

# LAINGSBURG MUNICIPALITY



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

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## 1. Mayors Report

The new financial year started on 1 July 2013, and no major spending has occurred during the first two month. The process of compiling the annual financial statements has been finished on the 31 August and it was submitted to the Auditor General on the due date.

The Municipality appointed the consultants to do the organisational structure. The annual financial statements and performance report were submitted on due date.

## 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 Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended 31 August 2013.

R thousands	Original	YTD Actual	YTD %
<b>Total Revenue (Excl. Capital transfers and contributions)</b>	36 043	11 452	<b>32.00</b>
<b>Total Expenditure</b>	46 376	6 991	<b>15.00</b>
<b>Surplus (Deficit) (Exl Capital transfers)</b>	<b>-10 333</b>	<b>4 461</b>	
<b>Capital Expenditure</b>			
<b>Sources of Finance</b>			
Transfers from Grants	11 943	2 155	<b>18.00</b>
Transfers from Internal funds	541	65	<b>12.00</b>
<b>Capital Expenditure</b>	<b>12 484</b>	<b>2 220</b>	<b>18.00</b>

### Operating Revenue

The Municipality have generated 32.0% or R11,452 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the two months of the financial year operating grants totalling R5,276 million were received.

### Operating Expenditure

For the month ending 31 August 2013, the Municipality managed to spend within the budgeted norms. An amount of R6,991 million or 15,0% 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. Depreciation and Asset Impairment was processed during August 2013 for the first two month.

### **Capital Expenditure**

The Municipality has incurred R65 000 or 12.0% of the internal funded Capital Budget to date. The MIG spendings for August totalled to R2.2 million or 18.0% 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 R5,180 million. The closing balance for the month ended August is R13,140 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 R7,967 million for the month ending August 2013. The increase in the total debtors amount is due to the raising of the annual rates account during July 2013. The outstanding debt for more than 90 days amounts to 45.4% which is a slight decrease 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 R1,504 million for the month ending August 2013 . All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA.

### 3. In year Budget Statement Tables

#### Table C1: Summary

##### WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M01 July

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>Financial Performance</b>									
Property rates	1 939	1 846	-	10	2 601	2 104	496	24%	1 846
Service charges	11 315	14 494	-	1 087	2 515	2 601	(85)	-3%	14 494
Investment revenue	668	591	-	41	64	98	(34)	-35%	591
Transfers recognised - operational	8 618	15 286	-	866	5 276	6 057	(782)	-13%	15 286
Other own revenue	5 782	3 827	-	473	996	638	358	56%	3 827
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>28 322</b>	<b>36 043</b>	<b>-</b>	<b>2 477</b>	<b>11 452</b>	<b>11 499</b>	<b>(47)</b>	<b>-0%</b>	<b>36 043</b>
Employee costs	8 265	12 809	-	805	1 675	2 022	(348)	-17%	12 809
Remuneration of Councillors	1 973	2 109	-	173	347	352	(5)	-1%	2 109
Depreciation & asset impairment	9 914	11 410	-	1 666	1 681	1 902	(221)	-12%	11 410
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4 782	5 848	-	784	1 493	975	518	53%	5 848
Transfers and grants	1 074	3 427	-	242	392	571	(179)	-	3 427
Other expenditure	10 416	10 773	-	958	1 404	1 795	(392)	-22%	10 773
<b>Total Expenditure</b>	<b>36 424</b>	<b>46 376</b>	<b>-</b>	<b>4 629</b>	<b>6 991</b>	<b>7 617</b>	<b>(626)</b>	<b>-8%</b>	<b>46 376</b>
<b>Surplus/(Deficit)</b>	<b>(8 102)</b>	<b>(10 333)</b>	<b>-</b>	<b>(2 152)</b>	<b>4 461</b>	<b>3 882</b>	<b>579</b>	<b>15%</b>	<b>(10 333)</b>
Transfers recognised - capital	9 083	11 943	-	-	2 202	2 202	-	-	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>	<b>579</b>	<b>10%</b>	<b>1 610</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>	<b>579</b>	<b>10%</b>	<b>1 610</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10 245</b>	<b>12 484</b>	<b>-</b>	<b>2 176</b>	<b>2 220</b>	<b>2 198</b>	<b>23</b>	<b>1%</b>	<b>12 484</b>
Capital transfers recognised	9 853	11 943	11 943	2 156	2 155	2 155	-	-	11 943
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	392	541	541	20	65	65	-	-	541
<b>Total sources of capital funds</b>	<b>10 245</b>	<b>12 484</b>	<b>12 484</b>	<b>2 176</b>	<b>2 220</b>	<b>2 220</b>	<b>-</b>	<b>-</b>	<b>12 484</b>
<b>Financial position</b>									
Total current assets	14 776	12 564	-	-	7 441	-	-	-	12 564
Total non current assets	143 795	148 151	-	-	(953)	-	-	-	148 151
Total current liabilities	6 145	10 302	-	-	1 445	-	-	-	10 302
Total non current liabilities	7 300	7 913	-	-	-	-	-	-	7 913
<b>Community wealth/Equity</b>	<b>145 125</b>	<b>142 500</b>	<b>-</b>	<b>-</b>	<b>5 043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142 500</b>
<b>Cash flows</b>									
Net cash from (used) operating	12 486	12 490	-	360	7 400	-	7 400	#DIV/0!	12 490
Net cash from (used) investing	(8 988)	(12 484)	-	(2 176)	(2 220)	-	(2 220)	#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>13 140</b>	<b>7 960</b>	<b>5 180</b>	<b>65%</b>	<b>7 966</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Revenue Source	4 132	106	117	112	109	115	115	#####	7 967
<b>Creditors Age Analysis</b>									
Total Creditors	1 504	-	-	-	-	-	-	-	1 504

Table C2: Financial Performance (Standard Classification)

## WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

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>	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>21 325</b>	<b>29 616</b>	<b>-</b>	<b>1 004</b>	<b>10 163</b>	<b>10 365</b>	<b>(202)</b>	<b>-2%</b>	<b>29 616</b>
Executive and council		8 273	22 319	-	8	4 270	7 353	(3 082)	-42%	22 319
Budget and treasury office		12 602	4 200	-	(26)	4 735	2 497	2 238	90%	4 200
Corporate services		450	3 097	-	1 023	1 158	516	642	124%	3 097
<i><b>Community and public safety</b></i>		<b>2 716</b>	<b>2 718</b>	<b>0</b>	<b>391</b>	<b>1 013</b>	<b>541</b>	<b>472</b>	<b>87%</b>	<b>2 718</b>
Community and social services		332	653	-	2	185	197	(12)	-6%	653
Sport and recreation		1	1	-	-	-	0	(0)	-100%	1
Public safety		2 362	2 054	-	387	826	342	484	141%	2 054
Housing		12	10	-	1	2	2	0	21%	10
Health		8	0	0	-	-	0	(0)	-100%	-
<i><b>Economic and environmental services</b></i>		<b>1 405</b>	<b>1 031</b>	<b>-</b>	<b>2</b>	<b>4</b>	<b>172</b>	<b>(168)</b>	<b>-98%</b>	<b>1 031</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 405	1 031	-	2	4	172	(168)	-98%	1 031
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>11 959</b>	<b>14 620</b>	<b>-</b>	<b>1 080</b>	<b>2 474</b>	<b>2 622</b>	<b>(148)</b>	<b>-6%</b>	<b>14 620</b>
Electricity		7 620	9 178	-	748	1 554	1 584	(30)	-2%	9 178
Water		1 493	1 884	-	169	372	364	8	2%	1 884
Waste water management		1 532	1 925	-	27	274	402	(128)	-32%	1 925
Waste management		1 312	1 633	-	136	274	272	2	1%	1 633
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>37 405</b>	<b>47 986</b>	<b>0</b>	<b>2 477</b>	<b>13 654</b>	<b>13 700</b>	<b>(47)</b>	<b>0%</b>	<b>47 986</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>22 088</b>	<b>22 364</b>	<b>-</b>	<b>1 789</b>	<b>2 715</b>	<b>5 809</b>	<b>(3 094)</b>	<b>-53%</b>	<b>22 364</b>
Executive and council		6 582	9 516	-	638	1 166	3 701	(2 535)	-68%	9 516
Budget and treasury office		5 270	5 515	-	381	598	897	(299)	-33%	5 515
Corporate services		10 237	7 334	-	770	951	1 211	(260)	-21%	7 334
<i><b>Community and public safety</b></i>		<b>3 032</b>	<b>4 865</b>	<b>-</b>	<b>564</b>	<b>854</b>	<b>778</b>	<b>76</b>	<b>10%</b>	<b>4 865</b>
Community and social services		1 219	1 563	-	95	169	251	(82)	-33%	1 563
Sport and recreation		37	408	-	55	56	67	(11)	-17%	408
Public safety		1 947	2 522	-	376	591	407	184	45%	2 522
Housing		(232)	255	-	38	38	42	(4)	-10%	255
Health		61	118	-	-	-	10	(10)	-100%	118
<i><b>Economic and environmental services</b></i>		<b>2 492</b>	<b>6 469</b>	<b>-</b>	<b>727</b>	<b>1 037</b>	<b>1 056</b>	<b>(20)</b>	<b>-2%</b>	<b>6 469</b>
Planning and development		286	392	-	53	89	63	27	42%	392
Road transport		2 206	6 077	-	674	947	993	(46)	-5%	6 077
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>8 802</b>	<b>12 663</b>	<b>-</b>	<b>1 548</b>	<b>2 385</b>	<b>2 101</b>	<b>284</b>	<b>14%</b>	<b>12 663</b>
Electricity		4 973	6 492	-	865	1 578	1 082	496	46%	6 492
Water		1 032	3 593	-	446	496	594	(98)	-17%	3 593
Waste water management		1 775	1 342	-	141	167	223	(56)	-25%	1 342
Waste management		1 022	1 236	-	96	143	202	(59)	-29%	1 236
<i><b>Other</b></i>		<b>9</b>	<b>14</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>(1)</b>	<b>-54%</b>	<b>14</b>
<b>Total Expenditure - Standard</b>	3	<b>36 424</b>	<b>46 376</b>	<b>-</b>	<b>4 629</b>	<b>6 991</b>	<b>9 746</b>	<b>(2 755)</b>	<b>-28%</b>	<b>46 376</b>
<b>Surplus/ (Deficit) for the year</b>		<b>982</b>	<b>1 610</b>	<b>0</b>	<b>(2 152)</b>	<b>6 663</b>	<b>3 954</b>	<b>2 709</b>	<b>68%</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) - M01 July

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	8 273	22 319	-	8	4 270	7 353	(3 082)	-41.9%	22 319
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		450	3 097	-	1 023	1 158	516	642	124.3%	3 097
Vote 4 - BUDGET & TREASURY		12 602	4 200	-	(26)	4 735	2 497	2 238	89.7%	4 200
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		338	653	-	2	185	197	(12)	-6.2%	653
Vote 7 - SPORTS AND RECREATION		5	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING		12	10	-	1	2	2	0	21.4%	10
Vote 9 - PUBLIC SAFETY		2 362	2 054	-	387	826	342	484	141.2%	2 054
Vote 10 - ROAD TRANSPORT		1 405	1 031	-	2	4	172	(168)	-97.9%	1 031
Vote 11 - WASTE MANAGEMENT		1 312	1 633	-	136	274	272	2	0.6%	1 633
Vote 12 - WASTE WATER MANAGEMENT		1 532	1 925	-	27	274	402	(128)	-31.9%	1 925
Vote 13 - WATER		1 493	1 884	-	169	372	364	8	2.2%	1 884
Vote 14 - ELECTRICITY		7 620	9 178	-	748	1 554	1 584	(30)	-1.9%	9 178
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>37 405</b>	<b>47 986</b>	<b>-</b>	<b>2 477</b>	<b>13 654</b>	<b>13 700</b>	<b>(47)</b>	<b>-0.3%</b>	<b>47 986</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	4 767	6 882	-	410	751	1 144	(393)	-34.3%	6 882
Vote 2 - MUNICIPAL MANAGER		1 815	2 633	-	228	414	2 556	(2 142)	-83.8%	2 633
Vote 3 - CORPORATE SERVICES		10 237	7 334	-	770	951	1 211	(260)	-21.5%	7 334
Vote 4 - BUDGET & TREASURY		5 270	5 515	-	381	598	897	(299)	-33.3%	5 515
Vote 5 - PLANNING AND DEVEOLPMENT		286	392	-	53	89	63	27	42.3%	392
Vote 6 - COMMUNITY AND SOCIAL SERV		505	913	-	44	82	147	(65)	-44.4%	913
Vote 7 - SPORTS AND RECREATION		821	1 190	-	107	144	193	(49)	-25.6%	1 190
Vote 8 - HOUSING		(232)	255	-	38	38	42	(4)	-9.9%	255
Vote 9 - PUBLIC SAFETY		1 947	2 522	-	376	591	407	184	45.2%	2 522
Vote 10 - ROAD TRANSPORT		2 206	6 077	-	674	947	993	(46)	-4.6%	6 077
Vote 11 - WASTE MANAGEMENT		1 022	1 236	-	96	143	202	(59)	-29.2%	1 236
Vote 12 - WASTE WATER MANAGEMENT		1 775	1 342	-	141	167	223	(56)	-25.0%	1 342
Vote 13 - WATER		1 032	3 593	-	446	496	594	(98)	-16.5%	3 593
Vote 14 - ELECTRICITY		4 973	6 492	-	865	1 578	1 082	496	45.9%	6 492
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>36 424</b>	<b>46 376</b>	<b>-</b>	<b>4 629</b>	<b>6 991</b>	<b>9 756</b>	<b>(2 765)</b>	<b>-28.3%</b>	<b>46 376</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>3 944</b>	<b>2 718</b>	<b>68.9%</b>	<b>1 610</b>

## Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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>Revenue By Source</b>										
Property rates		1 839	1 786	-	5	2 595	2 094	501	24%	1 786
Property rates - penalties & collection charges		100	60	-	5	5	10	(5)	-45%	60
Service charges - electricity revenue		6 879	8 899	-	748	1 554	1 537	17	1%	8 899
Service charges - water revenue		1 448	1 964	-	169	372	377	(5)	-1%	1 964
Service charges - sanitation revenue		1 526	1 888	-	27	274	396	(122)	-31%	1 888
Service charges - refuse revenue		1 307	1 664	-	136	274	277	(4)	-1%	1 664
Service charges - other		155	78	-	7	42	13	29	221%	78
Rental of facilities and equipment		2 005	829	-	77	151	138	12	9%	829
Interest earned - external investments		521	433	-	14	21	72	(51)	-70%	433
Interest earned - outstanding debtors		147	158	-	27	43	26	16	62%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 157	1 755	-	272	606	292	314	107%	1 755
Licences and permits		212	248	-	94	196	41	154	373%	248
Agency services		88	95	-	-	-	16	(16)	-100%	95
Transfers recognised - operational		8 618	15 286	-	866	5 276	6 057	(782)	-13%	15 286
Other revenue		515	582	-	30	43	97	(54)	-55%	582
Gains on disposal of PPE		805	317	-	-	-	53	(53)	-100%	317
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>28 322</b>	<b>36 043</b>	<b>-</b>	<b>2 477</b>	<b>11 452</b>	<b>11 499</b>	<b>(47)</b>	<b>0%</b>	<b>36 043</b>
<b>Expenditure By Type</b>										
Employee related costs		8 265	12 809	-	805	1 675	2 022	(348)	-17%	12 809
Remuneration of councillors		1 973	2 109	-	173	347	352	(5)	-1%	2 109
Debt impairment		2 815	190	-	-	-	32	(32)	-100%	190
Depreciation & asset impairment		9 914	11 410	-	1 666	1 681	1 902	(221)	-12%	11 410
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4 782	5 848	-	784	1 493	975	518	53%	5 848
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	2 181	-	221	243	364	(120)	-33%	2 181
Transfers and grants		1 074	3 427	-	242	392	571	(179)	-31%	3 427
Other expenditure		6 679	8 401	-	737	1 161	1 400	(240)	-17%	8 401
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>36 424</b>	<b>46 376</b>	<b>-</b>	<b>4 629</b>	<b>6 991</b>	<b>7 617</b>	<b>(626)</b>	<b>-8%</b>	<b>46 376</b>
<b>Surplus/(Deficit)</b>		<b>(8 102)</b>	<b>(10 333)</b>	<b>-</b>	<b>(2 152)</b>	<b>4 461</b>	<b>3 882</b>	<b>579</b>	<b>0</b>	<b>(10 333)</b>
Transfers recognised - capital		9 083	11 943	-	-	2 202	2 202	-	-	11 943
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>			<b>1 610</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>			<b>1 610</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>			<b>1 610</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>982</b>	<b>1 610</b>	<b>-</b>	<b>(2 152)</b>	<b>6 663</b>	<b>6 084</b>			<b>1 610</b>



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) - M01 July

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	149	-	-	-	-	-	-	149
Vote 4 - BUDGET & TREASURY		798	30	-	8	53	30	23	76%	30
Vote 5 - PLANNING AND DEVELOPMENT		-	12	-	-	-	-	-	-	12
Vote 6 - COMMUNITY AND SOCIAL SERV		-	185	-	-	-	-	-	-	185
Vote 7 - SPORTS AND RECREATION		6	1 589	-	-	-	-	-	-	1 589
Vote 8 - HOUSING		249	4 048	-	-	-	-	-	-	4 048
Vote 9 - PUBLIC SAFETY		10	70	-	-	-	-	-	-	70
Vote 10 - ROAD TRANSPORT		5 057	10	-	228	228	228	-	-	10
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 598	2 823	-	1 929	1 929	1 929	-	-	2 823
Vote 13 - WATER		2 243	3 567	-	11	11	11	-	-	3 567
Vote 14 - ELECTRICITY		284	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	10 245	12 484	-	2 176	2 220	2 198	23	1%	12 484
<b>Total Capital Expenditure</b>		10 245	12 484	-	2 176	2 220	2 198	23	1%	12 484
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		798	179	-	8	53	30	23	76%	179
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		798	30	-	8	53	30	23	76%	30
Corporate services		-	149	-	-	-	-	-	-	149
<b>Community and public safety</b>		265	5 892	-	-	-	-	-	-	5 892
Community and social services		6	115	-	-	-	-	-	-	115
Sport and recreation		-	1 589	-	-	-	-	-	-	1 589
Public safety		10	70	-	-	-	-	-	-	70
Housing		249	4 048	-	-	-	-	-	-	4 048
Health		-	70	-	-	-	-	-	-	70
<b>Economic and environmental services</b>		5 057	-	-	228	228	228	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 057	-	-	228	228	228	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4 125	6 391	-	1 940	1 940	1 940	-	-	6 391
Electricity		284	-	-	-	-	-	-	-	-
Water		2 243	3 567	-	11	11	11	-	-	3 567
Waste water management		1 598	2 823	-	1 929	1 929	1 929	-	-	2 823
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	10 245	12 462	-	2 176	2 220	2 198	23	1%	12 462
<b>Funded by:</b>										
National Government		8 564	7 780	7 780	0	0	0	-	-	7 780
Provincial Government		1 039	4 163	4 163	2 156	2 155	2 155	-	-	4 163
District Municipality		250	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		9 853	11 943	11 943	2 156	2 155	2 155	-	-	11 943
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		392	541	541	20	65	65	-	-	541
<b>Total Capital Funding</b>		10 245	12 484	12 484	2 176	2 220	2 220	-	-	12 484

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July**

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		9 824	2	-	-	2
Call investment deposits		-	7 397	-	5 175	7 397
Consumer debtors		1 127	1 138	-	2 554	1 138
Other debtors		2 712	2 623	-	(85)	2 623
Current portion of long-term receivables		-	-	-	-	-
Inventory		1 112	1 404	-	(203)	1 404
<b>Total current assets</b>		<b>14 776</b>	<b>12 564</b>	<b>-</b>	<b>7 441</b>	<b>12 564</b>
<b>Non current assets</b>						
Long-term receivables		0	-	-	2	-
Investments		-	-	-	-	-
Investment property		4 934	4 934	-	(1 588)	4 934
Investments in Associate		-	-	-	-	-
Property, plant and equipment		138 052	142 284	-	633	142 284
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		760	885	-	-	885
Other non-current assets		48	48	-	-	48
<b>Total non current assets</b>		<b>143 795</b>	<b>148 151</b>	<b>-</b>	<b>(953)</b>	<b>148 151</b>
<b>TOTAL ASSETS</b>		<b>158 570</b>	<b>160 715</b>	<b>-</b>	<b>6 488</b>	<b>160 715</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		319	355	-	8	355
Trade and other payables		3 036	9 609	-	1 436	9 609
Provisions		2 791	338	-	-	338
<b>Total current liabilities</b>		<b>6 145</b>	<b>10 302</b>	<b>-</b>	<b>1 445</b>	<b>10 302</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		7 300	7 913	-	-	7 913
<b>Total non current liabilities</b>		<b>7 300</b>	<b>7 913</b>	<b>-</b>	<b>-</b>	<b>7 913</b>
<b>TOTAL LIABILITIES</b>		<b>13 445</b>	<b>18 215</b>	<b>-</b>	<b>1 445</b>	<b>18 215</b>
<b>NET ASSETS</b>	2	<b>145 125</b>	<b>142 500</b>	<b>-</b>	<b>5 043</b>	<b>142 500</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		107 613	139 734	-	5 043	139 734
Reserves		37 512	2 765	-	-	2 765
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>145 125</b>	<b>142 500</b>	<b>-</b>	<b>5 043</b>	<b>142 500</b>

## Table C7: Cash Flow

### WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2013/14								
		2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		17 570	18 605	-	3 632	6 924	-	6 924	#DIV/0!	18 605
Government - operating		19 039	14 786	-	12	4 453	-	4 453	#DIV/0!	14 786
Government - capital		-	11 943	-	890	4 330	-	4 330	#DIV/0!	11 943
Interest		768	591	-	41	64	-	64	#DIV/0!	591
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(24 721)	(32 929)	-	(4 059)	(8 153)	-	(8 153)	#DIV/0!	(32 929)
Finance charges		(171)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	-	(156)	(218)	-	(218)	#DIV/0!	(505)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>12 486</b>	<b>12 490</b>	<b>-</b>	<b>360</b>	<b>7 400</b>	<b>-</b>	<b>24 142</b>	<b>#DIV/0!</b>	<b>12 490</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(8 543)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		104	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(549)	(12 484)	-	(2 176)	(2 220)	-	(2 220)	#DIV/0!	(12 484)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(8 988)</b>	<b>(12 484)</b>	<b>-</b>	<b>(2 176)</b>	<b>(2 220)</b>	<b>-</b>	<b>2 220</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>3 498</b>	<b>6</b>	<b>-</b>	<b>(1 815)</b>	<b>5 180</b>	<b>-</b>			<b>6</b>
Cash/cash equivalents at beginning:		4 462	7 960	7 960		7 960	7 960			7 960
Cash/cash equivalents at month/year end:		7 960	7 966	7 960		13 140	7 960			7 966

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

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		
<b>R thousands</b>											
<b>Debtors Age Analysis By Revenue Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	2 169	-	11	10	10	9	10	1 710	3 929	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	798	2	6	4	5	6	6	63	889	-
Receivables from Non-exchange Transactions - Property Rates	1400	305	29	30	28	28	30	30	392	873	-
Receivables from Exchange Transactions - Waste Water Management	1500	266	33	37	35	36	34	37	466	946	-
Receivables from Exchange Transactions - Waste Management	1600	118	26	22	20	21	20	21	327	575	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	33	15	9	14	8	15	9	191	293	-
Interest on Arrear Debtor Accounts	1810	449	-	-	-	-	-	-	-	449	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(6)	1	1	1	1	1	1	14	13	-
<b>Total By Revenue Source</b>	<b>2000</b>	<b>4 132</b>	<b>106</b>	<b>117</b>	<b>112</b>	<b>109</b>	<b>115</b>	<b>115</b>	<b>3 162</b>	<b>7 967</b>	<b>-</b>
<b>2012/13 - totals only</b>		<b>1 134 153</b>	<b>125 473</b>	<b>122 078</b>	<b>126 815</b>	<b>132 152</b>	<b>142 277</b>	<b>107 756</b>	<b>3 239 901</b>	<b>5 131</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Category</b>											
Organs of State	2200	632	12	4	6	3	6	10	220	893	-
Commercial	2300	481	6	5	5	5	5	5	95	608	-
Households	2400	3 006	86	106	101	100	101	99	2 843	6 441	-
Other	2500	12	2	2	1	1	3	1	3	25	-
<b>Total By Customer Category</b>	<b>2600</b>	<b>4 132</b>	<b>106</b>	<b>117</b>	<b>112</b>	<b>109</b>	<b>115</b>	<b>115</b>	<b>3 162</b>	<b>7 967</b>	<b>-</b>

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	957	-	-	-	-	-	-	-	957	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	317	-	-	-	-	-	-	-	317	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	230	-	-	-	-	-	-	-	230	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>1 504</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 504</b>	<b>-</b>

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

A team of the Provincial Good Governance Section has visited the Municipality during July 2013. No issues were raised during the visit.

## **6. Recommendation**

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