

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
NOVEMBER 2017**

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## 1. Mayors Report

The monthly budget statement for November 2017 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The November 2017 Monthly budget statement is the fifth report for the 2017/18 financial year. The audited outcomes for 2016/2017 reflected in this report are the audited outcomes for June 2017.

## 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 November 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
<b>Total Revenue (Incl. Capital transfers and contributions)</b>	84 754	84 754	36 389	<b>42.94</b>
<b>Total Expenditure</b>	86 025	86 025	30 514	35.47
<b>Depriciation</b>	10 092	10 092	388	3.85
<b>Surplus (Deficit) (Exl Capital transfers)</b>	<b>-1 271</b>	<b>-1 271</b>	<b>5 875</b>	<b>(462.21)</b>

<b>Capital Expenditure</b>				
<b>Sources of Finance</b>				
<b>Transfers from Grants</b>	<b>8 321</b>	<b>8 321</b>	<b>3 454</b>	<b>41.51</b>
<b>Government</b>	<b>8 321</b>	<b>8 321</b>	<b>3 454</b>	<b>41.51</b>
<b>Transfers from Internal funds</b>	794	794	0	0.03
<b>Capital Expenditure</b>	<b>9 115</b>	<b>9 115</b>	<b>3 454</b>	<b>37.89</b>

## Operating Revenue

The Municipality have generated 43.72% or R33,270 million of the Budgeted Revenue to date which is 2% above the budgeted amounts. Annual billing was transferred to the revenue.

## Operating Expenditure

For the first five months of this financial year, the expenditure is lower than the year-to-date budgeted expenditure. The main reason for this is the depreciation for the that must still be processed and accounted for. The processing will take place after the calculation of the fixed asset register has been updated with the final work in process assets and are recorded as fixed assets.

## Capital Expenditure

The Municipality has incurred R3,454 million capital expenditure to date for the new financial year.

## Cash Flow

The Municipality started off with a cash flow balance of R5,875 million at the beginning of the year and this amount has increased with R1,801 million. The closing balance for the month ended November is R7,676 million. The reason for the growth in the cash was in advances from the equitable share for the first half of the financial year. The Municipal cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2017/2018 financial year.

## Debtors

The Outstanding Debtors of the Municipality amounts to R8,395 million for the month ended November 2017. There was a decrease in the total outstanding amount since the previous month. The decrease in the outstanding amount is due to the payment of the annual rates that was levied during July 2017. The payment rate for 2016/2017 financial year was 63.47%. This calculation includes cash collections and excludes the accounts written off during the financial year. The payment ratio for this financial has increased to about 95%. The Municipality is 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.

## Creditors

Total outstanding creditors amount to R99 505 for the month ending November 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 - M05 November

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 571	4 151	-	36	3 819	2 117	1 702	80%	4 151
Service charges	16 908	18 608	-	1 520	8 922	6 432	2 490	39%	18 608
Investment revenue	818	818	-	58	308	341	(32)	-9%	818
Transfers and subsidies	17 034	17 823	-	7	5 671	8 183	(2 512)	-31%	17 823
Other own revenue	27 943	34 699	-	2 895	14 550	14 139	411	3%	34 699
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 273</b>	<b>76 100</b>	<b>-</b>	<b>4 516</b>	<b>33 270</b>	<b>31 211</b>	<b>2 059</b>	<b>7%</b>	<b>76 100</b>
Employee costs	19 124	22 885	-	1 748	8 204	9 896	(1 691)	-17%	22 885
Remuneration of Councillors	2 507	2 606	-	207	1 034	1 064	(30)	-3%	2 606
Depreciation & asset impairment	9 901	10 092	-	-	388	824	(436)	-53%	10 092
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 460	6 854	-	557	3 280	3 210	70	2%	6 854
Transfers and subsidies	3 941	2 485	-	473	2 216	2 485	(269)	-11%	2 485
Other expenditure	38 606	41 103	-	3 181	15 392	17 336	(1 944)	-11%	41 103
<b>Total Expenditure</b>	<b>81 539</b>	<b>86 025</b>	<b>-</b>	<b>6 165</b>	<b>30 514</b>	<b>34 814</b>	<b>(4 300)</b>	<b>-12%</b>	<b>86 025</b>
<b>Surplus/(Deficit)</b>	<b>(15 266)</b>	<b>(9 925)</b>	<b>-</b>	<b>(1 650)</b>	<b>2 755</b>	<b>(3 604)</b>	<b>6 359</b>	<b>-176%</b>	<b>(9 925)</b>
Transfers and subsidies - capital (monetary alloc	9 213	8 654	-	-	3 119	4 272	(1 152)	-27%	8 654
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>-</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>	<b>5 207</b>	<b>779%</b>	<b>(1 271)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>-</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>	<b>5 207</b>	<b>779%</b>	<b>(1 271)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>11 413</b>	<b>9 115</b>	<b>-</b>	<b>334</b>	<b>3 454</b>	<b>-</b>	<b>3 454</b>	<b>#DIV/0!</b>	<b>2 000</b>
Capital transfers recognised	10 887	8 321	-	334	3 454	-	3 454	#DIV/0!	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	436	794	-	0	0	-	0	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>11 323</b>	<b>9 115</b>	<b>-</b>	<b>334</b>	<b>3 454</b>	<b>-</b>	<b>3 454</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	14 599	8 533	8 533	-	13 673	-	-	-	8 533
Total non current assets	163 379	165 132	165 132	-	168 584	-	-	-	165 132
Total current liabilities	13 718	12 891	12 891	-	15 610	-	-	-	12 891
Total non current liabilities	8 795	3 953	3 953	-	3 953	-	-	-	3 953
<b>Community wealth/Equity</b>	<b>155 467</b>	<b>156 821</b>	<b>156 821</b>	<b>-</b>	<b>162 695</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156 821</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 820	6 843	6 843	(1 325)	4 819	(621)	(5 440)	876%	6 843
Net cash from (used) investing	(6 909)	(9 115)	(9 115)	(672)	(3 054)	(3 224)	(170)	5%	3 062
Net cash from (used) financing	-	24	24	5	36	6	(30)	-496%	24
<b>Cash/cash equivalents at the month/year end</b>	<b>5 875</b>	<b>3 627</b>	<b>3 627</b>	<b>-</b>	<b>7 676</b>	<b>2 036</b>	<b>(5 640)</b>	<b>-277%</b>	<b>15 804</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	2 091	1 902	648	204	100	83	151	3 218	8 395
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	23	-	-	-	63	86

**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 (functional classification) - M05 November**

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>30 561</b>	<b>27 303</b>	-	<b>249</b>	<b>13 675</b>	<b>13 172</b>	503	4%	-
Executive and council		20 986	3 636	-	-	7 665	2 182	5 483	251%	-
Finance and administration		9 575	23 667	-	249	6 010	10 990	(4 980)	-45%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>24 343</b>	<b>34 720</b>	-	<b>2 747</b>	<b>13 793</b>	<b>14 145</b>	(352)	-2%	<b>11</b>
Community and social services		995	1 077	-	0	2	449	(446)	-100%	-
Sport and recreation		16	24	-	0	1	10	(9)	-94%	-
Public safety		23 323	33 606	-	2 746	13 790	13 685	105	1%	-
Housing		10	11	-	1	1	2	(1)	-37%	11
Health		0	0	-	0	(1)	-	(1)	#DIV/0!	-
<i><b>Economic and environmental services</b></i>		<b>1 066</b>	<b>1 097</b>	-	<b>0</b>	<b>6</b>	<b>458</b>	(451)	-99%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 066	1 097	-	0	6	458	(451)	-99%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>19 515</b>	<b>21 634</b>	-	<b>1 518</b>	<b>8 912</b>	<b>7 706</b>	1 206	16%	-
Energy sources		12 190	13 678	-	911	5 839	4 476	1 363	30%	-
Water management		2 691	3 389	-	199	1 060	1 642	(582)	-35%	-
Waste water management		2 538	2 502	-	220	1 087	870	217	25%	-
Waste management		2 097	2 066	-	189	926	718	208	29%	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>75 486</b>	<b>84 754</b>	-	<b>4 516</b>	<b>36 386</b>	<b>35 480</b>	<b>906</b>	<b>3%</b>	<b>11</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>32 538</b>	<b>25 703</b>	-	<b>2 021</b>	<b>9 984</b>	<b>11 507</b>	(1 523)	-13%	-
Executive and council		9 369	8 704	-	858	4 515	3 552	963	27%	-
Finance and administration		23 169	17 000	-	1 163	5 469	7 955	(2 486)	-31%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>23 370</b>	<b>34 634</b>	-	<b>2 548</b>	<b>12 872</b>	<b>14 490</b>	(1 618)	-11%	-
Community and social services		2 178	1 738	-	99	485	470	15	3%	-
Sport and recreation		30	26	-	3	13	11	2	22%	-
Public safety		20 988	32 683	-	2 446	12 371	13 999	(1 628)	-12%	-
Housing		171	183	-	0	1	9	(8)	-92%	-
Health		3	4	-	-	1	2	(1)	-56%	-
<i><b>Economic and environmental services</b></i>		<b>2 968</b>	<b>3 368</b>	-	<b>236</b>	<b>1 049</b>	<b>1 355</b>	(306)	-23%	-
Planning and development		1 077	1 241	-	75	360	543	(183)	-34%	-
Road transport		1 891	2 127	-	161	689	812	(123)	-15%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>22 644</b>	<b>22 312</b>	-	<b>1 359</b>	<b>6 606</b>	<b>7 460</b>	(854)	-11%	<b>85 499</b>
Energy sources		8 446	7 503	-	573	1 976	3 397	(1 421)	-42%	-
Water management		2 128	2 628	-	228	467	876	(408)	-47%	-
Waste water management		10 399	10 828	-	490	3 877	2 683	1 194	44%	85 499
Waste management		1 671	1 354	-	68	285	504	(219)	-43%	-
<i><b>Other</b></i>		<b>19</b>	<b>8</b>	-	<b>1</b>	<b>4</b>	<b>3</b>	<b>1</b>	<b>36%</b>	-
<b>Total Expenditure - Functional</b>	3	<b>81 539</b>	<b>86 025</b>	-	<b>6 165</b>	<b>30 514</b>	<b>34 814</b>	<b>(4 300)</b>	<b>-12%</b>	<b>85 499</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(6 053)</b>	<b>(1 271)</b>	-	<b>(1 650)</b>	<b>5 871</b>	<b>665</b>	<b>5 206</b>	<b>783%</b>	<b>(85 487)</b>

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**

**WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November**

Vote Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	20 986	3 636	-	-	7 665	2 182	5 483	251.3%	3 636
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 090	1 741	-	196	1 014	724	291	40.2%	1 741
Vote 4 - BUDGET & TREASURY		6 472	21 925	-	53	4 996	10 267	(5 271)	-51.3%	21 925
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		995	1 078	-	0	1	449	(447)	-99.7%	1 078
Vote 7 - SPORTS AND RECREATION		16	24	-	0	1	10	(9)	-94.3%	24
Vote 8 - HOUSING		10	11	-	1	5	5	0	0.6%	11
Vote 9 - PUBLIC SAFETY		23 323	33 606	-	2 746	13 790	13 685	105	0.8%	33 606
Vote 10 - ROAD TRANSPORT		1 113	1 115	-	1	9	465	(455)	-98.0%	1 115
Vote 11 - WASTE MANAGEMENT		1 903	2 066	-	189	926	718	208	29.0%	2 066
Vote 12 - WASTE WATER MANAGEMENT		2 490	2 485	-	220	1 084	863	221	25.6%	2 485
Vote 13 - WATER		2 691	3 389	-	199	1 060	1 642	(582)	-35.4%	3 389
Vote 14 - ELECTRICITY		12 190	13 678	-	911	5 839	4 476	1 363	30.5%	13 678
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>75 278</b>	<b>84 754</b>	<b>-</b>	<b>4 516</b>	<b>36 389</b>	<b>35 482</b>	<b>907</b>	<b>2.6%</b>	<b>84 754</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	6 382	5 127	-	670	3 584	2 237	1 348	60.2%	5 127
Vote 2 - MUNICIPAL MANAGER		2 987	3 577	-	188	931	1 315	(384)	-29.2%	3 577
Vote 3 - CORPORATE SERVICES		5 983	6 099	-	525	2 453	2 451	2	0.1%	6 099
Vote 4 - BUDGET & TREASURY		17 172	10 900	-	638	3 016	5 504	(2 488)	-45.2%	10 900
Vote 5 - PLANNING AND DEVEOLPMENT		1 077	1 241	-	75	360	543	(183)	-33.7%	1 241
Vote 6 - COMMUNITY AND SOCIAL SERV		1 286	1 247	-	66	331	406	(75)	-18.4%	1 247
Vote 7 - SPORTS AND RECREATION		944	529	-	37	172	80	93	116.3%	529
Vote 8 - HOUSING		171	183	-	0	1	9	(8)	-92.3%	183
Vote 9 - PUBLIC SAFETY		20 988	32 683	-	2 446	12 371	13 999	(1 628)	-11.6%	32 683
Vote 10 - ROAD TRANSPORT		10 284	10 724	-	587	2 412	2 894	(481)	-16.6%	10 724
Vote 11 - WASTE MANAGEMENT		1 476	1 354	-	68	285	504	(219)	-43.4%	1 354
Vote 12 - WASTE WATER MANAGEMENT		2 006	2 231	-	64	2 154	602	1 552	258.0%	2 231
Vote 13 - WATER		2 128	2 628	-	228	467	876	(408)	-46.6%	2 628
Vote 14 - ELECTRICITY		8 446	7 503	-	573	1 976	3 397	(1 421)	-41.8%	7 503
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>81 331</b>	<b>86 025</b>	<b>-</b>	<b>6 165</b>	<b>30 514</b>	<b>34 814</b>	<b>(4 300)</b>	<b>-12.4%</b>	<b>86 025</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>-</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>	<b>5 207</b>	<b>779.5%</b>	<b>(1 271)</b>



Table C4: Financial Performance (Revenue and Expenditure)

## WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 571	4 151	–	36	3 819	2 117	1 702	80%	4 151
Service charges - electricity revenue		11 852	13 369	–	911	5 839	4 347	1 492	34%	13 369
Service charges - water revenue		1 866	1 327	–	199	1 060	783	277	35%	1 327
Service charges - sanitation revenue		1 660	2 485	–	220	1 084	863	221	26%	2 485
Service charges - refuse revenue		1 441	1 313	–	188	926	392	534	136%	1 313
Service charges - other		89	114	–	3	14	47	(33)	-71%	114
Rental of facilities and equipment		1 271	718	–	107	579	299	281	94%	718
Interest earned - external investments		818	818	–	58	308	341	(32)	-9%	818
Interest earned - outstanding debtors		48	40	–	21	97	17	80	487%	40
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		22 198	32 532	–	2 657	13 251	13 238	14	0%	32 532
Licences and permits		1 134	1 082	–	90	540	451	89	20%	1 082
Agency services		127	123	–	12	49	51	(2)	-4%	123
Transfers and subsidies		17 034	17 823	–	7	5 671	8 183	(2 512)	-31%	17 823
Other revenue		3 164	204	–	9	34	85	(51)	-60%	204
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>66 273</b>	<b>76 100</b>	<b>–</b>	<b>4 516</b>	<b>33 270</b>	<b>31 211</b>	<b>2 059</b>	<b>7%</b>	<b>76 100</b>
<b>Expenditure By Type</b>										
Employee related costs		19 124	22 885	–	1 748	8 204	9 896	(1 691)	-17%	22 885
Remuneration of councillors		2 507	2 606	–	207	1 034	1 064	(30)	-3%	2 606
Debt impairment		21 335	26 359	–	2 144	11 141	10 717	425	4%	26 359
Depreciation & asset impairment		9 901	10 092	–	–	388	824	(436)	-53%	10 092
Finance charges		–	–	–	–	–	–	–	–	–
Bulk purchases		7 460	6 854	–	557	3 280	3 210	70	2%	6 854
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		3 084	3 064	–	3	85	1 588	(1 503)	-95%	3 064
Transfers and subsidies		3 941	2 485	–	473	2 216	2 485	(269)	-11%	2 485
Other expenditure		14 188	11 680	–	1 034	4 166	5 032	(865)	-17%	11 680
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>81 539</b>	<b>86 025</b>	<b>–</b>	<b>6 165</b>	<b>30 514</b>	<b>34 814</b>	<b>(4 300)</b>	<b>-12%</b>	<b>86 025</b>
<b>Surplus/(Deficit)</b>		<b>(15 266)</b>	<b>(9 925)</b>	<b>–</b>	<b>(1 650)</b>	<b>2 755</b>	<b>(3 604)</b>	<b>6 359</b>	<b>(0)</b>	<b>(9 925)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 213	8 654	–	–	3 119	4 272	(1 152)	(0)	8 654
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>			<b>(1 271)</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>			<b>(1 271)</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>			<b>(1 271)</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>–</b>	<b>(1 650)</b>	<b>5 875</b>	<b>668</b>			<b>(1 271)</b>

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05  
November

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		11	74	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	30	-	-	-	-	-	-	-
Internal audit		11	44	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 593	470	-	-	-	-	-	-	-
Community and social services		1 276	-	-	-	-	-	-	-	-
Sport and recreation		318	140	-	-	-	-	-	-	-
Public safety		-	50	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	280	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		39	770	-	2	2	-	2	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		39	770	-	2	2	-	2	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		9 770	7 801	-	333	3 452	-	3 452	#DIV/0!	-
Energy sources		7 094	2 000	-	55	2 050	-	2 050	#DIV/0!	-
Water management		1 853	5 641	-	278	1 402	-	1 402	#DIV/0!	-
Waste water management		823	160	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	11 413	9 115	-	334	3 454	-	3 454	#DIV/0!	-
<b>Funded by:</b>										
National Government		10 887	8 321	-	334	3 454	-	3 454	#DIV/0!	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		10 887	8 321	-	334	3 454	-	3 454	#DIV/0!	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		436	794	-	0	0	-	0	#DIV/0!	-
<b>Total Capital Funding</b>		11 323	9 115	-	334	3 454	-	3 454	#DIV/0!	-

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November**

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5 875	5 429	5 429	6 830	5 429
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	20 291	20 291	12 988	20 291
Other debtors		3 846	(18 565)	(18 565)	(7 523)	(18 565)
Current portion of long-term receivables		1	-	-	-	-
Inventory		1 378	1 378	1 378	1 378	1 378
<b>Total current assets</b>		<b>14 599</b>	<b>8 533</b>	<b>8 533</b>	<b>13 673</b>	<b>8 533</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		4 273	4 273	4 273	4 273	4 273
Investments in Associate		-	-	-	-	-
Property, plant and equipment		158 542	160 324	160 324	163 778	160 324
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		522	522	522	522	522
Other non-current assets		43	13	13	12	13
<b>Total non current assets</b>		<b>163 379</b>	<b>165 132</b>	<b>165 132</b>	<b>168 584</b>	<b>165 132</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>173 665</b>	<b>173 665</b>	<b>182 258</b>	<b>173 665</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	485	485	515	485
Trade and other payables		12 487	5 268	5 268	7 965	5 268
Provisions		745	7 138	7 138	7 130	7 138
<b>Total current liabilities</b>		<b>13 718</b>	<b>12 891</b>	<b>12 891</b>	<b>15 610</b>	<b>12 891</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 795	3 953	3 953	3 953	3 953
<b>Total non current liabilities</b>		<b>8 795</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>
<b>TOTAL LIABILITIES</b>		<b>22 512</b>	<b>16 843</b>	<b>16 843</b>	<b>19 562</b>	<b>16 843</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>156 821</b>	<b>156 821</b>	<b>162 695</b>	<b>156 821</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	120 376	120 376	126 250	120 376
Reserves		-	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>156 821</b>	<b>156 821</b>	<b>162 695</b>	<b>156 821</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 571	4 151	4 151	-	1 631	1 494	136	9%	4 151
Service charges		21 991	18 481	18 481	1 309	6 068	3 778	2 291	61%	18 481
Other revenue		4 517	43 290	43 290	2 087	9 423	10 817	(1 395)	-13%	43 290
Government - operating		14 650	17 973	17 973	10	8 090	4 492	3 598	80%	17 973
Government - capital		8 315	-	-	-	-	-	-	-	-
Interest		866	860	860	27	239	215	24	11%	860
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(51 088)	(77 464)	(77 464)	(4 687)	(19 816)	(20 989)	(1 173)	6%	(77 464)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	(447)	(447)	(71)	(815)	(428)	387	-90%	(447)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 820</b>	<b>6 843</b>	<b>6 843</b>	<b>(1 325)</b>	<b>4 819</b>	<b>(621)</b>	<b>(5 440)</b>	<b>876%</b>	<b>6 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(37)	-	-	-	-	-	-	-	3 044
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	3 044
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	3 044
Decrease (increase) in non-current investments		-	-	-	-	400	-	400	#DIV/0!	3 044
<b>Payments</b>										
Capital assets		(6 872)	(9 115)	(9 115)	(672)	(3 454)	(3 224)	230	-7%	(9 115)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 909)</b>	<b>(9 115)</b>	<b>(9 115)</b>	<b>(672)</b>	<b>(3 054)</b>	<b>(3 224)</b>	<b>(170)</b>	<b>5%</b>	<b>3 062</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	24	24	5	36	6	30	496%	24
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>24</b>	<b>24</b>	<b>5</b>	<b>36</b>	<b>6</b>	<b>(30)</b>	<b>-496%</b>	<b>24</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4 089)</b>	<b>(2 248)</b>	<b>(2 248)</b>	<b>(1 992)</b>	<b>1 801</b>	<b>(3 839)</b>			<b>9 929</b>
Cash/cash equivalents at beginning:		9 964	5 875	5 875		5 875	5 875			5 875
Cash/cash equivalents at month/year end:		5 875	3 627	3 627		7 676	2 036			15 804

## 4. Supporting Documentation

### Variance explanations

#### WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	1 702	Property rates are levied during July for the financial year	
	Service charges - electricity revenue	1 492	The curve of consumption during the colder period was larger than budgeted for	
	Service charges - water revenue	277	Consumption of water is still higher than what was planned for - water restrictions were only implemented from 1 December	
2	<b>Expenditure By Type</b>			
	Employee related costs	(1 691)	Bonusses are paid during November but accounted for at 1/12 during the financial year	
	Depreciation & asset impairment	(436)	Depreciation charges will be accounted for at the end of the financial year	
3	<b>Capital Expenditure</b>			
	All	3 454	Capital projects have started but will accelerate during January/February 2018	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

#### WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o 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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	122	45	68	24	17	16	19	326	637	401	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 240	122	61	89	13	11	57	246	1 839	416	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	629	1 206	62	28	17	12	12	1 576	3 541	1 645	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	(44)	25	63	23	20	20	20	404	532	488	-	-	
Receivables from Exchange Transactions - Waste Management	1600	123	17	38	14	11	11	11	134	359	181	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	63	30	79	13	11	16	15	267	495	323	-	-	
Interest on Arrear Debtor Accounts	1810	-	909	-	-	-	-	-	-	909	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(42)	(451)	277	10	12	(4)	17	265	83	299	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>2 091</b>	<b>1 902</b>	<b>648</b>	<b>204</b>	<b>100</b>	<b>83</b>	<b>151</b>	<b>3 218</b>	<b>8 395</b>	<b>3 754</b>	<b>-</b>	<b>-</b>	
<b>2016/17 - totals only</b>		<b>35 981</b>	<b>1 031 845</b>	<b>135 650</b>	<b>141 386</b>	<b>107 720</b>	<b>107 420</b>	<b>418 783</b>	<b>2 991 957</b>	<b>4 971</b>	<b>3 767</b>	<b>-</b>	<b>-</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	(29)	212	505	25	17	5	29	686	1 451	762	-	-	
Commercial	2300	583	131	35	30	11	13	47	92	943	194	-	-	
Households	2400	848	1 458	100	88	66	60	64	2 279	4 964	2 557	-	-	
Other	2500	690	101	7	61	5	4	11	160	1 039	241	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 091</b>	<b>1 902</b>	<b>648</b>	<b>204</b>	<b>100</b>	<b>83</b>	<b>151</b>	<b>3 218</b>	<b>8 395</b>	<b>3 754</b>	<b>-</b>	<b>-</b>	

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2017/18									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	23	-	-	-	-	63	86
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	23	-	-	-	-	63	86

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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