

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

Comments from the community and Treasuries were requested to be submitted before 31 May 2014. The MTECH3 meeting was held with Provincial Treasury.

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 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	39 697	34 457	87.00
Total Expenditure	34 588	37 806	32 874	87.00
Surplus (Deficit) (Exl Capital transfers)	1 610	1 890	1 583	84.00
Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	11 943	14 824	10 224	69.00
<i>MIG</i>	<i>7 895</i>	<i>10 776</i>	<i>7 900</i>	<i>73.31</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	153	32.00
Capital Expenditure	12 484	15 305	10 377	68.00

Operating Revenue

The Municipality have generated 87.0% or R34,457 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R12,822 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

12.0%. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

Operating Expenditure

For the month ending May 2014, the Municipality managed to spend within the budgeted norms. An amount of R32,874 million or 87,0% 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 13% 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 R153 000 or 32.0% of the internal funded Capital Budget to date. The total MIG spending amounts to R7,900 million or 73.3% 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 R3,417 million. The closing balance for the month ended May is R11,383 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 R6,295 million for the month ending May 2014. **The outstanding debt for more than 90 days amounts to 71.0% 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 May 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) 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 - M11 May

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
R thousands									
Financial Performance									
Property rates	2 312	2 216	2 590	24	2 761	2 580	180	7%	2 590
Service charges	11 934	14 440	14 294	1 176	13 071	13 103	(32)	-0%	14 294
Investment revenue	861	591	625	47	408	573	(165)	-29%	625
Transfers recognised - operational	13 994	15 286	16 779	50	12 822	15 380	(2 558)	-17%	16 779
Other own revenue	5 185	3 666	5 409	579	5 396	4 958	437	9%	5 409
Total Revenue (excluding capital transfers and contributions)	34 285	36 198	39 697	1 876	34 457	36 595	(2 138)	-6%	39 697
Employee costs	9 481	12 809	12 978	837	9 843	11 284	(1 440)	-13%	12 978
Remuneration of Councillors	2 079	2 109	2 249	182	2 019	2 062	(42)	-2%	2 249
Depreciation & asset impairment	9 687	9 526	11 486	886	9 987	10 529	(542)	-5%	11 486
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	6 300	456	6 035	5 775	260	5%	6 300
Transfers and grants	3 572	3 576	3 983	361	3 282	3 651	(370)		3 983
Other expenditure	14 714	12 662	12 753	789	11 100	11 691	(590)	-5%	12 753
Total Expenditure	45 211	46 531	49 749	3 511	42 266	44 991	(2 725)	-6%	49 749
Surplus/(Deficit)	(10 926)	(10 333)	(10 053)	(1 635)	(7 809)	(8 396)	587	-7%	(10 053)
Transfers recognised - capital	10 387	11 943	11 943	569	9 392	10 948	(1 556)	-14%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(539)	1 610	1 890	(1 066)	1 583	2 552	(969)	-38%	1 890
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(539)	1 610	1 890	(1 066)	1 583	2 552	(969)	-38%	1 890
Capital expenditure & funds sources									
Capital expenditure	12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305
Capital transfers recognised	12 284	11 943	14 824	1 168	10 224	1 360	8 864	652%	14 824
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	481	5	153	80	73	92%	481
Total sources of capital funds	12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305
Financial position									
Total current assets	13 322	15 040	15 040		12 808				12 808
Total non current assets	152 008	145 256	145 256		143 284				143 284
Total current liabilities	7 208	6 596	6 596		9 715				9 715
Total non current liabilities	8 351	7 400	7 400		8 351				8 351
Community wealth/Equity	149 771	146 300	146 300		138 027				138 027
Cash flows									
Net cash from (used) operating	8 961	12 490	12 490	(1 293)	13 801	-	13 801	#DIV/0!	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(1 173)	(10 377)	-	(10 377)	#DIV/0!	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 966	-	11 383	7 960	3 424	43%	7 966
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 Revenue Source	1 537	142	117	148	812	368	161	3 010	6 295
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 (standard classification) - M11 May

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
R thousands	1									
Revenue - Standard										
Governance and administration		27 498	29 616	31 194	726	24 840	28 800	(3 961)	-14%	31 194
Executive and council		10 205	22 319	22 277	569	17 399	20 421	(3 022)	-15%	22 277
Budget and treasury office		14 188	4 200	4 574	24	5 087	4 399	688	16%	4 574
Corporate services		3 105	3 097	4 343	133	2 354	3 981	(1 627)	-41%	4 343
Community and public safety		3 847	2 718	4 288	498	4 951	3 931	1 020	26%	4 288
Community and social services		596	653	659	2	631	604	27	5%	659
Sport and recreation		1	1	1	-	0	0	(0)	-11%	1
Public safety		3 237	2 054	3 619	495	4 309	3 318	992	30%	3 619
Housing		12	10	10	1	10	9	1	16%	10
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 479	1 031	1 143	52	1 086	1 047	38	4%	1 143
Planning and development		98	-	107	-	-	98	(98)	-100%	107
Road transport		1 381	1 031	1 036	52	1 086	950	136	14%	1 036
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 847	14 303	15 015	1 169	12 972	13 764	(792)	-6%	15 015
Electricity		7 864	8 899	9 058	737	8 252	8 303	(51)	-1%	9 058
Water		852	1 860	2 502	157	1 715	2 294	(578)	-25%	2 502
Waste water management		1 627	1 916	1 821	136	1 501	1 669	(168)	-10%	1 821
Waste management		1 505	1 628	1 634	138	1 504	1 498	6	0%	1 634
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	44 672	47 669	51 640	2 445	43 848	47 543	(3 694)	-8%	51 640
Expenditure - Standard										
Governance and administration		21 075	22 257	24 001	1 540	18 738	21 356	(2 618)	-12%	24 001
Executive and council		7 502	9 516	9 418	722	7 163	7 969	(806)	-10%	9 418
Budget and treasury office		6 071	5 554	6 350	303	5 381	5 833	(453)	-8%	6 350
Corporate services		7 502	7 187	8 233	514	6 194	7 553	(1 359)	-18%	8 233
Community and public safety		5 422	4 810	5 933	567	5 689	5 453	236	4%	5 933
Community and social services		1 543	1 532	1 520	85	1 113	1 399	(286)	-20%	1 520
Sport and recreation		46	408	408	31	318	374	(56)	-15%	408
Public safety		3 540	2 497	3 626	399	3 941	3 331	610	18%	3 626
Housing		261	255	262	52	303	240	63	26%	262
Health		32	118	118	-	14	108	(94)	-87%	118
Economic and environmental services		8 497	6 353	6 460	465	6 313	5 934	379	6%	6 460
Planning and development		428	389	495	26	391	456	(64)	-14%	495
Road transport		8 070	5 964	5 964	439	5 921	5 478	443	8%	5 964
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 208	12 624	13 345	940	11 524	12 239	(715)	-6%	13 345
Electricity		6 169	6 652	6 985	491	6 546	6 403	143	2%	6 985
Water		1 589	3 483	3 802	264	2 988	3 488	(500)	-14%	3 802
Waste water management		1 154	1 253	1 287	117	1 105	1 180	(75)	-6%	1 287
Waste management		1 295	1 238	1 271	68	885	1 168	(283)	-24%	1 271
Other	9	9	14	11	-	3	9	(6)	-65%	11
Total Expenditure - Standard	3	45 211	46 058	49 749	3 511	42 266	44 990	(2 724)	-6%	49 749
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(1 066)	1 582	2 552	(970)	-38%	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) - M11 May

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
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	10 205	22 319	22 277	569	17 399	20 421	(3 022)	-14.8%	22 277
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 094	3 097	4 343	133	2 353	3 981	(1 627)	-40.9%	4 343
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 574	24	5 087	4 399	688	15.6%	4 574
Vote 5 - PLANNING AND DEVELOPMENT		98	-	107	-	-	98	(98)	-100.0%	107
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	659	2	632	604	28	4.6%	659
Vote 7 - SPORTS AND RECREATION		1	1	1	-	0	0	(0)	-11.3%	1
Vote 8 - HOUSING		12	10	10	1	10	9	1	15.5%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	3 619	495	4 309	3 318	992	29.9%	3 619
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 036	52	1 086	950	136	14.3%	1 036
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 634	138	1 504	1 498	6	0.4%	1 634
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 821	136	1 501	1 669	(168)	-10.1%	1 821
Vote 13 - WATER		852	1 860	2 502	157	1 715	2 294	(578)	-25.2%	2 502
Vote 14 - ELECTRICITY		7 864	8 899	9 058	737	8 252	8 303	(51)	-0.6%	9 058
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	44 480	47 669	51 640	2 445	43 849	47 543	(3 694)	-7.8%	51 640
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 123	6 882	6 699	524	4 894	5 465	(571)	-10.5%	6 699
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 719	198	2 269	2 504	(235)	-9.4%	2 719
Vote 3 - CORPORATE SERVICES		7 492	7 187	8 233	514	6 194	7 553	(1 359)	-18.0%	8 233
Vote 4 - BUDGET & TREASURY		6 071	5 554	6 350	303	5 381	5 833	(453)	-7.8%	6 350
Vote 5 - PLANNING AND DEVELOPMENT		428	389	495	26	391	456	(64)	-14.1%	495
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	884	42	582	814	(232)	-28.5%	884
Vote 7 - SPORTS AND RECREATION		851	1 178	1 172	74	866	1 077	(211)	-19.6%	1 172
Vote 8 - HOUSING		261	255	262	52	303	240	63	26.2%	262
Vote 9 - PUBLIC SAFETY		3 540	2 497	3 626	399	3 941	3 331	610	18.3%	3 626
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	439	5 921	5 478	443	8.1%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 271	68	885	1 168	(283)	-24.2%	1 271
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 288	117	1 105	1 180	(75)	-6.4%	1 288
Vote 13 - WATER		1 589	3 483	3 802	264	2 988	3 488	(500)	-14.3%	3 802
Vote 14 - ELECTRICITY		6 169	6 652	6 984	491	6 546	6 403	143	2.2%	6 984
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	45 019	46 058	49 750	3 511	42 266	44 991	(2 725)	-6.1%	49 750
Surplus/ (Deficit) for the year	2	(539)	1 610	1 890	(1 066)	1 583	2 552	(969)	-38.0%	1 890

Table C4: Financial Performance (Revenue and Expenditure)

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

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
R thousands										
Revenue By Source										
Property rates		2 118	2 156	2 530	5	2 607	2 525	81	3%	2 530
Property rates - penalties & collection charges		194	60	60	19	154	55	99	180%	60
Service charges - electricity revenue		7 864	9 178	9 058	737	8 252	8 303	(51)	-1%	9 058
Service charges - water revenue		852	1 618	1 560	157	1 715	1 430	285	20%	1 560
Service charges - sanitation revenue		1 627	1 897	1 731	136	1 501	1 587	(86)	-5%	1 731
Service charges - refuse revenue		1 503	1 669	1 634	138	1 504	1 498	6	0%	1 634
Service charges - other		88	78	311	8	99	285	(187)	-65%	311
Rental of facilities and equipment		910	829	834	85	958	764	193	25%	834
Interest earned - external investments		659	433	467	32	187	428	(240)	-56%	467
Interest earned - outstanding debtors		202	158	158	15	221	145	76	52%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	3 130	390	3 227	2 869	358	12%	3 130
Licences and permits		860	248	344	95	947	315	632	201%	344
Agency services		102	95	95	-	-	87	(87)	-100%	95
Transfers recognised - operational		13 994	15 286	16 779	50	12 822	15 380	(2 558)	-17%	16 779
Other revenue		988	738	1 007	9	264	923	(659)	-71%	1 007
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	39 697	1 876	34 457	36 595	(2 138)	-6%	39 697
Expenditure By Type										
Employee related costs		9 481	12 809	12 978	837	9 843	11 284	(1 440)	-13%	12 978
Remuneration of councillors		2 079	2 109	2 249	182	2 019	2 062	(42)	-2%	2 249
Debt impairment		218	191	190	-	-	174	(174)	-100%	190
Depreciation & asset impairment		9 687	9 526	11 486	886	9 987	10 529	(542)	-5%	11 486
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	6 300	456	6 035	5 775	260	5%	6 300
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	4 230	194	2 366	3 878	(1 512)	-39%	4 230
Transfers and grants		3 572	3 576	3 983	361	3 282	3 651	(370)	-10%	3 983
Other expenditure		12 114	10 279	8 325	594	8 734	7 631	1 104	14%	8 325
Loss on disposal of PPE		-	12	9	-	-	8	(8)	-100%	9
Total Expenditure		45 211	46 531	49 749	3 511	42 266	44 991	(2 725)	-6%	49 749
Surplus/(Deficit)										
Transfers recognised - capital		10 387	11 943	11 943	569	9 392	10 948	(1 556)	(0)	11 943
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 890	(1 066)	1 583	2 552			1 890
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(539)	1 610	1 890	(1 066)	1 583	2 552			1 890
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 890	(1 066)	1 583	2 552			1 890
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(1 066)	1 583	2 552			1 890

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) - M11 May

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
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	3	-	3	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		17	149	87	3	38	-	38	#DIV/0!	87
Vote 4 - BUDGET & TREASURY		-	30	105	-	78	-	78	#DIV/0!	105
Vote 5 - PLANNING AND DEVELOPMENT		-	12	12	-	-	-	-	-	12
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	192	98	108	-	108	#DIV/0!	192
Vote 7 - SPORTS AND RECREATION		247	1 589	3 336	665	943	10	933	9335%	3 336
Vote 8 - HOUSING		909	4 048	4 048	-	2 324	-	2 324	#DIV/0!	4 048
Vote 9 - PUBLIC SAFETY		-	70	40	-	-	-	-	-	40
Vote 10 - ROAD TRANSPORT		769	10	391	205	535	-	535	#DIV/0!	391
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	5 557	47	6 168	70	6 098	8712%	5 557
Vote 13 - WATER		2 672	3 567	1 537	156	180	1 360	(1 180)	-87%	1 537
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305
Total Capital Expenditure		12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305
Capital Expenditure - Standard Classification										
Governance and administration		17	179	192	3	119	-	119	#DIV/0!	192
Executive and council		-	-	-	-	3	-	3	#DIV/0!	-
Budget and treasury office		-	30	105	-	78	-	78	#DIV/0!	105
Corporate services		17	149	87	3	38	-	38	#DIV/0!	87
Community and public safety		1 156	5 892	7 616	763	3 375	10	3 365	33650%	7 616
Community and social services		-	115	122	98	108	-	108	#DIV/0!	122
Sport and recreation		247	1 589	3 336	665	943	10	933	9335%	3 336
Public safety		-	70	40	-	-	-	-	-	40
Housing		909	4 048	4 048	-	2 324	-	2 324	#DIV/0!	4 048
Health		-	70	70	-	-	-	-	-	70
Economic and environmental services		769	22	403	205	535	-	535	#DIV/0!	403
Planning and development		-	12	12	-	-	-	-	-	12
Road transport		769	10	391	205	535	-	535	#DIV/0!	391
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 359	6 391	7 094	203	6 348	1 430	4 918	344%	7 094
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	1 537	156	180	1 360	(1 180)	-87%	1 537
Waste water management		7 567	2 823	5 557	47	6 168	70	6 098	8712%	5 557
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305
Funded by:										
National Government		10 675	11 943	14 824	897	9 725	1 360	8 365	615%	14 824
Provincial Government		1 609	-	-	272	498	-	498	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12 284	11 943	14 824	1 168	10 224	1 360	8 864	652%	14 824
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17	541	481	5	153	80	73	92%	481
Total Capital Funding		12 301	12 484	15 305	1 173	10 377	1 440	8 937	621%	15 305

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

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		7 960	2	2	-	-
Call investment deposits		-	9 798	9 798	7 217	7 217
Consumer debtors		1 392	1 250	1 250	1 177	1 177
Other debtors		2 763	2 690	2 690	3 206	3 206
Current portion of long-term receivables		4	-	-	4	4
Inventory		1 203	1 300	1 300	1 203	1 203
Total current assets		13 322	15 040	15 040	12 808	12 808
Non current assets						
Long-term receivables		10	-	-	19	19
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	138 124	138 124
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		534	947	947	534	534
Other non-current assets		43	48	48	43	43
Total non current assets		152 008	145 256	145 256	143 284	143 284
TOTAL ASSETS		165 330	160 297	160 297	156 092	156 092
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		351	335	335	312	312
Trade and other payables		6 485	5 941	5 941	8 883	8 883
Provisions		372	320	320	519	519
Total current liabilities		7 208	6 596	6 596	9 715	9 715
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		8 351	7 400	7 400	8 351	8 351
Total non current liabilities		8 351	7 400	7 400	8 351	8 351
TOTAL LIABILITIES		15 559	13 996	13 996	18 065	18 065
NET ASSETS	2	149 771	146 300	146 300	138 027	138 027
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	138 027	138 027
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	149 771	146 300	146 300	138 027	138 027

Table C7: Cash Flow

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

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		18 742	18 605	18 605	2 049	29 645	-	29 645	#DIV/0!	18 605
Government - operating		25 334	14 786	14 786	-	10 880	-	10 880	#DIV/0!	14 786
Government - capital		-	11 943	11 943	-	9 835	-	9 835	#DIV/0!	11 943
Interest		1 056	591	591	47	428	-	428	#DIV/0!	591
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(3 248)	(34 965)	-	(34 965)	#DIV/0!	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(141)	(2 022)	-	(2 022)	#DIV/0!	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 961	12 490	12 490	(1 293)	13 801	-	87 775	#DIV/0!	12 490
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		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(11 004)	(12 484)	(12 484)	(1 173)	(10 377)	-	(10 377)	#DIV/0!	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 004)	(12 484)	(12 484)	(1 173)	(10 377)	-	10 377	#DIV/0!	(12 484)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 043)	6	6	(2 466)	3 424	-			6
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		11 383	7 960			7 966

4. Supporting Documentation

Debtors Analysis

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

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			
R thousands												
Debtors Age Analysis By Revenue Source												
Trade and Other Receivables from Exchange Transactions - Water	1200	98	24	23	35	35	87	35	399	736	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	623	35	19	22	14	44	31	83	872	-	
Receivables from Non-exchange Transactions - Property Rates	1400	34	16	14	17	688	28	12	1 466	2 276	-	
Receivables from Exchange Transactions - Waste Water Management	1500	84	31	30	52	47	122	52	499	917	-	
Receivables from Exchange Transactions - Waste Management	1600	117	19	15	13	18	46	13	319	561	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	39	14	13	9	8	38	10	236	367	-	
Interest on Arrear Debtor Accounts	1810	550	-	-	-	-	-	-	-	550	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(8)	2	2	1	1	3	8	8	17	-	
Total By Revenue Source	2000	1 537	142	117	148	812	368	161	3 010	6 295	-	
2012/13 - totals only		1 134 153	125 473	122 078	126 815	132 152	142 277	107 756	3 239 901	5 131	0	
Debtors Age Analysis By Customer Category												
Organs of State	2200	75	28	7	46	272	55	3	235	721	-	
Commercial	2300	549	8	26	12	14	23	4	120	756	-	
Households	2400	912	104	82	80	522	286	153	2 645	4 793	-	
Other	2500	1	1	1	1	4	4	1	11	25	-	
Total By Customer Category	2600	1 537	142	117	148	812	368	161	3 010	6 295	-	

Creditors Analysis

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

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	
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	2600	-	-	-	-	-	-	-	-	-

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.