

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
JUNE 2017

Table of Contents

1. Mayors Report 3

2. Executive Summary..... 3

3. In year Budget Statement Tables..... 5

4. Supporting Documentation 13

5. Other Information or Documentation 14

6. Recommendation..... 14

1. Mayors Report

The monthly budget statement for June 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The June 2017 Monthly budget statement is the eleventh 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 June 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	86 854	89 937	74 202	82,50
Total Expenditure	95 598	97 123	78 377	80,70
Depreciation	12 303	12 473	6 574	52,71
Surplus (Deficit) (Exl Capital transfers)	-8 744	-7 187	-4 175	58,10

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	13 160	10 181	9 265	91,00
<i>Government</i>	<i>13 160</i>	<i>10 181</i>	<i>9 265</i>	<i>91,00</i>
Transfers from Internal funds	1 543	1 543	410	26,57
Capital Expenditure	14 703	11 724	9 675	82,52

Operating Revenue

The Municipality have generated 89% or R68,368 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the month no operating grants were received. The grants received during the month were the Municipal Infrastructure Grant (MIG) and the Expanded Public Works Grant (EPWP).

Operating Expenditure

For the month ending June 2017, the Municipality managed to spend within the budgeted norms. An amount of R78,377 million or 93.8% have been spent to date.

Capital Expenditure

The Municipality has incurred R9,676 million or 82.25% 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 decreased with R7,095 million. The closing balance for the month ended June is R2,871 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 R4,971 million for the month ended June 2017. There was a decrease in the total outstanding amount since the previous month. **The outstanding debt for more than 90 days increased to an amount of 75,79%.** The payment rate for 2015/2016 financial year was 105%. The payment ratio for this financial has decreased to about 82%. 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. During the end of May two external collectors were appointed on a commission basis to make payment agreement with debtors that are outstanding for 90 days or more. During June only R4 785 were collected through this way.

Creditors

Total outstanding creditors amount to R63 883 for the month ending June 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 - M12 June

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	3 129	4 004	3 501	(89)	3 571	3 604	(33)	-1%	3 501
Service charges	15 324	16 567	16 192	1 545	16 907	16 500	407	2%	16 192
Investment revenue	1 270	906	833	73	727	906	(179)	-20%	833
Transfers recognised - operational	18 084	18 429	20 806	(1)	10 908	16 979	(6 071)	-36%	20 806
Other own revenue	23 222	38 788	37 924	223	36 254	38 785	(2 531)	-7%	37 924
Total Revenue (excluding capital transfers and contributions)	61 030	78 695	79 257	1 752	68 368	76 774	(8 406)	-11%	79 257
Employee costs	15 198	20 664	20 543	1 555	18 583	19 836	(1 252)	-6%	20 543
Remuneration of Councillors	2 408	2 619	2 619	207	2 501	2 619	(117)	-4%	2 619
Depreciation & asset impairment	9 275	12 303	12 473	23	6 574	3 397	3 177	94%	12 473
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 487	8 713	7 500	69	6 782	8 712	(1 930)	-22%	7 500
Transfers and grants	35 659	4 559	4 619	591	3 032	2 440	592	24%	4 619
Other expenditure	32 010	46 740	49 371	2 586	40 904	46 498	(5 594)	-12%	49 371
Total Expenditure	102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/(Deficit)	(41 008)	(16 903)	(17 867)	(3 278)	(10 009)	(6 728)	(3 281)	49%	(17 867)
Transfers recognised - capital	29 323	8 159	10 680	-	5 834	8 159	(2 325)	-28%	10 680
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)
Capital expenditure & funds sources									
Capital expenditure	25 889	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Capital transfers recognised	24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	168	1 543	1 543	41	410	-	410	#DIV/0!	1 543
Total sources of capital funds	24 699	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Financial position									
Total current assets	18 711	17 729	17 729	-	9 803	-	-	-	17 729
Total non current assets	152 413	161 963	161 963	-	165 089	-	-	-	161 963
Total current liabilities	7 003	14 140	14 140	-	14 350	-	-	-	14 140
Total non current liabilities	6 872	3 429	3 429	-	3 374	-	-	-	3 429
Community wealth/Equity	157 249	162 123	162 123	-	157 168	-	-	-	162 123
Cash flows									
Net cash from (used) operating	25 325	3 247	3 247	(868)	(1 143)	3 247	4 389	135%	3 247
Net cash from (used) investing	(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
Net cash from (used) financing	99	24	24	5	94	24	(70)	-293%	24
Cash/cash equivalents at the month/year end	4 699	751	751	-	2 872	751	(2 121)	-282%	751
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	36	1 032	136	141	108	107	419	2 992	4 971
Creditors Age Analysis									
Total Creditors	64	-	-	-	-	-	-	-	64

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) - M12 June

Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		49 665	29 464	32 735	61	17 833	29 046	(11 214)	-39%	32 735
Executive and council		20 302	14 647	14 625	2	11 323	14 647	(3 324)	-23%	14 625
Budget and treasury office		5 267	12 272	15 123	(75)	3 939	11 872	(7 933)	-67%	15 123
Corporate services		24 097	2 545	2 987	134	2 571	2 528	43	2%	2 987
<i>Community and public safety</i>		22 187	38 153	37 278	114	35 840	38 151	(2 311)	-6%	37 278
Community and social services		971	993	995	0	1 004	993	11	1%	995
Sport and recreation		4	3	16	-	16	2	14	580%	16
Public safety		21 201	37 145	36 255	113	34 811	37 144	(2 333)	-6%	36 255
Housing		11	12	12	1	9	12	(3)	-27%	12
Health		-	0	0	0	0	-	0	#DIV/0!	0
<i>Economic and environmental services</i>		1 341	1 059	1 083	35	1 062	1 060	2	0%	1 083
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 341	1 059	1 083	35	1 062	1 060	2	0%	1 083
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 158	18 178	18 842	1 542	19 467	16 675	2 792	17%	18 842
Electricity		11 108	11 367	11 658	959	12 189	10 905	1 283	12%	11 658
Water		2 316	2 746	2 890	207	2 691	1 903	788	41%	2 890
Waste water management		1 998	2 117	2 302	209	2 490	2 010	480	24%	2 302
Waste management		1 736	1 948	1 992	167	2 097	1 857	240	13%	1 992
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	90 352	86 854	89 937	1 752	74 202	84 933	(10 731)	-13%	89 937
Expenditure - Standard										
<i>Governance and administration</i>		59 689	30 650	33 491	3 147	23 914	25 710	(1 796)	-7%	33 491
Executive and council		38 675	11 773	11 861	872	8 560	8 508	52	1%	11 861
Budget and treasury office		13 864	9 971	12 848	802	8 845	9 656	(811)	-8%	12 848
Corporate services		7 151	8 907	8 782	1 473	6 508	7 545	(1 037)	-14%	8 782
<i>Community and public safety</i>		20 500	37 945	37 772	593	31 406	36 804	(5 398)	-15%	37 772
Community and social services		2 030	2 041	2 041	141	1 946	1 489	456	31%	2 041
Sport and recreation		45	481	481	5	28	109	(81)	-74%	481
Public safety		18 220	35 148	34 975	438	29 274	35 079	(5 804)	-17%	34 975
Housing		187	190	190	7	155	42	113	270%	190
Health		19	85	85	2	3	85	(82)	-97%	85
<i>Economic and environmental services</i>		10 230	11 778	11 778	740	10 524	7 709	2 815	37%	11 778
Planning and development		1 063	1 043	1 043	95	1 038	1 002	37	4%	1 043
Road transport		9 167	10 734	10 734	646	9 486	6 707	2 779	41%	10 734
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 611	15 212	14 070	534	12 512	13 268	(755)	-6%	14 070
Electricity		7 812	9 292	8 149	112	7 360	9 047	(1 687)	-19%	8 149
Water		1 211	2 454	2 454	118	2 034	1 791	243	14%	2 454
Waste water management		1 858	2 013	2 013	211	1 841	1 244	597	48%	2 013
Waste management		730	1 454	1 454	93	1 278	1 186	92	8%	1 454
<i>Other</i>		6	13	13	16	21	12	9	73%	13
Total Expenditure - Standard	3	102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/ (Deficit) for the year		(11 686)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-392%	(7 187)

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) - M12 June

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										
Vote 1 - MAYORAL & COUNCIL	1	20 302	14 647	14 625	2	11 323	14 647	(3 324)	-22,7%	14 625
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		24 096	2 545	2 987	134	2 571	2 528	43	1,7%	2 987
Vote 4 - BUDGET & TREASURY		5 267	12 272	15 123	(75)	3 939	11 872	(7 933)	-66,8%	15 123
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		972	994	995	0	1 004	993	11	1,1%	995
Vote 7 - SPORTS AND RECREATION		4	3	16	-	16	2	14	580,1%	16
Vote 8 - HOUSING		11	12	12	1	9	12	(3)	-27,4%	12
Vote 9 - PUBLIC SAFETY		21 201	37 145	36 255	113	34 811	37 144	(2 333)	-6,3%	36 255
Vote 10 - ROAD TRANSPORT		1 341	1 059	1 083	35	1 062	1 060	2	0,2%	1 083
Vote 11 - WASTE MANAGEMENT		1 581	1 948	1 992	167	2 097	1 857	240	12,9%	1 992
Vote 12 - WASTE WATER MANAGEMENT		1 998	2 117	2 302	209	2 490	2 010	480	23,9%	2 302
Vote 13 - WATER		2 316	2 746	2 890	207	2 691	1 903	788	41,4%	2 890
Vote 14 - ELECTRICITY		11 108	11 367	11 658	959	12 189	10 905	1 283	11,8%	11 658
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	90 197	86 854	89 937	1 752	74 202	84 933	(10 731)	-12,6%	89 937
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	35 464	7 713	7 737	726	5 738	4 760	978	20,5%	7 737
Vote 2 - MUNICIPAL MANAGER		3 210	4 060	4 125	145	2 822	3 748	(925)	-24,7%	4 125
Vote 3 - CORPORATE SERVICES		7 150	8 907	8 782	1 473	6 508	7 545	(1 037)	-13,7%	8 782
Vote 4 - BUDGET & TREASURY		13 864	9 971	12 848	802	8 845	9 656	(811)	-8,4%	12 848
Vote 5 - PLANNING AND DEVEOLPMENT		1 063	1 043	1 043	95	1 038	1 002	37	3,7%	1 043
Vote 6 - COMMUNITY AND SOCIAL SERV		1 231	1 389	1 389	108	1 195	1 059	136	12,8%	1 389
Vote 7 - SPORTS AND RECREATION		868	1 230	1 230	56	802	636	166	26,1%	1 230
Vote 8 - HOUSING		187	190	190	7	155	42	113	269,7%	190
Vote 9 - PUBLIC SAFETY		18 220	35 148	34 975	438	29 274	35 079	(5 804)	-16,5%	34 975
Vote 10 - ROAD TRANSPORT		9 167	10 734	10 734	646	9 486	6 707	2 779	41,4%	10 734
Vote 11 - WASTE MANAGEMENT		576	1 454	1 454	93	1 278	1 186	92	7,7%	1 454
Vote 12 - WASTE WATER MANAGEMENT		1 858	2 013	2 013	211	1 841	1 244	597	48,0%	2 013
Vote 13 - WATER		1 211	2 454	2 454	118	2 034	1 791	243	13,6%	2 454
Vote 14 - ELECTRICITY		7 812	9 292	8 149	112	7 360	9 047	(1 687)	-18,6%	8 149
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 882	95 598	97 123	5 030	78 377	83 502	(5 125)	-6,1%	97 123
Surplus/ (Deficit) for the year	2	(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431	(5 606)	-391,8%	(7 187)

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		2 934	3 870	3 281	(89)	3 258	3 483	(226)	-6%	3 281
Property rates - penalties & collection charges		195	134	220	-	313	121	193	160%	220
Service charges - electricity revenue		10 901	11 163	11 204	959	11 851	10 905	946	9%	11 204
Service charges - water revenue		1 061	1 499	1 143	207	1 866	1 903	(37)	-2%	1 143
Service charges - sanitation revenue		1 998	2 117	2 302	209	1 660	2 010	(350)	-17%	2 302
Service charges - refuse revenue		1 249	1 446	1 490	167	1 441	1 355	86	6%	1 490
Service charges - other		115	341	52	4	89	327	(237)	-73%	52
Rental of facilities and equipment		1 108	812	1 078	57	1 100	811	289	36%	1 078
Interest earned - external investments		1 270	906	833	73	727	906	(179)	-20%	833
Interest earned - outstanding debtors		159	213	10	36	48	214	(166)	-77%	10
Dividends received		-	-	-	-	-	-	-	-	-
Fines		19 962	36 737	35 823	12	33 688	36 736	(3 048)	-8%	35 823
Licences and permits		1 145	273	298	101	1 133	273	860	316%	298
Agency services		142	107	107	13	127	107	20	19%	107
Transfers recognised - operational		18 084	18 429	20 806	(1)	10 908	16 979	(6 071)	-36%	20 806
Other revenue		706	647	609	4	158	645	(487)	-76%	609
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		61 030	78 695	79 257	1 752	68 368	76 774	(8 406)	-11%	79 257
Expenditure By Type										
Employee related costs		15 198	20 664	20 543	1 555	18 583	19 836	(1 252)	-6%	20 543
Remuneration of councillors		2 408	2 619	2 619	207	2 501	2 619	(117)	-4%	2 619
Debt impairment		14 311	25 424	25 251	72	23 172	25 200	(2 028)	-8%	25 251
Depreciation & asset impairment		9 275	12 303	12 473	23	6 574	3 397	3 177	94%	12 473
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 487	8 713	7 500	69	6 782	8 712	(1 930)	-22%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 267	7 765	7 765	67	3 073	7 766	(4 692)	-60%	7 765
Transfers and grants		35 659	4 559	4 619	591	3 032	2 440	592	24%	4 619
Other expenditure		14 432	13 551	16 355	2 447	14 659	13 532	1 127	8%	16 355
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		102 038	95 598	97 123	5 030	78 377	83 502	(5 125)	-6%	97 123
Surplus/(Deficit)		(41 008)	(16 903)	(17 867)	(3 278)	(10 009)	(6 728)	(3 281)	0	(17 867)
Transfers recognised - capital		29 323	8 159	10 680	-	5 834	8 159	(2 325)	(0)	10 680
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11 685)	(8 744)	(7 187)	(3 278)	(4 175)	1 431			(7 187)

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) - M12 June

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									

Capital Expenditure - Standard Classification										
<i>Governance and administration</i>		-	583	583	20	241	-	241	#DIV/0!	583
Executive and council		-	-	-	-	81	-	81	#DIV/0!	-
Budget and treasury office		-	40	40	20	24	-	24	#DIV/0!	40
Corporate services		-	543	543	-	136	-	136	#DIV/0!	543
<i>Community and public safety</i>		1 949	2 169	2 281	13	2 480	-	2 480	#DIV/0!	2 281
Community and social services		361	1 300	1 303	13	926	-	926	#DIV/0!	1 303
Sport and recreation		1 072	429	538	-	288	-	288	#DIV/0!	538
Public safety		-	-	-	-	-	-	-	#DIV/0!	-
Housing		516	160	160	-	1 266	-	1 266	#DIV/0!	160
Health		-	280	280	-	-	-	-	#DIV/0!	280
<i>Economic and environmental services</i>		12 148	430	2 148	39	1 038	-	1 038	#DIV/0!	2 148
Planning and development		-	-	-	-	-	-	-	#DIV/0!	-
Road transport		12 148	430	2 148	39	1 038	-	1 038	#DIV/0!	2 148
Environmental protection		-	-	-	-	-	-	-	#DIV/0!	-
<i>Trading services</i>		11 792	11 521	6 712	3 481	5 918	-	5 918	#DIV/0!	6 712
Electricity		7 696	2 000	2 000	52	1 994	-	1 994	#DIV/0!	2 000
Water		2 140	6 371	4 562	3 429	3 870	-	3 870	#DIV/0!	4 562
Waste water management		1 956	3 150	150	-	53	-	53	#DIV/0!	150
Waste management		-	-	-	-	-	-	-	#DIV/0!	-
<i>Other</i>		-	-	-	-	-	-	-	#DIV/0!	-
Total Capital Expenditure - Standard Classification	3	25 889	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724
Funded by:										
National Government		24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Provincial Government		-	-	-	-	-	-	-	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	#DIV/0!	-
Other transfers and grants		-	-	-	-	-	-	-	#DIV/0!	-
Transfers recognised - capital		24 530	13 160	10 181	3 511	9 265	-	9 265	#DIV/0!	10 181
Public contributions & donations	5	-	-	-	-	-	-	-	#DIV/0!	-
Borrowing	6	-	-	-	-	-	-	-	#DIV/0!	-
Internally generated funds		168	1 543	1 543	41	410	-	410	#DIV/0!	1 543
Total Capital Funding		24 699	14 703	11 724	3 552	9 676	-	9 676	#DIV/0!	11 724

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	9 964	9 964	(760)	9 964
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 053	6 053	(18 207)	6 053
Other debtors		360	116	116	26 786	116
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	1 597	1 597	1 983	1 597
Total current assets		18 711	17 729	17 729	9 803	17 729
Non current assets						
Long-term receivables		9	3	3	3	3
Investments		-	-	-	-	-
Investment property		4 440	4 392	4 392	4 282	4 392
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	156 917	156 917	160 259	156 917
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	640	640	531	640
Other non-current assets		43	12	12	13	12
Total non current assets		152 413	161 963	161 963	165 089	161 963
TOTAL ASSETS		171 124	179 693	179 693	174 891	179 693
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	437	437	485	437
Trade and other payables		6 322	8 812	8 812	9 001	8 812
Provisions		286	4 891	4 891	4 864	4 891
Total current liabilities		7 003	14 140	14 140	14 350	14 140
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 872	3 429	3 429	3 374	3 429
Total non current liabilities		6 872	3 429	3 429	3 374	3 429
TOTAL LIABILITIES		13 875	17 569	17 569	17 724	17 569
NET ASSETS	2	157 249	162 123	162 123	157 168	162 123
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	125 678	125 678	120 722	125 678
Reserves		36 937	36 445	36 445	36 445	36 445
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	162 123	162 123	157 168	162 123

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates, penalties & collection charges		2 528	3 604	3 604	591	3 044	3 604	(560)	-16%	3 604
Service charges		14 606	17 002	17 002	1 093	16 380	17 002	(622)	-4%	17 002
Other revenue		47 562	13 055	13 055	756	13 184	13 055	129	1%	13 055
Government - operating		19 559	16 793	16 793	-	12 941	16 793	(3 851)	-23%	16 793
Government - capital		-	8 159	8 159	-	8 315	8 159	156	2%	8 159
Interest		1 041	1 120	1 120	47	371	1 120	(749)	-67%	1 120
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(58 195)	(55 858)	(55 858)	(2 994)	(55 115)	(55 858)	(743)	1%	(55 858)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(1 777)	(628)	(628)	(360)	(263)	(628)	(365)	58%	(628)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 325	3 247	3 247	(868)	(1 143)	3 247	4 389	135%	3 247
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	500	3 631	-	3 631	#DIV/0!	-
Payments										
Capital assets		(30 689)	(12 484)	(12 484)	(3 552)	(9 676)	(12 484)	(2 808)	22%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(30 689)	(12 484)	(12 484)	(3 052)	(6 044)	(12 484)	(6 440)	52%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		99	24	24	5	94	24	70	293%	24
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		99	24	24	5	94	24	(70)	-293%	24
NET INCREASE/ (DECREASE) IN CASH HELD		(5 265)	(9 213)	(9 213)	(3 915)	(7 092)	(9 213)			(9 213)
Cash/cash equivalents at beginning:		9 964	9 964	9 964		9 964	9 964			9 964
Cash/cash equivalents at month/year end:		4 699	751	751		2 872	751			751

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - sanitation revenue	(350)	Departmentale charges will be levied with je journals	None
	Service charges - electricity revenue	946	The sale of elec has accelerated above the expected trent	None
	Transfers recognised - operational	(6 071)	Not all operating grants were received to date	None
2	Expenditure By Type			
	Employee related costs	(1 252)	Annual defined benefits are journalled at year end	
	Depreciation & asset impairment	3 177	Asset impairment journal will be done during finalizing of AF	Corrected during June 2017
	Bulk purchases	(1 930)	No penalties were levied by Eskom and new pricing structure by Eskom	
	Contracted services	(4 692)	Traffic fines did not realizes as expected and commission not paid in full	
3	Capital Expenditure			
	Water	3 870	The tenders for the piping material are out and will be purchased before 30 June	
4	Financial Position			
5	Cash Flow			
	Property rates, penalties & collection charge	(560)	Revenue increased due to credit control process	
	Government - operating	(3 851)	Not all the operating grants were received	
	Suppliers and employees	(743)	Dubble salary entry	
	Capital assets	(2 808)	MIG projects behind schedule	
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

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					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	69	34	69	23	20	20	28	275	538	367	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	42	98	48	29	23	19	18	191	467	280	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	(153)	18	78	13	12	14	35	1 713	1 730	1 786	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	(52)	33	71	21	21	20	33	339	486	434	-	-		
Receivables from Exchange Transactions - Waste Management	1600	86	21	43	17	18	16	13	108	322	172	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	40	18	116	7	15	18	14	314	543	368	-	-		
Interest on Arrear Debtor Accounts	1810	-	809	-	-	-	-	-	-	809	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	3	0	(288)	31	0	0	278	51	75	361	-	-		
Total By Income Source	2000	36	1 032	136	141	108	107	419	2 992	4 971	3 767	-	-		
2015/16 - totals only		702 023	782 644	114 632	86 396	97 643	97 937	89 788	3 573 353	5 544	3 945	0	0		
Debtors Age Analysis By Customer Group															
Organs of State	2200	(754)	197	31	33	30	26	288	587	437	964	-	-		
Commercial	2300	415	72	15	32	6	8	2	33	582	81	-	-		
Households	2400	316	715	81	72	69	70	123	2 217	3 662	2 551	-	-		
Other	2500	59	49	10	4	3	3	6	155	289	171	-	-		
Total By Customer Group	2600	36	1 032	136	141	108	107	419	2 992	4 971	3 767	-	-		

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	64	-	-	-	-	-	-	-	-	64
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	64	-	-	-	-	-	-	-	-	64

5. Other Information or Documentation

No further comments.

6. Recommendation

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