13 732	14 831
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>5 365</b>	<b>7 900</b>	<b>11 996</b>	<b>4 741</b>	<b>12 339</b>	<b>(2 002)</b>	<b>3 231</b>	<b>8 011</b>	<b>12 376</b>	<b>9 108</b>	<b>8 562</b>	<b>(25 043)</b>	<b>56 583</b>	<b>62 241</b>	<b>67 221</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>12 687</b>	<b>(1 602)</b>	<b>(8 123)</b>	<b>5 013</b>	<b>(1 247)</b>	<b>8 679</b>	<b>(581)</b>	<b>(1 055)</b>	<b>787</b>	<b>(6 940)</b>	<b>(6 087)</b>	<b>8 241</b>	<b>9 773</b>	<b>10 751</b>	<b>11 611</b>
Cash/cash equivalents at the month/year beginning:		14 758	27 446	25 844	17 721	22 734	21 486	30 166	29 584	28 530	29 317	22 377	16 290	14 758	24 532	35 282
Cash/cash equivalents at the month/year end:		27 446	25 844	17 721	22 734	21 486	30 166	29 584	28 530	29 317	22 377	16 290	24 532	24 532	35 282	46 893

## 7. Recommendation

- (a) That Council notes the contents of this report and supporting documentations for the 4th quarter of the 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.