

# **LAINGSBURG MUNICIPALITY**



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

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## 1. Mayors Report

The Mayor tabled the mid year budget and performance report. The final annual report and oversight report was tabled to Council. The draft capital and operating budget was approved by Council on 27 March 2014. The Municipality is awaiting comments from the community on the budget. The draft IDP was also tabled and approved by Council

## 2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget is implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and consider revisions.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended March 2014.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	39 697	30 787	78.00
Total Expenditure	34 588	37 806	25 628	68.00
Surplus (Deficit) (Exl Capital transfers)	1 610	1 890	5 159	273.00
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 943	14 824	6 491	44.00
MIG	7 895	10 776	6 491	60.24
HOUSING	4 048	4 048	-	-
Transfers from Internal funds	541	481	105	22.00
Capital Expenditure	12 484	15 305	6 595	43.00

### Operating Revenue

The Municipality have generated 78.0% or R30,787 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R12,691

million were received. Revenue from electricity and refuse is in line with the year to date budget, but the sale of water is 19% over the budgeted sales figures for the period. This is due to the higher sales during the summer period. The net revenue from traffic fines exceeds the year to date budgeted amount with 8.4%. The final instalment of the Equitable share allocation for the financial year was received during the month. The largest part of the grants received forms part of the Equitable share allocation for the financial year.

### Operating Expenditure

For the month ending March 2014, the Municipality managed to spend within the budgeted norms. An amount of R25,628 million or 68,0% 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 8%. 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 R104 517 or 21.6% of the internal funded Capital Budget to date. The total MIG spending amounts to R6,491 million or 60.2% to date. The housing project has started during February 2014.

### 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 R10,256 million. The closing balance for the month ended March is R18,216 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 R6,599 million for the month ending March 2014. The outstanding debt for more than 90 days amounts to 58.8% 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 R0.7 million for the month ending March 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 - M09 March

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><u>Financial Performance</u></b>									
Property rates	2 312	2 216	2 590	24	2 714	2 561	153	6%	2 590
Service charges	11 934	14 440	14 294	1 158	10 728	10 721	7	0%	14 294
Investment revenue	861	591	625	34	331	469	(138)	-29%	625
Transfers recognised - operational	13 994	15 286	16 779	2 672	12 691	12 584	107	1%	16 779
Other own revenue	5 185	3 666	5 409	542	4 324	4 057	267	7%	5 409
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34 285</b>	<b>36 198</b>	<b>39 697</b>	<b>4 429</b>	<b>30 787</b>	<b>30 391</b>	<b>395</b>	<b>1%</b>	<b>39 697</b>
Employee costs	9 481	12 809	12 978	862	8 167	9 372	(1 205)	-13%	12 978
Remuneration of Councillors	2 079	2 109	2 249	269	1 656	1 687	(31)	-2%	2 249
Depreciation & asset impairment	9 687	9 526	11 486	953	8 154	8 614	(460)	-5%	11 486
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	6 300	468	5 109	4 725	384	8%	6 300
Transfers and grants	3 572	3 576	3 983	242	2 604	2 987	(384)	-	3 983
Other expenditure	14 714	12 662	12 753	760	8 710	9 565	(855)	-9%	12 753
<b>Total Expenditure</b>	<b>45 211</b>	<b>46 531</b>	<b>49 749</b>	<b>3 554</b>	<b>34 399</b>	<b>36 951</b>	<b>(2 552)</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>876</b>	<b>(3 612)</b>	<b>(6 560)</b>	<b>2 948</b>	<b>-45%</b>	<b>(10 053)</b>
Transfers recognised - capital	10 387	11 943	11 943	2 381	8 770	8 957	(187)	-2%	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>3 257</b>	<b>5 158</b>	<b>2 397</b>	<b>2 761</b>	<b>115%</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>3 257</b>	<b>5 158</b>	<b>2 397</b>	<b>2 761</b>	<b>115%</b>	<b>1 890</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>
Capital transfers recognised	12 284	11 943	14 824	98	6 491	10 728	(4 237)	-39%	14 824
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	481	0	105	341	(236)	-69%	481
<b>Total sources of capital funds</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>
<b><u>Financial position</u></b>									
Total current assets	13 322	15 040	15 040		23 521				23 521
Total non current assets	152 008	145 256	145 256		144 870				144 870
Total current liabilities	7 208	6 596	6 596		9 599				9 599
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>150 441</b>				<b>150 441</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	8 961	12 490	12 490	6 768	16 852	686	16 166	2358%	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(98)	(6 595)	(1 907)	(4 688)	246%	(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>18 216</b>	<b>6 738</b>	<b>11 478</b>	<b>170%</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><u>Debtors Age Analysis</u></b>									
Total By Revenue Source	1 688	177	857	435	181	100	77	3 084	6 599
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	-	7	-	-	-	-	-	-	7

**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) - M09 March**

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>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>27 488</b>	<b>29 616</b>	<b>31 194</b>	<b>5 086</b>	<b>23 910</b>	<b>24 014</b>	(104)	0%	<b>31 194</b>
Executive and council		10 205	22 319	22 277	2 615	16 778	16 708	70	0%	22 277
Budget and treasury office		14 188	4 200	4 574	2 348	5 039	4 049	990	24%	4 574
Corporate services		3 094	3 097	4 343	124	2 093	3 257	(1 164)	-36%	4 343
<i><b>Community and public safety</b></i>		<b>3 847</b>	<b>2 718</b>	<b>4 288</b>	<b>457</b>	<b>4 053</b>	<b>3 216</b>	836	26%	<b>4 288</b>
Community and social services		596	653	659	0	627	494	133	27%	659
Sport and recreation		1	1	1	0	0	0	(0)	-69%	1
Public safety		3 237	2 054	3 619	456	3 417	2 715	702	26%	3 619
Housing		12	10	10	1	9	7	1	16%	10
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>1 479</b>	<b>1 031</b>	<b>1 143</b>	<b>117</b>	<b>951</b>	<b>857</b>	94	11%	<b>1 143</b>
Planning and development		98	-	107	-	-	80	(80)	-100%	107
Road transport		1 381	1 031	1 036	117	951	777	174	22%	1 036
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>11 666</b>	<b>14 303</b>	<b>15 015</b>	<b>1 151</b>	<b>10 643</b>	<b>11 261</b>	(618)	-5%	<b>15 015</b>
Electricity		7 864	8 899	9 058	720	6 793	6 793	(0)	0%	9 058
Water		852	1 860	2 502	157	1 392	1 877	(485)	-26%	2 502
Waste water management		1 627	1 916	1 821	137	1 230	1 366	(136)	-10%	1 821
Waste management		1 323	1 628	1 634	137	1 229	1 226	3	0%	1 634
<i><b>Other</b></i>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue - Standard</b>	<b>2</b>	<b>44 479</b>	<b>47 669</b>	<b>51 640</b>	<b>6 811</b>	<b>39 556</b>	<b>39 348</b>	<b>208</b>	<b>1%</b>	<b>51 640</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>21 064</b>	<b>22 257</b>	<b>24 001</b>	<b>1 637</b>	<b>15 457</b>	<b>17 543</b>	(2 086)	-12%	<b>24 001</b>
Executive and council		7 502	9 516	9 418	701	5 801	6 548	(748)	-11%	9 418
Budget and treasury office		6 071	5 554	6 350	298	4 770	4 801	(32)	-1%	6 350
Corporate services		7 492	7 187	8 233	638	4 887	6 193	(1 306)	-21%	8 233
<i><b>Community and public safety</b></i>		<b>5 422</b>	<b>4 810</b>	<b>5 933</b>	<b>420</b>	<b>4 409</b>	<b>4 491</b>	(82)	-2%	<b>5 933</b>
Community and social services		1 543	1 532	1 520	107	914	1 157	(243)	-21%	1 520
Sport and recreation		46	408	408	29	260	307	(47)	-15%	408
Public safety		3 540	2 497	3 626	249	3 013	2 742	271	10%	3 626
Housing		261	255	262	35	214	196	18	9%	262
Health		32	118	118	1	8	88	(80)	-91%	118
<i><b>Economic and environmental services</b></i>		<b>8 497</b>	<b>6 353</b>	<b>6 460</b>	<b>570</b>	<b>4 967</b>	<b>4 883</b>	84	2%	<b>6 460</b>
Planning and development		428	389	495	30	335	376	(41)	-11%	495
Road transport		8 070	5 964	5 964	540	4 632	4 507	126	3%	5 964
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>10 026</b>	<b>12 624</b>	<b>13 345</b>	<b>927</b>	<b>9 562</b>	<b>10 026</b>	(464)	-5%	<b>13 345</b>
Electricity		6 169	6 652	6 985	516	5 537	5 238	299	6%	6 985
Water		1 589	3 483	3 802	256	2 398	2 859	(461)	-16%	3 802
Waste water management		1 154	1 253	1 287	84	878	967	(89)	-9%	1 287
Waste management		1 114	1 238	1 271	71	748	961	(213)	-22%	1 271
<i><b>Other</b></i>		<b>9</b>	<b>14</b>	<b>11</b>	<b>-</b>	<b>3</b>	<b>7</b>	<b>(4)</b>	<b>-56%</b>	<b>11</b>
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>45 019</b>	<b>46 058</b>	<b>49 749</b>	<b>3 554</b>	<b>34 399</b>	<b>36 950</b>	<b>(2 552)</b>	<b>-7%</b>	<b>49 749</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(539)</b>	<b>1 610</b>	<b>1 890</b>	<b>3 257</b>	<b>5 158</b>	<b>2 398</b>	<b>2 760</b>	<b>115%</b>	<b>1 890</b>

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)****WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March**

Vote Description	Ref	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	1									
Vote 1 - MAYORAL & COUNCIL		10 205	22 319	22 277	2 615	16 778	16 708	70	0.4%	22 277
Vote 2 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES		3 094	3 097	4 343	124	2 093	3 257	(1 164)	-35.7%	4 343
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 574	2 348	5 039	4 049	990	24.5%	4 574
Vote 5 - PLANNING AND DEVEOLPMENT		98	—	107	—	—	80	(80)	-100.0%	—
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	659	0	628	494	134	27.1%	659
Vote 7 - SPORTS AND RECREATION		1	1	1	0	0	0	(0)	-68.7%	1
Vote 8 - HOUSING		12	10	10	1	9	7	1	16.4%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	3 619	456	3 417	2 715	702	25.9%	3 619
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 036	117	951	777	174	22.4%	1 036
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 634	137	1 229	1 226	3	0.2%	1 634
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 821	137	1 230	1 366	(136)	-10.0%	1 821
Vote 13 - WATER		852	1 860	2 502	157	1 392	1 877	(485)	-25.8%	2 502
Vote 14 - ELECTRICITY		7 864	8 899	9 058	720	6 793	6 793	(0)	0.0%	9 058
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	44 480	47 669	51 640	6 811	39 557	39 349	209	0.5%	51 533
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 123	6 882	6 699	494	3 949	4 475	(526)	-11.7%	6 699
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 719	206	1 852	2 074	(222)	-10.7%	2 719
Vote 3 - CORPORATE SERVICES		7 492	7 187	8 233	638	4 887	6 193	(1 306)	-21.1%	8 233
Vote 4 - BUDGET & TREASURY		6 071	5 554	6 350	298	4 770	4 801	(32)	-0.7%	6 350
Vote 5 - PLANNING AND DEVEOLPMENT		428	389	495	30	335	376	(41)	-11.0%	495
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	884	58	488	672	(184)	-27.4%	884
Vote 7 - SPORTS AND RECREATION		851	1 178	1 172	78	698	888	(191)	-21.5%	1 172
Vote 8 - HOUSING		261	255	262	35	214	196	18	9.1%	262
Vote 9 - PUBLIC SAFETY		3 540	2 497	3 626	249	3 013	2 742	271	9.9%	3 626
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	540	4 632	4 507	126	2.8%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 271	71	748	961	(213)	-22.2%	1 271
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 288	84	878	967	(89)	-9.2%	1 288
Vote 13 - WATER		1 589	3 483	3 802	256	2 398	2 859	(461)	-16.1%	3 802
Vote 14 - ELECTRICITY		6 169	6 652	6 984	516	5 537	5 238	299	5.7%	6 984
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	45 019	46 058	49 750	3 554	34 398	36 951	(2 553)	-6.9%	49 750
Surplus/ (Deficit) for the year	2	(539)	1 610	1 890	3 257	5 159	2 397	2 761	115.2%	1 783



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

Wooten Lumber - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - May 2013										
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	2 597	2 516	81	3%	2 530
Property rates - penalties & collection charges		194	60	60	19	116	45	71	159%	60
Service charges - electricity revenue		7 864	9 178	9 058	720	6 793	6 793	(0)	0%	9 058
Service charges - water revenue		852	1 618	1 560	157	1 392	1 170	222	19%	1 560
Service charges - sanitation revenue		1 627	1 897	1 731	137	1 230	1 298	(69)	-5%	1 731
Service charges - refuse revenue		1 503	1 669	1 634	137	1 229	1 226	3	0%	1 634
Service charges - other		88	78	311	7	85	233	(148)	-64%	311
Rental of facilities and equipment		910	829	834	85	787	625	162	26%	834
Interest earned - external investments		659	433	467	17	138	350	(211)	-60%	467
Interest earned - outstanding debtors		202	158	158	17	192	119	73	62%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	3 130	371	2 544	2 347	197	8%	3 130
Licences and permits		860	248	344	84	767	258	509	198%	344
Agency services		102	95	95	-	-	71	(71)	-100%	95
Transfers recognised - operational		13 994	15 286	16 779	2 672	12 691	12 584	107	1%	16 779
Other revenue		988	738	1 007	2	225	755	(530)	-70%	1 007
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	39 697	4 429	30 787	30 391	395	1%	39 697
Expenditure By Type										
Employee related costs		9 481	12 809	12 978	862	8 167	9 372	(1 205)	-13%	12 978
Remuneration of councillors		2 079	2 109	2 249	269	1 656	1 687	(31)	-2%	2 249
Debt impairment		218	191	190	-	-	143	(143)	-100%	190
Depreciation & asset impairment		9 687	9 526	11 486	953	8 154	8 614	(460)	-5%	11 486
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	6 300	468	5 109	4 725	384	8%	6 300
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	4 230	179	1 591	3 173	(1 581)	-50%	4 230
Transfers and grants		3 572	3 576	3 983	242	2 604	2 987	(384)	-13%	3 983
Other expenditure		12 114	10 279	8 325	581	7 118	6 243	875	14%	8 325
Loss on disposal of PPE		-	12	9	-	-	7	(7)	-100%	9
Total Expenditure		45 211	46 531	49 749	3 554	34 399	36 951	(2 552)	-7%	49 749
Surplus/(Deficit)		(10 926)	(10 333)	(10 053)	876	(3 612)	(6 560)	2 948	(0)	(10 053)
Transfers recognised - capital		10 387	11 943	11 943	2 381	8 770	8 957	(187)	(0)	11 943
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 890	3 257	5 158	2 397			1 890
Taxation								-		
Surplus/(Deficit) after taxation		(539)	1 610	1 890	3 257	5 158	2 397			1 890
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 890	3 257	5 158	2 397			1 890
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(539)	1 610	1 890	3 257	5 158	2 397			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) - M09 March

Vote Description	Ref	2012/13	Budget Year 2013/14							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	<b>1</b>									
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	3	-	3	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		17	149	87	-	13	149	(136)	-91%	87
Vote 4 - BUDGET & TREASURY		-	30	105	-	65	30	35	116%	105
Vote 5 - PLANNING AND DEVELOPMENT		-	12	12	-	-	12	(12)	-100%	12
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	192	-	-	185	(185)	-100%	192
Vote 7 - SPORTS AND RECREATION		247	1 589	3 336	40	40	1 006	(966)	-96%	3 336
Vote 8 - HOUSING		909	4 048	4 048	-	-	4 048	(4 048)	-100%	4 048
Vote 9 - PUBLIC SAFETY		-	70	40	-	-	20	(20)	-100%	40
Vote 10 - ROAD TRANSPORT		769	10	391	58	329	10	319	3193%	391
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	5 557	-	6 121	5 303	818	15%	5 557
Vote 13 - WATER		2 672	3 567	1 537	0	24	306	(282)	-92%	1 537
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>
<b>Total Capital Expenditure</b>		<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>17</b>	<b>179</b>	<b>192</b>	<b>-</b>	<b>81</b>	<b>179</b>	<b>(98)</b>	<b>-55%</b>	<b>192</b>
Executive and council		-	-	-	-	3	-	3	#DIV/0!	-
Budget and treasury office		-	30	105	-	65	30	35	116%	105
Corporate services		17	149	87	-	13	149	(136)	-91%	87
<b>Community and public safety</b>		<b>1 156</b>	<b>5 892</b>	<b>7 616</b>	<b>40</b>	<b>40</b>	<b>5 259</b>	<b>(5 219)</b>	<b>-99%</b>	<b>7 616</b>
Community and social services		-	115	122	-	-	115	(115)	-100%	122
Sport and recreation		247	1 589	3 336	40	40	1 006	(966)	-96%	3 336
Public safety		-	70	40	-	-	20	(20)	-100%	40
Housing		909	4 048	4 048	-	-	4 048	(4 048)	-100%	4 048
Health		-	70	70	-	-	70	(70)	-100%	70
<b>Economic and environmental services</b>		<b>769</b>	<b>22</b>	<b>403</b>	<b>58</b>	<b>329</b>	<b>22</b>	<b>307</b>	<b>1397%</b>	<b>403</b>
Planning and development		-	12	12	-	-	12	(12)	-100%	12
Road transport		769	10	391	58	329	10	319	3193%	391
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>10 359</b>	<b>6 391</b>	<b>7 094</b>	<b>0</b>	<b>6 145</b>	<b>5 609</b>	<b>536</b>	<b>10%</b>	<b>7 094</b>
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	1 537	0	24	306	(282)	-92%	1 537
Waste water management		7 567	2 823	5 557	-	6 121	5 303	818	15%	5 557
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>										
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>
<b>Funded by:</b>										
National Government		10 675	10 218	11 587	58	6 447	9 003	(2 556)	-28%	11 587
Provincial Government		1 609	1 725	3 237	40	44	1 725	(1 681)	-97%	3 237
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>12 284</b>	<b>11 943</b>	<b>14 824</b>	<b>98</b>	<b>6 491</b>	<b>10 728</b>	<b>(4 237)</b>	<b>-39%</b>	<b>14 824</b>
<b>Public contributions &amp; donations</b>	<b>5</b>									
<b>Borrowing</b>	<b>6</b>									
Internally generated funds		17	541	481	0	105	341	(236)	-69%	481
<b>Total Capital Funding</b>		<b>12 301</b>	<b>12 484</b>	<b>15 305</b>	<b>98</b>	<b>6 595</b>	<b>11 069</b>	<b>(4 474)</b>	<b>-40%</b>	<b>15 305</b>

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

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><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		7 960	2	2	10 782	10 782
Call investment deposits		–	9 798	9 798	7 421	7 421
Consumer debtors		1 392	1 250	1 250	1 293	1 293
Other debtors		2 763	2 690	2 690	2 816	2 816
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>23 521</b>	<b>23 521</b>
<b>Non current assets</b>						
Long-term receivables		10	–	–	18	18
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	139 711	139 711
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>144 870</b>	<b>144 870</b>
<b>TOTAL ASSETS</b>		<b>165 330</b>	<b>160 297</b>	<b>160 297</b>	<b>168 391</b>	<b>168 391</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		351	335	335	316	316
Trade and other payables		6 485	5 941	5 941	8 764	8 764
Provisions		372	320	320	519	519
<b>Total current liabilities</b>		<b>7 208</b>	<b>6 596</b>	<b>6 596</b>	<b>9 599</b>	<b>9 599</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>17 950</b>	<b>17 950</b>
<b>NET ASSETS</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>150 441</b>	<b>150 441</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	150 441	150 441
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>149 771</b>	<b>146 300</b>	<b>146 300</b>	<b>150 441</b>	<b>150 441</b>

Table C7: Cash Flow

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

Description	Ref	2012/13	Budget Year 2013/14							Full Year Forecast
		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>										
Ratepayers and other		18 742	18 605	18 605	1 935	25 823	1 449	24 374	1682%	18 605
Government - operating		25 334	14 786	14 786	2 573	10 880	181	10 699	5912%	14 786
Government - capital		-	11 943	11 943	5 505	9 835	1 493	8 342	559%	11 943
Interest		1 056	591	591	34	350	49	301	611%	591
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(3 152)	(28 355)	(2 461)	(25 894)	1052%	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(127)	(1 681)	(25)	(1 656)	6514%	(505)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 961</b>	<b>12 490</b>	<b>12 490</b>	<b>6 768</b>	<b>16 852</b>	<b>686</b>	<b>71 265</b>	<b>10395%</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)	(98)	(6 595)	(1 907)	(4 688)	246%	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 004)</b>	<b>(12 484)</b>	<b>(12 484)</b>	<b>(98)</b>	<b>(6 595)</b>	<b>(1 907)</b>	<b>4 688</b>	<b>-246%</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>6 669</b>	<b>10 256</b>	<b>(1 222)</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		18 216	6 738			7 966

## 4. Supporting Documentation

### Debtors Analysis

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

Description		NT Code	Budget Year 2013/14										
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total	Bad Debts	
R thousands													
Debtors Age Analysis By Revenue Source													
Trade and Other Receivables from Ex change Transactions - Water		1200	91	37	37	103	41	25	20	431	784	-	
Trade and Other Receivables from Ex change Transactions - Electricity		1300	632	41	34	53	34	13	3	76	887	-	
Receivables from Non-ex change Transactions - Property Rates		1400	197	18	703	40	12	6	3	1 473	2 452	-	
Receivables from Ex change Transactions - Waste Water Management		1500	90	55	51	138	57	26	27	527	970	-	
Receivables from Ex change Transactions - Waste Management		1600	113	17	23	58	18	17	16	349	611	-	
Receivables from Ex change Transactions - Property Rental Debtors		1700	25	9	8	39	11	11	8	219	330	-	
Interest on Arrear Debtor Accounts		1810	550	-	-	-	-	-	-	-	550	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		1820	-	-	-	-	-	-	-	-	-	-	
Other		1900	(10)	1	1	3	8	2	1	10	15	-	
Total By Revenue Source		2000	1 688	177	857	435	181	100	77	3 084	6 599	-	
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	49	69	294	60	6	3	3	228	712	-	
Commercial		2300	552	14	14	25	4	8	5	111	734	-	
Households		2400	1 077	93	546	346	169	87	66	2 738	5 122	-	
Other		2500	10	1	4	4	1	2	2	7	31	-	
Total By Customer Category		2600	1 688	177	857	435	181	100	77	3 084	6 599	-	

### Creditors Analysis

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

Woods Llangsbury - Supporting Table 004 Monthly Budget Statement - aged creditors - m05 march										
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	-	7							7
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	2600	-	7	-	-	-	-	-	-	7

## **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.

## **6. Recommendation**

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