

# LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
JUNE 2014**

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## 1. Mayors Report

The SDBIP was approved by the Mayor within the 14 days timeframe after the approval of the budget. The approved budget was submitted to the National and Provincial Treasuries as required by the MFMA.

## 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 June 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	39 697	36 527	92.00
Total Expenditure	34 588	37 806	36 644	97.00
Surplus (Deficit) (Exl Capital transfers)	1 610	1 890	-117	-6.00
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 943	14 824	12 755	86.00
<i>MIG</i>	<i>7 895</i>	<i>10 776</i>	<i>10 431</i>	<i>96.80</i>
<i>HOUSING</i>	<i>4 048</i>	<i>4 048</i>	<i>2 324</i>	<i>57.40</i>
Transfers from Internal funds	541	481	176	37.00
Capital Expenditure	12 484	15 305	12 930	84.00

### Operating Revenue

The Municipality have generated 92.0% or R36,527 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R12,903 million were received. Revenue from electricity and refuse is in line with the year to date budget, but the sale of water is 25% under the budgeted sales figures for the period. The net revenue from traffic fines exceeds the year to date budgeted amount with

18.0%. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

### Operating Expenditure

For the month ending June 2014, the Municipality managed to spend within the budgeted norms. An amount of R36,644 million or 97,0% have been spent to date.

As reported in previous months there are also some variances in terms of the budgeted and actual year to date figures due to the fact that Provisions will only be processed at year end.

Some items are exceeding the year to date budget but are not recurring items, like audit fees. Bulk purchase of electricity is exceeding the budgeted year to date amount by 5%. The main reason for this deviation is due to the cold period during August 2013 when the maximum demand was exceeded. Depreciation cost as well as the departmental charges were accounted for during the year.

The year to date actual employee costs is 18% under the year to date budget. This is due to the provision for the deferred benefit plan that will only be calculated on year end.

### Capital Expenditure

The Municipality has incurred R176 000 or 37.0% of the internal funded Capital Budget to date. The total MIG spending amounts to R10,431 million or 96.8% to date. The housing project has started during February 2014. The first payment was made to the contractor in the amount of R2,324 million.

### Cash Flow

The Municipality started off with a cash flow balance of R7, 960 million at the beginning of the year and increased it with R0.094 million. The closing balance for the month ended June is R8,054 million. The increase in cash flow is due to the receipt of the operational grants as well as the MIG payments. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2013/2014 financial year.

### Debtors

The Outstanding Debtors of the Municipality amounts to R6,015 million for the month ending June 2014. **The outstanding debt for more than 90 days amounts to 75.6% which is an increase since the previous month.** The payment rate for 2012/2013 financial year was 95.28%. The current payment ratio stands at 90.5%. The Municipality is fully implementing the Debt Collection and Credit Control Policy. It should be noted that the municipal debt collection and credit control policy was revised during August 2013.

### Creditors

Total outstanding creditors amount to R0 for the month ending June 2014 . 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 - M12 June

Description	2012/13	Budget Year 2013/14							
	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	2 312	2 216	2 590	26	2 787	2 590	197	8%	2 590
Service charges	11 934	14 440	14 294	1 192	14 509	14 294	215	2%	14 294
Investment revenue	861	591	625	37	446	625	(179)	-29%	625
Transfers recognised - operational	13 994	15 286	16 779	82	12 903	16 779	(3 875)	-23%	16 779
Other own revenue	5 185	3 666	5 409	486	5 882	5 409	473	9%	5 409
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34 285</b>	<b>36 198</b>	<b>39 697</b>	<b>1 824</b>	<b>36 527</b>	<b>39 697</b>	<b>(3 170)</b>	<b>-8%</b>	<b>39 697</b>
Employee costs	9 481	12 809	12 978	831	10 675	12 978	(2 303)	-18%	12 978
Remuneration of Councillors	2 079	2 109	2 249	182	2 201	2 249	(48)	-2%	2 249
Depreciation & asset impairment	9 687	9 526	11 486	875	10 862	11 486	(624)	-5%	11 486
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	6 300	623	6 658	6 300	358	6%	6 300
Transfers and grants	3 572	3 576	3 983	629	3 910	3 983	(73)	-	3 983
Other expenditure	14 714	12 662	12 753	764	11 864	12 753	(889)	-7%	12 753
<b>Total Expenditure</b>	<b>45 211</b>	<b>46 531</b>	<b>49 749</b>	<b>3 904</b>	<b>46 170</b>	<b>49 749</b>	<b>(3 579)</b>	<b>-7%</b>	<b>49 749</b>
<b>Surplus/(Deficit)</b>	<b>(10 926)</b>	<b>(10 333)</b>	<b>(10 053)</b>	<b>(2 079)</b>	<b>(9 643)</b>	<b>(10 053)</b>	<b>410</b>	<b>-4%</b>	<b>(10 053)</b>
Transfers recognised - capital	10 387	11 943	11 943	4 653	14 045	11 943	2 102	18%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>	<b>2 512</b>	<b>133%</b>	<b>1 890</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>	<b>2 512</b>	<b>133%</b>	<b>1 890</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>2 553</b>	<b>12 930</b>	<b>12 484</b>	<b>446</b>	<b>4%</b>	<b>15 305</b>
Capital transfers recognised	12 284	11 943	14 824	2 531	12 755	11 943	812	7%	14 824
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	481	22	176	541	(365)	-68%	481
<b>Total sources of capital funds</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>2 553</b>	<b>12 930</b>	<b>12 484</b>	<b>446</b>	<b>4%</b>	<b>15 305</b>
<b>Financial position</b>									
Total current assets	13 322	15 040	15 040		13 350				13 350
Total non current assets	152 008	145 256	145 256		142 492				142 492
Total current liabilities	7 208	6 596	6 596		9 669				9 669
Total non current liabilities	8 351	7 400	7 400		8 351				8 351
<b>Community wealth/Equity</b>	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>		<b>137 822</b>				<b>137 822</b>
<b>Cash flows</b>									
Net cash from (used) operating	8 961	12 490	12 490	(776)	13 025	(1 029)	14 054	-1366%	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(2 553)	(12 930)	(1 645)	(11 285)	686%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>7 960</b>	<b>7 966</b>	<b>7 966</b>	<b>-</b>	<b>8 054</b>	<b>5 285</b>	<b>2 769</b>	<b>52%</b>	<b>7 966</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 Revenue Source	1 192	136	135	102	144	803	360	3 143	6 015
<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 (standard classification) - M12 June

Description	Ref	2012/13	Budget Year 2013/14							
		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 - Standard</b>										
<b>Governance and administration</b>		27 498	29 616	31 194	4 630	29 470	31 194	(1 724)	-6%	31 194
Executive and council		10 205	22 319	22 277	4 657	22 056	22 277	(221)	-1%	22 277
Budget and treasury office		14 188	4 200	4 574	27	5 114	4 574	540	12%	4 574
Corporate services		3 105	3 097	4 343	(53)	2 300	4 343	(2 042)	-47%	4 343
<b>Community and public safety</b>		3 847	2 718	4 288	583	5 535	4 288	1 246	29%	4 288
Community and social services		596	653	659	0	631	659	(27)	-4%	659
Sport and recreation		1	1	1	0	1	1	0	40%	1
Public safety		3 237	2 054	3 619	582	4 891	3 619	1 272	35%	3 619
Housing		12	10	10	1	11	10	2	15%	10
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 479	1 031	1 143	83	1 169	1 143	26	2%	1 143
Planning and development		98	-	107	-	-	107	(107)	-100%	107
Road transport		1 381	1 031	1 036	83	1 169	1 036	133	13%	1 036
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		11 847	14 303	15 015	1 180	14 398	15 015	(617)	-4%	15 015
Electricity		7 864	8 899	9 058	732	9 055	9 058	(2)	0%	9 058
Water		852	1 860	2 502	169	1 949	2 502	(553)	-22%	2 502
Waste water management		1 627	1 916	1 821	139	1 749	1 821	(72)	-4%	1 821
Waste management		1 505	1 628	1 634	140	1 645	1 634	10	1%	1 634
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	44 672	47 669	51 640	6 477	50 571	51 640	(1 068)	-2%	51 640
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		21 075	22 257	24 001	1 936	20 674	24 001	(3 327)	-14%	24 001
Executive and council		7 502	9 516	9 418	651	7 814	9 418	(1 605)	-17%	9 418
Budget and treasury office		6 071	5 554	6 350	623	6 004	6 350	(346)	-5%	6 350
Corporate services		7 502	7 187	8 233	663	6 857	8 233	(1 376)	-17%	8 233
<b>Community and public safety</b>		5 422	4 810	5 933	403	6 092	5 933	158	3%	5 933
Community and social services		1 543	1 532	1 520	111	1 223	1 520	(296)	-19%	1 520
Sport and recreation		46	408	408	30	348	408	(60)	-15%	408
Public safety		3 540	2 497	3 626	209	4 151	3 626	524	14%	3 626
Housing		261	255	262	50	353	262	91	35%	262
Health		32	118	118	3	17	118	(101)	-85%	118
<b>Economic and environmental services</b>		8 497	6 353	6 460	483	6 796	6 460	336	5%	6 460
Planning and development		428	389	495	27	418	495	(77)	-16%	495
Road transport		8 070	5 964	5 964	456	6 377	5 964	413	7%	5 964
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10 208	12 624	13 345	1 078	12 602	13 345	(743)	-6%	13 345
Electricity		6 169	6 652	6 985	659	7 204	6 985	220	3%	6 985
Water		1 589	3 483	3 802	262	3 250	3 802	(552)	-15%	3 802
Waste water management		1 154	1 253	1 287	87	1 192	1 287	(95)	-7%	1 287
Waste management		1 295	1 238	1 271	71	956	1 271	(316)	-25%	1 271
<b>Other</b>		9	14	11	3	7	10	(4)	-36%	11
<b>Total Expenditure - Standard</b>	3	45 211	46 058	49 749	3 904	46 170	49 749	(3 579)	-7%	49 749
<b>Surplus/ (Deficit) for the year</b>		(539)	1 610	1 890	2 573	4 401	1 891	2 510	133%	1 890

### 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) - M12 June

Vote Description	Ref	2012/13	Budget Year 2013/14							
		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	10 205	22 319	22 277	4 657	22 056	22 277	(221)	-1.0%	22 277
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 094	3 097	4 343	(53)	2 300	4 343	(2 043)	-47.0%	4 343
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 574	27	5 114	4 574	540	11.8%	4 574
Vote 5 - PLANNING AND DEVELOPMENT		98	-	107	-	-	107	(107)	-100.0%	107
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	659	0	632	659	(27)	-4.1%	659
Vote 7 - SPORTS AND RECREATION		1	1	1	0	1	1	0	40.2%	1
Vote 8 - HOUSING		12	10	10	1	11	10	2	15.2%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	3 619	582	4 891	3 619	1 272	35.1%	3 619
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 036	83	1 169	1 036	133	12.8%	1 036
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 634	140	1 645	1 634	10	0.6%	1 634
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 821	139	1 749	1 821	(72)	-4.0%	1 821
Vote 13 - WATER		852	1 860	2 502	169	1 949	2 502	(553)	-22.1%	2 502
Vote 14 - ELECTRICITY		7 864	8 899	9 058	732	9 055	9 058	(2)	0.0%	9 058
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>44 480</b>	<b>47 669</b>	<b>51 640</b>	<b>6 477</b>	<b>50 571</b>	<b>51 640</b>	<b>(1 068)</b>	<b>-2.1%</b>	<b>51 640</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	5 123	6 882	6 699	428	5 322	6 699	(1 377)	-20.6%	6 699
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 719	223	2 492	2 719	(227)	-8.4%	2 719
Vote 3 - CORPORATE SERVICES		7 492	7 187	8 233	662	6 856	8 233	(1 377)	-16.7%	8 233
Vote 4 - BUDGET & TREASURY		6 071	5 554	6 350	623	6 004	6 350	(346)	-5.4%	6 350
Vote 5 - PLANNING AND DEVELOPMENT		428	389	495	27	418	495	(77)	-15.6%	495
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	884	63	645	884	(239)	-27.0%	884
Vote 7 - SPORTS AND RECREATION		851	1 178	1 172	83	949	1 172	(222)	-19.0%	1 172
Vote 8 - HOUSING		261	255	262	50	353	262	91	34.8%	262
Vote 9 - PUBLIC SAFETY		3 540	2 497	3 626	209	4 151	3 626	524	14.5%	3 626
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	456	6 377	5 964	413	6.9%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 271	71	956	1 271	(316)	-24.8%	1 271
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 288	87	1 192	1 287	(95)	-7.4%	1 288
Vote 13 - WATER		1 589	3 483	3 802	262	3 250	3 802	(552)	-14.5%	3 802
Vote 14 - ELECTRICITY		6 169	6 652	6 984	659	7 204	6 985	220	3.1%	6 984
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>45 019</b>	<b>46 058</b>	<b>49 750</b>	<b>3 903</b>	<b>46 169</b>	<b>49 749</b>	<b>(3 580)</b>	<b>-7.2%</b>	<b>49 750</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>	<b>2 512</b>	<b>132.9%</b>	<b>1 890</b>



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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		2 118	2 156	2 530	8	2 615	2 530	85	3%	2 530
Property rates - penalties & collection charges		194	60	60	19	173	60	113	188%	60
Service charges - electricity revenue		7 864	9 178	9 058	732	9 055	9 058	(2)	0%	9 058
Service charges - water revenue		852	1 618	1 560	169	1 949	1 560	389	25%	1 560
Service charges - sanitation revenue		1 627	1 897	1 731	139	1 749	1 731	18	1%	1 731
Service charges - refuse revenue		1 503	1 669	1 634	140	1 645	1 634	10	1%	1 634
Service charges - other		88	78	311	12	111	311	(200)	-64%	311
Rental of facilities and equipment		910	829	834	(99)	859	834	25	3%	834
Interest earned - external investments		659	433	467	22	209	467	(257)	-55%	467
Interest earned - outstanding debtors		202	158	158	15	236	158	78	49%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	3 130	477	3 704	3 130	574	18%	3 130
Licences and permits		860	248	344	84	1 031	344	687	200%	344
Agency services		102	95	95	-	-	95	(95)	-100%	95
Transfers recognised - operational		13 994	15 286	16 779	82	12 903	16 779	(3 875)	-23%	16 779
Other revenue		988	738	1 007	25	289	1 007	(718)	-71%	1 007
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>34 285</b>	<b>36 198</b>	<b>39 697</b>	<b>1 824</b>	<b>36 527</b>	<b>39 697</b>	<b>(3 170)</b>	<b>-8%</b>	<b>39 697</b>
<b>Expenditure By Type</b>										
Employee related costs		9 481	12 809	12 978	831	10 675	12 978	(2 303)	-18%	12 978
Remuneration of councillors		2 079	2 109	2 249	182	2 201	2 249	(48)	-2%	2 249
Debt impairment		218	191	190	-	-	190	(190)	-100%	190
Depreciation & asset impairment		9 687	9 526	11 486	875	10 862	11 486	(624)	-5%	11 486
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	6 300	623	6 658	6 300	358	6%	6 300
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	4 230	232	2 598	4 230	(1 632)	-39%	4 230
Transfers and grants		3 572	3 576	3 983	629	3 910	3 983	(73)	-2%	3 983
Other expenditure		12 114	10 279	8 325	532	9 266	8 325	941	11%	8 325
Loss on disposal of PPE		-	12	9	-	-	9	(9)	-100%	9
<b>Total Expenditure</b>		<b>45 211</b>	<b>46 531</b>	<b>49 749</b>	<b>3 904</b>	<b>46 170</b>	<b>49 749</b>	<b>(3 579)</b>	<b>-7%</b>	<b>49 749</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		10 387	11 943	11 943	4 653	14 045	11 943	2 102	0	11 943
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>			<b>1 890</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>			<b>1 890</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>			<b>1 890</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>2 573</b>	<b>4 402</b>	<b>1 890</b>			<b>1 890</b>

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

## WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M12 June

Vote Description	Ref	2012/13	Budget Year 2013/14							
		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>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		17	179	192	3	122	179	(57)	-32%	192
Executive and council		-	-	-	3	6	-	6	#DIV/0!	-
Budget and treasury office		-	30	105	-	78	30	48	160%	105
Corporate services		17	149	87	-	38	149	(111)	-74%	87
<b>Community and public safety</b>		1 156	5 892	7 616	879	4 254	5 892	(1 638)	-28%	7 616
Community and social services		-	115	122	1	109	115	(6)	-6%	122
Sport and recreation		247	1 589	3 336	862	1 806	1 589	217	14%	3 336
Public safety		-	70	40	16	16	70	(54)	-77%	40
Housing		909	4 048	4 048	-	2 324	4 048	(1 724)	-43%	4 048
Health		-	70	70	-	-	70	(70)	-100%	70
<b>Economic and environmental services</b>		769	22	403	1 532	2 067	22	2 045	9294%	403
Planning and development		-	12	12	3	3	12	(9)	-71%	12
Road transport		769	10	391	1 528	2 063	10	2 053	20533%	391
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10 359	6 391	7 094	139	6 488	6 391	97	2%	7 094
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	1 537	7	187	3 567	(3 380)	-95%	1 537
Waste water management		7 567	2 823	5 557	132	6 300	2 823	3 477	123%	5 557
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	12 301	12 484	15 305	2 553	12 930	12 484	446	4%	15 305
<b>Funded by:</b>										
National Government		10 675	11 943	14 824	1 996	11 721	11 943	(222)	-2%	14 824
Provincial Government		1 609	-	-	535	1 033	-	1 033	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		12 284	11 943	14 824	2 531	12 755	11 943	812	7%	14 824
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		17	541	481	22	176	541	(365)	-68%	481
<b>Total Capital Funding</b>		12 301	12 484	15 305	2 553	12 930	12 484	446	4%	15 305

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7 960	2	2	621	621
Call investment deposits		-	9 798	9 798	7 421	7 421
Consumer debtors		1 392	1 250	1 250	1 066	1 066
Other debtors		2 763	2 690	2 690	3 034	3 034
Current portion of long-term receivables		4	-	-	4	4
Inventory		1 203	1 300	1 300	1 203	1 203
<b>Total current assets</b>		<b>13 322</b>	<b>15 040</b>	<b>15 040</b>	<b>13 350</b>	<b>13 350</b>
<b>Non current assets</b>						
Long-term receivables		10	-	-	20	20
Investments		-	-	-	-	-
Investment property		4 564	4 934	4 934	4 564	4 564
Investments in Associate		-	-	-	-	-
Property, plant and equipment		146 856	139 327	139 327	137 330	137 330
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		534	947	947	534	534
Other non-current assets		43	48	48	43	43
<b>Total non current assets</b>		<b>152 008</b>	<b>145 256</b>	<b>145 256</b>	<b>142 492</b>	<b>142 492</b>
<b>TOTAL ASSETS</b>		<b>165 330</b>	<b>160 297</b>	<b>160 297</b>	<b>155 841</b>	<b>155 841</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		351	335	335	306	306
Trade and other payables		6 485	5 941	5 941	8 844	8 844
Provisions		372	320	320	519	519
<b>Total current liabilities</b>		<b>7 208</b>	<b>6 596</b>	<b>6 596</b>	<b>9 669</b>	<b>9 669</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 351	7 400	7 400	8 351	8 351
<b>Total non current liabilities</b>		<b>8 351</b>	<b>7 400</b>	<b>7 400</b>	<b>8 351</b>	<b>8 351</b>
<b>TOTAL LIABILITIES</b>		<b>15 559</b>	<b>13 996</b>	<b>13 996</b>	<b>18 020</b>	<b>18 020</b>
<b>NET ASSETS</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>137 822</b>	<b>137 822</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	137 822	137 822
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>137 822</b>	<b>137 822</b>

## Table C7: Cash Flow

### WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2013/14								
		2012/13 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>										
Ratepayers and other		18 742	18 605	18 605	3 614	33 259	1 884	31 374	1665%	18 605
Government - operating		25 334	14 786	14 786	-	10 880	181	10 699	5912%	14 786
Government - capital		-	11 943	11 943	-	9 835	-	9 835	#DIV/0!	11 943
Interest		1 056	591	591	37	465	49	416	845%	591
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(3 920)	(38 885)	(3 103)	(35 782)	1153%	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(507)	(2 529)	(40)	(2 488)	6157%	(505)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 961</b>	<b>12 490</b>	<b>12 490</b>	<b>(776)</b>	<b>13 025</b>	<b>(1 029)</b>	<b>90 595</b>	<b>-8807%</b>	<b>12 490</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		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(11 004)	(12 484)	(12 484)	(2 553)	(12 930)	(1 645)	(11 285)	686%	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 004)</b>	<b>(12 484)</b>	<b>(12 484)</b>	<b>(2 553)</b>	<b>(12 930)</b>	<b>(1 645)</b>	<b>11 285</b>	<b>-686%</b>	<b>(12 484)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
<b>Payments</b>										
Repayment of borrowing										
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 043)</b>	<b>6</b>	<b>6</b>	<b>(3 329)</b>	<b>95</b>	<b>(2 674)</b>			<b>6</b>
Cash/cash equivalents at beginning:		10 002	7 960	7 960		7 960	7 960			7 960
Cash/cash equivalents at month/year end:		7 960	7 966	7 966		8 054	5 285			7 966

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2013/14									Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Revenue Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	86	24	21	22	34	34	85	428	735	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	442	25	35	6	19	14	42	113	695	-	
Receivables from Non-exchange Transactions - Property Rates	1400	(86)	16	15	14	16	680	27	1 470	2 153	-	
Receivables from Exchange Transactions - Waste Water Management	1500	64	32	31	29	51	47	121	544	921	-	
Receivables from Exchange Transactions - Waste Management	1600	105	19	18	14	13	18	45	327	560	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	18	13	13	9	8	37	245	377	-	
Interest on Arrear Debtor Accounts	1810	560	-	-	-	-	-	-	-	560	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	14	-	
Other	1900	(12)	3	1	2	1	1	3	15	14	-	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>1 192</b>	<b>136</b>	<b>135</b>	<b>102</b>	<b>144</b>	<b>803</b>	<b>360</b>	<b>3 143</b>	<b>6 015</b>	<b>-</b>	
<b>2012/13 - totals only</b>		<b>1 134 153</b>	<b>125 473</b>	<b>122 078</b>	<b>126 815</b>	<b>132 152</b>	<b>142 277</b>	<b>107 756</b>	<b>3 239 901</b>	<b>5 131</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Category</b>												
Organs of State	2200	62	4	28	7	46	272	55	238	711	-	
Commercial	2300	406	20	7	14	10	14	22	124	617	-	
Households	2400	735	111	99	79	87	513	278	2 770	4 671	-	
Other	2500	(10)	1	1	1	1	4	4	12	15	-	
<b>Total By Customer Category</b>	<b>2600</b>	<b>1 192</b>	<b>136</b>	<b>135</b>	<b>102</b>	<b>144</b>	<b>803</b>	<b>360</b>	<b>3 143</b>	<b>6 015</b>	<b>-</b>	

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2013/14									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	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **5. Other Information or Documentation**

The audited outcomes for 2012/2013 reflected in this report are the final audited results for June 2013. An audit plan was compiled and must be implemented. The audit plan was submitted to the Auditor-General and improvements were discussed during their quarterly visit.

## **6. Recommendation**

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