

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
JULY 2014**

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## 1. Mayors Report

The monthly budget statement for July 2014 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The July 2014 Monthly budget statement is the first report for the 2014/15 financial year. The audited outcomes for 2013/2014 reflected in this report are provisional for June 2014 as the Annual Financial Statements must only be completed by 31 August 2014, at that time the unaudited final outcomes for June 2014 will be known. However, the majority of results in this report will be a fair reflection of the final results achieved for 2013/2014.

## 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 July 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
<b>Total Revenue (Excl. Capital transfers and contributions)</b>	52 825	52 825	9 881	<b>18.71</b>
<b>Total Expenditure</b>	50 953	50 953	3 321	6.52
<b>Less Depreciation</b>	12 160	12 160	880	7.24
<b>Surplus (Deficit) (Exl Capital transfers)</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>350.37</b>
<b>Capital Expenditure</b>				
<b>Sources of Finance</b>				
<b>Transfers from Grants</b>	<b>11 306</b>	<b>11 306</b>	<b>402</b>	<b>3.56</b>
<i>Government - MIG</i>	<i>6 272</i>	<i>6 272</i>	-	-
<i>Government - Other</i>	<i>5 034</i>	<i>5 034</i>	<i>331</i>	<i>6.58</i>
<i>Housing</i>	<i>4 048</i>	<i>4 048</i>	<i>71</i>	<i>1.75</i>
<b>Transfers from Internal funds</b>	673	673	-	-
<b>Capital Expenditure</b>	11 979	11 979	402	<b>3.36</b>

### Operating Revenue

The Municipality have generated 18.7% or R9,881 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R4,584 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 July 2014, the Municipality managed to spend within the budgeted norms. An amount of R2,441 million or 6.52% have been spent to date.

### Capital Expenditure

The Municipality has incurred R402 000 or 3.56% of the Capital Budget to date.

### Cash Flow

The Municipality started off with a cash flow balance of R8,054 million at the beginning of the year and increased it with R 12 454 million. The closing balance for the month ended July is R 20 509 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 2014/2015 financial year.

### Debtors

The Outstanding Debtors of the Municipality amounts to R9,451 million for the month ending July 2014. The drastic **The outstanding debt for more than 90 days amounts to 46.6%**. The payment rate for 2013/2014 financial year was 92.4%. The Municipality is fully implementing the Debt Collection and Credit Control Policy. It should be noted that the municipal debt collection and credit control policy was revised during August 2013.

### Creditors

Total outstanding creditors amount to R0 for the month ending July 2014 . All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

## 3. In year Budget Statement Tables

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

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

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

**Table C1: Summary****WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M01 July**

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	2 787	2 938	2 938	2 931	2 931	245	2 687	1097%	2 938
Service charges	14 502	16 438	16 438	1 583	1 583	1 369	214	16%	16 438
Investment revenue	793	660	660	32	32	55	(23)	-42%	660
Transfers recognised - operational	13 003	15 656	15 656	4 584	4 584	1 305	3 280	251%	15 656
Other own revenue	5 875	5 241	5 241	680	680	426	254	60%	5 241
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>36 961</b>	<b>40 932</b>	<b>40 932</b>	<b>9 810</b>	<b>9 810</b>	<b>3 399</b>	<b>6 411</b>	<b>189%</b>	<b>40 932</b>
Employee costs	9 477	13 790	13 790	916	916	1 061	(145)	-14%	13 790
Remuneration of Councillors	2 201	2 336	2 336	182	182	195	(13)	-7%	2 336
Depreciation & asset impairment	8 719	12 160	12 160	880	880	1 013	(133)	-13%	12 160
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	6 523	759	759	544	215	40%	6 523
Transfers and grants	4 759	4 215	4 215	(6)	(6)	351	(357)	-	4 215
Other expenditure	13 062	11 930	11 930	590	590	980	(390)	-40%	11 930
<b>Total Expenditure</b>	<b>44 867</b>	<b>50 953</b>	<b>50 953</b>	<b>3 321</b>	<b>3 321</b>	<b>4 144</b>	<b>(823)</b>	<b>-20%</b>	<b>50 953</b>
<b>Surplus/(Deficit)</b>	<b>(7 906)</b>	<b>(10 021)</b>	<b>(10 021)</b>	<b>6 489</b>	<b>6 489</b>	<b>(745)</b>	<b>7 234</b>	<b>-971%</b>	<b>(10 021)</b>
Transfers recognised - capital	14 045	11 893	11 893	71	71	991	(920)	-93%	11 893
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>	<b>6 314</b>	<b>2563%</b>	<b>1 872</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>	<b>6 314</b>	<b>2563%</b>	<b>1 872</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>24 975</b>	<b>11 979</b>	<b>11 979</b>	<b>402</b>	<b>402</b>	<b>-</b>	<b>402</b>	<b>#DIV/0!</b>	<b>11 979</b>
Capital transfers recognised	24 828	11 306	11 306	402	402	-	402	#DIV/0!	11 306
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	147	673	673	-	-	-	-	-	673
<b>Total sources of capital funds</b>	<b>24 975</b>	<b>11 979</b>	<b>11 979</b>	<b>402</b>	<b>402</b>	<b>-</b>	<b>402</b>	<b>#DIV/0!</b>	<b>11 979</b>
<b>Financial position</b>									
Total current assets	11 052	11 052	11 052		26 938				11 052
Total non current assets	157 307	157 307	157 307		156 868				157 307
Total current liabilities	8 855	8 855	8 855		17 906				8 855
Total non current liabilities	4 190	4 190	4 190		4 182				4 190
<b>Community wealth/Equity</b>	<b>155 314</b>	<b>155 314</b>	<b>155 314</b>		<b>161 717</b>				<b>155 314</b>
<b>Cash flows</b>									
Net cash from (used) operating	8 961	12 949	12 949	12 856	12 856	12 674	182	1%	12 949
Net cash from (used) investing	(11 004)	(11 619)	(11 619)	(402)	(402)	-	(402)	#DIV/0!	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>7 960</b>	<b>9 384</b>	<b>9 384</b>	<b>-</b>	<b>20 509</b>	<b>20 729</b>	<b>(220)</b>	<b>-1%</b>	<b>9 384</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	4 852	100	109	128	96	137	776	3 254	9 451
<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) - M01 July**

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>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		29 931	30 840	30 840	7 536	7 536	2 570	4 966	193%	30 840
Executive and council		22 170	22 917	22 917	4 393	4 393	1 910	2 483	130%	22 917
Budget and treasury office		5 114	5 064	5 064	2 932	2 932	422	2 510	595%	5 064
Corporate services		2 647	2 859	2 859	212	212	238	(26)	-11%	2 859
<b>Community and public safety</b>		5 515	4 751	4 751	724	724	384	340	89%	4 751
Community and social services		631	918	918	194	194	76	119	156%	918
Sport and recreation		1	1	1	-	-	0	(0)	-100%	1
Public safety		4 871	3 822	3 822	529	529	307	221	72%	3 822
Housing		11	11	11	1	1	1	0	5%	11
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 168	1 124	1 124	77	77	94	(17)	-18%	1 124
Planning and development		-	90	90	-	-	8	(8)	-100%	90
Road transport		1 168	1 034	1 034	77	77	86	(9)	-11%	1 034
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		14 392	16 109	16 109	1 544	1 544	1 342	201	15%	16 109
Electricity		9 049	10 346	10 346	891	891	862	29	3%	10 346
Water		1 949	2 024	2 024	231	231	169	62	37%	2 024
Waste water management		1 749	1 955	1 955	269	269	163	106	65%	1 955
Waste management		1 645	1 785	1 785	152	152	149	3	2%	1 785
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	51 005	52 825	52 825	9 881	9 881	4 390	5 491	125%	52 825
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		18 404	24 107	24 107	1 245	1 245	1 916	(671)	-35%	24 107
Executive and council		6 194	9 800	9 800	404	404	729	(325)	-45%	9 800
Budget and treasury office		6 429	6 697	6 697	380	380	554	(174)	-31%	6 697
Corporate services		5 781	7 611	7 611	462	462	634	(172)	-27%	7 611
<b>Community and public safety</b>		6 115	6 337	6 337	373	373	527	(153)	-29%	6 337
Community and social services		1 673	1 564	1 564	90	90	130	(40)	-31%	1 564
Sport and recreation		33	430	430	31	31	36	(5)	-14%	430
Public safety		4 089	3 973	3 973	233	233	331	(98)	-30%	3 973
Housing		285	277	277	20	20	23	(3)	-14%	277
Health		36	93	93	-	-	7	(7)	-100%	93
<b>Economic and environmental services</b>		9 340	6 919	6 919	510	510	570	(60)	-11%	6 919
Planning and development		390	617	617	43	43	51	(8)	-17%	617
Road transport		8 950	6 302	6 302	467	467	519	(52)	-10%	6 302
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		11 000	13 579	13 579	1 192	1 192	1 130	62	6%	13 579
Electricity		7 035	7 246	7 246	794	794	604	190	31%	7 246
Water		1 710	3 734	3 734	237	237	311	(74)	-24%	3 734
Waste water management		1 238	1 214	1 214	95	95	101	(6)	-6%	1 214
Waste management		1 017	1 385	1 385	66	66	114	(48)	-42%	1 385
<b>Other</b>		7	11	11	-	-	1	(1)	-100%	11
<b>Total Expenditure - Standard</b>	3	44 867	50 953	50 953	3 321	3 321	4 144	(823)	-20%	50 953
<b>Surplus/ (Deficit) for the year</b>		6 138	1 872	1 872	6 560	6 560	246	6 314	2563%	1 872

**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) - M01 July

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	22 170	22 917	22 917	4 393	4 393	1 910	2 483	130.0%	22 917
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 634	2 859	2 859	212	212	238	(26)	-11.1%	2 859
Vote 4 - BUDGET & TREASURY		5 114	5 064	5 064	2 932	2 932	422	2 510	594.7%	5 064
Vote 5 - PLANNING AND DEVEOLPMENT		-	90	90	-	-	8	(8)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV		632	918	918	194	194	76	119	156.4%	918
Vote 7 - SPORTS AND RECREATION		1	1	1	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING		11	11	11	1	1	1	0	5.4%	11
Vote 9 - PUBLIC SAFETY		4 871	3 822	3 822	529	529	307	221	72.0%	3 822
Vote 10 - ROAD TRANSPORT		1 168	1 034	1 034	77	77	86	(9)	-10.6%	1 034
Vote 11 - WASTE MANAGEMENT		1 645	1 785	1 785	152	152	149	3	2.2%	1 785
Vote 12 - WASTE WATER MANAGEMENT		1 749	1 955	1 955	269	269	163	106	65.3%	1 955
Vote 13 - WATER		1 949	2 024	2 024	231	231	169	62	37.1%	2 024
Vote 14 - ELECTRICITY		9 049	10 346	10 346	891	891	862	29	3.4%	10 346
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>50 993</b>	<b>52 825</b>	<b>52 825</b>	<b>9 881</b>	<b>9 881</b>	<b>4 390</b>	<b>5 491</b>	<b>125.1%</b>	<b>52 825</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	3 928	6 960	6 960	196	196	514	(318)	-61.9%	6 960
Vote 2 - MUNICIPAL MANAGER		2 266	2 840	2 840	208	208	215	(7)	-3.4%	2 840
Vote 3 - CORPORATE SERVICES		5 768	7 611	7 611	462	462	634	(172)	-27.1%	7 611
Vote 4 - BUDGET & TREASURY		6 429	6 697	6 697	380	380	554	(174)	-31.4%	6 697
Vote 5 - PLANNING AND DEVEOLPMENT		390	617	617	43	43	51	(8)	-16.5%	617
Vote 6 - COMMUNITY AND SOCIAL SERV		937	850	850	46	46	70	(24)	-34.7%	850
Vote 7 - SPORTS AND RECREATION		811	1 249	1 249	74	74	103	(29)	-27.9%	1 249
Vote 8 - HOUSING		285	277	277	20	20	23	(3)	-13.7%	277
Vote 9 - PUBLIC SAFETY		4 089	3 973	3 973	233	233	331	(98)	-29.6%	3 973
Vote 10 - ROAD TRANSPORT		8 950	6 302	6 302	467	467	519	(52)	-9.9%	6 302
Vote 11 - WASTE MANAGEMENT		1 017	1 385	1 385	66	66	114	(48)	-42.3%	1 385
Vote 12 - WASTE WATER MANAGEMENT		1 238	1 214	1 214	95	95	101	(6)	-5.9%	1 214
Vote 13 - WATER		1 710	3 734	3 734	237	237	311	(74)	-23.7%	3 734
Vote 14 - ELECTRICITY		7 035	7 246	7 246	794	794	604	190	31.5%	7 246
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>44 854</b>	<b>50 953</b>	<b>50 953</b>	<b>3 321</b>	<b>3 321</b>	<b>4 144</b>	<b>(823)</b>	<b>-19.9%</b>	<b>50 953</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>	<b>6 314</b>	<b>2562.7%</b>	<b>1 872</b>

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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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 Source</b>										
Property rates		2 615	2 875	2 875	2 913	2 913	240	2 674	1116%	2 875
Property rates - penalties & collection charges		173	63	63	18	18	5	13	247%	63
Service charges - electricity revenue		9 049	10 346	10 346	891	891	862	29	3%	10 346
Service charges - water revenue		1 949	2 024	2 024	231	231	169	62	37%	2 024
Service charges - sanitation revenue		1 749	1 955	1 955	269	269	163	106	65%	1 955
Service charges - refuse revenue		1 645	1 785	1 785	152	152	149	3	2%	1 785
Service charges - other		110	329	329	39	39	27	13	47%	329
Rental of facilities and equipment		859	881	881	87	87	73	13	18%	881
Interest earned - external investments		557	493	493	14	14	41	(28)	-67%	493
Interest earned - outstanding debtors		236	167	167	18	18	14	4	31%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		3 691	3 305	3 305	393	393	275	117	43%	3 305
Licences and permits		1 024	363	363	136	136	19	117	614%	363
Agency services		-	100	100	-	-	8	(8)	-100%	100
Transfers recognised - operational		13 003	15 656	15 656	4 584	4 584	1 305	3 280	251%	15 656
Other revenue		302	592	592	64	64	49	15	30%	592
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>36 961</b>	<b>40 932</b>	<b>40 932</b>	<b>9 810</b>	<b>9 810</b>	<b>3 399</b>	<b>6 411</b>	<b>189%</b>	<b>40 932</b>
<b>Expenditure By Type</b>										
Employee related costs		9 477	13 790	13 790	916	916	1 061	(145)	-14%	13 790
Remuneration of councillors		2 201	2 336	2 336	182	182	195	(13)	-7%	2 336
Debt impairment		962	201	201	33	33	17	16	98%	201
Depreciation & asset impairment		8 719	12 160	12 160	880	880	1 013	(133)	-13%	12 160
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	6 523	759	759	544	215	40%	6 523
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 503	2 887	2 887	32	32	241	(209)	-87%	2 887
Transfers and grants		4 759	4 215	4 215	(6)	(6)	351	(357)	-102%	4 215
Other expenditure		9 597	8 842	8 842	525	525	723	(198)	-27%	8 842
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>44 867</b>	<b>50 953</b>	<b>50 953</b>	<b>3 321</b>	<b>3 321</b>	<b>4 144</b>	<b>(823)</b>	<b>-20%</b>	<b>50 953</b>
<b>Surplus/(Deficit)</b>		<b>(7 906)</b>	<b>(10 021)</b>	<b>(10 021)</b>	<b>6 489</b>	<b>6 489</b>	<b>(745)</b>	<b>7 234</b>	<b>(0)</b>	<b>(10 021)</b>
Transfers recognised - capital		14 045	11 893	11 893	71	71	991	(920)	(0)	11 893
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>			<b>1 872</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>			<b>1 872</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>			<b>1 872</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>6 139</b>	<b>1 872</b>	<b>1 872</b>	<b>6 560</b>	<b>6 560</b>	<b>246</b>			<b>1 872</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) - M01 July

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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		6	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		35	13	13	-	-	-	-	-	13
Vote 4 - BUDGET & TREASURY		61	65	65	-	-	-	-	-	65
Vote 5 - PLANNING AND DEVELOPMENT		3	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		100	1 658	1 658	-	-	-	-	-	1 658
Vote 7 - SPORTS AND RECREATION		1 947	-	-	331	331	-	331	#DIV/0!	-
Vote 8 - HOUSING		3 232	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		16	350	350	-	-	-	-	-	350
Vote 10 - ROAD TRANSPORT		2 824	3 481	3 481	71	71	-	71	#DIV/0!	3 481
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		13 852	481	481	-	-	-	-	-	481
Vote 13 - WATER		2 863	897	897	-	-	-	-	-	897
Vote 14 - ELECTRICITY		35	5 034	5 034	-	-	-	-	-	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	24 975	11 979	11 979	402	402	-	402	#DIV/0!	11 979
<b>Total Capital Expenditure</b>		24 975	11 979	11 979	402	402	-	402	#DIV/0!	11 979
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		102	78	78	-	-	-	-	-	78
Executive and council		6	-	-	-	-	-	-	-	-
Budget and treasury office		61	65	65	-	-	-	-	-	65
Corporate services		35	13	13	-	-	-	-	-	13
<b>Community and public safety</b>		5 295	460	460	331	331	-	331	#DIV/0!	460
Community and social services		100	40	40	-	-	-	-	-	40
Sport and recreation		1 947	-	-	331	331	-	331	#DIV/0!	-
Public safety		16	350	350	-	-	-	-	-	350
Housing		3 232	-	-	-	-	-	-	-	-
Health		-	70	70	-	-	-	-	-	70
<b>Economic and environmental services</b>		2 824	3 481	3 481	71	71	-	71	#DIV/0!	3 481
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 824	3 481	3 481	71	71	-	71	#DIV/0!	3 481
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16 750	6 412	6 412	-	-	-	-	-	6 412
Electricity		35	5 034	5 034	-	-	-	-	-	5 034
Water		2 863	897	897	-	-	-	-	-	897
Waste water management		13 852	481	481	-	-	-	-	-	481
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	24 972	10 431	10 431	402	402	-	402	#DIV/0!	10 431
<b>Funded by:</b>										
National Government		22 342	11 306	11 306	71	71	-	71	#DIV/0!	11 306
Provincial Government		2 486	-	-	331	331	-	331	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		24 828	11 306	11 306	402	402	-	402	#DIV/0!	11 306
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		147	673	673	-	-	-	-	-	673
<b>Total Capital Funding</b>		24 975	11 979	11 979	402	402	-	402	#DIV/0!	11 979

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July**

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	8 317	8 317	20 771	8 317
Call investment deposits		-	-	-	-	-
Consumer debtors		1 041	1 041	1 041	4 480	1 041
Other debtors		628	628	628	621	628
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 065	1 065	1 065	1 065	1 065
<b>Total current assets</b>		<b>11 052</b>	<b>11 052</b>	<b>11 052</b>	<b>26 938</b>	<b>11 052</b>
<b>Non current assets</b>						
Long-term receivables		12	12	12	12	12
Investments		-	-	-	-	-
Investment property		9 379	9 379	9 379	9 379	9 379
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 450	147 450	147 450	147 013	147 450
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	343	343	343	343
Other non-current assets		123	123	123	120	123
<b>Total non current assets</b>		<b>157 307</b>	<b>157 307</b>	<b>157 307</b>	<b>156 868</b>	<b>157 307</b>
<b>TOTAL ASSETS</b>		<b>168 359</b>	<b>168 359</b>	<b>168 359</b>	<b>183 806</b>	<b>168 359</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	396	396	392	396
Trade and other payables		4 327	4 327	4 327	13 381	4 327
Provisions		4 132	4 132	4 132	4 132	4 132
<b>Total current liabilities</b>		<b>8 855</b>	<b>8 855</b>	<b>8 855</b>	<b>17 906</b>	<b>8 855</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		4 190	4 190	4 190	4 182	4 190
<b>Total non current liabilities</b>		<b>4 190</b>	<b>4 190</b>	<b>4 190</b>	<b>4 182</b>	<b>4 190</b>
<b>TOTAL LIABILITIES</b>		<b>13 045</b>	<b>13 045</b>	<b>13 045</b>	<b>22 088</b>	<b>13 045</b>
<b>NET ASSETS</b>	2	<b>155 314</b>	<b>155 314</b>	<b>155 314</b>	<b>161 717</b>	<b>155 314</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		118 213	118 213	118 213	124 616	118 213
Reserves		37 101	37 101	37 101	37 101	37 101
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 314</b>	<b>155 314</b>	<b>155 314</b>	<b>161 717</b>	<b>155 314</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		18 742	22 893	22 893	11 528	11 528	2 038	9 490	466%	22 893
Government - operating		25 334	15 656	15 656	4 510	4 510	7 646	(3 136)	-41%	15 656
Government - capital		-	11 893	11 893	-	-	5 947	(5 947)	-100%	11 893
Interest		1 056	660	660	32	32	55	(23)	-42%	660
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(35 863)	(37 625)	(37 625)	(3 113)	(3 113)	(2 986)	(126)	4%	(37 625)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(528)	(528)	(101)	(101)	(25)	(76)	298%	(528)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 961</b>	<b>12 949</b>	<b>12 949</b>	<b>12 856</b>	<b>12 856</b>	<b>12 674</b>	<b>586</b>	<b>5%</b>	<b>12 949</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		(11 004)	(11 619)	(11 619)	(402)	(402)	-	(402)	#DIV/0!	(11 619)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 004)</b>	<b>(11 619)</b>	<b>(11 619)</b>	<b>(402)</b>	<b>(402)</b>	<b>-</b>	<b>402</b>	<b>#DIV/0!</b>	<b>(11 619)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 043)</b>	<b>1 330</b>	<b>1 330</b>	<b>12 454</b>	<b>12 454</b>	<b>12 674</b>			<b>1 330</b>
Cash/cash equivalents at beginning:		10 002	8 054	8 054		8 054	8 054			8 054
Cash/cash equivalents at month/year end:		7 960	9 384	9 384		20 509	20 729			9 384

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

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	279	19	22	21	22	34	34	465	896	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	740	14	12	32	6	18	12	150	986	-	
Receivables from Non-exchange Transactions - Property Rates	1400	2 712	13	11	11	11	13	656	1 455	4 882	-	
Receivables from Exchange Transactions - Waste Water Management	1500	298	27	31	38	29	51	46	577	1 090	-	
Receivables from Exchange Transactions - Waste Management	1600	199	12	16	18	14	13	18	330	620	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	46	13	14	13	12	8	8	260	373	-	
Interest on Arrear Debtor Accounts	1810	564	-	-	-	-	-	-	-	564	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	13	1	3	1	2	1	1	18	40	-	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>4 852</b>	<b>100</b>	<b>109</b>	<b>128</b>	<b>96</b>	<b>137</b>	<b>776</b>	<b>3 254</b>	<b>9 451</b>	<b>-</b>	
<b>2015/16 - totals only</b>		<b>1 191 575</b>	<b>136 117</b>	<b>135 362</b>	<b>101 861</b>	<b>143 858</b>	<b>802 699</b>	<b>359 906</b>	<b>3 143 366</b>	<b>6 015</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Category</b>												
Organs of State	2200	737	8	4	28	7	46	271	293	1 393	-	
Commercial	2300	799	13	13	7	14	10	13	106	974	-	
Households	2400	3 258	77	91	91	74	80	489	2 839	6 998	-	
Other	2500	58	1	1	1	1	4	16	85	85	-	
<b>Total By Customer Category</b>	<b>2800</b>	<b>4 852</b>	<b>100</b>	<b>109</b>	<b>128</b>	<b>96</b>	<b>137</b>	<b>776</b>	<b>3 254</b>	<b>9 451</b>	<b>-</b>	

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2016/17									Total	Prior year totals for chart (same period)
		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>2800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

The treasury department is currently in the process of finalizing financial statements for the 2013/2014 financial year.

## **6. Recommendation**

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