LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING MARCH 2018

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1. Mayors Report

The monthly budget statement for March 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 2018 Monthly budget statement is the ninth report for the 2017/18 financial year. The audited outcomes for 2016/2017 reflected in this report are the audited outcomes for June 2017. The adjusted budget was also included in this report.

2. Executive Summary

Section 71 of the MFMA states the 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 March 2018.

| R thousands | Original Budget | Adjusted Budget | YTD Actual | YTD % |
|---|-----------------|-----------------|------------|-------|
| Total Revenue (Incl. Capital transfers and contributions) | 84 754 | 95 598 | 61 913 | 64.76 |
| Total Expenditure | 86 025 | 87 514 | 54 634 | 62.43 |
| Depriciation | 10 092 | 10 001 | 388 | 3.88 |
| Surplus (Deficit) (Exl Capital transfers) | -1 271 | 8 084 | 7 279 | 90.04 |

| Capital Expenditure | | | | |
|-------------------------------|-------|--------|-------|----------|
| Sources of Finance | | | | |
| Transfers from Grants | 8 461 | 16 117 | 4 792 | 29.73 |
| Government | 8 461 | 16 117 | 4 792 | 29.73 |
| Transfers from Internal funds | 654 | 1 | 58 | 5 769.04 |
| Capital Expenditure | 9 115 | 16 118 | 4 849 | 30.09 |

Operating Revenue

The Municipality have generated 72.38% or R57,533 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 nine 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 R4,849 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 R15,600 million. The closing balance for the month ended March is R21,476 million. The reason for the growth in the cash was in advances from the equitable share for the second 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 R8,492 million for the month ended March 2018. There was a small decrease in the total outstanding amount since the previous month. 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 year has increased to about 68%. 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 R291 000 for the month ending March 2018. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

3. In year Budget Statement Tables

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

(a) Table C1 Monthly Budget Statement Summary

(b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)

(c) Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)

(d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)

(e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M09 March

| Linance Landormanoe 3 1 4 100 131 3 4 4 5 5 5 3 3 3 3 3 3 4 4 3 3 3 4 4 3 3 3 4 4 3 3 4 4 3 3 4 4 3 3 4 3 3 4 4 3 4 1 1 4 1 1 4 1 1 4 1 3 4 1 3 4 1 3 1 3 1 1 1 3 2 1 <th1< th=""> 1 1 1</th1<> | WC051 Laingsburg - Table C1 Monthly B | 2016/17 | | , | | Budget Year | 2017/18 | | | |
|--|---|-----------|------------|------------|-------------|-------------|-------------|----------|-----------------|-----------|
| R housands - - - - - - 5% Property rates 3 571 4 151 4 005 (13) 3 943 2 955 888 30% 4 005 Service chargies 16 908 16 868 777 64 557 11 164 11762 11784 1762 1184 12276 1138 404 5% 177 57 75 76 100 76 77 76 100 76 77 76 100 100 76 76 76 76 76 76 77 76 100 100 76 100 78 100 100 76 116 77 76 117 77 76 | Description | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| Einancel Performance Toperty rates 3 571 4 151 4 005 (13) 3 843 2 955 888 39% 4 005 Broperty rates 16 008 116 008 17 652 12 12 77 11 144 1337 11% 73 43 13 70 44 15 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 005 13 37 44 05 55 74 15 64 14 77 14 64 14 778 16 9002 (2 12) 13 38 404 3 479 46 87 15 97 3 4 690 3 479 48 2 603 3 479 2 600 2 60 13 47 44 261 3 479 2 600 13 387 46 67 13 47 4 137 10 001 13 88 40 83 178 2 2 633 11 86 6 000 2 465 (1 810) 7 78 2 193 1 6 77 7 60 13 87 14 193 14 193 14 18 16 10 <td></td> <td>Outcome</td> <td>Budget</td> <td>Budget</td> <td>actual</td> <td>actual</td> <td>budget</td> <td>variance</td> <td>variance</td> <td>Forecast</td> | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| Progenesis 3 571 4 151 4 005 103 3 383 2 905 8 883 30% 4 005 Service charges 16 908 18 88 777 64 567 11 649 13 38 404 557 777 Transses and subsidies 17 034 17 823 51 379 13 38 54 49 907 64 557 32 54 907 64 557 52 449 907 64 557 733 54 63 3 479 66 73 75 100 79 482 76 38 57 533 54 63 3 479 65 27 63 27 63 27 63 100 10 0 383 1 483 (10 05) -75% 27 03 27 63 27 63 100 10 0 383 1 483 (10 05) -75% 27 03 27 65 100 10 100 01 0 383 1 483 1 00 01 100 01 100 01 100 01 100 01 100 01 100 01 100 01 100 01 100 01 100 01 100 01 | R thousands | | | | | | | | % | |
| Service charges 16 690 18 608 17 652 12 12 15 11 297 11 409 1 322 11% 17 652 investment revenue 61 13 78 77 64 567 61 3 (40) 7% 77 77 74 | Financial Performance | | | | | | | | | |
| Investme 110 117 121 121 13 34 55 13 130 13 140 35 121 Transfers and subsidies 17 | Property rates | 3 571 | 4 151 | 4 005 | (13) | 3 843 | 2 955 | 888 | 30% | 4 005 |
| Transfers and subsidies 17 034 17 17 22 153 34 34 13 700 13 387 404 38 71 153 Other own revenue 22 23 24 36 75 53 54 53 54 63 3479 66 77 78 75 76 | Service charges | | 18 608 | | 1 261 | 12 976 | 11 649 | 1 327 | 8 8 | |
| Other our revenue 27 943 34 699 35 874 2 890 26 36 25 490 900 4% 35 874 Total Revenue (excluding capital transfers and contributions) 66 273 70 100 77 462 7 563 57 53 54 63 3 479 66 79 462 Employee costs 19 124 22 885 22 63 1 641 14 778 16 902 (2 124) 13% 22 63 Depreciation asset impairment 9 901 10 092 10 001 0 338 1 483 (1 095) -74% 10 001 Harriss and subsidies 7 460 6 854 7 109 1 6 75 2 456 (1 810) -7% 2 149 Transfers and subsidies 3 941 2 485 2 119 1 6 75 2 456 (1 810) -7% 2 12 49 Transfers and subsidies 3 941 2 485 2 119 1 6 75 2 457 6 60 -7% -7 -7 -7 -7 -7 -7 -7 -7 -7 -7 | Investment revenue | | | 797 | 64 | | 613 | (46) | -7% | |
| Total Revenue (accluding capital transfers and contributions) 66 77 76 70 79 82 7 533 54 653 3 3479 666 79 92 and contributions) 19 124 22 885 22 633 1 641 14 778 16 602 (2124) -13% 22 633 Remuneation of Councilies 2 507 2 606 2 18 1855 1936 (80) -4% 2 10 001 0 388 14 38 (105) 7.7% 10 0001 7.9 42 44 44 3474 30 7.3 32.00 (469) -2% 42 44 44 474 30 7.3 32.00 (460) -2% 42 44 474 30 7.3 32.00 (460) -2% 42 44 474 30 31 2.00 4.010 7.5 42.00 | Transfers and subsidies | 17 034 | 17 823 | 21 153 | 3 435 | 13 790 | 13 387 | | 3% | 21 153 |
| and contributions) 11 and Employee cosh 11 and 19 124 12 22 885 22 633 1 641 14 778 16 02 (2 124) -1.3% 22 633 Employee cosh Remumeration of Concillors 2 507 2 666 2 618 1185 1996 000 4% 2 618 Depreciation A asset impairment 9 901 10 002 10 001 0 388 1483 (1 095) -74% 10 001 Materials and buk purchases 7 460 6 654 7 650 -2 64 - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>§</td><td></td></t<> | | | | | | | | | § | |
| Employee cosis 19 124 22 885 22 633 1 641 14 778 16 902 2 124 -13% 22 633 Remunation of Cuncillors 2 507 2 606 2 618 1218 1855 1936 (80) -4% 2 613 Deprecision Asset Impairment 9 901 10 000 0 388 1433 (1055) 7.4% 10 001 Finance charges -< | | 66 273 | 76 100 | 79 482 | 7 638 | 57 533 | 54 053 | 3 479 | 6% | 79 482 |
| Remuneration of Councillors 2 507 2 606 2 618 2 18 1 855 1 936 (90) 4-95 2 618 Deprecision & asset inpairment 9 901 10 002 10 001 0 388 1 483 (1 055) -4% 10 001 Inter expenditure 3 941 2 465 2 119 1 -7 - | | 10 101 | 00.005 | 00 (00 | | 44.770 | 4/ 000 | (0.40.0) | 4000 | 00 (00 |
| Depreciation & asset impairment 9 901 10 002 10 001 0 388 1 483 (1 095) 7-7% 10 001 Finance charges - | | | | | 1 | | | | | |
| Finance charges - | | | | | | | | | | |
| Materials and bulk purchases 7 460 6 6 854 7 650 1 1 36 6 205 5 245 9 61 1 895 7 650 Transfers and subcidies 3 941 2 485 2 119 1 6 75 2 485 [1 810] -738 2 119 Other expenditure 88 60 41 103 42 444 30 731 5 310 0 (461) -288 42 44 Tarafsers and subcidies Capital fransfers 4 60 9 9203 (8 033) 11 166 2 898 (5 177) 8 095 -278 42 44 Tarafsers and subcidies Capital fransfers 4 9 213 8 664 16 117 - | | | | | | | | (1 095) | -74% | 10 001 |
| Transfers and subsidies 3 941 2 485 2 119 1 675 2 485 (1 810) 7.73% 2 119 Other expenditure 38 606 41 103 42 494 3 474 30 71 31 200 (468) -278 4 24 49 Surplus (Deficit) (15 266) (9 22) (8 033) 11 68 2 898 (5 197) 8 095 -156% (8 033) Transfers and subsidies - capital (monetary alto) 9 213 8 664 16 117 - 4 380 6 999 (2 608) -37% 11 117 Contributions & Contributed assets - | - | | | | | | | - | 100/ | - |
| Other expenditure 38 666 41 103 42 494 3 474 30 731 31 200 (468) -2% 42 494 Total Expenditure 81 539 86 025 87 514 6 470 54 643 59 250 (4 66) -8% 87 514 Surplus/(Defici) Transfers and subsidies - capital (monetary autority) 9 213 8 664 11 101 - 4 380 60 699 (2 608) -3% (8 633) Surplus/(Defici) after capital transfers & (6 053) (1 271) 8 084 1 168 7279 1 792 5 487 300% 8 084 Capital expenditure - | | | | | 1 | } | | | | |
| Total Expenditure 81 539 86 025 87 514 64 70 54 634 59 20 (4 616) -6% 87 514 Surplus/(Deficit) (15 266) (9 925) (8 033) 1 168 2 998 (5 177) 8 055 -155% (8 033) Transfers and subsidies - capital (monetary allo) 9 213 8 654 16 117 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>8 8</td><td></td></td<> | | | | | | | | | 8 8 | |
| Surplus/(Deficit) (15 266) (9 925) (8 033) 1 166 2 898 (5 197) 8 055 -156% (8 033) Transfers and subsidies - capital (monetary allot Contributions & Contributed assets - | | | | | | | | | | |
| Transfers and subsidies - capital (monetary alloc Contributions & Contributed assets 9 213 8 654 16 117 - 4 380 6 989 (2 608) -3.7% 16 117 Contributions & Contributed assets - | | | | | | | | | { | |
| Contributions & Contributed assets - | | | | | | | | | | |
| Surplus/(Deficit) after capital transfers & (6 053) (1 271) 8 084 1 168 7 279 1 792 5 487 306% 8 084 Share of surplus/ (deficit) of associale - </td <td>1 ()</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(2 608)</td> <td>-37%</td> <td>16 117</td> | 1 () | | | | | | | (2 608) | -37% | 16 117 |
| contributions Share of surplus/ (deficit) for associate - | | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | 5 487 | 306% | 8 084 |
| Share of surplus/ (deficit) of associate - | | (, | . , | | | | | | | |
| Surplus/ (Deficit) for the year (6 053) (1 27) 8 084 1 168 7 279 1 792 5 487 306% 8 084 Capital expenditure & funds sources 11 413 9 115 16 118 381 4 849 4 849 #DIV/0 16 118 Capital expenditure 11 413 9 115 16 118 381 4 792 4 792 #DIV/0 15 342 Capital ransfers recognised 10 977 8 321 15 342 381 4 792 4 792 #DIV/0 15 342 Public contributions & donations < | | - | - | _ | - | - | - | _ | | - |
| Capital expenditure 11 413 9 115 16 118 381 4 849 4 849 #DIV/01 16 118 Capital transfers recognised 10 977 8 321 15 342 381 4 792 4 792 #DIV/01 15 342 Public contributions & donations | Surplus/ (Deficit) for the year | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | 5 487 | 306% | 8 084 |
| Capital expenditure 11 413 9 115 16 118 381 4 849 4 849 #DIV/01 16 118 Capital transfers recognised 10 977 8 321 15 342 381 4 792 4 792 #DIV/01 15 342 Public contributions & donations | Canital expenditure & funds sources | | | | | | | | | |
| Capital transfers recognised 10 977 8 321 15 342 381 4 792 - 4 792 #DIV/0! 15 342 Public contributions & donations - | | 11 413 | 9 115 | 16 118 | 381 | 4 849 | _ | 4 849 | #DIV/0I | 16 118 |
| Public contributions & donations | | | | | | | | | } | |
| Borrowing Internally generated funds 58 70 775 70 58 70 | · · | | | | | | | | <i>"Divio</i> . | - |
| Internally generated funds 436 794 775 - 58 - 58 #DIV/01 775 Total sources of capital funds 11 413 9 115 16 118 381 4 849 - 4 849 #DIV/01 16 118 Einancial position Total current assets 14 539 8 561 8 561 27 269 Leve Leve 8 561 163 393 Total current assets 163 379 163 393 163 393 168 240 Leve Leve 163 393 12 534 Total on current isolities 13 718 12 534 12 534 28 814 Leve 15 5467 155 467 162 743 Leve 16 3 93 3 953 3 953 3 953 3 953 3 953 3 953 3 953 155 467 155 467 162 743 Leve 17 805 8 10% 15 5467 155 467 162 743 Leve 17 805 8 10% 16 4439 508 16 433 508 16 433 15 467 15 467 16 418 16 433 16 418 16 | | _ | _ | _ | | _ | _ | _ | | _ |
| Total sources of capital funds 11 413 9 115 16 118 381 4 849 - 4 849 #DIV/0! 16 118 Einancial position Total current assets 14 599 8 561 8 561 27 269 28 20 8 561 163 393 163 393 163 393 163 393 163 393 163 393 12 534 28 814 28 814 28 814 12 534 28 814 28 814 3 953 < | - | 436 | 794 | 775 | | 58 | _ | 58 | #DIV/0I | 775 |
| Financial position Instruct Instruct <thinstruct< th=""> Instruct Instruct<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Ş</td><td></td></thinstruct<> | | | | | | | | | Ş | |
| Total current assets 14 599 8 561 8 561 8 561 9 500 9 50 | | | | | | | | | | |
| Total non current assets 163 379 163 379 163 393 163 393 163 393 163 393 168 240 28 814 28 814 28 814 28 814 3 953 3 95 | · · · · · · · · · · · · · · · · · · · | 14 500 | 0.5/1 | 0.5/1 | | 27.2/0 | | | | 0 5/1 |
| Total current liabilities 13 718 12 534 12 534 28 814 28 814 28 814 3953 39 | | | | | | | | | | |
| Total non current liabilities 8 8 795 3 953 162 743 0 0 0 0 3 953 155 467 3 953 155 467 3 953 155 467 3 953 162 743 0 0 0 0 155 467 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | | | | |
| Community wealth/Equity 155 467 155 467 155 467 162 743 Image: Community wealth/Equity Image: Community wealth/Equity <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | | | | |
| Cash flows 2 820 6 843 6 843 10 064 20 003 2 198 (17 805) -810% 6 843 Net cash from (used) operating (6 909) (9 115) (9 115) (381) (4 449) (8 885) (4 436) 50% (9 115) Net cash from (used) investing - 24 24 1 477 18 (29) -159% 24 Cash/cash equivalents at the month/year end 5 875 3 627 3 627 - 21 476 (793) (22 269) 2808% 3 627 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 1 487 1 176 229 686 206 942 165 3 602 8 492 | | | | | | | | | | |
| Net cash from (used) operating Net cash from (used) investing 2 820 (6 909) 6 843 (9 115) 10 064 (9 115) 20 003 (380) 2 198 (4 449) (17 805) (8 885) -810% 500 6 843 (9 115) Net cash from (used) investing Net cash from (used) financing - 24 24 14 477 18 (20 0) 500 50% (9 115) Net cash from (used) financing - 24 24 14 477 18 (20 0) 21 80% (20 0) 21 80% 2000 21 98 (17 805) -810% (9 115) 24 Cash/cash equivalents at the month/year end 5 875 3 627 3 627 - 21 476 793 22 269 2808% 3 627 Debtors & creditors analysis 0-30 Days 31-60 Days 61-90 Days 91-120 Days 121-150 Dys 151-180 Dys 181 Dys 0ver 1Yr Total Debtors Age Analysis 1 487 1 176 229 686 206 942 165 3 602 8 492 Creditors Age Analysis 1 487 1 176 229 | | 155 407 | 155 407 | 155 407 | | 102 743 | | | | 155 407 |
| Net cash from (used) investing Net cash from (used) financing (6 909) (9 115) (9 115) (381) (4 449) (8 885) (4 436) 50% (9 115) (24 Cash/cash from (used) financing - 24 24 1 47 18 (29) 24 24 3 627 24 21 476 (793) (22 269) 2808% 3 627 3 627 - 21 476 (793) (22 269) 2808% 3 627 3 627 - 21 476 (793) (22 269) 2808% 3 627 - 3 627 - - 21 476 (793) (22 269) 2808% 3 627 - - - - - 5875 3 627 - - - - - 5875 3 627 - - - - 5875 3 627 - - - - - 5875 3 627 - - - 5875 3 627 - - - - 5875 3 627 - | | | | | | | | | | |
| Net cash from (used) financing - 24 24 24 1 47 18 (29) 24 24 3 627 24 Cash/cash equivalents at the month/year end 5 875 3 627 3 627 - 21 476 18 (29) 24 3 627 3 627 Debtors & creditors analysis 0-30 Days 31-60 Days 61-90 Days 91-120 Days 121-150 Dys 151-180 Dys 181 Dys 0ver 1Yr Total Debtors Age Analysis 1 487 1 176 229 686 206 942 165 3 602 8 492 Creditors Age Analysis 1 487 1 176 229 686 206 942 165 3 602 8 492 | | | | | | | | | 1 | |
| Cash/cash equivalents at the month/year end 5 875 3 627 3 627 - 21 476 (793) (22 269) 2808% 3 627 Debtors & creditors analysis 0-30 Days 31-60 Days 61-90 Days 91-120 Days 121-150 Dys 151-180 Dys 181 Dys Over 1Yr Total Debtors Age Analysis 1 1 1 7 2 668 206 942 165 3 602 8 492 Creditors Age Analysis 1 1 7 2 668 206 942 165 3 602 8 492 | , , _° | (6 909) | | | (381) | | | | 3 1 | |
| 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 0ver 1Yr Total Debtors Age Analysis Total By Income Source Creditors Age Analysis 1 487 1 176 229 686 206 942 165 3 602 8 492 | | - | | | 1 | | | | 8 B | |
| Debtors & creditors analysis0-30 Days31-60 Days61-90 Days91-120 Days121-150 Dys151-180 Dys1 YrOver 1Yr10talDebtors Age Analysis1 4871 1762296862069421653 6028 492Creditors Age Analysis | Cash/cash equivalents at the month/year end | 5 875 | 3 627 | 3 627 | - | 21 476 | (793) | (22 269) | 2808% | 3 627 |
| Total By Income Source 1 487 1 176 229 686 206 942 165 3 602 8 492 Creditors Age Analysis 1 <t< td=""><td>Debtors & creditors analysis</td><td>0-30 Days</td><td>31-60 Days</td><td>61-90 Days</td><td>91-120 Days</td><td>121-150 Dys</td><td>151-180 Dys</td><td>8</td><td>Over 1Yr</td><td>Total</td></t<> | Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 8 | Over 1Yr | Total |
| Creditors Age Analysis | Debtors Age Analysis | | | | | | | | | |
| | Total By Income Source | 1 487 | 1 176 | 229 | 686 | 206 | 942 | 165 | 3 602 | 8 492 |
| Total Creditors 291 - - - - - 291 | Creditors Age Analysis | | | | | | | | | |
| | Total Creditors | 291 | - | - | - | - | - | - | - | 291 |
| | | | | | | | | | | |

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.

| | | 2016/17 | Budget Year 2017/18 | | | | | | | |
|-------------------------------------|-----|---------|---------------------|----------|---------|--------|--------|----------|----------|-----------|
| Description | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | 1 | | | | | | | | % | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 30 561 | 27 303 | 38 141 | 3 219 | 20 683 | 20 811 | (129) | -1% | 38 141 |
| Executive and council | | 20 986 | 3 636 | 3 502 | (5) | 7 797 | 3 227 | 4 570 | 142% | 3 502 |
| Finance and administration | | 9 575 | 23 667 | 34 639 | 3 224 | 12 886 | 17 585 | (4 698) | -27% | 34 639 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 24 343 | 34 720 | 34 792 | 2 768 | 24 960 | 25 466 | (505) | -2% | 34 792 |
| Community and social services | | 995 | 1 077 | 1 070 | 1 | 5 | 807 | (802) | -99% | 1 070 |
| Sport and recreation | | 16 | 24 | 2 | - | 2 | 18 | (16) | -92% | 2 |
| Public safety | | 23 323 | 33 606 | 33 708 | 2 766 | 24 945 | 24 632 | 313 | 1% | 33 708 |
| Housing | | 10 | 11 | 12 | 1 | 9 | 8 | 1 | 10% | 11 |
| Health | | 0 | 0 | 0 | 0 | 0 | - | 0 | #DIV/0! | 0 |
| Economic and environmental services | | 1 066 | 1 097 | 1 097 | 42 | 54 | 824 | (769) | -93% | 1 097 |
| Planning and development | - | - | - | - | - | - | - | - | | - |
| Road transport | | 1 066 | 1 097 | 1 097 | 42 | 54 | 824 | (769) | -93% | 1 097 |
| Environmental protection | | - | - | - | - | - | - | - | | - |
| Trading services | | 19 515 | 21 634 | 21 568 | 1 608 | 16 215 | 13 942 | 2 273 | 16% | 21 568 |
| Energy sources | | 12 190 | 13 678 | 13 944 | 979 | 10 382 | 8 122 | 2 260 | 28% | 13 944 |
| Water management | | 2 691 | 3 389 | 2 910 | 241 | 2 225 | 2 961 | (736) | -25% | 2 910 |
| Waste water management | | 2 538 | 2 502 | 2 488 | 201 | 1 938 | 1 566 | 372 | 24% | 2 488 |
| Waste management | | 2 097 | 2 066 | 2 225 | 187 | 1 669 | 1 292 | 377 | 29% | 2 225 |
| Other | 4 | - | - | - | - | - | - | - | | - |
| Total Revenue - Functional | 2 | 75 486 | 84 754 | 95 598 | 7 638 | 61 913 | 61 042 | 871 | 1% | 95 598 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 32 538 | 25 703 | 28 026 | 1 690 | 15 552 | 18 336 | (2 785) | -15% | 28 026 |
| Executive and council | | 9 369 | 8 704 | 8 411 | 531 | 4 976 | 5 944 | (968) | -16% | 8 411 |
| Finance and administration | | 23 169 | 17 000 | 19 615 | 1 159 | 10 576 | 12 393 | (1 817) | -15% | 19 615 |
| Internal audit | | - | - | - | - | - | - | - | | - |
| Community and public safety | | 23 370 | 34 634 | 33 469 | 2 573 | 24 366 | 25 938 | (1 572) | -6% | 33 469 |
| Community and social services | | 2 178 | 1 738 | 2 030 | 79 | 852 | 802 | 50 | 6% | 2 030 |
| Sport and recreation | | 30 | 26 | 26 | 4 | 29 | 20 | 9 | 46% | 26 |
| Public safety | | 20 988 | 32 683 | 31 225 | 2 490 | 23 474 | 25 098 | (1 624) | -6% | 31 225 |
| Housing | | 171 | 183 | 184 | 0 | 2 | 15 | (13) | -85% | 184 |
| Health | | 3 | 4 | 4 | 0 | 9 | 3 | 6 | 230% | 4 |
| Economic and environmental services | | 2 968 | 3 368 | 3 211 | 196 | 1 868 | 2 342 | (474) | -20% | 3 211 |
| Planning and development | - | 1 077 | 1 241 | 1 227 | 75 | 666 | 941 | (276) | -29% | 1 227 |
| Road transport | | 1 891 | 2 127 | 1 984 | 122 | 1 202 | 1 401 | (199) | -14% | 1 984 |
| Environmental protection | | - 1 | - | - | - | - | - | - | | - |
| Trading services | | 22 644 | 22 312 | 22 801 | 2 010 | 12 844 | 12 629 | 215 | 2% | 22 801 |
| Energy sources | | 8 446 | 7 503 | 8 269 | 1 167 | 5 076 | 5 582 | (507) | -9% | 8 269 |
| Water management | | 2 128 | 2 628 | 2 842 | 259 | 1 315 | 1 518 | (203) | -13% | 2 842 |
| Waste water management | - | 10 399 | 10 828 | 10 210 | 506 | 5 716 | 4 645 | 1 071 | 23% | 10 210 |
| Waste management | | 1 671 | 1 354 | 1 481 | 79 | 737 | 884 | (147) | -17% | 1 481 |
| Other | | 19 | 8 | 8 | 1 | 6 | 5 | 0 | 4% | 8 |
| Total Expenditure - Functional | 3 | 81 539 | 86 025 | 87 514 | 6 470 | 54 634 | 59 250 | (4 616) | -8% | 87 514 |
| Surplus/ (Deficit) for the year | Γ | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | 5 487 | 306% | 8 084 |

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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

| Vote Description | | 2016/17 Budget Year 2017/18 | | | | | | | | |
|------------------------------------|-----|-----------------------------|----------|----------|---------|--------|--------|----------|----------|-----------|
| | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | Rei | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | | % | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL & COUNCIL | | 20 986 | 3 636 | 3 502 | (5) | 7 797 | 3 227 | 4 570 | 141.6% | 3 502 |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | | - |
| Vote 3 - CORPORATE SERVICES | | 3 090 | 1 741 | 2 620 | 181 | 1 870 | 1 302 | 568 | 43.6% | 2 620 |
| Vote 4 - BUDGET & TREASURY | | 6 472 | 21 925 | 32 019 | 3 043 | 11 016 | 16 282 | (5 266) | -32.3% | 32 019 |
| Vote 5 - PLANNING AND DEVEOLPMENT | | _ | - | - | - | _ | - | · - | | _ |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 995 | 1 078 | 1 071 | 1 | 5 | 807 | (802) | -99.3% | 1 071 |
| Vote 7 - SPORTS AND RECREATION | | 16 | 24 | 2 | - | 2 | 18 | (16) | -91.6% | 2 |
| Vote 8 - HOUSING | | 10 | 11 | 12 | 1 | 9 | 8 | 1 | 9.9% | 12 |
| Vote 9 - PUBLIC SAFETY | | 23 323 | 33 606 | 33 708 | 2 766 | 24 945 | 24 632 | 313 | 1.3% | 33 708 |
| Vote 10 - ROAD TRANSPORT | | 1 113 | 1 115 | 1 115 | 42 | 58 | 836 | (778) | -93.0% | 1 115 |
| Vote 11 - WASTE MANAGEMENT | | 1 903 | 2 066 | 2 225 | 187 | 1 669 | 1 292 | 377 | 29.2% | 2 225 |
| Vote 12 - WASTE WATER MANAGEMENT | | 2 490 | 2 485 | 2 471 | 201 | 1 935 | 1 553 | 381 | 24.5% | 2 471 |
| Vote 13 - WATER | | 2 691 | 3 389 | 2 910 | 241 | 2 225 | 2 961 | (736) | -24.8% | 2 910 |
| Vote 14 - ELECTRICITY | | 12 190 | 13 678 | 13 944 | 979 | 10 382 | 8 122 | 2 260 | 27.8% | 13 944 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| Total Revenue by Vote | 2 | 75 278 | 84 754 | 95 598 | 7 638 | 61 913 | 61 042 | 871 | 1.4% | 95 598 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL & COUNCIL | | 6 382 | 5 127 | 4 912 | 314 | 3 166 | 3 627 | (460) | -12.7% | 4 912 |
| Vote 2 - MUNICIPAL MANAGER | | 2 987 | 3 577 | 3 499 | 218 | 1 810 | 2 317 | (507) | -21.9% | 3 499 |
| Vote 3 - CORPORATE SERVICES | | 5 983 | 6 099 | 6 473 | 606 | 4 378 | 4 329 | 48 | 1.1% | 6 473 |
| Vote 4 - BUDGET & TREASURY | | 17 172 | 10 900 | 13 142 | 552 | 6 198 | 8 064 | (1 865) | -23.1% | 13 142 |
| Vote 5 - PLANNING AND DEVEOLPMENT | | 1 077 | 1 241 | 1 227 | 75 | 666 | 941 | (276) | -29.3% | 1 227 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 1 286 | 1 247 | 1 247 | 69 | 619 | 693 | (74) | -10.6% | 1 247 |
| Vote 7 - SPORTS AND RECREATION | | 944 | 529 | 820 | 14 | 276 | 137 | 139 | 101.1% | 820 |
| Vote 8 - HOUSING | | 171 | 183 | 184 | 0 | 2 | 15 | (13) | -85.4% | 184 |
| Vote 9 - PUBLIC SAFETY | | 20 988 | 32 683 | 31 225 | 2 490 | 23 474 | 25 098 | (1 624) | -6.5% | 31 225 |
| Vote 10 - ROAD TRANSPORT | | 10 284 | 10 724 | 9 944 | 540 | 4 427 | 4 997 | (570) | -11.4% | 9 944 |
| Vote 11 - WASTE MANAGEMENT | | 1 476 | 1 354 | 1 481 | 79 | 737 | 884 | (147) | -16.6% | 1 481 |
| Vote 12 - WASTE WATER MANAGEMENT | | 2 006 | 2 231 | 2 250 | 88 | 2 491 | 1 050 | 1 442 | 137.4% | 2 250 |
| Vote 13 - WATER | | 2 128 | 2 628 | 2 842 | 259 | 1 315 | 1 518 | (203) | -13.4% | 2 842 |
| Vote 14 - ELECTRICITY | | 8 446 | 7 503 | 8 269 | 1 167 | 5 076 | 5 582 | (507) | -9.1% | 8 269 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | | - |
| Total Expenditure by Vote | 2 | 81 331 | 86 025 | 87 514 | 6 470 | 54 634 | 59 250 | (4 616) | -7.8% | 87 514 |
| Surplus/ (Deficit) for the year | 2 | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | 5 487 | 306.2% | 8 084 |

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Table C4: Financial Performance (Revenue and Expenditure)

| WC051 Laingsburg - Table C4 Monthly Budget | Stat | ement - Fina 2016/17 | ancial Perfo | rmance (rev | | (penditure) Budget Year | | | | |
|---|------|-------------------------|--------------|--------------|--|----------------------------|------------|-------------|-------------|-----------------|
| | | ***** | | | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ~~~~~ | ~~~~~ | | | |
| Description | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | | | | | | | | ļ | % | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 3 571 | 4 151 | 4 005 | (13) | 3 843 | 2 955 | 888 | 30% | 4 005 |
| Service charges - electricity revenue | | 11 852 | 13 369 | 13 548 | 875 | 9 475 | 7 891 | 1 584 | 20% | 13 548 |
| Service charges - water revenue | | 1 866 | 1 327 | 261 | 67 | 514 | 1 415 | (901) | -64% | 261 |
| Service charges - sanitation revenue | | 1 660 | 2 485 | 2 471 | 201 | 1 935 | 1 553 | 381 | 25% | 2 471 |
| Service charges - refuse revenue | | 1 441 | 1 313 | 1 269 | 115 | 1 024 | 706 | 318 | 45% | 1 269 |
| Service charges - other | | 89 | 114 | 103 | 3 | 29 | 85 | (56) | -66% | 103 |
| Rental of facilities and equipment | | 1 271 818 | 718 818 | 1 378 797 | 89 64 | 958 567 | 537 613 | 421 (46) | 78% -7% | 1 378 797 |
| Interest earned - external investments Interest earned - outstanding debtors | | 48 | 40 | 260 | 04 18 | 567 198 | 30 | (46) 169 | -7% 568% | 260 |
| Dividends received | | 40 | 40 | 200 | 10 | 170 | 30 | - 109 | 30676 | 200 |
| Fines, penalties and forfeits | | 22 198 | 32 532 | 32 532 | 2 648 | 23 853 | 23 828 | - 25 | 0% | 32 532 |
| Licences and permits | | 1 134 | 1 082 | 1 181 | 121 | 932 | 811 | 121 | 15% | 52 552 1 181 |
| Agency services | | 127 | 123 | 118 | 16 | ,52 95 | 92 | 3 | 4% | 118 |
| Transfers and subsidies | | 17 034 | 17 823 | 21 153 | 3 435 | 13 790 | 13 387 | 404 | 3% | 21 153 |
| Other revenue | | 3 164 | 204 | 405 | (3) | 320 | 152 | 168 | 110% | 405 |
| Gains on disposal of PPE | | - | _ | - | - | - | _ | - | | - |
| Total Revenue (excluding capital transfers and | | 66 273 | 76 100 | 79 482 | 7 638 | 57 533 | 54 053 | 3 479 | 6% | 79 482 |
| contributions) | | | | | | | | | | |
| | | | | | | | | | | |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 19 124 | 22 885 | 22 633 | 1 641 | 14 778 | 16 902 | (2 124) | -13% | 22 633 |
| Remuneration of councillors | | 2 507 | 2 606 | 2 618 | 218 | 1 855 | 1 936 | (80) | -4% | 2 618 |
| Debt impairment | | 21 335 | 26 359 | 26 359 | 2 144 | 19 718 | 19 290 | 428 | 2% | 26 359 |
| Depreciation & asset impairment | | 9 901 | 10 092 | 10 001 | 0 | 388 | 1 483 | (1 095) | -74% | 10 001 |
| Finance charges | | - | - | - | - | - | - | - | | - |
| Bulk purchases | | 7 460 | 6 854 | 7 650 | 1 136 | 6 206 | 5 245 | 961 | 18% | 7 650 |
| Other materials | | - | - | - | - | - | - | - | | - |
| Contracted services | | 3 084 | 3 064 | 1 960 | 65 | 1 490 | 2 858 | (1 368) | -48% | 1 960 |
| Transfers and subsidies | | 3 941 | 2 485 | 2 119 | 1 | 675 | 2 485 | (1 810) | -73% | 2 119 |
| Other expenditure | | 14 188 | 11 680 | 14 176 | 1 264 | 9 523 | 9 052 | 471 | 5% | 14 176 |
| Loss on disposal of PPE | | 14 100 | 11 000 | 14170 | 1204 | 7 525 | 7 052 | 7/1 | 570 | 14 170 |
| Total Expenditure | | 81 539 | 86 025 | 87 514 | 6 470 | 54 634 | 59 250 | (4 616) | -8% | 87 514 |
| | | | | | | | | 1 | | |
| Surplus/(Deficit) | | (15 266) | (9 925) | (8 033) | 1 168 | 2 898 | (5 197) | 8 095 | (0) | (8 033) |
| (National / Provincial and District) | | 9 213 | 8 654 | 16 117 | - | 4 380 | 6 989 | (2 608) | (0) | 16 117 |
| (National / Provincial Departmental Agencies, | | | | | | | | | | |
| Households, Non-profit Institutions, Private Enterprises, | | | | | | | | | | |
| Public Corporatons, Higher Educational Institutions) | | | | | | | | _ | | |
| Transfers and subsidies - capital (in-kind - all) | | | | | | | | _ | | |
| Surplus/(Deficit) after capital transfers & | | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | | | 8 084 |
| contributions | | (0 033) | (1 2/1) | 0.004 | 1 100 | 1 217 | 1 / 72 | | | 0.004 |
| | | | | | | | | | | |
| Taxation | | // 050 | /4 075 | 0.001 | 4 4/2 | | 4 300 | - | | 0 0C · |
| Surplus/(Deficit) after taxation | | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | | | 8 084 |
| Attributable to minorities | | | | | | | | | | |
| Surplus/(Deficit) attributable to municipality | | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | | | 8 084 |
| Share of surplus/ (deficit) of associate | ļ | | | | | | | | | |
| Surplus/ (Deficit) for the year | | (6 053) | (1 271) | 8 084 | 1 168 | 7 279 | 1 792 | | | 8 084 |

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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

| WC051 Laingsburg - Table C5 Monthly Budge | i Sid | | urai Experio | indre (mani | | | | i allu iun | uniy) - Mi | IVIAI CN |
|---|-------|---------|--------------|-------------|---------|--------|--------|------------|------------|-----------|
| 2016/17 Budget Year 2017/18 | | | | | | | | | | |
| Vote Description | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | | Forecast |
| R thousands | 1 | | | | | | | | % | |
| | | | | | | | | | | |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 11 | 74 | 1 | - | 57 | - | 57 | #DIV/0! | |
| Executive and council | | - | - | - | - | - | - | - | | |
| Finance and administration | | - | 30 | - | - | - | - | - | | |
| Internal audit | | 11 | 44 | 1 | - | 57 | - | 57 | #DIV/0! | |
| Community and public safety | | 1 593 | 470 | 948 | - | - | - | - | | 9 |
| Community and social services | | 1 276 | - | 174 | - | - | - | - | | 1 |
| Sport and recreation | | 318 | 140 | 774 | - | - | - | - | | 7 |
| Public safety | | - | 50 | - | - | - | - | - | | |
| Housing | | - | - | - | - | - | - | - | | |
| Health | | - | 280 | - | - | - | - | - | | |
| Economic and environmental services | | 39 | 770 | - | 245 | 777 | - | 777 | #DIV/0! | |
| Planning and development | | - | - | - | - | - | - | - | | |
| Road transport | | 39 | 770 | - | 245 | 777 | - | 777 | #DIV/0! | |
| Environmental protection | | - | - | - | - | - | - | - | | |
| Trading services | | 9 770 | 7 801 | 15 169 | 136 | 4 015 | - | 4 015 | #DIV/0! | 15 1 |
| Energy sources | | 7 094 | 2 000 | 1 995 | 82 | 2 214 | - | 2 214 | #DIV/0! | 19 |
| Water management | | 1 853 | 5 641 | 13 174 | 54 | 1 802 | - | 1 802 | #DIV/0! | 13 1 |
| Waste water management | | 823 | 160 | - | - | - | - | - | | |
| Waste management | | _ | - | - | - | - | - | - | | |
| Other | | _ | - | - | - | - | - | - | | |
| Total Capital Expenditure - Functional Classification | 3 | 11 413 | 9 115 | 16 118 | 381 | 4 849 | - | 4 849 | #DIV/0! | 16 1 |
| unded by: | | | | | | | | | | |
| National Government | | 10 977 | 8 321 | 2 169 | 381 | 4 792 | _ | 4 792 | #DIV/0! | 2 1 |
| Provincial Government | | - | - | 13 174 | - | _ | _ | _ | | 13 1 |
| District Municipality | | _ | _ | _ | _ | _ | _ | _ | | |
| Other transfers and grants | | _ | _ | _ | _ | _ | _ | _ | | |
| Transfers recognised - capital | | 10 977 | 8 321 | 15 342 | 381 | 4 792 | - | 4 792 | #DIV/0! | 15 3 |
| Public contributions & donations | 5 | - | - | - | - | - | _ | - | | |
| Borrowing | 6 | _ | _ | - | _ | _ | _ | _ | | |
| Internally generated funds | ľ | 436 | 794 | 775 | _ | 58 | _ | 58 | #DIV/0! | - |
| Total Capital Funding | | 11 413 | 9 115 | 16 118 | 381 | 4 849 | _ | 4 849 | #DIV/0! | , 16 1 |

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Table C6: Financial Position

| WC051 Laingsburg - Table C6 Monthly B | udget Statement - Financial Position - M09 March |
|---------------------------------------|--|
| | |

| | | 2016/17 | | Budget Ye | ar 2017/18 | |
|--|-----|---------|----------|-----------|------------|-----------|
| Description | Ref | Audited | Original | Adjusted | YearTD | Full Year |
| | | Outcome | Budget | Budget | actual | Forecast |
| R thousands | 1 | | | | | |
| <u>ASSETS</u> | | | | | | |
| Current assets | | | | | | |
| Cash | | 5 875 | 5 875 | 5 875 | 21 076 | 5 875 |
| Call investment deposits | | - | - | - | - | - |
| Consumer debtors | | 3 499 | 20 291 | 20 291 | 4 509 | 20 291 |
| Other debtors | | 3 846 | (18 984) | (18 984) | 306 | (18 984 |
| Current portion of long-term receivables | | 1 | - | - | - | - |
| Inv entory | | 1 378 | 1 378 | 1 378 | 1 378 | 1 378 |
| Total current assets | | 14 599 | 8 561 | 8 561 | 27 269 | 8 561 |
| Non current assets | | | | | | |
| 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 | 158 585 | 158 585 | 163 435 | 158 585 |
| Agricultural | | - | - | - | - | - |
| Biological assets | | - | - | - | - | - |
| Intangible assets | | 522 | 522 | 522 | 522 | 522 |
| Other non-current assets | | 43 | 13 | 13 | 12 | 13 |
| Total non current assets | | 163 379 | 163 393 | 163 393 | 168 240 | 163 393 |
| TOTAL ASSETS | | 177 979 | 171 953 | 171 953 | 195 510 | 171 953 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrow ing | | - | - | - | - | - |
| Consumer deposits | | 485 | 485 | 485 | 494 | 485 |
| Trade and other payables | | 12 487 | 4 911 | 4 911 | 21 288 | 4 911 |
| Provisions | | 745 | 7 138 | 7 138 | 7 032 | 7 138 |
| Total current liabilities | | 13 718 | 12 534 | 12 534 | 28 814 | 12 534 |
| Non current liabilities | | | | | | |
| Borrowing | | - | - | - | - | - |
| Provisions | | 8 795 | 3 953 | 3 953 | 3 953 | 3 953 |
| Total non current liabilities | | 8 795 | 3 953 | 3 953 | 3 953 | 3 953 |
| TOTAL LIABILITIES | | 22 512 | 16 487 | 16 487 | 32 766 | 16 487 |
| NET ASSETS | 2 | 155 467 | 155 467 | 155 467 | 162 743 | 155 467 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 155 467 | 119 021 | 119 021 | 126 298 | 119 021 |
| Reserves | | _ | 36 445 | 36 445 | 36 445 | 36 445 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 155 467 | 155 467 | 155 467 | 162 743 | 155 467 |
| | | | | | | |

Table C7: Cash Flow

| | | 2016/17 | | | | Budget Year 2 | 2017/18 | | | |
|---|--------|----------|----------|----------|---------|---------------|----------|----------|----------|-----------|
| Description | Ref | Audited | Original | Adjusted | Monthly | YearTD | YearTD | YTD | YTD | Full Year |
| | | Outcome | Budget | Budget | actual | actual | budget | variance | variance | Forecast |
| R thousands | 1 | | | | | | | | % | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 3 571 | 4 151 | 4 151 | 444 | 2 484 | 2 955 | (471) | -16% | 4 151 |
| Service charges | | 21 991 | 18 481 | 18 481 | 1 271 | 10 977 | 11 517 | (540) | -5% | 18 481 |
| Other revenue | | 4 517 | 43 290 | 43 290 | 9 814 | 32 758 | 32 952 | (194) | -1% | 43 290 |
| Government - operating | | 14 650 | 17 973 | 17 973 | 3 435 | 11 689 | 13 477 | (1 788) | -13% | 17 973 |
| Government - capital | | 8 315 | - | - | - | - | - | - | | - |
| Interest | | 866 | 860 | 860 | 49 | 467 | 644 | (178) | -28% | 860 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (51 088) | (77 464) | (77 464) | (5 270) | (40 443) | (58 906) | (18 463) | 31% | (77 464 |
| Finance charges | | - | - | - | - | - | - | - | | - |
| Transfers and Grants | | - | (447) | (447) | 321 | 2 072 | (441) | (2 513) | 570% | (447 |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 2 820 | 6 843 | 6 843 | 10 064 | 20 003 | 2 198 | (17 805) | -810% | 6 843 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | (37) | - | - | - | - | - | - | | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | l | - |
| Decrease (increase) other non-current receivables | | - | - | - | - | - | - | - | | - |
| Decrease (increase) in non-current investments | | - | - | - | - | 400 | - | 400 | #DIV/0! | - |
| Payments | | | | | | | | | 1 | |
| Capital assets | | (6 872) | (9 115) | (9 115) | (381) | (4 849) | (8 885) | (4 036) | 45% | (9 115 |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (6 909) | (9 115) | (9 115) | (381) | (4 449) | (8 885) | ÷ | <u>.</u> | (9 115 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | 1 | |
| Short term loans | | _ | - | - | _ | _ | _ | _ | | _ |
| Borrowing long term/refinancing | | _ | _ | _ | _ | _ | _ | _ | | _ |
| Increase (decrease) in consumer deposits | | _ | 24 | 24 | 1 | 47 | 18 | 29 | 159% | 24 |
| Payments | | | 2. | | | | | | 10770 | |
| Repayment of borrowing | | - | - | - | - | - | - | - | | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | ~~~~~~ | - | 24 | 24 | 1 | 47 | 18 | (29) | -159% | 24 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (4 089) | (2 248) | (2 248) | 9 684 | 15 600 | (6 669) | ĺ | 1 | (2 248 |
| Cash/cash equivalents at beginning: | 1 | 9 964 | 5 875 | 5 875 | , 304 | 5 875 | 5 875 | | | 5 875 |
| Cash/cash equivalents at beginning. | 1 | 5 875 | 3 627 | 3 627 | | 21 476 | (793) | | | 3 627 |

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---------------------------------------|----------|--|--|
| | R thousands | Variance | | Reineulai or corrective stepsreinarks |
| 1 | Revenue By Source | | | |
| | Property rates | | Property rates are levied during July for the financial year | |
| | Service charges - electricity revenue | | The curve of consumption during the colder period was large | |
| | Service charges - water revenue | (901) | Consumption of water is still higher than what was planned | for - water restrictions were only inplemented from 1 Decemb |
| 2 | Expenditure By Type | | | |
| | Employee related costs | | Bonusses are paid during November but accounted for at 1/ | |
| | Depreciation & asset impairment | (1 095) | Depreciation charges will be accounted for at the end of the f | inancial y er |
| | | | | |
| 3 | Capital Expenditure | | | |
| | All | 4 849 | Capital projects have started but will accelerate during Febru | ary 2018 - contractor will be on site before end Feb |
| | | | | |
| | | | | |
| 4 | Financial Position | | | |
| | | | | |
| | | | | |
| | | | | |
| 5 | Cash Flow | | | |
| | | | | |
| | | | | |
| | | | | |
| 6 | Measureable performance | | | |
| | | | | |
| | | | | |
| | | | | |
| 7 | Municipal Entities | | | |
| | | | | |
| | | | | |
| | | | | |
| 1 | | | | |

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

| Description | | Budget Year 2017/18 | | | | | | | | | | | |
|---|------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|-----------|-------|-------|---|---|
| R thousands | NT Code | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 179 | 64 | 52 | 22 | 19 | 32 | 28 | 358 | 754 | 459 | - | - |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 979 | 142 | 132 | 589 | 120 | 94 | 50 | 339 | 2 447 | 1 193 | - | - |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 141 | 27 | 52 | 17 | 15 | 766 | 14 | 1 568 | 2 598 | 2 379 | - | - |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | (21) | 27 | 52 | 24 | 22 | 21 | 24 | 454 | 603 | 545 | - | - |
| Receivables from Exchange Transactions - Waste Management | 1600 | 117 | 22 | 30 | 16 | 12 | 12 | 13 | 168 | 391 | 221 | - | - |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 87 | 41 | 73 | 14 | 17 | 16 | 13 | 319 | 579 | 378 | - | - |
| Interest on Arrear Debtor Accounts | 1810 | - | 1 064 | - | - | - | - | - | - | 1 064 | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 4 | (212) | (163) | 5 | 1 | 2 | 23 | 397 | 56 | 428 | - | - |
| Total By Income Source | 2000 | 1 487 | 1 176 | 229 | 686 | 206 | 942 | 165 | 3 602 | 8 492 | 5 602 | - | - |
| 2016/17 - totals only | | 35 981 | 1 031 845 | 135 650 | 141 386 | 107 720 | 107 420 | 418 783 | 2 991 957 | 4 971 | 3 767 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 9 | 53 | 21 | 25 | 12 | 283 | 44 | 933 | 1 380 | 1 297 | - | - |
| Commercial | 2300 | 551 | 41 | 48 | 43 | 60 | 65 | 29 | 123 | 961 | 321 | - | - |
| Households | 2400 | 545 | 838 | 86 | 75 | 71 | 549 | 84 | 2 324 | 4 572 | 3 103 | - | - |
| Other | 2500 | 381 | 243 | 74 | 543 | 63 | 45 | 7 | 223 | 1 580 | 881 | - | - |
| Total By Customer Group | 2600 | 1 487 | 1 176 | 229 | 686 | 206 | 942 | 165 | 3 602 | 8 492 | 5 602 | - | - |

Creditors Analysis

| | NT Code | Budget Year 2017/18 | | | | | | | | | | |
|------------------------------------|------------|---------------------|---------|---------|----------|----------|----------|------------|--------|-------|------------------|--|
| | | 0 - | 31 - | 61 - | 91 - | 121 - | 151 - | 181 Days - | Over 1 | Total | totals for chart | |
| R thousands | | 30 Days | 60 Days | 90 Days | 120 Days | 150 Days | 180 Days | 1 Year | Year | | (same period) | |
| Creditors Age Analysis By Customer | Туре | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - | |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | |
| Trade Creditors | 0700 | 291 | - | - | - | - | - | - | - | 291 | 64 | |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | |
| Other | 0900 | - | - | - | - | - | - | - | | - | - | |
| Total By Customer Type | 1000 | 291 | - | - | - | - | - | - | - | 291 | 64 | |

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

5. Other Information or Documentation

No further comments.

6. Recommendation

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