

# LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
JUNE 2019

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## 1. Mayors Report

The monthly budget statement for June 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The June 2019 Monthly budget statement is the twelve report for the 2018/19 financial year. This report contains the pre-final closing numbers of the financial year. We are currently busy preparing the closing accounting transactions for 2018/2019.

## 2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and consider revisions.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended June 2019.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	92 187	103 627	87 102	84.05
Total Expenditure	91 087	91 464	87 893	96.10
Depreciation	10 544	10 805	8 321	77.01
Surplus (Deficit) (Incl Capital transfers)	1 100	12 163	-791	(6.50)

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	10 367	20 647	11 337	54.91
<i>Government</i>	<i>10 367</i>	<i>20 647</i>	<i>11 337</i>	<i>54.91</i>
Transfers from Internal funds	-	2 000	1	-
Capital Expenditure	10 367	22 647	11 337	50.06

## Operating Revenue

The Municipality have generated 83.62% or R90,860 million of the Budgeted Revenue to date which is lower than the adjusted budgeted amounts. This amount includes the capital grants to date.

## Operating Expenditure

Operating expenditure of R91,651 million for the period up to June 2019 does include part of the depreciation costs and annual bonuses but exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R11,475 million. That will bring the total expenditure effectively at R103,127 million to date. The expenditure to date exceeds the budget year-to-date amount with R6,630 million. This means that the Municipality has spent 106.97% to date and is in fact 6.87% over the budget.

## Capital Expenditure

Further capital expenditure payments were done during June 2019. The amount spent for the period July to June 2019 amounts to R13,337 million. That is 50,06% of the total adjusted budget.

## Cash Flow

The Municipality started off with a cash flow balance of R10,170 million at the beginning of the year after corrections and decreased with R3,615 million. The closing balance for the month ended June 2019 is R6,555 million. This is a decrease of R3,052 million from the previous month. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2018/2019 financial year. The equitable share grant was received during this month.

## Debtors

The Outstanding Debtors of the Municipality amounts to R6,845 million for the month ended June 2019. There was a decrease of R487 692 in the total outstanding amount since the previous month. It was mainly the result of negotiations by the staff of the revenue department with the relevant government departments to settle their older outstanding debt. The total amount collected in this way for June was more than R281 057. The payment rate for 2017/2018 financial year was 89%. The current payment rate is 99.31%. This is above the ratio for the previous financial year. It still means that about 1% of all debtors do not pay their accounts at all. The total amount outstanding for longer than 12 months is R4,119 million and this amounts to 60,18% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R4,579 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 June 2019. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

### 3. In year Budget Statement Tables

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

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement- Financial Position
- (g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M12 June

Description	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	3 771	4 373	4 047	(107)	3 990	3 372	618	18%	4 047
Service charges	17 526	18 727	16 511	(317)	16 846	13 759	3 087	22%	16 511
Investment revenue	178	845	1 022	(70)	1 068	851	217	25%	1 022
Transfers and subsidies	21 531	19 893	20 650	(313)	16 506	17 208	(703)	-4%	20 650
Other own revenue	31 750	37 983	38 751	34	37 712	32 293	5 419	17%	38 751
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>74 757</b>	<b>81 821</b>	<b>80 981</b>	<b>(772)</b>	<b>76 122</b>	<b>67 484</b>	<b>8 638</b>	<b>13%</b>	<b>80 981</b>
Employee costs	21 197	24 468	22 662	(473)	21 404	18 885	2 519	13%	22 662
Remuneration of Councillors	2 530	2 803	2 803	43	2 725	2 336	389	17%	2 803
Depreciation & asset impairment	8 786	10 544	10 805	-	8 321	9 004	(683)	-8%	10 805
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 317	8 109	7 500	334	7 449	6 250	1 199	19%	7 500
Transfers and subsidies	829	2 235	2 235	(74)	382	1 862	(1 481)	-80%	2 235
Other expenditure	35 853	42 929	45 459	399	47 612	37 883	9 729	26%	45 459
<b>Total Expenditure</b>	<b>76 511</b>	<b>91 087</b>	<b>91 464</b>	<b>229</b>	<b>87 893</b>	<b>76 220</b>	<b>11 672</b>	<b>15%</b>	<b>91 464</b>
<b>Surplus/(Deficit)</b>	<b>(1 754)</b>	<b>(9 267)</b>	<b>(10 483)</b>	<b>(1 001)</b>	<b>(11 770)</b>	<b>(8 736)</b>	<b>(3 034)</b>	<b>35%</b>	<b>(10 483)</b>
Transfers and subsidies - capital (monetary alloc	7 459	10 367	22 647	(2 011)	10 980	18 872	(7 892)	-42%	22 647
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>	<b>(10 927)</b>	<b>-108%</b>	<b>12 163</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>	<b>(10 927)</b>	<b>-108%</b>	<b>12 163</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>16 479</b>	<b>10 367</b>	<b>22 647</b>	<b>(1 880)</b>	<b>11 337</b>	<b>-</b>	<b>11 337</b>	<b>#DIV/0!</b>	<b>22 647</b>
Capital transfers recognised	16 135	10 367	20 647	(1 881)	11 337	-	11 337	#DIV/0!	20 647
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	94	-	2 000	1	1	-	1	#DIV/0!	2 000
<b>Total sources of capital funds</b>	<b>16 229</b>	<b>10 367</b>	<b>22 647</b>	<b>(1 880)</b>	<b>11 337</b>	<b>-</b>	<b>11 337</b>	<b>#DIV/0!</b>	<b>22 647</b>
<b>Financial position</b>									
Total current assets	14 599	20 970	20 970		29 470				20 970
Total non current assets	163 379	181 161	181 161		184 373				181 161
Total current liabilities	13 718	25 072	25 072		33 219				25 072
Total non current liabilities	8 795	4 389	4 389		4 389				4 389
Community wealth/Equity	155 467	172 670	172 670		176 234				172 670
<b>Cash flows</b>									
Net cash from (used) operating	12 534	6 711	6 711	(5 208)	(2 752)	6 711	9 463	141%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	67	(3 035)	(10 367)	(7 332)	71%	(10 367)
Net cash from (used) financing	58	33	33	8	91	33	(58)	-175%	33
<b>Cash/cash equivalents at the month/year end</b>	<b>11 054</b>	<b>6 548</b>	<b>6 548</b>	<b>-</b>	<b>4 474</b>	<b>6 548</b>	<b>2 074</b>	<b>32%</b>	<b>6 548</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	1 215	870	181	127	206	127	3 233	887	6 845
<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) - M12 June**

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>Revenue - Functional</b>										
<i>Governance and administration</i>		25 802	29 067	39 151	(2 925)	27 851	32 626	(4 775)	-15%	39 151
Executive and council		7 682	1 561	1 561	(2 226)	(1 935)	1 301	(3 236)	-249%	1 561
Finance and administration		18 120	27 506	37 590	(699)	29 785	31 325	(1 540)	-5%	37 590
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33 176	37 015	37 961	69	36 845	31 634	5 211	16%	37 961
Community and social services		3 829	1 268	1 273	3	854	1 061	(207)	-20%	1 273
Sport and recreation		2	2	2	1	4	2	2	115%	2
Public safety		29 342	35 733	36 673	66	35 970	30 560	5 409	18%	36 673
Housing		11	12	12	-	16	10	5	53%	12
Health		(8)	0	0	(0)	2	0	1	434%	1
<i>Economic and environmental services</i>		1 089	1 067	1 061	(327)	591	884	(294)	-33%	1 061
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 061	(327)	591	884	(294)	-33%	1 061
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 149	25 038	25 455	398	21 816	21 212	604	3%	25 455
Energy sources		13 661	16 833	15 327	448	13 907	12 772	1 134	9%	15 327
Water management		2 658	3 216	1 768	(30)	2 924	1 474	1 450	98%	1 768
Waste water management		3 432	2 613	6 023	1	2 747	5 019	(2 272)	-45%	6 023
Waste management		2 398	2 375	2 337	(21)	2 239	1 947	292	15%	2 337
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	82 216	92 187	103 627	(2 784)	87 102	86 356	746	1%	103 628
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		23 810	29 886	30 185	282	27 845	25 154	2 691	11%	30 185
Executive and council		5 900	9 017	9 288	27	8 491	7 740	751	10%	9 288
Finance and administration		17 910	20 869	20 897	255	19 354	17 414	1 940	11%	20 897
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		27 530	33 508	34 056	85	34 264	28 380	5 884	21%	34 056
Community and social services		1 360	2 169	2 523	195	2 445	2 102	342	16%	2 523
Sport and recreation		34	28	28	(21)	10	23	(13)	-55%	28
Public safety		26 116	31 114	31 308	(90)	31 644	26 090	5 555	21%	31 308
Housing		6	193	193	-	161	161	0	0%	193
Health		14	4	4	-	4	3	0	4%	4
<i>Economic and environmental services</i>		2 518	3 445	2 288	115	1 712	1 907	(194)	-10%	2 288
Planning and development		945	1 319	963	(0)	314	802	(489)	-61%	963
Road transport		1 573	2 127	1 325	115	1 399	1 104	294	27%	1 325
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 640	24 241	24 927	(254)	24 063	20 773	3 290	16%	24 927
Energy sources		7 856	8 760	8 151	391	8 125	6 793	1 333	20%	8 151
Water management		2 886	3 028	3 600	(263)	3 154	3 000	154	5%	3 600
Waste water management		10 363	10 872	11 612	(413)	11 277	9 677	1 600	17%	11 612
Waste management		1 535	1 581	1 564	31	1 507	1 303	204	16%	1 564
<i>Other</i>		13	8	8	-	8	7	1	20%	8
<b>Total Expenditure - Functional</b>	3	76 511	91 087	91 464	229	87 893	76 220	11 672	15%	91 464
<b>Surplus/ (Deficit) for the year</b>		5 704	1 100	12 163	(3 013)	(791)	10 136	(10 927)	-108%	12 164

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

Vote Description		Ref	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											
Revenue by Vote		1									
Vote 1 - MAYORAL & COUNCIL			7 682	1 561	1 561	(2 226)	(1 935)	1 301	(3 236)	-248.7%	1 561
Vote 2 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES			1 929	2 771	2 901	(44)	2 684	2 418	266	11.0%	2 901
Vote 4 - BUDGET & TREASURY			16 191	24 735	34 689	(655)	27 102	28 907	(1 806)	-6.2%	34 689
Vote 5 - PLANNING AND DEVEOLPMENT			-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV			3 821	1 268	1 274	2	856	1 061	(206)	-19.4%	1 274
Vote 7 - SPORTS AND RECREATION			2	2	2	1	4	2	2	114.7%	2
Vote 8 - HOUSING			11	12	12	-	16	10	5	52.8%	12
Vote 9 - PUBLIC SAFETY			29 342	35 733	36 673	66	35 970	30 560	5 409	17.7%	36 673
Vote 10 - ROAD TRANSPORT			1 735	1 085	1 079	(327)	591	899	(309)	-34.3%	1 079
Vote 11 - WASTE MANAGEMENT			2 398	2 375	2 337	(21)	2 239	1 947	292	15.0%	2 337
Vote 12 - WASTE WATER MANAGEMENT			2 786	2 595	6 005	1	2 747	5 004	(2 257)	-45.1%	6 005
Vote 13 - WATER			2 658	3 216	1 768	(30)	2 924	1 474	1 450	98.4%	1 768
Vote 14 - ELECTRICITY			13 661	16 833	15 327	448	13 907	12 772	1 134	8.9%	15 327
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	82 216	92 187	103 627	(2 784)	87 102	86 356	746	0.9%	103 627
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			4 029	5 254	5 560	(33)	5 019	4 634	385	8.3%	5 560
Vote 2 - MUNICIPAL MANAGER			1 870	3 763	3 728	59	3 472	3 106	365	11.8%	3 728
Vote 3 - CORPORATE SERVICES			7 295	6 872	7 087	677	8 998	5 906	3 093	52.4%	7 087
Vote 4 - BUDGET & TREASURY			10 615	13 997	13 810	(421)	10 356	11 508	(1 153)	-10.0%	13 810
Vote 5 - PLANNING AND DEVEOLPMENT			945	1 319	963	(0)	314	802	(489)	-60.9%	963
Vote 6 - COMMUNITY AND SOCIAL SERV			932	1 334	1 688	205	1 958	1 407	551	39.2%	1 688
Vote 7 - SPORTS AND RECREATION			489	874	874	(30)	508	729	(220)	-30.2%	874
Vote 8 - HOUSING			6	193	193	-	161	161	0	0.0%	193
Vote 9 - PUBLIC SAFETY			26 116	31 114	31 308	(90)	31 644	26 090	5 555	21.3%	31 308
Vote 10 - ROAD TRANSPORT			7 730	10 609	10 548	(88)	10 848	8 790	2 059	23.4%	10 548
Vote 11 - WASTE MANAGEMENT			1 535	1 581	1 564	31	1 507	1 303	204	15.6%	1 564
Vote 12 - WASTE WATER MANAGEMENT			4 206	2 390	2 390	(210)	1 827	1 991	(164)	-8.2%	2 390
Vote 13 - WATER			2 886	3 028	3 600	(263)	3 154	3 000	154	5.1%	3 600
Vote 14 - ELECTRICITY			7 856	8 760	8 151	391	8 125	6 793	1 333	19.6%	8 151
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	76 511	91 087	91 464	229	87 893	76 220	11 672	15.3%	91 464
Surplus/ (Deficit) for the year		2	5 704	1 100	12 163	(3 013)	(791)	10 136	(10 927)	-107.8%	12 163



**Table C4: Financial Performance (Revenue and Expenditure)**

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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M12 June										
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										
<b>Revenue By Source</b>										
Property rates		3 771	4 373	4 047	(107)	3 990	3 372	618	18%	4 047
Service charges - electricity revenue		12 456	14 398	12 127	(299)	11 469	10 106	1 363	13%	12 127
Service charges - water revenue		663	302	302	(16)	1 098	252	846	336%	302
Service charges - sanitation revenue		2 786	2 595	2 689	1	2 747	2 241	506	23%	2 689
Service charges - refuse revenue		1 554	1 323	1 285	(19)	1 482	1 070	412	38%	1 285
Service charges - other		67	109	108	16	51	90	(40)	-44%	108
Rental of facilities and equipment		1 978	1 461	1 325	14	1 263	1 104	159	14%	1 325
Interest earned - external investments		178	845	1 022	(70)	1 068	851	217	25%	1 022
Interest earned - outstanding debtors		230	276	240	(14)	283	200	83	41%	240
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		27 727	34 488	35 487	1	34 534	29 572	4 962	17%	35 487
Licences and permits		1 343	1 250	1 189	66	1 336	991	345	35%	1 189
Agency services		145	125	125	3	145	104	40	39%	125
Transfers and subsidies		21 531	19 893	20 650	(313)	16 506	17 208	(703)	-4%	20 650
Other revenue		326	384	385	(36)	151	321	(170)	-53%	385
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>74 757</b>	<b>81 821</b>	<b>80 981</b>	<b>(772)</b>	<b>76 122</b>	<b>67 484</b>	<b>8 638</b>	<b>13%</b>	<b>80 981</b>
<b>Expenditure By Type</b>										
Employee related costs		21 197	24 468	22 662	(473)	21 404	18 885	2 519	13%	22 662
Remuneration of councillors		2 530	2 803	2 803	43	2 725	2 336	389	17%	2 803
Debt impairment		20 483	25 908	25 908	-	25 241	21 590	3 651	17%	25 908
Depreciation & asset impairment		8 786	10 544	10 805	-	8 321	9 004	(683)	-8%	10 805
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 317	8 109	7 500	334	7 449	6 250	1 199	19%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 000	2 077	2 085	38	2 392	1 737	654	38%	2 085
Transfers and subsidies		829	2 235	2 235	(74)	382	1 862	(1 481)	-80%	2 235
Other expenditure		12 370	14 944	17 467	361	19 979	14 556	5 424	37%	17 467
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>76 511</b>	<b>91 087</b>	<b>91 464</b>	<b>229</b>	<b>87 893</b>	<b>76 220</b>	<b>11 672</b>	<b>15%</b>	<b>91 464</b>
<b>Surplus/(Deficit)</b>		<b>(1 754)</b>	<b>(9 267)</b>	<b>(10 483)</b>	<b>(1 001)</b>	<b>(11 770)</b>	<b>(8 736)</b>	<b>(3 034)</b>	<b>0</b>	<b>(10 483)</b>
Transfers and subsidies - capital (financial contributions)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		7 459	10 367	22 647	(2 011)	10 980	18 872	(7 892)	(0)	22 647
(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>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>			<b>12 163</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>			<b>12 163</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>			<b>12 163</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>5 704</b>	<b>1 100</b>	<b>12 163</b>	<b>(3 013)</b>	<b>(791)</b>	<b>10 136</b>			<b>12 163</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) - M12 June

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

<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		(3)	-	-	1	1	-	1	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	-	-	1	1	-	1	#DIV/0!	-
Internal audit		(3)	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 391	-	-	1	1	-	1	#DIV/0!	-
Community and social services		1 067	-	-	1	1	-	1	#DIV/0!	-
Sport and recreation		318	-	-	-	-	-	-		-
Public safety		6	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		1 019	-	-	106	106	-	106	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-		-
Road transport		1 019	-	-	106	106	-	106	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		14 071	10 367	22 647	(1 987)	11 230	-	11 230	#DIV/0!	22 647
Energy sources		7 192	2 000	2 000	(99)	(99)	-	(99)	#DIV/0!	2 000
Water management		6 255	8 367	18 647	(1 888)	11 329	-	11 329	#DIV/0!	18 647
Waste water management		623	-	2 000	-	-	-	-		2 000
Waste management		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	16 479	10 367	22 647	(1 880)	11 337	-	11 337	#DIV/0!	22 647
<b>Funded by:</b>										
National Government		14 610	10 367	20 647	(1 881)	11 337	-	11 337	#DIV/0!	20 647
Provincial Government		1 525	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		16 135	10 367	20 647	(1 881)	11 337	-	11 337	#DIV/0!	20 647
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		94	-	2 000	1	1	-	1	#DIV/0!	2 000
<b>Total Capital Funding</b>		16 229	10 367	22 647	(1 880)	11 337	-	11 337	#DIV/0!	22 647

**Table C6: Financial Position**

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

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		5 875	10 170	10 170	15 590	10 170
Call investment deposits		–	–	–	–	–
Consumer debtors		3 499	5 134	5 134	(14 602)	5 134
Other debtors		3 846	4 803	4 803	27 618	4 803
Current portion of long-term receivables		1	–	–	–	–
Inventory		1 378	864	864	864	864
<b>Total current assets</b>		<b>14 599</b>	<b>20 970</b>	<b>20 970</b>	<b>29 470</b>	<b>20 970</b>
<b>Non current assets</b>						
Long-term receivables		–	–	–	–	–
Investments		–	–	–	–	–
Investment property		4 273	25 050	25 050	25 050	25 050
Investments in Associate		–	–	–	–	–
Property, plant and equipment		158 542	155 658	155 658	158 871	155 658
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		522	442	442	442	442
Other non-current assets		43	12	12	10	12
<b>Total non current assets</b>		<b>163 379</b>	<b>181 161</b>	<b>181 161</b>	<b>184 373</b>	<b>181 161</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>202 131</b>	<b>202 131</b>	<b>213 842</b>	<b>202 131</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		485	506	506	550	506
Trade and other payables		12 487	14 517	14 517	22 626	14 517
Provisions		745	10 049	10 049	10 043	10 049
<b>Total current liabilities</b>		<b>13 718</b>	<b>25 072</b>	<b>25 072</b>	<b>33 219</b>	<b>25 072</b>
<b>Non current liabilities</b>						
Borrowing		–	–	–	–	–
Provisions		8 795	4 389	4 389	4 389	4 389
<b>Total non current liabilities</b>		<b>8 795</b>	<b>4 389</b>	<b>4 389</b>	<b>4 389</b>	<b>4 389</b>
<b>TOTAL LIABILITIES</b>		<b>22 512</b>	<b>29 461</b>	<b>29 461</b>	<b>37 608</b>	<b>29 461</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>172 670</b>	<b>172 670</b>	<b>176 234</b>	<b>172 670</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	136 225	136 225	139 789	136 225
Reserves		–	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>172 670</b>	<b>172 670</b>	<b>176 234</b>	<b>172 670</b>

Table C7: Cash Flow

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

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 057	3 785	3 785	909	4 237	3 785	452	12%	3 785
Service charges		14 494	16 362	16 362	1 478	16 072	16 362	(290)	-2%	16 362
Other revenue		31 891	9 776	9 776	899	31 757	9 776	21 981	225%	9 776
Government - operating		11 695	20 222	20 222	-	15 542	20 222	(4 680)	-23%	20 222
Government - capital		3 993	10 367	10 367	-	-	10 367	(10 367)	-100%	10 367
Interest		589	1 324	1 324	69	911	1 324	(413)	-31%	1 324
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(9 251)	(74 809)	(55 117)	19 691	-36%	(55 117)
Finance charges		-	(7)	(7)	-	-	(7)	(7)	100%	(7)
Transfers and Grants		2 908	-	-	689	3 537	-	(3 537)	#DIV/0!	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>12 534</b>	<b>6 711</b>	<b>6 711</b>	<b>(5 208)</b>	<b>(2 752)</b>	<b>6 711</b>	<b>9 463</b>	<b>141%</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	-	-	-	8 000	-	8 000	#DIV/0!	-
<b>Payments</b>										
Capital assets		(7 813)	(10 367)	(10 367)	67	(11 035)	(10 367)	668	-6%	(10 367)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 413)</b>	<b>(10 367)</b>	<b>(10 367)</b>	<b>67</b>	<b>(3 035)</b>	<b>(10 367)</b>	<b>(7 332)</b>	<b>71%</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	8	91	33	58	175%	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>8</b>	<b>91</b>	<b>33</b>	<b>(58)</b>	<b>-175%</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>(5 133)</b>	<b>(5 696)</b>	<b>(3 622)</b>			<b>(3 622)</b>
Cash/cash equivalents at beginning:		5 875	10 170	10 170		10 170	10 170			10 170
Cash/cash equivalents at month/year end:		11 054	6 548	6 548		4 474	6 548			6 548

## 4. Supporting Documentation

### Variance explanations

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	18.32	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 - 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	<u>Expenditure By Type</u>			
	Depreciation & asset impairment		Not all depreciation journals are processed	Will be processed on YE
3	<u>Capital Expenditure</u>			
	0	-	0	0
4	<u>Financial Position</u>			
	0	-	0	0
5	<u>Cash Flow</u>			
	0	-	0	0
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

### Debtors Analysis

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

Description		Budget Year 2018/19												
	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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lt Council Policy	
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	152	(8)	31	26	32	26	353	221	835	659	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	790	(94)	48	29	67	28	343	119	1 330	586	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	(64)	15	19	12	16	11	1 323	84	1 416	1 446	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	156	(7)	38	24	38	24	423	249	945	758	-	-	
Receivables from Exchange Transactions - Waste Management	1600	146	(6)	22	18	22	18	159	152	531	369	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	20	14	18	15	30	18	531	60	708	656	-	-	
Interest on Arrear Debtor Accounts	1810	-	952	-	-	-	-	-	-	952	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	14	3	4	3	0	0	100	2	128	106	-	-	
Total By Income Source	2000	1 215	870	181	127	206	127	3 233	887	6 845	4 579	-	-	
2017/18 - totals only		-422794	1107962	288985	463281	326242	201562	967628	4131704	7 065	6 090	-	-	
Debtors Age Analysis By Customer Group														
Organs of State	2200	12	97	35	13	11	13	365	(0)	544	400	-	-	
Commercial	2300	625	255	19	18	78	21	1 192	155	2 363	1 464	-	-	
Households	2400	578	519	127	96	117	94	1 676	732	3 938	2 715	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	1 215	870	181	127	206	127	3 233	887	6 845	4 579	-	-	

## Creditors Analysis

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

Description	NT Code	Budget Year 2018/19								
		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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-

## 5. Other Information or Documentation

No further comments.

## 6. Recommendation

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