

LAINGSBURG MUNICIPALITY



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

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

Comments from the community and Treasuries were requested to be submitted before 30 April 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 April 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	39 697	32 581	82.00
Total Expenditure	34 588	37 806	29 932	79.00
Surplus (Deficit) (Exl Capital transfers)	1 610	1 890	2 649	140.00
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 943	14 824	9 055	61.00
<i>MIG</i>	7 895	10 776	6 732	62.47
<i>HOUSING</i>	4 048	4 048	2 324	57.40
Transfers from Internal funds	541	481	148	31.00
Capital Expenditure	12 484	15 305	9 204	60.00

Operating Revenue

The Municipality have generated 82.0% or R32,581 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R12,772 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 26.7%. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

Operating Expenditure

For the month ending April 2014, the Municipality managed to spend within the budgeted norms. An amount of R29,932 million or 79,0% 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 4%. 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 R148 000 or 31.0% of the internal funded Capital Budget to date. The total MIG spending amounts to R6,732 million or 62.3% 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 R5,890 million. The closing balance for the month ended April is R13,850 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 R6,509 million for the month ending April 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 April 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 - M10 April

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	23	2 737	2 571	166	6%	2 590
Service charges	11 934	14 440	14 294	1 166	11 895	11 912	(17)	-0%	14 294
Investment revenue	861	591	625	31	361	521	(160)	-31%	625
Transfers recognised - operational	13 994	15 286	16 779	81	12 772	13 982	(1 211)	-9%	16 779
Other own revenue	5 185	3 666	5 409	493	4 816	4 508	309	7%	5 409
Total Revenue (excluding capital transfers and contributions)	34 285	36 198	39 697	1 794	32 581	33 493	(912)	-3%	39 697
Employee costs	9 481	12 809	12 978	839	9 006	10 328	(1 322)	-13%	12 978
Remuneration of Councillors	2 079	2 109	2 249	182	1 838	1 874	(37)	-2%	2 249
Depreciation & asset impairment	9 687	9 526	11 486	947	9 101	9 572	(471)	-5%	11 486
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	6 300	470	5 579	5 250	329	6%	6 300
Transfers and grants	3 572	3 576	3 983	317	2 921	3 319	(399)	-	3 983
Other expenditure	14 714	12 662	12 753	1 602	10 312	10 628	(316)	-3%	12 753
Total Expenditure	45 211	46 531	49 749	4 357	38 755	40 971	(2 216)	-5%	49 749
Surplus/(Deficit)	(10 926)	(10 333)	(10 053)	(2 562)	(6 175)	(7 478)	1 303	-17%	(10 053)
Transfers recognised - capital	10 387	11 943	11 943	53	8 823	9 953	(1 129)	-11%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(539)	1 610	1 890	(2 509)	2 649	2 475	174	7%	1 890
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(539)	1 610	1 890	(2 509)	2 649	2 475	174	7%	1 890
Capital expenditure & funds sources									
Capital expenditure	12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305
Capital transfers recognised	12 284	11 943	14 824	2 564	9 055	11 488	(2 432)	-21%	14 824
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	481	44	148	461	(313)	-68%	481
Total sources of capital funds	12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305
Financial position									
Total current assets	13 322	15 040	15 040		19 153				19 153
Total non current assets	152 008	145 256	145 256		144 078				144 078
Total current liabilities	7 208	6 596	6 596		9 468				9 468
Total non current liabilities	8 351	7 400	7 400		8 351				8 351
Community wealth/Equity	149 771	146 300	146 300		145 412				145 412
Cash flows									
Net cash from (used) operating	8 961	12 490	12 490	(1 758)	15 094	-	15 094	#DIV/0!	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(2 608)	(9 204)	-	(9 204)	#DIV/0!	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 966	-	13 850	7 960	5 890	74%	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	1 612	122	151	819	416	176	98	3 115	6 509
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) - M10 April

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									
Revenue - Standard										
<i>Governance and administration</i>		27 488	29 616	31 194	204	24 114	26 407	(2 293)	-9%	31 194
Executive and council		10 205	22 319	22 277	53	16 830	18 564	(1 734)	-9%	22 277
Budget and treasury office		14 188	4 200	4 574	24	5 063	4 224	839	20%	4 574
Corporate services		3 094	3 097	4 343	128	2 220	3 619	(1 399)	-39%	4 343
<i>Community and public safety</i>		3 847	2 718	4 288	400	4 453	3 574	879	25%	4 288
Community and social services		596	653	659	2	629	549	80	15%	659
Sport and recreation		1	1	1	0	0	0	(0)	-2%	1
Public safety		3 237	2 054	3 619	397	3 814	3 016	798	26%	3 619
Housing		12	10	10	1	10	8	1	16%	10
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 479	1 031	1 143	82	1 033	952	81	9%	1 143
Planning and development		98	-	107	-	-	89	(89)	-100%	107
Road transport		1 381	1 031	1 036	82	1 033	863	170	20%	1 036
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 666	14 303	15 015	1 161	11 803	12 513	(709)	-6%	15 015
Electricity		7 864	8 899	9 058	721	7 514	7 548	(34)	0%	9 058
Water		852	1 860	2 502	167	1 559	2 085	(526)	-25%	2 502
Waste water management		1 627	1 916	1 821	135	1 365	1 518	(153)	-10%	1 821
Waste management		1 323	1 628	1 634	137	1 366	1 362	4	0%	1 634
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	44 479	47 669	51 640	1 847	41 404	43 446	(2 042)	-5%	51 640
Expenditure - Standard										
<i>Governance and administration</i>		21 064	22 257	24 001	1 741	17 198	19 449	(2 251)	-12%	24 001
Executive and council		7 502	9 516	9 418	640	6 441	7 259	(818)	-11%	9 418
Budget and treasury office		6 071	5 554	6 350	308	5 077	5 317	(240)	-5%	6 350
Corporate services		7 492	7 187	8 233	793	5 680	6 873	(1 193)	-17%	8 233
<i>Community and public safety</i>		5 422	4 810	5 933	713	5 122	4 972	150	3%	5 933
Community and social services		1 543	1 532	1 520	114	1 027	1 278	(250)	-20%	1 520
Sport and recreation		46	408	408	27	287	341	(53)	-16%	408
Public safety		3 540	2 497	3 626	529	3 542	3 037	505	17%	3 626
Housing		261	255	262	37	251	218	33	15%	262
Health		32	118	118	6	14	98	(84)	-86%	118
<i>Economic and environmental services</i>		8 497	6 353	6 460	881	5 848	5 408	440	8%	6 460
Planning and development		428	389	495	30	365	416	(51)	-12%	495
Road transport		8 070	5 964	5 964	850	5 483	4 993	490	10%	5 964
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		10 026	12 624	13 345	1 022	10 584	11 133	(548)	-5%	13 345
Electricity		6 169	6 652	6 985	517	6 055	5 821	234	4%	6 985
Water		1 589	3 483	3 802	326	2 724	3 174	(449)	-14%	3 802
Waste water management		1 154	1 253	1 287	110	988	1 074	(86)	-8%	1 287
Waste management		1 114	1 238	1 271	69	817	1 064	(247)	-23%	1 271
<i>Other</i>	9	14	14	11	-	3	8	(5)	-61%	11
Total Expenditure - Standard	3	45 019	46 058	49 749	4 357	38 755	40 970	(2 215)	-5%	49 749
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(2 510)	2 648	2 475	173	7%	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) - M10 April

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	53	16 830	18 564	(1 734)	-9.3%	22 277
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		3 094	3 097	4 343	128	2 220	3 619	(1 399)	-38.6%	4 343
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 574	24	5 063	4 224	839	19.9%	4 574
Vote 5 - PLANNING AND DEVELOPMENT		98	-	107	-	-	89	(89)	-100.0%	107
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	659	2	630	549	81	14.7%	659
Vote 7 - SPORTS AND RECREATION		1	1	1	0	0	0	(0)	-2.5%	1
Vote 8 - HOUSING		12	10	10	1	10	8	1	15.9%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	3 619	397	3 814	3 016	798	26.5%	3 619
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 036	82	1 033	863	170	19.7%	1 036
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 634	137	1 366	1 362	4	0.3%	1 634
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 821	135	1 365	1 518	(153)	-10.1%	1 821
Vote 13 - WATER		852	1 860	2 502	167	1 559	2 085	(526)	-25.3%	2 502
Vote 14 - ELECTRICITY		7 864	8 899	9 058	721	7 514	7 548	(34)	-0.4%	9 058
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	44 480	47 669	51 640	1 847	41 404	43 446	(2 041)	-4.7%	51 640
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 123	6 882	6 699	421	4 370	4 970	(600)	-12.1%	6 699
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 719	219	2 071	2 289	(218)	-9.5%	2 719
Vote 3 - CORPORATE SERVICES		7 492	7 187	8 233	793	5 680	6 873	(1 193)	-17.4%	8 233
Vote 4 - BUDGET & TREASURY		6 071	5 554	6 350	308	5 077	5 317	(240)	-4.5%	6 350
Vote 5 - PLANNING AND DEVELOPMENT		428	389	495	30	365	416	(51)	-12.2%	495
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	884	52	540	743	(203)	-27.3%	884
Vote 7 - SPORTS AND RECREATION		851	1 178	1 172	94	792	983	(191)	-19.5%	1 172
Vote 8 - HOUSING		261	255	262	37	251	218	33	15.1%	262
Vote 9 - PUBLIC SAFETY		3 540	2 497	3 626	529	3 542	3 037	505	16.6%	3 626
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	850	5 483	4 993	490	9.8%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 271	70	817	1 064	(247)	-23.2%	1 271
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 288	109	988	1 074	(86)	-8.0%	1 288
Vote 13 - WATER		1 589	3 483	3 802	326	2 724	3 174	(449)	-14.2%	3 802
Vote 14 - ELECTRICITY		6 169	6 652	6 984	517	6 055	5 821	234	4.0%	6 984
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	45 019	46 058	49 750	4 357	38 755	40 971	(2 216)	-5.4%	49 750
Surplus/ (Deficit) for the year	2	(539)	1 610	1 890	(2 509)	2 649	2 475	174	7.0%	1 890

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	2 602	2 521	81	3%	2 530
Property rates - penalties & collection charges		194	60	60	19	135	50	85	170%	60
Service charges - electricity revenue		7 864	9 178	9 058	721	7 514	7 548	(34)	0%	9 058
Service charges - water revenue		852	1 618	1 560	167	1 559	1 300	259	20%	1 560
Service charges - sanitation revenue		1 627	1 897	1 731	135	1 365	1 443	(78)	-5%	1 731
Service charges - refuse revenue		1 503	1 669	1 634	137	1 366	1 362	4	0%	1 634
Service charges - other		88	78	311	6	91	259	(168)	-65%	311
Rental of facilities and equipment		910	829	834	85	872	695	177	26%	834
Interest earned - external investments		659	433	467	17	155	389	(234)	-60%	467
Interest earned - outstanding debtors		202	158	158	14	206	132	74	56%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	3 130	293	2 837	2 608	229	9%	3 130
Licences and permits		860	248	344	85	852	286	566	198%	344
Agency services		102	95	95	-	-	79	(79)	-100%	95
Transfers recognised - operational		13 994	15 286	16 779	81	12 772	13 982	(1 211)	-9%	16 779
Other revenue		988	738	1 007	29	255	839	(584)	-70%	1 007
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	39 697	1 794	32 581	33 493	(912)	-3%	39 697
Expenditure By Type										
Employee related costs		9 481	12 809	12 978	839	9 006	10 328	(1 322)	-13%	12 978
Remuneration of councillors		2 079	2 109	2 249	182	1 838	1 874	(37)	-2%	2 249
Debt impairment		218	191	190	-	-	158	(158)	-100%	190
Depreciation & asset impairment		9 687	9 526	11 486	947	9 101	9 572	(471)	-5%	11 486
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	6 300	470	5 579	5 250	329	6%	6 300
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	4 230	580	2 172	3 525	(1 353)	-38%	4 230
Transfers and grants		3 572	3 576	3 983	317	2 921	3 319	(399)	-12%	3 983
Other expenditure		12 114	10 279	8 325	1 021	8 140	6 937	1 203	17%	8 325
Loss on disposal of PPE		-	12	9	-	-	7	(7)	-100%	9
Total Expenditure		45 211	46 531	49 749	4 357	38 755	40 971	(2 216)	-5%	49 749
Surplus/(Deficit)										
Transfers recognised - capital		10 387	11 943	11 943	53	8 823	9 953	(1 129)	(0)	11 943
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 890	(2 509)	2 649	2 475			1 890
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(539)	1 610	1 890	(2 509)	2 649	2 475			1 890
Atributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 890	(2 509)	2 649	2 475			1 890
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(2 509)	2 649	2 475			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) - M10 April

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									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	3	-	3	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		17	149	87	22	35	149	(114)	-76%	87
Vote 4 - BUDGET & TREASURY		-	30	105	13	78	30	48	160%	105
Vote 5 - PLANNING AND DEVELOPMENT		-	12	12	-	-	12	(12)	-100%	12
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	192	10	10	185	(175)	-95%	192
Vote 7 - SPORTS AND RECREATION		247	1 589	3 336	238	279	1 579	(1 301)	-82%	3 336
Vote 8 - HOUSING		909	4 048	4 048	2 324	2 324	4 048	(1 724)	-43%	4 048
Vote 9 - PUBLIC SAFETY		-	70	40	-	-	70	(70)	-100%	40
Vote 10 - ROAD TRANSPORT		769	10	391	1	330	10	320	3199%	391
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	5 557	1	6 121	5 303	818	15%	5 557
Vote 13 - WATER		2 672	3 567	1 537	-	24	562	(538)	-96%	1 537
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305
Total Capital Expenditure		12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305
Capital Expenditure - Standard Classification										
Governance and administration		17	179	192	35	116	179	(63)	-35%	192
Executive and council		-	-	-	-	3	-	3	#DIV/0!	-
Budget and treasury office		-	30	105	13	78	30	48	160%	105
Corporate services		17	149	87	22	35	149	(114)	-76%	87
Community and public safety		1 156	5 892	7 616	2 572	2 612	5 882	(3 270)	-56%	7 616
Community and social services		-	115	122	10	10	115	(105)	-91%	122
Sport and recreation		247	1 589	3 336	238	279	1 579	(1 301)	-82%	3 336
Public safety		-	70	40	-	-	70	(70)	-100%	40
Housing		909	4 048	4 048	2 324	2 324	4 048	(1 724)	-43%	4 048
Health		-	70	70	-	-	70	(70)	-100%	70
Economic and environmental services		769	22	403	1	330	22	308	1399%	403
Planning and development		-	12	12	-	-	12	(12)	-100%	12
Road transport		769	10	391	1	330	10	320	3199%	391
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 359	6 391	7 094	1	6 145	5 865	280	5%	7 094
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	1 537	-	24	562	(538)	-96%	1 537
Waste water management		7 567	2 823	5 557	1	6 121	5 303	818	15%	5 557
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305
Funded by:										
National Government		10 675	11 943	14 824	2 378	8 829	11 488	(2 659)	-23%	14 824
Provincial Government		1 609	-	-	186	227	-	227	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12 284	11 943	14 824	2 564	9 055	11 488	(2 432)	-21%	14 824
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17	541	481	44	148	461	(313)	-68%	481
Total Capital Funding		12 301	12 484	15 305	2 608	9 204	11 949	(2 745)	-23%	15 305

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April**

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	6 416	6 416
Call investment deposits		-	9 798	9 798	7 421	7 421
Consumer debtors		1 392	1 250	1 250	1 301	1 301
Other debtors		2 763	2 690	2 690	2 808	2 808
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	19 153	19 153
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	138 917	138 917
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	144 078	144 078
TOTAL ASSETS		165 330	160 297	160 297	163 231	163 231
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		351	335	335	314	314
Trade and other payables		6 485	5 941	5 941	8 635	8 635
Provisions		372	320	320	519	519
Total current liabilities		7 208	6 596	6 596	9 468	9 468
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	17 818	17 818
NET ASSETS	2	149 771	146 300	146 300	145 412	145 412
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	145 412	145 412
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	149 771	146 300	146 300	145 412	145 412

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	1 773	27 596	-	27 596	#DIV/0!	18 605
Government - operating		25 334	14 786	14 786	0	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	31	381	-	381	#DIV/0!	591
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(3 362)	(31 716)	-	(31 716)	#DIV/0!	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(201)	(1 882)	-	(1 882)	#DIV/0!	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 961	12 490	12 490	(1 758)	15 094	-	82 290	#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)	(2 608)	(9 204)	-	(9 204)	#DIV/0!	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 004)	(12 484)	(12 484)	(2 608)	(9 204)	-	9 204	#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	(4 366)	5 890	-			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		13 850	7 960			7 966

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	103	24	35	36	102	40	24	438	802	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	592	20	23	14	48	32	12	78	820	-	
Receivables from Non-exchange Transactions - Property Rates	1400	120	15	17	692	30	12	6	1 467	2 360	-	
Receivables from Exchange Transactions - Waste Water Management	1500	89	31	52	46	136	57	25	541	980	-	
Receivables from Exchange Transactions - Waste Management	1600	116	15	14	19	57	17	17	356	612	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	13	9	8	38	11	11	226	349	-	
Interest on Arrear Debtor Accounts	1810	568	-	-	-	-	-	-	-	568	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(11)	4	1	1	3	8	2	8	17	-	
Total By Revenue Source	2000	1 612	122	151	819	416	176	98	3 115	6 509	-	
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	80	7	46	272	55	3	3	232	699	-	
Commercial	2300	510	27	12	14	25	4	8	114	715	-	
Households	2400	1 006	86	90	529	332	168	85	2 761	5 056	-	
Other	2500	16	1	1	4	4	1	2	9	38	-	
Total By Customer Category	2600	1 612	122	151	819	416	176	98	3 115	6 509	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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.