

# **LAINGSBURG MUNICIPALITY**



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
DECEMBER 2013**

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## 1. Mayors Report

## 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 December 2013.

R thousands	Original	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	22 698	62.70
Total Expenditure	34 588	23 210	49.00
Surplus (Deficit) (Excl Capital transfers)	1 610	(512)	
Capital Expenditure			
Sources of Finance			
Transfers from Grants	11 943	5 013	41.97
Transfers from Internal funds	541	91	16.80
Capital Expenditure	12 484	5 104	40.80

### Operating Revenue

The Municipality have generated 62.7% or R22,698 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the six months of the financial year operating grants totalling R9,821 million were received. During the first two quarters of the financial year operating grants totalling R9,821 million were received. Revenue from electricity, sanitation and refuse is in line with the year to date budget, but the sale of water is 10% under the budgeted sales figures for the period. The forecast is that sales will rise during the summer period. The net revenue from traffic fines exceeds the year to date budgeted amount

with 12%. Grants revenue exceeds the year to date budgeted amount with R1.19 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 December 2013, the Municipality managed to spend within the budgeted norms. An amount of R23,210 million or 49,0% 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 23%. 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 14% 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 R91 000 or 16.8% of the internal funded Capital Budget to date. The MIG spending for December totalled to R13 000 bringing the total MIG spending to R5,013 million or 42.0% to date. The housing project will be starting during January 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 R6,504 million. The closing balance for the month ended December is R14,464 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 R6,803 million for the month ending December 2013. The outstanding debt for more than 90 days amounts to 48.4% 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 R1.714 million for the month ending December 2013 . 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 - M06 December

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	2 216	18	2 634	2 162	472	22%	2 216
Service charges	11 934	14 440	14 440	1 074	7 090	7 062	28	0%	14 440
Investment revenue	861	591	591	90	264	295	(32)	-11%	591
Transfers recognised - operational	13 994	15 286	15 286	4 352	9 821	7 643	2 178	29%	15 286
Other own revenue	5 185	3 666	3 666	485	2 889	1 755	1 134	65%	3 666
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>34 285</b>	<b>36 198</b>	<b>36 198</b>	<b>6 020</b>	<b>22 698</b>	<b>18 917</b>	<b>3 781</b>	<b>20%</b>	<b>36 198</b>
Employee costs	9 481	12 809	12 809	872	5 507	6 421	(914)	-14%	12 809
Remuneration of Councillors	2 079	2 109	2 109	173	1 040	1 055	(15)	-1%	2 109
Depreciation & asset impairment	9 687	9 526	9 526	948	5 386	5 705	(319)	-6%	9 526
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	5 848	545	3 603	2 924	679	23%	5 848
Transfers and grants	3 572	3 576	3 576	311	1 655	1 788	(133)	-	3 576
Other expenditure	14 714	12 662	12 662	1 299	6 019	5 153	866	17%	12 662
<b>Total Expenditure</b>	<b>45 211</b>	<b>46 531</b>	<b>46 531</b>	<b>4 148</b>	<b>23 210</b>	<b>23 046</b>	<b>164</b>	<b>1%</b>	<b>46 531</b>
<b>Surplus/(Deficit)</b>	<b>(10 926)</b>	<b>(10 333)</b>	<b>(10 333)</b>	<b>1 871</b>	<b>(512)</b>	<b>(4 129)</b>	<b>3 616</b>	<b>-88%</b>	<b>(10 333)</b>
Transfers recognised - capital	10 387	11 943	11 943	-	4 985	5 972	(987)	-17%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(539)</b>	<b>1 610</b>	<b>1 610</b>	<b>1 871</b>	<b>4 472</b>	<b>1 843</b>	<b>2 630</b>	<b>143%</b>	<b>1 610</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(539)</b>	<b>1 610</b>	<b>1 610</b>	<b>1 871</b>	<b>4 472</b>	<b>1 843</b>	<b>2 630</b>	<b>143%</b>	<b>1 610</b>
<b><u>Capital expenditure &amp; funds sources</u></b>									
<b>Capital expenditure</b>	<b>12 301</b>	<b>12 484</b>	<b>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>
Capital transfers recognised	12 284	11 943	11 943	13	5 013	5 418	(405)	-7%	11 943
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	541	12	91	140	(49)	-35%	541
<b>Total sources of capital funds</b>	<b>12 301</b>	<b>12 484</b>	<b>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>
<b><u>Financial position</u></b>									
Total current assets	13 322	12 564	-		3 661				12 564
Total non current assets	152 008	148 151	-		(1 269)				148 151
Total current liabilities	7 208	10 302	-		2 639				10 302
Total non current liabilities	8 351	7 913	-		-				7 913
<b>Community wealth/Equity</b>	<b>149 771</b>	<b>142 500</b>	<b>-</b>		<b>(247)</b>				<b>142 500</b>
<b><u>Cash flows</u></b>									
Net cash from (used) operating	8 961	12 490	-	3 826	11 608	-	11 608	#DIV/0!	12 490
Net cash from (used) investing	(11 004)	(12 484)	-	(25)	(5 104)	-	(5 104)	#DIV/0!	(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>7 960</b>	<b>-</b>	<b>14 464</b>	<b>7 960</b>	<b>6 504</b>	<b>82%</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	3 202	200	107	82	92	89	91	2 940	6 803
<b><u>Creditors Age Analysis</u></b>									
Total Creditors	1 714	-	-	-	-	-	-	-	1 714

## 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) - M06 December

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									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>27 488</b>	<b>29 616</b>	<b>29 616</b>	<b>3 744</b>	<b>17 121</b>	<b>15 863</b>	1 258	8%	<b>29 616</b>
Executive and council		10 205	22 319	22 319	3 408	7 727	11 160	(3 433)	-31%	22 319
Budget and treasury office		14 188	4 200	4 200	86	7 620	3 154	4 466	142%	4 200
Corporate services		3 094	3 097	3 097	251	1 774	1 548	226	15%	3 097
<i><b>Community and public safety</b></i>		<b>3 847</b>	<b>2 718</b>	<b>2 718</b>	<b>548</b>	<b>2 872</b>	<b>1 359</b>	1 513	111%	<b>2 718</b>
Community and social services		596	653	653	221	592	327	266	81%	653
Sport and recreation		1	1	1	-	-	0	(0)	-100%	1
Public safety		3 237	2 054	2 054	326	2 274	1 027	1 247	121%	2 054
Housing		12	10	10	1	6	5	1	20%	10
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>1 479</b>	<b>1 031</b>	<b>1 031</b>	<b>661</b>	<b>668</b>	<b>516</b>	153	30%	<b>1 031</b>
Planning and development		98	-	-	-	-	-	-	-	-
Road transport		1 381	1 031	1 031	661	668	516	153	30%	1 031
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>11 666</b>	<b>14 303</b>	<b>14 303</b>	<b>1 067</b>	<b>7 021</b>	<b>7 152</b>	(130)	-2%	<b>14 303</b>
Electricity		7 864	8 899	8 899	654	4 525	4 450	75	2%	8 899
Water		852	1 860	1 860	148	859	930	(71)	-8%	1 860
Waste water management		1 627	1 916	1 916	132	818	958	(140)	-15%	1 916
Waste management		1 323	1 628	1 628	134	819	814	6	1%	1 628
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>44 479</b>	<b>47 669</b>	<b>47 669</b>	<b>6 020</b>	<b>27 683</b>	<b>24 889</b>	<b>2 794</b>	<b>11%</b>	<b>47 669</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>21 064</b>	<b>22 257</b>	<b>22 257</b>	<b>1 941</b>	<b>10 384</b>	<b>10 951</b>	(567)	-5%	<b>22 257</b>
Executive and council		7 502	9 516	9 516	592	3 862	4 466	(604)	-14%	9 516
Budget and treasury office		6 071	5 554	5 554	855	3 171	2 855	316	11%	5 554
Corporate services		7 492	7 187	7 187	493	3 351	3 630	(280)	-8%	7 187
<i><b>Community and public safety</b></i>		<b>5 422</b>	<b>4 810</b>	<b>4 810</b>	<b>572</b>	<b>3 017</b>	<b>2 488</b>	529	21%	<b>4 810</b>
Community and social services		1 543	1 532	1 532	101	593	800	(207)	-26%	1 532
Sport and recreation		46	408	408	30	171	207	(36)	-17%	408
Public safety		3 540	2 497	2 497	412	2 110	1 294	816	63%	2 497
Housing		261	255	255	29	136	127	8	7%	255
Health		32	118	118	1	6	60	(53)	-89%	118
<i><b>Economic and environmental services</b></i>		<b>8 497</b>	<b>6 353</b>	<b>6 353</b>	<b>525</b>	<b>3 340</b>	<b>3 252</b>	88	3%	<b>6 353</b>
Planning and development		428	389	389	30	231	203	28	14%	389
Road transport		8 070	5 964	5 964	495	3 109	3 049	60	2%	5 964
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>10 026</b>	<b>12 624</b>	<b>12 624</b>	<b>1 110</b>	<b>6 466</b>	<b>6 348</b>	118	2%	<b>12 624</b>
Electricity		6 169	6 652	6 652	600	3 896	3 326	570	17%	6 652
Water		1 589	3 483	3 483	253	1 494	1 757	(262)	-15%	3 483
Waste water management		1 154	1 253	1 253	96	548	631	(83)	-13%	1 253
Waste management		1 114	1 238	1 238	161	527	634	(107)	-17%	1 238
<i><b>Other</b></i>		<b>9</b>	<b>14</b>	<b>14</b>	<b>1</b>	<b>3</b>	<b>6</b>	(3)	-50%	<b>14</b>
<b>Total Expenditure - Standard</b>	3	<b>45 019</b>	<b>46 058</b>	<b>46 058</b>	<b>4 148</b>	<b>23 210</b>	<b>23 046</b>	<b>165</b>	<b>1%</b>	<b>46 058</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(539)</b>	<b>1 610</b>	<b>1 610</b>	<b>1 871</b>	<b>4 472</b>	<b>1 843</b>	<b>2 629</b>	<b>143%</b>	<b>1 610</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) - M06 December**

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	22 319	3 408	7 727	11 160	(3 433)	-30.8%	22 319
Vote 2 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES		3 094	3 097	3 097	251	1 774	1 548	226	14.6%	3 097
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 200	86	7 620	3 154	4 466	141.6%	4 200
Vote 5 - PLANNING AND DEVEOLPMENT		98	—	—	—	—	—	—	—	—
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	653	221	592	327	266	81.3%	653
Vote 7 - SPORTS AND RECREATION		1	1	1	—	—	0	(0)	-100.0%	1
Vote 8 - HOUSING		12	10	10	1	6	5	1	19.9%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	2 054	326	2 274	1 027	1 247	121.4%	2 054
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 031	661	668	516	153	29.6%	1 031
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 628	134	819	814	6	0.7%	1 628
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 916	132	818	958	(140)	-14.6%	1 916
Vote 13 - WATER		852	1 860	1 860	148	859	930	(71)	-7.6%	1 860
Vote 14 - ELECTRICITY		7 864	8 899	8 899	654	4 525	4 450	75	1.7%	8 899
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	44 480	47 669	47 669	6 020	27 683	24 889	2 794	11.2%	47 669
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 123	6 882	6 882	397	2 587	3 080	(494)	-16.0%	6 882
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 633	195	1 275	1 385	(110)	-7.9%	2 633
Vote 3 - CORPORATE SERVICES		7 492	7 187	7 187	493	3 351	3 630	(280)	-7.7%	7 187
Vote 4 - BUDGET & TREASURY		6 071	5 554	5 554	855	3 171	2 855	316	11.1%	5 554
Vote 5 - PLANNING AND DEVEOLPMENT		428	389	389	30	231	203	28	13.6%	389
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	895	56	308	465	(157)	-33.8%	895
Vote 7 - SPORTS AND RECREATION		851	1 178	1 178	75	467	608	(142)	-23.3%	1 178
Vote 8 - HOUSING		261	255	255	29	136	127	8	6.7%	255
Vote 9 - PUBLIC SAFETY		3 540	2 497	2 497	412	2 110	1 294	816	63.1%	2 497
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	495	3 109	3 049	60	2.0%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 238	161	527	634	(107)	-16.9%	1 238
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 253	96	548	631	(83)	-13.1%	1 253
Vote 13 - WATER		1 589	3 483	3 483	253	1 494	1 757	(262)	-14.9%	3 483
Vote 14 - ELECTRICITY		6 169	6 652	6 652	600	3 896	3 326	570	17.2%	6 652
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	45 019	46 058	46 058	4 148	23 210	23 046	165	0.7%	46 058
Surplus/ (Deficit) for the year	2	(539)	1 610	1 610	1 871	4 472	1 843	2 630	142.7%	1 610

**Table C4: Financial Performance (Revenue and Expenditure)****WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December**

Woolf Langsbury - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - 1st December										
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	2 156	5	2 583	2 132	450	21%	2 156
Property rates - penalties & collection charges		194	60	60	13	52	30	22	72%	60
Service charges - electricity revenue		7 864	9 178	9 178	654	4 525	4 450	75	2%	9 178
Service charges - water revenue		852	1 618	1 618	148	859	780	79	10%	1 618
Service charges - sanitation revenue		1 627	1 897	1 897	132	818	866	(47)	-5%	1 897
Service charges - refuse revenue		1 503	1 669	1 669	134	819	814	6	1%	1 669
Service charges - other		88	78	78	8	69	153	(84)	-55%	78
Rental of facilities and equipment		910	829	829	161	546	415	131	32%	829
Interest earned - external investments		659	433	433	15	102	216	(114)	-53%	433
Interest earned - outstanding debtors		202	158	158	75	162	79	82	104%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	1 755	248	1 707	877	830	95%	1 755
Licences and permits		860	248	248	69	499	124	375	302%	248
Agency services		102	95	95	-	-	48	(48)	-100%	95
Transfers recognised - operational		13 994	15 286	15 286	4 352	9 821	7 643	2 178	29%	15 286
Other revenue		988	738	738	8	137	291	(154)	-53%	738
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	36 198	6 020	22 698	18 917	3 781	20%	36 198
Expenditure By Type										
Employee related costs		9 481	12 809	12 809	872	5 507	6 421	(914)	-14%	12 809
Remuneration of councillors		2 079	2 109	2 109	173	1 040	1 055	(15)	-1%	2 109
Debt impairment		218	191	191	-	-	95	(95)	-100%	191
Depreciation & asset impairment		9 687	9 526	9 526	948	5 386	5 705	(319)	-6%	9 526
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	5 848	545	3 603	2 924	679	23%	5 848
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	2 181	260	1 079	1 091	(11)	-1%	2 181
Transfers and grants		3 572	3 576	3 576	311	1 655	1 788	(133)	-7%	3 576
Other expenditure		12 114	10 279	10 279	1 040	4 940	3 962	979	25%	10 279
Loss on disposal of PPE		-	12	12	-	-	6	(6)	-100%	12
Total Expenditure		45 211	46 531	46 531	4 148	23 210	23 046	164	1%	46 531
Surplus/(Deficit)										
Transfers recognised - capital		(10 926)	(10 333)	(10 333)	1 871	(512)	(4 129)	3 616	(0)	(10 333)
Contributions recognised - capital		10 387	11 943	11 943	-	4 985	5 972	(987)	(0)	11 943
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 610	1 871	4 472	1 843			1 610
Taxation								-		
Surplus/(Deficit) after taxation		(539)	1 610	1 610	1 871	4 472	1 843			1 610
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 610	1 871	4 472	1 843			1 610
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(539)	1 610	1 610	1 871	4 472	1 843			1 610

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) - M06 December

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	149	12	12	85	(73)	-86%	149
Vote 4 - BUDGET & TREASURY		-	30	30	-	65	25	40	159%	30
Vote 5 - PLANNING AND DEVELOPMENT		-	12	12	-	-	-	-	-	12
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	185	-	-	115	(115)	-100%	185
Vote 7 - SPORTS AND RECREATION		247	1 589	1 589	-	-	-	-	-	1 589
Vote 8 - HOUSING		909	4 048	4 048	-	-	-	-	-	4 048
Vote 9 - PUBLIC SAFETY		-	70	70	-	-	20	(20)	-100%	70
Vote 10 - ROAD TRANSPORT		769	10	10	10	246	10	236	2358%	10
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	2 823	4	4 768	5 303	(535)	-10%	2 823
Vote 13 - WATER		2 672	3 567	3 567	-	11	-	11	#DIV/0!	3 567
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>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>
<b>Total Capital Expenditure</b>		<b>12 301</b>	<b>12 484</b>	<b>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>17</b>	<b>179</b>	<b>179</b>	<b>12</b>	<b>79</b>	<b>110</b>	<b>(31)</b>	<b>-28%</b>	<b>179</b>
Executive and council		-	-	-	-	3	-	3	#DIV/0!	-
Budget and treasury office		-	30	30	-	65	25	40	159%	30
Corporate services		17	149	149	12	12	85	(73)	-86%	149
<b>Community and public safety</b>		<b>1 156</b>	<b>5 892</b>	<b>5 892</b>	<b>-</b>	<b>-</b>	<b>135</b>	<b>(135)</b>	<b>-100%</b>	<b>5 892</b>
Community and social services		-	115	115	-	-	115	(115)	-100%	115
Sport and recreation		247	1 589	1 589	-	-	-	-	-	1 589
Public safety		-	70	70	-	-	20	(20)	-100%	70
Housing		909	4 048	4 048	-	-	-	-	-	4 048
Health		-	70	70	-	-	-	-	-	70
<b>Economic and environmental services</b>		<b>769</b>	<b>22</b>	<b>22</b>	<b>10</b>	<b>246</b>	<b>10</b>	<b>236</b>	<b>2358%</b>	<b>22</b>
Planning and development		-	12	12	-	-	-	-	-	12
Road transport		769	10	10	10	246	10	236	2358%	10
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>10 359</b>	<b>6 391</b>	<b>6 391</b>	<b>4</b>	<b>4 779</b>	<b>5 303</b>	<b>(524)</b>	<b>-10%</b>	<b>6 391</b>
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	3 567	-	11	-	11	#DIV/0!	3 567
Waste water management		7 567	2 823	2 823	4	4 768	5 303	(535)	-10%	2 823
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>										
<b>Total Capital Expenditure - Standard Classification</b>	<b>3</b>	<b>12 301</b>	<b>12 484</b>	<b>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>
<b>Funded by:</b>										
National Government		10 675	10 218	10 218	10	5 009	3 693	1 316	36%	10 218
Provincial Government		1 609	1 725	1 725	4	4	1 725	(1 721)	-100%	1 725
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>12 284</b>	<b>11 943</b>	<b>11 943</b>	<b>13</b>	<b>5 013</b>	<b>5 418</b>	<b>(405)</b>	<b>-7%</b>	<b>11 943</b>
<b>Public contributions &amp; donations</b>	<b>5</b>									
<b>Borrowing</b>	<b>6</b>									
Internally generated funds		17	541	541	12	91	140	(49)	-35%	541
<b>Total Capital Funding</b>		<b>12 301</b>	<b>12 484</b>	<b>12 484</b>	<b>25</b>	<b>5 104</b>	<b>5 558</b>	<b>(454)</b>	<b>-8%</b>	<b>12 484</b>

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		7 960	2	-	-	2
Call investment deposits		-	7 397	-	2 698	7 397
Consumer debtors		1 392	1 138	-	1 343	1 138
Other debtors		2 763	2 623	-	(177)	2 623
Current portion of long-term receivables		4	-	-	-	-
Inventory		1 203	1 404	-	(203)	1 404
<b>Total current assets</b>		<b>13 322</b>	<b>12 564</b>	<b>-</b>	<b>3 661</b>	<b>12 564</b>
<b>Non current assets</b>						
Long-term receivables		10	-	-	3	-
Investments		-	-	-	-	-
Investment property		4 564	4 934	-	(3 175)	4 934
Investments in Associate		-	-	-	-	-
Property, plant and equipment		146 856	142 284	-	1 903	142 284
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		534	885	-	-	885
Other non-current assets		43	48	-	-	48
<b>Total non current assets</b>		<b>152 008</b>	<b>148 151</b>	<b>-</b>	<b>(1 269)</b>	<b>148 151</b>
<b>TOTAL ASSETS</b>		<b>165 330</b>	<b>160 715</b>	<b>-</b>	<b>2 392</b>	<b>160 715</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		351	355	-	26	355
Trade and other payables		6 485	9 609	-	2 760	9 609
Provisions		372	338	-	(147)	338
<b>Total current liabilities</b>		<b>7 208</b>	<b>10 302</b>	<b>-</b>	<b>2 639</b>	<b>10 302</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		8 351	7 913	-	-	7 913
<b>Total non current liabilities</b>		<b>8 351</b>	<b>7 913</b>	<b>-</b>	<b>-</b>	<b>7 913</b>
<b>TOTAL LIABILITIES</b>		<b>15 559</b>	<b>18 215</b>	<b>-</b>	<b>2 639</b>	<b>18 215</b>
<b>NET ASSETS</b>	2	<b>149 771</b>	<b>142 500</b>	<b>-</b>	<b>(247)</b>	<b>142 500</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		149 771	139 734	-	(247)	139 734
Reserves		-	2 765	-	-	2 765
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>149 771</b>	<b>142 500</b>	<b>-</b>	<b>(247)</b>	<b>142 500</b>

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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	–	2 959	19 431	–	19 431	#DIV/0!	18 605
Government - operating		25 334	14 786	–	3 626	8 273	–	8 273	#DIV/0!	14 786
Government - capital		–	11 943	–	–	4 330	–	4 330	#DIV/0!	11 943
Interest		1 056	591	–	78	259	–	259	#DIV/0!	591
Dividends		–	–	–	–	–	–	–	–	–
<b>Payments</b>										
Suppliers and employees		(35 863)	(32 929)	–	(2 627)	(19 610)	–	(19 610)	#DIV/0!	(32 929)
Finance charges		(307)	–	–	–	–	–	–	–	–
Transfers and Grants		–	(505)	–	(210)	(1 074)	–	(1 074)	#DIV/0!	(505)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 961</b>	<b>12 490</b>	<b>–</b>	<b>3 826</b>	<b>11 608</b>	<b>–</b>	<b>52 977</b>	<b>#DIV/0!</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)	–	(25)	(5 104)	–	(5 104)	#DIV/0!	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(11 004)</b>	<b>(12 484)</b>	<b>–</b>	<b>(25)</b>	<b>(5 104)</b>	<b>–</b>	<b>5 104</b>	<b>#DIV/0!</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>–</b>	<b>3 801</b>	<b>6 504</b>	<b>–</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	7 960		14 464	7 960			7 966

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

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	216	42	26	21	23	23	23	379	753	-	
Trade and Other Receivables from Ex change Transactions - Electricity		1300	720	46	16	4	4	4	5	66	864	-	
Receivables from Non-ex change Transactions - Property Rates		1400	1 267	15	7	5	8	7	7	1 516	2 832	-	
Receivables from Ex change Transactions - Waste Water Management		1500	274	59	27	28	29	30	29	464	940	-	
Receivables from Ex change Transactions - Waste Management		1600	169	19	18	16	17	16	16	310	581	-	
Receivables from Ex change Transactions - Property Rental Debtors		1700	40	12	12	8	10	8	10	195	294	-	
Interest on Arrear Debtor Accounts		1810	524	-	-	-	-	-	-	-	524	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		1820	-	-	-	-	-	-	-	-	-	-	
Other		1900	(8)	8	2	1	1	1	1	10	15	-	
Total By Revenue Source		2000	3 202	200	107	82	92	89	91	2 940	6 803	-	
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	430	9	3	3	3	3	4	219	674	-	
Commercial		2300	620	4	8	7	5	5	5	104	758	-	
Households		2400	2 134	185	93	71	83	80	81	2 614	5 341	-	
Other		2500	18	1	2	2	1	1	1	4	30	-	
Total By Customer Category		2600	3 202	200	107	82	92	89	91	2 940	6 803	-	

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	622	-	-	-	-	-	-	-	622
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	518	-	-	-	-	-	-	-	518
Auditor General	0800	575	-	-	-	-	-	-	-	575
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>1 714</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 714</b>

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

The audited outcomes for 2012/2013 reflected in this report are the final audited results for June 2013 as the annual audit process has been completed.

## **6. Recommendation**

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