

# LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
MARCH 2017

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## 1. Mayors Report

The monthly budget statement for March 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 2017 Monthly budget statement is the ninth report for the 2016/17 financial year. The audited outcomes for 2015/2016 reflected in this report are the unaudited outcomes for June 2016.

## 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 March 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	86 854	89 937	61 955	68.89
Total Expenditure	95 598	97 123	59 889	61.66
Depreciation	12 303	12 473	5 360	42.98
Surplus (Deficit) (Exl Capital transfers)	-8 744	-7 187	2 066	(28.75)

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	13 160	10 181	5 105	50.14
<i>Government</i>	<i>13 160</i>	<i>10 181</i>	<i>5 105</i>	<i>50.14</i>
Transfers from Internal funds	1 543	1 543	203	13.16
Capital Expenditure	14 703	11 724	5 308	45.27

## Operating Revenue

The Municipality have generated 71.73% or R56,850 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R3,486 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 March 2017, the Municipality managed to spend within the budgeted norms. An amount of R59,889 million or 61.66% have been spent to date.

## Capital Expenditure

The Municipality has incurred R5,308 million or 45.3% of the Capital Budget to date.

## Cash Flow

The Municipality started off with a cash flow balance of R9,964 million at the beginning of the year and increased it with R2,138 million. The closing balance for the month ended March is R12,103 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 R5,938 million for the month ended March 2017. There was a decrease in the total outstanding amount since the previous month. **The outstanding debt for more than 90 days amounts to 70.66%.** The payment rate for 2015/2016 financial year was 105.%. The Municipality is now fully implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. The municipal debt collection and credit control policy was revised during March 2017.

## Creditors

Total outstanding creditors amount to R2 748 for the month ending March 2017 . 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 - M09 March

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	3 129	4 004	3 501	(216)	3 559	2 843	716	25%	3 501
Service charges	15 324	16 567	16 192	1 441	12 797	12 255	541	4%	16 192
Investment revenue	1 270	906	833	35	546	680	(133)	-20%	833
Transfers recognised - operational	18 084	18 429	20 806	3 486	10 591	12 732	(2 141)	-17%	20 806
Other own revenue	23 222	38 788	37 924	3 239	29 357	29 102	254	1%	37 924
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>61 030</b>	<b>78 695</b>	<b>79 257</b>	<b>7 985</b>	<b>56 850</b>	<b>57 612</b>	<b>(762)</b>	<b>-1%</b>	<b>79 257</b>
Employee costs	15 198	20 664	20 543	1 481	14 009	15 129	(1 120)	-7%	20 543
Remuneration of Councillors	2 408	2 619	2 619	203	1 853	1 945	(92)	-5%	2 619
Depreciation & asset impairment	9 275	12 303	12 473	595	5 360	2 547	2 813	110%	12 473
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 487	8 713	7 500	500	5 707	6 667	(960)	-14%	7 500
Transfers and grants	35 659	4 559	4 619	296	1 913	2 440	(527)	-22%	4 619
Other expenditure	32 010	46 740	49 371	3 785	31 047	34 862	(3 815)	-11%	49 371
<b>Total Expenditure</b>	<b>102 038</b>	<b>95 598</b>	<b>97 123</b>	<b>6 861</b>	<b>59 889</b>	<b>63 591</b>	<b>(3 702)</b>	<b>-6%</b>	<b>97 123</b>
<b>Surplus/(Deficit)</b>	<b>(41 008)</b>	<b>(16 903)</b>	<b>(17 867)</b>	<b>1 124</b>	<b>(3 039)</b>	<b>(5 979)</b>	<b>2 940</b>	<b>-49%</b>	<b>(17 867)</b>
Transfers recognised - capital	29 323	8 159	10 680	210	5 105	6 657	(1 552)	-23%	10 680
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>	<b>1 388</b>	<b>205%</b>	<b>(7 187)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>	<b>1 388</b>	<b>205%</b>	<b>(7 187)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>25 889</b>	<b>14 703</b>	<b>11 724</b>	<b>313</b>	<b>5 308</b>	<b>10 936</b>	<b>(5 628)</b>	<b>-51%</b>	<b>11 724</b>
Capital transfers recognised	24 530	13 160	10 181	186	5 105	9 263	(4 158)	-45%	10 181
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	168	1 543	1 543	127	203	1 673	(1 470)	-88%	1 543
<b>Total sources of capital funds</b>	<b>24 699</b>	<b>14 703</b>	<b>11 724</b>	<b>313</b>	<b>5 308</b>	<b>10 936</b>	<b>(5 628)</b>	<b>-51%</b>	<b>11 724</b>
<b>Financial position</b>									
Total current assets	18 711	17 729	17 729		23 461				17 729
Total non current assets	152 413	161 963	161 963		161 912				161 963
Total current liabilities	7 003	14 140	14 140		18 495				14 140
Total non current liabilities	6 872	3 429	3 429		3 421				3 429
<b>Community wealth/Equity</b>	<b>157 249</b>	<b>162 123</b>	<b>162 123</b>		<b>163 456</b>				<b>162 123</b>
<b>Cash flows</b>									
Net cash from (used) operating	25 325	3 247	3 247	2 157	7 362	2 664	(4 697)	-176%	3 247
Net cash from (used) investing	(30 689)	(12 484)	(12 484)	(313)	(5 308)	(7 430)	(2 122)	29%	(12 484)
Net cash from (used) financing	99	24	24	7	85	18	(67)	-373%	24
<b>Cash/cash equivalents at the month/year end</b>	<b>4 699</b>	<b>751</b>	<b>751</b>	<b>-</b>	<b>12 103</b>	<b>5 216</b>	<b>(6 886)</b>	<b>-132%</b>	<b>751</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 Income Source	741	862	139	174	114	783	104	3 021	5 938
<b>Creditors Age Analysis</b>									
Total Creditors	3	-	-	-	-	-	-	-	3

**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) - M09 March

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>Governance and administration</i>		49 665	29 464	32 735	3 175	17 009	22 487	(5 478)	-24%	32 735
Executive and council		20 302	14 647	14 625	3 083	11 093	11 484	(392)	-3%	14 625
Budget and treasury office		5 267	12 272	15 123	16	3 884	9 041	(5 157)	-57%	15 123
Corporate services		24 097	2 545	2 987	77	2 032	1 961	71	4%	2 987
<i>Community and public safety</i>		22 187	38 153	37 278	3 190	29 363	28 602	761	3%	37 278
Community and social services		971	993	995	11	1 001	744	257	35%	995
Sport and recreation		4	3	16	-	15	2	13	734%	16
Public safety		21 201	37 145	36 255	3 178	28 339	27 847	492	2%	36 255
Housing		11	12	12	1	8	9	(1)	-11%	12
Health		-	0	0	0	(0)	-	(0)	#DIV/0!	0
<i>Economic and environmental services</i>		1 341	1 059	1 083	139	717	795	(78)	-10%	1 083
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 341	1 059	1 083	139	717	795	(78)	-10%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 158	18 178	18 842	1 690	14 867	12 386	2 480	20%	18 842
Electricity		11 108	11 367	11 658	1 083	9 361	8 052	1 309	16%	11 658
Water		2 316	2 746	2 890	224	2 039	1 428	612	43%	2 890
Waste water management		1 998	2 117	2 302	209	1 873	1 513	360	24%	2 302
Waste management		1 736	1 948	1 992	174	1 594	1 394	200	14%	1 992
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>90 352</b>	<b>86 854</b>	<b>89 937</b>	<b>8 194</b>	<b>61 955</b>	<b>64 270</b>	<b>(2 315)</b>	<b>-4%</b>	<b>89 937</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		59 689	30 650	33 491	1 793	17 040	19 991	(2 951)	-15%	33 491
Executive and council		38 675	11 773	11 861	652	6 395	6 552	(157)	-2%	11 861
Budget and treasury office		13 864	9 971	12 848	767	6 477	7 752	(1 275)	-16%	12 848
Corporate services		7 151	8 907	8 782	374	4 168	5 687	(1 519)	-27%	8 782
<i>Community and public safety</i>		20 500	37 945	37 772	2 903	25 229	27 640	(2 411)	-9%	37 772
Community and social services		2 030	2 041	2 041	176	1 483	1 132	351	31%	2 041
Sport and recreation		45	481	481	2	21	83	(62)	-74%	481
Public safety		18 220	35 148	34 975	2 712	23 600	26 329	(2 730)	-10%	34 975
Housing		187	190	190	12	124	32	92	292%	190
Health		19	85	85	-	1	64	(63)	-99%	85
<i>Economic and environmental services</i>		10 230	11 778	11 778	994	7 837	5 851	1 985	34%	11 778
Planning and development		1 063	1 043	1 043	96	768	761	7	1%	1 043
Road transport		9 167	10 734	10 734	898	7 069	5 090	1 979	39%	10 734
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 611	15 212	14 070	1 172	9 779	10 101	(321)	-3%	14 070
Electricity		7 812	9 292	8 149	566	6 110	6 918	(809)	-12%	8 149
Water		1 211	2 454	2 454	237	1 385	1 351	33	2%	2 454
Waste water management		1 858	2 013	2 013	282	1 342	935	407	44%	2 013
Waste management		730	1 454	1 454	86	943	896	47	5%	1 454
<i>Other</i>		6	13	13	-	5	9	(4)	-48%	13
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>102 038</b>	<b>95 598</b>	<b>97 123</b>	<b>6 861</b>	<b>59 889</b>	<b>63 591</b>	<b>(3 702)</b>	<b>-6%</b>	<b>97 123</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(11 686)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>	<b>1 388</b>	<b>205%</b>	<b>(7 187)</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) - M09 March

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	20 302	14 647	14 625	3 083	11 093	11 484	(392)	-3.4%	14 625
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		24 096	2 545	2 987	77	2 032	1 961	71	3.6%	2 987
Vote 4 - BUDGET & TREASURY		5 267	12 272	15 123	16	3 884	9 041	(5 157)	-57.0%	15 123
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		972	994	995	12	1 001	744	257	34.5%	995
Vote 7 - SPORTS AND RECREATION		4	3	16	-	15	2	13	733.6%	16
Vote 8 - HOUSING		11	12	12	1	8	9	(1)	-11.4%	12
Vote 9 - PUBLIC SAFETY		21 201	37 145	36 255	3 178	28 339	27 847	492	1.8%	36 255
Vote 10 - ROAD TRANSPORT		1 341	1 059	1 083	139	717	795	(78)	-9.8%	1 083
Vote 11 - WASTE MANAGEMENT		1 581	1 948	1 992	174	1 594	1 394	200	14.4%	1 992
Vote 12 - WASTE WATER MANAGEMENT		1 998	2 117	2 302	209	1 873	1 513	360	23.8%	2 302
Vote 13 - WATER		2 316	2 746	2 890	224	2 039	1 428	612	42.8%	2 890
Vote 14 - ELECTRICITY		11 108	11 367	11 658	1 083	9 361	8 052	1 309	16.3%	11 658
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>90 197</b>	<b>86 854</b>	<b>89 937</b>	<b>8 194</b>	<b>61 955</b>	<b>64 270</b>	<b>(2 315)</b>	<b>-3.6%</b>	<b>89 937</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	35 464	7 713	7 737	495	4 001	3 714	288	7.7%	7 737
Vote 2 - MUNICIPAL MANAGER		3 210	4 060	4 125	157	2 394	2 838	(444)	-15.7%	4 125
Vote 3 - CORPORATE SERVICES		7 150	8 907	8 782	374	4 168	5 687	(1 519)	-26.7%	8 782
Vote 4 - BUDGET & TREASURY		13 864	9 971	12 848	767	6 477	7 752	(1 275)	-16.4%	12 848
Vote 5 - PLANNING AND DEVELOPMENT		1 063	1 043	1 043	96	768	761	7	0.9%	1 043
Vote 6 - COMMUNITY AND SOCIAL SERV		1 231	1 389	1 389	113	886	807	79	9.8%	1 389
Vote 7 - SPORTS AND RECREATION		868	1 230	1 230	65	624	481	142	29.6%	1 230
Vote 8 - HOUSING		187	190	190	12	124	32	92	292.3%	190
Vote 9 - PUBLIC SAFETY		18 220	35 148	34 975	2 712	23 600	26 329	(2 730)	-10.4%	34 975
Vote 10 - ROAD TRANSPORT		9 167	10 734	10 734	898	7 069	5 090	1 979	38.9%	10 734
Vote 11 - WASTE MANAGEMENT		576	1 454	1 454	86	943	896	47	5.3%	1 454
Vote 12 - WASTE WATER MANAGEMENT		1 858	2 013	2 013	282	1 342	935	407	43.6%	2 013
Vote 13 - WATER		1 211	2 454	2 454	237	1 385	1 351	33	2.5%	2 454
Vote 14 - ELECTRICITY		7 812	9 292	8 149	566	6 110	6 918	(809)	-11.7%	8 149
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>101 882</b>	<b>95 598</b>	<b>97 123</b>	<b>6 861</b>	<b>59 889</b>	<b>63 591</b>	<b>(3 702)</b>	<b>-5.8%</b>	<b>97 123</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>	<b>1 388</b>	<b>204.6%</b>	<b>(7 187)</b>



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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		2 934	3 870	3 281	(240)	3 293	2 748	545	20%	3 281
Property rates - penalties & collection charges		195	134	220	24	266	95	171	179%	220
Service charges - electricity revenue		10 901	11 163	11 204	1 051	9 088	8 052	1 036	13%	11 204
Service charges - water revenue		1 061	1 499	1 143	739	1 370	1 428	(58)	-4%	1 143
Service charges - sanitation revenue		1 998	2 117	2 302	(464)	1 200	1 513	(313)	-21%	2 302
Service charges - refuse revenue		1 249	1 446	1 490	108	1 061	1 017	44	4%	1 490
Service charges - other		115	341	52	7	78	245	(168)	-68%	52
Rental of facilities and equipment		1 108	812	1 078	77	798	634	164	26%	1 078
Interest earned - external investments		1 270	906	833	35	546	680	(133)	-20%	833
Interest earned - outstanding debtors		159	213	10	(47)	(22)	160	(183)	-114%	10
Dividends received		-	-	-	-	-	-	-	-	-
Fines		19 962	36 737	35 823	3 061	27 550	27 541	9	0%	35 823
Licences and permits		1 145	273	298	120	797	204	592	2900%	298
Agency services		142	107	107	13	90	80	10	12%	107
Transfers recognised - operational		18 084	18 429	20 806	3 486	10 591	12 732	(2 141)	-17%	20 806
Other revenue		706	647	609	16	145	483	(338)	-70%	609
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>61 030</b>	<b>78 695</b>	<b>79 257</b>	<b>7 985</b>	<b>56 850</b>	<b>57 612</b>	<b>(762)</b>	<b>-1%</b>	<b>79 257</b>
<b>Expenditure By Type</b>										
Employee related costs		15 198	20 664	20 543	1 481	14 009	15 129	(1 120)	-7%	20 543
Remuneration of councillors		2 408	2 619	2 619	203	1 853	1 945	(92)	-5%	2 619
Debt impairment		14 311	25 424	25 251	2 100	18 900	18 893	7	0%	25 251
Depreciation & asset impairment		9 275	12 303	12 473	595	5 360	2 547	2 813	110%	12 473
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 487	8 713	7 500	500	5 707	6 667	(960)	-14%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 267	7 765	7 765	285	2 473	5 822	(3 349)	-58%	7 765
Transfers and grants		35 659	4 559	4 619	296	1 913	2 440	(527)	-22%	4 619
Other expenditure		14 432	13 551	16 355	1 400	9 674	10 147	(473)	-5%	16 355
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>102 038</b>	<b>95 598</b>	<b>97 123</b>	<b>6 861</b>	<b>59 889</b>	<b>63 591</b>	<b>(3 702)</b>	<b>-6%</b>	<b>97 123</b>
<b>Surplus/(Deficit)</b>		<b>(41 008)</b>	<b>(16 903)</b>	<b>(17 867)</b>	<b>1 124</b>	<b>(3 039)</b>	<b>(5 979)</b>	<b>2 940</b>	<b>(0)</b>	<b>(17 867)</b>
Transfers recognised - capital		29 323	8 159	10 680	210	5 105	6 657	(1 552)	(0)	10 680
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>			<b>(7 187)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>			<b>(7 187)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>			<b>(7 187)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(11 685)</b>	<b>(8 744)</b>	<b>(7 187)</b>	<b>1 333</b>	<b>2 066</b>	<b>678</b>			<b>(7 187)</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) - M09 March

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>										
<i>Governance and administration</i>		-	583	583	100	145	583	(438)	-75%	583
Executive and council		-	-	-	-	19	-	19	#DIV/0!	-
Budget and treasury office		-	40	40	-	4	40	(36)	-89%	40
Corporate services		-	543	543	100	122	543	(421)	-78%	543
<i>Community and public safety</i>		1 949	2 169	2 281	8	2 258	2 020	238	12%	2 281
Community and social services		361	1 300	1 303	8	897	1 300	(403)	-31%	1 303
Sport and recreation		1 072	429	538	-	95	-	95	#DIV/0!	538
Public safety		-	-	-	-	-	-	-	-	-
Housing		516	160	160	-	1 266	160	1 106	691%	160
Health		-	280	280	-	-	560	(560)	-100%	280
<i>Economic and environmental services</i>		12 148	430	2 148	69	869	430	439	102%	2 148
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		12 148	430	2 148	69	869	430	439	102%	2 148
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 792	11 521	6 712	137	2 036	7 903	(5 867)	-74%	6 712
Electricity		7 696	2 000	2 000	-	1 869	2 000	(131)	-7%	2 000
Water		2 140	6 371	4 562	110	114	2 903	(2 789)	-96%	4 562
Waste water management		1 956	3 150	150	27	53	3 000	(2 947)	-98%	150
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	25 889	14 703	11 724	313	5 308	10 936	(5 628)	-51%	11 724
<b>Funded by:</b>										
National Government		24 530	13 160	10 181	186	5 105	9 263	(4 158)	-45%	10 181
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 530	13 160	10 181	186	5 105	9 263	(4 158)	-45%	10 181
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		168	1 543	1 543	127	203	1 673	(1 470)	-88%	1 543
<b>Total Capital Funding</b>		24 699	14 703	11 724	313	5 308	10 936	(5 628)	-51%	11 724

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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>ASSETS</b>						
<b>Current assets</b>						
Cash		8 317	9 964	9 964	12 103	9 964
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 053	6 053	(12 942)	6 053
Other debtors		360	116	116	22 317	116
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	1 597	1 597	1 983	1 597
<b>Total current assets</b>		<b>18 711</b>	<b>17 729</b>	<b>17 729</b>	<b>23 461</b>	<b>17 729</b>
<b>Non current assets</b>						
Long-term receivables		9	3	3	3	3
Investments		-	-	-	-	-
Investment property		4 440	4 392	4 392	4 302	4 392
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	156 917	156 917	157 043	156 917
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	640	640	551	640
Other non-current assets		43	12	12	13	12
<b>Total non current assets</b>		<b>152 413</b>	<b>161 963</b>	<b>161 963</b>	<b>161 912</b>	<b>161 963</b>
<b>TOTAL ASSETS</b>		<b>171 124</b>	<b>179 693</b>	<b>179 693</b>	<b>185 373</b>	<b>179 693</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	437	437	483	437
Trade and other payables		6 322	8 812	8 812	13 144	8 812
Provisions		286	4 891	4 891	4 868	4 891
<b>Total current liabilities</b>		<b>7 003</b>	<b>14 140</b>	<b>14 140</b>	<b>18 495</b>	<b>14 140</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		6 872	3 429	3 429	3 421	3 429
<b>Total non current liabilities</b>		<b>6 872</b>	<b>3 429</b>	<b>3 429</b>	<b>3 421</b>	<b>3 429</b>
<b>TOTAL LIABILITIES</b>		<b>13 875</b>	<b>17 569</b>	<b>17 569</b>	<b>21 917</b>	<b>17 569</b>
<b>NET ASSETS</b>	2	<b>157 249</b>	<b>162 123</b>	<b>162 123</b>	<b>163 456</b>	<b>162 123</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		120 313	125 678	125 678	127 010	125 678
Reserves		36 937	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>157 249</b>	<b>162 123</b>	<b>162 123</b>	<b>163 456</b>	<b>162 123</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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>										
Property rates, penalties & collection charges		2 528	3 604	3 604	-	2 324	2 843	(519)	-18%	3 604
Service charges		14 606	17 002	17 002	1 621	12 739	12 631	107	1%	17 002
Other revenue		47 562	13 055	13 055	1 025	10 742	9 813	929	9%	13 055
Government - operating		19 559	16 793	16 793	3 373	12 921	12 593	328	3%	16 793
Government - capital		-	8 159	8 159	574	8 315	6 657	1 658	25%	8 159
Interest		1 041	1 120	1 120	(44)	244	840	(596)	-71%	1 120
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(4 341)	(40 054)	(42 084)	(2 031)	5%	(55 858)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(1 777)	(628)	(628)	(51)	131	(628)	(760)	121%	(628)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 325</b>	<b>3 247</b>	<b>3 247</b>	<b>2 157</b>	<b>7 362</b>	<b>2 664</b>	<b>(4 697)</b>	<b>-176%</b>	<b>3 247</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		(30 689)	(12 484)	(12 484)	(313)	(5 308)	(7 430)	(2 122)	29%	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(30 689)</b>	<b>(12 484)</b>	<b>(12 484)</b>	<b>(313)</b>	<b>(5 308)</b>	<b>(7 430)</b>	<b>(2 122)</b>	<b>29%</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		99	24	24	7	85	18	67	373%	24
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>99</b>	<b>24</b>	<b>24</b>	<b>7</b>	<b>85</b>	<b>18</b>	<b>(67)</b>	<b>-373%</b>	<b>24</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(5 265)</b>	<b>(9 213)</b>	<b>(9 213)</b>	<b>1 851</b>	<b>2 139</b>	<b>(4 748)</b>			<b>(9 213)</b>
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		12 103	5 216			751

## 4. Supporting Documentation

### Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	545	Property rates are levied in July for FY not on a monthly basis	None
	Service charges - electricity revenue	1 036	The sale of elec has accelerated above the expected trend	None
	Transfers recognised - operational	(2 141)	Not all operating grants were received to date	None
2	<b>Expenditure By Type</b>			
	Depreciation & asset impairment	2 813	Asset impairment journal will be done during finalizing of AF	Corrected during June 2017
	Bulk purchases	(960)	No penalties were levied by Eskom and new pricing structure by Eskom	
3	<b>Capital Expenditure</b>			
	Electricity	(131)	Project has started but behind schedule	None
	Water	(2 789)	The tenders for the piping material are out and will be purchased before 30 June	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Property rates, penalties & collection charges	(519)	Revenue increased due to credit control process	
	Government - operating	328	Not all the operating grants were received	
	Government - capital	1 658	Capital grants received during Jul	
	Capital assets	(2 122)	MIG projects behind schedule	
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2016/17										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	123	25	65	35	25	22	23	244	561	349	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	223	34	39	25	21	16	15	164	537	241	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	160	18	93	41	17	669	11	1 612	2 622	2 350	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	139	24	65	38	20	22	20	302	631	402	-	-		
Receivables from Exchange Transactions - Waste Management	1600	114	21	45	19	15	17	17	88	336	156	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	(51)	16	120	16	13	37	18	284	453	368	-	-		
Interest on Arrear Debtor Accounts	1810	-	724	-	-	-	-	-	-	724	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	32	0	(286)	0	2	0	0	327	75	330	-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>741</b>	<b>862</b>	<b>139</b>	<b>174</b>	<b>114</b>	<b>783</b>	<b>104</b>	<b>3 021</b>	<b>5 938</b>	<b>4 196</b>	<b>-</b>	<b>-</b>		
<b>2015/16 - totals only</b>		<b>702 023</b>	<b>782 644</b>	<b>114 632</b>	<b>86 396</b>	<b>97 643</b>	<b>97 937</b>	<b>89 788</b>	<b>3 573 353</b>	<b>5 544</b>	<b>3 945</b>	<b>0</b>	<b>0</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	(632)	121	32	24	14	294	27	577	457	936	-	-		
Commercial	2300	891	41	18	6	15	4	6	136	1 116	167	-	-		
Households	2400	541	661	86	139	81	458	67	2 120	4 153	2 865	-	-		
Other	2500	(59)	38	3	6	4	28	3	188	211	229	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>741</b>	<b>862</b>	<b>139</b>	<b>174</b>	<b>114</b>	<b>783</b>	<b>104</b>	<b>3 021</b>	<b>5 938</b>	<b>4 196</b>	<b>-</b>	<b>-</b>		

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	3	-	-	-	-	-	-	-	-	3
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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