

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
NOVEMBER 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 final management letter was issued during the last 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 30 November 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 46.0% or R16,679 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the five months of the financial year operating grants totalling R6,328 million were received.

Operating Expenditure

For the month ending 30 November 2013, the Municipality managed to spend within the budgeted norms. An amount of R19,062 million or 55,0% 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.

Capital Expenditure

The Municipality has incurred R79 000 or 15.0% of the internal funded Capital Budget to date. The MIG spending for November totalled to R1,069 million bringing the total MIG spending to R4,999 million or 42.0% 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 R2,703 million. The closing balance for the month ended November is R10,663 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 R6,757 million for the month ending November 2013. The outstanding debt for more than 90 days amounts to 47.8% 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 R1.591 million for the month ending November 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 - M05 November

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<u>Financial Performance</u>									
Property rates	2 312	2 216	2 216	18	2 616	2 154	463	21%	2 216
Service charges	11 934	14 440	14 440	1 180	6 016	5 885	131	2%	14 440
Investment revenue	861	591	591	54	174	246	(72)	-29%	591
Transfers recognised - operational	13 994	15 286	15 286	12	5 469	6 369	(900)	-14%	15 286
Other own revenue	5 185	3 666	3 666	473	2 404	1 462	941	64%	3 666
Total Revenue (excluding capital transfers and contributions)	34 285	36 198	36 198	1 738	16 679	16 116	563	3%	36 198
Employee costs	9 481	12 809	12 809	1 313	4 635	5 480	(845)	-15%	12 809
Remuneration of Councillors	2 079	2 109	2 109	173	866	879	(12)	-1%	2 109
Depreciation & asset impairment	9 687	9 526	9 526	984	4 438	4 754	(316)	-7%	9 526
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	5 677	5 848	5 848	419	3 058	2 437	621	25%	5 848
Transfers and grants	3 572	3 576	3 576	313	1 344	1 490	(146)	-	3 576
Other expenditure	14 714	12 662	12 662	812	4 720	4 294	426	10%	12 662
Total Expenditure	45 211	46 531	46 531	4 014	19 062	19 334	(272)	-1%	46 531
Surplus/(Deficit)	(10 926)	(10 333)	(10 333)	(2 277)	(2 383)	(3 218)	834	-26%	(10 333)
Transfers recognised - capital	10 387	11 943	11 943	1 054	4 985	4 976	8	0%	11 943
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(539)	1 610	1 610	(1 222)	2 601	1 759	843	48%	1 610
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(539)	1 610	1 610	(1 222)	2 601	1 759	843	48%	1 610
<u>Capital expenditure & funds sources</u>									
Capital expenditure	12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484
Capital transfers recognised	12 284	11 943	11 943	1 069	4 999	5 418	(419)	-8%	11 943
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	17	541	541	(13)	79	69	10	15%	541
Total sources of capital funds	12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484
<u>Financial position</u>									
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
Community wealth/Equity	149 771	142 500	-		(247)				142 500
<u>Cash flows</u>									
Net cash from (used) operating	8 961	12 490	12 490	(1 168)	7 782	2 607	5 175	199%	12 490
Net cash from (used) investing	(11 004)	(12 484)	(12 484)	(1 056)	(5 079)	(69)	(5 010)	7260%	(12 484)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	7 960	7 966	7 966	-	10 663	10 497	166	2%	7 966
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<u>Debtors Age Analysis</u>									
Total By Revenue Source	3 330	112	82	95	89	92	95	2 862	6 757
<u>Creditors Age Analysis</u>									
Total Creditors	1 591	-	-	-	-	-	-	-	1 591

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) - M05 November

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	1 219	13 377	13 570	(194)	-1%	29 616
Executive and council		10 205	22 319	22 319	—	4 319	9 300	(4 981)	-54%	22 319
Budget and treasury office		14 188	4 200	4 200	1 072	7 534	2 980	4 554	153%	4 200
Corporate services		3 094	3 097	3 097	147	1 523	1 290	233	18%	3 097
<i>Community and public safety</i>		3 847	2 718	2 718	397	2 324	1 132	1 192	105%	2 718
Community and social services		596	653	653	1	371	272	99	36%	653
Sport and recreation		1	1	1	—	—	0	(0)	-100%	1
Public safety		3 237	2 054	2 054	395	1 948	856	1 092	128%	2 054
Housing		12	10	10	1	5	4	1	20%	10
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		1 479	1 031	1 031	2	8	430	(422)	-98%	1 031
Planning and development		98	—	—	—	—	—	—	—	—
Road transport		1 381	1 031	1 031	2	8	430	(422)	-98%	1 031
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		11 666	14 303	14 303	1 174	5 955	5 960	(5)	0%	14 303
Electricity		7 864	8 899	8 899	738	3 871	3 708	163	4%	8 899
Water		852	1 860	1 860	162	711	775	(64)	-8%	1 860
Waste water management		1 627	1 916	1 916	137	687	798	(112)	-14%	1 916
Waste management		1 323	1 628	1 628	138	686	678	8	1%	1 628
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Standard	2	44 479	47 669	47 669	2 792	21 663	21 092	571	3%	47 669
Expenditure - Standard										
<i>Governance and administration</i>		21 064	22 257	22 257	1 761	8 443	9 190	(747)	-8%	22 257
Executive and council		7 502	9 516	9 516	717	3 270	3 747	(477)	-13%	9 516
Budget and treasury office		6 071	5 554	5 554	443	2 316	2 405	(89)	-4%	5 554
Corporate services		7 492	7 187	7 187	600	2 857	3 038	(180)	-6%	7 187
<i>Community and public safety</i>		5 422	4 810	4 810	639	2 445	2 101	344	16%	4 810
Community and social services		1 543	1 532	1 532	144	492	678	(186)	-27%	1 532
Sport and recreation		46	408	408	29	142	173	(32)	-18%	408
Public safety		3 540	2 497	2 497	444	1 698	1 093	604	55%	2 497
Housing		261	255	255	23	107	106	1	1%	255
Health		32	118	118	—	6	50	(44)	-88%	118
<i>Economic and environmental services</i>		8 497	6 353	6 353	697	2 815	2 736	80	3%	6 353
Planning and development		428	389	389	52	201	172	28	16%	389
Road transport		8 070	5 964	5 964	645	2 615	2 563	51	2%	5 964
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		10 026	12 624	12 624	917	5 356	5 302	54	1%	12 624
Electricity		6 169	6 652	6 652	475	3 297	2 772	525	19%	6 652
Water		1 589	3 483	3 483	253	1 241	1 469	(228)	-16%	3 483
Waste water management		1 154	1 253	1 253	99	452	527	(76)	-14%	1 253
Waste management		1 114	1 238	1 238	90	366	534	(167)	-31%	1 238
<i>Other</i>		9	14	14	1	3	6	(3)	-54%	14
Total Expenditure - Standard	3	45 019	46 058	46 058	4 014	19 062	19 334	(272)	-1%	46 058
Surplus/ (Deficit) for the year		(539)	1 610	1 610	(1 222)	2 601	1 758	843	48%	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) - M05 November**

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	—	4 319	9 300	(4 981)	-53.6%	22 319
Vote 2 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES		3 094	3 097	3 097	147	1 523	1 290	233	18.1%	3 097
Vote 4 - BUDGET & TREASURY		14 188	4 200	4 200	1 072	7 534	2 980	4 554	152.8%	4 200
Vote 5 - PLANNING AND DEVEOLPMENT		98	—	—	—	—	—	—	—	—
Vote 6 - COMMUNITY AND SOCIAL SERV		597	653	653	1	371	272	99	36.4%	653
Vote 7 - SPORTS AND RECREATION		1	1	1	—	—	0	(0)	-100.0%	1
Vote 8 - HOUSING		12	10	10	1	5	4	1	20.0%	10
Vote 9 - PUBLIC SAFETY		3 237	2 054	2 054	395	1 948	856	1 092	127.6%	2 054
Vote 10 - ROAD TRANSPORT		1 381	1 031	1 031	2	8	430	(422)	-98.2%	1 031
Vote 11 - WASTE MANAGEMENT		1 323	1 628	1 628	138	686	678	8	1.1%	1 628
Vote 12 - WASTE WATER MANAGEMENT		1 627	1 916	1 916	137	687	798	(112)	-14.0%	1 916
Vote 13 - WATER		852	1 860	1 860	162	711	775	(64)	-8.2%	1 860
Vote 14 - ELECTRICITY		7 864	8 899	8 899	738	3 871	3 708	163	4.4%	8 899
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	44 480	47 669	47 669	2 792	21 663	21 092	571	2.7%	47 669
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 123	6 882	6 882	468	2 190	2 570	(380)	-14.8%	6 882
Vote 2 - MUNICIPAL MANAGER		2 379	2 633	2 633	250	1 080	1 177	(98)	-8.3%	2 633
Vote 3 - CORPORATE SERVICES		7 492	7 187	7 187	600	2 857	3 038	(180)	-5.9%	7 187
Vote 4 - BUDGET & TREASURY		6 071	5 554	5 554	443	2 316	2 405	(89)	-3.7%	5 554
Vote 5 - PLANNING AND DEVEOLPMENT		428	389	389	52	201	172	28	16.3%	389
Vote 6 - COMMUNITY AND SOCIAL SERV		779	895	895	73	252	393	(141)	-36.0%	895
Vote 7 - SPORTS AND RECREATION		851	1 178	1 178	100	391	513	(122)	-23.8%	1 178
Vote 8 - HOUSING		261	255	255	23	107	106	1	1.1%	255
Vote 9 - PUBLIC SAFETY		3 540	2 497	2 497	444	1 698	1 093	604	55.3%	2 497
Vote 10 - ROAD TRANSPORT		8 070	5 964	5 964	645	2 615	2 563	51	2.0%	5 964
Vote 11 - WASTE MANAGEMENT		1 114	1 238	1 238	90	366	534	(167)	-31.4%	1 238
Vote 12 - WASTE WATER MANAGEMENT		1 154	1 253	1 253	99	452	527	(76)	-14.4%	1 253
Vote 13 - WATER		1 589	3 483	3 483	253	1 241	1 469	(228)	-15.5%	3 483
Vote 14 - ELECTRICITY		6 169	6 652	6 652	475	3 297	2 772	525	18.9%	6 652
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	45 019	46 058	46 058	4 014	19 062	19 334	(272)	-1.4%	46 058
Surplus/ (Deficit) for the year	2	(539)	1 610	1 610	(1 222)	2 601	1 759	843	47.9%	1 610

Table C4: Financial Performance (Revenue and Expenditure)**WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November**

WCO51 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M05 November										
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	2 578	2 129	449	21%	2 156
Property rates - penalties & collection charges		194	60	60	13	39	25	14	54%	60
Service charges - electricity revenue		7 864	9 178	9 178	738	3 871	3 708	163	4%	9 178
Service charges - water revenue		852	1 618	1 618	162	711	650	61	9%	1 618
Service charges - sanitation revenue		1 627	1 897	1 897	137	687	721	(35)	-5%	1 897
Service charges - refuse revenue		1 503	1 669	1 669	138	686	678	8	1%	1 669
Service charges - other		88	78	78	6	61	127	(66)	-52%	78
Rental of facilities and equipment		910	829	829	78	385	346	40	12%	829
Interest earned - external investments		659	433	433	37	87	180	(93)	-52%	433
Interest earned - outstanding debtors		202	158	158	18	86	66	21	31%	158
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2 325	1 755	1 755	296	1 459	731	728	100%	1 755
Licences and permits		860	248	248	88	430	103	327	316%	248
Agency services		102	95	95	-	-	40	(40)	-100%	95
Transfers recognised - operational		13 994	15 286	15 286	12	5 469	6 369	(900)	-14%	15 286
Other revenue		988	738	738	10	129	243	(114)	-47%	738
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		34 285	36 198	36 198	1 738	16 679	16 116	563	3%	36 198
Expenditure By Type										
Employee related costs		9 481	12 809	12 809	1 313	4 635	5 480	(845)	-15%	12 809
Remuneration of councillors		2 079	2 109	2 109	173	866	879	(12)	-1%	2 109
Debt impairment		218	191	191	-	-	79	(79)	-100%	191
Depreciation & asset impairment		9 687	9 526	9 526	984	4 438	4 754	(316)	-7%	9 526
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		5 677	5 848	5 848	419	3 058	2 437	621	25%	5 848
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 383	2 181	2 181	242	820	909	(89)	-10%	2 181
Transfers and grants		3 572	3 576	3 576	313	1 344	1 490	(146)	-10%	3 576
Other expenditure		12 114	10 279	10 279	570	3 901	3 301	599	18%	10 279
Loss on disposal of PPE		-	12	12	-	-	5	(5)	-100%	12
Total Expenditure		45 211	46 531	46 531	4 014	19 062	19 334	(272)	-1%	46 531
Surplus/(Deficit)		(10 926)	(10 333)	(10 333)	(2 277)	(2 383)	(3 218)	834	(0)	(10 333)
Transfers recognised - capital		10 387	11 943	11 943	1 054	4 985	4 976	8	0	11 943
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		(539)	1 610	1 610	(1 222)	2 601	1 759			1 610
Taxation								-		
Surplus/(Deficit) after taxation		(539)	1 610	1 610	(1 222)	2 601	1 759			1 610
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		(539)	1 610	1 610	(1 222)	2 601	1 759			1 610
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		(539)	1 610	1 610	(1 222)	2 601	1 759			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) - M05 November

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		-	-	-	-	3	-	3	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		17	149	149	-	-	29	(29)	-100%	149
Vote 4 - BUDGET & TREASURY		-	30	30	(13)	65	30	35	116%	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	-	-	-	-	-	70
Vote 10 - ROAD TRANSPORT		769	10	10	8	236	10	226	2259%	10
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		7 567	2 823	2 823	1 061	4 764	5 303	(539)	-10%	2 823
Vote 13 - WATER		2 672	3 567	3 567	0	11	-	11	#DIV/0!	3 567
Vote 14 - ELECTRICITY		121	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484
Total Capital Expenditure		12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484
Capital Expenditure - Standard Classification										
Governance and administration		17	179	179	(13)	67	59	8	14%	179
Executive and council		-	-	-	-	3	-	3	#DIV/0!	-
Budget and treasury office		-	30	30	(13)	65	30	35	116%	30
Corporate services		17	149	149	-	-	29	(29)	-100%	149
Community and public safety		1 156	5 892	5 892	-	-	115	(115)	-100%	5 892
Community and social services		-	115	115	-	-	115	(115)	-100%	115
Sport and recreation		247	1 589	1 589	-	-	-	-	-	1 589
Public safety		-	70	70	-	-	-	-	-	70
Housing		909	4 048	4 048	-	-	-	-	-	4 048
Health		-	70	70	-	-	-	-	-	70
Economic and environmental services		769	22	22	8	236	10	226	2259%	22
Planning and development		-	12	12	-	-	-	-	-	12
Road transport		769	10	10	8	236	10	226	2259%	10
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10 359	6 391	6 391	1 061	4 775	5 303	(528)	-10%	6 391
Electricity		121	-	-	-	-	-	-	-	-
Water		2 672	3 567	3 567	0	11	-	11	#DIV/0!	3 567
Waste water management		7 567	2 823	2 823	1 061	4 764	5 303	(539)	-10%	2 823
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484
Funded by:										
National Government		10 675	10 218	10 218	1 069	4 999	3 693	1 306	35%	10 218
Provincial Government		1 609	1 725	1 725	-	-	1 725	(1 725)	-100%	1 725
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12 284	11 943	11 943	1 069	4 999	5 418	(419)	-8%	11 943
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		17	541	541	(13)	79	69	10	15%	541
Total Capital Funding		12 301	12 484	12 484	1 056	5 079	5 487	(408)	-7%	12 484

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November**

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	-	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
Total current assets		13 322	12 564	-	3 661	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	-	1 903	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	-	(1 269)	148 151
TOTAL ASSETS		165 330	160 715	-	2 392	160 715
<u>LIABILITIES</u>						
Current liabilities						
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
Total current liabilities		7 208	10 302	-	2 639	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	-	2 639	18 215
NET ASSETS	2	149 771	142 500	-	(247)	142 500
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		149 771	139 734	-	(247)	139 734
Reserves		-	2 765	-	-	2 765
TOTAL COMMUNITY WEALTH/EQUITY	2	149 771	142 500	-	(247)	142 500

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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	1 853	16 472	1 503	14 968	996%	18 605
Government - operating		25 334	14 786	14 786	12	4 647	3 248	1 398	43%	14 786
Government - capital		-	11 943	11 943	-	4 330	1 493	2 837	190%	11 943
Interest		1 056	591	591	54	181	49	132	268%	591
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(35 863)	(32 929)	(32 929)	(2 877)	(16 983)	(3 662)	(13 321)	364%	(32 929)
Finance charges		(307)	-	-	-	-	-	-	-	-
Transfers and Grants		-	(505)	(505)	(211)	(864)	(25)	(839)	3301%	(505)
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 961	12 490	12 490	(1 168)	7 782	2 607	33 496	1285%	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)	(1 056)	(5 079)	(69)	(5 010)	7260%	(12 484)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(11 004)	(12 484)	(12 484)	(1 056)	(5 079)	(69)	5 010	-7260%	(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	(2 224)	2 703	2 538			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		10 663	10 497			7 966

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

W0031 Langsburg - Supporting Table SCS Monthly Budget Statement - aged Debtors - m03 November												
Description	NT Code	Budget Year 2013/14									Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr			
R thousands												
Debtors Age Analysis By Revenue Source												
Trade and Other Receivables from Ex change Transactions - Water	1200	255	26	21	23	23	23	27	356	754	-	
Trade and Other Receivables from Ex change Transactions - Electricity	1300	785	17	4	4	4	5	6	61	885	-	
Receivables from Non-ex change Transactions - Property Rates	1400	1 405	7	5	8	8	7	8	1 512	2 960	-	
Receivables from Ex change Transactions - Waste Water Management	1500	304	27	28	30	30	30	31	437	916	-	
Receivables from Ex change Transactions - Waste Management	1600	174	18	16	17	16	16	16	296	569	-	
Receivables from Ex change Transactions - Property Rental Debtors	1700	(40)	14	8	12	8	10	7	189	208	-	
Interest on Arrear Debtor Accounts	1810	449	-	-	-	-	-	-	-	449	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(1)	2	1	1	1	1	1	10	15	-	
Total By Revenue Source	2000	3 330	112	82	95	89	92	95	2 862	6 757	-	
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	441	6	3	5	3	4	9	210	682	-	
Commercial	2300	621	8	7	5	5	5	5	100	757	-	
Households	2400	2 233	96	71	83	80	82	80	2 548	5 273	-	
Other	2500	34	2	2	1	1	1	1	3	45	-	
Total By Customer Category	2600	3 330	112	82	95	89	92	95	2 862	6 757	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Woods Llangysbury - Supporting Table 004 Monthly Budget Statement - aged creditors - m09 November										
Description	NT Code	Budget Year 2013/14								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	32								32
Bulk Water	0200	-								-
PAYE deductions	0300	-								-
VAT (output less input)	0400	-								-
Pensions / Retirement deductions	0500	-								-
Loan repayments	0600	-								-
Trade Creditors	0700	1 560								1 560
Auditor General	0800	-								-
Other	0900	-								-
Total By Customer Type	2600	1 591	-	-	-	-	-	-	-	1 591

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.