

# LAINGSBURG MUNICIPALITY



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

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## 1. Mayors Report

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

R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	52 825	53 924	47 216	87.56
Total Expenditure	50 953	52 599	39 888	75.83
Depreciation	12 160	11 228	7 428	66.16
Surplus (Deficit) (Exl Capital transfers)	1 872	1 325	7 327	552.92
Capital Expenditure				
<i>Sources of Finance</i>				
Transfers from Grants	11 306	44 555	15 865	35.61
<i>Government - MIG</i>	6 272	6 272	13 400	213.65
<i>Government - Other</i>	5 034	8 972	1 760	19.62
<i>Housing</i>	4 048	29 311	1 773	6.05
Transfers from Internal funds	673	715	39	5.43
Capital Expenditure	11 979	45 271	15 904	35.13

## Operating Revenue

The Municipality have generated 87.6% or R47,216 million of the Budgeted Revenue to date which is in line with the budgeted amounts. During the month operating grants totalling R0,062 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 86%. 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 April adjustment budget.

## Operating Expenditure

For the month ending April 2015, the Municipality managed to spend within the budgeted norms. An amount of R39,888 million or 75.83% have been spent to date.

## Capital Expenditure

The Municipality has incurred R15.904 million or 35.1% 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 R16,496 million. The closing balance for the month ended December is R24,813million. 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 April 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 69.3%.** 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 April 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 - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	2 787	2 938	2 995	27	3 027	2 495	531	21%	2 995
Service charges	13 110	16 438	15 590	1 246	13 158	12 993	165	1%	15 590
Investment revenue	793	660	789	21	494	658	(164)	-25%	789
Transfers recognised - operational	16 866	15 656	16 968	62	14 943	13 758	1 185	9%	16 968
Other own revenue	18 821	5 241	5 176	726	7 344	4 336	3 008	69%	5 176
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>52 377</b>	<b>40 932</b>	<b>41 518</b>	<b>2 082</b>	<b>38 966</b>	<b>34 240</b>	<b>4 726</b>	<b>14%</b>	<b>41 518</b>
Employee costs	9 704	13 790	13 788	899	9 689	10 818	(1 130)	-10%	13 788
Remuneration of Councillors	2 293	2 336	2 336	182	1 819	1 947	(127)	-7%	2 336
Depreciation & asset impairment	9 287	12 160	11 228	627	7 428	9 354	(1 926)	-21%	11 228
Finance charges	206	-	-	-	-	-	-	-	-
Materials and bulk purchases	6 648	6 523	7 286	-	5 185	6 072	(886)	-15%	7 286
Transfers and grants	1 099	4 215	4 219	452	4 058	3 516	542		4 219
Other expenditure	27 466	11 930	13 742	321	11 709	11 480	229	2%	13 742
<b>Total Expenditure</b>	<b>56 702</b>	<b>50 953</b>	<b>52 599</b>	<b>2 482</b>	<b>39 888</b>	<b>43 186</b>	<b>(3 298)</b>	<b>-8%</b>	<b>52 599</b>
<b>Surplus/(Deficit)</b>	<b>(4 326)</b>	<b>(10 021)</b>	<b>(11 081)</b>	<b>(400)</b>	<b>(923)</b>	<b>(8 946)</b>	<b>8 023</b>	<b>-90%</b>	<b>(11 081)</b>
Transfers recognised - capital	12 394	11 893	12 407	1 757	8 250	10 339	(2 089)	-20%	12 407
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>	<b>5 935</b>	<b>426%</b>	<b>1 325</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>	<b>5 935</b>	<b>426%</b>	<b>1 325</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>8 631</b>	<b>11 979</b>	<b>45 271</b>	<b>1 773</b>	<b>15 904</b>	<b>10 159</b>	<b>5 745</b>	<b>57%</b>	<b>45 271</b>
Capital transfers recognised	8 631	11 306	44 555	1 760	15 865	9 925	5 940	60%	44 555
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	0	673	715	13	39	234	(195)	-83%	715
<b>Total sources of capital funds</b>	<b>8 631</b>	<b>11 979</b>	<b>45 271</b>	<b>1 773</b>	<b>15 904</b>	<b>10 159</b>	<b>5 745</b>	<b>57%</b>	<b>45 271</b>
<b>Financial position</b>									
Total current assets	18 711	15 040	15 040		29 520				29 520
Total non current assets	152 413	145 256	145 256		145 980				145 980
Total current liabilities	7 003	6 596	6 596		6 464				6 464
Total non current liabilities	6 872	7 400	7 400		6 872				6 872
<b>Community wealth/Equity</b>	<b>157 249</b>	<b>146 300</b>	<b>146 300</b>		<b>162 165</b>				<b>162 165</b>
<b>Cash flows</b>									
Net cash from (used) operating	10 581	12 949	12 949	6 462	32 401	15 097	17 303	115%	12 949
Net cash from (used) investing	(10 223)	(11 619)	(11 619)	(1 786)	(15 904)	(10 163)	(5 741)	56%	(11 619)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>8 317</b>	<b>9 647</b>	<b>9 647</b>	<b>-</b>	<b>24 813</b>	<b>13 251</b>	<b>11 562</b>	<b>87%</b>	<b>9 647</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Revenue Source	1 969	211	138	144	121	115	727	858	4 283
<b>Creditors Age Analysis</b>									
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) - M10 April**

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
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>32 363</b>	<b>30 840</b>	<b>32 193</b>	<b>1 902</b>	<b>26 072</b>	<b>26 573</b>	(500)	-2%	<b>32 193</b>
Executive and council		19 602	22 917	22 917	1 757	18 756	19 098	(342)	-2%	22 917
Budget and treasury office		8 699	5 064	5 984	30	4 790	4 695	95	2%	5 984
Corporate services		4 062	2 859	3 292	115	2 526	2 779	(253)	-9%	3 292
<b>Community and public safety</b>		<b>18 152</b>	<b>4 751</b>	<b>4 596</b>	<b>635</b>	<b>7 091</b>	<b>3 853</b>	3 237	84%	<b>4 596</b>
Community and social services		780	918	918	3	919	766	153	20%	918
Sport and recreation		1	1	2	0	3	2	1	43%	2
Public safety		17 360	3 822	3 665	631	6 159	3 076	3 083	100%	3 665
Housing		11	11	11	1	9	9	0	4%	11
Health		-	0	0	0	1	0	1	647%	0
<b>Economic and environmental services</b>		<b>1 139</b>	<b>1 124</b>	<b>1 273</b>	<b>61</b>	<b>973</b>	<b>935</b>	38	4%	<b>1 273</b>
Planning and development		25	90	242	-	152	75	77	102%	242
Road transport		1 115	1 034	1 032	61	821	860	(38)	-4%	1 032
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>13 116</b>	<b>16 109</b>	<b>15 862</b>	<b>1 240</b>	<b>13 080</b>	<b>13 218</b>	(138)	-1%	<b>15 862</b>
Electricity		9 049	10 346	9 671	771	7 872	8 059	(187)	-2%	9 671
Water		673	2 024	2 479	179	2 118	2 066	52	3%	2 479
Waste water management		1 749	1 955	1 915	150	1 619	1 596	23	1%	1 915
Waste management		1 645	1 785	1 797	141	1 471	1 498	(27)	-2%	1 797
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>64 770</b>	<b>52 825</b>	<b>53 924</b>	<b>3 839</b>	<b>47 216</b>	<b>44 579</b>	<b>2 637</b>	<b>6%</b>	<b>53 924</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>18 274</b>	<b>24 107</b>	<b>24 070</b>	<b>1 234</b>	<b>17 295</b>	<b>19 463</b>	(2 168)	-11%	<b>24 070</b>
Executive and council		5 451	9 800	9 923	613	7 236	7 664	(428)	-6%	9 923
Budget and treasury office		6 714	6 697	6 803	355	6 114	5 678	437	8%	6 803
Corporate services		6 109	7 611	7 344	265	3 945	6 121	(2 176)	-36%	7 344
<b>Community and public safety</b>		<b>17 635</b>	<b>6 337</b>	<b>6 522</b>	<b>454</b>	<b>6 294</b>	<b>5 438</b>	856	16%	<b>6 522</b>
Community and social services		1 099	1 564	1 894	108	1 332	1 580	(248)	-16%	1 894
Sport and recreation		742	430	430	0	57	359	(301)	-84%	430
Public safety		15 409	3 973	3 929	333	4 670	3 274	1 396	43%	3 929
Housing		368	277	188	13	215	157	58	37%	188
Health		17	93	81	-	19	69	(49)	-72%	81
<b>Economic and environmental services</b>		<b>9 335</b>	<b>6 919</b>	<b>9 349</b>	<b>610</b>	<b>7 318</b>	<b>7 734</b>	(415)	-5%	<b>9 349</b>
Planning and development		398	617	620	29	536	446	90	20%	620
Road transport		8 937	6 302	8 729	582	6 782	7 288	(506)	-7%	8 729
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>11 452</b>	<b>13 579</b>	<b>12 647</b>	<b>183</b>	<b>8 976</b>	<b>10 542</b>	(1 566)	-15%	<b>12 647</b>
Electricity		7 050	7 246	7 822	6	5 504	6 519	(1 015)	-16%	7 822
Water		1 755	3 734	2 081	40	1 267	1 734	(467)	-27%	2 081
Waste water management		1 413	1 214	1 427	84	1 146	1 190	(44)	-4%	1 427
Waste management		1 234	1 385	1 316	53	1 059	1 100	(40)	-4%	1 316
<b>Other</b>		<b>7</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>4</b>	<b>10</b>	<b>(5)</b>	<b>-55%</b>	<b>11</b>
<b>Total Expenditure - Standard</b>	3	<b>56 702</b>	<b>50 953</b>	<b>52 599</b>	<b>2 482</b>	<b>39 888</b>	<b>43 186</b>	<b>(3 298)</b>	<b>-8%</b>	<b>52 599</b>
<b>Surplus/ (Deficit) for the year</b>		<b>8 067</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>	<b>5 935</b>	<b>426%</b>	<b>1 325</b>

**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) - M10 April**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	19 602	22 917	22 917	1 757	18 756	19 098	(342)	-1.8%	22 917
Vote 2 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 3 - CORPORATE SERVICES		4 037	2 859	3 292	115	2 526	2 779	(253)	-9.1%	3 292
Vote 4 - BUDGET & TREASURY		8 699	5 064	5 984	30	4 790	4 695	95	2.0%	5 984
Vote 5 - PLANNING AND DEVELOPMENT		25	90	242	–	152	75	77	102.2%	242
Vote 6 - COMMUNITY AND SOCIAL SERV		768	918	918	3	920	766	153	20.0%	918
Vote 7 - SPORTS AND RECREATION		1	1	2	0	3	2	1	43.3%	2
Vote 8 - HOUSING		11	11	11	1	9	9	0	4.0%	11
Vote 9 - PUBLIC SAFETY		17 360	3 822	3 665	631	6 159	3 076	3 083	100.2%	3 665
Vote 10 - ROAD TRANSPORT		1 057	1 034	1 032	61	821	860	(38)	-4.5%	1 032
Vote 11 - WASTE MANAGEMENT		1 650	1 785	1 797	141	1 471	1 498	(27)	-1.8%	1 797
Vote 12 - WASTE WATER MANAGEMENT		1 646	1 955	1 915	150	1 619	1 596	23	1.5%	1 915
Vote 13 - WATER		609	2 024	2 479	179	2 118	2 066	52	2.5%	2 479
Vote 14 - ELECTRICITY		9 306	10 346	9 671	771	7 872	8 059	(187)	-2.3%	9 671
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	<b>2</b>	<b>64 770</b>	<b>52 825</b>	<b>53 924</b>	<b>3 839</b>	<b>47 216</b>	<b>44 579</b>	<b>2 637</b>	<b>5.9%</b>	<b>53 924</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	(413)	6 960	7 006	409	4 913	5 191	(279)	-5.4%	7 006
Vote 2 - MUNICIPAL MANAGER		585	2 840	2 916	205	2 323	2 473	(150)	-6.1%	2 916
Vote 3 - CORPORATE SERVICES		5 075	7 611	7 344	265	3 945	6 121	(2 176)	-35.5%	7 344
Vote 4 - BUDGET & TREASURY		4 144	6 697	6 803	355	6 114	5 678	437	7.7%	6 803
Vote 5 - PLANNING AND DEVELOPMENT		545	617	620	29	536	446	90	20.3%	620
Vote 6 - COMMUNITY AND SOCIAL SERV		1 263	850	1 017	78	801	848	(47)	-5.6%	1 017
Vote 7 - SPORTS AND RECREATION		1 249	1 249	1 400	30	613	1 168	(556)	-47.6%	1 400
Vote 8 - HOUSING		472	277	188	13	215	157	58	37.3%	188
Vote 9 - PUBLIC SAFETY		16 369	3 973	3 929	333	4 670	3 274	1 396	42.6%	3 929
Vote 10 - ROAD TRANSPORT		10 355	6 302	8 729	582	6 782	7 288	(506)	-6.9%	8 729
Vote 11 - WASTE MANAGEMENT		1 775	1 385	1 316	53	1 059	1 100	(40)	-3.7%	1 316
Vote 12 - WASTE WATER MANAGEMENT		1 947	1 214	1 427	84	1 146	1 190	(44)	-3.7%	1 427
Vote 13 - WATER		3 152	3 734	2 081	40	1 267	1 734	(467)	-26.9%	2 081
Vote 14 - ELECTRICITY		10 184	7 246	7 822	6	5 504	6 519	(1 015)	-15.6%	7 822
Vote 15 -		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>56 702</b>	<b>50 953</b>	<b>52 599</b>	<b>2 482</b>	<b>39 888</b>	<b>43 186</b>	<b>(3 298)</b>	<b>-7.6%</b>	<b>52 599</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>	<b>5 935</b>	<b>426.2%</b>	<b>1 325</b>

Table C4: Financial Performance (Revenue and Expenditure)

## WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		2 615	2 875	2 875	5	2 822	2 395	427	18%	2 875
Property rates - penalties & collection charges		173	63	120	21	205	100	105	105%	120
Service charges - electricity revenue		9 049	10 346	9 671	771	7 872	8 059	(187)	-2%	9 671
Service charges - water revenue		673	2 024	1 903	179	2 118	1 586	532	34%	1 903
Service charges - sanitation revenue		1 749	1 955	1 915	150	1 619	1 596	23	1%	1 915
Service charges - refuse revenue		1 644	1 785	1 797	141	1 471	1 498	(27)	-2%	1 797
Service charges - other		(5)	329	304	6	78	255	(177)	-69%	304
Rental of facilities and equipment		1 121	881	846	91	908	705	203	29%	846
Interest earned - external investments		557	493	622	-	281	518	(238)	-46%	622
Interest earned - outstanding debtors		236	167	167	21	213	139	74	53%	167
Dividends received		-	-	-	-	-	-	-	-	-
Fines		17 121	3 305	3 300	528	5 115	2 750	2 366	86%	3 300
Licences and permits		209	363	240	91	909	223	687	309%	240
Agency services		120	100	100	3	50	84	(33)	-40%	100
Transfers recognised - operational		16 866	15 656	16 968	62	14 943	13 758	1 185	9%	16 968
Other revenue		249	592	690	14	361	575	(214)	-37%	690
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>52 377</b>	<b>40 932</b>	<b>41 518</b>	<b>2 082</b>	<b>38 966</b>	<b>34 240</b>	<b>4 726</b>	<b>14%</b>	<b>41 518</b>
<b>Expenditure By Type</b>										
Employee related costs		9 704	13 790	13 788	899	9 689	10 818	(1 130)	-10%	13 788
Remuneration of councillors		2 293	2 336	2 336	182	1 819	1 947	(127)	-7%	2 336
Debt impairment		12 325	201	201	-	19	167	(148)	-89%	201
Depreciation & asset impairment		9 287	12 160	11 228	627	7 428	9 354	(1 926)	-21%	11 228
Finance charges		206	-	-	-	-	-	-	-	-
Bulk purchases		6 648	6 523	7 286	-	5 185	6 072	(886)	-15%	7 286
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		98	2 887	3 240	181	2 710	2 700	10	0%	3 240
Transfers and grants		1 099	4 215	4 219	452	4 058	3 516	542	15%	4 219
Other expenditure		15 043	8 842	10 302	140	8 979	8 613	367	4%	10 302
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>56 702</b>	<b>50 953</b>	<b>52 599</b>	<b>2 482</b>	<b>39 888</b>	<b>43 186</b>	<b>(3 298)</b>	<b>-8%</b>	<b>52 599</b>
<b>Surplus/(Deficit)</b>										
Transfers recognised - capital		12 394	11 893	12 407	1 757	8 250	10 339	(2 089)	(0)	12 407
Contributions recognised - capital		-	-	-	-	-	-	-	(0)	-
Contributed assets		-	-	-	-	-	-	-	(0)	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>			<b>1 325</b>
Taxation		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after taxation</b>		<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>			<b>1 325</b>
Attributable to minorities		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>			<b>1 325</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>		<b>8 068</b>	<b>1 872</b>	<b>1 325</b>	<b>1 357</b>	<b>7 327</b>	<b>1 392</b>			<b>1 325</b>

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) - M10 April

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 %	
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	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	3	1 174	-	1 174	#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	885	6 061	2 561	3 500	137%	7 641
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		1 568	481	634	591	1 090	1 036	54	5%	634
Vote 13 - WATER		2 185	897	422	295	517	2 164	(1 647)	-76%	422
Vote 14 - ELECTRICITY		35	5 034	5 034	-	100	4 284	(4 184)	-98%	5 034
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	8 631	11 979	45 271	1 773	15 904	10 159	5 745	57%	45 271
<b>Total Capital Expenditure</b>		8 631	11 979	45 271	1 773	15 904	10 159	5 745	57%	45 271
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	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
<b>Community and public safety</b>		2 095	2 008	30 919	3	8 002	40	7 962	19905%	30 919
Community and social services		-	1 588	40	-	-	40	(40)	-100%	40
Sport and recreation		2 095	-	1 147	3	1 174	-	1 174	#DIV/0!	1 147
Public safety		-	350	350	-	-	-	-	-	350
Housing		-	-	29 311	-	6 827	-	6 827	#DIV/0!	29 311
Health		-	70	70	-	-	-	-	-	70
<b>Economic and environmental services</b>		2 748	3 481	7 641	885	6 061	2 561	3 500	137%	7 641
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 748	3 481	7 641	885	6 061	2 561	3 500	137%	7 641
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		3 788	6 412	6 090	886	1 707	7 485	(5 778)	-77%	6 090
Electricity		35	5 034	5 034	-	100	4 284	(4 184)	-98%	5 034
Water		2 185	897	422	295	517	2 164	(1 647)	-76%	422
Waste water management		1 568	481	634	591	1 090	1 036	54	5%	634
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	8 631	11 979	45 271	1 773	15 904	10 159	5 745	57%	45 271
<b>Funded by:</b>										
National Government		8 631	11 306	44 555	1 760	15 865	9 925	5 940	60%	44 555
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		8 631	11 306	44 555	1 760	15 865	9 925	5 940	60%	44 555
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		0	673	715	13	39	234	(195)	-83%	715
<b>Total Capital Funding</b>		8 631	11 979	45 271	1 773	15 904	10 159	5 745	57%	45 271

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		8 317	2	2	17 042	17 042
Call investment deposits		-	9 798	9 798	7 771	7 771
Consumer debtors		1 363	1 250	1 250	1 173	1 173
Other debtors		3 331	2 690	2 690	(2 167)	(2 167)
Current portion of long-term receivables		3	-	-	3	3
Inventory		5 698	1 300	1 300	5 698	5 698
<b>Total current assets</b>		<b>18 711</b>	<b>15 040</b>	<b>15 040</b>	<b>29 520</b>	<b>29 520</b>
<b>Non current assets</b>						
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	141 405	141 405
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		343	947	947	194	194
Other non-current assets		43	48	48	43	43
<b>Total non current assets</b>		<b>152 413</b>	<b>145 256</b>	<b>145 256</b>	<b>145 980</b>	<b>145 980</b>
<b>TOTAL ASSETS</b>		<b>171 124</b>	<b>160 297</b>	<b>160 297</b>	<b>175 501</b>	<b>175 501</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		396	335	335	389	389
Trade and other payables		6 322	5 941	5 941	5 778	5 778
Provisions		286	320	320	296	296
<b>Total current liabilities</b>		<b>7 003</b>	<b>6 596</b>	<b>6 596</b>	<b>6 464</b>	<b>6 464</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		6 872	7 400	7 400	6 872	6 872
<b>Total non current liabilities</b>		<b>6 872</b>	<b>7 400</b>	<b>7 400</b>	<b>6 872</b>	<b>6 872</b>
<b>TOTAL LIABILITIES</b>		<b>13 875</b>	<b>13 996</b>	<b>13 996</b>	<b>13 336</b>	<b>13 336</b>
<b>NET ASSETS</b>	2	<b>157 249</b>	<b>146 300</b>	<b>146 300</b>	<b>162 165</b>	<b>162 165</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		157 249	146 300	146 300	162 165	162 165
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>157 249</b>	<b>146 300</b>	<b>146 300</b>	<b>162 165</b>	<b>162 165</b>

Table C7: Cash Flow

## WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		20 561	22 893	22 893	5 848	34 577	18 845	15 732	83%	22 893
Government - operating		16 648	15 656	15 656	2	20 188	15 620	4 568	29%	15 656
Government - capital		12 423	11 893	11 893	1 757	11 002	11 893	(891)	-7%	11 893
Interest		966	660	660	21	494	550	(56)	-10%	660
Dividends					-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(38 712)	(37 625)	(37 625)	(880)	(31 194)	(31 348)	154	0%	(37 625)
Finance charges		(206)	-	-	-	-	-	-		-
Transfers and Grants		(1 099)	(528)	(528)	(287)	(2 665)	(462)	(2 204)	477%	(528)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>10 581</b>	<b>12 949</b>	<b>12 949</b>	<b>6 462</b>	<b>32 401</b>	<b>15 097</b>	<b>21 402</b>	<b>142%</b>	<b>12 949</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(10 223)	(11 619)	(11 619)	(1 786)	(15 904)	(10 163)	(5 741)	56%	(11 619)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(10 223)</b>	<b>(11 619)</b>	<b>(11 619)</b>	<b>(1 786)</b>	<b>(15 904)</b>	<b>(10 163)</b>	<b>5 741</b>	<b>-56%</b>	<b>(11 619)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>358</b>	<b>1 330</b>	<b>1 330</b>	<b>4 676</b>	<b>16 496</b>	<b>4 934</b>			<b>1 330</b>
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		24 813	13 251			9 647

## 4. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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			
<b>R thousands</b>												
<b>Debtors Age Analysis By Revenue Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	109	90	33	27	26	26	42	103	457	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	598	30	16	17	9	11	26	68	774	-	
Receivables from Non-exchange Transactions - Property Rates	1400	220	25	25	23	24	15	580	473	1 384	-	
Receivables from Exchange Transactions - Waste Water Management	1500	116	31	27	28	27	25	46	119	419	-	
Receivables from Exchange Transactions - Waste Management	1600	143	22	19	20	18	16	15	49	301	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	58	14	17	23	18	20	16	44	210	-	
Interest on Arrear Debtor Accounts	1810	745	-	-	-	-	-	-	-	745	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	(19)	1	1	6	-	2	2	2	(7)	-	
<b>Total By Revenue Source</b>	<b>2000</b>	<b>1 969</b>	<b>211</b>	<b>138</b>	<b>144</b>	<b>121</b>	<b>115</b>	<b>727</b>	<b>858</b>	<b>4 283</b>	<b>-</b>	
<b>2013/14 - totals only</b>		<b>1 191 575</b>	<b>136 117</b>	<b>135 362</b>	<b>101 861</b>	<b>143 858</b>	<b>802 699</b>	<b>359 906</b>	<b>3 143 366</b>	<b>6 015</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Category</b>												
Organs of State	2200	188	9	12	14	12	12	341	615	1 203	-	
Commercial	2300	509	22	10	7	5	1	7	0	562	-	
Households	2400	1 237	110	115	122	103	100	375	241	2 403	-	
Other	2500	35	70	1	1	2	1	4	1	116	-	
<b>Total By Customer Category</b>	<b>2600</b>	<b>1 969</b>	<b>211</b>	<b>138</b>	<b>144</b>	<b>121</b>	<b>115</b>	<b>727</b>	<b>858</b>	<b>4 283</b>	<b>-</b>	

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
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	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>2600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## **5. Other Information or Documentation**

No further comments.

## **6. Recommendation**

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