

# LAINGSBURG MUNICIPALITY



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

**Table of Contents**

1. Mayors Report ..... 3

2. Executive Summary..... 3

3. In year Budget Statement Tables..... 5

4. Supporting Documentation ..... 13

5. Other Information or Documentation ..... 14

6. Recommendation..... 14

## 1. Mayors Report

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

## 2. Executive Summary

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

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

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended September 2017.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	84 754	84 754	12 270	14.48
Total Expenditure	86 025	86 025	8 092	9.41
Depriciation	10 092	10 092	388	3.85
Surplus (Deficit) (Exl Capital transfers)	-1 271	-1 271	4 178	(328.74)

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	8 321	8 321	672	8.08
<b>Government</b>	<b>8 321</b>	<b>8 321</b>	-	-
Transfers from Internal funds	794	794	672	84.69
Capital Expenditure	9 115	9 115	1 345	14.75

## Operating Revenue

The Municipality have generated 18.75% or R14,266 million of the Budgeted Revenue to date which is lower than the budgeted amounts. A transfer of the annual billing must still be transferred to the revenue for the first quarter.

## Operating Expenditure

For the first three months of this financial year, the Municipality exceeded the year-to-date budgeted expenditure. The main reason are annual payments that are due during the beginning of the financial year. The depreciation for the first quarter must still be accounted for. The processing will take place after the calculation of the fixed asset register has been updated with the final work in process assets are recorded as fixed assets.

## Capital Expenditure

The Municipality has incurred R672 00 capital expenditure to date for the new financial year.

## Cash Flow

The Municipality started off with a cash flow balance of R2,299 million at the beginning of the year and this amount has increased with R5,373 million. The closing balance for the month ended September is R7,672 million. The reason for the growth in the cash was in advances from the equitable share for the first half of the financial year. The Municipal cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2016/2017 financial year.

## Debtors

The Outstanding Debtors of the Municipality amounts to R9,501 million for the month ended September 2017. There was an increase in the total outstanding amount since the previous month. The payment rate for 2016/2017 financial year was 63.47%. This calculation includes cash collections and excludes the accounts written off during the financial year. The payment ratio for this financial has increased to about 95%. This increase in payments are due to annual property rates that was payable by 30 September 2017. The Municipality is now fully implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. During the end of May two external collectors were appointed on a commission basis to make payment agreement with debtors that are outstanding for 90 days or more. This process has had little success so far. For the period from June 2017 a total outstanding amount of R1,978 million was handed over to the collectors for succession and an amount of R11 940 was paid by the contacted debtors to date.

## Creditors

Total outstanding creditors amount to R89,455 for the month ending September 2017. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

### 3. In year Budget Statement Tables

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

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

## Table C1: Summary

### WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M03 September

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 571	4 151	-	(3)	3 797	1 494	2 302	154%	4 151
Service charges	16 908	18 608	-	2 134	3 931	3 822	109	3%	18 608
Investment revenue	818	818	-	-	34	204	(170)	-83%	818
Transfers and subsidies	17 034	17 823	-	8	5 665	4 462	1 203	27%	17 823
Other own revenue	25 201	34 699	-	289	839	8 483	(7 644)	-90%	34 699
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>63 532</b>	<b>76 100</b>	<b>-</b>	<b>2 428</b>	<b>14 266</b>	<b>18 466</b>	<b>(4 200)</b>	<b>-23%</b>	<b>76 100</b>
Employee costs	19 038	22 885	-	1 336	2 699	5 255	(2 556)	-49%	22 885
Remuneration of Councillors	2 507	2 606	-	207	414	638	(225)	-35%	2 606
Depreciation & asset impairment	9 696	10 092	-	-	388	494	(106)	-21%	10 092
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	8 155	6 854	-	1 020	1 897	2 270	(373)	-16%	6 854
Transfers and subsidies	4 083	2 485	-	446	1 223	2 485	(1 262)	-51%	2 485
Other expenditure	37 244	41 103	-	1 660	1 471	10 404	(8 933)	-86%	41 103
<b>Total Expenditure</b>	<b>80 722</b>	<b>86 025</b>	<b>-</b>	<b>4 669</b>	<b>8 092</b>	<b>21 547</b>	<b>(13 455)</b>	<b>-62%</b>	<b>86 025</b>
<b>Surplus/(Deficit)</b>	<b>(17 190)</b>	<b>(9 925)</b>	<b>-</b>	<b>(2 241)</b>	<b>6 173</b>	<b>(3 081)</b>	<b>9 255</b>	<b>-300%</b>	<b>(9 925)</b>
Transfers and subsidies - capital (monetary alloc	12 343	8 654	-	-	(1 995)	2 163	(4 158)	-192%	8 654
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>	<b>5 097</b>	<b>-555%</b>	<b>(1 271)</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>	<b>5 097</b>	<b>-555%</b>	<b>(1 271)</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>23 672</b>	<b>9 115</b>	<b>-</b>	<b>672</b>	<b>672</b>	<b>-</b>	<b>672</b>	<b>#DIV/0!</b>	<b>2 000</b>
Capital transfers recognised	22 057	14 642	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	425	794	-	672	672	-	672	#DIV/0!	-
<b>Total sources of capital funds</b>	<b>22 482</b>	<b>15 436</b>	<b>-</b>	<b>672</b>	<b>672</b>	<b>-</b>	<b>672</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Financial position</b>									
Total current assets	10 052	5 403	5 403	-	13 626	-	-	-	5 403
Total non current assets	164 608	164 622	164 622	-	165 294	-	-	-	164 622
Total current liabilities	9 024	9 231	9 231	-	13 948	-	-	-	9 231
Total non current liabilities	8 850	4 008	4 008	-	4 008	-	-	-	4 008
<b>Community wealth/Equity</b>	<b>156 786</b>	<b>156 786</b>	<b>156 786</b>	<b>-</b>	<b>160 964</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156 786</b>
<b>Cash flows</b>									
Net cash from (used) operating	(1 143)	6 843	6 843	(1 325)	5 623	(621)	(6 245)	1005%	6 843
Net cash from (used) investing	(9 676)	(9 115)	(9 115)	(672)	(272)	(3 224)	(2 952)	92%	3 062
Net cash from (used) financing	94	24	24	5	22	6	(16)	-273%	24
<b>Cash/cash equivalents at the month/year end</b>	<b>(8 425)</b>	<b>51</b>	<b>51</b>	<b>-</b>	<b>7 672</b>	<b>(1 540)</b>	<b>(9 213)</b>	<b>598%</b>	<b>12 228</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	3 929	1 440	108	96	166	97	154	3 511	9 501
<b>Creditors Age Analysis</b>									
Total Creditors	12	77	-	-	-	-	-	-	89

**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) - M03 September**

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>30 949</b>	<b>27 303</b>	-	<b>155</b>	<b>7 991</b>	<b>7 280</b>	711	10%	-
Executive and council		21 375	3 636	-	(0)	3 673	909	2 765	304%	-
Finance and administration		9 575	23 667	-	155	4 318	6 371	(2 053)	-32%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>24 343</b>	<b>34 720</b>	-	<b>141</b>	<b>350</b>	<b>8 488</b>	(8 137)	-96%	<b>11</b>
Community and social services		995	1 077	-	1	2	269	(267)	-99%	-
Sport and recreation		16	24	-	-	0	6	(6)	-99%	-
Public safety		23 323	33 606	-	138	347	8 211	(7 863)	-96%	-
Housing		10	11	-	1	1	2	(1)	-37%	11
Health		0	0	-	0	0	-	0	#DIV/0!	-
<i><b>Economic and environmental services</b></i>		<b>1 066</b>	<b>1 097</b>	-	<b>3</b>	<b>5</b>	<b>275</b>	(269)	-98%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 066	1 097	-	3	5	275	(269)	-98%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>19 515</b>	<b>21 634</b>	-	<b>2 130</b>	<b>3 923</b>	<b>4 586</b>	(663)	-14%	-
Energy sources		12 190	13 678	-	1 481	2 720	2 666	54	2%	-
Water management		2 691	3 389	-	242	394	967	(573)	-59%	-
Waste water management		2 538	2 502	-	219	437	522	(85)	-16%	-
Waste management		2 097	2 066	-	188	372	431	(59)	-14%	-
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>75 874</b>	<b>84 754</b>	-	<b>2 428</b>	<b>12 269</b>	<b>20 628</b>	<b>(8 358)</b>	<b>-41%</b>	<b>11</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>31 231</b>	<b>25 703</b>	-	<b>2 247</b>	<b>5 117</b>	<b>7 598</b>	(2 482)	-33%	-
Executive and council		9 531	8 704	-	906	2 136	2 282	(146)	-6%	-
Finance and administration		21 700	17 000	-	1 341	2 981	5 316	(2 335)	-44%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>23 316</b>	<b>34 634</b>	-	<b>403</b>	<b>950</b>	<b>8 586</b>	(7 635)	-89%	-
Community and social services		2 116	1 738	-	79	158	249	(91)	-36%	-
Sport and recreation		30	26	-	5	7	7	0	3%	-
Public safety		20 995	32 683	-	319	786	8 324	(7 538)	-91%	-
Housing		171	183	-	-	(1)	5	(6)	-122%	-
Health		3	4	-	-	(0)	1	(1)	-101%	-
<i><b>Economic and environmental services</b></i>		<b>2 945</b>	<b>3 368</b>	-	<b>188</b>	<b>446</b>	<b>741</b>	(295)	-40%	-
Planning and development		1 079	1 241	-	74	148	299	(150)	-50%	-
Road transport		1 866	2 127	-	115	297	442	(145)	-33%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>23 211</b>	<b>22 312</b>	-	<b>1 830</b>	<b>1 579</b>	<b>4 620</b>	(3 041)	-66%	<b>85 499</b>
Energy sources		9 045	7 503	-	1 020	548	2 383	(1 834)	-77%	-
Water management		2 107	2 628	-	116	25	482	(457)	-95%	-
Waste water management		10 349	10 828	-	517	946	1 472	(526)	-36%	85 499
Waste management		1 709	1 354	-	177	61	285	(224)	-79%	-
<i><b>Other</b></i>		<b>19</b>	<b>8</b>	-	<b>-</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100%</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	3	<b>80 722</b>	<b>86 025</b>	-	<b>4 669</b>	<b>8 092</b>	<b>21 547</b>	<b>(13 455)</b>	<b>-62%</b>	<b>85 499</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(4 848)</b>	<b>(1 271)</b>	-	<b>(2 241)</b>	<b>4 177</b>	<b>(919)</b>	<b>5 096</b>	<b>-554%</b>	<b>(85 487)</b>

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)****WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September**

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	21 375	3 636	-	(0)	3 673	909	2 765	304.2%	3 636
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 095	1 741	-	145	495	434	61	14.1%	1 741
Vote 4 - BUDGET & TREASURY		6 472	21 925	-	10	3 822	5 937	(2 115)	-35.6%	21 925
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		995	1 078	-	1	2	269	(267)	-99.4%	1 078
Vote 7 - SPORTS AND RECREATION		16	24	-	-	0	6	(6)	-98.5%	24
Vote 8 - HOUSING		10	11	-	1	2	3	(0)	-15.8%	11
Vote 9 - PUBLIC SAFETY		23 323	33 606	-	138	347	8 211	(7 863)	-95.8%	33 606
Vote 10 - ROAD TRANSPORT		1 113	1 115	-	4	6	279	(272)	-97.7%	1 115
Vote 11 - WASTE MANAGEMENT		1 903	2 066	-	188	372	431	(59)	-13.6%	2 066
Vote 12 - WASTE WATER MANAGEMENT		2 490	2 485	-	217	436	518	(82)	-15.9%	2 485
Vote 13 - WATER		2 691	3 389	-	242	394	967	(573)	-59.3%	3 389
Vote 14 - ELECTRICITY		12 190	13 678	-	1 481	2 720	2 666	54	2.0%	13 678
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>75 672</b>	<b>84 754</b>	<b>-</b>	<b>2 428</b>	<b>12 270</b>	<b>20 629</b>	<b>(8 358)</b>	<b>-40.5%</b>	<b>84 754</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	6 540	5 127	-	718	1 734	1 531	203	13.3%	5 127
Vote 2 - MUNICIPAL MANAGER		2 991	3 577	-	188	402	751	(350)	-46.5%	3 577
Vote 3 - CORPORATE SERVICES		5 987	6 099	-	880	1 545	1 409	137	9.7%	6 099
Vote 4 - BUDGET & TREASURY		15 705	10 900	-	461	1 436	3 908	(2 472)	-63.3%	10 900
Vote 5 - PLANNING AND DEVEOLPMENT		1 079	1 241	-	74	148	299	(150)	-50.3%	1 241
Vote 6 - COMMUNITY AND SOCIAL SERV		1 287	1 247	-	69	135	215	(80)	-37.2%	1 247
Vote 7 - SPORTS AND RECREATION		881	529	-	15	30	43	(13)	-30.4%	529
Vote 8 - HOUSING		171	183	-	-	(1)	5	(6)	-122.3%	183
Vote 9 - PUBLIC SAFETY		20 995	32 683	-	319	786	8 324	(7 538)	-90.6%	32 683
Vote 10 - ROAD TRANSPORT		10 208	10 724	-	537	1 276	1 577	(302)	-19.1%	10 724
Vote 11 - WASTE MANAGEMENT		1 515	1 354	-	177	61	285	(224)	-78.6%	1 354
Vote 12 - WASTE WATER MANAGEMENT		2 007	2 231	-	94	(32)	336	(368)	-109.7%	2 231
Vote 13 - WATER		2 107	2 628	-	116	25	482	(457)	-94.9%	2 628
Vote 14 - ELECTRICITY		9 045	7 503	-	1 020	548	2 383	(1 834)	-77.0%	7 503
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>80 519</b>	<b>86 025</b>	<b>-</b>	<b>4 669</b>	<b>8 092</b>	<b>21 547</b>	<b>(13 455)</b>	<b>-62.4%</b>	<b>86 025</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>	<b>5 097</b>	<b>-55.0%</b>	<b>(1 271)</b>



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

#### WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 571	4 151	-	(3)	3 797	1 494	2 302	154%	4 151
Service charges - electricity revenue		11 852	13 369	-	1 481	2 720	2 589	131	5%	13 369
Service charges - water revenue		1 866	1 327	-	242	394	451	(58)	-13%	1 327
Service charges - sanitation revenue		1 660	2 485	-	217	436	518	(82)	-16%	2 485
Service charges - refuse revenue		1 441	1 313	-	188	372	235	137	58%	1 313
Service charges - other		89	114	-	5	9	28	(19)	-67%	114
Rental of facilities and equipment		1 271	718	-	98	391	179	212	118%	718
Interest earned - external investments		818	818	-	-	34	204	(170)	-83%	818
Interest earned - outstanding debtors		48	40	-	27	50	10	40	403%	40
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		22 198	32 532	-	1	1	7 943	(7 942)	-100%	32 532
Licences and permits		1 134	1 082	-	138	347	270	77	28%	1 082
Agency services		127	123	-	15	27	31	(3)	-11%	123
Transfers and subsidies		17 034	17 823	-	8	5 665	4 462	1 203	27%	17 823
Other revenue		422	204	-	11	23	51	(28)	-54%	204
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>63 532</b>	<b>76 100</b>	<b>-</b>	<b>2 428</b>	<b>14 266</b>	<b>18 466</b>	<b>(4 200)</b>	<b>-23%</b>	<b>76 100</b>
<b>Expenditure By Type</b>										
Employee related costs		19 038	22 885	-	1 336	2 699	5 255	(2 556)	-49%	22 885
Remuneration of councillors		2 507	2 606	-	207	414	638	(225)	-35%	2 606
Debt impairment		21 335	26 359	-	-	(1 543)	6 430	(7 972)	-124%	26 359
Depreciation & asset impairment		9 696	10 092	-	-	388	494	(106)	-21%	10 092
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		8 155	6 854	-	1 020	1 897	2 270	(373)	-16%	6 854
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 084	3 064	-	-	28	953	(925)	-97%	3 064
Transfers and subsidies		4 083	2 485	-	446	1 223	2 485	(1 262)	-51%	2 485
Other expenditure		12 825	11 680	-	1 660	2 986	3 022	(35)	-1%	11 680
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>80 722</b>	<b>86 025</b>	<b>-</b>	<b>4 669</b>	<b>8 092</b>	<b>21 547</b>	<b>(13 455)</b>	<b>-62%</b>	<b>86 025</b>
<b>Surplus/(Deficit)</b>		<b>(17 190)</b>	<b>(9 925)</b>	<b>-</b>	<b>(2 241)</b>	<b>6 173</b>	<b>(3 081)</b>	<b>9 255</b>	<b>(0)</b>	<b>(9 925)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 343	8 654	-	-	(1 995)	2 163	(4 158)	(0)	8 654
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>			<b>(1 271)</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>			<b>(1 271)</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>			<b>(1 271)</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(4 848)</b>	<b>(1 271)</b>	<b>-</b>	<b>(2 241)</b>	<b>4 178</b>	<b>(918)</b>			<b>(1 271)</b>

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

**WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03  
September**

Vote Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		11	74	-	672	672	-	672	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	30	-	-	-	-	-	-	-
Internal audit		11	44	-	672	672	-	672	#DIV/0!	-
<b>Community and public safety</b>		3 851	470	-	-	-	-	-	-	-
Community and social services		1 276	-	-	-	-	-	-	-	-
Sport and recreation		1 360	140	-	-	-	-	-	-	-
Public safety		-	50	-	-	-	-	-	-	-
Housing		1 216	-	-	-	-	-	-	-	-
Health		-	280	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2 574	770	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 574	770	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		17 237	7 801	-	-	-	-	-	-	-
Energy sources		9 690	2 000	-	-	-	-	-	-	-
Water management		5 557	5 641	-	-	-	-	-	-	-
Waste water management		1 989	160	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	23 672	9 115	-	672	672	-	672	#DIV/0!	-
<b>Funded by:</b>										
National Government		22 057	8 321	-	-	-	-	-	-	-
Provincial Government		-	6 321	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		22 057	14 642	-	-	-	-	-	-	-
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		425	794	-	672	672	-	672	#DIV/0!	-
<b>Total Capital Funding</b>		22 482	15 436	-	672	672	-	672	#DIV/0!	-

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M03 September**

Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2 299	2 299	2 299	7 321	2 299
Call investment deposits		-	-	-	-	-
Consumer debtors		1 897	20 291	20 291	24 833	20 291
Other debtors		4 477	(18 565)	(18 565)	(19 905)	(18 565)
Current portion of long-term receivables		1	-	-	-	-
Inventory		1 378	1 378	1 378	1 378	1 378
<b>Total current assets</b>		<b>10 052</b>	<b>5 403</b>	<b>5 403</b>	<b>13 626</b>	<b>5 403</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		159 771	159 814	159 814	160 487	159 814
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		522	522	522	522	522
Other non-current assets		43	13	13	13	13
<b>Total non current assets</b>		<b>164 608</b>	<b>164 622</b>	<b>164 622</b>	<b>165 294</b>	<b>164 622</b>
<b>TOTAL ASSETS</b>		<b>174 660</b>	<b>170 024</b>	<b>170 024</b>	<b>178 920</b>	<b>170 024</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	485	485	503	485
Trade and other payables		7 794	1 608	1 608	6 315	1 608
Provisions		745	7 138	7 138	7 130	7 138
<b>Total current liabilities</b>		<b>9 024</b>	<b>9 231</b>	<b>9 231</b>	<b>13 948</b>	<b>9 231</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 850	4 008	4 008	4 008	4 008
<b>Total non current liabilities</b>		<b>8 850</b>	<b>4 008</b>	<b>4 008</b>	<b>4 008</b>	<b>4 008</b>
<b>TOTAL LIABILITIES</b>		<b>17 874</b>	<b>13 239</b>	<b>13 239</b>	<b>17 956</b>	<b>13 239</b>
<b>NET ASSETS</b>	2	<b>156 786</b>	<b>156 786</b>	<b>156 786</b>	<b>160 964</b>	<b>156 786</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		120 340	120 340	120 340	124 519	120 340
Reserves		36 445	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>156 786</b>	<b>156 786</b>	<b>156 786</b>	<b>160 964</b>	<b>156 786</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 044	4 151	4 151	-	64	1 494	(1 430)	-96%	4 151
Service charges		16 380	18 481	18 481	1 309	3 489	3 778	(289)	-8%	18 481
Other revenue		21 499	43 290	43 290	2 087	8 524	10 817	(2 293)	-21%	43 290
Government - operating		12 941	17 973	17 973	10	8 082	4 492	3 589	80%	17 973
Government - capital		-	-	-	-	-	-	-	-	-
Interest		371	860	860	27	84	215	(131)	-61%	860
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(55 115)	(77 464)	(77 464)	(4 687)	(14 103)	(20 989)	(6 886)	33%	(77 464)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		(263)	(447)	(447)	(71)	(517)	(428)	88	-21%	(447)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(1 143)</b>	<b>6 843</b>	<b>6 843</b>	<b>(1 325)</b>	<b>5 623</b>	<b>(6 21)</b>	<b>(6 245)</b>	<b>1005%</b>	<b>6 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	3 044
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	3 044
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	3 044
Decrease (increase) in non-current investments		-	-	-	-	400	-	400	#DIV/0!	3 044
<b>Payments</b>										
Capital assets		(9 676)	(9 115)	(9 115)	(672)	(672)	(3 224)	(2 552)	79%	(9 115)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9 676)</b>	<b>(9 115)</b>	<b>(9 115)</b>	<b>(672)</b>	<b>(272)</b>	<b>(3 224)</b>	<b>(2 952)</b>	<b>92%</b>	<b>3 062</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		94	24	24	5	22	6	16	273%	24
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>94</b>	<b>24</b>	<b>24</b>	<b>5</b>	<b>22</b>	<b>6</b>	<b>(16)</b>	<b>-273%</b>	<b>24</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(10 724)</b>	<b>(2 248)</b>	<b>(2 248)</b>	<b>(1 992)</b>	<b>5 373</b>	<b>(3 839)</b>			<b>9 929</b>
Cash/cash equivalents at beginning:		2 299	2 299	2 299		2 299	2 299			2 299
Cash/cash equivalents at month/year end:		(8 425)	51	51		7 672	(1 540)			12 228

## 4. Supporting Documentation

### Variance explanations

#### WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	2 302	Property rates are billed on an annual basis	
2	<b>Expenditure By Type</b>			
	Debt impairment	(7 972)	Calculation to be performed	Next accounting period calculation will be performed
	Employee related cost	(2 556)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
	Remuneration of councillors	(225)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
3	<b>Capital Expenditure</b>			
	All	-	No capital expenditure has been incurred currently.	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
	Suppliers and employees	(6 886)	Due to mSCOA conversion salaries only reflect in August.	Next reporting period will show figures.
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

#### WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2017/18										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
<b>R thousands</b>															
<b>Debtors Age Analysis By Income Source</b>															
Trade and Other Receivables from Exchange Transactions - Water	1200	162	28	61	18	23	18	19	311	640	390	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	778	602	26	11	71	17	14	242	1 762	356	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	2 684	36	68	13	13	12	10	1 709	4 545	1 757	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	(19)	26	62	22	24	22	19	389	545	477	-	-		
Receivables from Exchange Transactions - Waste Management	1600	134	17	36	12	16	13	14	126	369	181	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	179	18	84	19	18	13	7	351	689	408	-	-		
Interest on Arrear Debtor Accounts	1810	-	867	-	-	-	-	-	-	867	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	12	(154)	(230)	0	0	0	71	384	83	456	-	-		
<b>Total By Income Source</b>	<b>2000</b>	<b>3 929</b>	<b>1 440</b>	<b>108</b>	<b>96</b>	<b>166</b>	<b>97</b>	<b>154</b>	<b>3 511</b>	<b>9 501</b>	<b>4 024</b>	<b>-</b>	<b>-</b>		
<b>2016/17 - totals only</b>		<b>35 981</b>	<b>1 031 845</b>	<b>135 650</b>	<b>141 386</b>	<b>107 720</b>	<b>107 420</b>	<b>418 783</b>	<b>2 991 957</b>	<b>4 971</b>	<b>3 767</b>	<b>-</b>	<b>-</b>		
<b>Debtors Age Analysis By Customer Group</b>															
Organs of State	2200	271	23	11	13	34	10	59	1 020	1 441	1 136	-	-		
Commercial	2300	901	55	15	13	48	13	32	47	1 125	153	-	-		
Households	2400	2 327	754	76	66	72	64	59	2 278	5 695	2 538	-	-		
Other	2500	429	609	6	4	12	9	4	166	1 239	195	-	-		
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 929</b>	<b>1 440</b>	<b>108</b>	<b>96</b>	<b>166</b>	<b>97</b>	<b>154</b>	<b>3 511</b>	<b>9 501</b>	<b>4 024</b>	<b>-</b>	<b>-</b>		

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2017/18									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12	77	-	-	-	-	-	-	-	89
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>12</b>	<b>77</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89</b>

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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