

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

The monthly budget statement for May 2015 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The May 2015 Monthly budget statement is the eleventh 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.

The Budget for the financial year 2015/2016 was tabled on 27 May 2015.

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 May 2015.

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	52 825	53 924	49 155	91.15
Total Expenditure	50 953	52 599	45 024	85.60
Depreciation	12 160	11 228	8 308	74.00
Surplus (Deficit) (Exl Capital transfers)	1 872	1 325	4 131	311.72
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 306	44 555	17 087	38.35
Government - MIG	6 272	6 272	112 066	1 786.82
Government - Other	5 034	8 972	1 222	13.62
Housing	4 048	29 311	1 334	4.55
Transfers from Internal funds	673	715	151	21.10
Capital Expenditure	11 979	45 271	17 238	38.08

Operating Revenue

The Municipality have generated 91.1% or R49,155 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R0,068 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 81%. 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 May adjustment budget.

Operating Expenditure

For the month ending May 2015, the Municipality managed to spend within the budgeted norms. An amount of R45,024 million or 75.83% have been spent to date.

Capital Expenditure

The Municipality has incurred R17.087 million or 38.4% 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 R11,181 million. The closing balance for the month ended May is R19,498 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 R8,843 million for the month ending May 2015. There was a increase in the total outstanding amount since the pervious mont of R117 000 or 1.6%. **The outstanding debt for more than 90 days amounts to 70.5%.** The payment rate for 2013/2014 financial year was 92.4%. The current payment rate stands at an alarming low 78.1% 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 May 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) Table 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 - M11 May

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									
Financial Performance									
Property rates	2 787	2 938	2 995	(3)	3 024	2 745	279	10%	2 995
Service charges	13 110	16 438	15 590	1 187	14 345	14 292	53	0%	15 590
Investment revenue	793	660	789	16	510	723	(213)	-29%	789
Transfers recognised - operational	16 866	15 656	16 968	68	15 010	15 112	(102)	-1%	16 968
Other own revenue	18 821	5 241	5 176	543	7 887	4 756	3 131	66%	5 176
Total Revenue (excluding capital transfers and contributions)	52 377	40 932	41 518	1 811	40 776	37 628	3 148	8%	41 518
Employee costs	9 704	13 790	13 788	978	10 663	11 872	(1 209)	-10%	13 788
Remuneration of Councillors	2 293	2 336	2 336	284	2 104	2 142	(38)	-2%	2 336
Depreciation & asset impairment	9 287	12 160	11 228	627	8 308	10 290	(1 981)	-19%	11 228
Finance charges	206	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	7 286	885	6 071	6 679	(608)	-9%	7 286
Transfers and grants	1 099	4 215	4 219	385	4 458	3 867	590		4 219
Other expenditure	27 466	11 930	13 742	1 804	13 420	12 611	809	6%	13 742
Total Expenditure	56 702	50 953	52 599	4 963	45 024	47 460	(2 437)	-5%	52 599
Surplus/(Deficit)	(4 326)	(10 021)	(11 081)	(3 152)	(4 247)	(9 832)	5 585	-57%	(11 081)
Transfers recognised - capital	12 394	11 893	12 407	128	8 378	11 373	(2 994)	-26%	12 407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	8 068	1 872	1 325	(3 024)	4 131	1 540	2 590	168%	1 325
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 068	1 872	1 325	(3 024)	4 131	1 540	2 590	168%	1 325
Capital expenditure & funds sources									
Capital expenditure	8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271
Capital transfers recognised	8 631	11 306	44 555	1 222	17 087	1 381	15 706	1138%	44 555
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	0	673	715	112	151	5	146	2919%	715
Total sources of capital funds	8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271
Financial position									
Total current assets	18 711	15 040	15 040		18 054				18 054
Total non current assets	152 413	145 256	145 256		145 353				145 353
Total current liabilities	7 003	6 596	6 596		7 714				7 714
Total non current liabilities	6 872	7 400	7 400		6 872				6 872
Community wealth/Equity	157 249	146 300	146 300		148 821				148 821
Cash flows									
Net cash from (used) operating	10 581	12 949	12 949	(3 981)	28 419	14 206	14 213	100%	12 949
Net cash from (used) investing	(10 223)	(11 619)	(11 619)	(1 334)	(17 238)	(11 549)	(5 689)	49%	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	8 317	9 647	9 647	-	19 498	10 975	8 524	78%	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
Debtors Age Analysis									
Total By Revenue Source	1 074	750	196	132	136	118	108	4 329	6 843
Creditors Age Analysis									
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) - M11 May

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	237	26 308	29 208	(2 900)	-10%	32 193
Executive and council		19 602	22 917	22 917	130	18 886	21 007	(2 122)	-10%	22 917
Budget and treasury office		8 699	5 064	5 984	1	4 790	5 165	(375)	-7%	5 984
Corporate services		4 062	2 859	3 292	106	2 632	3 036	(404)	-13%	3 292
Community and public safety		18 152	4 751	4 596	437	7 528	4 224	3 304	78%	4 596
Community and social services		780	918	918	0	919	842	77	9%	918
Sport and recreation		1	1	2	-	3	2	1	30%	2
Public safety		17 360	3 822	3 665	436	6 596	3 370	3 225	96%	3 665
Housing		11	11	11	1	10	10	0	4%	11
Health		-	0	0	0	1	0	1	594%	0
Economic and environmental services		1 139	1 124	1 273	80	1 053	1 028	25	2%	1 273
Planning and development		25	90	242	-	152	83	69	84%	242
Road transport		1 115	1 034	1 032	80	902	946	(44)	-5%	1 032
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 116	16 109	15 862	1 185	14 265	14 540	(275)	-2%	15 862
Electricity		9 049	10 346	9 671	723	8 596	8 865	(269)	-3%	9 671
Water		673	2 024	2 479	175	2 292	2 273	20	1%	2 479
Waste water management		1 749	1 955	1 915	150	1 768	1 755	13	1%	1 915
Waste management		1 645	1 785	1 797	138	1 608	1 647	(39)	-2%	1 797
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	64 770	52 825	53 924	1 940	49 155	49 001	154	0%	53 924
Expenditure - Standard										
Governance and administration		18 274	24 107	24 070	2 252	19 591	21 376	(1 785)	-8%	24 070
Executive and council		5 451	9 800	9 923	891	8 132	8 403	(271)	-3%	9 923
Budget and treasury office		6 714	6 697	6 803	574	6 700	6 241	459	7%	6 803
Corporate services		6 109	7 611	7 344	786	4 759	6 732	(1 973)	-29%	7 344
Community and public safety		17 635	6 337	6 522	593	6 904	5 980	925	15%	6 522
Community and social services		1 099	1 564	1 894	132	1 467	1 737	(270)	-16%	1 894
Sport and recreation		742	430	430	4	61	394	(333)	-84%	430
Public safety		15 409	3 973	3 929	420	5 098	3 601	1 496	42%	3 929
Housing		368	277	188	30	253	172	80	47%	188
Health		17	93	81	7	26	75	(49)	-65%	81
Economic and environmental services		9 335	6 919	9 349	821	8 169	8 499	(330)	-4%	9 349
Planning and development		398	617	620	46	582	490	92	19%	620
Road transport		8 937	6 302	8 729	775	7 587	8 009	(422)	-5%	8 729
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 452	13 579	12 647	1 297	10 354	11 595	(1 240)	-11%	12 647
Electricity		7 050	7 246	7 822	938	6 452	7 171	(719)	-10%	7 822
Water		1 755	3 734	2 081	155	1 468	1 908	(440)	-23%	2 081
Waste water management		1 413	1 214	1 427	138	1 303	1 308	(5)	0%	1 427
Waste management		1 234	1 385	1 316	66	1 132	1 208	(76)	-6%	1 316
Other		7	11	11	0	5	10	(6)	-55%	11
Total Expenditure - Standard	3	56 702	50 953	52 599	4 963	45 024	47 460	(2 437)	-5%	52 599
Surplus/ (Deficit) for the year		8 067	1 872	1 325	(3 024)	4 131	1 540	2 590	168%	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) - M11 May

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										
Vote 1 - MAYORAL & COUNCIL	1	19 602	22 917	22 917	130	18 886	21 007	(2 122)	-10.1%	22 917
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		4 037	2 859	3 292	106	2 632	3 036	(404)	-13.3%	3 292
Vote 4 - BUDGET & TREASURY		8 699	5 064	5 984	1	4 790	5 165	(375)	-7.3%	5 984
Vote 5 - PLANNING AND DEVELOPMENT		25	90	242	-	152	83	69	83.8%	242
Vote 6 - COMMUNITY AND SOCIAL SERV		768	918	918	0	920	842	78	9.2%	918
Vote 7 - SPORTS AND RECREATION		1	1	2	-	3	2	1	30.3%	2
Vote 8 - HOUSING		11	11	11	1	10	10	0	4.0%	11
Vote 9 - PUBLIC SAFETY		17 360	3 822	3 665	436	6 596	3 370	3 225	95.7%	3 665
Vote 10 - ROAD TRANSPORT		1 057	1 034	1 032	80	902	946	(44)	-4.7%	1 032
Vote 11 - WASTE MANAGEMENT		1 650	1 785	1 797	138	1 608	1 647	(39)	-2.4%	1 797
Vote 12 - WASTE WATER MANAGEMENT		1 646	1 955	1 915	150	1 768	1 755	13	0.8%	1 915
Vote 13 - WATER		609	2 024	2 479	175	2 292	2 273	20	0.9%	2 479
Vote 14 - ELECTRICITY		9 306	10 346	9 671	723	8 596	8 865	(269)	-3.0%	9 671
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	64 770	52 825	53 924	1 940	49 155	49 001	154	0.3%	53 924
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	(413)	6 960	7 006	600	5 522	5 709	(187)	-3.3%	7 006
Vote 2 - MUNICIPAL MANAGER		585	2 840	2 916	292	2 610	2 695	(84)	-3.1%	2 916
Vote 3 - CORPORATE SERVICES		5 075	7 611	7 344	786	4 759	6 732	(1 973)	-29.3%	7 344
Vote 4 - BUDGET & TREASURY		4 144	6 697	6 803	574	6 700	6 241	459	7.4%	6 803
Vote 5 - PLANNING AND DEVELOPMENT		545	617	620	46	582	490	92	18.7%	620
Vote 6 - COMMUNITY AND SOCIAL SERV		1 263	850	1 017	92	894	932	(38)	-4.1%	1 017
Vote 7 - SPORTS AND RECREATION		1 249	1 249	1 400	51	665	1 284	(620)	-48.2%	1 400
Vote 8 - HOUSING		472	277	188	30	253	172	80	46.6%	188
Vote 9 - PUBLIC SAFETY		16 369	3 973	3 929	420	5 098	3 601	1 496	41.5%	3 929
Vote 10 - ROAD TRANSPORT		10 355	6 302	8 729	775	7 587	8 009	(422)	-5.3%	8 729
Vote 11 - WASTE MANAGEMENT		1 775	1 385	1 316	66	1 132	1 208	(76)	-6.3%	1 316
Vote 12 - WASTE WATER MANAGEMENT		1 947	1 214	1 427	138	1 303	1 308	(5)	-0.4%	1 427
Vote 13 - WATER		3 152	3 734	2 081	155	1 468	1 908	(440)	-23.1%	2 081
Vote 14 - ELECTRICITY		10 184	7 246	7 822	938	6 452	7 171	(719)	-10.0%	7 822
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	56 702	50 953	52 599	4 963	45 024	47 460	(2 437)	-5.1%	52 599
Surplus/ (Deficit) for the year	2	8 068	1 872	1 325	(3 024)	4 131	1 540	2 590	168.2%	1 325

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	Budget Year 2014/15								
		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		2 615	2 875	2 875	(23)	2 799	2 635	164	6%	2 875
Property rates - penalties & collection charges		173	63	120	20	225	110	115	105%	120
Service charges - electricity revenue		9 049	10 346	9 671	723	8 596	8 865	(269)	-3%	9 671
Service charges - water revenue		673	2 024	1 903	175	2 292	1 745	548	31%	1 903
Service charges - sanitation revenue		1 749	1 955	1 915	150	1 768	1 755	13	1%	1 915
Service charges - refuse revenue		1 644	1 785	1 797	138	1 608	1 647	(39)	-2%	1 797
Service charges - other		(5)	329	304	2	80	280	(199)	-71%	304
Rental of facilities and equipment		1 121	881	846	89	997	776	221	29%	846
Interest earned - external investments		557	493	622	-	281	570	(290)	-51%	622
Interest earned - outstanding debtors		236	167	167	16	229	153	76	50%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		17 121	3 305	3 300	353	5 469	3 025	2 444	81%	3 300
Licences and permits		209	363	240	67	976	231	745	322%	240
Agency services		120	100	100	14	64	92	(28)	-30%	100
Transfers recognised - operational		16 866	15 656	16 968	68	15 010	15 112	(102)	-1%	16 968
Other revenue		249	592	690	20	380	632	(252)	-40%	690
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		52 377	40 932	41 518	1 811	40 776	37 628	3 148	8%	41 518
Expenditure By Type										
Employee related costs		9 704	13 790	13 788	978	10 663	11 872	(1 209)	-10%	13 788
Remuneration of councillors		2 293	2 336	2 336	284	2 104	2 142	(38)	-2%	2 336
Debt impairment		12 325	201	201	-	19	184	(165)	-90%	201
Depreciation & asset impairment		9 287	12 160	11 228	627	8 308	10 290	(1 981)	-19%	11 228
Finance charges		206	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	7 286	885	6 071	6 679	(608)	-9%	7 286
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		98	2 887	3 240	229	2 939	2 970	(30)	-1%	3 240
Transfers and grants		1 099	4 215	4 219	385	4 458	3 867	590	15%	4 219
Other expenditure		15 043	8 842	10 302	1 575	10 462	9 457	1 005	11%	10 302
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		56 702	50 953	52 599	4 963	45 024	47 460	(2 437)	-5%	52 599
Surplus/(Deficit)		(4 326)	(10 021)	(11 081)	(3 152)	(4 247)	(9 832)	5 585	(0)	(11 081)
Transfers recognised - capital		12 394	11 893	12 407	128	8 378	11 373	(2 994)	(0)	12 407
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8 068	1 872	1 325	(3 024)	4 131	1 540			1 325
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		8 068	1 872	1 325	(3 024)	4 131	1 540			1 325
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 068	1 872	1 325	(3 024)	4 131	1 540			1 325
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		8 068	1 872	1 325	(3 024)	4 131	1 540			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) - M11 May

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	1									
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	6	-	6	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		-	-	37	-	-	-	-	-	37
Vote 3 - CORPORATE SERVICES		-	48	569	68	196	-	196	#DIV/0!	569
Vote 4 - BUDGET & TREASURY		-	65	65	25	25	-	25	#DIV/0!	65
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	1 658	110	35	35	-	35	#DIV/0!	110
Vote 7 - SPORTS AND RECREATION		2 095	-	1 147	6	1 180	-	1 180	#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	3 446	7 591	128	6 189	180	6 008	3332%	7 591
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 568	481	634	-	1 090	-	1 090	#DIV/0!	634
Vote 13 - WATER		2 185	897	422	34	551	455	96	21%	422
Vote 14 - ELECTRICITY		35	5 034	5 034	1 037	1 137	750	387	52%	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271
Total Capital Expenditure		8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271
Capital Expenditure - Standard Classification										
Governance and administration		-	113	671	93	228	-	228	#DIV/0!	671
Executive and council		-	-	37	-	6	-	6	#DIV/0!	37
Budget and treasury office		-	65	65	25	25	-	25	#DIV/0!	65
Corporate services		-	48	569	68	196	-	196	#DIV/0!	569
Community and public safety		2 095	2 008	30 919	41	8 043	-	8 043	#DIV/0!	30 919
Community and social services		-	1 588	40	35	35	-	35	#DIV/0!	40
Sport and recreation		2 095	-	1 147	6	1 180	-	1 180	#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	3 446	7 591	128	6 189	180	6 008	3332%	7 591
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 748	3 446	7 591	128	6 189	180	6 008	3332%	7 591
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 788	6 412	6 090	1 072	2 778	1 205	1 573	131%	6 090
Electricity		35	5 034	5 034	1 037	1 137	750	387	52%	5 034
Water		2 185	897	422	34	551	455	96	21%	422
Waste water management		1 568	481	634	-	1 090	-	1 090	#DIV/0!	634
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271
Funded by:										
National Government		8 631	11 306	44 555	1 222	17 087	1 381	15 706	1138%	44 555
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 631	11 306	44 555	1 222	17 087	1 381	15 706	1138%	44 555
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		0	673	715	112	151	5	146	2919%	715
Total Capital Funding		8 631	11 979	45 271	1 334	17 238	1 386	15 852	1144%	45 271

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May**

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	-	-
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	3 320	3 320
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	18 054	18 054
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	140 792	140 792
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	947	947	179	179
Other non-current assets		43	48	48	43	43
Total non current assets		152 413	145 256	145 256	145 353	145 353
TOTAL ASSETS		171 124	160 297	160 297	163 407	163 407
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	335	335	387	387
Trade and other payables		6 322	5 941	5 941	7 031	7 031
Provisions		286	320	320	296	296
Total current liabilities		7 003	6 596	6 596	7 714	7 714
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	14 586	14 586
NET ASSETS	2	157 249	146 300	146 300	148 821	148 821
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		157 249	146 300	146 300	148 821	148 821
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	146 300	146 300	148 821	148 821

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	Budget Year 2014/15								
		2013/14 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	1 652	36 229	20 690	15 539	75%	22 893
Government - operating		16 648	15 656	15 656	-	20 188	15 629	4 558	29%	15 656
Government - capital		12 423	11 893	11 893	128	11 130	11 893	(763)	-6%	11 893
Interest		966	660	660	16	510	605	(95)	-16%	660
Dividends					-	-	-	-		-
Payments										
Suppliers and employees		(38 712)	(37 625)	(37 625)	(5 531)	(36 726)	(34 123)	(2 603)	8%	(37 625)
Finance charges		(206)	-	-	-	-	-	-		-
Transfers and Grants		(1 099)	(528)	(528)	(247)	(2 912)	(487)	(2 425)	498%	(528)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 581	12 949	12 949	(3 981)	28 419	14 206	24 268	171%	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)	(1 334)	(17 238)	(11 549)	(5 689)	49%	(11 619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 223)	(11 619)	(11 619)	(1 334)	(17 238)	(11 549)	5 689	-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	(5 315)	11 181	2 658			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		19 498	10 975			9 647

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2014/15								Total	Bad Debts
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr		
R thousands											
Debtors Age Analysis By Revenue Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	95	32	88	33	27	25	26	629	955	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	607	23	23	13	13	9	10	243	940	-
Receivables from Non-exchange Transactions - Property Rates	1400	110	24	21	22	20	21	13	2 053	2 284	-
Receivables from Exchange Transactions - Waste Water Management	1500	106	31	28	27	27	26	24	647	918	-
Receivables from Exchange Transactions - Waste Management	1600	110	25	19	19	19	18	16	387	614	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	50	24	15	17	24	18	18	195	360	-
Interest on Arrear Debtor Accounts	1810	11	590	-	-	-	-	-	150	750	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	(15)	1	1	-	6	-	1	26	21	-
Total By Revenue Source	2000	1 074	750	196	132	136	118	108	4 329	6 843	-
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	82	16	9	12	13	11	11	1 102	1 257	-
Commercial	2300	416	13	18	8	3	5	0	37	501	-
Households	2400	523	719	105	111	118	100	95	3 155	4 927	-
Other	2500	52	1	63	1	1	2	1	36	158	-
Total By Customer Category	2600	1 074	750	196	132	136	118	108	4 329	6 843	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2014/15								Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
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.