

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
NOVEMBER 2016

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1. Mayors Report

The monthly budget statement for November 2016 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The November 2016 Monthly budget statement is the fifth report for the 2016/17 financial year. The audited outcomes for 2015/2016 reflected in this report are the unaudited outcomes for June 2016. The annual audit process was completed and the draft audit report was issued during Nov. An unqualified audit opinion was received.

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 November 2016.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	86 854	86 854	42 443	48.87
Total Expenditure	95 598	95 598	31 826	33.29
Depreciation	12 303	12 303	2	0.01
Surplus (Deficit) (Exl Capital transfers)	-8 744	-8 744	10 617	(121.42)

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	13 160	13 160	3 813	28.97
<i>Government</i>	<i>13 160</i>	<i>13 160</i>	<i>3 813</i>	<i>28.97</i>
Transfers from Internal funds	1 543	1 543	55	3.56
Capital Expenditure	14 703	14 703	3 868	26.31

Operating Revenue

The Municipality have generated 49.11% or R38,650 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R2,259 million 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 November 2016, the Municipality managed to spend within the budgeted norms. An amount of R33,826 million or 33.29% have been spent to date.

Capital Expenditure

The Municipality has incurred R3,868 million or 26.30% of the Capital Budget to date.

Cash Flow

The Municipality started off with a cash flow balance of R9,493 million at the beginning of the year and increased it with R1,495 million. The closing balance for the month ended November is R10,988 million. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2016/2017 financial year.

Debtors

The Outstanding Debtors of the Municipality amounts to R6,653 million for the month ended November 2016. There was an increase in the total outstanding amount since the previous month. **The outstanding debt for more than 90 days amounts to 55.54%.** The payment rate for 2015/2016 financial year was 105.%. The Municipality is now 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 R9 614 for the month ending November 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 - M05 November

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	3 129	4 004	4 004	36	3 666	2 042	1 624	80%	4 004
Service charges	15 324	16 567	16 567	1 297	7 116	6 742	374	6%	16 567
Investment revenue	1 270	906	906	107	352	378	(25)	-7%	906
Transfers recognised - operational	18 084	18 429	18 429	2 259	8 077	7 998	79	1%	18 429
Other own revenue	23 222	38 788	38 788	6 340	19 439	16 213	3 226	20%	38 788
Total Revenue (excluding capital transfers and contributions)	61 030	78 695	78 695	10 038	38 650	33 373	5 278	16%	78 695
Employee costs	15 198	20 664	20 664	1 606	7 772	8 863	(1 091)	-12%	20 664
Remuneration of Councillors	2 408	2 619	2 619	201	1 048	1 069	(21)	-2%	2 619
Depreciation & asset impairment	9 275	12 303	12 303	(0)	2	1 415	(1 413)	-100%	12 303
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 487	8 713	8 713	997	3 583	4 080	(498)	-12%	8 713
Transfers and grants	35 659	4 559	4 559	310	1 202	2 440	(1 238)	-51%	4 559
Other expenditure	32 010	46 740	46 740	5 706	18 219	19 371	(1 152)	-6%	46 740
Total Expenditure	102 038	95 598	95 598	8 821	31 826	37 239	(5 413)	-15%	95 598
Surplus/(Deficit)	(41 008)	(16 903)	(16 903)	1 218	6 824	(3 867)	10 691	-276%	(16 903)
Transfers recognised - capital	29 323	8 159	8 159	3 793	3 793	4 078	(286)	-7%	8 159
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11 685)	(8 744)	(8 744)	5 010	10 617	212	10 405	4915%	(8 744)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11 685)	(8 744)	(8 744)	5 010	10 617	212	10 405	4915%	(8 744)
Capital expenditure & funds sources									
Capital expenditure	25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703
Capital transfers recognised	25 720	13 160	13 160	1 849	3 813	8 763	(4 950)	-56%	13 160
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	168	1 543	1 543	15	55	1 193	(1 138)	-95%	1 543
Total sources of capital funds	25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703
Financial position									
Total current assets	21 509	16 383	16 383		26 252				26 252
Total non current assets	161 948	145 256	145 256		161 948				161 948
Total current liabilities	15 137	6 596	6 596		15 137				15 137
Total non current liabilities	6 198	7 400	7 400		6 198				6 198
Community wealth/Equity	162 123	147 643	147 643		166 867				166 867
Cash flows									
Net cash from (used) operating	25 325	3 247	3 247	(3 193)	4 842	2 198	(2 645)	-120%	3 247
Net cash from (used) investing	(30 689)	(12 484)	(12 484)	(1 864)	(3 868)	(229)	3 639	-1589%	(12 484)
Net cash from (used) financing	99	24	24	9	49	10	(39)	-394%	24
Cash/cash equivalents at the month/year end	4 699	751	751	-	10 988	11 943	954	8%	751
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 Income Source	1 240	1 583	134	90	52	47	72	3 433	6 653
Creditors Age Analysis									
Total Creditors	10	-	-	-	-	-	-	-	10

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) - M05 November

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>		49 665	29 464	29 464	3 905	12 507	14 305	(1 798)	-13%	29 464
Executive and council		20 302	14 647	14 647	3 558	7 944	7 693	251	3%	14 647
Budget and treasury office		5 267	12 272	12 272	43	3 665	5 486	(1 821)	-33%	12 272
Corporate services		24 097	2 545	2 545	304	898	1 126	(228)	-20%	2 545
<i>Community and public safety</i>		22 187	38 153	38 153	6 218	19 486	15 890	3 596	23%	38 153
Community and social services		971	993	993	1	659	414	245	59%	993
Sport and recreation		4	3	3	13	13	1	12	1243%	3
Public safety		21 201	37 145	37 145	6 205	18 811	15 471	3 341	22%	37 145
Housing		11	12	12	1	4	5	(1)	-11%	12
Health		-	0	0	(1)	(1)	-	(1)	#DIV/0!	0
<i>Economic and environmental services</i>		1 341	1 059	1 059	2 179	2 193	442	1 751	397%	1 059
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 341	1 059	1 059	2 179	2 193	442	1 751	397%	1 059
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 158	18 178	18 178	1 529	8 257	6 815	1 442	21%	18 178
Electricity		11 108	11 367	11 367	927	5 258	4 446	812	18%	11 367
Water		2 316	2 746	2 746	219	1 048	736	313	43%	2 746
Waste water management		1 998	2 117	2 117	210	1 040	857	184	21%	2 117
Waste management		1 736	1 948	1 948	172	910	776	134	17%	1 948
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	90 352	86 854	86 854	13 831	42 443	37 451	4 992	13%	86 854
Expenditure - Standard										
<i>Governance and administration</i>		59 689	30 650	30 650	1 995	8 763	12 396	(3 634)	-29%	30 650
Executive and council		38 675	11 773	11 773	754	3 631	3 967	(336)	-8%	11 773
Budget and treasury office		13 864	9 971	9 971	706	2 984	5 217	(2 232)	-43%	9 971
Corporate services		7 151	8 907	8 907	535	2 147	3 213	(1 065)	-33%	8 907
<i>Community and public safety</i>		20 500	37 945	37 945	4 888	15 408	15 440	(32)	0%	37 945
Community and social services		2 030	2 041	2 041	158	578	657	(79)	-12%	2 041
Sport and recreation		45	481	481	2	10	49	(39)	-79%	481
Public safety		18 220	35 148	35 148	4 723	14 809	14 682	127	1%	35 148
Housing		187	190	190	5	11	18	(7)	-39%	190
Health		19	85	85	-	0	36	(35)	-99%	85
<i>Economic and environmental services</i>		10 230	11 778	11 778	597	2 693	3 379	(686)	-20%	11 778
Planning and development		1 063	1 043	1 043	90	388	441	(53)	-12%	1 043
Road transport		9 167	10 734	10 734	507	2 305	2 937	(632)	-22%	10 734
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 611	15 212	15 212	1 341	4 958	6 019	(1 061)	-18%	15 212
Electricity		7 812	9 292	9 292	1 056	3 725	4 220	(495)	-12%	9 292
Water		1 211	2 454	2 454	111	418	767	(349)	-46%	2 454
Waste water management		1 858	2 013	2 013	62	336	523	(187)	-36%	2 013
Waste management		730	1 454	1 454	112	479	510	(31)	-6%	1 454
<i>Other</i>		6	13	13	(1)	5	5	(0)	-7%	13
Total Expenditure - Standard	3	102 038	95 598	95 598	8 821	31 826	37 239	(5 413)	-15%	95 598
Surplus/ (Deficit) for the year		(11 686)	(8 744)	(8 744)	5 010	10 617	212	10 405	4915%	(8 744)

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) - M05 November

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										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	20 302	14 647	14 647	3 558	7 944	7 693	251	3.3%	14 647
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		24 096	2 545	2 545	304	898	1 126	(228)	-20.3%	2 545
Vote 4 - BUDGET & TREASURY		5 267	12 272	12 272	43	3 665	5 486	(1 821)	-33.2%	12 272
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		972	994	994	(1)	657	414	244	59.0%	994
Vote 7 - SPORTS AND RECREATION		4	3	3	13	13	1	12	1243.4%	3
Vote 8 - HOUSING		11	12	12	1	4	5	(1)	-11.1%	12
Vote 9 - PUBLIC SAFETY		21 201	37 145	37 145	6 205	18 811	15 471	3 341	21.6%	37 145
Vote 10 - ROAD TRANSPORT		1 341	1 059	1 059	2 179	2 193	442	1 751	396.7%	1 059
Vote 11 - WASTE MANAGEMENT		1 581	1 948	1 948	172	910	776	134	17.2%	1 948
Vote 12 - WASTE WATER MANAGEMENT		1 998	2 117	2 117	210	1 040	857	184	21.4%	2 117
Vote 13 - WATER		2 316	2 746	2 746	219	1 048	736	313	42.5%	2 746
Vote 14 - ELECTRICITY		11 108	11 367	11 367	927	5 258	4 446	812	18.3%	11 367
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	90 197	86 854	86 854	13 831	42 443	37 451	4 992	13.3%	86 854
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	35 464	7 713	7 713	476	2 385	2 340	45	1.9%	7 713
Vote 2 - MUNICIPAL MANAGER		3 210	4 060	4 060	278	1 246	1 627	(381)	-23.4%	4 060
Vote 3 - CORPORATE SERVICES		7 150	8 907	8 907	535	2 147	3 213	(1 065)	-33.2%	8 907
Vote 4 - BUDGET & TREASURY		13 864	9 971	9 971	706	2 984	5 217	(2 232)	-42.8%	9 971
Vote 5 - PLANNING AND DEVELOPMENT		1 063	1 043	1 043	90	388	441	(53)	-12.0%	1 043
Vote 6 - COMMUNITY AND SOCIAL SERV		1 231	1 389	1 389	117	365	471	(106)	-22.5%	1 389
Vote 7 - SPORTS AND RECREATION		868	1 230	1 230	43	228	275	(47)	-17.2%	1 230
Vote 8 - HOUSING		187	190	190	5	11	18	(7)	-38.8%	190
Vote 9 - PUBLIC SAFETY		18 220	35 148	35 148	4 723	14 809	14 682	127	0.9%	35 148
Vote 10 - ROAD TRANSPORT		9 167	10 734	10 734	507	2 305	2 937	(632)	-21.5%	10 734
Vote 11 - WASTE MANAGEMENT		576	1 454	1 454	112	479	510	(31)	-6.1%	1 454
Vote 12 - WASTE WATER MANAGEMENT		1 858	2 013	2 013	62	336	523	(187)	-35.7%	2 013
Vote 13 - WATER		1 211	2 454	2 454	111	418	767	(349)	-45.5%	2 454
Vote 14 - ELECTRICITY		7 812	9 292	9 292	1 056	3 725	4 220	(495)	-11.7%	9 292
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 882	95 598	95 598	8 821	31 826	37 239	(5 413)	-14.5%	95 598
Surplus/ (Deficit) for the year	2	(11 685)	(8 744)	(8 744)	5 010	10 617	212	10 405	4915.0%	(8 744)

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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										
Revenue By Source										
Property rates		2 934	3 870	3 870	2	3 524	1 974	1 550	79%	3 870
Property rates - penalties & collection charges		195	134	134	34	142	68	74	108%	134
Service charges - electricity revenue		10 901	11 163	11 163	896	5 114	4 446	668	15%	11 163
Service charges - water revenue		1 061	1 499	1 499	73	315	736	(420)	-57%	1 499
Service charges - sanitation revenue		1 998	2 117	2 117	210	1 040	857	184	21%	2 117
Service charges - refuse revenue		1 249	1 446	1 446	114	624	567	56	10%	1 446
Service charges - other		115	341	341	4	23	136	(114)	-83%	341
Rental of facilities and equipment		1 108	812	812	101	487	397	89	23%	812
Interest earned - external investments		1 270	906	906	107	352	378	(25)	-7%	906
Interest earned - outstanding debtors		159	213	213	16	(28)	89	(117)	-131%	213
Dividends received		-	-	-	-	-	-	-	-	-
Fines		19 962	36 737	36 737	6 122	18 366	15 301	3 066	20%	36 737
Licences and permits		1 145	273	273	83	449	114	335	295%	273
Agency services		142	107	107	6	46	45	2	3%	107
Transfers recognised - operational		18 084	18 429	18 429	2 259	8 077	7 998	79	1%	18 429
Other revenue		706	647	647	11	119	269	(150)	-56%	647
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		61 030	78 695	78 695	10 038	38 650	33 373	5 278	16%	78 695
Expenditure By Type										
Employee related costs		15 198	20 664	20 664	1 606	7 772	8 863	(1 091)	-12%	20 664
Remuneration of councillors		2 408	2 619	2 619	201	1 048	1 069	(21)	-2%	2 619
Debt impairment		14 311	25 424	25 424	4 200	12 600	10 496	2 104	20%	25 424
Depreciation & asset impairment		9 275	12 303	12 303	(0)	2	1 415	(1 413)	-100%	12 303
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 487	8 713	8 713	997	3 583	4 080	(498)	-12%	8 713
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 267	7 765	7 765	348	1 057	3 235	(2 177)	-67%	7 765
Transfers and grants		35 659	4 559	4 559	310	1 202	2 440	(1 238)	-51%	4 559
Other expenditure		14 432	13 551	13 551	1 159	4 562	5 641	(1 079)	-19%	13 551
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		102 038	95 598	95 598	8 821	31 826	37 239	(5 413)	-15%	95 598
Surplus/(Deficit)		(41 008)	(16 903)	(16 903)	1 218	6 824	(3 867)	10 691	(0)	(16 903)
Transfers recognised - capital		29 323	8 159	8 159	3 793	3 793	4 078	(286)	(0)	8 159
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11 685)	(8 744)	(8 744)	5 010	10 617	212			(8 744)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11 685)	(8 744)	(8 744)	5 010	10 617	212			(8 744)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11 685)	(8 744)	(8 744)	5 010	10 617	212			(8 744)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11 685)	(8 744)	(8 744)	5 010	10 617	212			(8 744)

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) - M05 November

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									
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	8	-	8	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	11	11	-	11	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		-	543	543	-	2	523	(521)	-100%	543
Vote 4 - BUDGET & TREASURY		-	40	40	4	4	40	(36)	-89%	40
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		361	1 580	1 580	693	855	1 580	(725)	-46%	1 580
Vote 7 - SPORTS AND RECREATION		1 072	429	429	-	95	-	95	#DIV/0!	429
Vote 8 - HOUSING		516	160	160	700	700	160	540	338%	160
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		12 148	430	430	-	351	350	1	0%	430
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 956	3 150	3 150	26	27	2 500	(2 473)	-99%	3 150
Vote 13 - WATER		2 140	6 371	6 371	1	4	2 803	(2 799)	-100%	6 371
Vote 14 - ELECTRICITY		7 696	2 000	2 000	429	1 811	2 000	(189)	-9%	2 000
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703
Total Capital Expenditure		25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703
Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	583	583	15	25	563	(538)	-96%	583
Executive and council		-	-	-	11	19	-	19	#DIV/0!	-
Budget and treasury office		-	40	40	4	4	40	(36)	-89%	40
Corporate services		-	543	543	-	2	523	(521)	-100%	543
<i>Community and public safety</i>		1 949	2 169	2 169	1 393	1 650	1 740	(90)	-5%	2 169
Community and social services		361	1 300	1 300	693	855	1 300	(445)	-34%	1 300
Sport and recreation		1 072	429	429	-	95	-	95	#DIV/0!	429
Public safety		-	-	-	-	-	-	-	-	-
Housing		516	160	160	700	700	160	540	338%	160
Health		-	280	280	-	-	280	(280)	-100%	280
<i>Economic and environmental services</i>		12 148	430	430	-	351	350	1	0%	430
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 148	430	430	-	351	350	1	0%	430
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 792	11 521	11 521	456	1 842	7 303	(5 462)	-75%	11 521
Electricity		7 696	2 000	2 000	429	1 811	2 000	(189)	-9%	2 000
Water		2 140	6 371	6 371	1	4	2 803	(2 799)	-100%	6 371
Waste water management		1 956	3 150	3 150	26	27	2 500	(2 473)	-99%	3 150
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703
Funded by:										
National Government		25 720	13 160	13 160	1 849	3 813	8 763	(4 950)	-56%	13 160
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		25 720	13 160	13 160	1 849	3 813	8 763	(4 950)	-56%	13 160
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	1 543	1 543	15	55	1 193	(1 138)	-95%	1 543
Total Capital Funding		25 889	14 703	14 703	1 864	3 868	9 956	(6 089)	-61%	14 703

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		1 345	1 345	1 345	1 345	1 345
Call investment deposits		8 619	9 798	9 798	8 619	8 619
Consumer debtors		6 205	1 250	1 250	(5 775)	(5 775)
Other debtors		3 743	2 690	2 690	20 466	20 466
Current portion of long-term receivables		0	-	-	0	0
Inventory		1 597	1 300	1 300	1 597	1 597
Total current assets		21 509	16 383	16 383	26 252	26 252
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		4 392	4 934	4 934	4 392	4 392
Investments in Associate		-	-	-	-	-
Property, plant and equipment		156 873	139 327	139 327	156 873	156 873
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		640	947	947	640	640
Other non-current assets		43	48	48	43	43
Total non current assets		161 948	145 256	145 256	161 948	161 948
TOTAL ASSETS		183 458	161 639	161 639	188 201	188 201
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		437	335	335	437	437
Trade and other payables		14 085	5 941	5 941	14 085	14 085
Provisions		615	320	320	615	615
Total current liabilities		15 137	6 596	6 596	15 137	15 137
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 198	7 400	7 400	6 198	6 198
Total non current liabilities		6 198	7 400	7 400	6 198	6 198
TOTAL LIABILITIES		21 334	13 996	13 996	21 334	21 334
NET ASSETS	2	162 123	147 643	147 643	166 867	166 867
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		162 123	147 643	147 643	166 867	166 867
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	162 123	147 643	147 643	166 867	166 867

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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										
Property rates, penalties & collection charges		2 528	3 604	3 604	162	1 964	2 042	(78)	-4%	3 604
Service charges		14 606	17 002	17 002	958	7 562	6 951	610	9%	17 002
Other revenue		47 562	13 055	13 055	1 235	6 738	5 497	1 242	23%	13 055
Government - operating		19 559	16 793	16 793	-	7 848	7 920	(72)	-1%	16 793
Government - capital		-	8 159	8 159	-	3 141	4 078	(937)	-23%	8 159
Interest		1 041	1 120	1 120	91	169	467	(298)	-64%	1 120
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(5 565)	(22 497)	(24 129)	(1 632)	7%	(55 858)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(1 777)	(628)	(628)	(75)	(83)	(628)	(545)	87%	(628)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 325	3 247	3 247	(3 193)	4 842	2 198	(2 645)	-120%	3 247
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		(30 689)	(12 484)	(12 484)	(1 864)	(3 868)	(229)	3 639	-1589%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 689)	(12 484)	(12 484)	(1 864)	(3 868)	(229)	3 639	-1589%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		99	24	24	9	49	10	39	394%	24
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		99	24	24	9	49	10	(39)	-394%	24
NET INCREASE/ (DECREASE) IN CASH HELD		(5 265)	(9 213)	(9 213)	(5 049)	1 024	1 979			(9 213)
Cash/cash equivalents at beginning:		9 964	9 964	9 964		9 964	9 964			9 964
Cash/cash equivalents at month/year end:		4 699	751	751		10 988	11 943			751

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	1 550	Property rates are levied in July for FY not on a monthly basis	None
	Service charges - water revenue	(320)	Sale of water in colder period lower sale will rise in summer	
	Service charges - electricity revenue	668	First months of FY and cold period - will stabilize during year	None
	Transfers recognised - operational	79	EOS was received during July	None
2	Expenditure By Type			
	Depreciation & asset impairment	(1 413)	Asset impairment journal will be done during finalizing of AF	Corrected during June 2017
	Bulk purchases	(498)	No penalties were levied by Eskom and new pricing structure by Eskom	
3	Capital Expenditure			
	Electricity	(189)	Project has started but behind schedule	None
	Waste management	(2 473)	Project has started but behind schedule	None
	-	-		
4	Financial Position			
5	Cash Flow			
	Property rates, penalties & collection charges	(78)	Revenue increased due to credit control process	
	Government - operating	(72)	Most of the operational grants were received during Jul and Aug	
	Government - capital	(937)	Capital grants received during Jul	
	Capital assets	3 639	MIG projects started earlier than planned	
6	Measureable performance			
7	Municipal Entities			

References

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	147	30	31	22	11	8	14	221	483	277	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	(297)	49	18	7	10	4	6	142	(60)	170	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	671	902	13	13	-	10	10	2 225	3 844	2 258	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	181	34	27	19	13	8	14	273	569	328	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	124	29	23	12	8	4	11	82	293	117	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	99	46	23	21	6	9	12	278	495	327	-	-	-
Interest on Arrear Debtor Accounts	1810	-	822	-	-	-	-	-	-	822	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	317	(328)	(0)	(6)	3	3	4	212	206	217	-	-	-
Total By Income Source	2000	1 240	1 583	134	90	52	47	72	3 433	6 653	3 695	-	-	-
2015/16 - totals only		702 023	782 644	114 632	86 396	97 643	97 937	89 788	3 573 353	5 544	3 945	0	0	0
Debtors Age Analysis By Customer Group														
Organs of State	2200	(537)	222	30	8	8	11	15	925	683	968	-	-	-
Commercial	2300	520	7	7	1	3	1	2	17	559	25	-	-	-
Households	2400	1 123	1 266	94	76	39	33	54	2 418	5 103	2 620	-	-	-
Other	2500	133	89	4	5	1	2	1	72	307	81	-	-	-
Total By Customer Group	2600	1 240	1 583	134	90	52	47	72	3 433	6 653	3 695	-	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	10	-	-	-	-	-	-	-	-	10
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	10	-	-	-	-	-	-	-	-	10

5. Other Information or Documentation

No further comments.

6. Recommendation

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