

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
NOVEMBER 2018**

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## 1. Mayors Report

The monthly budget statement for November 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The November 2018 Monthly budget statement is the fifth report for the 2018/19 financial year. The audited outcomes for 2017/18 reflected in this report are the unaudited outcomes for June 2017. The annual financial statements for 2017/2018 were completed and provided to the Auditor General for auditing purposes.

## 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 2018.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	92 187	92 187	38 628	41.90
Total Expenditure	91 087	91 087	35 593	39.08
Depreciation	10 544	10 544	3 566	33.82
Surplus (Deficit) (Exl Capital transfers)	1 100	1 100	3 035	275.93

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	10 367	10 367	5 053	48.75
<i>Government</i>	<i>10 367</i>	<i>10 367</i>	<i>5 053</i>	<i>48.75</i>
Transfers from Internal funds	-	-	-	-
Capital Expenditure	10 367	10 367	5 053	48.75

## Operating Revenue

The Municipality have generated 41.71% or R40,206 million of the Budgeted Revenue to date which is in line with the budgeted amounts.

## Operating Expenditure

Operating expenditure for November does include the depreciation costs and annual bonuses but exclude the annual calculation for provisions.

## Capital Expenditure

Further capital expenditure payments were done during November. The amount spent for the period July to November 2018 amounts to R5,053 million. That is 48,75% of the total budget.

## Cash Flow

The Municipality started off with a cash flow balance of R10,078 million at the beginning of the year after corrections and increased with R5,427 million. The closing balance for the month ended November is R15,506 million. This is a decrease of R1,279 million from the previous month. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2018/2019 financial year.

## Debtors

The Outstanding Debtors of the Municipality amounts to R9,333 million for the month ended November 2018. There was a decrease of R287 000 in the total outstanding amount since the previous month. This is the result after the payment of rates installments. The payment rate for 2017/2018 financial year was 89%. The current payment rate is 77.64%. This is still lower than the payment ratio of the previous financial year. The total amount outstanding for longer than 12 months is R4,281 and this amounts to 45,87% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R4,771 million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly.

## Creditors

Total outstanding creditors amount to R0,0 million for the month ending November 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) 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	2017/18	Budget Year 2018/19							
	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	3 788	4 373	4 373	(7)	3 897	1 822	2 075	114%	4 373
Service charges	15 767	18 727	18 727	1 334	7 112	7 803	(690)	-9%	18 727
Investment revenue	447	845	845	97	539	352	187	53%	845
Transfers and subsidies	17 800	19 893	19 893	6	6 569	8 289	(1 719)	-21%	19 893
Other own revenue	36 060	37 983	37 983	3 124	15 599	15 826	(228)	-1%	37 983
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>73 862</b>	<b>81 821</b>	<b>81 821</b>	<b>4 553</b>	<b>33 716</b>	<b>34 092</b>	<b>(376)</b>	<b>-1%</b>	<b>81 821</b>
Employee costs	20 268	24 468	24 468	2 934	9 121	10 136	(1 014)	-10%	24 468
Remuneration of Councillors	2 512	2 803	2 803	224	1 115	1 168	(53)	-5%	2 803
Depreciation & asset impairment	1 705	10 544	10 544	713	3 566	4 393	(828)	-19%	10 544
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 911	8 109	8 109	543	3 109	3 379	(270)	-8%	8 109
Transfers and subsidies	891	2 235	2 235	16	182	931	(749)	-80%	2 235
Other expenditure	40 709	42 929	42 929	3 604	18 499	17 887	612	3%	42 929
<b>Total Expenditure</b>	<b>73 996</b>	<b>91 087</b>	<b>91 087</b>	<b>8 033</b>	<b>35 593</b>	<b>37 894</b>	<b>(2 301)</b>	<b>-6%</b>	<b>91 087</b>
<b>Surplus/(Deficit)</b>	<b>(134)</b>	<b>(9 267)</b>	<b>(9 267)</b>	<b>(3 480)</b>	<b>(1 877)</b>	<b>(3 802)</b>	<b>1 925</b>	<b>-51%</b>	<b>(9 267)</b>
Transfers and subsidies - capital (monetary alloc	7 545	10 367	10 367	812	4 911	4 319	592	14%	10 367
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>	<b>2 517</b>	<b>486%</b>	<b>1 100</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>	<b>2 517</b>	<b>486%</b>	<b>1 100</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>20 526</b>	<b>10 367</b>	<b>10 367</b>	<b>954</b>	<b>5 053</b>	<b>-</b>	<b>5 053</b>	<b>#DIV/0!</b>	<b>10 367</b>
Capital transfers recognised	18 939	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	571	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>19 510</b>	<b>10 367</b>	<b>10 367</b>	<b>954</b>	<b>5 053</b>	<b>-</b>	<b>5 053</b>	<b>#DIV/0!</b>	<b>10 367</b>
<b>Financial position</b>									
Total current assets	14 599	15 229	15 229		21 481				15 229
Total non current assets	163 379	172 504	172 504		173 991				172 504
Total current liabilities	13 718	21 033	21 033		25 907				21 033
Total non current liabilities	8 795	3 953	3 953		3 953				3 953
Community wealth/Equity	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>		<b>165 612</b>				<b>162 748</b>
<b>Cash flows</b>									
Net cash from (used) operating	12 534	6 711	6 711	(2 363)	2 426	(1 227)	(3 654)	298%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	1 046	2 947	(10 367)	(13 313)	128%	(10 367)
Net cash from (used) financing	58	33	33	37	55	14	(41)	-300%	33
<b>Cash/cash equivalents at the month/year end</b>	<b>11 054</b>	<b>6 455</b>	<b>6 455</b>	<b>-</b>	<b>15 506</b>	<b>(1 502)</b>	<b>(17 008)</b>	<b>1132%</b>	<b>6 455</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	1 983	2 389	191	173	178	138	3 722	559	9 333
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

**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	2017/18	Budget Year 2018/19							
		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>										
<b>Governance and administration</b>		25 416	29 067	29 067	684	14 730	12 111	2 619	22%	29 067
Executive and council		7 738	1 561	1 561	(147)	(165)	650	(815)	-125%	1 561
Finance and administration		17 679	27 506	27 506	831	14 895	11 461	3 434	30%	27 506
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		34 512	37 015	37 015	3 001	14 961	15 423	(462)	-3%	37 015
Community and social services		1 083	1 268	1 268	0	6	528	(522)	-99%	1 268
Sport and recreation		2	2	2	-	1	1	(0)	-13%	2
Public safety		33 424	35 733	35 733	2 999	14 945	14 889	57	0%	35 733
Housing		11	12	12	1	8	5	3	62%	12
Health		(8)	1	1	0	0	0	0	22%	1
<b>Economic and environmental services</b>		1 089	1 067	1 067	1	254	445	(190)	-43%	1 067
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 067	1	254	445	(190)	-43%	1 067
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20 390	25 038	25 038	1 678	8 682	10 432	(1 750)	-17%	25 038
Energy sources		12 303	16 833	16 833	963	5 326	7 014	(1 688)	-24%	16 833
Water management		2 652	3 216	3 216	327	1 274	1 340	(66)	-5%	3 216
Waste water management		3 219	2 613	2 613	227	1 151	1 089	62	6%	2 613
Waste management		2 215	2 375	2 375	160	931	989	(58)	-6%	2 375
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>81 407</b>	<b>92 188</b>	<b>92 188</b>	<b>5 365</b>	<b>38 628</b>	<b>38 411</b>	<b>216</b>	<b>1%</b>	<b>92 188</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		21 205	29 886	29 886	2 143	10 901	12 393	(1 492)	-12%	29 886
Executive and council		6 201	9 017	9 017	716	3 665	3 698	(33)	-1%	9 017
Finance and administration		15 004	20 869	20 869	1 427	7 237	8 695	(1 458)	-17%	20 869
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33 772	33 508	33 508	2 892	13 976	13 962	15	0%	33 508
Community and social services		1 322	2 169	2 169	177	786	904	(118)	-13%	2 169
Sport and recreation		37	28	28	3	17	12	6	50%	28
Public safety		32 397	31 114	31 114	2 697	13 100	12 964	136	1%	31 114
Housing		6	193	193	15	73	81	(8)	-9%	193
Health		10	4	4	-	-	2	(2)	-100%	4
<b>Economic and environmental services</b>		2 497	3 445	3 445	258	718	1 436	(718)	-50%	3 445
Planning and development		937	1 319	1 319	64	144	549	(406)	-74%	1 319
Road transport		1 560	2 127	2 127	194	574	886	(312)	-35%	2 127
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16 513	24 241	24 241	2 740	9 995	10 100	(106)	-1%	24 241
Energy sources		6 921	8 760	8 760	575	3 339	3 650	(311)	-9%	8 760
Water management		2 081	3 028	3 028	466	1 256	1 261	(5)	0%	3 028
Waste water management		6 420	10 872	10 872	1 533	4 815	4 530	285	6%	10 872
Waste management		1 091	1 581	1 581	165	584	659	(75)	-11%	1 581
<b>Other</b>		13	8	8	1	3	3	-	-	8
<b>Total Expenditure - Functional</b>	3	<b>74 000</b>	<b>91 087</b>	<b>91 087</b>	<b>8 033</b>	<b>35 593</b>	<b>37 894</b>	<b>(2 301)</b>	<b>-6%</b>	<b>91 087</b>
<b>Surplus/ (Deficit) for the year</b>		<b>7 407</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 668)</b>	<b>3 035</b>	<b>518</b>	<b>2 517</b>	<b>486%</b>	<b>1 100</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 2018/19								
		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>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	7 738	1 561	1 561	(147)	(165)	650	(815)	-125.3%	1 561
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 200	2 771	2 771	210	1 166	1 155	11	1.0%	2 771
Vote 4 - BUDGET & TREASURY		15 478	24 735	24 735	621	13 729	10 306	3 423	33.2%	24 735
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 075	1 268	1 268	0	6	528	(522)	-98.8%	1 268
Vote 7 - SPORTS AND RECREATION		2	2	2	-	1	1	(0)	-12.6%	2
Vote 8 - HOUSING		11	12	12	1	8	5	3	61.8%	12
Vote 9 - PUBLIC SAFETY		33 424	35 733	35 733	2 999	14 945	14 889	57	0.4%	35 733
Vote 10 - ROAD TRANSPORT		1 735	1 085	1 085	1	254	452	(198)	-43.8%	1 085
Vote 11 - WASTE MANAGEMENT		2 215	2 375	2 375	160	931	989	(58)	-5.9%	2 375
Vote 12 - WASTE WATER MANAGEMENT		2 574	2 595	2 595	227	1 151	1 081	70	6.5%	2 595
Vote 13 - WATER		2 652	3 216	3 216	327	1 274	1 340	(66)	-5.0%	3 216
Vote 14 - ELECTRICITY		12 303	16 833	16 833	963	5 326	7 014	(1 688)	-24.1%	16 833
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>81 407</b>	<b>92 187</b>	<b>92 187</b>	<b>5 365</b>	<b>38 628</b>	<b>38 411</b>	<b>216</b>	<b>0.6%</b>	<b>92 187</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	3 678	5 254	5 254	462	2 221	2 130	92	4.3%	5 254
Vote 2 - MUNICIPAL MANAGER		2 523	3 763	3 763	253	1 443	1 568	(125)	-8.0%	3 763
Vote 3 - CORPORATE SERVICES		6 488	6 872	6 872	627	3 479	2 863	616	21.5%	6 872
Vote 4 - BUDGET & TREASURY		8 516	13 997	13 997	800	3 758	5 832	(2 074)	-35.6%	13 997
Vote 5 - PLANNING AND DEVELOPMENT		937	1 319	1 319	64	144	549	(406)	-73.8%	1 319
Vote 6 - COMMUNITY AND SOCIAL SERV		897	1 334	1 334	110	556	556	0	0.0%	1 334
Vote 7 - SPORTS AND RECREATION		485	874	874	71	250	364	(114)	-31.3%	874
Vote 8 - HOUSING		6	193	193	15	73	81	(8)	-9.3%	193
Vote 9 - PUBLIC SAFETY		32 397	31 114	31 114	2 697	13 100	12 964	136	1.0%	31 114
Vote 10 - ROAD TRANSPORT		5 142	10 609	10 609	1 471	4 579	4 420	159	3.6%	10 609
Vote 11 - WASTE MANAGEMENT		1 091	1 581	1 581	165	584	659	(75)	-11.4%	1 581
Vote 12 - WASTE WATER MANAGEMENT		2 838	2 390	2 390	257	810	996	(186)	-18.7%	2 390
Vote 13 - WATER		2 081	3 028	3 028	466	1 256	1 261	(5)	-0.4%	3 028
Vote 14 - ELECTRICITY		6 921	8 760	8 760	575	3 339	3 650	(311)	-8.5%	8 760
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>74 000</b>	<b>91 087</b>	<b>91 087</b>	<b>8 033</b>	<b>35 593</b>	<b>37 894</b>	<b>(2 301)</b>	<b>-6.1%</b>	<b>91 087</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 407</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>	<b>2 517</b>	<b>486.3%</b>	<b>1 100</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 2018/19								Full Year Forecast
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 788	4 373	4 373	(7)	3 897	1 822	2 075	114%	4 373
Service charges - electricity revenue		11 098	14 398	14 398	858	4 826	5 999	(1 173)	-20%	14 398
Service charges - water revenue		658	302	302	162	509	126	383	304%	302
Service charges - sanitation revenue		2 574	2 595	2 595	227	1 151	1 081	70	6%	2 595
Service charges - refuse revenue		1 370	1 323	1 323	82	611	551	60	11%	1 323
Service charges - other		67	109	109	5	16	45	(30)	-66%	109
Rental of facilities and equipment		1 978	1 461	1 461	102	532	609	(76)	-13%	1 461
Interest earned - external investments		447	845	845	97	539	352	187	53%	845
Interest earned - outstanding debtors		233	276	276	1	72	115	(43)	-37%	276
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 809	34 488	34 488	2 887	14 394	14 370	24	0%	34 488
Licences and permits		1 343	1 250	1 250	113	553	521	32	6%	1 250
Agency services		144	125	125	10	55	52	3	6%	125
Transfers and subsidies		17 800	19 893	19 893	6	6 569	8 289	(1 719)	-21%	19 893
Other revenue		553	384	384	10	(7)	160	(167)	-105%	384
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>73 862</b>	<b>81 821</b>	<b>81 821</b>	<b>4 553</b>	<b>33 716</b>	<b>34 092</b>	<b>(376)</b>	<b>-1%</b>	<b>81 821</b>
<b>Expenditure By Type</b>										
Employee related costs		20 268	24 468	24 468	2 934	9 121	10 136	(1 014)	-10%	24 468
Remuneration of councillors		2 512	2 803	2 803	224	1 115	1 168	(53)	-5%	2 803
Debt impairment		26 151	25 908	25 908	2 103	10 517	10 795	(278)	-3%	25 908
Depreciation & asset impairment		1 705	10 544	10 544	713	3 566	4 393	(828)	-19%	10 544
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 911	8 109	8 109	543	3 109	3 379	(270)	-8%	8 109
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 732	2 077	2 077	195	912	865	47	5%	2 077
Transfers and subsidies		891	2 235	2 235	16	182	931	(749)	-80%	2 235
Other expenditure		11 827	14 944	14 944	1 305	7 070	6 227	843	14%	14 944
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>73 996</b>	<b>91 087</b>	<b>91 087</b>	<b>8 033</b>	<b>35 593</b>	<b>37 894</b>	<b>(2 301)</b>	<b>-6%</b>	<b>91 087</b>
<b>Surplus/(Deficit)</b>		<b>(134)</b>	<b>(9 267)</b>	<b>(9 267)</b>	<b>(3 480)</b>	<b>(1 877)</b>	<b>(3 802)</b>	<b>1 925</b>	<b>(0)</b>	<b>(9 267)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 545	10 367	10 367	812	4 911	4 319	592	0	10 367
(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>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>			<b>1 100</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>			<b>1 100</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>			<b>1 100</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 669)</b>	<b>3 035</b>	<b>518</b>			<b>1 100</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	2017/18	Budget Year 2018/19							
		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>		136	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		136	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 577	-	-	-	-	-	-	-	-
Community and social services		1 253	-	-	-	-	-	-	-	-
Sport and recreation		318	-	-	-	-	-	-	-	-
Public safety		6	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		976	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		976	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		17 837	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367
Energy sources		9 354	2 000	2 000	-	-	-	-	-	2 000
Water management		7 680	8 367	8 367	954	5 053	-	5 053	#DIV/0!	8 367
Waste water management		804	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	20 526	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367
<b>Funded by:</b>										
National Government		15 344	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367
Provincial Government		3 595	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		18 939	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		571	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		19 510	10 367	10 367	954	5 053	-	5 053	#DIV/0!	10 367

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

Description	Ref	2017/18	Budget Year 2018/19			
		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	10 078	10 078	13 506	10 078
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	(3 332)	(3 332)	(11 577)	(3 332)
Other debtors		3 846	7 105	7 105	18 175	7 105
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>15 229</b>	<b>15 229</b>	<b>21 481</b>	<b>15 229</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	167 698	167 698	169 186	167 698
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		522	522	522	522	522
Other non-current assets		43	12	12	11	12
<b>Total non current assets</b>		<b>163 379</b>	<b>172 504</b>	<b>172 504</b>	<b>173 991</b>	<b>172 504</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>187 733</b>	<b>187 733</b>	<b>195 472</b>	<b>187 733</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	506	506	543	506
Trade and other payables		12 487	13 576	13 576	18 420	13 576
Provisions		745	6 951	6 951	6 945	6 951
<b>Total current liabilities</b>		<b>13 718</b>	<b>21 033</b>	<b>21 033</b>	<b>25 907</b>	<b>21 033</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>24 986</b>	<b>24 986</b>	<b>29 860</b>	<b>24 986</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>	<b>165 612</b>	<b>162 748</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	126 228	126 228	129 093	126 228
Reserves		-	36 520	36 520	36 520	36 520
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>	<b>165 612</b>	<b>162 748</b>

Table C7: Cash Flow

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

Description	Ref	Budget Year 2018/19								
		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		3 057	3 785	3 785	235	2 216	1 577	639	40%	3 785
Service charges		14 494	16 362	16 362	1 268	6 315	6 818	(502)	-7%	16 362
Other revenue		31 891	9 776	9 776	1 506	15 526	4 061	11 466	282%	9 776
Government - operating		11 695	20 222	20 222	6	8 789	8 444	346	4%	20 222
Government - capital		3 993	10 367	10 367	-	-	520	(520)	-100%	10 367
Interest		589	1 324	1 324	63	435	547	(112)	-20%	1 324
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(5 738)	(32 325)	(23 190)	9 135	-39%	(55 117)
Finance charges		-	(7)	(7)	-	-	(3)	(3)	100%	(7)
Transfers and Grants		2 908	-	-	298	1 470	-	(1 470)	#DIV/0!	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>12 534</b>	<b>6 711</b>	<b>6 711</b>	<b>(2 363)</b>	<b>2 426</b>	<b>(1 227)</b>	<b>(3 654)</b>	<b>298%</b>	<b>6 711</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		400	-	-	2 000	8 000	-	8 000	#DIV/0!	-
<b>Payments</b>										
Capital assets		(7 813)	(10 367)	(10 367)	(954)	(5 053)	(10 367)	(5 313)	51%	(10 367)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 413)</b>	<b>(10 367)</b>	<b>(10 367)</b>	<b>1 046</b>	<b>2 947</b>	<b>(10 367)</b>	<b>(13 313)</b>	<b>128%</b>	<b>(10 367)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		58	33	33	37	55	14	41	300%	33
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>58</b>	<b>33</b>	<b>33</b>	<b>37</b>	<b>55</b>	<b>14</b>	<b>(41)</b>	<b>-300%</b>	<b>33</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5 179</b>	<b>(3 622)</b>	<b>(3 622)</b>	<b>(1 279)</b>	<b>5 428</b>	<b>(11 580)</b>			<b>(3 622)</b>
Cash/cash equivalents at beginning:		5 875	10 078	10 078		10 078	10 078			10 078
Cash/cash equivalents at month/year end:		11 054	6 455	6 455		15 506	(1 502)			6 455

## 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	0	Rates are levied in July for the FY and paid in 12 installments by rates payers	
	Service charges - electricity revenue		Sale of elec far lower as budgeted	Will have to review in adj budget
	Service charges - w water revenue		Sale of water higher than budgeted for	Will have to review in adj budget
	Transfers and subsidies		Not all grants as on budget forecast received	Will get in line with transfers
2	<b>Expenditure By Type</b>			
	Depreciation & asset impairment		Not all depreciation journals are processed	Will be processed on YE
3	<b>Capital Expenditure</b>			
		0		0
4	<b>Financial Position</b>			
		0		0
5	<b>Cash Flow</b>			
		0		0
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 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	241	48	36	23	29	15	336	158	886	561	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	837	80	39	65	72	48	450	22	1 614	658	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	529	1 014	32	12	1	21	1 890	50	3 548	1 973	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	159	42	41	32	24	23	408	153	881	639	-	-
Receivables from Exchange Transactions - Waste Management	1600	139	27	24	20	14	9	151	113	497	307	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	68	22	18	19	24	21	441	62	676	568	-	-
Interest on Arrear Debtor Accounts	1810	-	1 109	-	-	-	-	-	-	1 109	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	47	1	1	14	1	46	1	122	64	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>1 983</b>	<b>2 389</b>	<b>191</b>	<b>173</b>	<b>178</b>	<b>138</b>	<b>3 722</b>	<b>559</b>	<b>9 333</b>	<b>4 771</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>-422794</b>	<b>1107962</b>	<b>288985</b>	<b>463281</b>	<b>326242</b>	<b>201562</b>	<b>967628</b>	<b>4131704</b>	<b>7 065</b>	<b>6 090</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	(42)	870	34	86	47	46	1 211	(0)	2 253	1 390	-	-
Commercial	2300	1 037	805	44	18	69	41	923	70	3 007	1 121	-	-
Households	2400	987	713	113	69	63	51	1 588	489	4 073	2 280	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>1 983</b>	<b>2 389</b>	<b>191</b>	<b>173</b>	<b>178</b>	<b>138</b>	<b>3 722</b>	<b>559</b>	<b>9 333</b>	<b>4 771</b>	<b>-</b>	<b>-</b>

## Creditors Analysis

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

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		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	Total	
<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	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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