

# **LAINGSBURG MUNICIPALITY**



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
APRIL 2016**

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## 1. Mayors Report

The monthly budget statement for April 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The April 2016 Monthly budget statement is the tenth 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 April 2016.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	95,059	98,020	83,335	85.02
Total Expenditure	77,536	85,894	63,842	74.33
Depreciation	12,073	12,867	7,989	62.09
Surplus (Deficit) (Exl Capital transfers)	17,523	12,126	19,492	160.74

Capital Expenditure				
Sources of Finance				
Transfers from Grants	26,754	33,440,818	22,332,956	66.78
Government	26,754	33,440,818	22,332,956	66.78
Transfers from Internal funds	1,666	2,595,696	711,695	27.42
Capital Expenditure	28,420	36,036,514	23,044,652	63.95

### Operating Revenue

The Municipality have generated 85.02% or R83,335 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R0,005million 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 April 2016, the Municipality managed to spend within the budgeted norms. An amount of R63,842 million or 74.33% have been spent to date.

### Capital Expenditure

The Municipality has incurred R23,044 million or 63.95% 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 R7,619 million. The closing balance for the month ended April is R22,377 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 R7,611 million for the month ending April 2016. **The outstanding debt for more than 90 days amounts to 71,2%.** 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 February 2013.

### Creditors

Total outstanding creditors amount to R0 for the month ending April 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 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) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

**Table C1: Summary****WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M10 April**

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3,040	3,000	3,756	29	3,447	3,130	317	10%	3,756
Service charges	13,929	17,826	15,614	1,373	13,092	12,838	254	2%	15,614
Investment revenue	1,101	827	1,050	126	1,177	875	302	34%	1,050
Transfers recognised - operational	19,788	16,841	20,353	5	17,835	14,075	3,760	27%	20,353
Other own revenue	31,675	29,483	25,120	2,170	21,493	20,933	559	3%	25,120
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>69,532</b>	<b>67,977</b>	<b>65,893</b>	<b>3,703</b>	<b>57,044</b>	<b>51,852</b>	<b>5,193</b>	<b>10%</b>	<b>65,893</b>
Employee costs	12,930	17,096	17,568	1,509	13,653	14,002	(349)	-2%	17,568
Remuneration of Councillors	2,220	2,453	2,453	204	1,817	2,044	(227)	-11%	2,453
Depreciation & asset impairment	9,523	12,073	12,867	637	7,989	10,878	(2,889)	-27%	12,867
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6,573	6,523	8,000	1,099	6,296	6,667	(370)	-6%	8,000
Transfers and grants	3,244	4,231	4,276	203	2,533	3,564	(1,030)	-	4,276
Other expenditure	37,452	35,159	40,729	3,659	31,554	32,505	(951)	-3%	40,729
<b>Total Expenditure</b>	<b>71,940</b>	<b>77,536</b>	<b>85,894</b>	<b>7,312</b>	<b>63,842</b>	<b>69,659</b>	<b>(5,817)</b>	<b>-8%</b>	<b>85,894</b>
<b>Surplus/(Deficit)</b>	<b>(2,408)</b>	<b>(9,559)</b>	<b>(20,000)</b>	<b>(3,609)</b>	<b>(6,798)</b>	<b>(17,807)</b>	<b>11,009</b>	<b>-62%</b>	<b>(20,000)</b>
Transfers recognised - capital	19,707	27,082	32,762	3,584	26,290	23,402	2,888	12%	32,762
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>	<b>13,898</b>	<b>248%</b>	<b>12,762</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>	<b>13,898</b>	<b>248%</b>	<b>12,762</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28,348</b>	<b>28,419</b>	<b>36,196</b>	<b>3,866</b>	<b>23,038</b>	<b>5,655</b>	<b>17,383</b>	<b>307%</b>	<b>36,196</b>
Capital transfers recognised	27,834	26,754	33,440	3,584	22,333	5,419	16,914	312%	33,440
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	514	1,666	2,755	290	712	236	476	202%	2,755
<b>Total sources of capital funds</b>	<b>28,348</b>	<b>28,419</b>	<b>36,196</b>	<b>3,874</b>	<b>23,045</b>	<b>5,655</b>	<b>17,390</b>	<b>308%</b>	<b>36,196</b>
<b>Financial position</b>									
Total current assets	18,711	25,997	25,997		23,516				25,997
Total non current assets	152,413	166,679	166,679		183,623				166,679
Total current liabilities	7,003	14,077	14,077		9,765				14,077
Total non current liabilities	6,872	4,051	4,051		3,961				4,051
<b>Community wealth/Equity</b>	<b>157,249</b>	<b>174,548</b>	<b>174,548</b>		<b>193,414</b>				<b>174,548</b>
<b>Cash flows</b>									
Net cash from (used) operating	25,284	22,257	22,257	(3,069)	30,590	25,530	5,061	20%	22,257
Net cash from (used) investing	(18,491)	(12,484)	(12,484)	(3,874)	(23,045)	(8,824)	(14,221)	161%	(12,484)
Net cash from (used) financing	50	-	-	4	73	-	73	#DIV/0!	-
<b>Cash/cash equivalents at the month/year end</b>	<b>21,602</b>	<b>24,532</b>	<b>24,532</b>	<b>-</b>	<b>22,377</b>	<b>31,465</b>	<b>(9,087)</b>	<b>-29%</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>Debtors Age Analysis</b>									
Total By Revenue Source	1,320	757	115	115	112	102	989	4,101	7,611
<b>Creditors Age Analysis</b>									
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) - M10 April**

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>40,037</b>	<b>47,523</b>	<b>55,869</b>	<b>3,640</b>	<b>47,005</b>	<b>41,187</b>	5,819	14%	<b>55,869</b>
Executive and council		20,481	39,219	40,211	3,387	27,101	33,509	(6,408)	-19%	40,211
Budget and treasury office		8,102	5,134	7,655	48	3,565	4,904	(1,338)	-27%	7,655
Corporate services		11,454	3,171	8,003	206	16,339	2,774	13,565	489%	8,003
<i><b>Community and public safety</b></i>		<b>31,008</b>	<b>28,900</b>	<b>24,611</b>	<b>2,078</b>	<b>21,070</b>	<b>20,560</b>	510	2%	<b>24,611</b>
Community and social services		920	974	974	0	650	862	(213)	-25%	974
Sport and recreation		3	2	2	-	4	2	2	82%	2
Public safety		29,723	27,913	23,623	2,077	20,408	19,686	722	4%	23,623
Housing		363	11	11	1	9	9	(0)	-1%	11
Health		-	0	0	0	(1)	0	(1)	-260%	0
<i><b>Economic and environmental services</b></i>		<b>2,737</b>	<b>1,129</b>	<b>1,123</b>	<b>2</b>	<b>705</b>	<b>936</b>	(230)	-25%	<b>1,123</b>
Planning and development		-	90	90	-	-	75	(75)	-100%	90
Road transport		2,737	1,039	1,033	2	705	861	(155)	-18%	1,033
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>15,456</b>	<b>17,507</b>	<b>16,417</b>	<b>1,566</b>	<b>14,554</b>	<b>12,571</b>	1,982	16%	<b>16,417</b>
Electricity		9,471	11,352	10,620	986	9,308	7,781	1,528	20%	10,620
Water		2,361	2,078	2,051	235	2,080	1,668	412	25%	2,051
Waste water management		1,895	2,106	2,085	188	1,748	1,738	11	1%	2,085
Waste management		1,730	1,971	1,662	157	1,417	1,385	32	2%	1,662
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>89,238</b>	<b>95,059</b>	<b>98,020</b>	<b>7,286</b>	<b>83,335</b>	<b>75,254</b>	<b>8,081</b>	<b>11%</b>	<b>98,020</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>20,558</b>	<b>25,722</b>	<b>29,859</b>	<b>2,143</b>	<b>19,959</b>	<b>22,910</b>	(2,951)	-13%	<b>29,859</b>
Executive and council		7,502	10,920	11,054	646	7,446	8,534	(1,088)	-13%	11,054
Budget and treasury office		7,939	7,610	10,578	784	7,777	7,362	415	6%	10,578
Corporate services		5,116	7,193	8,227	713	4,736	7,015	(2,278)	-32%	8,227
<i><b>Community and public safety</b></i>		<b>28,568</b>	<b>28,460</b>	<b>30,412</b>	<b>2,569</b>	<b>24,277</b>	<b>25,390</b>	(1,112)	-4%	<b>30,412</b>
Community and social services		1,851	1,904	2,184	141	1,446	1,820	(374)	-21%	2,184
Sport and recreation		65	451	451	3	40	383	(343)	-90%	451
Public safety		26,441	25,828	27,510	2,405	22,615	22,964	(349)	-2%	27,510
Housing		186	188	188	19	161	156	5	3%	188
Health		26	90	79	2	16	66	(50)	-76%	79
<i><b>Economic and environmental services</b></i>		<b>10,742</b>	<b>11,199</b>	<b>11,293</b>	<b>875</b>	<b>8,652</b>	<b>9,416</b>	(764)	-8%	<b>11,293</b>
Planning and development		660	774	797	62	556	669	(113)	-17%	797
Road transport		10,082	10,425	10,497	814	8,096	8,747	(651)	-7%	10,497
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>12,067</b>	<b>12,143</b>	<b>14,318</b>	<b>1,723</b>	<b>10,949</b>	<b>11,934</b>	(985)	-8%	<b>14,318</b>
Electricity		7,183	7,077	8,554	1,181	6,605	7,128	(523)	-7%	8,554
Water		1,775	2,172	2,276	147	1,590	1,896	(306)	-16%	2,276
Waste water management		1,677	1,505	2,092	290	1,838	1,743	94	5%	2,092
Waste management		1,432	1,390	1,397	105	915	1,166	(251)	-21%	1,397
<i><b>Other</b></i>	<b>5</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>1</b>	<b>5</b>	<b>10</b>	<b>(5)</b>	<b>-48%</b>	<b>12</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>71,940</b>	<b>77,536</b>	<b>85,894</b>	<b>7,312</b>	<b>63,842</b>	<b>69,659</b>	<b>(5,817)</b>	<b>-8%</b>	<b>85,894</b>
<b>Surplus/ (Deficit) for the year</b>		<b>17,298</b>	<b>17,523</b>	<b>12,126</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>	<b>13,898</b>	<b>248%</b>	<b>12,126</b>

**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) - M10 April**

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	3,387	27,101	33,509	(6,408)	-19.1%	40,211
Vote 2 - MUNICIPAL MANAGER			—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES			11,454	3,171	8,003	206	16,339	2,774	13,565	489.0%	8,003
Vote 4 - BUDGET & TREASURY			8,102	5,134	7,655	48	3,565	4,904	(1,338)	-27.3%	7,655
Vote 5 - PLANNING AND DEVEOLPMENT			—	90	90	—	—	75	(75)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV			920	974	974	0	649	863	(213)	-24.7%	974
Vote 7 - SPORTS AND RECREATION			3	2	2	—	4	2	2	82.0%	2
Vote 8 - HOUSING			363	11	11	1	9	9	(0)	-0.9%	11
Vote 9 - PUBLIC SAFETY			29,723	27,913	23,623	2,077	20,408	19,686	722	3.7%	23,623
Vote 10 - ROAD TRANSPORT			2,737	1,039	1,033	2	705	861	(155)	-18.0%	1,033
Vote 11 - WASTE MANAGEMENT			1,506	1,971	1,662	157	1,417	1,385	32	2.3%	1,662
Vote 12 - WASTE WATER MANAGEMENT			1,895	2,106	2,085	188	1,748	1,738	11	0.6%	2,085
Vote 13 - WATER			2,361	2,078	2,051	235	2,080	1,668	412	24.7%	2,051
Vote 14 - ELECTRICITY			9,471	11,352	10,620	986	9,308	7,781	1,528	19.6%	10,620
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	89,015	95,059	98,020	7,286	83,335	75,254	8,081	10.7%	98,020
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			4,815	7,231	7,365	401	4,943	5,460	(517)	-9.5%	7,365
Vote 2 - MUNICIPAL MANAGER			2,687	3,689	3,689	245	2,503	3,074	(572)	-18.6%	3,689
Vote 3 - CORPORATE SERVICES			5,116	7,193	8,227	713	4,736	7,015	(2,278)	-32.5%	8,227
Vote 4 - BUDGET & TREASURY			7,940	7,610	10,578	784	7,777	7,362	415	5.6%	10,578
Vote 5 - PLANNING AND DEVEOLPMENT			660	774	797	62	556	669	(113)	-16.9%	797
Vote 6 - COMMUNITY AND SOCIAL SERV			1,193	1,306	1,295	86	908	1,079	(172)	-15.9%	1,295
Vote 7 - SPORTS AND RECREATION			754	1,151	1,431	61	599	1,200	(601)	-50.1%	1,431
Vote 8 - HOUSING			186	188	188	19	161	156	5	3.1%	188
Vote 9 - PUBLIC SAFETY			26,441	25,828	27,510	2,405	22,615	22,964	(349)	-1.5%	27,510
Vote 10 - ROAD TRANSPORT			10,082	10,425	10,497	814	8,096	8,747	(651)	-7.4%	10,497
Vote 11 - WASTE MANAGEMENT			1,208	1,390	1,397	105	915	1,166	(251)	-21.5%	1,397
Vote 12 - WASTE WATER MANAGEMENT			1,677	1,505	2,092	290	1,838	1,743	94	5.4%	2,092
Vote 13 - WATER			1,775	2,172	2,276	147	1,590	1,896	(306)	-16.1%	2,276
Vote 14 - ELECTRICITY			7,183	7,077	8,554	1,181	6,605	7,128	(523)	-7.3%	8,554
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	71,717	77,536	85,894	7,312	63,842	69,659	(5,817)	-8.4%	85,894
Surplus/ (Deficit) for the year		2	17,298	17,523	12,126	(25)	19,492	5,594	13,898	248.4%	12,126

Table C4: Financial Performance (Revenue and Expenditure)

## WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

WCO31 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue By Source</b>										
Property rates		2,794	2,875	3,630	5	3,212	3,025	186	6%	3,630
Property rates - penalties & collection charges		246	126	126	24	236	105	131	125%	126
Service charges - electricity revenue		9,315	11,352	10,620	968	9,138	7,781	1,357	17%	10,620
Service charges - water revenue		1,312	2,078	927	106	1,101	1,668	(567)	-34%	927
Service charges - sanitation revenue		1,895	2,106	2,085	188	1,748	1,738	11	1%	2,085
Service charges - refuse revenue		1,320	1,971	1,662	107	1,035	1,385	(350)	-25%	1,662
Service charges - other		87	319	320	4	70	267	(197)	-74%	320
Rental of facilities and equipment		1,275	887	885	72	802	738	65	9%	885
Interest earned - external investments		856	652	850	100	971	708	263	37%	850
Interest earned - outstanding debtors		245	175	200	26	206	167	39	23%	200
Dividends received		-	-	-	-	-	-	-	-	-
Fines		28,433	27,530	23,240	1,936	19,368	19,367	1	0%	23,240
Licences and permits		1,115	252	256	142	945	213	732	343%	256
Agency services		84	105	100	18	113	83	30	36%	100
Transfers recognised - operational		19,788	16,841	20,353	5	17,835	14,075	3,760	27%	20,353
Other revenue		769	709	639	2	265	532	(268)	-50%	639
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>69,532</b>	<b>67,977</b>	<b>65,893</b>	<b>3,703</b>	<b>57,044</b>	<b>51,852</b>	<b>5,193</b>	<b>10%</b>	<b>65,893</b>
<b>Expenditure By Type</b>										
Employee related costs		12,930	17,096	17,568	1,509	13,653	14,002	(349)	-2%	17,568
Remuneration of councillors		2,220	2,453	2,453	204	1,817	2,044	(227)	-11%	2,453
Debt impairment		19,976	21,682	21,682	1,789	17,893	18,068	(175)	-1%	21,682
Depreciation & asset impairment		9,523	12,073	12,867	637	7,989	10,878	(2,889)	-27%	12,867
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6,573	6,523	8,000	1,099	6,296	6,667	(370)	-6%	8,000
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3,210	2,976	4,321	305	2,435	3,601	(1,166)	-32%	4,321
Transfers and grants		3,244	4,231	4,276	203	2,533	3,564	(1,030)	-29%	4,276
Other expenditure		14,265	10,502	14,726	1,565	11,226	10,836	390	4%	14,726
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>71,940</b>	<b>77,536</b>	<b>85,894</b>	<b>7,312</b>	<b>63,842</b>	<b>69,659</b>	<b>(5,817)</b>	<b>-8%</b>	<b>85,894</b>
<b>Surplus/(Deficit)</b>		<b>(2,408)</b>	<b>(9,559)</b>	<b>(20,000)</b>	<b>(3,609)</b>	<b>(6,798)</b>	<b>(17,807)</b>	<b>11,009</b>	<b>(0)</b>	<b>(20,000)</b>
Transfers recognised - capital		19,707	27,082	32,762	3,584	26,290	23,402	2,888	0	32,762
Contributions recognised - capital								-		
Contributed assets								-		
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>			<b>12,762</b>
Taxation								-		
<b>Surplus/(Deficit) after taxation</b>		<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>			<b>12,762</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>			<b>12,762</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>17,298</b>	<b>17,523</b>	<b>12,762</b>	<b>(25)</b>	<b>19,492</b>	<b>5,594</b>			<b>12,762</b>



**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) - M10 April

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	1									
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		455	216	291	-	18	6	12	199%	291
Executive and council		12	-	-	-	-	-	-		-
Budget and treasury office		284	20	25	-	15	-	15	#DIV/0!	25
Corporate services		159	196	266	-	3	6	(3)	-50%	266
<b>Community and public safety</b>		11,660	17,503	21,614	50	14,304	5,065	9,239	182%	21,614
Community and social services		35	1,646	724	50	178	20	158	791%	724
Sport and recreation		2,950	581	581	-	222	10	213	2240%	581
Public safety		10	675	1,029	-	365	195	170	87%	1,029
Housing		8,601	14,520	19,200	-	13,538	4,840	8,698	180%	19,200
Health		64	80	80	-	-	-	-		80
<b>Economic and environmental services</b>		8,936	2,575	4,941	876	2,644	314	2,330	741%	4,941
Planning and development		-	-	-	-	-	-	-		-
Road transport		8,936	2,575	4,941	876	2,644	314	2,330	741%	4,941
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		7,297	8,126	9,350	2,940	6,072	270	5,802	2152%	9,350
Electricity		2,037	6,000	8,000	2,673	5,308	-	5,308	#DIV/0!	8,000
Water		2,725	258	905	234	519	198	321	162%	905
Waste water management		2,535	1,868	445	33	245	72	173	242%	445
Waste management		-	-	-	-	-	-	-		-
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	28,348	28,419	36,196	3,866	23,038	5,655	17,383	307%	36,196
<b>Funded by:</b>										
National Government		27,834	26,754	33,440	3,584	22,333	5,419	16,914	312%	33,440
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>	5	27,834	26,754	33,440	3,584	22,333	5,419	16,914	312%	33,440
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-		-
<b>Borrowing</b>	6	-	-	-	-	-	-	-		-
<b>Internally generated funds</b>		514	1,666	2,755	290	712	236	476	202%	2,755
<b>Total Capital Funding</b>		28,348	28,419	36,196	3,874	23,045	5,655	17,390	308%	36,196

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April**

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	22,377	14,758
Call investment deposits		–	–	–	–	–
Consumer debtors		4,336	6,127	6,127	(10,707)	6,127
Other debtors		360	(201)	(201)	6,533	(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>23,516</b>	<b>25,997</b>
<b>Non current assets</b>						
Long-term receivables		9	9	9	4	9
Investments		–	–	–	–	–
Investment property		4,440	4,511	4,511	4,412	4,511
Investments in Associate		–	–	–	–	–
Property, plant and equipment		147,576	161,601	161,601	178,886	161,601
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		343	547	547	310	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>183,623</b>	<b>166,679</b>
<b>TOTAL ASSETS</b>		<b>171,124</b>	<b>192,677</b>	<b>192,677</b>	<b>207,139</b>	<b>192,677</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		396	406	406	415	406
Trade and other payables		6,322	7,903	7,903	3,596	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>9,765</b>	<b>14,077</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		6,872	4,051	4,051	3,961	4,051
<b>Total non current liabilities</b>		<b>6,872</b>	<b>4,051</b>	<b>4,051</b>	<b>3,961</b>	<b>4,051</b>
<b>TOTAL LIABILITIES</b>		<b>13,875</b>	<b>18,129</b>	<b>18,129</b>	<b>13,725</b>	<b>18,129</b>
<b>NET ASSETS</b>	2	<b>157,249</b>	<b>174,548</b>	<b>174,548</b>	<b>193,414</b>	<b>174,548</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		120,313	137,618	137,618	156,484	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>193,414</b>	<b>174,548</b>

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		37,239	21,696	21,696	(1,520)	43,005	17,849	25,155	141%	21,696
Government - operating		20,188	16,751	16,751	5	19,559	16,726	2,833	17%	16,751
Government - capital		12,055	27,082	27,082	3,584	17,162	27,082	(9,920)	-37%	27,082
Interest		1,491	827	827	97	885	689	196	28%	827
Dividends					-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(42,536)	(43,562)	(43,562)	(5,235)	(49,501)	(36,345)	(13,156)	36%	(43,562)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		(3,153)	(537)	(537)	0	(518)	(471)	(47)	10%	(537)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25,284</b>	<b>22,257</b>	<b>22,257</b>	<b>(3,069)</b>	<b>30,590</b>	<b>25,530</b>	<b>31,466</b>	<b>123%</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)	(3,874)	(23,045)	(8,824)	(14,221)	161%	(12,484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(18,491)</b>	<b>(12,484)</b>	<b>(12,484)</b>	<b>(3,874)</b>	<b>(23,045)</b>	<b>(8,824)</b>	<b>14,221</b>	<b>-161%</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		50	-	-	4	73	-	73	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>50</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>73</b>	<b>-</b>	<b>(73)</b>	<b>#DIV/0!</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>6,844</b>	<b>9,773</b>	<b>9,773</b>	<b>(6,940)</b>	<b>7,619</b>	<b>16,706</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:		21,602	24,532	24,532		22,377	31,465			24,532

**Table SC1: Material variance explanations**

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	186	Property rates levied in July for FY not on a monthly basis	None
	Property rates - penalties & collection charge	131	Interest are now levied on all outstanding rates 30+	None
	Transfers recognised - operational	3,760	More grants were received during quarter	None
2	<b>Expenditure By Type</b>			
	Employee related costs	(349)	Bonusses are now accrued on a monthly basis, but were paid in cash at the end of November	
	Depreciation & asset impairment	(2,889)	Depreciation for new aqustions during fin year will only be accounted for during end of fy	
	Remuneration of councillors	(227)	Telephone expences for councillors are included in other expences	
	Bulk purchases	(370)	The account for March was only paid on 1 April	None but will monitor
3	<b>Capital Expenditure</b>			
	Road transport	2,330	Construction work on the project accelerated and will be finis	none - MIG grant
	Housing	8,698	project is in process - payment was made during November	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Ratepayers and other	25,155	Inflow of debtors paying rates higher and rise in traffic fines	None
	Transfers and Grants	(47)	Indigent subsidies transferred to qualifying accounts	None
	Suppliers and employees	(13,156)	Some expenditure items are before the ytd budget but wll stabilize during the fin year	
	Government - capital	(9,920)	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>			

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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		
<b>R thousands</b>											
<b>Debtors Age Analysis By Revenue Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	81	23	30	24	32	26	22	650	887	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	913	19	13	18	13	6	8	232	1,221	-
Receivables from Non-exchange Transactions - Property Rates	1400	131	17	19	14	14	17	910	1,588	2,710	-
Receivables from Exchange Transactions - Waste Water Management	1500	104	21	21	22	23	22	21	658	892	-
Receivables from Exchange Transactions - Waste Management	1600	59	13	15	15	16	14	14	397	544	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	30	14	15	20	13	14	14	313	433	-
Interest on Arrear Debtor Accounts	1810	29	649	-	-	-	-	-	222	900	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(27)	1	2	3	1	3	-	41	24	-
<b>Total By Revenue Source</b>	<b>2000</b>	<b>1,320</b>	<b>757</b>	<b>115</b>	<b>115</b>	<b>112</b>	<b>102</b>	<b>989</b>	<b>4,101</b>	<b>7,611</b>	<b>-</b>
<b>2015/16 - totals only</b>		<b>746,016</b>	<b>767,141</b>	<b>150,461</b>	<b>121,529</b>	<b>124,543</b>	<b>128,612</b>	<b>113,508</b>	<b>4,384,306</b>	<b>6,536</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Category</b>											
Organs of State	2200	189	16	20	26	14	15	307	1,117	1,704	-
Commercial	2300	599	12	1	1	5	1	-	65	684	-
Households	2400	443	728	93	86	85	85	677	2,833	5,031	-
Other	2500	88	2	1	2	8	1	5	86	193	-
<b>Total By Customer Category</b>	<b>2600</b>	<b>1,320</b>	<b>757</b>	<b>115</b>	<b>115</b>	<b>112</b>	<b>102</b>	<b>989</b>	<b>4,101</b>	<b>7,611</b>	<b>-</b>

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
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	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **5. Other Information or Documentation**

No further matters.

## **6. Recommendation**

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