

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

The Mayor tabled the mid year budget and performance report. The annual report was tabled to Council and the community was invited to give inputs on the report.

2. Executive Summary

Section 71 of the MFMA states the 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 February monthly budget statement is the first monthly statement to reflect the adjustments budget approved by Council on 27 February 2014.

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

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	39 697	26 357	73.00
Total Expenditure	34 588	37 806	24 456	71.00
Surplus (Deficit) (Exl Capital transfers)	1 610	1 890	1 901	118.00
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 943	14 824	6 393	54.00
Transfers from Internal funds	541	481	104	19.00
Capital Expenditure	12 484	15 305	6 497	52.00

Operating Revenue

The Municipality have generated 73.0% or R26,357 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the financial year operating grants totalling R10,018 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 4%. Grants revenue is under the year to date budgeted amount with R1.17 million. The largest part of the grants received is part of the Equitable share allocation for the financial year.

Operating Expenditure

For the month ending February 2014, the Municipality managed to spend within the budgeted norms. An amount of R37,806 million or 71,0% 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 10.4%. 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 12% 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 000 or 21.6% of the internal funded Capital Budget to date. The total MIG spending amounts to R6,497 million or 42.5% 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 R3,587 million. The closing balance for the month ended February is R11,547 million. The increase in cash flow is due to the receipt of the operational grants as well as the first payment on the MIG. 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 R6,698 million for the month ending February 2014. The outstanding debt for more than 90 days amounts to 51.96% which is an increase since the previous month. The payment rate for 2012/2013 financial year was 95.28%. 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 February 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 - M08 February

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									
<u>Financial Performance</u>									
Property rates	2 312	2 216	2 590	37	2 690	2 552	138	5%	2 590
Service charges	11 934	14 440	14 294	1 208	9 570	9 529	41	0%	14 294
Investment revenue	861	591	625	(2)	297	417	(120)	-29%	625
Transfers recognised - operational	13 994	15 286	16 779	102	10 018	11 186	(1 167)	-10%	16 779
Other own revenue	5 185	3 666	5 409	460	3 782	3 606	176	5%	5 409
Total Revenue (excluding capital transfers and contributions)	34 285	36 198	39 697	1 805	26 357	27 289	(932)	-3%	39 697
Employee costs	9 481	12 809	12 978	844	7 306	8 417	(1 111)	-13%	12 978
Remuneration of Councillors	2 079	2 109	2 249	173	1 386	1 499	(113)	-8%	2 249
Depreciation & asset impairment	9 687	9 526	11 486	843	7 201	7 657	(456)	-6%	11 486
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	6 300	1 037	4 640	4 200	440	10%	6 300
Transfers and grants	3 572	3 576	3 983	317	2 362	2 655	(294)	-	3 983
Other expenditure	14 714	12 662	12 753	986	7 950	8 502	(552)	-6%	12 753
Total Expenditure	45 211	46 531	49 749	4 201	30 845	32 931	(2 086)	-6%	49 749
Surplus/(Deficit)	(10 926)	(10 333)	(10 053)	(2 396)	(4 488)	(5 642)	1 154	-20%	(10 053)
Transfers recognised - capital	10 387	11 943	11 943	1 376	6 389	7 962	(1 573)	-20%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(539)	1 610	1 890	(1 020)	1 901	2 320	(419)	-18%	1 890
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(539)	1 610	1 890	(1 020)	1 901	2 320	(419)	-18%	1 890
<u>Capital expenditure & funds sources</u>									
Capital expenditure	12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305
Capital transfers recognised	12 284	11 943	14 824	1 376	6 393	8 871	(2 478)	-28%	14 824
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	481	11	104	291	(187)	-64%	481
Total sources of capital funds	12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305
<u>Financial position</u>									
Total current assets	13 322	15 040	15 040		18 663				18 663
Total non current assets	152 008	145 256	145 256		146 456				146 456
Total current liabilities	7 208	6 596	6 596		9 026				9 026
Total non current liabilities	8 351	7 400	7 400		8 351				8 351
Community wealth/Equity	149 771	146 300	146 300		147 742				147 742
<u>Cash flows</u>									
Net cash from (used) operating	8 961	12 490	12 490	(338)	10 084	2 239	7 845	350%	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(1 387)	(6 497)	(3 228)	(3 269)	101%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 966	-	11 547	6 970	4 576	66%	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
<u>Debtors Age Analysis</u>									
Total By Revenue Source	1 875	898	448	185	101	77	87	3 026	6 698
<u>Creditors Age Analysis</u>									
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) - M08 February

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										
<i>Governance and administration</i>		27 488	29 616	31 194	1 495	18 824	21 621	(2 797)	-13%	31 194
Executive and council		10 205	22 319	22 277	1 378	14 163	14 851	(688)	-5%	22 277
Budget and treasury office		14 188	4 200	4 574	38	2 692	3 874	(1 183)	-31%	4 574
Corporate services		3 094	3 097	4 343	80	1 969	2 895	(926)	-32%	4 343
<i>Community and public safety</i>		3 847	2 718	4 288	413	3 595	2 859	736	26%	4 288
Community and social services		596	653	659	34	627	439	188	43%	659
Sport and recreation		1	1	1	—	—	0	(0)	-100%	1
Public safety		3 237	2 054	3 619	378	2 961	2 413	548	23%	3 619
Housing		12	10	10	1	8	7	1	17%	10
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		1 479	1 031	1 143	70	835	762	73	10%	1 143
Planning and development		98	—	107	—	—	71	(71)	-100%	107
Road transport		1 381	1 031	1 036	70	835	691	144	21%	1 036
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		11 666	14 303	15 015	1 202	9 492	10 010	(518)	-5%	15 015
Electricity		7 864	8 899	9 058	759	6 073	6 038	35	1%	9 058
Water		852	1 860	2 502	169	1 234	1 668	(434)	-26%	2 502
Waste water management		1 627	1 916	1 821	138	1 093	1 214	(122)	-10%	1 821
Waste management		1 323	1 628	1 634	137	1 092	1 090	3	0%	1 634
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	44 479	47 669	51 640	3 180	32 746	35 251	(2 506)	-7%	51 640
Expenditure - Standard										
<i>Governance and administration</i>		21 064	22 257	24 001	1 693	13 820	15 636	(1 817)	-12%	24 001
Executive and council		7 502	9 516	9 418	583	5 100	5 838	(738)	-13%	9 418
Budget and treasury office		6 071	5 554	6 350	662	4 471	4 285	186	4%	6 350
Corporate services		7 492	7 187	8 233	448	4 248	5 513	(1 265)	-23%	8 233
<i>Community and public safety</i>		5 422	4 810	5 933	464	3 989	4 010	(21)	-1%	5 933
Community and social services		1 543	1 532	1 520	89	807	1 036	(229)	-22%	1 520
Sport and recreation		46	408	408	29	231	274	(42)	-15%	408
Public safety		3 540	2 497	3 626	325	2 764	2 447	317	13%	3 626
Housing		261	255	262	20	179	175	4	3%	262
Health		32	118	118	1	7	79	(71)	-91%	118
<i>Economic and environmental services</i>		8 497	6 353	6 460	479	4 397	4 357	40	1%	6 460
Planning and development		428	389	495	30	305	336	(31)	-9%	495
Road transport		8 070	5 964	5 964	449	4 092	4 021	72	2%	5 964
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		10 026	12 624	13 345	1 565	8 635	8 920	(285)	-3%	13 345
Electricity		6 169	6 652	6 985	1 087	5 021	4 656	365	8%	6 985
Water		1 589	3 483	3 802	306	2 142	2 545	(403)	-16%	3 802
Waste water management		1 154	1 253	1 287	98	795	861	(66)	-8%	1 287
Waste management		1 114	1 238	1 271	74	677	858	(181)	-21%	1 271
<i>Other</i>		9	14	11	—	3	7	(3)	-50%	11
Total Expenditure - Standard	3	45 019	46 058	49 749	4 201	30 845	32 931	(2 085)	-6%	49 749
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(1 020)	1 901	2 321	(420)	-18%	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) - M08 February**

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	1 378	14 163	14 851	(688)	-4.6%	22 319
Vote 2 - MUNICIPAL MANAGER			—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES			3 094	3 097	4 343	80	1 969	2 895	(926)	-32.0%	3 097
Vote 4 - BUDGET & TREASURY			14 188	4 200	4 574	38	2 692	3 874	(1 183)	-30.5%	4 200
Vote 5 - PLANNING AND DEVEOLPMENT			98	—	107	—	—	71	(71)	-100.0%	—
Vote 6 - COMMUNITY AND SOCIAL SERV			597	653	659	35	628	439	188	42.9%	653
Vote 7 - SPORTS AND RECREATION			1	1	1	—	—	0	(0)	-100.0%	1
Vote 8 - HOUSING			12	10	10	1	8	7	1	16.9%	10
Vote 9 - PUBLIC SAFETY			3 237	2 054	3 619	378	2 961	2 413	548	22.7%	2 054
Vote 10 - ROAD TRANSPORT			1 381	1 031	1 036	70	835	691	144	20.8%	1 031
Vote 11 - WASTE MANAGEMENT			1 323	1 628	1 634	137	1 092	1 090	3	0.3%	1 628
Vote 12 - WASTE WATER MANAGEMENT			1 627	1 916	1 821	138	1 093	1 214	(122)	-10.0%	1 916
Vote 13 - WATER			852	1 860	2 502	169	1 234	1 668	(434)	-26.0%	1 860
Vote 14 - ELECTRICITY			7 864	8 899	9 058	759	6 073	6 038	35	0.6%	8 899
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	44 480	47 669	51 640	3 181	32 746	35 251	(2 505)	-7.1%	47 669
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			5 123	6 882	6 699	397	3 454	3 979	(525)	-13.2%	6 882
Vote 2 - MUNICIPAL MANAGER			2 379	2 633	2 719	186	1 646	1 859	(213)	-11.5%	2 633
Vote 3 - CORPORATE SERVICES			7 492	7 187	8 233	448	4 248	5 513	(1 265)	-22.9%	7 187
Vote 4 - BUDGET & TREASURY			6 071	5 554	6 350	662	4 471	4 285	186	4.3%	5 554
Vote 5 - PLANNING AND DEVEOLPMENT			428	389	495	30	305	336	(31)	-9.3%	389
Vote 6 - COMMUNITY AND SOCIAL SERV			779	895	884	44	429	601	(172)	-28.6%	895
Vote 7 - SPORTS AND RECREATION			851	1 178	1 172	75	620	794	(174)	-21.9%	1 178
Vote 8 - HOUSING			261	255	262	20	179	175	4	2.6%	255
Vote 9 - PUBLIC SAFETY			3 540	2 497	3 626	325	2 764	2 447	317	12.9%	2 497
Vote 10 - ROAD TRANSPORT			8 070	5 964	5 964	449	4 092	4 021	72	1.8%	5 964
Vote 11 - WASTE MANAGEMENT			1 114	1 238	1 271	74	677	858	(181)	-21.1%	1 238
Vote 12 - WASTE WATER MANAGEMENT			1 154	1 253	1 288	98	795	861	(66)	-7.7%	1 253
Vote 13 - WATER			1 589	3 483	3 802	306	2 142	2 545	(403)	-15.8%	3 483
Vote 14 - ELECTRICITY			6 169	6 652	6 984	1 087	5 021	4 656	365	7.8%	6 652
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	45 019	46 058	49 750	4 201	30 845	32 931	(2 086)	-6.3%	46 058
Surplus/ (Deficit) for the year		2	(539)	1 610	1 890	(1 020)	1 901	2 320	(419)	-18.1%	1 610

Table C4: Financial Performance (Revenue and Expenditure)**WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February**

WCO51 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - Mo02 February										
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	2 592	2 512	81	3%	2 530
Property rates - penalties & collection charges		194	60	60	33	98	40	58	144%	60
Service charges - electricity revenue		7 864	9 178	9 058	759	6 073	6 038	35	1%	9 058
Service charges - water revenue		852	1 618	1 560	169	1 234	1 040	194	19%	1 560
Service charges - sanitation revenue		1 627	1 897	1 731	138	1 093	1 154	(62)	-5%	1 731
Service charges - refuse revenue		1 503	1 669	1 634	137	1 092	1 090	3	0%	1 634
Service charges - other		88	78	311	6	78	207	(129)	-62%	311
Rental of facilities and equipment		910	829	834	79	702	556	146	26%	834
Interest earned - external investments		659	433	467	8	122	311	(189)	-61%	467
Interest earned - outstanding debtors		202	158	158	(10)	175	106	70	66%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	3 130	267	2 174	2 087	87	4%	3 130
Licences and permits		860	248	344	96	683	229	454	198%	344
Agency services		102	95	95	-	-	63	(63)	-100%	95
Transfers recognised - operational		13 994	15 286	16 779	102	10 018	11 186	(1 167)	-10%	16 779
Other revenue		988	738	1 007	18	223	671	(448)	-67%	1 007
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	39 697	1 805	26 357	27 289	(932)	-3%	39 697
Expenditure By Type										
Employee related costs		9 481	12 809	12 978	844	7 306	8 417	(1 111)	-13%	12 978
Remuneration of councillors		2 079	2 109	2 249	173	1 386	1 499	(113)	-8%	2 249
Debt impairment		218	191	190	-	-	127	(127)	-100%	190
Depreciation & asset impairment		9 687	9 526	11 486	843	7 201	7 657	(456)	-6%	11 486
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	6 300	1 037	4 640	4 200	440	10%	6 300
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	4 230	171	1 412	2 820	(1 408)	-50%	4 230
Transfers and grants		3 572	3 576	3 983	317	2 362	2 655	(294)	-11%	3 983
Other expenditure		12 114	10 279	8 325	815	6 537	5 550	988	18%	8 325
Loss on disposal of PPE		-	12	9	-	-	6	(6)	-100%	9
Total Expenditure		45 211	46 531	49 749	4 201	30 845	32 931	(2 086)	-6%	49 749
Surplus/(Deficit)		(10 926)	(10 333)	(10 053)	(2 396)	(4 488)	(5 642)	1 154	(0)	(10 053)
Transfers recognised - capital		10 387	11 943	11 943	1 376	6 389	7 962	(1 573)	(0)	11 943
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 890	(1 020)	1 901	2 320			1 890
Taxation								-		
Surplus/(Deficit) after taxation		(539)	1 610	1 890	(1 020)	1 901	2 320			1 890
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 890	(1 020)	1 901	2 320			1 890
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(539)	1 610	1 890	(1 020)	1 901	2 320			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) - M08 February

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 %	
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	-	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	-	-	755	(755)	-100%	3 336
Vote 8 - HOUSING		909	4 048	4 048	-	-	2 698	(2 698)	-100%	4 048
Vote 9 - PUBLIC SAFETY		-	70	40	-	-	20	(20)	-100%	40
Vote 10 - ROAD TRANSPORT		769	10	391	22	271	10	261	2615%	391
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	5 557	1 353	6 121	5 303	818	15%	5 557
Vote 13 - WATER		2 672	3 567	1 537	12	24	-	24	#DIV/0!	1 537
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305
Total Capital Expenditure		12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305
Capital Expenditure - Standard Classification										
Governance and administration		17	179	192	-	81	179	(98)	-55%	192
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
Community and public safety		1 156	5 892	7 616	-	-	3 658	(3 658)	-100%	7 616
Community and social services		-	115	122	-	-	115	(115)	-100%	122
Sport and recreation		247	1 589	3 336	-	-	755	(755)	-100%	3 336
Public safety		-	70	40	-	-	20	(20)	-100%	40
Housing		909	4 048	4 048	-	-	2 698	(2 698)	-100%	4 048
Health		-	70	70	-	-	70	(70)	-100%	70
Economic and environmental services		769	22	403	22	271	22	249	1134%	403
Planning and development		-	12	12	-	-	12	(12)	-100%	12
Road transport		769	10	391	22	271	10	261	2615%	391
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 359	6 391	7 094	1 365	6 145	5 303	842	16%	7 094
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	1 537	12	24	-	24	#DIV/0!	1 537
Waste water management		7 567	2 823	5 557	1 353	6 121	5 303	818	15%	5 557
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305
Funded by:										
National Government		10 675	10 218	11 587	1 376	6 389	7 146	(757)	-11%	11 587
Provincial Government		1 609	1 725	3 237	-	4	1 725	(1 721)	-100%	3 237
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12 284	11 943	14 824	1 376	6 393	8 871	(2 478)	-28%	14 824
Public contributions & donations	5									
Borrowing	6									
Internally generated funds		17	541	481	11	104	291	(187)	-64%	481
Total Capital Funding		12 301	12 484	15 305	1 387	6 497	9 162	(2 665)	-29%	15 305

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M08 February**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		7 960	2	2	5 838	5 838
Call investment deposits		–	9 798	9 798	7 421	7 421
Consumer debtors		1 392	1 250	1 250	1 366	1 366
Other debtors		2 763	2 690	2 690	2 830	2 830
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	18 663	18 663
Non current assets						
Long-term receivables		10	–	–	16	16
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	141 299	141 299
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	146 456	146 456
TOTAL ASSETS		165 330	160 297	160 297	165 119	165 119
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		351	335	335	323	323
Trade and other payables		6 485	5 941	5 941	8 184	8 184
Provisions		372	320	320	519	519
Total current liabilities		7 208	6 596	6 596	9 026	9 026
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	17 377	17 377
NET ASSETS	2	149 771	146 300	146 300	147 742	147 742
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		149 771	146 300	146 300	147 742	147 742
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	149 771	146 300	146 300	147 742	147 742

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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 %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		18 742	18 605	18 605	2 785	23 888	1 448	22 440	1550%	18 605
Government - operating		25 334	14 786	14 786	34	8 307	3 248	5 059	156%	14 786
Government - capital		-	11 943	11 943	-	4 330	-	4 330	#DIV/0!	11 943
Interest		1 056	591	591	(2)	316	49	267	543%	591
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(2 951)	(25 203)	(2 481)	(22 722)	916%	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(203)	(1 554)	(25)	(1 529)	6015%	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 961	12 490	12 490	(338)	10 084	2 239	56 346	2517%	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)	(1 387)	(6 497)	(3 228)	(3 269)	101%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 004)	(12 484)	(12 484)	(1 387)	(6 497)	(3 228)	3 269	-101%	(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	(1 725)	3 587	(989)			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		11 547	6 970			7 966

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

W0031 Langsburg - Supporting Table SCS Monthly Budget Statement - aged Debtors - m06 February													
Description		NT Code	Budget Year 2013/14										
R thousands			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	Bad Debts	
Debtors Age Analysis By Revenue Source													
Trade and Other Receivables from Ex change Transactions - Water		1200	114	41	105	41	25	20	22	416	785	-	
Trade and Other Receivables from Ex change Transactions - Electricity		1300	679	47	59	37	13	3	4	73	915	-	
Receivables from Non-ex change Transactions - Property Rates		1400	288	717	41	12	6	3	6	1 473	2 546	-	
Receivables from Ex change Transactions - Waste Water Management		1500	123	53	139	57	26	27	29	508	962	-	
Receivables from Ex change Transactions - Waste Management		1600	118	29	61	18	17	16	16	336	612	-	
Receivables from Ex change Transactions - Property Rental Debtors		1700	22	9	39	11	11	8	10	210	320	-	
Interest on Arrear Debtor Accounts		1810	540	-	-	-	-	-	-	-	540	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		1820	-	-	-	-	-	-	-	-	-	-	
Other		1900	(10)	2	4	8	2	1	1	10	17	-	
Total By Revenue Source		2000	1 875	898	448	185	101	77	87	3 026	6 698	-	
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	108	296	65	8	3	3	3	226	712	-	
Commercial		2300	611	36	25	4	8	5	5	109	803	-	
Households		2400	1 151	562	354	171	88	67	78	2 686	5 156	-	
Other		2500	6	4	4	1	2	2	1	6	26	-	
Total By Customer Category		2600	1 875	898	448	185	101	77	87	3 026	6 698	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Woods Llangsbury - Supporting Table 04 - Monthly Budget Statement - aged creditors - 0001 February										
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.

6. Recommendation

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