

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
APRIL 2019

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1. Mayors Report

The monthly budget statement for April 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The April 2019 Monthly budget statement is the ninth report for the 2018/19 financial year. The audited outcomes for 2017/18 reflected in this report are the unaudited outcomes for June 2018. The annual financial statements for 2017/2018 were completed and provided to the Auditor General for auditing purposes. The audit process is currently taking place.

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 April 2019.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	92 187	103 627	75 730	73.08
Total Expenditure	91 087	91 464	72 003	78.72
Depreciation	10 544	10 805	6 736	62.34
Surplus (Deficit) (Exl Capital transfers)	1 100	12 163	3 727	30.64

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	10 367	20 647	9 949	48.19
<i>Government</i>	<i>10 367</i>	<i>20 647</i>	<i>9 949</i>	<i>48.19</i>
Transfers from Internal funds	-	2 000	-	-
Capital Expenditure	10 367	22 647	9 949	43.93

Operating Revenue

The Municipality have generated 72.59% or R78,873 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 R75,146 million for the period up to April 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 R9,563 million. That will bring the total expenditure effectively at R84,709 million to date. The expenditure to date exceeds the budget year-to-date amount with R4,295 million. This means that the Municipality has spent 78.49% to date and is in fact 8.92% over the budget.

Capital Expenditure

Further capital expenditure payments were done during April. The amount spent for the period July to April 2019 amounts to R918,257. That is 43,93% 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 increased with R3,420 million. The closing balance for the month ended April 2019 is R13,590 million. This is an increase of R2,539 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 R8,320 million for the month ended April 2019. There was a decrease of R306 747 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 April was more than R399 000. The payment rate for 2017/2018 financial year was 89%. The current payment rate is 88.93%. This is in line with the previous financial year. It still means that about 12% of all debtors do not pay their accounts at all. The total amount outstanding for longer than 12 months is R5,007 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 R5,492 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 April 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 - M10 April

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
R thousands									
Financial Performance									
Property rates	3 771	4 373	4 047	26	4 040	3 372	668	20%	4 047
Service charges	17 526	18 727	16 511	1 430	14 177	13 759	418	3%	16 511
Investment revenue	178	845	1 022	91	958	851	106	13%	1 022
Transfers and subsidies	21 531	19 893	20 650	(0)	16 490	17 208	(718)	-4%	20 650
Other own revenue	31 750	37 983	38 751	3 142	31 407	32 293	(886)	-3%	38 751
Total Revenue (excluding capital transfers and contributions)	74 757	81 821	80 981	4 690	67 072	67 484	(412)	-1%	80 981
Employee costs	21 197	24 468	22 662	3 308	17 913	18 885	(971)	-5%	22 662
Remuneration of Councillors	2 530	2 803	2 803	433	2 249	2 336	(87)	-4%	2 803
Depreciation & asset impairment	8 786	10 544	10 805	793	6 736	9 004	(2 268)	-25%	10 805
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 317	8 109	7 500	546	6 002	6 250	(248)	-4%	7 500
Transfers and subsidies	829	2 235	2 235	(6)	361	1 862	(1 501)	-81%	2 235
Other expenditure	35 853	42 929	45 459	4 459	38 742	37 883	859	2%	45 459
Total Expenditure	76 511	91 087	91 464	9 532	72 003	76 220	(4 217)	-6%	91 464
Surplus/(Deficit)	(1 754)	(9 267)	(10 483)	(4 843)	(4 931)	(8 736)	3 805	-44%	(10 483)
Transfers and subsidies - capital (monetary alloc	7 459	10 367	22 647	918	8 658	18 872	(10 214)	-54%	22 647
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5 704	1 100	12 163	(3 925)	3 727	10 136	(6 409)	-63%	12 163
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	5 704	1 100	12 163	(3 925)	3 727	10 136	(6 409)	-63%	12 163
Capital expenditure & funds sources									
Capital expenditure	16 479	10 367	22 647	918	9 949	-	9 949	#DIV/0!	22 647
Capital transfers recognised	16 135	10 367	20 647	918	9 949	-	9 949	#DIV/0!	20 647
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	94	-	2 000	-	-	-	-	-	2 000
Total sources of capital funds	16 229	10 367	22 647	918	9 949	-	9 949	#DIV/0!	22 647
Financial position									
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
Cash flows									
Net cash from (used) operating	12 534	6 711	6 711	(1 630)	4 983	(2 455)	(7 438)	303%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	(918)	(1 646)	(10 367)	(8 720)	84%	(10 367)
Net cash from (used) financing	58	33	33	8	83	28	(56)	-203%	33
Cash/cash equivalents at the month/year end	11 054	6 548	6 548	-	13 590	(2 624)	(16 214)	618%	6 548
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 250	1 347	231	192	133	160	4 100	907	8 320
Creditors Age Analysis									
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) - M10 April

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									
Revenue - Functional										
<i>Governance and administration</i>		25 802	29 067	39 151	845	25 759	32 626	(6 867)	-21%	39 151
Executive and council		7 682	1 561	1 561	-	(988)	1 301	(2 289)	-176%	1 561
Finance and administration		18 120	27 506	37 590	845	26 747	31 325	(4 578)	-15%	37 590
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33 176	37 015	37 961	2 992	30 827	31 634	(807)	-3%	37 961
Community and social services		3 829	1 268	1 273	0	851	1 061	(210)	-20%	1 273
Sport and recreation		2	2	2	0	3	2	1	40%	2
Public safety		29 342	35 733	36 673	2 991	29 958	30 560	(602)	-2%	36 673
Housing		11	12	12	1	13	10	3	32%	12
Health		(8)	0	0	0	1	0	1	370%	1
<i>Economic and environmental services</i>		1 089	1 067	1 061	1	588	884	(296)	-34%	1 061
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 061	1	588	884	(296)	-34%	1 061
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 149	25 038	25 455	1 770	18 556	21 212	(2 656)	-13%	25 455
Energy sources		13 661	16 833	15 327	1 101	11 943	12 772	(830)	-6%	15 327
Water management		2 658	3 216	1 768	235	2 457	1 474	984	67%	1 768
Waste water management		3 432	2 613	6 023	230	2 285	5 019	(2 734)	-54%	6 023
Waste management		2 398	2 375	2 337	204	1 870	1 947	(77)	-4%	2 337
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	82 216	92 187	103 627	5 608	75 730	86 356	(10 626)	-12%	103 628
Expenditure - Functional										
<i>Governance and administration</i>		23 810	29 886	30 185	3 614	22 591	25 154	(2 563)	-10%	30 185
Executive and council		5 900	9 017	9 288	1 110	7 120	7 740	(620)	-8%	9 288
Finance and administration		17 910	20 869	20 897	2 504	15 471	17 414	(1 944)	-11%	20 897
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		27 530	33 508	34 056	3 208	28 368	28 380	(11)	0%	34 056
Community and social services		1 360	2 169	2 523	292	1 784	2 102	(318)	-15%	2 523
Sport and recreation		34	28	28	0	31	23	8	33%	28
Public safety		26 116	31 114	31 308	2 902	26 418	26 090	328	1%	31 308
Housing		6	193	193	15	132	161	(29)	-18%	193
Health		14	4	4	-	4	3	0	4%	4
<i>Economic and environmental services</i>		2 518	3 445	2 288	204	1 333	1 907	(573)	-30%	2 288
Planning and development		945	1 319	963	60	251	802	(552)	-69%	963
Road transport		1 573	2 127	1 325	144	1 083	1 104	(22)	-2%	1 325
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 640	24 241	24 927	2 505	19 704	20 773	(1 069)	-5%	24 927
Energy sources		7 856	8 760	8 151	597	6 533	6 793	(260)	-4%	8 151
Water management		2 886	3 028	3 600	401	2 686	3 000	(314)	-10%	3 600
Waste water management		10 363	10 872	11 612	1 303	9 320	9 677	(357)	-4%	11 612
Waste management		1 535	1 581	1 564	205	1 165	1 303	(138)	-11%	1 564
<i>Other</i>		13	8	8	1	7	7	-	-	8
Total Expenditure - Functional	3	76 511	91 087	91 464	9 532	72 003	76 220	(4 217)	-6%	91 464
Surplus/ (Deficit) for the year		5 704	1 100	12 163	(3 925)	3 727	10 136	(6 409)	-63%	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) - M10 April

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										
Vote 1 - MAYORAL & COUNCIL	1	7 682	1 561	1 561	-	(988)	1 301	(2 289)	-176.0%	1 561
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 929	2 771	2 901	227	2 276	2 418	(142)	-5.9%	2 901
Vote 4 - BUDGET & TREASURY		16 191	24 735	34 689	617	24 471	28 907	(4 436)	-15.3%	34 689
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		3 821	1 268	1 274	0	853	1 061	(209)	-19.7%	1 274
Vote 7 - SPORTS AND RECREATION		2	2	2	0	3	2	1	40.3%	2
Vote 8 - HOUSING		11	12	12	1	13	10	3	32.2%	12
Vote 9 - PUBLIC SAFETY		29 342	35 733	36 673	2 991	29 958	30 560	(602)	-2.0%	36 673
Vote 10 - ROAD TRANSPORT		1 735	1 085	1 079	1	588	899	(312)	-34.7%	1 079
Vote 11 - WASTE MANAGEMENT		2 398	2 375	2 337	204	1 870	1 947	(77)	-3.9%	2 337
Vote 12 - WASTE WATER MANAGEMENT		2 786	2 595	6 005	230	2 285	5 004	(2 718)	-54.3%	6 005
Vote 13 - WATER		2 658	3 216	1 768	235	2 457	1 474	984	66.7%	1 768
Vote 14 - ELECTRICITY		13 661	16 833	15 327	1 101	11 943	12 772	(830)	-6.5%	15 327
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	82 216	92 187	103 627	5 608	75 730	86 356	(10 626)	-12.3%	103 627
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 029	5 254	5 560	630	4 245	4 634	(388)	-8.4%	5 560
Vote 2 - MUNICIPAL MANAGER		1 870	3 763	3 728	480	2 875	3 106	(231)	-7.4%	3 728
Vote 3 - CORPORATE SERVICES		7 295	6 872	7 087	1 131	6 942	5 906	1 036	17.5%	7 087
Vote 4 - BUDGET & TREASURY		10 615	13 997	13 810	1 373	8 529	11 508	(2 980)	-25.9%	13 810
Vote 5 - PLANNING AND DEVEOLPMENT		945	1 319	963	60	251	802	(552)	-68.7%	963
Vote 6 - COMMUNITY AND SOCIAL SERV		932	1 334	1 688	240	1 382	1 407	(24)	-1.7%	1 688
Vote 7 - SPORTS AND RECREATION		489	874	874	53	443	729	(286)	-39.3%	874
Vote 8 - HOUSING		6	193	193	15	132	161	(29)	-18.1%	193
Vote 9 - PUBLIC SAFETY		26 116	31 114	31 308	2 902	26 418	26 090	328	1.3%	31 308
Vote 10 - ROAD TRANSPORT		7 730	10 609	10 548	1 197	8 812	8 790	22	0.3%	10 548
Vote 11 - WASTE MANAGEMENT		1 535	1 581	1 564	205	1 165	1 303	(138)	-10.6%	1 564
Vote 12 - WASTE WATER MANAGEMENT		4 206	2 390	2 390	250	1 591	1 991	(401)	-20.1%	2 390
Vote 13 - WATER		2 886	3 028	3 600	401	2 686	3 000	(314)	-10.5%	3 600
Vote 14 - ELECTRICITY		7 856	8 760	8 151	597	6 533	6 793	(260)	-3.8%	8 151
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	76 511	91 087	91 464	9 532	72 003	76 220	(4 217)	-5.5%	91 464
Surplus/ (Deficit) for the year	2	5 704	1 100	12 163	(3 925)	3 727	10 136	(6 409)	-63.2%	12 163

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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
R thousands										
Revenue By Source										
Property rates		3 771	4 373	4 047	26	4 040	3 372	668	20%	4 047
Service charges - electricity revenue		12 456	14 398	12 127	995	9 701	10 106	(405)	-4%	12 127
Service charges - water revenue		663	302	302	67	925	252	673	267%	302
Service charges - sanitation revenue		2 786	2 595	2 689	230	2 285	2 241	45	2%	2 689
Service charges - refuse revenue		1 554	1 323	1 285	136	1 234	1 070	164	15%	1 285
Service charges - other		67	109	108	2	32	90	(59)	-65%	108
Rental of facilities and equipment		1 978	1 461	1 325	103	1 046	1 104	(58)	-5%	1 325
Interest earned - external investments		178	845	1 022	91	958	851	106	13%	1 022
Interest earned - outstanding debtors		230	276	240	27	236	200	36	18%	240
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		27 727	34 488	35 487	2 874	28 785	29 572	(787)	-3%	35 487
Licences and permits		1 343	1 250	1 189	117	1 073	991	82	8%	1 189
Agency services		145	125	125	13	120	104	15	15%	125
Transfers and subsidies		21 531	19 893	20 650	(0)	16 490	17 208	(718)	-4%	20 650
Other revenue		326	384	385	8	147	321	(174)	-54%	385
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		74 757	81 821	80 981	4 690	67 072	67 484	(412)	-1%	80 981
Expenditure By Type										
Employee related costs		21 197	24 468	22 662	3 308	17 913	18 885	(971)	-5%	22 662
Remuneration of councillors		2 530	2 803	2 803	433	2 249	2 336	(87)	-4%	2 803
Debt impairment		20 483	25 908	25 908	2 103	21 034	21 590	(556)	-3%	25 908
Depreciation & asset impairment		8 786	10 544	10 805	793	6 736	9 004	(2 268)	-25%	10 805
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 317	8 109	7 500	546	6 002	6 250	(248)	-4%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 000	2 077	2 085	222	1 961	1 737	224	13%	2 085
Transfers and subsidies		829	2 235	2 235	(6)	361	1 862	(1 501)	-81%	2 235
Other expenditure		12 370	14 944	17 467	2 134	15 747	14 556	1 191	8%	17 467
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		76 511	91 087	91 464	9 532	72 003	76 220	(4 217)	-6%	91 464
Surplus/(Deficit)		(1 754)	(9 267)	(10 483)	(4 843)	(4 931)	(8 736)	3 805	(0)	(10 483)
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		7 459	10 367	22 647	918	8 658	18 872	(10 214)	(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5 704	1 100	12 163	(3 925)	3 727	10 136			12 163
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		5 704	1 100	12 163	(3 925)	3 727	10 136			12 163
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5 704	1 100	12 163	(3 925)	3 727	10 136			12 163
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		5 704	1 100	12 163	(3 925)	3 727	10 136			12 163

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) - M10 April

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 %

R thousands

Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		(3)	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		(3)	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 391	-	-	-	-	-	-	-	-
Community and social services		1 067	-	-	-	-	-	-	-	-
Sport and recreation		318	-	-	-	-	-	-	-	-
Public safety		6	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 019	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 019	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14 071	10 367	22 647	918	9 949	-	9 949	#DIV/0!	22 647
Energy sources		7 192	2 000	2 000	-	-	-	-	-	2 000
Water management		6 255	8 367	18 647	918	9 949	-	9 949	#DIV/0!	18 647
Waste water management		623	-	2 000	-	-	-	-	-	2 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	16 479	10 367	22 647	918	9 949	-	9 949	#DIV/0!	22 647
Funded by:										
National Government		14 610	10 367	20 647	918	9 949	-	9 949	#DIV/0!	20 647
Provincial Government		1 525	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		16 135	10 367	20 647	918	9 949	-	9 949	#DIV/0!	20 647
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		94	-	2 000	-	-	-	-	-	2 000
Total Capital Funding		16 229	10 367	22 647	918	9 949	-	9 949	#DIV/0!	22 647

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
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
Total current assets		14 599	20 970	20 970	29 470	20 970
Non current assets						
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
Total non current assets		163 379	181 161	181 161	184 373	181 161
TOTAL ASSETS		177 979	202 131	202 131	213 842	202 131
LIABILITIES						
Current liabilities						
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
Total current liabilities		13 718	25 072	25 072	33 219	25 072
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		8 795	4 389	4 389	4 389	4 389
Total non current liabilities		8 795	4 389	4 389	4 389	4 389
TOTAL LIABILITIES		22 512	29 461	29 461	37 608	29 461
NET ASSETS	2	155 467	172 670	172 670	176 234	172 670
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		155 467	136 225	136 225	139 789	136 225
Reserves		-	36 445	36 445	36 445	36 445
TOTAL COMMUNITY WEALTH/EQUITY	2	155 467	172 670	172 670	176 234	172 670

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 057	3 785	3 785	331	3 289	3 154	135	4%	3 785
Service charges		14 494	16 362	16 362	1 521	13 177	13 635	(458)	-3%	16 362
Other revenue		31 891	9 776	9 776	767	29 210	8 122	21 088	260%	9 776
Government - operating		11 695	20 222	20 222	-	15 542	16 887	(1 345)	-8%	20 222
Government - capital		3 993	10 367	10 367	-	-	1 039	(1 039)	-100%	10 367
Interest		589	1 324	1 324	83	842	1 094	(252)	-23%	1 324
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(4 948)	(59 941)	(46 381)	13 560	-29%	(55 117)
Finance charges		-	(7)	(7)	-	-	(6)	(6)	100%	(7)
Transfers and Grants		2 908	-	-	617	2 864	-	(2 864)	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		12 534	6 711	6 711	(1 630)	4 983	(2 455)	(7 438)	303%	6 711
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		400	-	-	-	8 000	-	8 000	#DIV/0!	-
Payments										
Capital assets		(7 813)	(10 367)	(10 367)	(918)	(9 646)	(10 367)	(720)	7%	(10 367)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 413)	(10 367)	(10 367)	(918)	(1 646)	(10 367)	(8 720)	84%	(10 367)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		58	33	33	8	83	28	56	203%	33
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	33	33	8	83	28	(56)	-203%	33
NET INCREASE/ (DECREASE) IN CASH HELD		5 179	(3 622)	(3 622)	(2 539)	3 420	(12 794)			(3 622)
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		13 590	(2 624)			6 548

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	19.80	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	Expenditure By Type			
	Depreciation & asset impairment		Not all depreciation journals are processed	Will be processed on YE
3	Capital Expenditure			
	0	-	0	0
4	Financial Position			
	0	-	0	0
5	Cash Flow			
	0	-	0	0
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	163	32	36	35	21	22	338	224	871	641	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	818	83	71	61	38	50	377	123	1 622	649	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	(79)	20	25	17	15	15	2 201	86	2 299	2 334	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	158	30	40	32	19	25	412	254	970	742	-	-
Receivables from Exchange Transactions - Waste Management	1600	138	24	26	28	14	20	171	155	575	388	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	39	17	32	20	17	26	502	63	716	628	-	-
Interest on Arrear Debtor Accounts	1810	-	1 138	-	-	-	-	-	-	1 138	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	14	4	0	1	9	0	98	2	128	110	-	-
Total By Income Source	2000	1 250	1 347	231	192	133	160	4 100	907	8 320	5 492	-	-
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	(95)	296	13	49	13	47	1 282	(0)	1 606	1 392	-	-
Commercial	2300	736	409	89	37	29	42	1 205	158	2 706	1 471	-	-
Households	2400	609	642	129	106	91	71	1 613	749	4 009	2 629	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 250	1 347	231	192	133	160	4 100	907	8 320	5 492	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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		
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.