

LAINGSBURG MUNICIPALITY



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

Table of Contents

1. Mayors Report 3

2. Executive Summary..... 3

3. In year Budget Statement Tables..... 5

4. Supporting Documentation 12

5. Other Information or Documentation 13

6. Recommendation..... 13

1. Mayors Report

The new financial year started on 1 July 2013, and no major spending has occurred during the first month. The process of compiling the annual financial statements has started and is within timeframes as set.

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 July 2013.

R thousands	Original	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	36 043	8 975	25.00
Total Expenditure	46 376	2 362	5.00
Surplus (Deficit)	-10 333	6 613	
Capital Expenditure			
Sources of Finance			
Transfers from Grants	11 943	-	-
Transfers from Internal funds	541	45	8.00
Capital Expenditure	12 484	45	-

Operating Revenue

The Municipality have generated 25.0% or R8,975 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the first month of the financial year operating grants totalling R4,410 million were received.

Operating Expenditure

For the month ending 31 July 2013, the Municipality managed to spend within the budgeted norms. An amount of R2,362 million or 5,0% have been spent to date.

There are also some variances in terms of the budgeted and actual year to date figures of the following:

- Depreciation and Asset Impairment will only be processed from August 2013

- Provisions will only be processed at year end.

Capital Expenditure

The Municipality have incurred R45 000 or 8.0% of the internal funded Capital Budget to date. There was MIG spendings during July but the creditor to and amount of more than R2.2 million was only paid during the beginning of August 2013.

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 R6,995 million. The closing balance for the month ended is R14,956 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 R8,111 million for the month ending July 2013. The increase in the total debtors amount is due to the raising of the annual rates account during July. The outstanding debt for more than 90 days amounts to 46.8% which is a decrease since the previous month, also due to the levying of the rates accounts. 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 July 2013.

Creditors

Total outstanding creditors amount to R1,948 million for the month ending July 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
R thousands									
Financial Performance									
Property rates	1 939	1 846	-	2 590	2 590	2 130	460	22%	1 846
Service charges	11 315	14 494	-	1 428	1 428	1 411	17	1%	14 494
Investment revenue	668	591	-	23	23	49	(26)	-53%	591
Transfers recognised - operational	8 618	15 286	-	4 410	4 410	4 200	210	5%	15 286
Other own revenue	5 782	3 827	-	523	523	319	204	64%	3 827
Total Revenue (excluding capital transfers and contributions)	28 322	36 043	-	8 975	8 975	8 109	865	11%	36 043
Employee costs	8 265	12 809	-	870	870	1 011	(141)	-14%	12 809
Remuneration of Councillors	1 973	2 109	-	173	173	176	(2)	-1%	2 109
Depreciation & asset impairment	9 914	11 410	-	14	14	951	(937)	-98%	11 410
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4 782	5 848	-	709	709	487	222	46%	5 848
Transfers and grants	1 074	3 427	-	150	150	286	(136)	-	3 427
Other expenditure	10 416	10 773	-	446	446	898	(452)	-50%	10 773
Total Expenditure	36 424	46 376	-	2 362	2 362	3 808	(1 446)	-38%	46 376
Surplus/(Deficit)	(8 102)	(10 333)	-	6 613	6 613	4 301	2 311	54%	(10 333)
Transfers recognised - capital	9 083	11 943	-	2 202	2 202	2 202	-	-	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	982	1 610	-	8 814	8 814	6 503	2 311	36%	1 610
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	982	1 610	-	8 814	8 814	6 503	2 311	36%	1 610
Capital expenditure & funds sources									
Capital expenditure	10 245	12 484	-	45	45	45	-	-	12 484
Capital transfers recognised	9 853	11 943	-	-	-	-	-	-	11 943
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	392	541	-	45	45	45	-	-	541
Total sources of capital funds	10 245	12 484	-	45	45	45	-	-	12 484
Financial position									
Total current assets	14 776	12 564	-	-	9 820	-	-	-	12 564
Total non current assets	143 795	148 151	-	-	46	-	-	-	148 151
Total current liabilities	6 145	10 302	-	-	1 058	-	-	-	10 302
Total non current liabilities	7 300	7 913	-	-	-	-	-	-	7 913
Community wealth/Equity	145 125	142 500	-	-	8 808	-	-	-	142 500
Cash flows									
Net cash from (used) operating	12 486	12 490	-	7 040	7 040	11 693	(4 653)	-40%	12 490
Net cash from (used) investing	(8 988)	(12 484)	-	(45)	(45)	-	(45)	#DIV/0!	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 960	-	14 955	19 653	(4 698)	-24%	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	4 159	120	114	110	119	124	123	#####	8 111
Creditors Age Analysis									
Total Creditors	1 948	-	-	-	-	-	-	-	1 948

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
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		21 325	29 616	-	9 159	9 159	9 006	153	2%	113 046
Executive and council		8 273	22 319	-	4 263	4 263	6 335	(2 073)	-33%	54 249
Budget and treasury office		12 602	4 200	-	4 761	4 761	2 326	2 435	105%	57 136
Corporate services		450	3 097	-	135	135	344	(209)	-61%	1 660
<i>Community and public safety</i>		2 716	2 718	0	622	622	324	299	92%	7 467
Community and social services		332	653	-	183	183	152	31	20%	2 191
Sport and recreation		1	1	-	-	-	0	(0)	-100%	-
Public safety		2 362	2 054	-	439	439	171	267	156%	5 264
Housing		12	10	-	1	1	1	0	21%	12
Health		8	0	0	-	-	0	(0)	-100%	-
<i>Economic and environmental services</i>		1 405	1 031	-	2	2	86	(84)	-98%	19
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 405	1 031	-	2	2	86	(84)	-98%	19
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		11 959	14 620	-	1 394	1 394	1 422	(28)	-2%	16 724
Electricity		7 620	9 178	-	806	806	824	(18)	-2%	9 674
Water		1 493	1 884	-	203	203	212	(9)	-4%	2 441
Waste water management		1 532	1 925	-	246	246	249	(3)	-1%	2 954
Waste management		1 312	1 633	-	138	138	136	2	1%	1 655
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	37 405	47 986	0	11 177	11 177	10 837	339	3%	137 255
Expenditure - Standard										
<i>Governance and administration</i>		22 088	22 364	-	926	926	1 835	(909)	-50%	11 112
Executive and council		6 582	9 516	-	528	528	781	(253)	-32%	6 333
Budget and treasury office		5 270	5 515	-	218	218	449	(231)	-52%	2 611
Corporate services		10 237	7 334	-	181	181	606	(425)	-70%	2 168
<i>Community and public safety</i>		3 032	4 865	-	290	290	394	(104)	-26%	3 481
Community and social services		1 219	1 563	-	74	74	125	(52)	-41%	886
Sport and recreation		37	408	-	1	1	34	(33)	-98%	8
Public safety		1 947	2 522	-	216	216	204	12	6%	2 587
Housing		(232)	255	-	-	-	21	(21)	-100%	-
Health		61	118	-	-	-	10	(10)	-100%	-
<i>Economic and environmental services</i>		2 492	6 469	-	310	310	528	(218)	-41%	3 716
Planning and development		286	392	-	36	36	31	5	16%	436
Road transport		2 206	6 077	-	273	273	497	(223)	-45%	3 280
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		8 802	12 663	-	837	837	1 050	(214)	-20%	10 039
Electricity		4 973	6 492	-	713	713	541	172	32%	8 559
Water		1 032	3 593	-	50	50	297	(247)	-83%	599
Waste water management		1 775	1 342	-	26	26	111	(85)	-76%	315
Waste management		1 022	1 236	-	47	47	101	(54)	-53%	566
<i>Other</i>		9	14	-	-	-	1	(1)	-100%	-
Total Expenditure - Standard	3	36 424	46 376	-	2 362	2 362	3 808	(1 446)	-38%	28 348
Surplus/ (Deficit) for the year		982	1 610	0	8 814	8 814	7 029	1 785	25%	108 908

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
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	8 273	22 319	-	4 263	4 263	5 895	(1 633)	-27.7%	22 319
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		450	3 097	-	135	135	258	(123)	-47.6%	3 097
Vote 4 - BUDGET & TREASURY		12 602	4 200	-	4 761	4 761	2 326	2 435	104.7%	4 200
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		338	653	-	183	183	152	31	20.4%	653
Vote 7 - SPORTS AND RECREATION		5	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING		12	10	-	1	1	1	0	21.5%	10
Vote 9 - PUBLIC SAFETY		2 362	2 054	-	439	439	171	267	156.3%	2 054
Vote 10 - ROAD TRANSPORT		1 405	1 031	-	2	2	86	(84)	-98.1%	1 031
Vote 11 - WASTE MANAGEMENT		1 312	1 633	-	138	138	136	2	1.4%	1 633
Vote 12 - WASTE WATER MANAGEMENT		1 532	1 925	-	246	246	249	(3)	-1.3%	1 925
Vote 13 - WATER		1 493	1 884	-	203	203	212	(9)	-4.1%	1 884
Vote 14 - ELECTRICITY		7 620	9 178	-	806	806	824	(18)	-2.2%	9 178
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	37 405	47 986	-	11 177	11 177	10 311	865	8.4%	47 986
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 767	6 882	-	341	341	572	(231)	-40.3%	6 882
Vote 2 - MUNICIPAL MANAGER		1 815	2 633	-	166	2 022	2 556	(534)	-20.9%	2 022
Vote 3 - CORPORATE SERVICES		10 237	7 334	-	181	181	606	(425)	-70.2%	7 334
Vote 4 - BUDGET & TREASURY		5 270	5 515	-	218	218	449	(231)	-51.5%	5 515
Vote 5 - PLANNING AND DEVELOPMENT		286	392	-	36	36	31	5	15.6%	392
Vote 6 - COMMUNITY AND SOCIAL SERV		505	913	-	38	38	73	(35)	-48.4%	913
Vote 7 - SPORTS AND RECREATION		821	1 190	-	37	37	97	(60)	-62.1%	1 190
Vote 8 - HOUSING		(232)	255	-	-	-	21	(21)	-100.0%	255
Vote 9 - PUBLIC SAFETY		1 947	2 522	-	216	216	204	12	5.8%	2 522
Vote 10 - ROAD TRANSPORT		2 206	6 077	-	273	273	497	(223)	-45.0%	6 077
Vote 11 - WASTE MANAGEMENT		1 022	1 236	-	47	47	101	(54)	-53.2%	1 236
Vote 12 - WASTE WATER MANAGEMENT		1 775	1 342	-	26	26	111	(85)	-76.4%	1 342
Vote 13 - WATER		1 032	3 593	-	50	50	297	(247)	-83.2%	3 593
Vote 14 - ELECTRICITY		4 973	6 492	-	713	713	541	172	31.8%	6 492
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	36 424	46 376	-	2 342	4 198	6 156	(1 958)	-31.8%	45 765
Surplus/ (Deficit) for the year	2	982	1 610	-	8 835	6 978	4 155	2 824	68.0%	2 221

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
R thousands										
Revenue By Source										
Property rates		1 839	1 786	-	2 590	2 590	2 125	465	22%	1 786
Property rates - penalties & collection charges		100	60	-	-	-	5	(5)	-100%	60
Service charges - electricity revenue		6 879	8 899	-	806	806	801	5	1%	8 899
Service charges - water revenue		1 448	1 964	-	203	203	219	(15)	-7%	1 964
Service charges - sanitation revenue		1 526	1 888	-	246	246	246	(0)	0%	1 888
Service charges - refuse revenue		1 307	1 664	-	138	138	139	(1)	-1%	1 664
Service charges - other		155	78	-	35	35	7	28	432%	78
Rental of facilities and equipment		2 005	829	-	74	74	69	5	7%	829
Interest earned - external investments		521	433	-	8	8	36	(28)	-79%	433
Interest earned - outstanding debtors		147	158	-	15	15	13	2	17%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 157	1 755	-	334	334	146	188	129%	1 755
Licences and permits		212	248	-	102	102	21	81	392%	248
Agency services		88	95	-	-	-	8	(8)	-100%	95
Transfers recognised - operational		8 618	15 286	-	4 410	4 410	4 200	210	5%	15 286
Other revenue		515	582	-	13	13	49	(36)	-73%	582
Gains on disposal of PPE		805	317	-	-	-	26	(26)	-100%	317
Total Revenue (excluding capital transfers and contributions)		28 322	36 043	-	8 975	8 975	8 109	865	11%	36 043
Expenditure By Type										
Employee related costs		8 265	12 809	-	870	870	1 011	(141)	-14%	12 809
Remuneration of councillors		1 973	2 109	-	173	173	176	(2)	-1%	2 109
Debt impairment		2 815	190	-	-	-	16	(16)	-100%	190
Depreciation & asset impairment		9 914	11 410	-	14	14	951	(937)	-98%	11 410
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4 782	5 848	-	709	709	487	222	46%	5 848
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	2 181	-	22	22	182	(159)	-88%	2 181
Transfers and grants		1 074	3 427	-	150	150	286	(136)	-48%	3 427
Other expenditure		6 679	8 401	-	423	423	700	(277)	-40%	8 401
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
Total Expenditure		36 424	46 376	-	2 362	2 362	3 808	(1 446)	-38%	46 376
Surplus/(Deficit)		(8 102)	(10 333)	-	6 613	6 613	4 301	2 311	0	(10 333)
Transfers recognised - capital		9 083	11 943	-	2 202	2 202	2 202	-	-	11 943
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		982	1 610	-	8 814	8 814	6 503			1 610
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		982	1 610	-	8 814	8 814	6 503			1 610
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		982	1 610	-	8 814	8 814	6 503			1 610
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		982	1 610	-	8 814	8 814	6 503			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) - 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
R thousands	1									
Multi-Year expenditure appropriation	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 -		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	149	-	-	-	-	-	-	149
Vote 4 - BUDGET & TREASURY		798	30	-	45	45	45	-	-	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	-	-	-	-	-	-	10
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 598	2 823	-	-	-	-	-	-	2 823
Vote 13 - WATER		2 243	3 567	-	-	-	-	-	-	3 567
Vote 14 - ELECTRICITY		284	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	10 245	12 484	-	45	45	45	-	-	12 484
Total Capital Expenditure		10 245	12 484	-	45	45	45	-	-	12 484
Capital Expenditure - Standard Classification										
Governance and administration		798	179	-	45	45	45	-	-	179
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		798	30	-	45	45	45	-	-	30
Corporate services		-	149	-	-	-	-	-	-	149
Community and public safety		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
Economic and environmental services		5 057	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 057	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 125	6 391	-	-	-	-	-	-	6 391
Electricity		284	-	-	-	-	-	-	-	-
Water		2 243	3 567	-	-	-	-	-	-	3 567
Waste water management		1 598	2 823	-	-	-	-	-	-	2 823
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	10 245	12 462	-	45	45	45	-	-	12 462
Funded by:										
National Government		8 564	7 780	-	-	-	-	-	-	7 780
Provincial Government		1 039	4 163	-	-	-	-	-	-	4 163
District Municipality		250	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		9 853	11 943	-	-	-	-	-	-	11 943
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		392	541	-	45	45	45	-	-	541
Total Capital Funding		10 245	12 484	-	45	45	45	-	-	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
R thousands	1					
ASSETS						
Current assets						
Cash		9 824	2	-	-	2
Call investment deposits			7 397	-	6 995	7 397
Consumer debtors		1 127	1 138	-	2 979	1 138
Other debtors		2 712	2 623	-	(154)	2 623
Current portion of long-term receivables			-	-	-	-
Inventory		1 112	1 404	-	-	1 404
Total current assets		14 776	12 564	-	9 820	12 564
Non current assets						
Long-term receivables		0	-	-	1	-
Investments			-	-	-	-
Investment property		4 934	4 934	-	-	4 934
Investments in Associate			-	-	-	-
Property, plant and equipment		138 052	142 284	-	45	142 284
Agricultural			-	-	-	-
Biological assets			-	-	-	-
Intangible assets		760	885	-	-	885
Other non-current assets		48	48	-	-	48
Total non current assets		143 795	148 151	-	46	148 151
TOTAL ASSETS		158 570	160 715	-	9 866	160 715
LIABILITIES						
Current liabilities						
Bank overdraft			-	-	-	-
Borrowing			-	-	-	-
Consumer deposits		319	355	-	6	355
Trade and other payables		3 036	9 609	-	1 052	9 609
Provisions		2 791	338	-	-	338
Total current liabilities		6 145	10 302	-	1 058	10 302
Non current liabilities						
Borrowing			-	-	-	-
Provisions		7 300	7 913	-	-	7 913
Total non current liabilities		7 300	7 913	-	-	7 913
TOTAL LIABILITIES		13 445	18 215	-	1 058	18 215
NET ASSETS	2	145 125	142 500	-	8 808	142 500
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		107 613	139 734	-	8 808	139 734
Reserves		37 512	2 765	-	(0)	2 765
TOTAL COMMUNITY WEALTH/EQUITY	2	145 125	142 500	-	8 808	142 500

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
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		17 570	18 605	-	3 292	3 292	1 640	1 652	101%	18 605
Government - operating		19 039	14 786	-	4 441	4 441	6 661	(2 220)	-33%	14 786
Government - capital			11 943	-	3 440	3 440	5 972	(2 532)	-42%	11 943
Interest		768	591	-	23	23	49	(26)	-53%	591
Dividends					-	-	-	-		-
Payments										
Suppliers and employees		(24 721)	(32 929)	-	(4 093)	(4 093)	(2 603)	1 491	-57%	(32 929)
Finance charges		(171)	-	-	-	-	-	-		-
Transfers and Grants			(505)	-	(63)	(63)	(25)	37	-147%	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		12 486	12 490	-	7 040	7 040	11 693	(4 653)	-40%	12 490
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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			-	-	-	-	-	-		-
Payments										
Capital assets		(549)	(12 484)	-	(45)	(45)	-	45	#DIV/0!	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8 988)	(12 484)	-	(45)	(45)	-	45	#DIV/0!	(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		3 498	6	-	6 995	6 995	11 693			6
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		14 955	19 653			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									
		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											
Rates	1200	2 453	11	10	10	10	10	12	1 715	4 232	-
Electricity	1300	730	6	4	5	6	6	8	107	872	-
Water	1400	159	31	28	28	33	37	29	411	758	-
Sewerage / Sanitation	1500	198	38	36	36	34	38	40	509	929	-
Refuse Removal	1600	127	24	21	21	20	23	24	305	564	-
Housing (Rental Revenue)	1700	45	9	14	8	15	9	9	181	290	-
Other	1900	446	1	1	1	1	1	1	15	466	-
Total By Revenue Source	2000	4 159	120	114	110	119	124	123	3 242	8 111	-
2012/13 - totals only		1134153	125473	122078	126815	132152	142277	107756	3239901	5 131	0
Debtors Age Analysis By Customer Category											
Government	2200	685	4	6	3	6	10	15	246	974	-
Business	2300	512	5	5	5	5	5	5	90	633	-
Households	2400	2 962	111	103	102	108	109	103	2 906	6 503	-
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Category	2600	4 159	120	114	110	119	124	123	3 242	8 111	-

Creditors Analysis

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

Description	NT Code	Budget Year 2013/14								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	1 424	-	-	-	-	-	-	-	1 424
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	130	-	-	-	-	-	-	-	130
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repay ments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	394	-	-	-	-	-	-	-	394
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	1 948	-	-	-	-	-	-	-	1 948

5. Other Information or Documentation

A team of the Provincial Good Governance Section has visited the Municipality during July 2013.

6. Recommendation

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