

# LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
MAY 2018

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## 1. Mayors Report

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

## 2. Executive Summary

Section 71 of the MFMA states 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 May 2018.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	84 754	95 598	72 252	75.58
Total Expenditure	86 025	87 514	65 451	74.79
Depreciation	10 092	10 001	388	3.88
Surplus (Deficit) (Exl Capital transfers)	-1 271	8 084	6 801	84.13

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	8 461	16 117	6 118	37.96
<i>Government</i>	<i>8 461</i>	<i>16 117</i>	<i>6 118</i>	<i>37.96</i>
Transfers from Internal funds	654	1	129	12 905.53
Capital Expenditure	9 115	16 118	6 247	38.76

## Operating Revenue

The Municipality have generated 83.57% or R66,422 million of the Budgeted Revenue to date which is 5% above the budgeted amounts. Annual billing was transferred to the revenue.

## Operating Expenditure

For the first eleven months of this financial year, the expenditure is lower than the year-to-date budgeted expenditure (81.59% to 91.67%). The main reason for this is the depreciation for the that must still be processed and accounted for. The processing will take place after the calculation of the fixed asset register has been updated with the final work in process assets and are recorded as fixed assets.

## Capital Expenditure

The Municipality has incurred R6,247 million capital expenditure to date for the new financial year.

## Cash Flow

The Municipality started off with a cash flow balance of R5,875 million at the beginning of the year and this amount has increased with R12,701 million. The closing balance for the month ended May is R18,577 million. The reason for the growth in the cash was in advances from the equitable share for the second half of the financial year. The Municipal cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2017/2018 financial year.

## Debtors

The Outstanding Debtors of the Municipality amounts to R7,063 million for the month ended May 2018. There was a small decrease in the total outstanding amount since the previous month. The payment rate for 2016/2017 financial year was 63.47%. This calculation includes cash collections and excludes the accounts written off during the financial year. The payment ratio for this financial year has increased to about 77%. The Municipality is fully implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing.

## Creditors

Total outstanding creditors amount to R216 514 for the month ending May 2018. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. Cases occur where suppliers issue invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

### 3. In year Budget Statement Tables

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

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

**Table C1: Summary****WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M11 May**

Description	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>Financial Performance</b>									
Property rates	3 571	4 151	4 005	24	3 896	3 435	461	13%	4 005
Service charges	16 908	18 608	17 652	1 404	15 797	14 234	1 563	11%	17 652
Investment revenue	818	818	797	101	755	749	5	1%	797
Transfers and subsidies	17 034	17 823	21 153	0	13 796	17 107	(3 311)	-19%	21 153
Other own revenue	27 943	34 699	35 874	2 872	32 177	31 105	1 073	3%	35 874
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>66 273</b>	<b>76 100</b>	<b>79 482</b>	<b>4 401</b>	<b>66 422</b>	<b>66 630</b>	<b>(208)</b>	<b>-0%</b>	<b>79 482</b>
Employee costs	19 124	22 885	22 633	1 586	17 932	20 405	(2 472)	-12%	22 633
Remuneration of Councillors	2 507	2 606	2 618	133	2 206	2 382	(176)	-7%	2 618
Depreciation & asset impairment	9 901	10 092	10 001	-	388	1 813	(1 424)	-79%	10 001
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 460	6 854	7 650	505	6 711	6 174	536	9%	7 650
Transfers and subsidies	3 941	2 485	2 119	106	764	2 485	(1 722)	-69%	2 119
Other expenditure	38 606	41 103	42 494	3 330	37 449	38 132	(683)	-2%	42 494
<b>Total Expenditure</b>	<b>81 539</b>	<b>86 025</b>	<b>87 514</b>	<b>5 660</b>	<b>65 451</b>	<b>71 391</b>	<b>(5 940)</b>	<b>-8%</b>	<b>87 514</b>
<b>Surplus/(Deficit)</b>	<b>(15 266)</b>	<b>(9 925)</b>	<b>(8 033)</b>	<b>(1 259)</b>	<b>971</b>	<b>(4 760)</b>	<b>5 732</b>	<b>-120%</b>	<b>(8 033)</b>
Transfers and subsidies - capital (monetary alloc	9 213	8 654	16 117	1 158	5 830	8 097	(2 267)	-28%	16 117
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>	<b>3 464</b>	<b>104%</b>	<b>8 084</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>	<b>3 464</b>	<b>104%</b>	<b>8 084</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>11 413</b>	<b>9 115</b>	<b>16 118</b>	<b>1 106</b>	<b>6 247</b>	<b>-</b>	<b>6 247</b>	<b>#DIV/0!</b>	<b>16 118</b>
Capital transfers recognised	10 977	8 321	15 342	1 035	6 118	-	6 118	#DIV/0!	15 342
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	436	794	775	71	129	-	129	#DIV/0!	775
<b>Total sources of capital funds</b>	<b>11 413</b>	<b>9 115</b>	<b>16 118</b>	<b>1 106</b>	<b>6 247</b>	<b>-</b>	<b>6 247</b>	<b>#DIV/0!</b>	<b>16 118</b>
<b>Financial position</b>									
Total current assets	14 599	8 561	8 561	-	24 243	-	-	-	8 561
Total non current assets	163 379	163 393	163 393	-	169 639	-	-	-	163 393
Total current liabilities	13 718	12 534	12 534	-	27 694	-	-	-	12 534
Total non current liabilities	8 795	3 953	3 953	-	3 953	-	-	-	3 953
<b>Community wealth/Equity</b>	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>-</b>	<b>162 234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155 467</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 820	6 843	6 843	(1 288)	18 494	3 781	(14 714)	-389%	6 843
Net cash from (used) investing	(6 909)	(9 115)	(9 115)	(1 106)	(5 847)	(9 115)	(3 268)	36%	(9 115)
Net cash from (used) financing	-	24	24	-	54	22	(32)	-146%	24
<b>Cash/cash equivalents at the month/year end</b>	<b>5 875</b>	<b>3 627</b>	<b>3 627</b>	<b>-</b>	<b>18 577</b>	<b>563</b>	<b>(18 013)</b>	<b>-3199%</b>	<b>3 627</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	730	889	472	287	206	679	493	3 308	7 063
<b>Creditors Age Analysis</b>									
Total Creditors	217	-	-	-	-	-	-	-	217

**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) - M11 May

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>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		30 561	27 303	38 141	1 070	21 980	25 561	(3 581)	-14%	38 141
Executive and council		20 986	3 636	3 502	(159)	7 634	3 499	4 134	118%	3 502
Finance and administration		9 575	23 667	34 639	1 229	14 346	22 061	(7 715)	-35%	34 639
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		24 343	34 720	34 792	2 739	30 495	31 125	(630)	-2%	34 792
Community and social services		995	1 077	1 070	0	6	987	(981)	-99%	1 070
Sport and recreation		16	24	2	-	2	22	(20)	-93%	2
Public safety		23 323	33 606	33 708	2 738	30 476	30 106	370	1%	33 708
Housing		10	11	12	1	11	10	1	11%	11
Health		0	0	0	0	1	-	1	#DIV/0!	0
<i>Economic and environmental services</i>		1 066	1 097	1 097	1	57	1 007	(949)	-94%	1 097
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 066	1 097	1 097	1	57	1 007	(949)	-94%	1 097
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		19 515	21 634	21 568	1 749	19 720	17 036	2 684	16%	21 568
Energy sources		12 190	13 678	13 944	1 003	12 493	9 942	2 552	26%	13 944
Water management		2 691	3 389	2 910	350	2 821	3 601	(779)	-22%	2 910
Waste water management		2 538	2 502	2 488	213	2 368	1 914	454	24%	2 488
Waste management		2 097	2 066	2 225	183	2 038	1 580	459	29%	2 225
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>75 486</b>	<b>84 754</b>	<b>95 598</b>	<b>5 559</b>	<b>72 252</b>	<b>74 728</b>	<b>(2 476)</b>	<b>-3%</b>	<b>95 598</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		32 538	25 703	28 026	1 591	18 591	21 762	(3 171)	-15%	28 026
Executive and council		9 369	8 704	8 411	564	6 000	7 150	(1 150)	-16%	8 411
Finance and administration		23 169	17 000	19 615	1 027	12 592	14 612	(2 020)	-14%	19 615
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 370	34 634	33 469	2 748	29 883	31 661	(1 778)	-6%	33 469
Community and social services		2 178	1 738	2 030	85	1 024	968	56	6%	2 030
Sport and recreation		30	26	26	2	34	24	10	41%	26
Public safety		20 988	32 683	31 225	2 660	28 813	30 647	(1 834)	-6%	31 225
Housing		171	183	184	0	3	19	(16)	-84%	184
Health		3	4	4	-	9	3	6	170%	4
<i>Economic and environmental services</i>		2 968	3 368	3 211	180	2 244	2 836	(592)	-21%	3 211
Planning and development		1 077	1 241	1 227	73	819	1 141	(322)	-28%	1 227
Road transport		1 891	2 127	1 984	107	1 426	1 696	(270)	-16%	1 984
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 644	22 312	22 801	1 140	14 725	15 125	(400)	-3%	22 801
Energy sources		8 446	7 503	8 269	525	5 628	6 587	(959)	-15%	8 269
Water management		2 128	2 628	2 842	172	1 726	1 839	(112)	-6%	2 842
Waste water management		10 399	10 828	10 210	374	6 492	5 626	866	15%	10 210
Waste management		1 671	1 354	1 481	69	879	1 073	(195)	-18%	1 481
<i>Other</i>		19	8	8	1	7	7	0	4%	8
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>81 539</b>	<b>86 025</b>	<b>87 514</b>	<b>5 660</b>	<b>65 451</b>	<b>71 391</b>	<b>(5 940)</b>	<b>-8%</b>	<b>87 514</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>	<b>3 464</b>	<b>104%</b>	<b>8 084</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) - M11 May

Vote 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 Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	20 986	3 636	3 502	(159)	7 634	3 499	4 134	118.1%	3 502
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 090	1 741	2 620	226	2 333	1 592	741	46.6%	2 620
Vote 4 - BUDGET & TREASURY		6 472	21 925	32 019	1 003	12 013	20 470	(8 456)	-41.3%	32 019
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		995	1 078	1 071	0	6	987	(980)	-99.4%	1 071
Vote 7 - SPORTS AND RECREATION		16	24	2	-	2	22	(20)	-93.1%	2
Vote 8 - HOUSING		10	11	12	1	11	10	1	11.5%	12
Vote 9 - PUBLIC SAFETY		23 323	33 606	33 708	2 738	30 476	30 106	370	1.2%	33 708
Vote 10 - ROAD TRANSPORT		1 113	1 115	1 115	1	61	1 022	(961)	-94.0%	1 115
Vote 11 - WASTE MANAGEMENT		1 903	2 066	2 225	183	2 038	1 580	459	29.0%	2 225
Vote 12 - WASTE WATER MANAGEMENT		2 490	2 485	2 471	213	2 364	1 899	465	24.5%	2 471
Vote 13 - WATER		2 691	3 389	2 910	350	2 821	3 601	(779)	-21.6%	2 910
Vote 14 - ELECTRICITY		12 190	13 678	13 944	1 003	12 493	9 942	2 552	25.7%	13 944
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>75 278</b>	<b>84 754</b>	<b>95 598</b>	<b>5 559</b>	<b>72 252</b>	<b>74 728</b>	<b>(2 476)</b>	<b>-3.3%</b>	<b>95 598</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	6 382	5 127	4 912	353	3 762	4 332	(570)	-13.2%	4 912
Vote 2 - MUNICIPAL MANAGER		2 987	3 577	3 499	211	2 237	2 818	(580)	-20.6%	3 499
Vote 3 - CORPORATE SERVICES		5 983	6 099	6 473	564	5 495	5 269	226	4.3%	6 473
Vote 4 - BUDGET & TREASURY		17 172	10 900	13 142	462	7 097	9 343	(2 247)	-24.0%	13 142
Vote 5 - PLANNING AND DEVEOLPMENT		1 077	1 241	1 227	73	819	1 141	(322)	-28.2%	1 227
Vote 6 - COMMUNITY AND SOCIAL SERV		1 286	1 247	1 247	70	753	836	(83)	-10.0%	1 247
Vote 7 - SPORTS AND RECREATION		944	529	820	18	321	166	155	93.2%	820
Vote 8 - HOUSING		171	183	184	0	3	19	(16)	-84.0%	184
Vote 9 - PUBLIC SAFETY		20 988	32 683	31 225	2 660	28 813	30 647	(1 834)	-6.0%	31 225
Vote 10 - ROAD TRANSPORT		10 284	10 724	9 944	408	5 281	6 048	(767)	-12.7%	9 944
Vote 11 - WASTE MANAGEMENT		1 476	1 354	1 481	69	879	1 073	(195)	-18.1%	1 481
Vote 12 - WASTE WATER MANAGEMENT		2 006	2 231	2 250	73	2 637	1 274	1 364	107.1%	2 250
Vote 13 - WATER		2 128	2 628	2 842	172	1 726	1 839	(112)	-6.1%	2 842
Vote 14 - ELECTRICITY		8 446	7 503	8 269	525	5 628	6 587	(959)	-14.6%	8 269
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>81 331</b>	<b>86 025</b>	<b>87 514</b>	<b>5 660</b>	<b>65 451</b>	<b>71 391</b>	<b>(5 940)</b>	<b>-8.3%</b>	<b>87 514</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>	<b>3 464</b>	<b>103.8%</b>	<b>8 084</b>



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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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
R thousands										
<b>Revenue By Source</b>										
Property rates		3 571	4 151	4 005	24	3 896	3 435	461	13%	4 005
Service charges - electricity revenue		11 852	13 369	13 548	901	11 383	9 659	1 724	18%	13 548
Service charges - water revenue		1 866	1 327	261	175	762	1 711	(949)	-55%	261
Service charges - sanitation revenue		1 660	2 485	2 471	213	2 364	1 899	465	25%	2 471
Service charges - refuse revenue		1 441	1 313	1 269	113	1 253	862	391	45%	1 269
Service charges - other		89	114	103	2	35	103	(68)	-66%	103
Rental of facilities and equipment		1 271	718	1 378	96	1 156	657	499	76%	1 378
Interest earned - external investments		818	818	797	101	755	749	5	1%	797
Interest earned - outstanding debtors		48	40	260	27	261	36	225	620%	260
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		22 198	32 532	32 532	2 648	29 149	29 123	27	0%	32 532
Licences and permits		1 134	1 082	1 181	90	1 168	991	177	18%	1 181
Agency services		127	123	118	13	123	112	11	9%	118
Transfers and subsidies		17 034	17 823	21 153	0	13 796	17 107	(3 311)	-19%	21 153
Other revenue		3 164	204	405	(2)	320	186	134	72%	405
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>66 273</b>	<b>76 100</b>	<b>79 482</b>	<b>4 401</b>	<b>66 422</b>	<b>66 630</b>	<b>(208)</b>	<b>0%</b>	<b>79 482</b>
<b>Expenditure By Type</b>										
Employee related costs		19 124	22 885	22 633	1 586	17 932	20 405	(2 472)	-12%	22 633
Remuneration of councillors		2 507	2 606	2 618	133	2 206	2 382	(176)	-7%	2 618
Debt impairment		21 335	26 359	26 359	2 144	24 007	23 576	430	2%	26 359
Depreciation & asset impairment		9 901	10 092	10 001	-	388	1 813	(1 424)	-79%	10 001
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 460	6 854	7 650	505	6 711	6 174	536	9%	7 650
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		3 084	3 064	1 960	217	1 948	3 494	(1 546)	-44%	1 960
Transfers and subsidies		3 941	2 485	2 119	106	764	2 485	(1 722)	-69%	2 119
Other expenditure		14 188	11 680	14 176	969	11 495	11 062	433	4%	14 176
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>81 539</b>	<b>86 025</b>	<b>87 514</b>	<b>5 660</b>	<b>65 451</b>	<b>71 391</b>	<b>(5 940)</b>	<b>-8%</b>	<b>87 514</b>
<b>Surplus/(Deficit)</b>		<b>(15 266)</b>	<b>(9 925)</b>	<b>(8 033)</b>	<b>(1 259)</b>	<b>971</b>	<b>(4 760)</b>	<b>5 732</b>	<b>(0)</b>	<b>(8 033)</b>
Transfers and subsidies - capital (inter-entity contributions)										
(National / Provincial and District)		9 213	8 654	16 117	1 158	5 830	8 097	(2 267)	(0)	16 117
(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>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>			<b>8 084</b>
Taxation										
<b>Surplus/(Deficit) after taxation</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>			<b>8 084</b>
Attributable to minorities										
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>			<b>8 084</b>
Share of surplus/ (deficit) of associate										
<b>Surplus/ (Deficit) for the year</b>		<b>(6 053)</b>	<b>(1 271)</b>	<b>8 084</b>	<b>(101)</b>	<b>6 801</b>	<b>3 337</b>			<b>8 084</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) - M11 May

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
R thousands	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		11	44	1	68	125	-	125	#DIV/0!	1
Vote 4 - BUDGET & TREASURY		-	30	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	280	174	3	3	-	3	#DIV/0!	174
Vote 7 - SPORTS AND RECREATION		318	140	774	-	-	-	-	-	774
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	50	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		39	770	-	-	777	-	777	#DIV/0!	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		823	160	-	-	-	-	-	-	-
Vote 13 - WATER		1 853	5 641	13 174	1 312	3 405	-	3 405	#DIV/0!	13 174
Vote 14 - ELECTRICITY		7 094	2 000	1 995	(277)	1 936	-	1 936	#DIV/0!	1 995
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	11 413	9 115	16 118	1 106	6 247	-	6 247	#DIV/0!	16 118
<b>Total Capital Expenditure</b>		11 413	9 115	16 118	1 106	6 247	-	6 247	#DIV/0!	16 118
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		11	74	1	68	125	-	125	#DIV/0!	1
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	30	-	-	-	-	-	-	-
Internal audit		11	44	1	68	125	-	125	#DIV/0!	1
<i>Community and public safety</i>		1 593	470	948	3	3	-	3	#DIV/0!	948
Community and social services		1 276	-	174	3	3	-	3	#DIV/0!	174
Sport and recreation		318	140	774	-	-	-	-	-	774
Public safety		-	50	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	280	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		39	770	-	-	777	-	777	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		39	770	-	-	777	-	777	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		9 770	7 801	15 169	1 035	5 342	-	5 342	#DIV/0!	15 169
Energy sources		7 094	2 000	1 995	(277)	1 936	-	1 936	#DIV/0!	1 995
Water management		1 853	5 641	13 174	1 312	3 405	-	3 405	#DIV/0!	13 174
Waste water management		823	160	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	11 413	9 115	16 118	1 106	6 247	-	6 247	#DIV/0!	16 118
<b>Funded by:</b>										
National Government		10 977	8 321	2 169	1 035	6 118	-	6 118	#DIV/0!	2 169
Provincial Government		-	-	13 174	-	-	-	-	-	13 174
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 977	8 321	15 342	1 035	6 118	-	6 118	#DIV/0!	15 342
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		436	794	775	71	129	-	129	#DIV/0!	775
<b>Total Capital Funding</b>		11 413	9 115	16 118	1 106	6 247	-	6 247	#DIV/0!	16 118

**Table C6: Financial Position**

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May

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		5 875	5 875	5 875	18 173	5 875
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	20 291	20 291	81	20 291
Other debtors		3 846	(18 984)	(18 984)	4 610	(18 984)
Current portion of long-term receivables		1	-	-	-	-
Inventory		1 378	1 378	1 378	1 378	1 378
<b>Total current assets</b>		<b>14 599</b>	<b>8 561</b>	<b>8 561</b>	<b>24 243</b>	<b>8 561</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		4 273	4 273	4 273	4 273	4 273
Investments in Associate		-	-	-	-	-
Property, plant and equipment		158 542	158 585	158 585	164 833	158 585
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		522	522	522	522	522
Other non-current assets		43	13	13	12	13
<b>Total non current assets</b>		<b>163 379</b>	<b>163 393</b>	<b>163 393</b>	<b>169 639</b>	<b>163 393</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>171 953</b>	<b>171 953</b>	<b>193 881</b>	<b>171 953</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	485	485	500	485
Trade and other payables		12 487	4 911	4 911	20 163	4 911
Provisions		745	7 138	7 138	7 032	7 138
<b>Total current liabilities</b>		<b>13 718</b>	<b>12 534</b>	<b>12 534</b>	<b>27 694</b>	<b>12 534</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 795	3 953	3 953	3 953	3 953
<b>Total non current liabilities</b>		<b>8 795</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>	<b>3 953</b>
<b>TOTAL LIABILITIES</b>		<b>22 512</b>	<b>16 487</b>	<b>16 487</b>	<b>31 647</b>	<b>16 487</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>162 234</b>	<b>155 467</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	119 021	119 021	125 789	119 021
Reserves		-	36 445	36 445	36 445	36 445
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>155 467</b>	<b>155 467</b>	<b>162 234</b>	<b>155 467</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 571	4 151	4 151	4	2 950	3 435	(484)	-14%	4 151
Service charges		21 991	18 481	18 481	1 361	13 323	14 073	(750)	-5%	18 481
Other revenue		4 517	43 290	43 290	1 267	34 770	39 830	(5 060)	-13%	43 290
Government - operating		14 650	17 973	17 973	-	11 695	17 217	(5 522)	-32%	17 973
Government - capital		8 315	-	-	-	-	-	-	-	-
Interest		866	860	860	-	555	788	(233)	-30%	860
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(51 088)	(77 464)	(77 464)	(4 240)	(47 520)	(71 117)	(23 597)	33%	(77 464)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	(447)	(447)	321	2 722	(445)	(3 167)	712%	(447)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 820</b>	<b>6 843</b>	<b>6 843</b>	<b>(1 288)</b>	<b>18 494</b>	<b>3 781</b>	<b>(14 714)</b>	<b>-389%</b>	<b>6 843</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(37)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	400	-	400	#DIV/0!	-
<b>Payments</b>										
Capital assets		(6 872)	(9 115)	(9 115)	(1 106)	(6 247)	(9 115)	(2 868)	31%	(9 115)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(6 909)</b>	<b>(9 115)</b>	<b>(9 115)</b>	<b>(1 106)</b>	<b>(5 847)</b>	<b>(9 115)</b>	<b>(3 268)</b>	<b>36%</b>	<b>(9 115)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	24	24	-	54	22	32	146%	24
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>24</b>	<b>24</b>	<b>-</b>	<b>54</b>	<b>22</b>	<b>(32)</b>	<b>-146%</b>	<b>24</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(4 089)</b>	<b>(2 248)</b>	<b>(2 248)</b>	<b>(2 394)</b>	<b>12 701</b>	<b>(5 312)</b>			<b>(2 248)</b>
Cash/cash equivalents at beginning:		9 964	5 875	5 875		5 875	5 875			5 875
Cash/cash equivalents at month/year end:		5 875	3 627	3 627		18 577	563			3 627

## 4. Supporting Documentation

### Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	461	Property rates are levied during July for the financial year	
	Service charges - electricity revenue	1 724	The curve of consumption during the colder period was larger than budgeted for	
	Service charges - water revenue	(949)	Consumption of water is still higher than what was planned for - water restrictions were only implemented from 1 Decemb	
2	<b>Expenditure By Type</b>			
	Employee related costs	(2 472)	Bonusses are paid during November but accounted for at 1/12 during the financial year	
	Depreciation & asset impairment	(1 424)	Depreciation charges will be accounted for at the end of the financial yer	
3	<b>Capital Expenditure</b>			
	All	6 247	Capital projects have started but will accelerate during February 2018 - contractor will be on site before end Feb	
4	<b>Financial Position</b>			
5	<b>Cash Flow</b>			
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	284	49	53	61	21	21	18	374	881	495	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	800	122	350	172	115	587	120	445	2 709	1 438	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	(404)	24	49	23	17	16	14	2 261	2 001	2 331	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	(22)	22	57	26	23	23	21	467	618	561	-	-
Receivables from Exchange Transactions - Waste Management	1600	108	16	30	20	14	14	11	169	382	228	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	40	22	85	32	17	14	17	346	573	426	-	-
Interest on Arrear Debtor Accounts	1810	-	1 156	-	-	-	-	-	-	1 156	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(75)	(523)	(153)	(47)	(2)	4	293	(755)	(1 257)	(506)	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>730</b>	<b>889</b>	<b>472</b>	<b>287</b>	<b>206</b>	<b>679</b>	<b>493</b>	<b>3 308</b>	<b>7 063</b>	<b>4 972</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	(11)	59	42	42	18	23	307	962	1 442	1 352	-	-
Commercial	2300	330	203	340	174	117	586	119	309	2 178	1 305	-	-
Households	2400	411	627	89	72	71	70	67	2 036	3 443	2 315	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>730</b>	<b>889</b>	<b>472</b>	<b>287</b>	<b>206</b>	<b>679</b>	<b>493</b>	<b>3 308</b>	<b>7 063</b>	<b>4 972</b>	<b>-</b>	<b>-</b>

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	217	-	-	-	-	-	-	-	-	217
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>217</b>

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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