

LAINGSBURG MUNICIPALITY



MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
MARCH 2019

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1. Mayors Report

The monthly budget statement for March 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 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 March 2019.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	92 187	103 627	70 122	67.67
Total Expenditure	91 087	91 464	64 328	70.33
Depreciation	10 544	10 805	5 943	55.01
Surplus (Deficit) (Exl Capital transfers)	1 100	12 163	5 794	47.64

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	10 367	20 647	8 728	42.27
<i>Government</i>	<i>10 367</i>	<i>20 647</i>	<i>8 728</i>	<i>42.27</i>
Transfers from Internal funds	-	2 000	-	-
Capital Expenditure	10 367	22 647	8 728	38.54

Operating Revenue

The Municipality have generated 67.11% or R72,924 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 R67,129 million for the period up to March 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 R8,607 million. That will bring the total expenditure effectively at R75,736 million to date. The expenditure to date exceeds the budget year-to-date amount with R3,364 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 March. The amount spent for the period July to March 2019 amounts to R686,216. That is 38,54% of the total adjusted budget.

Cash Flow

The Municipality started off with a cash flow balance of R10,078 million at the beginning of the year after corrections and increased with R5,959 million. The closing balance for the month ended March 2019 is R16,037 million. This is an increase of R3,957 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 R8,627 million for the month ended March 2019. There was a decrease of R649 723 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 March was R598 353. 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 R4,267 million and this amounts to 49,46% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R5,493 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 March 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 - M09 March

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	3 788	4 373	4 047	22	4 013	3 035	979	32%	4 047
Service charges	15 767	18 727	16 511	1 380	12 747	12 383	364	3%	16 511
Investment revenue	447	845	1 022	164	867	766	101	13%	1 022
Transfers and subsidies	17 800	19 893	20 650	3 750	16 490	15 488	1 003	6%	20 650
Other own revenue	36 060	37 983	38 751	3 180	28 265	29 064	(799)	-3%	38 751
Total Revenue (excluding capital transfers and contributions)	73 862	81 821	80 981	8 496	62 382	60 736	1 647	3%	80 981
Employee costs	20 268	24 468	22 662	1 709	16 236	16 996	(760)	-4%	22 662
Remuneration of Councillors	2 512	2 803	2 803	227	2 043	2 103	(60)	-3%	2 803
Depreciation & asset impairment	1 705	10 544	10 805	-	5 943	8 104	(2 160)	-27%	10 805
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 911	8 109	7 500	578	5 456	5 625	(169)	-3%	7 500
Transfers and subsidies	891	2 235	2 235	109	367	1 676	(1 309)	-78%	2 235
Other expenditure	40 709	42 929	45 459	3 840	34 282	34 095	188	1%	45 459
Total Expenditure	73 996	91 087	91 464	6 463	64 328	68 598	(4 270)	-6%	91 464
Surplus/(Deficit)	(134)	(9 267)	(10 483)	2 033	(1 946)	(7 863)	5 917	-75%	(10 483)
Transfers and subsidies - capital (monetary alloc	7 545	10 367	22 647	(129)	7 740	16 985	(9 245)	-54%	22 647
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 411	1 100	12 163	1 904	5 794	9 122	(3 328)	-36%	12 163
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	7 411	1 100	12 163	1 904	5 794	9 122	(3 328)	-36%	12 163
Capital expenditure & funds sources									
Capital expenditure	20 526	10 367	22 647	686	8 728	-	8 728	#DIV/0!	22 647
Capital transfers recognised	18 939	10 367	20 647	686	8 728	-	8 728	#DIV/0!	20 647
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	571	-	2 000	-	-	-	-	-	2 000
Total sources of capital funds	19 510	10 367	22 647	686	8 728	-	8 728	#DIV/0!	22 647
Financial position									
Total current assets	14 599	15 229	15 229	-	26 279	-	-	-	15 229
Total non current assets	163 379	172 504	172 504	-	175 287	-	-	-	172 504
Total current liabilities	13 718	21 033	21 033	-	29 227	-	-	-	21 033
Total non current liabilities	8 795	3 953	3 953	-	3 953	-	-	-	3 953
Community wealth/Equity	155 467	162 748	162 748	-	168 387	-	-	-	162 748
Cash flows									
Net cash from (used) operating	12 534	6 711	6 711	4 639	6 613	(2 209)	(8 822)	399%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	(686)	(728)	(10 367)	(9 639)	93%	(10 367)
Net cash from (used) financing	58	33	33	4	75	25	(50)	-202%	33
Cash/cash equivalents at the month/year end	11 054	6 455	6 455	-	16 037	(2 473)	(18 511)	748%	6 455
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	1 448	1 463	224	146	176	904	3 683	583	8 627
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) - M09 March

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>		25 416	29 067	39 151	3 672	24 915	29 363	(4 449)	-15%	39 151
Executive and council		7 738	1 561	1 561	(815)	(988)	1 171	(2 159)	-184%	1 561
Finance and administration		17 679	27 506	37 590	4 487	25 903	28 192	(2 290)	-8%	37 590
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 512	37 015	37 961	3 012	27 835	28 471	(636)	-2%	37 961
Community and social services		1 083	1 268	1 273	0	851	955	(104)	-11%	1 273
Sport and recreation		2	2	2	0	3	2	1	53%	2
Public safety		33 424	35 733	36 673	3 011	26 967	27 504	(537)	-2%	36 673
Housing		11	12	12	1	12	9	3	36%	12
Health		(8)	0	0	0	1	0	1	380%	1
<i>Economic and environmental services</i>		1 089	1 067	1 061	0	587	796	(209)	-26%	1 061
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 061	0	587	796	(209)	-26%	1 061
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 390	25 038	25 455	1 682	16 786	19 091	(2 305)	-12%	25 455
Energy sources		12 303	16 833	15 327	1 038	10 842	11 495	(653)	-6%	15 327
Water management		2 652	3 216	1 768	231	2 222	1 326	896	68%	1 768
Waste water management		3 219	2 613	6 023	226	2 055	4 517	(2 462)	-55%	6 023
Waste management		2 215	2 375	2 337	187	1 666	1 752	(86)	-5%	2 337
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	81 407	92 187	103 627	8 367	70 122	77 720	(7 598)	-10%	103 628
Expenditure - Functional										
<i>Governance and administration</i>		21 205	29 886	30 185	1 886	20 017	22 639	(2 621)	-12%	30 185
Executive and council		6 201	9 017	9 288	720	6 505	6 966	(461)	-7%	9 288
Finance and administration		15 004	20 869	20 897	1 166	13 512	15 673	(2 160)	-14%	20 897
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		33 772	33 508	34 056	2 788	25 421	25 542	(121)	0%	34 056
Community and social services		1 322	2 169	2 523	87	1 564	1 892	(328)	-17%	2 523
Sport and recreation		37	28	28	3	31	21	10	48%	28
Public safety		32 397	31 114	31 308	2 698	23 705	23 481	224	1%	31 308
Housing		6	193	193	0	117	145	(28)	-19%	193
Health		10	4	4	-	4	3	0	16%	4
<i>Economic and environmental services</i>		2 497	3 445	2 288	205	1 203	1 716	(513)	-30%	2 288
Planning and development		937	1 319	963	33	219	722	(504)	-70%	963
Road transport		1 560	2 127	1 325	172	984	994	(10)	-1%	1 325
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		16 513	24 241	24 927	1 583	17 681	18 696	(1 015)	-5%	24 927
Energy sources		6 921	8 760	8 151	705	5 935	6 113	(178)	-3%	8 151
Water management		2 081	3 028	3 600	256	2 393	2 700	(307)	-11%	3 600
Waste water management		6 420	10 872	11 612	555	8 351	8 709	(358)	-4%	11 612
Waste management		1 091	1 581	1 564	68	1 001	1 173	(172)	-15%	1 564
<i>Other</i>		13	8	8	1	6	6	-	-	8
Total Expenditure - Functional	3	74 000	91 087	91 464	6 463	64 328	68 598	(4 270)	-6%	91 464
Surplus/ (Deficit) for the year		7 407	1 100	12 163	1 904	5 794	9 122	(3 328)	-36%	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) - M09 March

Vote Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	7 738	1 561	1 561	(815)	(988)	1 171	(2 159)	-184.4%	1 561
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 200	2 771	2 901	305	2 049	2 176	(127)	-5.9%	2 901
Vote 4 - BUDGET & TREASURY		15 478	24 735	34 689	4 182	23 854	26 017	(2 162)	-8.3%	34 689
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 075	1 268	1 274	1	853	955	(103)	-10.8%	1 274
Vote 7 - SPORTS AND RECREATION		2	2	2	0	3	2	1	53.1%	2
Vote 8 - HOUSING		11	12	12	1	12	9	3	35.5%	12
Vote 9 - PUBLIC SAFETY		33 424	35 733	36 673	3 011	26 967	27 504	(537)	-2.0%	36 673
Vote 10 - ROAD TRANSPORT		1 735	1 085	1 079	0	587	809	(223)	-27.5%	1 079
Vote 11 - WASTE MANAGEMENT		2 215	2 375	2 337	187	1 666	1 752	(86)	-4.9%	2 337
Vote 12 - WASTE WATER MANAGEMENT		2 574	2 595	6 005	226	2 055	4 503	(2 448)	-54.4%	6 005
Vote 13 - WATER		2 652	3 216	1 768	231	2 222	1 326	896	67.5%	1 768
Vote 14 - ELECTRICITY		12 303	16 833	15 327	1 038	10 842	11 495	(653)	-5.7%	15 327
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	81 407	92 187	103 627	8 367	70 122	77 720	(7 598)	-9.8%	103 627
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	3 678	5 254	5 560	475	3 895	4 170	(275)	-6.6%	5 560
Vote 2 - MUNICIPAL MANAGER		2 523	3 763	3 728	245	2 610	2 796	(186)	-6.6%	3 728
Vote 3 - CORPORATE SERVICES		6 488	6 872	7 087	452	5 956	5 315	641	12.1%	7 087
Vote 4 - BUDGET & TREASURY		8 516	13 997	13 810	715	7 556	10 358	(2 801)	-27.0%	13 810
Vote 5 - PLANNING AND DEVEOLPMENT		937	1 319	963	33	219	722	(504)	-69.7%	963
Vote 6 - COMMUNITY AND SOCIAL SERV		897	1 334	1 688	76	1 204	1 266	(62)	-4.9%	1 688
Vote 7 - SPORTS AND RECREATION		485	874	874	14	400	656	(256)	-39.0%	874
Vote 8 - HOUSING		6	193	193	0	117	145	(28)	-19.1%	193
Vote 9 - PUBLIC SAFETY		32 397	31 114	31 308	2 698	23 705	23 481	224	1.0%	31 308
Vote 10 - ROAD TRANSPORT		5 142	10 609	10 548	633	7 923	7 911	12	0.2%	10 548
Vote 11 - WASTE MANAGEMENT		1 091	1 581	1 564	68	1 001	1 173	(172)	-14.7%	1 564
Vote 12 - WASTE WATER MANAGEMENT		2 838	2 390	2 390	94	1 412	1 792	(380)	-21.2%	2 390
Vote 13 - WATER		2 081	3 028	3 600	256	2 393	2 700	(307)	-11.4%	3 600
Vote 14 - ELECTRICITY		6 921	8 760	8 151	705	5 935	6 113	(178)	-2.9%	8 151
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	74 000	91 087	91 464	6 463	64 328	68 598	(4 270)	-6.2%	91 464
Surplus/ (Deficit) for the year	2	7 407	1 100	12 163	1 904	5 794	9 122	(3 328)	-36.5%	12 163

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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		3 788	4 373	4 047	22	4 013	3 035	979	32%	4 047
Service charges - electricity revenue		11 098	14 398	12 127	941	8 706	9 095	(390)	-4%	12 127
Service charges - water revenue		658	302	302	83	858	227	631	279%	302
Service charges - sanitation revenue		2 574	2 595	2 689	226	2 055	2 017	39	2%	2 689
Service charges - refuse revenue		1 370	1 323	1 285	128	1 098	963	135	14%	1 285
Service charges - other		67	109	108	2	30	81	(51)	-63%	108
Rental of facilities and equipment		1 978	1 461	1 325	104	943	994	(50)	-5%	1 325
Interest earned - external investments		447	845	1 022	164	867	766	101	13%	1 022
Interest earned - outstanding debtors		233	276	240	35	209	180	29	16%	240
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 809	34 488	35 487	2 874	25 911	26 615	(704)	-3%	35 487
Licences and permits		1 343	1 250	1 189	137	956	892	64	7%	1 189
Agency services		144	125	125	27	107	94	13	14%	125
Transfers and subsidies		17 800	19 893	20 650	3 750	16 490	15 488	1 003	6%	20 650
Other revenue		553	384	385	2	139	289	(150)	-52%	385
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		73 862	81 821	80 981	8 496	62 382	60 736	1 647	3%	80 981
Expenditure By Type										
Employee related costs		20 268	24 468	22 662	1 709	16 236	16 996	(760)	-4%	22 662
Remuneration of councillors		2 512	2 803	2 803	227	2 043	2 103	(60)	-3%	2 803
Debt impairment		26 151	25 908	25 908	2 103	18 931	19 431	(500)	-3%	25 908
Depreciation & asset impairment		1 705	10 544	10 805	-	5 943	8 104	(2 160)	-27%	10 805
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 911	8 109	7 500	578	5 456	5 625	(169)	-3%	7 500
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 732	2 077	2 085	202	1 739	1 564	175	11%	2 085
Transfers and subsidies		891	2 235	2 235	109	367	1 676	(1 309)	-78%	2 235
Other expenditure		11 827	14 944	17 467	1 535	13 613	13 100	513	4%	17 467
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		73 996	91 087	91 464	6 463	64 328	68 598	(4 270)	-6%	91 464
Surplus/(Deficit)		(134)	(9 267)	(10 483)	2 033	(1 946)	(7 863)	5 917	(0)	(10 483)
Transfers and subsidies - capital (inter-entity contributions)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		7 545	10 367	22 647	(129)	7 740	16 985	(9 245)	(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		7 411	1 100	12 163	1 904	5 794	9 122			12 163
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		7 411	1 100	12 163	1 904	5 794	9 122			12 163
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 411	1 100	12 163	1 904	5 794	9 122			12 163
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		7 411	1 100	12 163	1 904	5 794	9 122			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) - M09 March

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		136	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		136	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 577	-	-	-	-	-	-	-	-
Community and social services		1 253	-	-	-	-	-	-	-	-
Sport and recreation		318	-	-	-	-	-	-	-	-
Public safety		6	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		976	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		976	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		17 837	10 367	22 647	686	8 728	-	8 728	#DIV/0!	22 647
Energy sources		9 354	2 000	2 000	-	-	-	-	-	2 000
Water management		7 680	8 367	18 647	686	8 728	-	8 728	#DIV/0!	18 647
Waste water management		804	-	2 000	-	-	-	-	-	2 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	20 526	10 367	22 647	686	8 728	-	8 728	#DIV/0!	22 647
Funded by:										
National Government		15 344	10 367	20 647	686	8 728	-	8 728	#DIV/0!	20 647
Provincial Government		3 595	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		18 939	10 367	20 647	686	8 728	-	8 728	#DIV/0!	20 647
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		571	-	2 000	-	-	-	-	-	2 000
Total Capital Funding		19 510	10 367	22 647	686	8 728	-	8 728	#DIV/0!	22 647

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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	10 078	10 078	18 037	10 078
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	(3 332)	(3 332)	(20 658)	(3 332)
Other debtors		3 846	7 105	7 105	27 522	7 105
Current portion of long-term receivables		1	-	-	-	-
Inventory		1 378	1 378	1 378	1 378	1 378
Total current assets		14 599	15 229	15 229	26 279	15 229
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		4 273	4 273	4 273	4 273	4 273
Investments in Associate		-	-	-	-	-
Property, plant and equipment		158 542	167 698	167 698	170 483	167 698
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		522	522	522	522	522
Other non-current assets		43	12	12	10	12
Total non current assets		163 379	172 504	172 504	175 287	172 504
TOTAL ASSETS		177 979	187 733	187 733	201 567	187 733
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	506	506	546	506
Trade and other payables		12 487	13 576	13 576	21 737	13 576
Provisions		745	6 951	6 951	6 945	6 951
Total current liabilities		13 718	21 033	21 033	29 227	21 033
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		8 795	3 953	3 953	3 953	3 953
Total non current liabilities		8 795	3 953	3 953	3 953	3 953
TOTAL LIABILITIES		22 512	24 986	24 986	33 180	24 986
NET ASSETS	2	155 467	162 748	162 748	168 387	162 748
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		155 467	126 228	126 228	131 867	126 228
Reserves		-	36 520	36 520	36 520	36 520
TOTAL COMMUNITY WEALTH/EQUITY	2	155 467	162 748	162 748	168 387	162 748

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 057	3 785	3 785	292	2 958	2 839	119	4%	3 785
Service charges		14 494	16 362	16 362	1 329	11 656	12 272	(616)	-5%	16 362
Other revenue		31 891	9 776	9 776	4 212	28 443	7 310	21 133	289%	9 776
Government - operating		11 695	20 222	20 222	3 750	15 542	15 198	344	2%	20 222
Government - capital		3 993	10 367	10 367	-	-	935	(935)	-100%	10 367
Interest		589	1 324	1 324	164	760	985	(225)	-23%	1 324
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(5 082)	(54 993)	(41 743)	13 250	-32%	(55 117)
Finance charges		-	(7)	(7)	-	-	(5)	(5)	100%	(7)
Transfers and Grants		2 908	-	-	(26)	2 247	-	(2 247)	#DIV/0!	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		12 534	6 711	6 711	4 639	6 613	(2 209)	(8 822)	399%	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)	(686)	(8 728)	(10 367)	(1 639)	16%	(10 367)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 413)	(10 367)	(10 367)	(686)	(728)	(10 367)	(9 639)	93%	(10 367)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		58	33	33	4	75	25	50	202%	33
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		58	33	33	4	75	25	(50)	-202%	33
NET INCREASE/ (DECREASE) IN CASH HELD		5 179	(3 622)	(3 622)	3 957	5 960	(12 551)			(3 622)
Cash/cash equivalents at beginning:		5 875	10 078	10 078		10 078	10 078			10 078
Cash/cash equivalents at month/year end:		11 054	6 455	6 455		16 037	(2 473)			6 455

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	Property rates	32.24	Rates are levied in July for the FY and paid in 12 installments by rates payers	
2	<u>Expenditure By Type</u>			
	Depreciation & asset impairment		Not all depreciation journals are processed	Will be processed on YE
3	<u>Capital Expenditure</u>			
		0	0	0
4	<u>Financial Position</u>			
		0	0	0
5	<u>Cash Flow</u>			
		0	0	0
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	100	38	39	24	25	23	376	161	786	609	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	763	117	75	40	57	67	538	33	1 691	735	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	246	28	18	16	16	698	1 555	49	2 625	2 333	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	136	44	35	22	28	32	483	162	942	727	-	-
Receivables from Exchange Transactions - Waste Management	1600	136	29	32	17	22	20	185	121	561	364	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	51	46	23	19	28	17	493	57	733	614	-	-
Interest on Arrear Debtor Accounts	1810	-	1 161	-	-	-	-	-	-	1 161	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	15	0	1	9	0	46	54	1	127	110	-	-
Total By Income Source	2000	1 448	1 463	224	146	176	904	3 683	583	8 627	5 493	-	-
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	57	321	52	14	52	382	1 063	(0)	1 941	1 511	-	-
Commercial	2300	696	453	53	29	42	390	924	76	2 663	1 462	-	-
Households	2400	695	690	118	103	82	132	1 696	508	4 023	2 520	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 448	1 463	224	146	176	904	3 683	583	8 627	5 493	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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

5. Other Information or Documentation

No further comments.

6. Recommendation

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