

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
DECEMBER 2015

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1. Mayors Report

The monthly budget statement for December 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The December 2015 Monthly budget statement is the sixth report for the 2015/16 financial year. The audited outcomes for 2014/2015 reflected in this report are the audited final outcomes for June 2015.

2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and consider revisions.

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

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	95 059	95 059	48 961	51.51
Total Expenditure	77 536	77 536	37 858	48.83
Depreciation	12 073	12 073	4 768	39.50
Surplus (Deficit) (Exl Capital transfers)	17 523	17 523	11 102	63.36

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	26 754	26 754	8 108	30.31
<i>Government</i>	<i>26 754</i>	<i>26 754</i>	<i>8 108</i>	<i>30.31</i>
Transfers from Internal funds	1 666	1 666	389	23.33
Capital Expenditure	28 420	28 420	8 497	29.90

Operating Revenue

The Municipality have generated 51.51% or R48,961 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R0,106million were received. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

Operating Expenditure

For the month ending December 2015, the Municipality managed to spend within the budgeted norms. An amount of R37,858 million or 48.83% have been spent to date.

Capital Expenditure

The Municipality has incurred R8,497 million or 29.9% of the Capital Budget 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 R15,408 million. The closing balance for the month ended December is R30,166 million. The increase in cash flow is due to the receipt of the operational grants as well as the MIG payments. 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 R8,129 million for the month ending December 2015. **The outstanding debt for more than 90 days amounts to 58,1%.** The payment rate for 2014/2015 financial year was 96.9%. 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 December 2013.

Creditors

Total outstanding creditors amount to R0 for the month ending December 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 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.

3. In year Budget Statement Tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M06 December

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
R thousands									
Financial Performance									
Property rates	3 040	3 000	3 000	29	3 325	1 500	1 825	122%	3 000
Service charges	13 929	17 826	17 826	1 248	7 570	8 913	(1 343)	-15%	17 826
Investment revenue	1 101	827	827	134	659	414	246	59%	827
Transfers recognised - operational	19 788	16 841	16 841	106	14 286	8 594	5 691	66%	16 841
Other own revenue	31 675	29 483	29 483	2 496	15 020	14 741	278	2%	29 483
Total Revenue (excluding capital transfers and contributions)	69 532	67 977	67 977	4 014	40 860	34 163	6 697	20%	67 977
Employee costs	12 930	17 096	17 096	1 207	8 756	8 270	486	6%	17 096
Remuneration of Councillors	2 220	2 453	2 453	193	1 013	1 227	(214)	-17%	2 453
Depreciation & asset impairment	9 523	12 073	12 073	733	4 768	6 501	(1 733)	-27%	12 073
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 573	6 523	6 523	576	3 961	3 261	700	21%	6 523
Transfers and grants	3 244	4 231	4 231	363	1 301	2 116	(815)	-	4 231
Other expenditure	37 452	35 159	35 159	2 922	18 060	17 990	70	0%	35 159
Total Expenditure	71 940	77 536	77 536	5 994	37 858	39 364	(1 506)	-4%	77 536
Surplus/(Deficit)	(2 408)	(9 559)	(9 559)	(1 979)	3 001	(5 202)	8 203	-158%	(9 559)
Transfers recognised - capital	19 707	27 082	27 082	303	8 101	13 541	(5 440)	-40%	27 082
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 298	17 523	17 523	(1 676)	11 102	8 339	2 763	33%	17 523
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 298	17 523	17 523	(1 676)	11 102	8 339	2 763	33%	17 523
Capital expenditure & funds sources									
Capital expenditure	28 348	28 419	28 419	316	8 497	5 655	2 842	50%	28 419
Capital transfers recognised	27 834	26 754	26 754	310	8 108	5 419	2 689	50%	26 754
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	514	1 666	1 665	6	389	236	153	65%	1 665
Total sources of capital funds	28 348	28 419	28 419	316	8 497	5 655	2 842	50%	28 419
Financial position									
Total current assets	18 711	25 997	25 997		35 389				25 997
Total non current assets	152 413	166 679	166 679		171 552				166 679
Total current liabilities	7 003	14 077	14 077		17 334				14 077
Total non current liabilities	6 872	4 051	4 051		3 961				4 051
Community wealth/Equity	157 249	174 548	174 548		185 646				174 548
Cash flows									
Net cash from (used) operating	25 335	22 257	22 257	8 995	23 904	18 450	5 454	30%	22 257
Net cash from (used) investing	(18 491)	(12 484)	(12 484)	(316)	(8 497)	(899)	(7 598)	845%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	21 602	24 532	24 532	-	30 166	32 309	(2 144)	-7%	24 532
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									
Total By Revenue Source	1 478	812	1 115	134	137	85	82	4 286	8 129
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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									
Revenue - Standard										
<i>Governance and administration</i>		40 037	47 523	47 523	393	25 414	23 783	1 631	7%	47 523
Executive and council		20 481	39 219	39 219	(96)	15 126	19 609	(4 483)	-23%	39 219
Budget and treasury office		8 102	5 134	5 134	34	3 377	2 567	811	32%	5 134
Corporate services		11 454	3 171	3 171	455	6 910	1 606	5 304	330%	3 171
<i>Community and public safety</i>		31 008	28 900	28 900	2 411	14 668	14 603	64	0%	28 900
Community and social services		920	974	974	0	328	640	(312)	-49%	974
Sport and recreation		3	2	2	1	2	1	1	57%	2
Public safety		29 723	27 913	27 913	2 409	14 332	13 956	375	3%	27 913
Housing		363	11	11	1	5	6	(0)	-1%	11
Health		-	0	0	0	0	0	0	677%	0
<i>Economic and environmental services</i>		2 737	1 129	1 129	89	488	564	(76)	-13%	1 129
Planning and development		-	90	90	-	-	45	(45)	-100%	90
Road transport		2 737	1 039	1 039	89	488	519	(31)	-6%	1 039
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15 456	17 507	17 507	1 424	8 391	8 754	(363)	-4%	17 507
Electricity		9 471	11 352	11 352	864	5 333	5 676	(343)	-6%	11 352
Water		2 361	2 078	2 078	242	1 185	1 039	145	14%	2 078
Waste water management		1 895	2 106	2 106	172	1 042	1 053	(10)	-1%	2 106
Waste management		1 730	1 971	1 971	146	831	986	(154)	-16%	1 971
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	89 238	95 059	95 059	4 318	48 961	47 704	1 257	3%	95 059
Expenditure - Standard										
<i>Governance and administration</i>		20 558	25 722	25 722	1 641	11 050	13 297	(2 247)	-17%	25 722
Executive and council		7 502	10 920	10 920	822	4 803	5 060	(257)	-5%	10 920
Budget and treasury office		7 939	7 610	7 610	371	3 603	3 866	(263)	-7%	7 610
Corporate services		5 116	7 193	7 193	449	2 643	4 370	(1 727)	-40%	7 193
<i>Community and public safety</i>		28 568	28 460	28 460	2 406	14 742	14 370	372	3%	28 460
Community and social services		1 851	1 904	1 904	141	925	952	(27)	-3%	1 904
Sport and recreation		65	451	451	4	27	247	(220)	-89%	451
Public safety		26 441	25 828	25 828	2 247	13 696	13 032	664	5%	25 828
Housing		186	188	188	14	88	94	(6)	-6%	188
Health		26	90	90	-	6	45	(39)	-86%	90
<i>Economic and environmental services</i>		10 742	11 199	11 199	870	5 431	5 614	(184)	-3%	11 199
Planning and development		660	774	774	51	335	402	(66)	-17%	774
Road transport		10 082	10 425	10 425	819	5 095	5 213	(117)	-2%	10 425
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 067	12 143	12 143	1 077	6 633	6 077	556	9%	12 143
Electricity		7 183	7 077	7 077	603	4 126	3 538	588	17%	7 077
Water		1 775	2 172	2 172	139	1 097	1 086	11	1%	2 172
Waste water management		1 677	1 505	1 505	261	878	753	125	17%	1 505
Waste management		1 432	1 390	1 390	74	532	701	(168)	-24%	1 390
<i>Other</i>		5	12	12	(1)	3	6	(3)	-48%	12
Total Expenditure - Standard	3	71 940	77 536	77 536	5 994	37 858	39 364	(1 506)	-4%	77 536
Surplus/ (Deficit) for the year		17 298	17 523	17 523	(1 676)	11 102	8 339	2 763	33%	17 523

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) - M06 December

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										
Vote 1 - MAYORAL & COUNCIL	1	20 481	39 219	39 219	(96)	15 126	19 609	(4 483)	-22.9%	39 219
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		11 454	3 171	3 171	455	6 910	1 606	5 304	330.2%	3 171
Vote 4 - BUDGET & TREASURY		8 102	5 134	5 134	34	3 377	2 567	811	31.6%	5 134
Vote 5 - PLANNING AND DEVELOPMENT		-	90	90	-	-	45	(45)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV		920	974	974	0	329	640	(311)	-48.6%	974
Vote 7 - SPORTS AND RECREATION		3	2	2	1	2	1	1	57.2%	2
Vote 8 - HOUSING		363	11	11	1	5	6	(0)	-0.9%	11
Vote 9 - PUBLIC SAFETY		29 723	27 913	27 913	2 409	14 332	13 956	375	2.7%	27 913
Vote 10 - ROAD TRANSPORT		2 737	1 039	1 039	89	488	519	(31)	-6.0%	1 039
Vote 11 - WASTE MANAGEMENT		1 506	1 971	1 971	146	831	986	(154)	-15.7%	1 971
Vote 12 - WASTE WATER MANAGEMENT		1 895	2 106	2 106	172	1 042	1 053	(10)	-1.0%	2 106
Vote 13 - WATER		2 361	2 078	2 078	242	1 185	1 039	145	14.0%	2 078
Vote 14 - ELECTRICITY		9 471	11 352	11 352	864	5 333	5 676	(343)	-6.0%	11 352
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	89 015	95 059	95 059	4 318	48 961	47 704	1 257	2.6%	95 059
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 815	7 231	7 231	544	3 268	3 216	52	1.6%	7 231
Vote 2 - MUNICIPAL MANAGER		2 687	3 689	3 689	278	1 535	1 845	(309)	-16.8%	3 689
Vote 3 - CORPORATE SERVICES		5 116	7 193	7 193	449	2 643	4 370	(1 727)	-39.5%	7 193
Vote 4 - BUDGET & TREASURY		7 940	7 610	7 610	371	3 603	3 866	(263)	-6.8%	7 610
Vote 5 - PLANNING AND DEVELOPMENT		660	774	774	51	335	402	(66)	-16.5%	774
Vote 6 - COMMUNITY AND SOCIAL SERV		1 193	1 306	1 306	87	567	653	(86)	-13.1%	1 306
Vote 7 - SPORTS AND RECREATION		754	1 151	1 151	57	394	597	(203)	-33.9%	1 151
Vote 8 - HOUSING		186	188	188	14	88	94	(6)	-6.2%	188
Vote 9 - PUBLIC SAFETY		26 441	25 828	25 828	2 247	13 696	13 032	664	5.1%	25 828
Vote 10 - ROAD TRANSPORT		10 082	10 425	10 425	819	5 095	5 213	(117)	-2.2%	10 425
Vote 11 - WASTE MANAGEMENT		1 208	1 390	1 390	74	532	701	(168)	-24.0%	1 390
Vote 12 - WASTE WATER MANAGEMENT		1 677	1 505	1 505	261	878	753	125	16.6%	1 505
Vote 13 - WATER		1 775	2 172	2 172	139	1 097	1 086	11	1.0%	2 172
Vote 14 - ELECTRICITY		7 183	7 077	7 077	603	4 126	3 538	588	16.6%	7 077
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	71 717	77 536	77 536	5 994	37 858	39 364	(1 506)	-3.8%	77 536
Surplus/ (Deficit) for the year	2	17 298	17 523	17 523	(1 676)	11 102	8 339	2 763	33.1%	17 523

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2016/17								Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		2 794	2 875	2 875	3	3 191	1 437	1 754	122%	2 875
Property rates - penalties & collection charges		246	126	126	27	134	63	71	113%	126
Service charges - electricity revenue		9 315	11 352	11 352	846	5 234	5 676	(442)	-8%	11 352
Service charges - water revenue		1 312	2 078	2 078	127	622	1 039	(417)	-40%	2 078
Service charges - sanitation revenue		1 485	2 106	2 106	128	824	1 053	(229)	-22%	2 106
Service charges - refuse revenue		1 730	1 971	1 971	146	831	986	(154)	-16%	1 971
Service charges - other		87	319	319	1	59	159	(101)	-63%	319
Rental of facilities and equipment		1 275	887	887	80	497	443	54	12%	887
Interest earned - external investments		856	652	652	112	542	326	216	66%	652
Interest earned - outstanding debtors		245	175	175	23	117	88	30	34%	175
Dividends received		-	-	-	-	-	-	-	-	-
Fines		28 433	27 530	27 530	2 294	13 765	13 765	(0)	0%	27 530
Licences and permits		1 115	252	252	100	503	126	377	299%	252
Agency services		84	105	105	4	49	53	(3)	-6%	105
Transfers recognised - operational		19 788	16 841	16 841	106	14 286	8 594	5 691	66%	16 841
Other revenue		769	709	709	17	205	354	(149)	-42%	709
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		69 532	67 977	67 977	4 014	40 860	34 163	6 697	20%	67 977
Expenditure By Type										
Employee related costs		12 930	17 096	17 096	1 207	8 756	8 270	486	6%	17 096
Remuneration of councillors		2 220	2 453	2 453	193	1 013	1 227	(214)	-17%	2 453
Debt impairment		19 976	21 682	21 682	1 789	10 736	10 841	(105)	-1%	21 682
Depreciation & asset impairment		9 523	12 073	12 073	733	4 768	6 501	(1 733)	-27%	12 073
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6 573	6 523	6 523	576	3 961	3 261	700	21%	6 523
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 210	2 976	2 976	274	1 624	1 488	137	9%	2 976
Transfers and grants		3 244	4 231	4 231	363	1 301	2 116	(815)	-39%	4 231
Other expenditure		14 265	10 502	10 502	859	5 700	5 661	39	1%	10 502
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		71 940	77 536	77 536	5 994	37 858	39 364	(1 506)	-4%	77 536
Surplus/(Deficit)		(2 408)	(9 559)	(9 559)	(1 979)	3 001	(5 202)	8 203	(0)	(9 559)
Transfers recognised - capital		19 707	27 082	27 082	303	8 101	13 541	(5 440)	(0)	27 082
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		17 298	17 523	17 523	(1 676)	11 102	8 339			17 523
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		17 298	17 523	17 523	(1 676)	11 102	8 339			17 523
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		17 298	17 523	17 523	(1 676)	11 102	8 339			17 523
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		17 298	17 523	17 523	(1 676)	11 102	8 339			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) - M06 December

Vote Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		455	216	216	-	18	6	12	199%	216
Executive and council		12	-	-	-	-	-	-		-
Budget and treasury office		284	20	20	-	15	-	15	#DIV/0!	20
Corporate services		159	196	196	-	3	6	(3)	-50%	196
<i>Community and public safety</i>		11 660	17 503	17 503	230	5 038	5 065	(26)	-1%	17 503
Community and social services		35	1 646	1 646	7	7	20	(13)	-64%	1 646
Sport and recreation		2 950	581	581	-	-	10	(10)	-100%	581
Public safety		10	675	675	-	354	195	159	81%	675
Housing		8 601	14 520	14 520	222	4 677	4 840	(163)	-3%	14 520
Health		64	80	80	-	-	-	-		80
<i>Economic and environmental services</i>		8 936	2 575	2 575	74	1 785	314	1 471	468%	2 575
Planning and development		-	-	-	-	-	-	-		-
Road transport		8 936	2 575	2 575	74	1 785	314	1 471	468%	2 575
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		7 297	8 126	8 126	12	1 656	270	1 386	514%	8 126
Electricity		2 037	6 000	6 000	-	1 279	-	1 279	#DIV/0!	6 000
Water		2 725	258	258	12	177	198	(21)	-11%	258
Waste water management		2 535	1 868	1 868	-	199	72	128	178%	1 868
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	28 348	28 419	28 419	316	8 497	5 655	2 842	50%	28 419
Funded by:										
National Government		27 834	26 754	26 754	310	8 108	5 419	2 689	50%	26 754
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		27 834	26 754	26 754	310	8 108	5 419	2 689	50%	26 754
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		514	1 666	1 665	6	389	236	153	65%	1 665
Total Capital Funding		28 348	28 419	28 419	316	8 497	5 655	2 842	50%	28 419

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		8 317	14 758	14 758	30 166	14 758
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 127	6 127	(3 062)	6 127
Other debtors		360	(201)	(201)	2 972	(201)
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	5 313	5 313	5 313	5 313
Total current assets		18 711	25 997	25 997	35 389	25 997
Non current assets						
Long-term receivables		9	9	9	7	9
Investments		-	-	-	-	-
Investment property		4 440	4 511	4 511	4 471	4 511
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	161 601	161 601	166 611	161 601
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	547	547	452	547
Other non-current assets		43	11	11	11	11
Total non current assets		152 413	166 679	166 679	171 552	166 679
TOTAL ASSETS		171 124	192 677	192 677	206 940	192 677
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	406	406	393	406
Trade and other payables		6 322	7 903	7 903	11 187	7 903
Provisions		286	5 768	5 768	5 754	5 768
Total current liabilities		7 003	14 077	14 077	17 334	14 077
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 872	4 051	4 051	3 961	4 051
Total non current liabilities		6 872	4 051	4 051	3 961	4 051
TOTAL LIABILITIES		13 875	18 129	18 129	21 294	18 129
NET ASSETS	2	157 249	174 548	174 548	185 646	174 548
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	137 618	137 618	148 716	137 618
Reserves		36 937	36 930	36 930	36 930	36 930
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	174 548	174 548	185 646	174 548

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		37 289	21 696	21 696	6 564	28 071	11 106	16 965	153%	21 696
Government - operating		20 188	16 751	16 751	8	16 220	12 405	3 815	31%	16 751
Government - capital		12 055	27 082	27 082	-	10 969	18 020	(7 051)	-39%	27 082
Interest		1 491	827	827	105	484	414	71	17%	827
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(42 536)	(43 562)	(43 562)	2 260	(31 868)	(23 125)	(8 742)	38%	(43 562)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(3 153)	(537)	(537)	58	27	(370)	397	-107%	(537)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 335	22 257	22 257	8 995	23 904	18 450	22 146	120%	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)	(316)	(8 497)	(899)	(7 598)	845%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 491)	(12 484)	(12 484)	(316)	(8 497)	(899)	7 598	-845%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing 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	8 679	15 407	17 551			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		30 166	32 309			24 532

Table SC1: Material variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	1 754	Property rates levied in July for FY not on a monthly basis	None
	Property rates - penalties & collection charge	71	Interest are now levied on all outstanding rates 30+	None
	Transfers recognised - operational	5 691	More grants were received during quarter	None
2	Expenditure By Type			
	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 aquisitions 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	Capital Expenditure			
	Road transport	1 471	Construction work on the project accelerated and will be finished during November	none - MIG grant
	Housing	(163)	project is in process - payment was made during November	
4	Financial Position			
5	Cash Flow			
	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	Measureable performance			
7	Municipal Entities			

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2016/17									Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	114	31	27	28	30	20	19	639	907	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	669	17	34	29	16	9	7	249	1 030	-	
Receivables from Non-exchange Transactions - Property Rates	1400	527	20	992	15	18	13	14	1 825	3 422	-	
Receivables from Exchange Transactions - Waste Water Management	1500	99	27	28	29	27	18	18	675	922	-	
Receivables from Exchange Transactions - Waste Management	1600	49	17	19	21	18	11	12	368	515	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	24	15	16	12	14	14	11	283	389	-	
Interest on Arrear Debtor Accounts	1810	16	683	-	-	-	-	-	220	918	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(20)	3	-	0	14	-	1	28	26	-	
Total By Revenue Source	2000	1 478	812	1 115	134	137	85	82	4 286	8 129	-	
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	96	19	350	34	13	7	6	1 191	1 716	-	
Commercial	2300	526	8	15	4	23	5	2	42	626	-	
Households	2400	748	783	745	99	99	72	71	3 009	5 621	-	
Other	2500	108	2	5	1	1	1	2	44	165	-	
Total By Customer Category	2600	1 478	812	1 115	134	137	85	82	4 286	8 129	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2016/17									Total
		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		
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	-	-	-	-	-	-	-	-	-	-

5. Other Information or Documentation

6. Recommendation

It is recommended that Council/ Finance Committee take note of this report.