

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
OCTOBER 2018**

**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 October 2018 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The October 2018 Monthly budget statement is the fourth report for the 2018/19 financial year. The audited outcomes for 2017/18 reflected in this report are the unaudited outcomes for June 2017. Currently we are in the process of producing the annual financial statements for 2017/2018.

## 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 October 2018.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	92 187	92 187	33 263	36.08
Total Expenditure	91 087	91 087	28 030	30.77
Depreciation	10 544	10 544	2 853	27.05
Surplus (Deficit) (Exl Capital transfers)	1 100	1 100	5 233	475.79

Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	10 367	10 367	4 100	39.54
<i>Government</i>	<i>10 367</i>	<i>10 367</i>	<i>4 100</i>	<i>39.54</i>
Transfers from Internal funds	-	-	-	-
Capital Expenditure	10 367	10 367	4 100	39.54

## Operating Revenue

The Municipality have generated 35.6% or R29,163 million of the Budgeted Revenue to date which is lower than the budgeted amounts.

## Operating Expenditure

Operating expenditure for October does include the depreciation costs, but exclude bonuses and the annual calculation for provisions. These expenditure items will be calculated at the end of the financial year.

## Capital Expenditure

The capital expenditure payments were done in the beginning of October. The amount spent for the period July to October 2018 amounts to R4,100 million. That is 36,1% of the total 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 R5,730 million. The closing balance for the month ended September is R16,785 million. This is a decrease of R2,848 million from the previous month. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2018/2019 financial year.

## Debtors

The Outstanding Debtors of the Municipality amounts to R9,620 million for the month ended October 2018. There was a decrease in the total outstanding amount since the previous month. This is the result after the payment of rates installments. The payment rate for 2017/2018 financial year was 89%. 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 October 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) 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 - M04 October

Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 788	4 373	4 373	9	3 905	1 458	2 447	168%	4 373
Service charges	15 767	18 727	18 727	506	5 778	6 242	(464)	-7%	18 727
Investment revenue	447	845	845	213	441	282	160	57%	845
Transfers and subsidies	17 800	19 893	19 893	266	6 564	6 631	(67)	-1%	19 893
Other own revenue	36 060	37 983	37 983	11 721	12 475	12 661	(186)	-1%	37 983
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>73 862</b>	<b>81 821</b>	<b>81 821</b>	<b>12 715</b>	<b>29 163</b>	<b>27 274</b>	<b>1 890</b>	<b>7%</b>	<b>81 821</b>
Employee costs	20 268	24 468	24 468	1 887	6 658	8 108	(1 450)	-18%	24 468
Remuneration of Councillors	2 512	2 803	2 803	224	891	934	(43)	-5%	2 803
Depreciation & asset impairment	1 705	10 544	10 544	2 853	2 853	3 515	(662)	-19%	10 544
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 911	8 109	8 109	761	2 566	2 703	(137)	-5%	8 109
Transfers and subsidies	891	2 235	2 235	(882)	166	745	(578)	-78%	2 235
Other expenditure	40 709	42 929	42 929	10 844	14 896	14 310	586	4%	42 929
<b>Total Expenditure</b>	<b>73 996</b>	<b>91 087</b>	<b>91 087</b>	<b>15 688</b>	<b>28 030</b>	<b>30 315</b>	<b>(2 285)</b>	<b>-8%</b>	<b>91 087</b>
<b>Surplus/(Deficit)</b>	<b>(134)</b>	<b>(9 267)</b>	<b>(9 267)</b>	<b>(2 973)</b>	<b>1 133</b>	<b>(3 041)</b>	<b>4 175</b>	<b>-137%</b>	<b>(9 267)</b>
Transfers and subsidies - capital (monetary alloc	7 545	10 367	10 367	741	4 100	3 456	644	19%	10 367
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>	<b>4 819</b>	<b>1164%</b>	<b>1 100</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>	<b>4 819</b>	<b>1164%</b>	<b>1 100</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>20 526</b>	<b>10 367</b>	<b>10 367</b>	<b>741</b>	<b>4 100</b>	<b>-</b>	<b>4 100</b>	<b>#DIV/0!</b>	<b>10 367</b>
Capital transfers recognised	18 939	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	571	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>19 510</b>	<b>10 367</b>	<b>10 367</b>	<b>741</b>	<b>4 100</b>	<b>-</b>	<b>4 100</b>	<b>#DIV/0!</b>	<b>10 367</b>
<b>Financial position</b>									
Total current assets	14 599	15 229	15 229		26 398				15 229
Total non current assets	163 379	172 504	172 504		175 862				172 504
Total current liabilities	13 718	21 033	21 033		28 113				21 033
Total non current liabilities	8 795	3 953	3 953		3 953				3 953
Community wealth/Equity	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>		<b>170 194</b>				<b>162 748</b>
<b>Cash flows</b>									
Net cash from (used) operating	12 534	6 711	6 711	(2 120)	4 789	(982)	(5 771)	588%	6 711
Net cash from (used) investing	(7 413)	(10 367)	(10 367)	(741)	1 900	(10 367)	(12 267)	118%	(10 367)
Net cash from (used) financing	58	33	33	4	18	11	(7)	-60%	33
<b>Cash/cash equivalents at the month/year end</b>	<b>11 054</b>	<b>6 455</b>	<b>6 455</b>	<b>-</b>	<b>16 785</b>	<b>(1 260)</b>	<b>(18 044)</b>	<b>1432%</b>	<b>6 455</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	3 282	1 326	196	190	143	125	147	4 212	9 620
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

## Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		25 416	29 067	29 067	(146)	14 046	9 689	4 357	45%	29 067
Executive and council		7 738	1 561	1 561	(5)	(18)	520	(538)	-103%	1 561
Finance and administration		17 679	27 506	27 506	(141)	14 064	9 169	4 895	53%	27 506
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		34 512	37 015	37 015	11 606	11 960	12 338	(379)	-3%	37 015
Community and social services		1 083	1 268	1 268	0	6	423	(417)	-99%	1 268
Sport and recreation		2	2	2	0	1	1	0	9%	2
Public safety		33 424	35 733	35 733	11 601	11 946	11 911	35	0%	35 733
Housing		11	12	12	4	7	4	3	77%	12
Health		(8)	1	1	0	0	0	(0)	-53%	1
<b>Economic and environmental services</b>		1 089	1 067	1 067	250	253	356	(103)	-29%	1 067
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 089	1 067	1 067	250	253	356	(103)	-29%	1 067
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20 390	25 038	25 038	1 746	7 004	8 346	(1 342)	-16%	25 038
Energy sources		12 303	16 833	16 833	1 086	4 363	5 611	(1 248)	-22%	16 833
Water management		2 652	3 216	3 216	232	947	1 072	(126)	-12%	3 216
Waste water management		3 219	2 613	2 613	230	924	871	53	6%	2 613
Waste management		2 215	2 375	2 375	198	771	792	(21)	-3%	2 375
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	81 407	92 188	92 188	13 456	33 263	30 729	2 534	8%	92 188
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		21 205	29 886	29 886	2 557	8 769	9 914	(1 146)	-12%	29 886
Executive and council		6 201	9 017	9 017	184	2 949	2 958	(9)	0%	9 017
Finance and administration		15 004	20 869	20 869	2 373	5 820	6 956	(1 137)	-16%	20 869
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		33 772	33 508	33 508	9 333	11 120	11 169	(49)	0%	33 508
Community and social services		1 322	2 169	2 169	343	633	723	(90)	-12%	2 169
Sport and recreation		37	28	28	8	14	9	5	51%	28
Public safety		32 397	31 114	31 114	8 924	10 414	10 371	43	0%	31 114
Housing		6	193	193	58	58	64	(6)	-9%	193
Health		10	4	4	-	-	1	(1)	-100%	4
<b>Economic and environmental services</b>		2 497	3 445	3 445	201	465	1 148	(684)	-60%	3 445
Planning and development		937	1 319	1 319	22	80	440	(360)	-82%	1 319
Road transport		1 560	2 127	2 127	179	385	709	(324)	-46%	2 127
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16 513	24 241	24 241	3 594	7 674	8 080	(406)	-5%	24 241
Energy sources		6 921	8 760	8 760	860	2 764	2 920	(156)	-5%	8 760
Water management		2 081	3 028	3 028	426	882	1 009	(127)	-13%	3 028
Waste water management		6 420	10 872	10 872	2 160	3 569	3 624	(55)	-2%	10 872
Waste management		1 091	1 581	1 581	147	458	527	(69)	-13%	1 581
<b>Other</b>		13	8	8	3	3	3	-	-	8
<b>Total Expenditure - Functional</b>	3	74 000	91 087	91 087	15 688	28 030	30 315	(2 285)	-8%	91 087
<b>Surplus/ (Deficit) for the year</b>		7 407	1 100	1 100	(2 231)	5 233	414	4 819	1163%	1 100

**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) - M04 October**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	7 738	1 561	1 561	(5)	(18)	520	(538)	-103.5%	1 561
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 200	2 771	2 771	337	956	924	32	3.5%	2 771
Vote 4 - BUDGET & TREASURY		15 478	24 735	24 735	(479)	13 108	8 245	4 863	59.0%	24 735
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 075	1 268	1 268	0	6	423	(417)	-98.6%	1 268
Vote 7 - SPORTS AND RECREATION		2	2	2	0	1	1	0	9.3%	2
Vote 8 - HOUSING		11	12	12	4	7	4	3	76.5%	12
Vote 9 - PUBLIC SAFETY		33 424	35 733	35 733	11 601	11 946	11 911	35	0.3%	35 733
Vote 10 - ROAD TRANSPORT		1 735	1 085	1 085	250	253	362	(109)	-30.1%	1 085
Vote 11 - WASTE MANAGEMENT		2 215	2 375	2 375	198	771	792	(21)	-2.6%	2 375
Vote 12 - WASTE WATER MANAGEMENT		2 574	2 595	2 595	230	924	865	59	6.8%	2 595
Vote 13 - WATER		2 652	3 216	3 216	232	947	1 072	(126)	-11.7%	3 216
Vote 14 - ELECTRICITY		12 303	16 833	16 833	1 086	4 363	5 611	(1 248)	-22.2%	16 833
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>81 407</b>	<b>92 187</b>	<b>92 187</b>	<b>13 456</b>	<b>33 263</b>	<b>30 729</b>	<b>2 534</b>	<b>8.2%</b>	<b>92 187</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	3 678	5 254	5 254	(250)	1 759	1 704	55	3.2%	5 254
Vote 2 - MUNICIPAL MANAGER		2 523	3 763	3 763	434	1 190	1 254	(64)	-5.1%	3 763
Vote 3 - CORPORATE SERVICES		6 488	6 872	6 872	962	2 862	2 291	572	25.0%	6 872
Vote 4 - BUDGET & TREASURY		8 516	13 997	13 997	1 410	2 957	4 666	(1 708)	-36.6%	13 997
Vote 5 - PLANNING AND DEVEOLPMENT		937	1 319	1 319	22	80	440	(360)	-81.9%	1 319
Vote 6 - COMMUNITY AND SOCIAL SERV		897	1 334	1 334	206	460	445	15	3.5%	1 334
Vote 7 - SPORTS AND RECREATION		485	874	874	147	190	291	(102)	-34.9%	874
Vote 8 - HOUSING		6	193	193	58	58	64	(6)	-9.3%	193
Vote 9 - PUBLIC SAFETY		32 397	31 114	31 114	8 924	10 414	10 371	43	0.4%	31 114
Vote 10 - ROAD TRANSPORT		5 142	10 609	10 609	1 939	3 343	3 536	(193)	-5.5%	10 609
Vote 11 - WASTE MANAGEMENT		1 091	1 581	1 581	147	458	527	(69)	-13.0%	1 581
Vote 12 - WASTE WATER MANAGEMENT		2 838	2 390	2 390	400	611	797	(185)	-23.3%	2 390
Vote 13 - WATER		2 081	3 028	3 028	426	882	1 009	(127)	-12.6%	3 028
Vote 14 - ELECTRICITY		6 921	8 760	8 760	860	2 764	2 920	(156)	-5.3%	8 760
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>74 000</b>	<b>91 087</b>	<b>91 087</b>	<b>15 688</b>	<b>28 030</b>	<b>30 315</b>	<b>(2 285)</b>	<b>-7.5%</b>	<b>91 087</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>7 407</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>	<b>4 819</b>	<b>1163.7%</b>	<b>1 100</b>

Table C4: Financial Performance (Revenue and Expenditure)

## WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

Description	Ref	Budget Year 2018/19								Full Year Forecast
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 788	4 373	4 373	9	3 905	1 458	2 447	168%	4 373
Service charges - electricity revenue		11 098	14 398	14 398	691	3 968	4 799	(831)	-17%	14 398
Service charges - water revenue		658	302	302	(373)	347	101	246	244%	302
Service charges - sanitation revenue		2 574	2 595	2 595	230	924	865	59	7%	2 595
Service charges - refuse revenue		1 370	1 323	1 323	(44)	529	441	88	20%	1 323
Service charges - other		67	109	109	1	10	36	(26)	-72%	109
Rental of facilities and equipment		1 978	1 461	1 461	102	430	487	(57)	-12%	1 461
Interest earned - external investments		447	845	845	213	441	282	160	57%	845
Interest earned - outstanding debtors		233	276	276	9	71	92	(21)	-23%	276
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 809	34 488	34 488	11 505	11 507	11 496	11	0%	34 488
Licences and permits		1 343	1 250	1 250	96	440	417	23	5%	1 250
Agency services		144	125	125	12	45	42	3	8%	125
Transfers and subsidies		17 800	19 893	19 893	266	6 564	6 631	(67)	-1%	19 893
Other revenue		553	384	384	(3)	(17)	128	(145)	-113%	384
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>73 862</b>	<b>81 821</b>	<b>81 821</b>	<b>12 715</b>	<b>29 163</b>	<b>27 274</b>	<b>1 890</b>	<b>7%</b>	<b>81 821</b>
<b>Expenditure By Type</b>										
Employee related costs		20 268	24 468	24 468	1 887	6 658	8 108	(1 450)	-18%	24 468
Remuneration of councillors		2 512	2 803	2 803	224	891	934	(43)	-5%	2 803
Debt impairment		26 151	25 908	25 908	8 414	8 414	8 636	(222)	-3%	25 908
Depreciation & asset impairment		1 705	10 544	10 544	2 853	2 853	3 515	(662)	-19%	10 544
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 911	8 109	8 109	761	2 566	2 703	(137)	-5%	8 109
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 732	2 077	2 077	168	717	692	25	4%	2 077
Transfers and subsidies		891	2 235	2 235	(882)	166	745	(578)	-78%	2 235
Other expenditure		11 827	14 944	14 944	2 262	5 765	4 981	784	16%	14 944
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>73 996</b>	<b>91 087</b>	<b>91 087</b>	<b>15 688</b>	<b>28 030</b>	<b>30 315</b>	<b>(2 285)</b>	<b>-8%</b>	<b>91 087</b>
<b>Surplus/(Deficit)</b>		<b>(134)</b>	<b>(9 267)</b>	<b>(9 267)</b>	<b>(2 973)</b>	<b>1 133</b>	<b>(3 041)</b>	<b>4 175</b>	<b>(0)</b>	<b>(9 267)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 545	10 367	10 367	741	4 100	3 456	644	0	10 367
(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>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>			<b>1 100</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>			<b>1 100</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>			<b>1 100</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>7 411</b>	<b>1 100</b>	<b>1 100</b>	<b>(2 231)</b>	<b>5 233</b>	<b>414</b>			<b>1 100</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) - M04 October**

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									

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		136	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		136	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1 577	-	-	-	-	-	-	-	-
Community and social services		1 253	-	-	-	-	-	-	-	-
Sport and recreation		318	-	-	-	-	-	-	-	-
Public safety		6	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		976	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		976	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		17 837	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367
Energy sources		9 354	2 000	2 000	-	-	-	-	-	2 000
Water management		7 680	8 367	8 367	741	4 100	-	4 100	#DIV/0!	8 367
Waste water management		804	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	20 526	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367
<b>Funded by:</b>										
National Government		15 344	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367
Provincial Government		3 595	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		18 939	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		571	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		19 510	10 367	10 367	741	4 100	-	4 100	#DIV/0!	10 367

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M04 October**

Description	Ref	2017/18	Budget Year 2018/19			
		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	10 078	10 078	19 642	10 078
Call investment deposits		-	-	-	-	-
Consumer debtors		3 499	(3 332)	(3 332)	(40)	(3 332)
Other debtors		3 846	7 105	7 105	5 418	7 105
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>15 229</b>	<b>15 229</b>	<b>26 398</b>	<b>15 229</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	167 698	167 698	171 057	167 698
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		522	522	522	522	522
Other non-current assets		43	12	12	11	12
<b>Total non current assets</b>		<b>163 379</b>	<b>172 504</b>	<b>172 504</b>	<b>175 862</b>	<b>172 504</b>
<b>TOTAL ASSETS</b>		<b>177 979</b>	<b>187 733</b>	<b>187 733</b>	<b>202 260</b>	<b>187 733</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		485	506	506	512	506
Trade and other payables		12 487	13 576	13 576	20 650	13 576
Provisions		745	6 951	6 951	6 951	6 951
<b>Total current liabilities</b>		<b>13 718</b>	<b>21 033</b>	<b>21 033</b>	<b>28 113</b>	<b>21 033</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>24 986</b>	<b>24 986</b>	<b>32 065</b>	<b>24 986</b>
<b>NET ASSETS</b>	2	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>	<b>170 194</b>	<b>162 748</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		155 467	126 228	126 228	133 675	126 228
Reserves		-	36 520	36 520	36 520	36 520
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>155 467</b>	<b>162 748</b>	<b>162 748</b>	<b>170 194</b>	<b>162 748</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	Budget Year 2018/19								Full Year Forecast
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 057	3 785	3 785	547	1 981	1 262	719	57%	3 785
Service charges		14 494	16 362	16 362	1 574	5 047	5 454	(407)	-7%	16 362
Other revenue		31 891	9 776	9 776	959	14 021	3 249	10 772	332%	9 776
Government - operating		11 695	20 222	20 222	16	8 784	6 755	2 029	30%	20 222
Government - capital		3 993	10 367	10 367	-	-	416	(416)	-100%	10 367
Interest		589	1 324	1 324	82	372	438	(66)	-15%	1 324
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(56 094)	(55 117)	(55 117)	(6 528)	(26 587)	(18 552)	8 035	-43%	(55 117)
Finance charges		-	(7)	(7)	-	-	(2)	(2)	100%	(7)
Transfers and Grants		2 908	-	-	1 230	1 172	-	(1 172)	#DIV/0!	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>12 534</b>	<b>6 711</b>	<b>6 711</b>	<b>(2 120)</b>	<b>4 789</b>	<b>(982)</b>	<b>(5 771)</b>	<b>588%</b>	<b>6 711</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		400	-	-	-	6 000	-	6 000	#DIV/0!	-
<b>Payments</b>										
Capital assets		(7 813)	(10 367)	(10 367)	(741)	(4 100)	(10 367)	(6 267)	60%	(10 367)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 413)</b>	<b>(10 367)</b>	<b>(10 367)</b>	<b>(741)</b>	<b>1 900</b>	<b>(10 367)</b>	<b>(12 267)</b>	<b>118%</b>	<b>(10 367)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		58	33	33	4	18	11	7	60%	33
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>58</b>	<b>33</b>	<b>33</b>	<b>4</b>	<b>18</b>	<b>11</b>	<b>(7)</b>	<b>-60%</b>	<b>33</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5 179</b>	<b>(3 622)</b>	<b>(3 622)</b>	<b>(2 857)</b>	<b>6 707</b>	<b>(11 338)</b>			<b>(3 622)</b>
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		16 785	(1 260)			6 455

## 4. Supporting Documentation

### Variance explanations

#### WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	-	Property rates were levied in July for the full FY	None
	0	-		0
	0	-		0
	0	-		0
2	<b>Expenditure By Type</b>			
	Employee related costs	-	Not all budgeted posts are filled and bonuses will be paid a	0
	0	-		0
3	<b>Capital Expenditure</b>			
	0	-		0
4	<b>Financial Position</b>			
	0	-		0
5	<b>Cash Flow</b>			
	0	-		0
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			

### Debtors Analysis

#### WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2018/19									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	194	34	24	29	16	17	35	475	824	573	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	885	44	66	73	50	40	48	439	1 645	650	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 873	39	19	1	22	13	8	1 972	3 948	2 016	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	30	38	33	25	24	24	20	561	756	654	-	-
Receivables from Exchange Transactions - Waste Management	1600	149	22	21	15	9	10	15	247	488	296	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	130	31	32	32	21	19	20	471	755	563	-	-
Interest on Arrear Debtor Accounts	1810	-	1 116	-	-	-	-	-	-	1 116	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	20	2	1	14	2	1	1	47	88	65	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>3 282</b>	<b>1 326</b>	<b>196</b>	<b>190</b>	<b>143</b>	<b>125</b>	<b>147</b>	<b>4 212</b>	<b>9 620</b>	<b>4 817</b>	<b>-</b>	<b>-</b>
<b>2017/18 - totals only</b>		<b>-422794</b>	<b>1107962</b>	<b>288985</b>	<b>463281</b>	<b>326242</b>	<b>201562</b>	<b>967628</b>	<b>4131704</b>	<b>7 065</b>	<b>6 090</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	645	351	98	55	47	38	52	1 140	2 427	1 332	-	-
Commercial	2300	1 495	374	25	70	42	35	47	1 045	3 133	1 239	-	-
Households	2400	1 141	601	73	65	54	52	48	2 027	4 060	2 245	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 282</b>	<b>1 326</b>	<b>196</b>	<b>190</b>	<b>143</b>	<b>125</b>	<b>147</b>	<b>4 212</b>	<b>9 620</b>	<b>4 817</b>	<b>-</b>	<b>-</b>

## Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<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	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-

### 5. Other Information or Documentation

No further comments.

### 6. Recommendation

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