

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

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

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	52 825	53 924	52 118	96.65
Total Expenditure	50 953	52 599	50 666	96.32
Depreciation	12 160	11 228	9 136	81.37
Surplus (Deficit) (Exl Capital transfers)	1 872	1 325	1 452	109.61
Capital Expenditure				
Sources of Finance				
Transfers from Grants	11 306	44 555	18 012	40.43
Government - MIG	6 272	6 272	327 471	5 221.33
Government - Other	5 034	8 972	925	10.31
Housing	4 048	29 311	1 253	4.27
Transfers from Internal funds	673	715	478	66.87
Capital Expenditure	11 979	45 271	18 491	40.85

Operating Revenue

The Municipality have generated 96.6% or R52,118 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R0,0 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.

Operating Expenditure

For the month ending June 2015, the Municipality managed to spend within the budgeted norms. An amount of R50,666 million or 96.3% have been spent to date.

Capital Expenditure

The Municipality has incurred R18.491 million or 40.8% 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 R6,065 million. The closing balance for the month ended June is R14,382 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 R6,536 million for the month ending June 2015. There was a decrease in the total outstanding amount since the pervious month. **The outstanding debt for more than 90 days amounts to 74.5%.** 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 June 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 - M12 June

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	16	3 040	2 995	45	2%	2 995
Service charges	13 110	16 438	15 590	1 047	15 392	15 590	(198)	-1%	15 590
Investment revenue	793	660	789	66	713	789	(77)	-10%	789
Transfers recognised - operational	16 866	15 656	16 968	(75)	14 935	16 466	(1 532)	-9%	16 968
Other own revenue	18 821	5 241	5 176	848	8 735	5 176	3 560	69%	5 176
Total Revenue (excluding capital transfers and contributions)	52 377	40 932	41 518	1 901	42 815	41 016	1 799	4%	41 518
Employee costs	9 704	13 790	13 788	1 059	11 722	13 706	(1 984)	-14%	13 788
Remuneration of Councillors	2 293	2 336	2 336	193	2 297	2 336	(40)	-2%	2 336
Depreciation & asset impairment	9 287	12 160	11 228	627	9 136	11 225	(2 089)	-19%	11 228
Finance charges	206	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	7 286	591	6 662	7 286	(624)	-9%	7 286
Transfers and grants	1 099	4 215	4 219	375	4 834	4 219	615		4 219
Other expenditure	27 466	11 930	13 742	2 634	16 016	13 742	2 273	17%	13 742
Total Expenditure	56 702	50 953	52 599	5 479	50 666	52 514	(1 848)	-4%	52 599
Surplus/(Deficit)	(4 326)	(10 021)	(11 081)	(3 578)	(7 851)	(11 498)	3 647	-32%	(11 081)
Transfers recognised - capital	12 394	11 893	12 407	925	9 304	12 407	(3 103)	-25%	12 407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	8 068	1 872	1 325	(2 652)	1 452	908	544	60%	1 325
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	8 068	1 872	1 325	(2 652)	1 452	908	544	60%	1 325
Capital expenditure & funds sources									
Capital expenditure	8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271
Capital transfers recognised	8 631	11 306	44 555	925	18 012	11 306	6 707	59%	44 555
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	0	673	715	327	478	309	169	55%	715
Total sources of capital funds	8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271
Financial position									
Total current assets	18 711	17 580	17 580		18 790				17 580
Total non current assets	152 413	152 538	152 538		163 340				152 538
Total current liabilities	7 003	8 678	8 678		19 540				8 678
Total non current liabilities	6 872	4 190	4 190		4 159				4 190
Community wealth/Equity	157 249	157 249	157 249		121 494				120 313
Cash flows									
Net cash from (used) operating	10 581	12 949	12 949	(3 863)	24 556	12 949	11 607	90%	12 949
Net cash from (used) investing	(10 223)	(11 619)	(11 619)	(1 253)	(18 491)	(11 619)	(6 872)	59%	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	8 317	9 647	9 647	-	14 382	9 647	4 735	49%	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	746	767	150	122	125	129	114	4 384	6 536
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) - M12 June

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	881	27 326	31 843	(4 517)	-14%	32 193
Executive and council		19 602	22 917	22 917	924	19 809	22 917	(3 108)	-14%	22 917
Budget and treasury office		8 699	5 064	5 984	(98)	4 692	5 634	(942)	-17%	5 984
Corporate services		4 062	2 859	3 292	56	2 824	3 292	(467)	-14%	3 292
Community and public safety		18 152	4 751	4 596	775	8 304	4 596	3 708	81%	4 596
Community and social services		780	918	918	0	920	918	2	0%	918
Sport and recreation		1	1	2	0	3	2	1	29%	2
Public safety		17 360	3 822	3 665	774	7 370	3 665	3 705	101%	3 665
Housing		11	11	11	1	11	11	0	4%	11
Health		-	0	0	-	1	0	1	511%	0
Economic and environmental services		1 139	1 124	1 273	130	1 183	1 122	61	5%	1 273
Planning and development		25	90	242	-	152	90	62	68%	242
Road transport		1 115	1 034	1 032	130	1 031	1 032	(1)	0%	1 032
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		13 116	16 109	15 862	1 041	15 306	15 862	(556)	-4%	15 862
Electricity		9 049	10 346	9 671	725	9 320	9 671	(350)	-4%	9 671
Water		673	2 024	2 479	69	2 361	2 479	(118)	-5%	2 479
Waste water management		1 749	1 955	1 915	126	1 895	1 915	(20)	-1%	1 915
Waste management		1 645	1 785	1 797	121	1 730	1 797	(67)	-4%	1 797
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	64 770	52 825	53 924	2 827	52 118	53 423	(1 304)	-2%	53 924
Expenditure - Standard										
Governance and administration		18 274	24 107	24 070	1 973	21 668	24 070	(2 402)	-10%	24 070
Executive and council		5 451	9 800	9 923	743	8 880	9 923	(1 043)	-11%	9 923
Budget and treasury office		6 714	6 697	6 803	446	7 217	6 803	414	6%	6 803
Corporate services		6 109	7 611	7 344	784	5 571	7 344	(1 773)	-24%	7 344
Community and public safety		17 635	6 337	6 522	698	7 604	6 522	1 082	17%	6 522
Community and social services		1 099	1 564	1 894	170	1 637	1 894	(257)	-14%	1 894
Sport and recreation		742	430	430	2	63	430	(367)	-85%	430
Public safety		15 409	3 973	3 929	491	5 590	3 929	1 661	42%	3 929
Housing		368	277	188	35	287	188	99	53%	188
Health		17	93	81	0	26	81	(55)	-68%	81
Economic and environmental services		9 335	6 919	9 349	1 839	10 066	9 264	802	9%	9 349
Planning and development		398	617	620	45	630	535	96	18%	620
Road transport		8 937	6 302	8 729	1 794	9 436	8 729	707	8%	8 729
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 452	13 579	12 647	968	11 323	12 647	(1 324)	-10%	12 647
Electricity		7 050	7 246	7 822	634	7 086	7 822	(737)	-9%	7 822
Water		1 755	3 734	2 081	115	1 583	2 081	(498)	-24%	2 081
Waste water management		1 413	1 214	1 427	120	1 423	1 427	(4)	0%	1 427
Waste management		1 234	1 385	1 316	99	1 231	1 316	(85)	-6%	1 316
Other		7	11	11	0	5	11	(6)	-55%	11
Total Expenditure - Standard	3	56 702	50 953	52 599	5 479	50 666	52 514	(1 848)	-4%	52 599
Surplus/ (Deficit) for the year		8 067	1 872	1 325	(2 652)	1 452	908	544	60%	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) - M12 June

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	924	19 809	22 917	(3 108)	-13.6%	22 917
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		4 037	2 859	3 292	55	2 824	3 292	(468)	-14.2%	3 292
Vote 4 - BUDGET & TREASURY		8 699	5 064	5 984	(98)	4 692	5 634	(942)	-16.7%	5 984
Vote 5 - PLANNING AND DEVELOPMENT		25	90	242	-	152	90	62	68.5%	242
Vote 6 - COMMUNITY AND SOCIAL SERV		768	918	918	0	920	918	2	0.2%	918
Vote 7 - SPORTS AND RECREATION		1	1	2	0	3	2	1	29.2%	2
Vote 8 - HOUSING		11	11	11	1	11	11	0	4.0%	11
Vote 9 - PUBLIC SAFETY		17 360	3 822	3 665	774	7 370	3 665	3 705	101.1%	3 665
Vote 10 - ROAD TRANSPORT		1 057	1 034	1 032	130	1 031	1 032	(1)	-0.1%	1 032
Vote 11 - WASTE MANAGEMENT		1 650	1 785	1 797	121	1 730	1 797	(67)	-3.7%	1 797
Vote 12 - WASTE WATER MANAGEMENT		1 646	1 955	1 915	126	1 895	1 915	(20)	-1.0%	1 915
Vote 13 - WATER		609	2 024	2 479	69	2 361	2 479	(118)	-4.8%	2 479
Vote 14 - ELECTRICITY		9 306	10 346	9 671	725	9 320	9 671	(350)	-3.6%	9 671
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	64 770	52 825	53 924	2 827	52 118	53 423	(1 304)	-2.4%	53 924
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	(413)	6 960	7 006	519	6 039	7 006	(968)	-13.8%	7 006
Vote 2 - MUNICIPAL MANAGER		585	2 840	2 916	224	2 841	2 916	(75)	-2.6%	2 916
Vote 3 - CORPORATE SERVICES		5 075	7 611	7 344	783	5 571	7 344	(1 773)	-24.1%	7 344
Vote 4 - BUDGET & TREASURY		4 144	6 697	6 803	446	7 217	6 803	414	6.1%	6 803
Vote 5 - PLANNING AND DEVELOPMENT		545	617	620	45	630	535	96	17.9%	620
Vote 6 - COMMUNITY AND SOCIAL SERV		1 263	850	1 017	113	1 007	1 017	(9)	-0.9%	1 017
Vote 7 - SPORTS AND RECREATION		1 249	1 249	1 400	60	724	1 400	(676)	-48.3%	1 400
Vote 8 - HOUSING		472	277	188	35	287	188	99	52.9%	188
Vote 9 - PUBLIC SAFETY		16 369	3 973	3 929	491	5 590	3 929	1 661	42.3%	3 929
Vote 10 - ROAD TRANSPORT		10 355	6 302	8 729	1 794	9 436	8 729	707	8.1%	8 729
Vote 11 - WASTE MANAGEMENT		1 775	1 385	1 316	99	1 231	1 316	(85)	-6.5%	1 316
Vote 12 - WASTE WATER MANAGEMENT		1 947	1 214	1 427	120	1 423	1 427	(4)	-0.3%	1 427
Vote 13 - WATER		3 152	3 734	2 081	115	1 583	2 081	(498)	-23.9%	2 081
Vote 14 - ELECTRICITY		10 184	7 246	7 822	634	7 086	7 822	(737)	-9.4%	7 822
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	56 702	50 953	52 599	5 479	50 666	52 514	(1 849)	-3.5%	52 599
Surplus/ (Deficit) for the year	2	8 068	1 872	1 325	(2 652)	1 452	908	544	59.9%	1 325

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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	(5)	2 794	2 875	(80)	-3%	2 875
Property rates - penalties & collection charges		173	63	120	20	246	120	126	105%	120
Service charges - electricity revenue		9 049	10 346	9 671	725	9 320	9 671	(350)	-4%	9 671
Service charges - water revenue		673	2 024	1 903	69	2 361	1 903	457	24%	1 903
Service charges - sanitation revenue		1 749	1 955	1 915	126	1 895	1 915	(20)	-1%	1 915
Service charges - refuse revenue		1 644	1 785	1 797	121	1 730	1 797	(67)	-4%	1 797
Service charges - other		(5)	329	304	6	87	304	(218)	-72%	304
Rental of facilities and equipment		1 121	881	846	63	1 060	846	214	25%	846
Interest earned - external investments		557	493	622	51	468	622	(154)	-25%	622
Interest earned - outstanding debtors		236	167	167	15	245	167	78	46%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		17 121	3 305	3 300	623	6 092	3 300	2 793	85%	3 300
Licences and permits		209	363	240	139	1 115	240	875	364%	240
Agency services		120	100	100	17	81	100	(19)	-19%	100
Transfers recognised - operational		16 866	15 656	16 968	(75)	14 935	16 466	(1 532)	-9%	16 968
Other revenue		249	592	690	6	387	690	(303)	-44%	690
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		52 377	40 932	41 518	1 901	42 815	41 016	1 799	4%	41 518
Expenditure By Type										
Employee related costs		9 704	13 790	13 788	1 059	11 722	13 706	(1 984)	-14%	13 788
Remuneration of councillors		2 293	2 336	2 336	193	2 297	2 336	(40)	-2%	2 336
Debt impairment		12 325	201	201	-	19	201	(182)	-90%	201
Depreciation & asset impairment		9 287	12 160	11 228	627	9 136	11 225	(2 089)	-19%	11 228
Finance charges		206	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	7 286	591	6 662	7 286	(624)	-9%	7 286
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		98	2 887	3 240	198	3 138	3 240	(102)	-3%	3 240
Transfers and grants		1 099	4 215	4 219	375	4 834	4 219	615	15%	4 219
Other expenditure		15 043	8 842	10 302	2 436	12 859	10 302	2 557	25%	10 302
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		56 702	50 953	52 599	5 479	50 666	52 514	(1 848)	-4%	52 599
Surplus/(Deficit)										
Transfers recognised - capital		12 394	11 893	12 407	925	9 304	12 407	(3 103)	(0)	12 407
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		8 068	1 872	1 325	(2 652)	1 452	908			1 325
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		8 068	1 872	1 325	(2 652)	1 452	908			1 325
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		8 068	1 872	1 325	(2 652)	1 452	908			1 325
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		8 068	1 872	1 325	(2 652)	1 452	908			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) - M12 June

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	5	5	-	5	#DIV/0!	37
Vote 3 - CORPORATE SERVICES		-	48	569	0	196	44	152	346%	569
Vote 4 - BUDGET & TREASURY		-	65	65	322	347	65	282	435%	65
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	1 658	110	-	35	110	(75)	-68%	110
Vote 7 - SPORTS AND RECREATION		2 095	-	1 147	-	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	1	1	-	1	#DIV/0!	350
Vote 10 - ROAD TRANSPORT		2 748	3 446	7 591	1	6 190	2 706	3 484	129%	7 591
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 568	481	634	37	1 127	1 036	91	9%	634
Vote 13 - WATER		2 185	897	422	24	576	2 620	(2 044)	-78%	422
Vote 14 - ELECTRICITY		35	5 034	5 034	862	1 999	5 034	(3 035)	-60%	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271
Total Capital Expenditure		8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271
Capital Expenditure - Standard Classification										
Governance and administration		-	113	671	327	555	109	446	409%	671
Executive and council		-	-	37	5	11	-	11	#DIV/0!	37
Budget and treasury office		-	65	65	322	347	65	282	435%	65
Corporate services		-	48	569	0	196	44	152	346%	569
Community and public safety		2 095	2 008	30 919	1	8 044	110	7 934	7212%	30 919
Community and social services		-	1 588	40	-	35	40	(5)	-12%	40
Sport and recreation		2 095	-	1 147	-	1 180	-	1 180	#DIV/0!	1 147
Public safety		-	350	350	1	1	-	1	#DIV/0!	350
Housing		-	-	29 311	-	6 827	-	6 827	#DIV/0!	29 311
Health		-	70	70	-	-	70	(70)	-100%	70
Economic and environmental services		2 748	3 446	7 591	1	6 190	2 706	3 484	129%	7 591
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 748	3 446	7 591	1	6 190	2 706	3 484	129%	7 591
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		3 788	6 412	6 090	924	3 703	8 690	(4 987)	-57%	6 090
Electricity		35	5 034	5 034	862	1 999	5 034	(3 035)	-60%	5 034
Water		2 185	897	422	24	576	2 620	(2 044)	-78%	422
Waste water management		1 568	481	634	37	1 127	1 036	91	9%	634
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271
Funded by:										
National Government		8 631	11 306	44 555	925	18 012	11 306	6 707	59%	44 555
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		8 631	11 306	44 555	925	18 012	11 306	6 707	59%	44 555
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		0	673	715	327	478	309	169	55%	715
Total Capital Funding		8 631	11 979	45 271	1 253	18 491	11 615	6 876	59%	45 271

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June**

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	8 317	8 317	14 382	8 317
Call investment deposits		-	-	-	-	-
Consumer debtors		4 336	3 112	3 112	3 744	3 112
Other debtors		360	452	452	(4 828)	452
Current portion of long-term receivables		-	-	-	-	-
Inventory		5 698	5 698	5 698	5 492	5 698
Total current assets		18 711	17 580	17 580	18 790	17 580
Non current assets						
Long-term receivables		9	12	12	9	12
Investments		-	-	-	-	-
Investment property		4 440	4 440	4 440	4 317	4 440
Investments in Associate		-	-	-	-	-
Property, plant and equipment		147 576	147 619	147 619	158 838	147 619
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	343	343	164	343
Other non-current assets		43	123	123	11	123
Total non current assets		152 413	152 538	152 538	163 340	152 538
TOTAL ASSETS		171 124	170 117	170 117	182 130	170 117
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	396	396	406	396
Trade and other payables		6 322	4 409	4 409	15 271	4 409
Provisions		286	3 873	3 873	3 863	3 873
Total current liabilities		7 003	8 678	8 678	19 540	8 678
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		6 872	4 190	4 190	4 159	4 190
Total non current liabilities		6 872	4 190	4 190	4 159	4 190
TOTAL LIABILITIES		13 875	12 868	12 868	23 699	12 868
NET ASSETS	2	157 249	157 249	157 249	158 431	157 249
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		120 313	120 313	120 313	121 494	120 313
Reserves		36 937	36 937	36 937		
TOTAL COMMUNITY WEALTH/EQUITY	2	157 249	157 249	157 249	121 494	120 313

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	1 060	37 289	22 893	14 397	63%	22 893
Government - operating		16 648	15 656	15 656	-	20 188	15 656	4 532	29%	15 656
Government - capital		12 423	11 893	11 893	925	12 055	11 893	162	1%	11 893
Interest		966	660	660	203	713	660	53	8%	660
Dividends					-	-	-	-		-
Payments										
Suppliers and employees		(38 712)	(37 625)	(37 625)	(5 810)	(42 536)	(37 625)	(4 911)	13%	(37 625)
Finance charges		(206)	-	-	-	-	-	-		-
Transfers and Grants		(1 099)	(528)	(528)	(241)	(3 153)	(528)	(2 626)	498%	(528)
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 581	12 949	12 949	(3 863)	24 556	12 949	26 680	206%	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)	(1 253)	(18 491)	(11 619)	(6 872)	59%	(11 619)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 223)	(11 619)	(11 619)	(1 253)	(18 491)	(11 619)	6 872	-59%	(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	(5 116)	6 065	1 330			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		14 382	9 647			9 647

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

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	26	32	30	27	32	26	25	650	847	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	548	30	21	12	9	11	9	249	889	-	
Receivables from Non-exchange Transactions - Property Rates	1400	(1)	31	23	21	21	20	21	2 022	2 157	-	
Receivables from Exchange Transactions - Waste Water Management	1500	65	32	30	28	26	26	25	668	898	-	
Receivables from Exchange Transactions - Waste Management	1600	89	25	22	18	17	18	17	400	607	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	23	12	24	15	17	22	18	207	339	-	
Interest on Arrear Debtor Accounts	1810	13	606	-	-	-	-	-	160	779	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(16)	0	1	1	1	6	-	27	19	-	
Total By Revenue Source	2000	746	767	150	122	125	129	114	4 384	6 536	-	
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	4	28	16	9	12	12	11	1 123	1 214	-	
Commercial	2300	303	11	12	7	3	0	2	37	375	-	
Households	2400	369	727	121	103	108	115	99	3 186	4 829	-	
Other	2500	71	2	1	2	1	1	1	38	118	-	
Total By Customer Category	2600	746	767	150	122	125	129	114	4 384	6 536	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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.