

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
MARCH 2013**

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1. Mayors Report

Currently there is no major financial risk on the Operating Budget side as the variances between actuals and SDBIP Projections is not a problem. The annual report was tabled. The council is in process of studying the annual report to compile the oversight report.

The mayor led the draft budget process and it was approved by Council at 28 March 2013.

The slow spending on the Capital Budget raised concern, but there was an increase in the capital spending due to the implementation of the MIG project.

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 31 March 2013.

R thousands	Original Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	45,341	28,830	64.00
Total Expenditure	45,341	17,352	38.00
Surplus (Deficit)	-	11,478	
Sources of Finance			
Transfers from Grants	15,629	1,151	7.00
Transfers from Internal funds	1,009	100	10.00
Capital Expenditure	16,638	1,252	8.00

Operating Revenue

The Municipality have generated 64.0% or R28,830 million of the Budgeted Revenue to date which is well within the acceptable norms. There are however a few revenue sources with large variances which could raise concern:

- Services Charges for Water is below the acceptable norm but the Municipality is in the process of investigating it.
- Investment revenue is low, but will be processed by the end of the financial year.
- Other own revenue is slow as a result of incorrect allocations. Journals will be processed to correct allocations.

Operating Expenditure

For the month ending 31 March 2013, the Municipality managed to spend within the norms. An amount of R30,946 million or 52,0% have been spent to date.

There are also some variances in terms of the budgeted and actual year to date figures of the following:

- Depreciation and Asset Impairment will be processed by the end of the financial year
- Transfers and Grants have a year to date spending of R6,797 million of the R15,629 million budgets.

Capital Expenditure

The Municipality have incurred R1,252 million or 7.50% of the Capital Budget to date which is in line with the adjustment budget. The Municipality experienced some SCM delays during the first quarter of the year, but managed to pick up the pace during the past 2 months. A large percentage of the Municipality's Capital Budget is allocated to the Housing project at Matjiesfontein including infrastructure, but due to the EIA not yet finalised the Municipality cannot spend. The CFO requested assistance from Provincial Treasury to assist in finalising the EIA and are in communication with the MIG department to speed up the process.

Cash Flow

The Municipality started off with a cash flow balance of R9, 824 million at the beginning of the year and increased it with R0.057 million. The closing balance for the month ended is R9,604 million. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2012/2013 financial year.

Debtors

The Outstanding Debtors of the Municipality amounts to R5,579 million for the month ending March 2013. There are an upward trend when compared to the previous year. The outstanding debt for more than 90 days amounts to 66.0% which is an increase since the previous month. The Municipality is fully implementing the Debt Collection and Credit Control Policy. It should be noted that the municipal debt collection and credit control policy was work shopped in the month of January in aid of improving the collection rate.

The Debtors book of the Municipality will be managed by Altimax.

Creditors

Total outstanding creditors amount to R 484 thousand for the month ending . All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA.

3. In year Budget Statement Tables

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M09 March

Description	2011/12	Budget Year 2012/13							
	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	1,939	2,263	2,263	12	2,292	2,436	(144)	-6%	2,102
Service charges	11,315	12,759	12,759	1,096	9,825	6,477	3,348	52%	13,056
Investment revenue	668	520	520	20	341	85	256	301%	358
Transfers recognised - operational	8,618	12,485	12,485	4,529	13,107	7,393	5,715	77%	13,729
Other own revenue	13,736	17,314	17,314	258	3,265	2,412	854	35%	3,995
Total Revenue (excluding capital transfers and contributions)	36,276	45,341	45,341	5,914	28,830	18,803	10,028	53%	33,239
Employee costs	8,265	12,529	12,529	677	6,424	6,498	(74)	-1%	8,321
Remuneration of Councillors	1,973	2,129	2,129	173	1,560	1,064	495	47%	1,971
Depreciation & asset impairment	9,914	16,993	16,993	48	1,085	815	270	33%	1,228
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4,782	5,925	5,925	420	3,931	2,962	968	33%	5,400
Transfers and grants	1,074	2,063	2,063	(1,297)	3,415	1,031	2,384	-	8,133
Other expenditure	18,597	21,332	21,332	316	7,734	4,422	3,311	75%	9,991
Total Expenditure	44,605	60,969	60,969	336	24,149	16,794	7,355	44%	35,044
Surplus/(Deficit)	(8,329)	(15,629)	(15,629)	5,578	4,681	2,009	2,673	133%	(1,805)
Transfers recognised - capital	9,083	15,629	15,629	-	6,797	6,797	-	-	5,048
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	755	-	-	5,578	11,478	8,806	2,673	30%	3,243
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	755	-	-	5,578	11,478	8,806	2,673	30%	3,243
Capital expenditure & funds sources									
Capital expenditure	6,063	16,638	16,638	199	1,252	1,252	-	-	16,638
Capital transfers recognised	-	-	-	188	1,151	1,151	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	11	100	100	-	-	-
Total sources of capital funds	-	-	-	199	1,251	1,251	-	-	-
Financial position									
Total current assets	14,776	15,040	15,040	-	8,851	-	-	-	15,448
Total non current assets	143,795	160,392	160,392	-	1,260	-	-	-	144,522
Total current liabilities	6,145	5,735	5,735	-	(1,109)	-	-	-	6,153
Total non current liabilities	7,300	7,400	7,400	-	-	-	-	-	-
Community wealth/Equity	145,125	162,297	162,297	-	11,221	-	-	-	153,817
Cash flows									
Net cash from (used) operating	12,486	-	-	5,591	9,232	-	9,232	#DIV/0!	-
Net cash from (used) investing	(8,988)	-	-	(201)	(1,252)	-	(1,252)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	9,824	9,824	-	-	9,605	9,824	(219)	-2%	1,625
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	1,503	217	175	121	105	578	111	#####	5,579
Creditors Age Analysis									
Total Creditors	484	-	-	-	-	-	-	-	484

Table C2: Financial Performance (Standard Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Municipal governance and administration		26,785	43,170	43,170	5,928	17,183	17,559	(376)	-2%	21,260
Executive and council		12,049	31,729	31,729	4,560	7,572	11,595	(4,023)	(0)	10,169
<i>Mayor and Council</i>		10,480	29,427	29,427	4,560	7,572	11,595	(4,023)	(0)	10,169
<i>Municipal Manager</i>		1,568	2,302	2,302	-	-	-	-		-
Budget and treasury office		13,664	8,130	8,130	(19)	8,009	4,589	3,420	0	7,887
Corporate services		1,073	3,311	3,311	1,386	1,602	1,375	227	0	3,204
<i>Property Services</i>		684	587	587	65	427	293	134	0	855
<i>Other Admin</i>		388	2,724	2,724	1,322	1,175	1,082	93	0	2,349
Community and public safety		2,716	3,032	3,032	188	1,887	1,516	370	0	3,382
Community and social services		332	597	597	2	395	299	96	0	399
<i>Libraries and Archives</i>		320	587	587	-	391	294	97	0	391
<i>Cemeteries & Crematoriums</i>		9	5	5	1	4	3	2	0	8
<i>Other Community</i>		3	5	5	1	-	3	(3)	(0)	-
Sport and recreation		1	2	2	0	0	1	(0)	(0)	1
Public safety		2,362	2,406	2,406	184	1,484	1,203	281	0	2,969
<i>Fire</i>		-	-	-	2	12	-	12	#DIV/0!	24
<i>Other</i>		2,362	2,406	2,406	182	1,472	1,203	269	0	2,944
Housing		12	27	27	1	6	14	(8)	(0)	12
Health		8	0	0	0	1	0	1	0	2
<i>Other</i>		8	0	0	0	1	0	1	0	2
Economic and environmental services		3,900	2,157	2,157	1	707	122	586	0	714
Planning and development		-	203	203	-	-	102	(102)	(0)	-
<i>Economic Development/Planning</i>		-	203	203	-	-	102	(102)	(0)	-
Road transport		3,900	1,954	1,954	1	707	20	687	0	714
<i>Roads</i>		1,397	40	40	1	4	20	(16)	(0)	8
<i>Other</i>		2,503	1,914	1,914	-	703	-	703	#DIV/0!	706
Environmental protection		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
Trading services		11,959	12,610	12,610	1,094	6,465	6,403	62	0	12,931
Electricity		7,620	7,824	7,824	662	4,042	3,949	93	0	8,084
<i>Electricity Distribution</i>		7,620	7,824	7,824	662	4,042	3,949	93	0	8,084
<i>Electricity Generation</i>		-	-	-	-	-	-	-		-
Water		1,493	1,746	1,746	178	810	906	(96)	(0)	1,620
<i>Water Distribution</i>		1,493	1,746	1,746	178	810	906	(96)	(0)	1,620
<i>Water Storage</i>		-	-	-	-	-	-	-		-
Waste water management		1,532	1,605	1,605	128	864	831	33	0	1,728
<i>Sewerage</i>		1,532	1,605	1,605	128	864	831	33	0	1,728
Waste management		1,312	1,435	1,435	126	749	718	32	0	1,499
<i>Solid Waste</i>		1,312	1,435	1,435	126	749	718	32	0	1,499
Other		-	-	-	-	-	-	-		-
<i>Markets</i>		-	-	-	-	-	-	-		-
Total Revenue - Standard	2	45,360	60,969	60,969	7,210	26,242	25,600	643	0	38,287

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March

Description	Ref	2011/12	Budget Year 2012/13							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Expenditure - Standard										
<i>Municipal governance and administration</i>		22,088	21,626	21,626	2,387	11,478	8,489	2,990	0	22,658
Executive and council		6,582	8,730	8,730	479	5,453	4,218	1,234	0	7,402
<i>Mayor and Council</i>		4,767	6,162	6,162	325	4,001	3,043	958	0	5,539
<i>Municipal Manager</i>		1,815	2,568	2,568	154	1,452	1,176	276	0	1,863
Budget and treasury office		5,270	5,616	5,616	3,139	4,773	2,408	2,365	0	9,474
Corporate services		10,237	7,280	7,280	(1,232)	1,252	1,862	(610)	(0)	5,782
<i>Property Services</i>		7,552	3,029	3,029	44	711	413	298	0	2,088
<i>Other Admin</i>		2,684	4,251	4,251	(1,276)	541	1,449	(908)	(0)	3,695
<i>Community and public safety</i>		4,994	5,686	5,686	214	2,991	1,841	1,150	0	4,707
Community and social services		1,685	1,781	1,781	62	714	591	123	0	1,048
<i>Libraries and Archives</i>		432	535	535	29	275	214	61	0	358
<i>Cemeteries & Crematoriums</i>		162	223	223	2	28	56	(28)	(0)	100
<i>Other Community</i>		1,091	1,023	1,023	31	411	321	90	0	589
Sport and recreation		53	493	493	0	24	43	(19)	(0)	340
Public safety		3,285	3,025	3,025	145	2,165	1,137	1,028	0	3,031
<i>Fire</i>		549	305	305	0	50	91	(41)	(0)	127
<i>Other</i>		2,736	2,720	2,720	144	2,115	1,046	1,069	0	2,903
Housing		(207)	243	243	-	60	14	46	0	269
Health		178	145	145	8	27	56	(29)	(0)	20
<i>Other</i>		178	145	145	8	27	56	(29)	(0)	20
<i>Economic and environmental services</i>		3,355	14,142	14,142	207	2,483	1,961	521	0	9,847
Planning and development		404	741	741	20	160	281	(121)	(0)	336
<i>Economic Development/Planning</i>		404	741	741	20	160	281	(121)	(0)	336
Road transport		2,951	13,401	13,401	188	2,323	1,680	643	0	9,511
<i>Roads</i>		1,981	11,487	11,487	125	1,850	1,108	742	0	8,653
<i>Other</i>		970	1,914	1,914	63	473	572	(99)	(0)	857
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		14,155	19,498	19,498	545	5,306	4,496	809	0	12,181
Electricity		8,754	8,503	8,503	426	4,038	3,092	945	0	5,522
<i>Electricity Distribution</i>		8,754	8,503	8,503	426	4,038	3,092	945	0	5,522
Water		1,482	7,254	7,254	60	306	558	(252)	(0)	4,617
<i>Water Distribution</i>		1,482	7,254	7,254	60	306	558	(252)	(0)	4,617
Waste water management		2,481	1,928	1,928	25	447	397	50	0	1,089
<i>Sewerage</i>		2,481	1,928	1,928	25	447	397	50	0	1,089
Waste management		1,439	1,813	1,813	34	515	449	66	0	953
<i>Solid Waste</i>		1,439	1,813	1,813	34	515	449	66	0	953
<i>Other</i>		13	17	17	-	9	7	3	0	9
<i>Air Transport</i>		13	17	17	-	9	7	3	0	9
Total Expenditure - Standard	3	44,605	60,969	60,969	3,354	22,267	16,794	5,473	0	49,403
Surplus/ (Deficit) for the year		755	-	-	3,856	3,976	8,806	(4,830)	(0)	(11,116)

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	2011/12	Budget Year 2012/13							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MAYORAL & COUNCIL		10,480	29,427	29,427	4,560	7,572	11,595	(4,023)	-34.7%	10,169
Vote 2 - MUNICIPAL MANAGER		1,568	2,302	2,302	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1,073	3,311	3,311	1,386	1,602	1,375	227	16.5%	3,204
Vote 4 - BUDGET & TREASURY		13,664	8,130	8,130	(19)	8,009	4,589	3,420	74.5%	7,887
Vote 5 - PLANNING AND DEVELOPMENT		-	203	203	-	-	102	(102)	-100.0%	-
Vote 6 - COMMUNITY AND SOCIAL SERV		338	592	592	1	396	296	100	33.7%	401
Vote 7 - SPORTS AND RECREATION		5	7	7	1	0	3	(3)	-88.6%	1
Vote 8 - HOUSING		12	27	27	1	6	14	(8)	-56.1%	12
Vote 9 - PUBLIC SAFETY		2,362	2,406	2,406	184	1,484	1,203	281	23.4%	2,969
Vote 10 - ROAD TRANSPORT		3,900	1,954	1,954	1	707	20	687	3435.7%	714
Vote 11 - WASTE MANAGEMENT		1,312	1,435	1,435	126	749	718	32	4.4%	1,499
Vote 12 - WASTE WATER MANAGEMENT		1,532	1,605	1,605	128	864	831	33	4.0%	1,728
Vote 13 - WATER		1,493	1,746	1,746	240	810	906	(96)	-10.6%	1,620
Vote 14 - ELECTRICITY		7,620	7,824	7,824	597	4,042	3,949	93	2.4%	8,084
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	45,360	60,969	60,969	7,208	26,242	25,600	643	2.5%	38,287
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		4,767	6,162	6,162	325	4,001	3,043	958	31.5%	5,539
Vote 2 - MUNICIPAL MANAGER		1,815	2,568	2,568	154	1,452	1,176	276	23.5%	1,863
Vote 3 - CORPORATE SERVICES		10,237	7,280	7,280	(1,232)	1,252	1,862	(610)	-32.7%	3,319
Vote 4 - BUDGET & TREASURY		5,270	5,616	5,616	3,139	4,773	2,408	2,365	98.2%	9,474
Vote 5 - PLANNING AND DEVELOPMENT		404	741	741	20	160	281	(121)	-43.2%	306
Vote 6 - COMMUNITY AND SOCIAL SERV		772	903	903	38	330	326	4	1.2%	420
Vote 7 - SPORTS AND RECREATION		1,157	1,533	1,533	32	445	371	74	20.1%	595
Vote 8 - HOUSING		(207)	243	243	-	60	14	46	337.8%	54
Vote 9 - PUBLIC SAFETY		3,285	3,025	3,025	145	2,165	1,137	1,028	90.4%	2,938
Vote 10 - ROAD TRANSPORT		2,951	13,401	13,401	188	2,323	1,680	643	38.2%	3,261
Vote 11 - WASTE MANAGEMENT		1,439	1,813	1,813	34	515	449	66	14.7%	654
Vote 12 - WASTE WATER MANAGEMENT		2,481	1,928	1,928	25	447	397	50	12.6%	505
Vote 13 - WATER		1,482	7,254	7,254	60	306	558	(252)	-45.1%	595
Vote 14 - ELECTRICITY		8,754	8,503	8,503	426	4,038	3,092	945	30.6%	5,522
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	44,605	60,969	60,969	3,354	22,267	16,794	5,473	32.6%	35,044
Surplus/ (Deficit) for the year	2	755	-	-	3,854	3,976	8,806	(4,830)	-54.9%	3,243

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2011/12	Budget Year 2012/13							
		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		1,839	2,259	2,259	(5)	2,149	2,434	(285)	-12%	2,010
Property rates - penalties & collection charges		100	4	4	17	144	2	142	7080%	91
Service charges - electricity revenue		6,879	7,560	7,560	597	5,947	3,816	2,131	56%	8,094
Service charges - water revenue		1,448	2,026	2,026	240	1,436	1,046	390	37%	1,620
Service charges - sanitation revenue		1,526	1,656	1,656	128	1,245	856	389	45%	1,728
Service charges - refuse revenue		1,307	1,465	1,465	126	1,125	732	393	54%	1,498
Service charges - other		155	53	53	5	73	27	46	172%	115
Rental of facilities and equipment		2,005	593	593	74	655	297	358	121%	884
Interest earned - external investments		521	460	460	-	187	55	132	240%	185
Interest earned - outstanding debtors		147	60	60	20	154	30	124	413%	173
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2,157	2,200	2,200	122	1,582	1,100	482	44%	2,025
Licences and permits		212	207	207	60	682	103	579	560%	899
Agency services		88	90	90	-	-	45	(45)	-100%	-
Transfers recognised - operational		8,618	12,485	12,485	4,529	13,107	7,393	5,715	77%	13,729
Other revenue		289	977	977	1	346	716	(371)	-52%	187
Gains on disposal of PPE		8,986	13,247	13,247	-	-	150	(150)	-100%	-
Total Revenue (excluding capital transfers and contributions)		36,276	45,341	45,341	5,914	28,830	18,803	10,028	53%	33,239
Expenditure By Type										
Employee related costs		8,265	12,529	12,529	677	6,424	6,498	(74)	-1%	8,321
Remuneration of councillors		1,973	2,129	2,129	173	1,560	1,064	495	47%	1,971
Debt impairment		2,815	180	180	-	-	90	(90)	-100%	-
Depreciation & asset impairment		9,914	16,993	16,993	48	1,085	815	270	33%	1,228
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4,782	5,925	5,925	420	3,931	2,962	968	33%	5,400
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	1,586	1,586	67	1,209	793	417	53%	1,228
Transfers and grants		1,074	2,063	2,063	(1,297)	3,415	1,031	2,384	231%	8,133
Other expenditure		14,861	19,567	19,567	248	6,525	3,540	2,985	84%	8,763
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
Total Expenditure		44,605	60,969	60,969	336	24,149	16,794	7,355	44%	35,044
Surplus/(Deficit)		(8,329)	(15,629)	(15,629)	5,578	4,681	2,009	2,673	0	(1,805)
Transfers recognised - capital		9,083	15,629	15,629	-	6,797	6,797	-	-	5,048
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		755	-	-	5,578	11,478	8,806			3,243
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		755	-	-	5,578	11,478	8,806			3,243
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		755	-	-	5,578	11,478	8,806			3,243
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		755	-	-	5,578	11,478	8,806			3,243

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) - A - M09 March									
Vote Description	Ref	2011/12	Budget Year 2012/13						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									
Capital expenditure - Municipal Vote									
Expenditure of single-year capital appropriation	1								
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENCES									
1.2 - SUBSIDIES									
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	1	1	-	-
2.1 - MUNICIPAL MANAGER						1	1	-	
Vote 3 - CORPORATE SERVICES		-	74	74	-	9	9	-	74
3.1 - ADMINISTRATION			74	74		9	9		74
3.2 - FIXED PROPERTY									
3.3 - MATJESFONTEIN									
Vote 4 - BUDGET & TREASURY		798	640	640	11	313	313	-	640
4.1 - FINANCIAL SERVICES		798	640	640	11	313	313	-	640
4.2 - PROPERTY RATES									
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-
5.1 - INTEGRATED DEVELOPMENT (GOP)									
Vote 6 - COMMUNITY AND SOCIAL SERV		-	-	-	-	-	-	-	-
6.1 - HEALTH SERVICES									
6.2 - CEMETERY									
6.3 - LIBRARY									
Vote 7 - SPORTS AND RECREATION		-	505	505	-	-	-	-	505
7.1 - AIRFIELD									
7.2 - PARKS & RECREATION			505	505					505
7.3 - SPORT FACILITIES - VLEILAND									
Vote 8 - HOUSING		-	5,297	5,297	-	169	169	-	5,297
8.1 - HOUSING - RENTAL SCHEMES			5,297	5,297		169	169		5,297
Vote 9 - PUBLIC SAFETY		-	200	200	-	-	-	-	200
9.1 - FIRE BRIGADE			200	200					200
9.2 - TRAFFIC SERVICES									
Vote 10 - ROAD TRANSPORT		5,057	7,656	7,656	-	232	232	-	7,656
10.1 - PUBLIC WORKS - ADMINISTRATION			30	30		15	15		30
10.2 - STREETS & STORMWATER		5,057	7,626	7,626		217	217		7,626
10.3 - MAIN ROADS									
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-
11.1 - CLEANING SERVICES - REFUSE REM									
Vote 12 - WASTE WATER MANAGEMENT		-	2,060	2,060	-	42	42	-	2,060
12.1 - SEWERAGE SERVICES			2,060	2,060		42	42		2,060
Vote 13 - WATER		-	150	150	188	486	486	-	150
13.1 - WATER SUPPLY			150	150	188	486	486		150
Vote 14 - ELECTRICITY		208	55	55	-	-	-	-	55
14.1 - ELECTRICITY SUPPLY		208	55	55	-	-	-	-	55
Vote 15 -									
Total single-year capital expenditure		6,063	16,638	16,638	199	1,252	1,252	-	16,638
Total Capital Expenditure		6,063	16,638	16,638	199	1,252	1,252	-	16,638

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

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		9,824	9,800	9,800	7,980	9,824
Call investment deposits				-	-	
Consumer debtors		1,127	1,250	1,250	990	1,611
Other debtors		2,712	2,690	2,690	(119)	2,650
Current portion of long-term receivables				-	-	-
Inventory		1,112	1,300	1,300	-	1,362
Total current assets		14,776	15,040	15,040	8,851	15,448
Non current assets						
Long-term receivables		0		-	8	6
Investments				-	-	
Investment property		4,934	4,934	4,934	-	4,934
Investments in Associate				-	-	
Property, plant and equipment		138,052	154,650	154,650	1,252	138,774
Agricultural				-	-	
Biological assets				-	-	
Intangible assets		760	760	760	-	760
Other non-current assets		48	48	48	-	48
Total non current assets		143,795	160,392	160,392	1,260	144,522
TOTAL ASSETS		158,570	175,432	175,432	10,112	159,970
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits		319	335	335	14	332
Trade and other payables		3,036	2,500	2,500	(925)	3,228
Provisions		2,791	2,900	2,900	(198)	2,593
Total current liabilities		6,145	5,735	5,735	(1,109)	6,153
Non current liabilities						
Borrowing						
Provisions		7,300	7,400	7,400	-	
Total non current liabilities		7,300	7,400	7,400	-	-
TOTAL LIABILITIES		13,445	13,135	13,135	(1,109)	6,153
NET ASSETS	2	145,125	162,297	162,297	11,221	153,817
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		107,613	161,915	161,915	11,221	114,305
Reserves		37,512	382	382	-	39,512
TOTAL COMMUNITY WEALTH/EQUITY	2	145,125	162,297	162,297	11,221	153,817

Table C7: Cash Flow

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

Description	Ref	2011/12	Budget Year 2012/13							
		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		17,570			2,898	16,131		16,131	#DIV/0!	
Government - operating		19,039			4,560	20,279		20,279	#DIV/0!	
Government - capital					-	-		-		
Interest		768			42	293		293	#DIV/0!	
Dividends					-	-		-		
Payments										
Suppliers and employees		(24,721)			(1,877)	(24,046)		24,046	#DIV/0!	
Finance charges		(171)			-	-		-		
Transfers and Grants					(32)	(3,424)		3,424	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		12,486	-	-	5,591	9,232	-	9,232	#DIV/0!	-
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(8,543)						-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables		104						-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(549)			(201)	(1,252)		1,252	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,988)	-	-	(201)	(1,252)	-	1,252	#DIV/0!	-
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		3,498	-	-	5,391	7,980	-			-
Cash/cash equivalents at beginning:		6,327	9,824			1,625	9,824			1,625
Cash/cash equivalents at month/year end:		9,824	9,824			9,605	9,824			1,625

4. Supporting Documentation

Debtors Analysis

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

Description	NT Code	Budget Year 2012/13									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			
Debtors Age Analysis By Revenue Source												
Rates	1200	334	17	19	18	18	451	18	1,505	2,381	-	
Electricity	1300	504	14	28	14	8	17	8	108	701	-	
Water	1400	280	102	35	26	22	39	25	324	854	-	
Sewerage / Sanitation	1500	193	43	45	34	31	44	32	399	821	-	
Refuse Removal	1600	142	27	30	21	17	17	18	256	528	-	
Housing (Rental Revenue)	1700	78	13	17	7	8	6	8	165	302	-	
Other	1900	(28)	1	1	1	1	3	1	10	(9)	-	
Total By Revenue Source	2000	1,503	217	175	121	105	578	111	2,768	5,579	-	
2011/12 - totals only		426749	124436	147382	114418	110167	111794	86746	3201733	4,323	125000	
Debtors Age Analysis By Customer Category												
Government	2200	23	73	37	15	8	79	9	201	445	-	
Business	2300	332	5	5	5	5	12	5	64	434	-	
Households	2400	1,123	136	130	101	91	486	97	2,502	4,666	-	
Other	2500	25	3	3	0	0	2	0	1	33	-	
Total By Customer Category	2600	1,503	217	175	121	105	578	111	2,768	5,579	-	

Creditors Analysis

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

Description	NT Code	Budget Year 2012/13									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		
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 repay ments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	484	-	-	-	-	-	-	-	-	484
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	2600	484	-	-	-	-	-	-	-	-	484

5. Other Information or Documentation

Mid Year Assessment

The Municipality has submitted the oversight report related to the Mid year Assessment report. The adjustment Budget and the IDP was approved on 28 February 2013.

Other

No other information or documents need to be shared at this stage.

6. Recommendation

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