

LAINGSBURG MUNICIPALITY



**In-Year Report for the Municipality
Third Quarterly Budget
Statement
MARCH 2016**

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1. Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality.

IHHS – Informal Housing and Human Settlements, provincial grant.

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MIG – Municipal Infrastructure Grant.

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments of the budget. In Laingsburg Municipality this means at department level.

2. Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on services delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- And The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

“28. The monthly budget statement of a Municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

3. Mayors Report

In accordance with Section 52(d) of the Act, I submit a report to the Council within 30 days after the end of each quarter on the implementation of the budget and the financial state of affairs of the Laingsburg Municipality.

The submission of this report forms part of the general responsibilities of the Mayor of a Municipality, and is intended to inform and enable the Council to fulfil its oversight responsibility.

The section 52 report on the implementation of the budget and the financial affairs of the Municipality is prepared as required by the MFMA.

The quarterly financial information has already been presented in the section 71, monthly budget statement for March 2016. The monthly and quarterly reports for March 2016 should be read in conjunction with one another.

4. Executive Summary

4.1.1 Financial problems or risks facing the Municipality

There are no financial problems facing the Municipality. Operating revenues and expenditures to date remain in line with the projected year to date budgets taking accruals and prior year trends into account.

The new financial year started on 1 July 2015, and no major spending has occurred during the financial year.

4.1.2 Other relevant information

Year-to-date revenue raised is 102.78% of the projected year-to-date budget for the third quarter. Operating expenditure incurred amounts to 87.8% of year-to-date budget.

The Tables below illustrates an overview of the Budget implementation of Laingsburg Municipality for the quarter ended March 2016.

Operating Revenue

The Municipality have generated 77.3% or R76,048 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R17,831 million were received. The largest part of the grants received forms part of the Equitable share allocation for the financial year. Revenue from electricity is 17% over the year to date budget.

Operating Expenditure

For the quarter ending March 2016, the Municipality managed to spend within the budgeted norms. An amount of R R56,531 million or 65,15% have been spent to date.

The year to date actual employee costs is 4% under the year to date budget. This is due to the provision for the deferred benefit plan that will only be calculated on year end.

Capital Expenditure

The Municipality has incurred R422 000 or 15.3% of the internal funded Capital Budget to date. The MIG and housing spending for the year to date totals to R18,749 million to date.

Cash Flow

The Municipality started off with a cash flow balance of R14,758 million at the beginning of the year and increased it with R19,649 million. The closing balance for this quarter is R34,407 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2015/2016 financial year.

Debtors

The Outstanding Debtors of the Municipality amounts to R R8,119 million for the quarter ending March 2016. The outstanding debt for more than 90 days amounts to 71.2%. The payment rate for 2014/2015 financial year was 96.9%. For the financial year to date the payment rate is 78.4%. This is a decrease since the previous financial year. 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 R0.00 for the quarter ending March 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 their 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.

5. In year Budget Statement Tables

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

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	3 040	3 000	3 756	93	3 418	2 817	601	21%	3 756
Service charges	13 929	17 826	15 614	4 149	11 719	11 554	165	1%	15 614
Investment revenue	1 101	827	1 050	392	1 051	788	263	33%	1 050
Transfers recognised - operational	19 788	16 841	20 353	3 545	17 831	12 701	5 129	40%	20 353
Other own revenue	31 675	29 483	25 120	4 303	19 323	18 840	483	3%	25 120
Total Revenue (excluding capital transfers and contributions)	69 532	67 977	65 893	12 482	53 342	46 700	6 641	14%	65 893
Employee costs	12 930	17 096	17 568	3 389	12 144	12 628	(483)	-4%	17 568
Remuneration of Councillors	2 220	2 453	2 453	601	1 613	1 840	(227)	-12%	2 453
Depreciation & asset impairment	9 523	12 073	12 867	1 837	7 033	9 883	(2 850)	-29%	12 867
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 573	6 523	8 000	1 236	5 197	6 000	(803)	-13%	8 000
Transfers and grants	3 244	4 231	4 276	1 029	2 330	3 207	(877)	-	4 276
Other expenditure	37 452	35 159	40 729	10 581	28 214	29 381	(1 167)	-4%	40 729
Total Expenditure	71 940	77 536	85 894	18 672	56 531	62 939	(6 408)	-10%	85 894
Surplus/(Deficit)	(2 408)	(9 559)	(20 000)	(6 191)	(3 189)	(16 239)	13 049	-80%	(20 000)
Transfers recognised - capital	19 707	27 082	32 762	14 606	22 706	21 061	1 645	8%	32 762
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	17 298	17 523	12 762	8 415	19 517	4 823	14 694	305%	12 762
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	17 298	17 523	12 762	8 415	19 517	4 823	14 694	305%	12 762
Capital expenditure & funds sources									
Capital expenditure	28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196
Capital transfers recognised	27 834	26 754	33 440	10 641	18 749	5 419	13 330	246%	33 440
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	514	1 666	2 755	33	422	236	186	79%	2 755
Total sources of capital funds	28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196
Financial position									
Total current assets	18 711	25 997	25 997		31 206				25 997
Total non current assets	152 413	166 679	166 679		180 387				166 679
Total current liabilities	7 003	14 077	14 077		13 727				14 077
Total non current liabilities	6 872	4 051	4 051		3 961				4 051
Community wealth/Equity	157 249	174 548	174 548		193 906				174 548
Cash flows									
Net cash from (used) operating	25 335	22 257	22 257	9 825	33 729	27 079	6 650	25%	22 257
Net cash from (used) investing	(18 491)	(12 484)	(12 484)	(10 674)	(19 171)	(7 430)	(11 741)	158%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	21 602	24 532	24 532	-	29 317	34 407	(5 090)	-15%	24 532
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 Revenue Source	1 308	864	163	145	110	1 010	108	4 411	8 119
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Standard Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - Q3 Third Quarter

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>		40 037	47 523	55 869	17 951	43 365	37 071	6 294	17%	52 788
Executive and council		20 481	39 219	40 211	8 588	23 714	30 158	(6 444)	-21%	40 211
Budget and treasury office		8 102	5 134	7 655	140	3 517	4 413	(896)	-20%	4 574
Corporate services		11 454	3 171	8 003	9 223	16 133	2 500	13 634	545%	8 003
<i>Community and public safety</i>		31 008	28 900	24 611	4 324	18 993	18 535	458	2%	24 611
Community and social services		920	974	974	321	650	807	(157)	-19%	974
Sport and recreation		3	2	2	2	4	2	2	102%	2
Public safety		29 723	27 913	23 623	4 000	18 331	17 717	614	3%	23 623
Housing		363	11	11	3	8	8	(0)	-1%	11
Health		-	0	0	(1)	-	0	(0)	-100%	0
<i>Economic and environmental services</i>		2 737	1 129	1 123	215	704	842	(139)	-16%	1 123
Planning and development		-	90	90	-	-	68	(68)	-100%	90
Road transport		2 737	1 039	1 033	215	704	775	(71)	-9%	1 033
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		15 456	17 507	16 417	4 596	12 987	11 314	1 673	15%	16 417
Electricity		9 471	11 352	10 620	2 990	8 323	7 003	1 320	19%	10 620
Water		2 361	2 078	2 051	660	1 845	1 501	344	23%	2 051
Waste water management		1 895	2 106	2 085	517	1 560	1 564	(4)	0%	2 085
Waste management		1 730	1 971	1 662	429	1 260	1 247	13	1%	1 662
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	89 238	95 059	98 020	27 087	76 049	67 762	8 287	12%	94 939
Expenditure - Standard										
<i>Governance and administration</i>		20 558	25 722	29 859	6 766	17 816	20 833	(3 017)	-14%	29 859
Executive and council		7 502	10 920	11 054	1 997	6 800	7 682	(883)	-11%	11 054
Budget and treasury office		7 939	7 610	10 578	3 390	6 993	6 639	354	5%	10 578
Corporate services		5 116	7 193	8 227	1 380	4 023	6 511	(2 488)	-38%	8 227
<i>Community and public safety</i>		28 568	28 460	30 412	6 966	21 708	22 879	(1 171)	-5%	30 412
Community and social services		1 851	1 904	2 184	380	1 304	1 638	(334)	-20%	2 184
Sport and recreation		65	451	451	9	37	349	(312)	-90%	451
Public safety		26 441	25 828	27 510	6 514	20 210	20 691	(481)	-2%	27 510
Housing		186	188	188	54	142	141	2	1%	188
Health		26	90	79	8	14	59	(45)	-76%	79
<i>Economic and environmental services</i>		10 742	11 199	11 293	2 346	7 777	8 477	(700)	-8%	11 293
Planning and development		660	774	797	159	494	605	(110)	-18%	797
Road transport		10 082	10 425	10 497	2 187	7 282	7 872	(590)	-7%	10 497
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		12 067	12 143	14 318	2 593	9 226	10 741	(1 516)	-14%	14 318
Electricity		7 183	7 077	8 554	1 299	5 425	6 415	(990)	-15%	8 554
Water		1 775	2 172	2 276	346	1 443	1 707	(264)	-15%	2 276
Waste water management		1 677	1 505	2 092	670	1 548	1 569	(21)	-1%	2 092
Waste management		1 432	1 390	1 397	278	810	1 051	(240)	-23%	1 397
<i>Other</i>		5	12	12	2	5	9	(4)	-48%	12
Total Expenditure - Standard	3	71 940	77 536	85 894	18 672	56 531	62 939	(6 408)	-10%	85 894
Surplus/ (Deficit) for the year		17 298	17 523	12 126	8 415	19 518	4 823	14 695	305%	9 045

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) - Q3 Third Quarter

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	20 481	39 219	40 211	8 588	23 714	30 158	(6 444)	-21.4%	40 211
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		11 454	3 171	8 003	9 223	16 133	2 500	13 634	545.5%	8 003
Vote 4 - BUDGET & TREASURY		8 102	5 134	7 655	140	3 517	4 413	(896)	-20.3%	7 655
Vote 5 - PLANNING AND DEVELOPMENT		-	90	90	-	-	68	(68)	-100.0%	90
Vote 6 - COMMUNITY AND SOCIAL SERV		920	974	974	320	649	807	(158)	-19.6%	974
Vote 7 - SPORTS AND RECREATION		3	2	2	2	4	2	2	102.2%	2
Vote 8 - HOUSING		363	11	11	3	8	8	(0)	-0.9%	11
Vote 9 - PUBLIC SAFETY		29 723	27 913	23 623	4 000	18 331	17 717	614	3.5%	23 623
Vote 10 - ROAD TRANSPORT		2 737	1 039	1 033	215	704	775	(71)	-9.2%	1 033
Vote 11 - WASTE MANAGEMENT		1 506	1 971	1 662	429	1 260	1 247	13	1.0%	1 662
Vote 12 - WASTE WATER MANAGEMENT		1 895	2 106	2 085	517	1 560	1 564	(4)	-0.2%	2 085
Vote 13 - WATER		2 361	2 078	2 051	660	1 845	1 501	344	22.9%	2 051
Vote 14 - ELECTRICITY		9 471	11 352	10 620	2 990	8 323	7 003	1 320	18.9%	10 620
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	89 015	95 059	98 020	27 087	76 048	67 762	8 286	12.2%	98 020
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 815	7 231	7 365	1 274	4 541	4 915	(374)	-7.6%	7 365
Vote 2 - MUNICIPAL MANAGER		2 687	3 689	3 689	723	2 258	2 767	(509)	-18.4%	3 689
Vote 3 - CORPORATE SERVICES		5 116	7 193	8 227	1 380	4 023	6 511	(2 488)	-38.2%	8 227
Vote 4 - BUDGET & TREASURY		7 940	7 610	10 578	3 390	6 993	6 639	354	5.3%	10 578
Vote 5 - PLANNING AND DEVELOPMENT		660	774	797	159	494	605	(110)	-18.3%	797
Vote 6 - COMMUNITY AND SOCIAL SERV		1 193	1 306	1 295	254	821	971	(150)	-15.4%	1 295
Vote 7 - SPORTS AND RECREATION		754	1 151	1 431	144	539	1 084	(546)	-50.3%	1 431
Vote 8 - HOUSING		186	188	188	54	142	141	2	1.2%	188
Vote 9 - PUBLIC SAFETY		26 441	25 828	27 510	6 514	20 210	20 691	(481)	-2.3%	27 510
Vote 10 - ROAD TRANSPORT		10 082	10 425	10 497	2 187	7 282	7 872	(590)	-7.5%	10 497
Vote 11 - WASTE MANAGEMENT		1 208	1 390	1 397	278	810	1 051	(240)	-22.9%	1 397
Vote 12 - WASTE WATER MANAGEMENT		1 677	1 505	2 092	670	1 548	1 569	(21)	-1.4%	2 092
Vote 13 - WATER		1 775	2 172	2 276	346	1 443	1 707	(264)	-15.4%	2 276
Vote 14 - ELECTRICITY		7 183	7 077	8 554	1 299	5 425	6 415	(990)	-15.4%	8 554
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	71 717	77 536	85 894	18 672	56 531	62 939	(6 408)	-10.2%	85 894
Surplus/ (Deficit) for the year	2	17 298	17 523	12 126	8 415	19 517	4 823	14 694	304.7%	12 126

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		2 794	2 875	3 630	15	3 206	2 723	484	18%	3 630
Property rates - penalties & collection charges		246	126	126	78	212	94	117	124%	126
Service charges - electricity revenue		9 315	11 352	10 620	2 936	8 170	7 003	1 168	17%	10 620
Service charges - water revenue		1 312	2 078	927	372	995	1 501	(506)	-34%	927
Service charges - sanitation revenue		1 485	2 106	2 085	405	1 229	1 564	(335)	-21%	2 085
Service charges - refuse revenue		1 730	1 971	1 662	428	1 259	1 247	12	1%	1 662
Service charges - other		87	319	320	8	66	240	(174)	-72%	320
Rental of facilities and equipment		1 275	887	885	234	731	664	67	10%	885
Interest earned - external investments		856	652	850	329	871	638	233	37%	850
Interest earned - outstanding debtors		245	175	200	63	180	150	30	20%	200
Dividends received		-	-	-	-	-	-	-	-	-
Fines		28 433	27 530	23 240	3 667	17 432	17 430	1	0%	23 240
Licences and permits		1 115	252	256	300	804	192	612	319%	256
Agency services		84	105	100	45	95	75	20	26%	100
Transfers recognised - operational		19 788	16 841	20 353	3 545	17 831	12 701	5 129	40%	20 353
Other revenue		769	709	639	57	263	479	(216)	-45%	639
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		69 532	67 977	65 893	12 482	53 342	46 700	6 641	14%	65 893
Expenditure By Type										
Employee related costs		12 930	17 096	17 568	3 389	12 144	12 628	(483)	-4%	17 568
Remuneration of councillors		2 220	2 453	2 453	601	1 613	1 840	(227)	-12%	2 453
Debt impairment		19 976	21 682	21 682	5 368	16 104	16 261	(158)	-1%	21 682
Depreciation & asset impairment		9 523	12 073	12 867	1 837	7 033	9 883	(2 850)	-29%	12 867
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		6 573	6 523	8 000	1 236	5 197	6 000	(803)	-13%	8 000
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 210	2 976	4 321	506	2 130	3 241	(1 111)	-34%	4 321
Transfers and grants		3 244	4 231	4 276	1 029	2 330	3 207	(877)	-27%	4 276
Other expenditure		14 265	10 502	14 726	4 708	9 980	9 879	101	1%	14 726
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		71 940	77 536	85 894	18 672	56 531	62 939	(6 408)	-10%	85 894
Surplus/(Deficit)		(2 408)	(9 559)	(20 000)	(6 191)	(3 189)	(16 239)	13 049	(0)	(20 000)
Transfers recognised - capital		19 707	27 082	32 762	14 606	22 706	21 061	1 645	0	32 762
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		17 298	17 523	12 762	8 415	19 517	4 823			12 762
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		17 298	17 523	12 762	8 415	19 517	4 823			12 762
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		17 298	17 523	12 762	8 415	19 517	4 823			12 762
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		17 298	17 523	12 762	8 415	19 517	4 823			12 762

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) - Q3 Third Quarter

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		159	196	266	-	3	6	(3)	-50%	266
Vote 4 - BUDGET & TREASURY		284	20	25	-	15	-	15	#DIV/0!	25
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		99	1 726	804	121	128	20	108	539%	804
Vote 7 - SPORTS AND RECREATION		2 950	581	581	222	222	10	213	2240%	581
Vote 8 - HOUSING		8 601	14 520	19 200	8 860	13 538	4 840	8 698	180%	19 200
Vote 9 - PUBLIC SAFETY		10	675	1 029	11	365	195	170	87%	1 029
Vote 10 - ROAD TRANSPORT		8 936	2 575	4 941	(17)	1 768	314	1 454	462%	4 941
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		2 535	1 868	445	13	212	72	140	196%	445
Vote 13 - WATER		2 725	258	905	108	285	198	87	44%	905
Vote 14 - ELECTRICITY		2 037	6 000	8 000	1 356	2 635	-	2 635	#DIV/0!	8 000
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196
Total Capital Expenditure		28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196
Capital Expenditure - Standard Classification										
Governance and administration		455	216	291	-	18	6	12	199%	291
Executive and council		12	-	-	-	-	-	-	-	-
Budget and treasury office		284	20	25	-	15	-	15	#DIV/0!	25
Corporate services		159	196	266	-	3	6	(3)	-50%	266
Community and public safety		11 660	17 503	21 614	9 215	14 253	5 065	9 189	181%	21 614
Community and social services		35	1 646	724	121	128	20	108	539%	724
Sport and recreation		2 950	581	581	222	222	10	213	2240%	581
Public safety		10	675	1 029	11	365	195	170	87%	1 029
Housing		8 601	14 520	19 200	8 860	13 538	4 840	8 698	180%	19 200
Health		64	80	80	-	-	-	-	-	80
Economic and environmental services		8 936	2 575	4 941	(17)	1 768	314	1 454	462%	4 941
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		8 936	2 575	4 941	(17)	1 768	314	1 454	462%	4 941
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 297	8 126	9 350	1 476	3 132	270	2 862	1062%	9 350
Electricity		2 037	6 000	8 000	1 356	2 635	-	2 635	#DIV/0!	8 000
Water		2 725	258	905	108	285	198	87	44%	905
Waste water management		2 535	1 868	445	13	212	72	140	196%	445
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196
Funded by:										
National Government		27 834	26 754	33 440	10 641	18 749	5 419	13 330	246%	33 440
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		27 834	26 754	33 440	10 641	18 749	5 419	13 330	246%	33 440
Public contributions & donations	5									
Borrowing	6									
Internally generated funds		514	1 666	2 755	33	422	236	186	79%	2 755
Total Capital Funding		28 348	28 419	36 196	10 674	19 171	5 655	13 516	239%	36 196

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

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	14 758	14 758	29 317	14 758
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	6 127	6 127	(8 417)	6 127
Other debtors		360	(201)	(201)	4 994	(201)
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	5 313	5 313	5 313	5 313
Total current assets		18 711	25 997	25 997	31 206	25 997
Non current assets						
Long-term receivables		9	9	9	5	9
Investments		-	-	-	-	-
Investment property		4 440	4 511	4 511	4 442	4 511
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	161 601	161 601	175 549	161 601
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	547	547	381	547
Other non-current assets		43	11	11	11	11
Total non current assets		152 413	166 679	166 679	180 387	166 679
TOTAL ASSETS		171 124	192 677	192 677	211 594	192 677
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	406	406	415	406
Trade and other payables		6 322	7 903	7 903	7 558	7 903
Provisions		286	5 768	5 768	5 754	5 768
Total current liabilities		7 003	14 077	14 077	13 727	14 077
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 872	4 051	4 051	3 961	4 051
Total non current liabilities		6 872	4 051	4 051	3 961	4 051
TOTAL LIABILITIES		13 875	18 129	18 129	17 688	18 129
NET ASSETS	2	157 249	174 548	174 548	193 906	174 548
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	137 618	137 618	156 976	137 618
Reserves		36 937	36 930	36 930	36 930	36 930
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	174 548	174 548	193 906	174 548

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

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		37 289	21 696	21 696	16 523	44 594	16 198	28 397	175%	21 696
Government - operating		20 188	16 751	16 751	3 333	19 554	16 722	2 831	17%	16 751
Government - capital		12 055	27 082	27 082	2 609	13 578	27 082	(13 504)	-50%	27 082
Interest		1 491	827	827	304	788	620	168	27%	827
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(42 536)	(43 562)	(43 562)	(12 399)	(44 267)	(33 098)	(11 169)	34%	(43 562)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(3 153)	(537)	(537)	(545)	(518)	(446)	(72)	16%	(537)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25 335	22 257	22 257	9 825	33 729	27 079	29 134	108%	22 257
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		(18 491)	(12 484)	(12 484)	(10 674)	(19 171)	(7 430)	(11 741)	158%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 491)	(12 484)	(12 484)	(10 674)	(19 171)	(7 430)	11 741	-158%	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		6 844	9 773	9 773	(849)	14 558	19 649			9 773
Cash/cash equivalents at beginning:		14 758	14 758	14 758		14 758	14 758			14 758
Cash/cash equivalents at month/year end:		21 602	24 532	24 532		29 317	34 407			24 532

6. Supporting Documentation

Material Variances

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	484	Property rates levied in July for FY not on a monthly basis	None
	Property rates - penalties & collection charges	117	Interest are now levied on all outstanding rates 30+	None
	Transfers recognised - operational	5 129	More grants were received during quarter	None
2	Expenditure By Type			
	Employee related costs	(483)	Bonusses are now accrued on a monthly basis, but were paid in cash at the end of November	
	Depreciation & asset impairment	(2 850)	Depreciation for new acquisitions during fin year will only be accounted for during end of fy	
	Remuneration of councillors	(227)	Telephone expenses for councillors are included in other expenses	
	Bulk purchases	(803)	The account for March was only paid on 1 April	None but will monitor
3	Capital Expenditure			
	Road transport	1 454	Construction work on the project accelerated and will be finished	none - MIG grant
	Housing	8 698	project is in process - payment was made during November	
4	Financial Position			
5	Cash Flow			
	Ratepayers and other	28 397	Inflow of debtors paying rates higher and rise in traffic fines	None
	Transfers and Grants	(72)	Indigent subsidies transferred to qualifying accounts	None
	Suppliers and employees	(11 169)	Some expenditure items are before the ytd budget but will stabilize during the fin year	
	Government - capital	(13 504)	Not all capitals grants budgeted for were received till this month - housing still to be claimed	
6	Measureable performance			
7	Municipal Entities			

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	15.6%	15.0%	0.0%	2.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		4.0%	4.5%	4.5%	3.9%	4.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	267.2%	184.7%	184.7%	227.3%	184.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		118.8%	104.8%	104.8%	213.6%	104.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		6.8%	8.7%	9.0%	-6.4%	9.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		90.0%	90.0%	90.0%	92.0%	90.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	9.1%	9.0%	9.0%	10.2%	9.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	29.8%	25.0%	25.0%	32.7%	25.0%
Employee costs	Employee costs/Total Revenue - capital revenue		18.6%	25.2%	26.7%	22.8%	26.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.5%	3.5%	4.8%	3.0%	4.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.7%	17.8%	19.5%	0.0%	3.7%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		16.0%	11.1%	10.8%	-17.8%	10.8%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		31.1%	34.4%	39.2%	-16.9%	13.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		3.8%	8.2%	7.8%	4.2%	7.8%

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

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			
R thousands												
Debtors Age Analysis By Revenue Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	41	33	27	36	28	24	26	691	905	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	898	20	48	33	8	10	14	273	1 305	-	
Receivables from Non-exchange Transactions - Property Rates	1400	221	20	15	15	17	923	14	1 743	2 968	-	
Receivables from Exchange Transactions - Waste Water Management	1500	84	24	29	28	24	24	26	730	970	-	
Receivables from Exchange Transactions - Waste Management	1600	41	16	21	21	15	14	16	395	540	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	12	15	20	13	14	14	11	313	412	-	
Interest on Arrear Debtor Accounts	1810	38	733	-	-	-	-	-	224	995	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(27)	2	3	1	3	-	0	41	23	-	
Total By Revenue Source	2000	1 308	864	163	145	110	1 010	108	4 411	8 119	-	
2015/16 - totals only		746 016	767 141	150 461	121 529	124 543	128 612	113 508	4 384 306	6 536	0	
Debtors Age Analysis By Customer Category												
Organs of State	2200	156	26	60	38	15	308	15	1 115	1 732	-	
Commercial	2300	610	2	3	5	1	-	3	67	692	-	
Households	2400	437	833	97	93	92	696	89	3 107	5 445	-	
Other	2500	105	3	3	9	1	6	2	122	251	-	
Total By Customer Category	2600	1 308	864	163	145	110	1 010	108	4 411	8 119	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

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	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-	-

Transfers and Grants

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		15 611	15 735	15 735	3 260	18 327	12 551			15 735
Local Government Equitable Share		9 294	12 015	12 015	3 004	15 472	9 011	6 461	71.7%	12 015
Finance Management		1 700	1 700	1 700	-	-	1 275	(1 275)	-100.0%	1 700
Municipal Systems Improvement		934	930	930	-	-	698	(698)	-100.0%	930
EPWP Incentive		1 147	1 000	1 000	202	689	750	(61)	-8.2%	1 000
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
GRANT - WORKFORCE	3	-	90	90	-	-	68	(68)	-100.0%	90
GRANT - INEP ELEC		2 536	-	-	55	2 166	750	1 416	188.8%	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
		1 417	1 064	1 064	228	1 643	870	773	88.9%	1 064
Provincial Government:		907	962	962	219	641	798	(157)	-19.6%	962
Sport and Recreation		-	72	72	9	72	54	18	33.3%	72
CDW		-	-	-	-	-	-	-	-	-
LGSETA		-	-	-	-	-	-	-	-	-
MAIN ROAD SUBSIDY	4	10	30	30	-	-	18	(18)	-100.0%	30
MSG		-	-	-	-	930	-	930	#DIV/0!	-
GRANT - SPATIAL DEV INV		-	-	-	-	-	-	-	-	-
GRANT - SUPPORT		500	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
NEW FINANCIAL SYSTEM		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Dept of Water Affairs		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	17 028	16 799	16 799	3 488	19 970	13 421	773	5.8%	16 799
Capital Transfers and Grants										
National Government:		8 523	27 082	27 082	13 553	20 540	20 311	229	1.1%	27 082
Municipal Infrastructure Grant (MIG)		8 523	27 082	27 082	4 764	7 296	20 311	(13 016)	-64.1%	27 082
GRANT - FMG CAPITAL		-	-	-	-	-	-	-	-	-
GRANT - MIG UNSPEND ROLLOVER		-	-	-	-	-	-	-	-	-
GRANT - MSIG CAPITAL		-	-	-	-	-	-	-	-	-
SEWER MASTER PLAN		-	-	-	-	-	-	-	-	-
MASIBAMBANE		-	-	-	-	-	-	-	-	-
SPATIAL DEV INVESTIGATION		-	-	-	-	-	-	-	-	-
GRANT - DEPT OF WATER AFFAIRS		-	-	-	-	-	-	-	-	-
MIG HOUSING		-	-	-	8 790	13 244	-	13 244	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		575	-	-	-	-	-	-	-	-
Housing		575	-	-	-	-	-	-	-	-
GRANT - EPWP CAPITAL WORKS		-	-	-	-	-	-	-	-	-
Road and Transport		-	-	-	-	-	-	-	-	-
Library		-	-	-	-	-	-	-	-	-
Taxi Rank		-	-	-	-	-	-	-	-	-
USIP		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	9 098	27 082	27 082	13 553	20 540	20 311	229	1.1%	27 082
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	26 126	43 881	43 881	17 041	40 510	33 733	1 002	3.0%	43 881

Councillor and Staff Benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1 900	2 453	2 453	456	1 324	1 840	(516)	-28%	2 453
Pension and UIF Contributions		-	-	-	-	1	-	1	#DIV/0!	-
Medical Aid Contributions		-	-	-	16	34	-	34	#DIV/0!	-
Motor Vehicle Allowance		267	-	-	145	434	-	434	#DIV/0!	-
Cellphone Allowance		-	180	180	-	-	135	(135)	-100%	180
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		2 166	2 633	2 633	617	1 793	1 975	(182)	-9%	2 633
% increase	4		21.5%	21.5%						21.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		2 047	2 261	2 261	667	1 864	1 696	169	10%	2 261
Pension and UIF Contributions		123	170	170	41	119	128	(8)	-7%	170
Medical Aid Contributions		90	104	104	27	80	78	2	2%	104
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		232	263	263	68	199	197	2	1%	263
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		162	21	21	43	135	16	119	741%	21
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	46	97	97	14	42	72	(31)	-42%	97
Sub Total - Senior Managers of Municipality		2 699	2 916	2 916	860	2 439	2 187	252	12%	2 916
% increase	4		8.1%	8.1%						8.1%
Other Municipal Staff										
Basic Salaries and Wages		6 939	9 529	9 529	2 317	7 616	7 146	469	7%	9 529
Pension and UIF Contributions		883	1 366	1 366	368	1 023	1 025	(2)	0%	1 366
Medical Aid Contributions		227	617	617	91	286	463	(177)	-38%	617
Overtime		372	506	506	116	378	380	(2)	0%	506
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		299	405	405	121	323	304	19	6%	405
Cellphone Allowance		12	-	-	2	7	-	7	#DIV/0!	-
Housing Allowances		21	26	26	26	56	20	36	185%	26
Other benefits and allowances		255	108	108	80	200	81	119	146%	108
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		9 008	12 558	12 558	3 121	9 888	9 419	470	5%	12 558
% increase	4		39.4%	39.4%						39.4%
Total Parent Municipality		13 874	18 107	18 107	4 597	14 120	13 580	540	4%	18 107

Monthly Cash Flow

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2016/17												2016/17 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2016/17	+1 2017/18	+2 2018/19	
R thousands	1																
Cash Receipts By Source																	
Property rates		97	416	741	211	178	94	80	106	79	115	201	270	2 587	2 846	3 073	
Property rates - penalties & collection charges		19	19	20	20	28	27	26	26	25	10	10	(107)	126	138	149	
Service charges - electricity revenue		618	1 012	743	885	705	745	684	980	869	863	865	1 475	10 445	11 489	12 408	
Service charges - water revenue		93	153	145	151	133	181	202	197	188	155	153	165	1 915	2 106	2 275	
Service charges - sanitation revenue		93	100	95	119	104	100	94	106	112	168	172	820	2 083	2 291	2 474	
Service charges - refuse		94	105	90	120	95	96	90	105	108	151	151	624	1 830	2 013	2 174	
Service charges - other		20	16	12	10	8	17	3	9	8	6	6	(47)	67	74	80	
Rental of facilities and equipment		59	47	41	39	138	49	35	32	57	74	74	241	887	975	1 053	
Interest earned - external investments		34	-	119	71	60	83	81	86	75	54	54	(65)	652	717	774	
Interest earned - outstanding debtors		18	20	18	20	18	23	17	24	21	15	15	(34)	175	193	208	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		770	601	233	-	1	0	2	1	1	58	58	(1 033)	691	760	821	
Licences and permits		101	67	84	74	76	110	88	98	114	21	21	(604)	252	277	299	
Agency services		-	-	-	-	-	-	-	-	-	9	9	88	105	116	125	
Transfer receipts - operating		5 942	63	2 424	4 776	3 007	8	102	219	3 013	3	3	(2 810)	16 751	18 426	19 900	
Other revenue		10 091	3 670	(11 869)	3 257	6 530	5 142	1 127	4 968	5 864	22	22	(28 115)	709	780	842	
Cash Receipts by Source		18 049	6 290	(7 104)	9 754	11 083	6 674	2 632	6 955	10 533	1 724	1 814	(29 151)	39 274	43 202	46 658	
Other Cash Flows by Source																	
Transfer receipts - capital		-	-	10 969	-	-	-	-	-	2 609	-	-	13 504	27 082	29 790	32 173	
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		3	7	7	1	9	3	18	1	21	-	-	(69)	-	-	-	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		18 052	6 298	3 872	9 754	11 092	6 677	2 650	6 957	13 163	1 724	1 814	(15 696)	66 356	72 992	78 831	
Cash Payments by Type																	
Employee related costs		1 080	1 088	1 361	2 359	2 472	1 207	628	1 305	1 455	1 307	1 307	1 441	17 011	18 712	20 208	
Remuneration of councillors		193	193	193	48	193	193	204	204	204	204	204	431	2 453	2 699	2 914	
Interest paid		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Electricity		1 573	62	-	675	1 075	576	615	621	-	449	436	441	6 523	7 175	7 749	
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		1	5	7	75	11	7	9	95	21	-	-	(232)	-	-	-	
Contracted services		61	460	51	488	262	268	48	151	176	240	240	530	2 976	3 273	3 535	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		98	164	176	(452)	46	(58)	462	(71)	155	25	25	(32)	537	591	638	
General expenses		2 359	5 586	8 211	1 234	2 753	(4 511)	-	1 479	5 194	1 048	1 048	(9 799)	14 600	16 060	17 344	
Cash Payments by Type		5 364	7 558	9 998	4 426	6 813	(2 316)	1 956	3 784	7 205	3 273	3 260	(7 220)	44 099	48 509	52 390	
Other Cash Flows/Payments by Type																	
Capital assets		0	342	1 997	315	5 526	316	1 276	4 228	5 171	1 393	2 015	(10 095)	12 484	13 732	14 831	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		5 365	7 900	11 996	4 741	12 339	(2 002)	3 231	8 011	12 376	4 666	5 275	(17 315)	56 583	62 241	67 221	
NET INCREASE/(DECREASE) IN CASH HELD		12 687	(1 602)	(8 123)	5 013	(1 247)	8 679	(581)	(1 055)	787	(2 943)	(3 462)	1 619	9 773	10 751	11 611	
Cash/cash equivalents at the month/year beginning:		14 758	27 446	25 844	17 721	22 734	21 486	30 166	29 584	28 530	29 317	26 374	22 913	14 758	24 532	35 282	
Cash/cash equivalents at the month/year end:		27 446	25 844	17 721	22 734	21 486	30 166	29 584	28 530	29 317	26 374	22 913	24 532	24 532	35 282	46 893	

7. Recommendation

- (a) That Council notes the contents of this report and supporting documentations for the 3rd quarter of the 2015/2016 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.