

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
MARCH 2015**

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1. Mayors Report

The monthly budget statement for March 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 2015 Monthly budget statement is the ninth report for the 2014/15 financial year. The audited outcomes for 2013/2014 reflected in this report are the audited final outcomes for June 2014.

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 March 2015.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	52 825	52 825	43 378	82.12
Total Expenditure	50 953	50 953	37 219	73.05
Less Depreciation	12 160	12 160	6 752	55.53
Surplus (Deficit) (Exl Capital transfers)	1 872	1 872	6 158	328.90
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 306	44 555	14 105	31.66
Government - MIG	6 272	6 272	-	-
Government - Other	5 034	8 972	3	0.04
Housing	4 048	29 311	3	0.01
Transfers from Internal funds	673	715	13	1.85
Capital Expenditure	11 979	45 271	14 119	31.19

Operating Revenue

The Municipality have generated 82.1% or R43,378 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R3,026 million were received.. The largest part of the grants received forms part of the Equitable share allocation for the financial year. Revenue from traffic fines is exceeding the year-to-date budget with 85%. This is due to the unknown factors regarding the speed over distance camera that was implemented during the end of 2013. Revenue from traffic fines will have to be adjusted during the March adjustment budget.

Operating Expenditure

For the month ending March 2015, the Municipality managed to spend within the budgeted norms. An amount of R37,219 million or 73.05% have been spent to date.

Capital Expenditure

The Municipality has incurred R14.119 million or 31.2% of the Capital Budget to date.

Cash Flow

The Municipality started off with a cash flow balance of R8,317 million at the beginning of the year and increased it with R11,820 million. The closing balance for the month ended December is R20,137 million. The The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2014/2015 financial year.

Debtors

The Outstanding Debtors of the Municipality amounts to R7,293 million for the month ending March 2015. There was a increase in the total outstanding amount since of R117 000 or 1.6%. **The outstanding debt for more than 90 days amounts to 63.2%.** The payment rate for 2013/2014 financial year was 92.4%. The current payment rate stands at an alarming low 77.7% The Municipality is now 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 December 2013.

Creditors

Total outstanding creditors amount to R0 for the month ending March 2015 . 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 - M09 March

Description	2013/14	Budget Year 2014/15							
	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	2 787	2 938	2 995	27	3 000	2 246	754	34%	2 995
Service charges	13 110	16 438	15 590	1 209	11 912	11 695	217	2%	15 590
Investment revenue	793	660	789	15	473	592	(119)	-20%	789
Transfers recognised - operational	16 866	15 656	16 968	3 026	14 882	12 404	2 478	20%	16 968
Other own revenue	18 821	5 241	5 176	900	6 618	3 915	2 702	69%	5 176
Total Revenue (excluding capital transfers and contributions)	52 377	40 932	41 518	5 176	36 885	30 852	6 033	20%	41 518
Employee costs	9 704	13 790	13 788	884	8 789	9 765	(976)	-10%	13 788
Remuneration of Councillors	2 293	2 336	2 336	182	1 637	1 752	(115)	-7%	2 336
Depreciation & asset impairment	9 287	12 160	11 228	627	6 752	8 419	(1 666)	-20%	11 228
Finance charges	206	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	7 286	511	5 185	5 464	(279)	-5%	7 286
Transfers and grants	1 099	4 215	4 219	634	3 593	3 164	429		4 219
Other expenditure	27 466	11 930	13 742	1 218	11 262	10 348	914	9%	13 742
Total Expenditure	56 702	50 953	52 599	4 056	37 219	38 912	(1 693)	-4%	52 599
Surplus/(Deficit)	(4 326)	(10 021)	(11 081)	1 120	(335)	(8 060)	7 726	-96%	(11 081)
Transfers recognised - capital	12 394	11 893	12 407	2	6 493	9 305	(2 812)	-30%	12 407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	8 068	1 872	1 325	1 122	6 158	1 244	4 914	395%	1 325
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 068	1 872	1 325	1 122	6 158	1 244	4 914	395%	1 325
<u>Capital expenditure & funds sources</u>									
Capital expenditure	8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271
Capital transfers recognised	8 631	11 306	44 555	3	14 105	9 224	4 881	53%	44 555
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	0	673	715	-	13	234	(221)	-94%	715
Total sources of capital funds	8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271
<u>Financial position</u>									
Total current assets	18 711	15 040	15 040		30 421				30 421
Total non current assets	152 413	145 256	145 256		146 608				146 608
Total current liabilities	7 003	6 596	6 596		7 593				7 593
Total non current liabilities	6 872	7 400	7 400		6 872				6 872
Community wealth/Equity	157 249	146 300	146 300		162 564				162 564
<u>Cash flows</u>									
Net cash from (used) operating	10 581	12 949	12 949	4 503	25 939	16 093	9 846	61%	12 949
Net cash from (used) investing	(10 223)	(11 619)	(11 619)	(3)	(14 119)	(9 462)	(4 656)	49%	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	8 317	9 647	9 647	-	20 137	14 948	5 189	35%	9 647
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	1 349	149	186	124	119	756	102	776	3 560
<u>Creditors Age Analysis</u>									
Total Creditors	-	-	-	-	-	-	-	-	-

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) - M09 March

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		32 363	30 840	32 193	3 107	24 171	23 937	234	1%	32 193
Executive and council		19 602	22 917	22 917	2 957	16 998	17 188	(190)	-1%	22 917
Budget and treasury office		8 699	5 064	5 984	39	4 762	4 226	536	13%	5 984
Corporate services		4 062	2 859	3 292	111	2 411	2 523	(112)	-4%	3 292
Community and public safety		18 152	4 751	4 596	794	6 456	3 482	2 974	85%	4 596
Community and social services		780	918	918	0	916	691	225	33%	918
Sport and recreation		1	1	2	0	3	2	1	57%	2
Public safety		17 360	3 822	3 665	793	5 528	2 782	2 746	99%	3 665
Housing		11	11	11	1	8	8	0	4%	11
Health		-	0	0	0	1	0	1	712%	0
Economic and environmental services		1 139	1 124	1 273	70	912	841	70	8%	1 273
Planning and development		25	90	242	-	152	68	84	125%	242
Road transport		1 115	1 034	1 032	70	760	774	(14)	-2%	1 032
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 116	16 109	15 862	1 207	11 840	11 896	(57)	0%	15 862
Electricity		9 049	10 346	9 671	725	7 102	7 253	(152)	-2%	9 671
Water		673	2 024	2 479	194	1 939	1 860	79	4%	2 479
Waste water management		1 749	1 955	1 915	149	1 469	1 436	33	2%	1 915
Waste management		1 645	1 785	1 797	138	1 330	1 348	(18)	-1%	1 797
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	64 770	52 825	53 924	5 178	43 378	40 157	3 221	8%	53 924
Expenditure - Standard										
Governance and administration		18 274	24 107	24 070	1 705	16 002	17 550	(1 548)	-9%	24 070
Executive and council		5 451	9 800	9 923	704	6 616	6 925	(309)	-4%	9 923
Budget and treasury office		6 714	6 697	6 803	714	5 748	5 115	633	12%	6 803
Corporate services		6 109	7 611	7 344	286	3 638	5 509	(1 871)	-34%	7 344
Community and public safety		17 635	6 337	6 522	913	5 822	4 895	927	19%	6 522
Community and social services		1 099	1 564	1 894	110	1 222	1 423	(201)	-14%	1 894
Sport and recreation		742	430	430	5	57	323	(265)	-82%	430
Public safety		15 409	3 973	3 929	780	4 329	2 947	1 382	47%	3 929
Housing		368	277	188	16	194	141	53	38%	188
Health		17	93	81	2	19	62	(43)	-69%	81
Economic and environmental services		9 335	6 919	9 349	664	6 679	6 969	(290)	-4%	9 349
Planning and development		398	617	620	51	507	401	106	26%	620
Road transport		8 937	6 302	8 729	612	6 171	6 567	(396)	-6%	8 729
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 452	13 579	12 647	774	8 713	9 490	(777)	-8%	12 647
Electricity		7 050	7 246	7 822	531	5 488	5 867	(379)	-6%	7 822
Water		1 755	3 734	2 081	100	1 182	1 561	(379)	-24%	2 081
Waste water management		1 413	1 214	1 427	93	1 043	1 072	(29)	-3%	1 427
Waste management		1 234	1 385	1 316	50	1 000	991	9	1%	1 316
Other		7	11	11	0	4	9	(5)	-55%	11
Total Expenditure - Standard	3	56 702	50 953	52 599	4 056	37 219	38 912	(1 693)	-4%	52 599
Surplus/ (Deficit) for the year		8 067	1 872	1 325	1 122	6 158	1 244	4 914	395%	1 325

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) - M09 March**

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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		19 602	22 917	22 917	2 957	16 998	17 188	(190)	-1.1%	22 917
Vote 2 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 3 - CORPORATE SERVICES		4 037	2 859	3 292	111	2 411	2 523	(112)	-4.4%	3 292
Vote 4 - BUDGET & TREASURY		8 699	5 064	5 984	39	4 762	4 226	536	12.7%	5 984
Vote 5 - PLANNING AND DEVEOLPMENT		25	90	242	—	152	68	84	124.6%	242
Vote 6 - COMMUNITY AND SOCIAL SERV		768	918	918	0	916	691	226	32.7%	918
Vote 7 - SPORTS AND RECREATION		1	1	2	0	3	2	1	56.8%	2
Vote 8 - HOUSING		11	11	11	1	8	8	0	4.1%	11
Vote 9 - PUBLIC SAFETY		17 360	3 822	3 665	793	5 528	2 782	2 746	98.7%	3 665
Vote 10 - ROAD TRANSPORT		1 057	1 034	1 032	70	760	774	(14)	-1.8%	1 032
Vote 11 - WASTE MANAGEMENT		1 650	1 785	1 797	138	1 330	1 348	(18)	-1.3%	1 797
Vote 12 - WASTE WATER MANAGEMENT		1 646	1 955	1 915	149	1 469	1 436	33	2.3%	1 915
Vote 13 - WATER		609	2 024	2 479	194	1 939	1 860	79	4.3%	2 479
Vote 14 - ELECTRICITY		9 306	10 346	9 671	725	7 102	7 253	(152)	-2.1%	9 671
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	64 770	52 825	53 924	5 178	43 378	40 157	3 221	8.0%	53 924
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		(413)	6 960	7 006	459	4 498	4 674	(176)	-3.8%	7 006
Vote 2 - MUNICIPAL MANAGER		585	2 840	2 916	245	2 118	2 251	(133)	-5.9%	2 916
Vote 3 - CORPORATE SERVICES		5 075	7 611	7 344	286	3 638	5 509	(1 871)	-34.0%	7 344
Vote 4 - BUDGET & TREASURY		4 144	6 697	6 803	714	5 748	5 115	633	12.4%	6 803
Vote 5 - PLANNING AND DEVEOLPMENT		545	617	620	51	507	401	106	26.5%	620
Vote 6 - COMMUNITY AND SOCIAL SERV		1 263	850	1 017	84	721	764	(42)	-5.5%	1 017
Vote 7 - SPORTS AND RECREATION		1 249	1 249	1 400	34	581	1 052	(471)	-44.8%	1 400
Vote 8 - HOUSING		472	277	188	16	194	141	53	37.9%	188
Vote 9 - PUBLIC SAFETY		16 369	3 973	3 929	780	4 329	2 947	1 382	46.9%	3 929
Vote 10 - ROAD TRANSPORT		10 355	6 302	8 729	612	6 171	6 567	(396)	-6.0%	8 729
Vote 11 - WASTE MANAGEMENT		1 775	1 385	1 316	50	1 000	991	9	0.9%	1 316
Vote 12 - WASTE WATER MANAGEMENT		1 947	1 214	1 427	93	1 043	1 072	(29)	-2.7%	1 427
Vote 13 - WATER		3 152	3 734	2 081	100	1 182	1 561	(379)	-24.3%	2 081
Vote 14 - ELECTRICITY		10 184	7 246	7 822	531	5 488	5 867	(379)	-6.5%	7 822
Vote 15 -		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	56 702	50 953	52 599	4 056	37 219	38 912	(1 693)	-4.4%	52 599
Surplus/ (Deficit) for the year	2	8 068	1 872	1 325	1 122	6 158	1 244	4 914	394.9%	1 325

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

W0051 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - m05 march										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Source</u>										
Property rates		2 615	2 875	2 875	5	2 817	2 156	661	31%	2 875
Property rates - penalties & collection charges		173	63	120	21	183	90	93	104%	120
Service charges - electricity revenue		9 049	10 346	9 671	725	7 102	7 253	(152)	-2%	9 671
Service charges - water revenue		673	2 024	1 903	194	1 939	1 428	511	36%	1 903
Service charges - sanitation revenue		1 749	1 955	1 915	149	1 469	1 436	33	2%	1 915
Service charges - refuse revenue		1 644	1 785	1 797	138	1 330	1 348	(18)	-1%	1 797
Service charges - other		(5)	329	304	2	72	230	(158)	-69%	304
Rental of facilities and equipment		1 121	881	846	94	817	635	183	29%	846
Interest earned - external investments		557	493	622	-	281	466	(186)	-40%	622
Interest earned - outstanding debtors		236	167	167	15	192	125	67	53%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		17 121	3 305	3 300	681	4 588	2 475	2 113	85%	3 300
Licences and permits		209	363	240	89	819	214	605	283%	240
Agency services		120	100	100	12	48	75	(28)	-37%	100
Transfers recognised - operational		16 866	15 656	16 968	3 026	14 882	12 404	2 478	20%	16 968
Other revenue		249	592	690	23	347	517	(171)	-33%	690
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		52 377	40 932	41 518	5 176	36 885	30 852	6 033	20%	41 518
<u>Expenditure By Type</u>										
Employee related costs		9 704	13 790	13 788	884	8 789	9 765	(976)	-10%	13 788
Remuneration of councillors		2 293	2 336	2 336	182	1 637	1 752	(115)	-7%	2 336
Debt impairment		12 325	201	201	-	19	151	(131)	-87%	201
Depreciation & asset impairment		9 287	12 160	11 228	627	6 752	8 419	(1 666)	-20%	11 228
Finance charges		206	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	7 286	511	5 185	5 464	(279)	-5%	7 286
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		98	2 887	3 240	574	2 529	2 430	99	4%	3 240
Transfers and grants		1 099	4 215	4 219	634	3 593	3 164	429	14%	4 219
Other expenditure		15 043	8 842	10 302	644	8 714	7 768	946	12%	10 302
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		56 702	50 953	52 599	4 056	37 219	38 912	(1 693)	-4%	52 599
Surplus/(Deficit)		(4 326)	(10 021)	(11 081)	1 120	(335)	(8 060)	7 726	(0)	(11 081)
Transfers recognised - capital		12 394	11 893	12 407	2	6 493	9 305	(2 812)	(0)	12 407
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		8 068	1 872	1 325	1 122	6 158	1 244			1 325
Taxation								-		
Surplus/(Deficit) after taxation		8 068	1 872	1 325	1 122	6 158	1 244			1 325
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		8 068	1 872	1 325	1 122	6 158	1 244			1 325
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		8 068	1 872	1 325	1 122	6 158	1 244			1 325

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) - M09 March

Vote Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	6	-	6	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	37	-	-	-	-	-	37
Vote 3 - CORPORATE SERVICES		-	13	519	-	129	9	120	1329%	519
Vote 4 - BUDGET & TREASURY		-	65	65	-	-	65	(65)	-100%	65
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	1 658	110	-	-	40	(40)	-100%	110
Vote 7 - SPORTS AND RECREATION		2 095	-	1 147	2	1 171	-	1 171	#DIV/0!	1 147
Vote 8 - HOUSING		-	-	29 311	-	6 827	-	6 827	#DIV/0!	29 311
Vote 9 - PUBLIC SAFETY		-	350	350	-	-	-	-	-	350
Vote 10 - ROAD TRANSPORT		2 748	3 481	7 641	1	5 171	2 394	2 778	116%	7 641
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 568	481	634	-	499	1 036	(537)	-52%	634
Vote 13 - WATER		2 185	897	422	1	215	2 164	(1 949)	-90%	422
Vote 14 - ELECTRICITY		35	5 034	5 034	-	100	3 750	(3 650)	-97%	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271
Total Capital Expenditure		8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271
Capital Expenditure - Standard Classification										
Governance and administration		-	78	621	-	135	74	61	82%	621
Executive and council		-	-	37	-	6	-	6	#DIV/0!	37
Budget and treasury office		-	65	65	-	-	65	(65)	-100%	65
Corporate services		-	13	519	-	129	9	120	1329%	519
Community and public safety		2 095	2 008	30 919	2	7 999	40	7 959	19897%	30 919
Community and social services		-	1 588	40	-	-	40	(40)	-100%	40
Sport and recreation		2 095	-	1 147	2	1 171	-	1 171	#DIV/0!	1 147
Public safety		-	350	350	-	-	-	-	-	350
Housing		-	-	29 311	-	6 827	-	6 827	#DIV/0!	29 311
Health		-	70	70	-	-	-	-	-	70
Economic and environmental services		2 748	3 481	7 641	1	5 171	2 394	2 778	116%	7 641
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 748	3 481	7 641	1	5 171	2 394	2 778	116%	7 641
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 788	6 412	6 090	1	814	6 951	(6 137)	-88%	6 090
Electricity		35	5 034	5 034	-	100	3 750	(3 650)	-97%	5 034
Water		2 185	897	422	1	215	2 164	(1 949)	-90%	422
Waste water management		1 568	481	634	-	499	1 036	(537)	-52%	634
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271
Funded by:										
National Government		8 631	11 306	44 555	3	14 105	9 224	4 881	53%	44 555
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 631	11 306	44 555	3	14 105	9 224	4 881	53%	44 555
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		0	673	715	-	13	234	(221)	-94%	715
Total Capital Funding		8 631	11 979	45 271	3	14 119	9 458	4 660	49%	45 271

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		8 317	2	2	12 366	12 366
Call investment deposits		–	9 798	9 798	7 771	7 771
Consumer debtors		1 363	1 250	1 250	1 262	1 262
Other debtors		3 331	2 690	2 690	3 321	3 321
Current portion of long-term receivables		3	–	–	3	3
Inventory		5 698	1 300	1 300	5 698	5 698
Total current assets		18 711	15 040	15 040	30 421	30 421
Non current assets						
Long-term receivables		9	–	–	(102)	(102)
Investments		–	–	–	–	–
Investment property		4 440	4 934	4 934	4 440	4 440
Investments in Associate		–	–	–	–	–
Property, plant and equipment		147 576	139 327	139 327	142 017	142 017
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		343	947	947	209	209
Other non-current assets		43	48	48	43	43
Total non current assets		152 413	145 256	145 256	146 608	146 608
TOTAL ASSETS		171 124	160 297	160 297	177 029	177 029
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		396	335	335	388	388
Trade and other payables		6 322	5 941	5 941	6 908	6 908
Provisions		286	320	320	296	296
Total current liabilities		7 003	6 596	6 596	7 593	7 593
Non current liabilities						
Borrowing		–	–	–	–	–
Provisions		6 872	7 400	7 400	6 872	6 872
Total non current liabilities		6 872	7 400	7 400	6 872	6 872
TOTAL LIABILITIES		13 875	13 996	13 996	14 465	14 465
NET ASSETS	2	157 249	146 300	146 300	162 564	162 564
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		157 249	146 300	146 300	162 564	162 564
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	146 300	146 300	162 564	162 564

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2013/14	Budget Year 2014/15							
		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		20 561	22 893	22 893	4 923	28 728	17 092	11 636	68%	22 893
Government - operating		16 648	15 656	15 656	2 957	20 186	15 611	4 575	29%	15 656
Government - capital		12 423	11 893	11 893	350	9 245	11 893	(2 648)	-22%	11 893
Interest		966	660	660	15	473	495	(22)	-4%	660
Dividends					-	-	-	-		-
Payments										
Suppliers and employees		(38 712)	(37 625)	(37 625)	(3 235)	(30 315)	(28 561)	(1 753)	6%	(37 625)
Finance charges		(206)	-	-	-	-	-	-		-
Transfers and Grants		(1 099)	(528)	(528)	(508)	(2 379)	(436)	(1 942)	445%	(528)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 581	12 949	12 949	4 503	25 939	16 093	17 237	107%	12 949
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		(10 223)	(11 619)	(11 619)	(3)	(14 119)	(9 462)	(4 656)	49%	(11 619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 223)	(11 619)	(11 619)	(3)	(14 119)	(9 462)	4 656	-49%	(11 619)
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		358	1 330	1 330	4 499	11 820	6 631			1 330
Cash/cash equivalents at beginning:		7 960	8 317	8 317		8 317	8 317			8 317
Cash/cash equivalents at month/year end:		8 317	9 647	9 647		20 137	14 948			9 647

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Budget Year 2014/15											
Description	NT Code	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
R thousands											
Debtors Age Analysis By Revenue Source											
Trade and Other Receivables from Ex change Transactions - Water	1200	80	35	28	27	27	43	27	84	351	-
Trade and Other Receivables from Ex change Transactions - Electricity	1300	131	20	54	9	12	27	10	56	320	-
Receivables from Non-ex change Transactions - Property Rates	1400	273	26	25	24	16	602	14	446	1 427	-
Receivables from Ex change Transactions - Waste Water Management	1500	60	28	29	27	25	49	24	100	343	-
Receivables from Ex change Transactions - Waste Management	1600	77	20	21	19	17	16	17	42	230	-
Receivables from Ex change Transactions - Property Rental Debtors	1700	22	17	24	18	20	16	9	44	170	-
Interest on Arrear Debtor Accounts	1810	728	-	-	-	-	-	-	-	728	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(23)	2	6	-	2	2	-	3	(9)	-
Total By Revenue Source	2000	1 349	149	186	124	119	756	102	776	3 560	-
2013/14 - totals only		1 191 575	136 117	135 362	101 861	143 858	802 699	359 906	3 143 366	6 015	0
Debtors Age Analysis By Customer Category											
Organs of State	2200	120	12	14	12	12	341	2	613	1 126	-
Commercial	2300	118	15	44	5	2	8	0	2	195	-
Households	2400	1 041	120	126	106	103	402	98	159	2 155	-
Other	2500	70	2	1	2	1	4	1	2	85	-
Total By Customer Category	2600	1 349	149	186	124	119	756	102	776	3 560	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Woods Llangsbury - Supporting Table 004 monthly Budget Statement - aged creditors - m05 march										
Description	NT Code	Budget Year 2014/15								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	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	-	-	-	-	-	-	-	-	-

5. Other Information or Documentation

No further comments.

6. Recommendation

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