

LAINGSBURG MUNICIPALITY



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

Table of Contents

1. Mayors Report	3
2. Executive Summary.....	3
3. In year Budget Statement Tables.....	5
4. Supporting Documentation	13
5. Other Information or Documentation	14
6. Recommendation.....	14

1. Mayors Report

The new financial year started on 1 July 2013, and no major spending has occurred during the first four months. The auditors have finished their audit process and the draft management letter will be issued during the first week of November 2013.

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 31 October 2013.

R thousands	Original	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 198	14 941	41.00
Total Expenditure	34 588	11 117	32.00
Surplus (Deficit) (Exl Capital transfers)	1 610	3 824	
Capital Expenditure			
Sources of Finance			
Transfers from Grants	11 943	3 930	33.00
Transfers from Internal funds	541	92	17.00
Capital Expenditure	12 484	2 914	23.00

Operating Revenue

The Municipality have generated 41.0% or R14,941 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the four months of the financial year operating grants totalling R5,457 million were received.

Operating Expenditure

For the month ending 31 October 2013, the Municipality managed to spend within the budgeted norms. An amount of R11,117 million or 32,0% have been spent to date.

As reported last month 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.

Capital Expenditure

The Municipality has incurred R92 000 or 17.0% of the internal funded Capital Budget to date. The MIG spendings for October totalled to R3,930 million or 33.0% to date.

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 R4,927 million. The closing balance for the month ended October is R12,887 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 R6,702 million for the month ending October 2013. The outstanding debt for more than 90 days amounts to 48.9% 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 R0.214 million for the month ending October 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 - M04 October

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	2 312	2 216	2 216	7	2 599	2 145	454	21%	2 216
Service charges	11 934	14 440	14 440	1 134	4 836	4 708	128	3%	14 440
Investment revenue	861	591	591	22	119	197	(78)	-39%	591
Transfers recognised - operational	13 994	15 286	15 286	181	5 457	5 095	361	7%	15 286
Other own revenue	5 185	3 666	3 666	468	1 931	1 170	761	65%	3 666
Total Revenue (excluding capital transfers and contributions)	34 285	36 198	36 198	1 811	14 941	13 315	1 626	12%	36 198
Employee costs	9 481	12 809	12 809	840	3 322	3 766	(444)	-12%	12 809
Remuneration of Councillors	2 079	2 109	2 109	173	693	703	(10)	-1%	2 109
Depreciation & asset impairment	9 687	9 526	9 526	871	3 454	3 803	(349)	-9%	9 526
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	5 848	1 146	2 639	1 949	690	35%	5 848
Transfers and grants	3 572	3 576	3 576	423	1 031	1 192	(161)	-	3 576
Other expenditure	14 714	12 662	12 662	1 595	3 908	3 435	473	14%	12 662
Total Expenditure	45 211	46 531	46 531	5 049	15 048	14 849	198	1%	46 531
Surplus/(Deficit)	(10 926)	(10 333)	(10 333)	(3 238)	(107)	(1 535)	1 428	-93%	(10 333)
Transfers recognised - capital	10 387	11 943	11 943	1 729	3 930	3 981	(51)	-1%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(539)	1 610	1 610	(1 509)	3 824	2 446	1 377	56%	1 610
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(539)	1 610	1 610	(1 509)	3 824	2 446	1 377	56%	1 610
Capital expenditure & funds sources									
Capital expenditure	12 301	12 484	12 484	1 108	4 023	4 418	(396)	-9%	12 484
Capital transfers recognised	12 284	11 943	11 943	1 087	3 930	4 368	(438)	-10%	11 943
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	541	21	92	50	42	85%	541
Total sources of capital funds	12 301	12 484	12 484	1 108	4 023	4 418	(396)	-9%	12 484
Financial position									
Total current assets	13 322	12 564	-	-	5 809	-	-	-	12 564
Total non current assets	152 008	148 151	-	-	(2 326)	-	-	-	148 151
Total current liabilities	7 208	10 302	-	-	3 296	-	-	-	10 302
Total non current liabilities	8 351	7 913	-	-	-	-	-	-	7 913
Community wealth/Equity	149 771	142 500	-	-	187	-	-	-	142 500
Cash flows									
Net cash from (used) operating	8 961	12 490	-	-	8 094	(1 179)	9 274	-786%	12 490
Net cash from (used) investing	(11 004)	(12 484)	-	-	(2 914)	(103)	(2 812)	2743%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 960	-	13 140	6 678	6 462	97%	7 966
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Revenue Source	3 223	119	85	97	90	94	97	2 897	6 702
Creditors Age Analysis									
Total Creditors	214	-	-	-	-	-	-	-	214

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) - M04 October

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	29 616	1 837	12 157	11 278	879	8%	29 616
Executive and council		10 205	22 319	22 319	0	4 319	7 440	(3 121)	-42%	22 319
Budget and treasury office		14 188	4 200	4 200	1 736	6 462	2 806	3 656	130%	4 200
Corporate services		3 094	3 097	3 097	101	1 376	1 032	344	33%	3 097
<i>Community and public safety</i>		3 847	2 718	2 718	573	1 927	906	1 021	113%	2 718
Community and social services		596	653	653	181	370	218	152	70%	653
Sport and recreation		1	1	1	—	—	0	(0)	-100%	1
Public safety		3 237	2 054	2 054	390	1 553	685	869	127%	2 054
Housing		12	10	10	1	4	3	1	20%	10
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		1 479	1 031	1 031	2	6	344	(338)	-98%	1 031
Planning and development		98	—	—	—	—	—	—	—	—
Road transport		1 381	1 031	1 031	2	6	344	(338)	-98%	1 031
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		11 666	14 303	14 303	1 128	4 781	4 768	13	0%	14 303
Electricity		7 864	8 899	8 899	713	3 133	2 966	167	6%	8 899
Water		852	1 860	1 860	141	550	620	(70)	-11%	1 860
Waste water management		1 627	1 916	1 916	136	549	639	(89)	-14%	1 916
Waste management		1 323	1 628	1 628	137	548	543	5	1%	1 628
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	44 479	47 669	47 669	3 540	18 871	17 295	1 576	9%	47 669
Expenditure - Standard										
<i>Governance and administration</i>		21 064	22 257	22 257	2 391	6 682	7 045	(362)	-5%	22 257
Executive and council		7 502	9 516	9 516	664	2 552	2 874	(322)	-11%	9 516
Budget and treasury office		6 071	5 554	5 554	966	1 873	1 799	73	4%	5 554
Corporate services		7 492	7 187	7 187	761	2 257	2 371	(114)	-5%	7 187
<i>Community and public safety</i>		5 422	4 810	4 810	491	1 806	1 549	257	17%	4 810
Community and social services		1 543	1 532	1 532	95	349	488	(139)	-29%	1 532
Sport and recreation		46	408	408	29	113	134	(21)	-16%	408
Public safety		3 540	2 497	2 497	340	1 254	802	451	56%	2 497
Housing		261	255	255	21	85	85	(0)	0%	255
Health		32	118	118	6	6	40	(34)	-85%	118
<i>Economic and environmental services</i>		8 497	6 353	6 353	569	2 118	2 067	52	2%	6 353
Planning and development		428	389	389	29	149	124	25	21%	389
Road transport		8 070	5 964	5 964	540	1 969	1 943	26	1%	5 964
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		10 026	12 624	12 624	1 597	4 439	4 184	255	6%	12 624
Electricity		6 169	6 652	6 652	1 198	2 822	2 217	605	27%	6 652
Water		1 589	3 483	3 483	243	988	1 150	(162)	-14%	3 483
Waste water management		1 154	1 253	1 253	95	353	415	(62)	-15%	1 253
Waste management		1 114	1 238	1 238	62	276	402	(126)	-31%	1 238
<i>Other</i>		9	14	14	1	2	5	(3)	-54%	14
Total Expenditure - Standard	3	45 019	46 058	46 058	5 049	15 048	14 850	198	1%	46 058
Surplus/ (Deficit) for the year		(539)	1 610	1 610	(1 509)	3 824	2 446	1 378	56%	1 610

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) - M04 October**

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	0	4 319	7 440	(3 121)	-41.9%	22 319
Vote 2 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES		3 094	3 097	3 097	101	1 376	1 032	344	33.3%	3 097
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 200	1 736	6 462	2 806	3 656	130.3%	4 200
Vote 5 - PLANNING AND DEVEOLPMENT		98	—	—	—	—	—	—	—	—
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	653	181	370	218	152	70.0%	653
Vote 7 - SPORTS AND RECREATION		1	1	1	—	—	0	(0)	-100.0%	1
Vote 8 - HOUSING		12	10	10	1	4	3	1	20.2%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	2 054	390	1 553	685	869	126.8%	2 054
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 031	2	6	344	(338)	-98.2%	1 031
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 628	137	548	543	5	1.0%	1 628
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 916	136	549	639	(89)	-14.0%	1 916
Vote 13 - WATER		852	1 860	1 860	141	550	620	(70)	-11.3%	1 860
Vote 14 - ELECTRICITY		7 864	8 899	8 899	713	3 133	2 966	167	5.6%	8 899
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	44 480	47 669	47 669	3 540	18 871	17 296	1 576	9.1%	47 669
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 123	6 882	6 882	444	1 722	2 042	(320)	-15.7%	6 882
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 633	220	830	832	(1)	-0.2%	2 633
Vote 3 - CORPORATE SERVICES		7 492	7 187	7 187	761	2 257	2 371	(114)	-4.8%	7 187
Vote 4 - BUDGET & TREASURY		6 071	5 554	5 554	966	1 873	1 799	73	4.1%	5 554
Vote 5 - PLANNING AND DEVEOLPMENT		428	389	389	29	149	124	25	20.5%	389
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	895	55	179	287	(108)	-37.6%	895
Vote 7 - SPORTS AND RECREATION		851	1 178	1 178	76	291	379	(89)	-23.4%	1 178
Vote 8 - HOUSING		261	255	255	21	85	85	(0)	-0.2%	255
Vote 9 - PUBLIC SAFETY		3 540	2 497	2 497	340	1 254	802	451	56.3%	2 497
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	540	1 969	1 943	26	1.3%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 238	62	276	402	(126)	-31.3%	1 238
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 253	95	353	415	(62)	-15.0%	1 253
Vote 13 - WATER		1 589	3 483	3 483	243	988	1 150	(162)	-14.1%	3 483
Vote 14 - ELECTRICITY		6 169	6 652	6 652	1 198	2 822	2 217	605	27.3%	6 652
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	45 019	46 058	46 058	5 049	15 048	14 849	198	1.3%	46 058
Surplus/ (Deficit) for the year	2	(539)	1 610	1 610	(1 509)	3 824	2 446	1 377	56.3%	1 610

Table C4: Financial Performance (Revenue and Expenditure)**WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October**

Woolf Lungsburg - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - first October										
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	(8)	2 573	2 125	448	21%	2 156
Property rates - penalties & collection charges		194	60	60	15	25	20	5	27%	60
Service charges - electricity revenue		7 864	9 178	9 178	713	3 133	2 966	167	6%	9 178
Service charges - water revenue		852	1 618	1 618	141	550	520	30	6%	1 618
Service charges - sanitation revenue		1 627	1 897	1 897	136	549	577	(28)	-5%	1 897
Service charges - refuse revenue		1 503	1 669	1 669	137	548	543	5	1%	1 669
Service charges - other		88	78	78	6	55	102	(47)	-46%	78
Rental of facilities and equipment		910	829	829	77	307	276	31	11%	829
Interest earned - external investments		659	433	433	10	51	144	(93)	-65%	433
Interest earned - outstanding debtors		202	158	158	11	69	53	16	30%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	1 755	303	1 163	585	578	99%	1 755
Licences and permits		860	248	248	77	342	83	259	313%	248
Agency services		102	95	95	-	-	32	(32)	-100%	95
Transfers recognised - operational		13 994	15 286	15 286	181	5 457	5 095	361	7%	15 286
Other revenue		988	738	738	10	119	194	(75)	-39%	738
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	36 198	1 811	14 941	13 315	1 626	12%	36 198
Expenditure By Type										
Employee related costs		9 481	12 809	12 809	840	3 322	3 766	(444)	-12%	12 809
Remuneration of councillors		2 079	2 109	2 109	173	693	703	(10)	-1%	2 109
Debt impairment		218	191	191	-	-	63	(63)	-100%	191
Depreciation & asset impairment		9 687	9 526	9 526	871	3 454	3 803	(349)	-9%	9 526
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	5 848	1 146	2 639	1 949	690	35%	5 848
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	2 181	167	578	727	(149)	-21%	2 181
Transfers and grants		3 572	3 576	3 576	423	1 031	1 192	(161)	-14%	3 576
Other expenditure		12 114	10 279	10 279	1 428	3 330	2 641	689	26%	10 279
Loss on disposal of PPE		-	12	12	-	-	4	(4)	-100%	12
Total Expenditure		45 211	46 531	46 531	5 049	15 048	14 849	198	1%	46 531
Surplus/(Deficit)		(10 926)	(10 333)	(10 333)	(3 238)	(107)	(1 535)	1 428	(0)	(10 333)
Transfers recognised - capital		10 387	11 943	11 943	1 729	3 930	3 981	(51)	(0)	11 943
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 610	(1 509)	3 824	2 446			1 610
Taxation								-		
Surplus/(Deficit) after taxation		(539)	1 610	1 610	(1 509)	3 824	2 446			1 610
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 610	(1 509)	3 824	2 446			1 610
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(539)	1 610	1 610	(1 509)	3 824	2 446			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) - A - M04 October

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Expenditure of multi-year capital appropriation	1								
Total multi-year capital expenditure		-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENSES		-	-	-	-	-	-	-	-
1.2 - SUBSIDIES		-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	3	3	-	3	#DIV/0!
2.1 - MUNICIPAL MANAGER		-	-	-	3	3	-	3	#DIV/0!
Vote 3 - CORPORATE SERVICES		17	149	149	-	-	15	(15)	-100%
3.1 - ADMINISTRATION		-	149	149	-	-	15	(15)	-100%
3.2 - FIXED PROPERTY		-	-	-	-	-	-	-	-
3.3 - MATJESFONTEIN		17	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	30	30	18	78	25	53	210%
4.1 - FINANCIAL SERVICES		-	30	30	18	78	25	53	210%
4.2 - PROPERTY RATES		-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	12	12	-	-	-	-	-
5.1 - INTEGRATED DEVELOPMENT (GOP)		-	12	12	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	185	-	-	115	(115)	-100%
6.1 - HEALTH SERVICES		-	70	70	-	-	-	-	-
6.2 - CEMETERY		-	-	-	-	-	-	-	-
6.3 - LIBRARY		-	115	115	-	-	115	(115)	-100%
Vote 7 - SPORTS AND RECREATION		247	1 589	1 589	-	-	-	-	-
7.1 - AIRFIELD		-	-	-	-	-	-	-	-
7.2 - PARKS & RECREATION		247	1 589	1 589	-	-	-	-	-
7.3 - SPORT FACILITIES - VLEILAND		-	-	-	-	-	-	-	-
Vote 8 - HOUSING		909	4 048	4 048	-	-	-	-	-
8.1 - HOUSING - RENTAL SCHEMES		909	4 048	4 048	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	70	70	-	-	-	-	-
9.1 - FIRE BRIGADE		-	-	-	-	-	-	-	-
9.2 - TRAFFIC SERVICES		-	70	70	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		769	10	10	-	228	10	218	2180%
10.1 - PUBLIC WORKS - ADMINISTRATION		-	10	10	-	1	10	(9)	-89%
10.2 - STREETS & STORMWATER		769	-	-	-	227	-	227	#DIV/0!
10.3 - MAIN ROADS		-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-
11.1 - CLEANING SERVICES - REFUSE REM		-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	2 823	1 087	3 704	4 253	(549)	-13%
12.1 - SEWERAGE SERVICES		7 567	2 823	2 823	1 087	3 704	4 253	(549)	-13%
Vote 13 - WATER		2 672	3 567	3 567	-	11	-	11	#DIV/0!
13.1 - WATER SUPPLY		2 672	3 567	3 567	-	11	-	11	#DIV/0!
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-
14.1 - ELECTRICITY SUPPLY		121	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-
Total single-year capital expenditure		12 301	12 484	12 484	1 108	4 023	4 418	(396)	(0)
Total Capital Expenditure		12 301	12 484	12 484	1 108	4 023	4 418	(396)	(0)

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M04 October**

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
Call investment deposits		–	7 397	–	4 923	7 397
Consumer debtors		1 392	1 138	–	1 240	1 138
Other debtors		2 763	2 623	–	(150)	2 623
Current portion of long-term receivables		4	–	–	–	–
Inventory		1 203	1 404	–	(203)	1 404
Total current assets		13 322	12 564	–	5 809	12 564
Non current assets						
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	–	847	142 284
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		534	885	–	–	885
Other non-current assets		43	48	–	–	48
Total non current assets		152 008	148 151	–	(2 326)	148 151
TOTAL ASSETS		165 330	160 715	–	3 483	160 715
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		351	355	–	23	355
Trade and other payables		6 485	9 609	–	3 420	9 609
Provisions		372	338	–	(147)	338
Total current liabilities		7 208	10 302	–	3 296	10 302
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		8 351	7 913	–	–	7 913
Total non current liabilities		8 351	7 913	–	–	7 913
TOTAL LIABILITIES		15 559	18 215	–	3 296	18 215
NET ASSETS	2	149 771	142 500	–	187	142 500
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		149 771	139 734	–	187	139 734
Reserves		–	2 765	–	–	2 765
TOTAL COMMUNITY WEALTH/EQUITY	2	149 771	142 500	–	187	142 500

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

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	5 656	14 619	1 623	12 996	801%	18 605
Government - operating		25 334	14 786	14 786	181	4 634	181	4 453	2461%	14 786
Government - capital		-	11 943	11 943	-	4 330	-	4 330	#DIV/0!	11 943
Interest		1 056	591	591	29	127	49	78	158%	591
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(4 689)	(14 106)	(3 007)	(11 099)	369%	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(322)	(654)	(25)	(628)	2471%	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 961	12 490	12 490	856	8 950	(1 179)	33 584	-2848%	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)	(1 108)	(4 023)	(103)	(3 920)	3824%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 004)	(12 484)	(12 484)	(1 108)	(4 023)	(103)	3 920	-3824%	(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	(252)	4 928	(1 282)			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		12 887	6 678			7 966

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

W0031 Langsburg - Supporting Table 003 Monthly Budget Statement - aged debtors - m04 October												
Description		NT Code	Budget Year 2013/14								Total	Bad Debts
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands												
Debtors Age Analysis By Revenue Source												
Trade and Other Receivables from Ex change Transactions - Water		1200	218	27	21	24	23	23	27	368	731	-
Trade and Other Receivables from Ex change Transactions - Electricity		1300	716	22	4	4	4	5	6	61	822	-
Receivables from Non-exchange Transactions - Property Rates		1400	1 481	7	5	8	8	8	8	1 524	3 048	-
Receivables from Ex change Transactions - Waste Water Management		1500	279	28	28	30	31	30	31	442	897	-
Receivables from Ex change Transactions - Waste Management		1600	139	18	17	17	16	16	16	300	541	-
Receivables from Ex change Transactions - Property Rental Debtors		1700	(32)	14	9	14	8	11	8	191	223	-
Interest on Arrear Debtor Accounts		1810	426	-	-	-	-	-	-	-	426	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure		1820	-	-	-	-	-	-	-	-	-	-
Other		1900	(3)	2	1	1	1	1	1	11	14	-
Total By Revenue Source		2000	3 223	119	85	97	90	94	97	2 897	6 702	-
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	452	6	3	5	3	4	9	210	692	-
Commercial		2300	555	13	7	5	5	5	5	103	698	-
Households		2400	2 224	98	72	86	81	84	82	2 579	5 307	-
Other		2500	(7)	2	2	1	1	1	1	3	4	-
Total By Customer Category		2600	3 223	119	85	97	90	94	97	2 897	6 702	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

WC051 Langsourg - Supporting Table SC4 monthly Budget Statement - aged creditors - m04 October											
Description	NT Code	Budget Year 2013/14								Total	Prior year totals for chart (same period)
		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	214									214
Auditor General	0800	-									-
Other	0900	-									-
Total By Customer Type	2600	214	-	-	-	-	-	-	-	-	214

5. Other Information or Documentation

The audited outcomes for 2012/2013 reflected in this report are provisional for June 2013 as the Annual Financial Statements are still being in the process of auditing. The majority of the results in this report will be a fair reflection of the final results achieved for 2012/2013.

6. Recommendation

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