

# LAINGSBURG MUNICIPALITY



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

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## 1. Mayors Report

The monthly budget statement for August 2014 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The August 2014 Monthly budget statement is the second report for the 2014/15 financial year. The audited outcomes for 2013/2014 reflected in this report are the unaudited final outcomes for June 2014. 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 August 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
<b>Total Revenue (Excl. Capital transfers and contributions)</b>	52 825	52 825	13 197	<b>24.98</b>
<b>Total Expenditure</b>	50 953	50 953	7 862	15.43
<b>Less Depreciation</b>	12 160	12 160	1 964	16.15
<b>Surplus (Deficit) (Exl Capital transfers)</b>	<b>1 872</b>	<b>1 872</b>	<b>5 336</b>	<b>284.96</b>
<b>Capital Expenditure</b>				
<b>Sources of Finance</b>				
<b>Transfers from Grants</b>	<b>11 306</b>	<b>11 306</b>	<b>1 102</b>	<b>9.75</b>
<i>Government - MIG</i>	<i>6 272</i>	<i>6 272</i>	<i>1 215</i>	<i>19.37</i>
<i>Government - Other</i>	<i>5 034</i>	<i>5 034</i>	<i>700</i>	<i>13.90</i>
<i>Housing</i>	<i>4 048</i>	<i>4 048</i>	<i>701</i>	<i>17.32</i>
<b>Transfers from Internal funds</b>	673	673	1	0.18
<b>Capital Expenditure</b>	<b>11 979</b>	<b>11 979</b>	<b>1 103</b>	<b>9.21</b>

### Operating Revenue

The Municipality have generated 24.98% or R13,197 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R1,13 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 August 2014, the Municipality managed to spend within the budgeted norms. An amount of R7,862 million or 15.43% have been spent to date.

### Capital Expenditure

The Municipality has incurred R1.103 million or 9.21% of the Capital Budget to date.

### Cash Flow

The Municipality started off with a cash flow balance of R8,317 million at the beginning of the year and increased it with R13,141 million. The closing balance for the month ended August is R21,458 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 R8,562 million for the month ending August 2014. **The outstanding debt for more than 90 days amounts to 50.5%.** 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 August 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 - M02 August**

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	28	2 960	490	2 470	504%	2 938
Service charges	13 234	16 438	16 438	1 362	2 945	2 738	207	8%	16 438
Investment revenue	793	660	660	72	104	110	(6)	-6%	660
Transfers recognised - operational	16 648	15 656	15 656	1 130	5 714	2 609	3 105	119%	15 656
Other own revenue	20 458	5 241	5 241	723	1 403	851	552	65%	5 241
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>53 921</b>	<b>40 932</b>	<b>40 932</b>	<b>3 316</b>	<b>13 126</b>	<b>6 798</b>	<b>6 328</b>	<b>93%</b>	<b>40 932</b>
Employee costs	9 736	13 790	13 790	909	1 825	2 122	(297)	-14%	13 790
Remuneration of Councillors	2 201	2 336	2 336	182	364	389	(25)	-7%	2 336
Depreciation & asset impairment	9 266	12 160	12 160	1 083	1 964	2 027	(63)	-3%	12 160
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	6 523	777	1 535	1 087	448	41%	6 523
Transfers and grants	3 649	4 215	4 215	559	554	702	(149)	-	4 215
Other expenditure	26 195	11 930	11 930	1 030	1 620	1 961	(340)	-17%	11 930
<b>Total Expenditure</b>	<b>57 696</b>	<b>50 953</b>	<b>50 953</b>	<b>4 541</b>	<b>7 862</b>	<b>8 288</b>	<b>(426)</b>	<b>-5%</b>	<b>50 953</b>
<b>Surplus/(Deficit)</b>	<b>(3 775)</b>	<b>(10 021)</b>	<b>(10 021)</b>	<b>(1 225)</b>	<b>5 264</b>	<b>(1 489)</b>	<b>6 754</b>	<b>-453%</b>	<b>(10 021)</b>
Transfers recognised - capital	12 394	11 893	11 893	1	71	1 982	(1 911)	-96%	11 893
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>	<b>4 843</b>	<b>983%</b>	<b>1 872</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>	<b>4 843</b>	<b>983%</b>	<b>1 872</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 631</b>	<b>11 979</b>	<b>11 979</b>	<b>701</b>	<b>1 103</b>	<b>653</b>	<b>450</b>	<b>69%</b>	<b>11 979</b>
Capital transfers recognised	8 631	11 306	11 306	700	1 102	590	512	87%	11 306
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	0	673	673	1	1	63	(62)	-98%	673
<b>Total sources of capital funds</b>	<b>8 631</b>	<b>11 979</b>	<b>11 979</b>	<b>701</b>	<b>1 103</b>	<b>653</b>	<b>450</b>	<b>69%</b>	<b>11 979</b>
<b>Financial position</b>									
Total current assets	13 322	15 040	15 040		25 885				25 885
Total non current assets	152 008	145 256	145 256		150 330				150 330
Total current liabilities	7 208	6 596	6 596		7 614				7 614
Total non current liabilities	8 351	7 400	7 400		8 351				8 351
<b>Community wealth/Equity</b>	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>		<b>160 250</b>				<b>160 250</b>
<b>Cash flows</b>									
Net cash from (used) operating	8 961	12 949	12 949	1 388	14 244	(1 234)	15 478	-1254%	12 949
Net cash from (used) investing	(11 004)	(11 619)	(11 619)	(701)	(1 103)	(653)	(450)	69%	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>7 960</b>	<b>9 647</b>	<b>9 647</b>	<b>-</b>	<b>21 458</b>	<b>6 430</b>	<b>15 028</b>	<b>234%</b>	<b>9 647</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	4 030	115	95	102	125	93	135	3 865	8 562
<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) - M02 August**

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>		<b>32 223</b>	<b>30 840</b>	<b>30 840</b>	<b>1 161</b>	<b>8 698</b>	<b>5 140</b>	<b>3 558</b>	<b>69%</b>	<b>30 840</b>
Executive and council		19 602	22 917	22 917	37	4 430	3 820	610	16%	22 917
Budget and treasury office		8 699	5 064	5 064	28	2 960	844	2 116	251%	5 064
Corporate services		3 921	2 859	2 859	1 096	1 308	476	832	175%	2 859
<b>Community and public safety</b>		<b>19 836</b>	<b>4 751</b>	<b>4 751</b>	<b>713</b>	<b>1 437</b>	<b>768</b>	<b>669</b>	<b>87%</b>	<b>4 751</b>
Community and social services		780	918	918	114	309	152	157	103%	918
Sport and recreation		1	1	1	-	-	0	(0)	-100%	1
Public safety		19 044	3 822	3 822	598	1 127	615	512	83%	3 822
Housing		11	11	11	1	2	2	0	5%	11
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>1 139</b>	<b>1 124</b>	<b>1 124</b>	<b>89</b>	<b>166</b>	<b>187</b>	<b>(21)</b>	<b>-11%</b>	<b>1 124</b>
Planning and development		25	90	90	-	-	15	(15)	-100%	90
Road transport		1 115	1 034	1 034	89	166	172	(6)	-4%	1 034
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>13 116</b>	<b>16 109</b>	<b>16 109</b>	<b>1 352</b>	<b>2 896</b>	<b>2 685</b>	<b>211</b>	<b>8%</b>	<b>16 109</b>
Electricity		9 049	10 346	10 346	871	1 762	1 724	38	2%	10 346
Water		673	2 024	2 024	175	406	337	69	20%	2 024
Waste water management		1 749	1 955	1 955	151	420	326	94	29%	1 955
Waste management		1 645	1 785	1 785	156	308	297	11	4%	1 785
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>66 314</b>	<b>52 825</b>	<b>52 825</b>	<b>3 316</b>	<b>13 197</b>	<b>8 781</b>	<b>4 417</b>	<b>50%</b>	<b>52 825</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>18 004</b>	<b>24 107</b>	<b>24 107</b>	<b>1 971</b>	<b>3 216</b>	<b>3 833</b>	<b>(616)</b>	<b>-16%</b>	<b>24 107</b>
Executive and council		5 418	9 800	9 800	964	1 367	1 458	(90)	-6%	9 800
Budget and treasury office		6 611	6 697	6 697	445	824	1 108	(283)	-26%	6 697
Corporate services		5 975	7 611	7 611	563	1 025	1 267	(243)	-19%	7 611
<b>Community and public safety</b>		<b>18 898</b>	<b>6 337</b>	<b>6 337</b>	<b>595</b>	<b>969</b>	<b>1 053</b>	<b>(85)</b>	<b>-8%</b>	<b>6 337</b>
Community and social services		1 789	1 564	1 564	111	201	259	(59)	-23%	1 564
Sport and recreation		33	430	430	34	65	72	(7)	-9%	430
Public safety		16 698	3 973	3 973	429	662	662	(0)	0%	3 973
Housing		342	277	277	20	40	46	(6)	-13%	277
Health		36	93	93	1	1	14	(13)	-91%	93
<b>Economic and environmental services</b>		<b>9 335</b>	<b>6 919</b>	<b>6 919</b>	<b>586</b>	<b>1 096</b>	<b>1 140</b>	<b>(44)</b>	<b>-4%</b>	<b>6 919</b>
Planning and development		398	617	617	47	90	103	(13)	-13%	617
Road transport		8 937	6 302	6 302	539	1 006	1 037	(31)	-3%	6 302
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>11 452</b>	<b>13 579</b>	<b>13 579</b>	<b>1 388</b>	<b>2 580</b>	<b>2 260</b>	<b>320</b>	<b>14%</b>	<b>13 579</b>
Electricity		7 050	7 246	7 246	839	1 633	1 208	425	35%	7 246
Water		1 755	3 734	3 734	258	496	622	(127)	-20%	3 734
Waste water management		1 413	1 214	1 214	116	210	201	9	4%	1 214
Waste management		1 234	1 385	1 385	175	241	228	13	5%	1 385
<b>Other</b>	7	7	11	11	1	1	2	(1)	-55%	11
<b>Total Expenditure - Standard</b>	3	<b>57 696</b>	<b>50 953</b>	<b>50 953</b>	<b>4 541</b>	<b>7 862</b>	<b>8 288</b>	<b>(426)</b>	<b>-5%</b>	<b>50 953</b>
<b>Surplus/ (Deficit) for the year</b>		<b>8 618</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>	<b>4 843</b>	<b>983%</b>	<b>1 872</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) - M02 August

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	19 602	22 917	22 917	37	4 430	3 820	610	16.0%	22 917
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 908	2 859	2 859	1 096	1 308	476	832	174.5%	2 859
Vote 4 - BUDGET & TREASURY		8 699	5 064	5 064	28	2 960	844	2 116	250.7%	5 064
Vote 5 - PLANNING AND DEVELOPMENT		25	90	90	-	-	15	(15)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV		781	918	918	114	309	152	157	103.4%	918
Vote 7 - SPORTS AND RECREATION		1	1	1	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING		11	11	11	1	2	2	0	4.7%	11
Vote 9 - PUBLIC SAFETY		19 044	3 822	3 822	598	1 127	615	512	83.3%	3 822
Vote 10 - ROAD TRANSPORT		1 115	1 034	1 034	89	166	172	(6)	-3.5%	1 034
Vote 11 - WASTE MANAGEMENT		1 451	1 785	1 785	156	308	297	11	3.6%	1 785
Vote 12 - WASTE WATER MANAGEMENT		1 749	1 955	1 955	151	420	326	94	28.9%	1 955
Vote 13 - WATER		673	2 024	2 024	175	406	337	69	20.4%	2 024
Vote 14 - ELECTRICITY		9 049	10 346	10 346	871	1 762	1 724	38	2.2%	10 346
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>66 108</b>	<b>52 825</b>	<b>52 825</b>	<b>3 316</b>	<b>13 197</b>	<b>8 781</b>	<b>4 417</b>	<b>50.3%</b>	<b>52 825</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	2 760	6 960	6 960	754	949	1 027	(78)	-7.6%	6 960
Vote 2 - MUNICIPAL MANAGER		2 658	2 840	2 840	210	418	431	(13)	-2.9%	2 840
Vote 3 - CORPORATE SERVICES		5 962	7 611	7 611	563	1 025	1 267	(243)	-19.2%	7 611
Vote 4 - BUDGET & TREASURY		6 611	6 697	6 697	445	824	1 108	(283)	-25.6%	6 697
Vote 5 - PLANNING AND DEVELOPMENT		398	617	617	47	90	103	(13)	-12.7%	617
Vote 6 - COMMUNITY AND SOCIAL SERV		1 116	850	850	58	103	140	(37)	-26.3%	850
Vote 7 - SPORTS AND RECREATION		749	1 249	1 249	90	164	207	(42)	-20.5%	1 249
Vote 8 - HOUSING		342	277	277	20	40	46	(6)	-12.9%	277
Vote 9 - PUBLIC SAFETY		16 698	3 973	3 973	429	662	662	(0)	-0.1%	3 973
Vote 10 - ROAD TRANSPORT		8 937	6 302	6 302	539	1 006	1 037	(31)	-3.0%	6 302
Vote 11 - WASTE MANAGEMENT		1 041	1 385	1 385	175	241	228	13	5.5%	1 385
Vote 12 - WASTE WATER MANAGEMENT		1 413	1 214	1 214	116	210	201	9	4.4%	1 214
Vote 13 - WATER		1 755	3 734	3 734	258	496	622	(127)	-20.3%	3 734
Vote 14 - ELECTRICITY		7 050	7 246	7 246	839	1 633	1 208	425	35.2%	7 246
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>57 489</b>	<b>50 953</b>	<b>50 953</b>	<b>4 541</b>	<b>7 862</b>	<b>8 288</b>	<b>(426)</b>	<b>-5.1%</b>	<b>50 953</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>	<b>4 843</b>	<b>982.8%</b>	<b>1 872</b>

Table C4: Financial Performance (Revenue and Expenditure)

## WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2016/17								Full Year Forecast
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		2 615	2 875	2 875	11	2 924	479	2 445	510%	2 875
Property rates - penalties & collection charges		173	63	63	18	36	11	26	242%	63
Service charges - electricity revenue		9 049	10 346	10 346	871	1 762	1 724	38	2%	10 346
Service charges - water revenue		673	2 024	2 024	175	406	337	69	20%	2 024
Service charges - sanitation revenue		1 749	1 955	1 955	151	420	326	94	29%	1 955
Service charges - refuse revenue		1 645	1 785	1 785	156	308	297	11	4%	1 785
Service charges - other		118	329	329	10	49	53	(4)	-8%	329
Rental of facilities and equipment		929	881	881	86	173	147	26	18%	881
Interest earned - external investments		557	493	493	27	40	82	(42)	-51%	493
Interest earned - outstanding debtors		236	167	167	45	64	28	36	128%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		17 986	3 305	3 305	514	907	551	356	65%	3 305
Licences and permits		887	363	363	76	212	38	174	456%	363
Agency services		120	100	100	-	-	17	(17)	-100%	100
Transfers recognised - operational		16 648	15 656	15 656	1 130	5 714	2 609	3 105	119%	15 656
Other revenue		536	592	592	46	110	99	12	12%	592
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>53 921</b>	<b>40 932</b>	<b>40 932</b>	<b>3 316</b>	<b>13 126</b>	<b>6 798</b>	<b>6 328</b>	<b>93%</b>	<b>40 932</b>
<b>Expenditure By Type</b>										
Employee related costs		9 736	13 790	13 790	909	1 825	2 122	(297)	-14%	13 790
Remuneration of councillors		2 201	2 336	2 336	182	364	389	(25)	-7%	2 336
Debt impairment		13 041	201	201	-	33	33	(0)	-1%	201
Depreciation & asset impairment		9 266	12 160	12 160	1 083	1 964	2 027	(63)	-3%	12 160
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	6 523	777	1 535	1 087	448	41%	6 523
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 728	2 887	2 887	245	277	481	(204)	-42%	2 887
Transfers and grants		3 649	4 215	4 215	559	554	702	(149)	-21%	4 215
Other expenditure		10 426	8 842	8 842	785	1 310	1 446	(136)	-9%	8 842
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>57 696</b>	<b>50 953</b>	<b>50 953</b>	<b>4 541</b>	<b>7 862</b>	<b>8 288</b>	<b>(426)</b>	<b>-5%</b>	<b>50 953</b>
<b>Surplus/(Deficit)</b>		<b>(3 775)</b>	<b>(10 021)</b>	<b>(10 021)</b>	<b>(1 225)</b>	<b>5 264</b>	<b>(1 489)</b>	<b>6 754</b>	<b>(0)</b>	<b>(10 021)</b>
Transfers recognised - capital		12 394	11 893	11 893	1	71	1 982	(1 911)	(0)	11 893
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>			<b>1 872</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>			<b>1 872</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</b>			<b>1 872</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>8 619</b>	<b>1 872</b>	<b>1 872</b>	<b>(1 225)</b>	<b>5 336</b>	<b>493</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) - M02 August

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>Single Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	1	1	-	1	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		-	13	13	-	-	8	(8)	-100%	13
Vote 4 - BUDGET & TREASURY		-	65	65	-	-	-	-	-	65
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	1 658	1 658	-	-	20	(20)	-100%	1 658
Vote 7 - SPORTS AND RECREATION		2 095	-	-	699	1 031	-	1 031	#DIV/0!	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	350	350	-	-	-	-	-	350
Vote 10 - ROAD TRANSPORT		2 748	3 481	3 481	1	71	35	36	104%	3 481
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 568	481	481	-	-	270	(270)	-100%	481
Vote 13 - WATER		2 185	897	897	-	-	320	(320)	-100%	897
Vote 14 - ELECTRICITY		35	5 034	5 034	-	-	-	-	-	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	8 631	11 979	11 979	701	1 103	653	450	69%	11 979
<b>Total Capital Expenditure</b>		8 631	11 979	11 979	701	1 103	653	450	69%	11 979
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	78	78	1	1	8	(7)	-85%	78
Executive and council		-	-	-	1	1	-	1	#DIV/0!	-
Budget and treasury office		-	65	65	-	-	-	-	-	65
Corporate services		-	13	13	-	-	8	(8)	-100%	13
<b>Community and public safety</b>		2 095	2 008	2 008	699	1 031	20	1 011	5053%	2 008
Community and social services		-	1 588	1 588	-	-	20	(20)	-100%	1 588
Sport and recreation		2 095	-	-	699	1 031	-	1 031	#DIV/0!	-
Public safety		-	350	350	-	-	-	-	-	350
Housing		-	-	-	-	-	-	-	-	-
Health		-	70	70	-	-	-	-	-	70
<b>Economic and environmental services</b>		2 748	3 481	3 481	1	71	35	36	104%	3 481
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 748	3 481	3 481	1	71	35	36	104%	3 481
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 788	6 412	6 412	-	-	590	(590)	-100%	6 412
Electricity		35	5 034	5 034	-	-	-	-	-	5 034
Water		2 185	897	897	-	-	320	(320)	-100%	897
Waste water management		1 568	481	481	-	-	270	(270)	-100%	481
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	8 631	11 979	11 979	701	1 103	653	450	69%	11 979
<b>Funded by:</b>										
National Government		8 631	11 306	11 306	700	1 102	590	512	87%	11 306
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		8 631	11 306	11 306	700	1 102	590	512	87%	11 306
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		0	673	673	1	1	63	(62)	-98%	673
<b>Total Capital Funding</b>		8 631	11 979	11 979	701	1 103	653	450	69%	11 979

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M02 August**

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		7 960	2	2	13 687	13 687
Call investment deposits		–	9 798	9 798	7 771	7 771
Consumer debtors		1 392	1 250	1 250	502	502
Other debtors		2 763	2 690	2 690	2 717	2 717
Current portion of long-term receivables		4	–	–	4	4
Inventory		1 203	1 300	1 300	1 203	1 203
<b>Total current assets</b>		<b>13 322</b>	<b>15 040</b>	<b>15 040</b>	<b>25 885</b>	<b>25 885</b>
<b>Non current assets</b>						
Long-term receivables		10	–	–	9	9
Investments		–	–	–	–	–
Investment property		4 564	4 934	4 934	4 564	4 564
Investments in Associate		–	–	–	–	–
Property, plant and equipment		146 856	139 327	139 327	145 179	145 179
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		534	947	947	534	534
Other non-current assets		43	48	48	43	43
<b>Total non current assets</b>		<b>152 008</b>	<b>145 256</b>	<b>145 256</b>	<b>150 330</b>	<b>150 330</b>
<b>TOTAL ASSETS</b>		<b>165 330</b>	<b>160 297</b>	<b>160 297</b>	<b>176 215</b>	<b>176 215</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		351	335	335	352	352
Trade and other payables		6 485	5 941	5 941	6 890	6 890
Provisions		372	320	320	372	372
<b>Total current liabilities</b>		<b>7 208</b>	<b>6 596</b>	<b>6 596</b>	<b>7 614</b>	<b>7 614</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		8 351	7 400	7 400	8 351	8 351
<b>Total non current liabilities</b>		<b>8 351</b>	<b>7 400</b>	<b>7 400</b>	<b>8 351</b>	<b>8 351</b>
<b>TOTAL LIABILITIES</b>		<b>15 559</b>	<b>13 996</b>	<b>13 996</b>	<b>15 965</b>	<b>15 965</b>
<b>NET ASSETS</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>160 250</b>	<b>160 250</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	160 250	160 250
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>160 250</b>	<b>160 250</b>

## Table C7: Cash Flow

### WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		18 742	22 893	22 893	3 740	15 268	2 038	13 230	649%	22 893
Government - operating		25 334	15 656	15 656	934	5 444	9	5 435	58704%	15 656
Government - capital		-	11 893	11 893	-	-	-	-	-	11 893
Interest		1 056	660	660	72	104	55	49	89%	660
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(35 863)	(37 625)	(37 625)	(3 137)	(6 249)	(3 311)	(2 938)	89%	(37 625)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(528)	(528)	(221)	(322)	(25)	(297)	1168%	(528)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 961</b>	<b>12 949</b>	<b>12 949</b>	<b>1 388</b>	<b>14 244</b>	<b>(1 234)</b>	<b>21 949</b>	<b>-1779%</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)	(701)	(1 103)	(653)	(450)	69%	(11 619)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 004)</b>	<b>(11 619)</b>	<b>(11 619)</b>	<b>(701)</b>	<b>(1 103)</b>	<b>(653)</b>	<b>450</b>	<b>-69%</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>687</b>	<b>13 141</b>	<b>(1 887)</b>			<b>1 330</b>
Cash/cash equivalents at beginning:		10 002	8 317	8 317		8 317	8 317			8 317
Cash/cash equivalents at month/year end:		7 960	9 647	9 647		21 458	6 430			9 647

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

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	216	37	18	22	20	21	34	484	852	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	736	23	12	8	32	6	18	161	997	-	
Receivables from Non-exchange Transactions - Property Rates	1400	2 086	1	13	11	11	10	13	2 041	4 187	-	
Receivables from Exchange Transactions - Waste Water Management	1500	217	26	27	30	30	28	50	552	961	-	
Receivables from Exchange Transactions - Waste Management	1600	155	17	11	15	17	14	13	339	581	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	50	10	13	14	13	11	7	267	386	-	
Interest on Arrear Debtor Accounts	1810	580	-	-	-	-	-	-	-	580	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(10)	1	1	3	1	2	1	19	18	-	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>4 030</b>	<b>115</b>	<b>95</b>	<b>102</b>	<b>125</b>	<b>93</b>	<b>135</b>	<b>3 865</b>	<b>8 562</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	472	25	8	4	27	7	46	564	1 153	-	
Commercial	2300	753	33	11	11	7	14	10	58	897	-	
Households	2400	2 745	56	75	86	90	71	78	3 223	6 424	-	
Other	2500	60	1	1	1	1	1	1	20	89	-	
<b>Total By Customer Category</b>	<b>2600</b>	<b>4 030</b>	<b>115</b>	<b>95</b>	<b>102</b>	<b>125</b>	<b>93</b>	<b>135</b>	<b>3 865</b>	<b>8 562</b>	<b>-</b>	

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Type</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

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

The financial statements and performance report for the 2013/2014 financial year were finalized on 29 August 2014 and handed to the Auditor.

## **6. Recommendation**

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