

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

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

2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and consider revisions.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended July 2016.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	86 854	86 854	10 567	12.17
Total Expenditure	95 598	95 598	3 321	3.47
Depreciation	12 303	12 303	-	-
Surplus (Deficit) (Exl Capital transfers)	-8 744	-8 744	7 246	(82.87)

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	13 160	13 161	24	0.19
Government	13 160	13 161	-	-
Transfers from Internal funds	1 543	1 543	24	1.58
Capital Expenditure	14 703	14 704	49	0.33

Operating Revenue

The Municipality have generated 13.4% or R10,567 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R5,219 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 2016, the Municipality managed to spend within the budgeted norms. An amount of R3,321 million or 3.47% have been spent to date.

Capital Expenditure

The Municipality has incurred R0.024 million or 0.33% of the Capital Budget to date.

Cash Flow

The Municipality started off with a cash flow balance of R9,493 million at the beginning of the year and increased it with R7,635 million. The closing balance for the month ended July is R17,129 million. The 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 R8,202 million for the month ended July 2016. There was an increase in the total outstanding amount since the pervious month. **The outstanding debt for more than 90 days amounts to 45.9%.** The payment rate for 2015/2016 financial year was 105.%. The Municipality is now fully implementing the Debt Collection and Credit Control Policy. It should be noted that the municipal debt collection and credit control policy was revised during December 2013.

Creditors

Total outstanding creditors amount to R255 000 for the month ending July 2016 . All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

3. In year Budget Statement Tables

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

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - 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
R thousands									
<u>Financial Performance</u>									
Property rates	3 375	4 004	4 004	3 500	3 500	481	3 019	628%	4 004
Service charges	15 594	16 567	16 567	1 621	1 621	1 269	353	28%	16 567
Investment revenue	1 391	1 119	1 119	9	9	93	(84)	-90%	1 119
Transfers recognised - operational	15 422	18 429	18 429	5 219	5 219	3 263	1 956	60%	18 429
Other own revenue	26 304	38 575	38 575	218	218	3 205	(2 987)	-93%	38 575
Total Revenue (excluding capital transfers and contributions)	62 087	78 695	78 695	10 567	10 567	8 310	2 257	27%	78 695
Employee costs	14 787	20 664	20 664	1 416	1 416	1 567	(150)	-10%	20 664
Remuneration of Councillors	2 408	2 619	2 619	204	204	214	(10)	-5%	2 619
Depreciation & asset impairment	9 751	12 303	12 303	-	-	283	(283)	-100%	12 303
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 487	8 713	8 713	819	819	963	(144)	-15%	8 713
Transfers and grants	35 669	4 559	4 559	341	341	-	341	-	4 559
Other expenditure	39 052	46 740	46 740	540	540	3 873	(3 332)	-86%	46 740
Total Expenditure	109 153	95 598	95 598	3 321	3 321	6 899	(3 578)	-52%	95 598
Surplus/(Deficit)	(47 067)	(16 903)	(16 903)	7 246	7 246	1 411	5 835	414%	(16 903)
Transfers recognised - capital	27 440	8 159	8 159	-	-	500	(500)	-100%	8 159
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(19 627)	(8 744)	(8 744)	7 246	7 246	1 911	5 335	279%	(8 744)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(19 627)	(8 744)	(8 744)	7 246	7 246	1 911	5 335	279%	(8 744)
<u>Capital expenditure & funds sources</u>									
Capital expenditure	32 185	14 703	14 703	24	24	-	24	#DIV/0!	14 703
Capital transfers recognised	30 766	13 160	13 160	-	-	-	-	-	13 160
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1 419	1 543	1 543	24	24	-	24	#DIV/0!	1 543
Total sources of capital funds	32 185	14 703	14 703	24	24	-	24	#DIV/0!	14 703
<u>Financial position</u>									
Total current assets	18 711	13 458	13 458		24 392				13 458
Total non current assets	152 413	161 501	161 501		161 525				161 501
Total current liabilities	7 003	17 223	17 223		20 969				17 223
Total non current liabilities	6 872	3 429	3 429		3 421				3 429
Community wealth/Equity	157 249	154 306	154 306		161 527				154 306
<u>Cash flows</u>									
Net cash from (used) operating	25 325	3 271	3 271	7 659	7 659	1 959	5 699	291%	3 271
Net cash from (used) investing	(30 689)	(12 484)	(12 484)	(24)	(24)	-	(24)	#DIV/0!	(12 484)
Net cash from (used) financing	99	-	-	1	1	-	1	#DIV/0!	-
Cash/cash equivalents at the month/year end	4 228	280	280	-	17 129	11 453	5 676	50%	280
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Revenue Source	3 408	916	113	92	80	90	89	3 415	8 202
<u>Creditors Age Analysis</u>									
Total Creditors	255	-	-	-	-	-	-	-	255

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
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		45 891	29 464	29 464	8 835	8 835	4 260	4 575	107%	29 464
Executive and council		18 202	14 647	14 647	5 219	5 219	2 902	2 318	80%	14 647
Budget and treasury office		5 541	12 272	12 272	3 511	3 511	1 169	2 342	200%	12 272
Corporate services		22 148	2 545	2 545	105	105	189	(84)	-44%	2 545
<i>Community and public safety</i>		25 146	38 153	38 153	113	113	3 178	(3 065)	-96%	38 153
Community and social services		651	993	993	1	1	83	(82)	-99%	993
Sport and recreation		4	3	3	—	—	0	(0)	-100%	3
Public safety		24 480	37 145	37 145	111	111	3 094	(2 983)	-96%	37 145
Housing		11	12	12	1	1	1	(0)	-9%	12
Health		—	0	0	0	0	—	0	#DIV/0!	0
<i>Economic and environmental services</i>		1 071	1 059	1 059	3	3	88	(86)	-97%	1 059
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		1 071	1 059	1 059	3	3	88	(86)	-97%	1 059
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		17 419	18 178	18 178	1 616	1 616	1 284	332	26%	18 178
Electricity		11 198	11 367	11 367	1 051	1 051	822	229	28%	11 367
Water		2 399	2 746	2 746	191	191	135	56	42%	2 746
Waste water management		2 086	2 117	2 117	199	199	173	27	16%	2 117
Waste management		1 736	1 948	1 948	175	175	154	20	13%	1 948
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	89 527	86 854	86 854	10 567	10 567	8 810	1 757	20%	86 854
Expenditure - Standard										
<i>Governance and administration</i>		57 079	30 650	30 650	1 497	1 497	1 893	(396)	-21%	30 650
Executive and council		38 439	11 773	11 773	782	782	641	141	22%	11 773
Budget and treasury office		11 558	9 971	9 971	420	420	634	(213)	-34%	9 971
Corporate services		7 082	8 907	8 907	295	295	619	(323)	-52%	8 907
<i>Community and public safety</i>		29 708	37 945	37 945	376	376	3 050	(2 674)	-88%	37 945
Community and social services		1 876	2 041	2 041	95	95	119	(24)	-20%	2 041
Sport and recreation		45	481	481	1	1	9	(7)	-87%	481
Public safety		27 514	35 148	35 148	280	280	2 912	(2 632)	-90%	35 148
Housing		187	190	190	—	—	4	(4)	-100%	190
Health		86	85	85	—	—	7	(7)	-100%	85
<i>Economic and environmental services</i>		10 589	11 778	11 778	458	458	618	(161)	-26%	11 778
Planning and development		749	1 043	1 043	66	66	80	(14)	-18%	1 043
Road transport		9 840	10 734	10 734	392	392	538	(146)	-27%	10 734
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		11 772	15 212	15 212	990	990	1 336	(346)	-26%	15 212
Electricity		7 745	9 292	9 292	819	819	991	(172)	-17%	9 292
Water		1 252	2 454	2 454	63	63	146	(83)	-57%	2 454
Waste water management		1 819	2 013	2 013	60	60	103	(43)	-42%	2 013
Waste management		956	1 454	1 454	48	48	97	(48)	-50%	1 454
<i>Other</i>		6	13	13	—	—	1	(1)	-100%	13
Total Expenditure - Standard	3	109 153	95 598	95 598	3 321	3 321	6 899	(3 578)	-52%	95 598
Surplus/ (Deficit) for the year		(19 626)	(8 744)	(8 744)	7 246	7 246	1 911	5 335	279%	(8 744)

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - 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
R thousands											
Revenue by Vote		1									
Vote 1 - MAYORAL & COUNCIL			18 202	14 647	14 647	5 219	5 219	2 902	2 318	79.9%	14 647
Vote 2 - MUNICIPAL MANAGER			—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES			22 147	2 545	2 545	105	105	189	(84)	-44.4%	2 545
Vote 4 - BUDGET & TREASURY			5 541	12 272	12 272	3 511	3 511	1 169	2 342	200.3%	12 272
Vote 5 - PLANNING AND DEVEOLPMENT			—	—	—	—	—	—	—	—	—
Vote 6 - COMMUNITY AND SOCIAL SERV			650	994	994	1	1	83	(82)	-99.3%	994
Vote 7 - SPORTS AND RECREATION			4	3	3	—	—	0	(0)	-100.0%	3
Vote 8 - HOUSING			11	12	12	1	1	1	(0)	-9.1%	12
Vote 9 - PUBLIC SAFETY			24 480	37 145	37 145	111	111	3 094	(2 983)	-96.4%	37 145
Vote 10 - ROAD TRANSPORT			1 071	1 059	1 059	3	3	88	(86)	-96.9%	1 059
Vote 11 - WASTE MANAGEMENT			1 582	1 948	1 948	175	175	154	20	13.1%	1 948
Vote 12 - WASTE WATER MANAGEMENT			2 086	2 117	2 117	199	199	173	27	15.5%	2 117
Vote 13 - WATER			2 399	2 746	2 746	191	191	135	56	41.9%	2 746
Vote 14 - ELECTRICITY			11 198	11 367	11 367	1 051	1 051	822	229	27.9%	11 367
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	89 371	86 854	86 854	10 567	10 567	8 810	1 757	19.9%	86 854
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			35 386	7 713	7 713	560	560	338	222	65.6%	7 713
Vote 2 - MUNICIPAL MANAGER			3 052	4 060	4 060	222	222	303	(81)	-26.8%	4 060
Vote 3 - CORPORATE SERVICES			7 081	8 907	8 907	295	295	619	(323)	-52.3%	8 907
Vote 4 - BUDGET & TREASURY			11 558	9 971	9 971	420	420	634	(213)	-33.7%	9 971
Vote 5 - PLANNING AND DEVEOLPMENT			749	1 043	1 043	66	66	80	(14)	-17.7%	1 043
Vote 6 - COMMUNITY AND SOCIAL SERV			1 253	1 389	1 389	53	53	84	(31)	-37.2%	1 389
Vote 7 - SPORTS AND RECREATION			760	1 230	1 230	43	43	52	(8)	-16.5%	1 230
Vote 8 - HOUSING			187	190	190	—	—	4	(4)	-100.0%	190
Vote 9 - PUBLIC SAFETY			27 514	35 148	35 148	280	280	2 912	(2 632)	-90.4%	35 148
Vote 10 - ROAD TRANSPORT			9 840	10 734	10 734	392	392	538	(146)	-27.2%	10 734
Vote 11 - WASTE MANAGEMENT			801	1 454	1 454	48	48	97	(48)	-50.2%	1 454
Vote 12 - WASTE WATER MANAGEMENT			1 819	2 013	2 013	60	60	103	(43)	-41.9%	2 013
Vote 13 - WATER			1 252	2 454	2 454	63	63	146	(83)	-56.7%	2 454
Vote 14 - ELECTRICITY			7 745	9 292	9 292	819	819	991	(172)	-17.3%	9 292
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	108 998	95 598	95 598	3 321	3 321	6 899	(3 578)	-51.9%	95 598
Surplus/ (Deficit) for the year		2	(19 627)	(8 744)	(8 744)	7 246	7 246	1 911	5 335	279.2%	(8 744)

Table C4: Financial Performance (Revenue and Expenditure)

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

WCC01 Langsburg - 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
R thousands										
<u>Revenue By Source</u>										
Property rates		3 094	3 870	3 870	3 475	3 475	464	3 011	648%	3 870
Property rates - penalties & collection charges		281	134	134	25	25	16	9	53%	134
Service charges - electricity revenue		10 992	11 163	11 163	1 051	1 051	822	229	28%	11 163
Service charges - water revenue		1 153	1 499	1 499	191	191	135	56	42%	1 499
Service charges - sanitation revenue		2 086	2 117	2 117	199	199	173	27	16%	2 117
Service charges - refuse revenue		1 250	1 446	1 446	175	175	113	62	55%	1 446
Service charges - other		114	341	341	5	5	27	(22)	-80%	341
Rental of facilities and equipment		1 106	812	812	85	85	59	26	44%	812
Interest earned - external investments		1 162	906	906	-	-	76	(76)	-100%	906
Interest earned - outstanding debtors		229	213	213	9	9	18	(9)	-49%	213
Dividends received		-	-	-	-	-	-	-	-	-
Fines		23 241	36 737	36 737	-	-	3 060	(3 060)	-100%	36 737
Licences and permits		1 145	273	273	113	113	23	90	397%	273
Agency services		141	107	107	11	11	9	2	19%	107
Transfers recognised - operational		15 422	18 429	18 429	5 219	5 219	3 263	1 956	60%	18 429
Other revenue		671	647	647	9	9	54	(44)	-83%	647
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		62 087	78 695	78 695	10 567	10 567	8 310	2 257	27%	78 695
<u>Expenditure By Type</u>										
Employee related costs		14 787	20 664	20 664	1 416	1 416	1 567	(150)	-10%	20 664
Remuneration of councillors		2 408	2 619	2 619	204	204	214	(10)	-5%	2 619
Debt impairment		21 662	25 424	25 424	-	-	2 099	(2 099)	-100%	25 424
Depreciation & asset impairment		9 751	12 303	12 303	-	-	283	(283)	-100%	12 303
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 487	8 713	8 713	819	819	963	(144)	-15%	8 713
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 110	7 765	7 765	52	52	647	(595)	-92%	7 765
Transfers and grants		35 669	4 559	4 559	341	341	-	341	#DIV/0!	4 559
Other expenditure		14 279	13 551	13 551	489	489	1 127	(638)	-57%	13 551
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		109 153	95 598	95 598	3 321	3 321	6 899	(3 578)	-52%	95 598
Surplus/(Deficit)		(47 067)	(16 903)	(16 903)	7 246	7 246	1 411	5 835	0	(16 903)
Transfers recognised - capital		27 440	8 159	8 159	-	-	500	(500)	(0)	8 159
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(19 627)	(8 744)	(8 744)	7 246	7 246	1 911			(8 744)
Taxation								-		
Surplus/(Deficit) after taxation		(19 627)	(8 744)	(8 744)	7 246	7 246	1 911			(8 744)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(19 627)	(8 744)	(8 744)	7 246	7 246	1 911			(8 744)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(19 627)	(8 744)	(8 744)	7 246	7 246	1 911			(8 744)

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - 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
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		6	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER		6	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES		253	543	543	2	2	-	2	#DIV/0!	543
Vote 4 - BUDGET & TREASURY		663	40	40	-	-	-	-		40
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY AND SOCIAL SERV		507	1 580	1 580	23	23	-	23	#DIV/0!	1 580
Vote 7 - SPORTS AND RECREATION		3 172	429	429	-	-	-	-		429
Vote 8 - HOUSING		516	160	160	-	-	-	-		160
Vote 9 - PUBLIC SAFETY		375	-	-	-	-	-	-		-
Vote 10 - ROAD TRANSPORT		11 614	430	430	-	-	-	-		430
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-		-
Vote 12 - WASTE WATER MANAGEMENT		3 476	3 150	3 150	-	-	-	-		3 150
Vote 13 - WATER		3 881	6 371	6 371	-	-	-	-		6 371
Vote 14 - ELECTRICITY		7 716	2 000	2 000	-	-	-	-		2 000
Vote 15 -		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	32 185	14 703	14 703	24	24	-	24	#DIV/0!	14 703
Total Capital Expenditure		32 185	14 703	14 703	24	24	-	24	#DIV/0!	14 703
Capital Expenditure - Standard Classification										
Governance and administration		563	263	263	2	2	-	2	#DIV/0!	263
Executive and council		12	-	-	-	-	-	-		-
Budget and treasury office		297	40	40	-	-	-	-		40
Corporate services		253	223	223	2	2	-	2	#DIV/0!	223
Community and public safety		4 563	669	669	23	23	-	23	#DIV/0!	669
Community and social services		436	-	-	23	23	-	23	#DIV/0!	-
Sport and recreation		3 172	429	429	-	-	-	-		429
Public safety		375	-	-	-	-	-	-		-
Housing		516	160	160	-	-	-	-		160
Health		64	80	80	-	-	-	-		80
Economic and environmental services		11 614	370	370	-	-	-	-		370
Planning and development		-	-	-	-	-	-	-		-
Road transport		11 614	370	370	-	-	-	-		370
Environmental protection		-	-	-	-	-	-	-		-
Trading services		15 073	2 250	2 250	-	-	-	-		2 250
Electricity		7 716	2 000	2 000	-	-	-	-		2 000
Water		3 881	100	100	-	-	-	-		100
Waste water management		3 476	150	150	-	-	-	-		150
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	31 812	3 552	3 552	24	24	-	24	#DIV/0!	3 552
Funded by:										
National Government		30 766	13 160	13 160	-	-	-	-		13 160
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		30 766	13 160	13 160	-	-	-	-		13 160
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1 419	1 543	1 543	24	24	-	24	#DIV/0!	1 543
Total Capital Funding		32 185	14 703	14 703	24	24	-	24	#DIV/0!	14 703

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
R thousands	1					
ASSETS						
Current assets						
Cash		8 317	9 484	9 484	17 120	9 484
Call investment deposits		–	–	–	–	–
Consumer debtors		4 336	(15 006)	(15 006)	(11 283)	(15 006)
Other debtors		360	17 453	17 453	17 028	17 453
Current portion of long-term receivables		–	–	–	–	–
Inventory		5 698	1 527	1 527	1 527	1 527
Total current assets		18 711	13 458	13 458	24 392	13 458
Non current assets						
Long-term receivables		9	3	3	3	3
Investments		–	–	–	–	–
Investment property		4 440	4 392	4 392	4 392	4 392
Investments in Associate		–	–	–	–	–
Property, plant and equipment		147 576	157 034	157 034	157 058	157 034
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		343	60	60	60	60
Other non-current assets		43	12	12	12	12
Total non current assets		152 413	161 501	161 501	161 525	161 501
TOTAL ASSETS		171 124	174 958	174 958	185 917	174 958
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		396	437	437	436	437
Trade and other payables		6 322	11 895	11 895	15 642	11 895
Provisions		286	4 891	4 891	4 891	4 891
Total current liabilities		7 003	17 223	17 223	20 969	17 223
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 872	3 429	3 429	3 421	3 429
Total non current liabilities		6 872	3 429	3 429	3 421	3 429
TOTAL LIABILITIES		13 875	20 652	20 652	24 390	20 652
NET ASSETS	2	157 249	154 306	154 306	161 527	154 306
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	117 376	117 376	124 597	117 376
Reserves		36 937	36 930	36 930	36 930	36 930
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	154 306	154 306	161 527	154 306

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - 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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		41 461	33 685	33 685	2 924	2 924	2 872	52	2%	33 685
Government - operating		19 559	16 793	16 793	5 219	5 219	3 247	1 972	61%	16 793
Government - capital		23 235	8 159	8 159	3 141	3 141	500	2 641	528%	8 159
Interest		1 041	1 120	1 120	9	9	93	(84)	-90%	1 120
Dividends					-	-	-	-		-
Payments										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(3 526)	(3 526)	(4 753)	1 227	-26%	(55 858)
Finance charges		-	-	-	-	-	-	-		-
Transfers and Grants		(1 777)	(628)	(628)	(108)	(108)	-	(108)	#DIV/0!	(628)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 325	3 271	3 271	7 659	7 659	1 959	3 462	177%	3 271
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(30 689)	(12 484)	(12 484)	(24)	(24)	-	(24)	#DIV/0!	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 689)	(12 484)	(12 484)	(24)	(24)	-	24	#DIV/0!	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits		99	-	-	1	1	-	1	#DIV/0!	-
Payments										
Repayment of borrowing								-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		99	-	-	1	1	-	(1)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(5 265)	(9 213)	(9 213)	7 635	7 635	1 959			(9 213)
Cash/cash equivalents at beginning:		9 493	9 493	9 493		9 493	9 493			9 493
Cash/cash equivalents at month/year end:		4 228	280	280		17 129	11 453			280

4. Supporting Documentation

Debtors Analysis

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

Budget Year 2016/17											
Description	NT Code	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	Bad Debts
R thousands											
Debtors Age Analysis By Revenue Source											
Trade and Other Receivables from Ex change Transactions - Water	1200	94	14	26	22	19	24	19	218	436	-
Trade and Other Receivables from Ex change Transactions - Electricity	1300	929	6	12	9	6	7	7	143	1 118	-
Receivables from Non-ex change Transactions - Property Rates	1400	3 234	14	13	13	13	15	12	2 344	5 657	-
Receivables from Ex change Transactions - Waste Water Management	1500	121	14	30	17	17	17	17	274	507	-
Receivables from Ex change Transactions - Waste Management	1600	62	8	16	13	11	12	13	71	206	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	34	13	15	19	13	14	18	323	449	-
Interest on Arrear Debtor Accounts	1810	-	846	-	-	-	-	-	-	846	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(1 066)	0	1	0	1	0	2	43	(1 018)	-
Total By Revenue Source	2000	3 408	916	113	92	80	90	89	3 415	8 202	-
2015/16 - totals only		702 023	782 644	114 632	86 396	97 643	97 937	89 788	3 573 353	5 544	0
Debtors Age Analysis By Customer Category											
Organs of State	2200	704	188	18	19	10	11	13	993	1 955	-
Commercial	2300	776	6	16	1	1	1	1	19	820	-
Households	2400	1 795	704	78	69	68	77	73	2 308	5 172	-
Other	2500	133	18	1	2	1	1	2	95	255	-
Total By Customer Category	2600	3 408	916	113	92	80	90	89	3 415	8 202	-

Creditors Analysis

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

Description		NT Code	Budget Year 2016/17								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	255	-	-	-	-	-	-	-	255	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	2600	255	-	-	-	-	-	-	-	255	

5. Other Information or Documentation

No further comments.

6. Recommendation

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