

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
FEBRUARY 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 slow spending on the Capital Budget raise concern. The Technical Manager is busy compiling the capital budget plan.

2. Executive Summary

Section 71 of the MFMA states the 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 28 February 2013.

R thousands	Original Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	45,341	22,925	51.00
Total Expenditure	45,341	23,620	52.00
Surplus (Deficit)	-	-695	
Sources of Finance			
Transfers from Grants	15,629	962	6.00
Transfers from Internal funds	1,009	88	9.00
Capital Expenditure	16,638	1,051	6.00

Operating Revenue

The Municipality have generated 51.0% or R22,925 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 28 February 2013, the Municipality managed to spend within the norms. An amount of R23,620 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:

- Employee related cost is slow as a result of vacancies. The Municipality is in the process of filling the vacancies which will increase the year to date figure. The post of Manager Technical Services was filled.
- Depreciation and Asset Impairment will be processed by the end of the financial year
- Transfers and Grants have a year to date spending of R4,71 million of the R1, 031 million budgets. This is due to incorrect allocations and journals will be processed to correct this.

Capital Expenditure

The Municipality have incurred R1,051 million or 6.0% 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 R1,497 million. The closing balance for the month ended is R8,073 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 R5,566 million for the month ending February 2013. There is an upward trend when compared to the previous year. The outstanding debt for more than 90 days amounts to 64.8% which is a decrease 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 2,714 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 - M08 February

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	28	2,280	2,436	(156)	-6%	2,102
Service charges	11,315	12,759	12,759	1,092	8,729	6,477	2,252	35%	13,056
Investment revenue	668	520	520	47	298	85	213	251%	358
Transfers recognised - operational	8,618	12,485	12,485	437	8,587	7,393	1,195	16%	13,729
Other own revenue	13,736	17,314	17,314	383	3,031	2,412	619	26%	3,995
Total Revenue (excluding capital transfers and contributions)	36,276	45,341	45,341	1,986	22,925	18,803	4,123	22%	33,239
Employee costs	8,265	12,529	12,529	693	5,747	6,498	(751)	-12%	8,321
Remuneration of Councillors	1,973	2,129	2,129	173	1,386	1,064	322	30%	1,971
Depreciation & asset impairment	9,914	16,993	16,993	70	962	815	147	18%	16,591
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4,782	5,925	5,925	418	3,511	2,962	549	19%	5,400
Transfers and grants	1,074	2,063	2,063	331	4,711	1,031	3,680	-	8,133
Other expenditure	18,597	21,332	21,332	1,618	7,302	4,422	2,879	65%	9,932
Total Expenditure	44,605	60,969	60,969	3,304	23,620	16,794	6,826	41%	50,348
Surplus/(Deficit)	(8,329)	(15,629)	(15,629)	(1,318)	(695)	2,009	(2,703)	-135%	(17,109)
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	-	-	(1,318)	6,102	8,806	(2,703)	-31%	(12,061)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	755	-	-	(1,318)	6,102	8,806	(2,703)	-31%	(12,061)
Capital expenditure & funds sources									
Capital expenditure	6,063	16,638	16,638	311	1,051	1,051	-	-	16,638
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	14,776	15,040	15,040		3,450				15,448
Total non current assets	143,795	160,392	160,392		1,059				144,522
Total current liabilities	6,145	5,735	5,735		(1,337)				6,153
Total non current liabilities	7,300	7,400	7,400		-				-
Community wealth/Equity	145,125	162,297	162,297		5,845				153,817
Cash flows									
Net cash from (used) operating	12,486	-	-	(1,478)	8,813	-	8,813	#DIV/0!	-
Net cash from (used) investing	(8,988)	-	-	(19)	(740)	-	(740)	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	9,824	9,824	-	-	8,073	9,824	(1,751)	-18%	-
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	1,617	199	138	107	597	114	99	#####	5,566
Creditors Age Analysis									
Total Creditors	2,714	-	-	-	-	-	-	-	2,714

Table C2: Financial Performance (Standard Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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									
Revenue - Standard										
<i>Municipal governance and administration</i>		26,785	43,170	43,170	118	17,183	17,559	(376)	-2%	21,260
Executive and council		12,049	31,729	31,729	-	7,572	11,595	(4,023)	(0)	10,169
<i>Mayor and Council</i>		10,480	29,427	29,427	-	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	41	8,009	4,589	3,420	0	7,887
Corporate services		1,073	3,311	3,311	77	1,602	1,375	227	0	3,204
<i>Property Services</i>		684	587	587	66	427	293	134	0	855
<i>Other Admin</i>		388	2,724	2,724	11	1,175	1,082	93	0	2,349
<i>Community and public safety</i>		2,716	3,032	3,032	477	1,887	1,516	370	0	3,382
Community and social services		332	597	597	165	395	299	96	0	399
<i>Libraries and Archives</i>		320	587	587	165	391	294	97	0	391
<i>Cemeteries & Crematoriums</i>		9	5	5	0	4	3	2	0	8
<i>Other Community</i>		3	5	5	0	-	3	(3)	(0)	-
Sport and recreation		1	2	2	0	0	1	(0)	(0)	1
Public safety		2,362	2,406	2,406	310	1,484	1,203	281	0	2,969
<i>Other</i>		2,362	2,406	2,406	308	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
<i>Economic and environmental services</i>		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	1	703	-	703	#DIV/0!	706
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		11,959	12,610	12,610	1,092	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
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
Waste water management		1,532	1,605	1,605	127	864	831	33	0	1,728
<i>Sewerage</i>		1,532	1,605	1,605	127	864	831	33	0	1,728
Waste management		1,312	1,435	1,435	125	749	718	32	0	1,499
<i>Solid Waste</i>		1,312	1,435	1,435	125	749	718	32	0	1,499
<i>Other</i>		-	-	-	-	-	-	-		-
Total Revenue - Standard	2	45,360	60,969	60,969	1,688	26,242	25,600	643	0	38,287

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M08 February

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										
Municipal governance and administration		22,088	21,626	21,626	3,695	10,919	8,489	2,430	0	23,270
Executive and council		6,582	8,730	8,730	357	3,728	4,218	(490)	(0)	7,644
Mayor and Council		4,767	6,162	6,162	216	2,777	3,043	(266)	(0)	5,631
Municipal Manager		1,815	2,568	2,568	142	951	1,176	(225)	(0)	2,013
Budget and treasury office		5,270	5,616	5,616	3,139	4,773	2,408	2,365	0	9,844
Corporate services		10,237	7,280	7,280	198	2,418	1,862	556	0	5,782
Property Services		7,552	3,029	3,029	60	634	413	221	0	2,088
Other Admin		2,684	4,251	4,251	139	1,783	1,449	334	0	3,695
Community and public safety		4,994	5,686	5,686	420	2,759	1,841	919	0	4,707
Community and social services		1,685	1,781	1,781	75	646	591	55	0	1,048
Libraries and Archives		432	535	535	35	245	214	31	0	358
Cemeteries & Crematoriums		162	223	223	2	27	56	(30)	(0)	100
Other Community		1,091	1,023	1,023	39	375	321	54	0	589
Sport and recreation		53	493	493	1	24	43	(19)	(0)	340
Public safety		3,285	3,025	3,025	323	2,012	1,137	875	0	3,031
Fire		549	305	305	0	48	91	(42)	(0)	127
Other		2,736	2,720	2,720	323	1,964	1,046	918	0	2,903
Housing		(207)	243	243	12	58	14	44	0	269
Health		178	145	145	9	19	56	(36)	(0)	20
Other		178	145	145	9	19	56	(36)	(0)	20
Economic and environmental services		3,355	14,142	14,142	185	2,324	1,961	363	0	9,847
Planning and development		404	741	741	25	213	281	(68)	(0)	336
Economic Development/Planning		404	741	741	25	213	281	(68)	(0)	336
Road transport		2,951	13,401	13,401	160	2,112	1,680	431	0	9,511
Roads		1,981	11,487	11,487	87	1,712	1,108	604	0	8,653
Other		970	1,914	1,914	73	400	572	(172)	(0)	857
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		14,155	19,498	19,498	609	4,907	4,496	410	0	12,514
Electricity		8,754	8,503	8,503	434	3,604	3,092	512	0	5,855
Electricity Distribution		8,754	8,503	8,503	434	3,604	3,092	512	0	5,855
Water		1,482	7,254	7,254	85	444	558	(114)	(0)	4,617
Water Distribution		1,482	7,254	7,254	85	444	558	(114)	(0)	4,617
Waste water management		2,481	1,928	1,928	32	384	397	(13)	(0)	1,089
Sewerage		2,481	1,928	1,928	32	384	397	(13)	(0)	1,089
Waste management		1,439	1,813	1,813	58	475	449	25	0	953
Solid Waste		1,439	1,813	1,813	58	475	449	25	0	953
Other		13	17	17	-	9	7	3	0	9
Air Transport		13	17	17	-	9	7	3	0	9
Total Expenditure - Standard	3	44,605	60,969	60,969	4,909	20,919	16,794	4,125	0	50,348
Surplus/ (Deficit) for the year		755	-	-	(3,222)	5,324	8,806	(3,482)	(0)	(12,061)

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) - M08 February**

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	–	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	77	1,602	1,375	227	16.5%	3,204
Vote 4 - BUDGET & TREASURY		13,664	8,130	8,130	41	8,009	4,589	3,420	74.5%	7,887
Vote 5 - PLANNING AND DEVEOLPMENT		–	203	203	–	–	102	(102)	-100.0%	–
Vote 6 - COMMUNITY AND SOCIAL SERV		338	592	592	164	396	296	100	33.7%	401
Vote 7 - SPORTS AND RECREATION		5	7	7	0	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	310	1,484	1,203	281	23.4%	2,969
Vote 10 - ROAD TRANSPORT		3,900	1,954	1,954	301	707	20	687	3435.7%	714
Vote 11 - WASTE MANAGEMENT		1,312	1,435	1,435	125	749	718	32	4.4%	1,499
Vote 12 - WASTE WATER MANAGEMENT		1,532	1,605	1,605	127	864	831	33	4.0%	1,728
Vote 13 - WATER		1,493	1,746	1,746	178	810	906	(96)	-10.6%	1,620
Vote 14 - ELECTRICITY		7,620	7,824	7,824	662	4,042	3,949	93	2.4%	8,084
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	45,360	60,969	60,969	1,986	26,242	25,600	643	2.5%	38,287
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		4,767	6,162	6,162	456	3,670	3,043	627	20.6%	5,631
Vote 2 - MUNICIPAL MANAGER		1,815	2,568	2,568	165	1,297	1,176	122	10.4%	2,013
Vote 3 - CORPORATE SERVICES		10,237	7,280	7,280	198	2,418	1,862	556	29.8%	5,782
Vote 4 - BUDGET & TREASURY		5,270	5,616	5,616	1,270	6,235	2,408	3,827	158.9%	9,844
Vote 5 - PLANNING AND DEVEOLPMENT		404	741	741	25	213	281	(68)	-24.3%	336
Vote 6 - COMMUNITY AND SOCIAL SERV		772	903	903	46	291	326	(35)	-10.7%	479
Vote 7 - SPORTS AND RECREATION		1,157	1,533	1,533	40	408	371	37	10.1%	938
Vote 8 - HOUSING		(207)	243	243	12	58	14	44	320.7%	269
Vote 9 - PUBLIC SAFETY		3,285	3,025	3,025	323	2,012	1,137	875	77.0%	3,031
Vote 10 - ROAD TRANSPORT		2,951	13,401	13,401	160	2,112	1,680	431	25.7%	9,511
Vote 11 - WASTE MANAGEMENT		1,439	1,813	1,813	58	475	449	25	5.6%	953
Vote 12 - WASTE WATER MANAGEMENT		2,481	1,928	1,928	32	384	397	(13)	-3.2%	1,089
Vote 13 - WATER		1,482	7,254	7,254	85	444	558	(114)	-20.4%	4,617
Vote 14 - ELECTRICITY		8,754	8,503	8,503	434	3,604	3,092	512	16.5%	5,855
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	44,605	60,969	60,969	3,304	23,620	16,794	6,826	40.6%	50,348
Surplus/ (Deficit) for the year	2	755	–	–	(1,317)	2,622	8,806	(6,183)	-70.2%	(12,061)

Table C4: Financial Performance (Revenue and Expenditure)
WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

WCO51 Langsburg - Table C-4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - Mo0 February										
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	10	2,154	2,434	(280)	-12%	2,010
Property rates - penalties & collection charges		100	4	4	17	126	2	124	6221%	91
Service charges - electricity revenue		6,879	7,560	7,560	657	5,350	3,816	1,534	40%	8,094
Service charges - water revenue		1,448	2,026	2,026	178	1,195	1,046	149	14%	1,620
Service charges - sanitation revenue		1,526	1,656	1,656	127	1,117	856	261	31%	1,728
Service charges - refuse revenue		1,307	1,465	1,465	125	999	732	267	36%	1,498
Service charges - other		155	53	53	6	68	27	41	153%	115
Rental of facilities and equipment		2,005	593	593	69	581	297	284	96%	884
Interest earned - external investments		521	460	460	24	164	55	109	199%	185
Interest earned - outstanding debtors		147	60	60	23	134	30	104	347%	173
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2,157	2,200	2,200	203	1,483	1,100	383	35%	2,025
Licences and permits		212	207	207	87	623	103	519	502%	899
Agency services		88	90	90	-	-	45	(45)	-100%	-
Transfers recognised - operational		8,618	12,485	12,485	437	8,587	7,393	1,195	16%	13,729
Other revenue		289	977	977	24	345	716	(372)	-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	1,986	22,925	18,803	4,123	22%	33,239
Expenditure By Type										
Employee related costs		8,265	12,529	12,529	693	5,747	6,498	(751)	-12%	8,321
Remuneration of councillors		1,973	2,129	2,129	173	1,386	1,064	322	30%	1,971
Debt impairment		2,815	180	180	-	-	90	(90)	-100%	-
Depreciation & asset impairment		9,914	16,993	16,993	70	962	815	147	18%	16,591
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4,782	5,925	5,925	418	3,511	2,962	549	19%	5,400
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	1,586	1,586	495	1,142	793	349	44%	1,228
Transfers and grants		1,074	2,063	2,063	331	4,711	1,031	3,680	357%	8,133
Other expenditure		14,861	19,567	19,567	1,123	6,160	3,540	2,621	74%	8,704
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
Total Expenditure		44,605	60,969	60,969	3,304	23,620	16,794	6,826	41%	50,348
Surplus/(Deficit)		(8,329)	(15,629)	(15,629)	(1,318)	(695)	2,009	(2,703)	(0)	(17,109)
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	-	-	(1,318)	6,102	8,806			(12,061)
Taxation								-	-	
Surplus/(Deficit) after taxation		755	-	-	(1,318)	6,102	8,806			(12,061)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		755	-	-	(1,318)	6,102	8,806			(12,061)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		755	-	-	(1,318)	6,102	8,806			(12,061)

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 - Q2 Second Quarter

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 - MATJIESFONTEIN		-	-	-	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		798	640	640	152	302	302	-	640
4.1 - FINANCIAL SERVICES		798	640	640	152	302	302	-	640
4.2 - PROPERTY RATES		-	-	-	-	-	-	-	-
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-
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	21	168	168	-	5,297
8.1 - HOUSING - RENTAL SCHEMES		-	5,297	5,297	21	168	168	-	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	96	232	232	-	7,656
10.1 - PUBLIC WORKS - ADMINISTRATION		-	30	30	7	15	15	-	30
10.2 - STREETS & STORMWATER		5,057	7,626	7,626	89	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	42	-	2,060
12.1 - SEWERAGE SERVICES		-	2,060	2,060	42	42	42	-	2,060
Vote 13 - WATER		-	150	150	-	298	298	-	150
13.1 - WATER SUPPLY		-	150	150	-	298	298	-	150
Vote 14 - ELECTRICITY		208	55	55	-	-	-	-	55
14.1 - ELECTRICITY SUPPLY		208	55	55	-	-	-	-	55
Total single-year capital expenditure		6,063	16,638	16,638	311	1,051	1,051	-	16,638
Total Capital Expenditure		6,063	16,638	16,638	311	1,051	1,051	-	16,638

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M08 February**

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	2,589	9,824
Call investment deposits				-	-	
Consumer debtors		1,127	1,250	1,250	978	1,611
Other debtors		2,712	2,690	2,690	(118)	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	3,450	15,448
Non current assets						
Long-term receivables		0		-	7	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	1,051	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	1,059	144,522
TOTAL ASSETS		158,570	175,432	175,432	4,508	159,970
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits		319	335	335	15	332
Trade and other payables		3,036	2,500	2,500	(1,154)	3,228
Provisions		2,791	2,900	2,900	(198)	2,593
Total current liabilities		6,145	5,735	5,735	(1,337)	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	(1,337)	6,153
NET ASSETS	2	145,125	162,297	162,297	5,845	153,817
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		107,613	161,915	161,915	5,845	114,305
Reserves		37,512	382	382	-	39,512
TOTAL COMMUNITY WEALTH/EQUITY	2	145,125	162,297	162,297	5,845	153,817

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	13,448		13,448	#DIV/0!	
Government - operating		19,039			531	15,719		15,719	#DIV/0!	
Government - capital					-			-		
Interest		768			(0)	93		93	#DIV/0!	
Dividends								-		
Payments										
Suppliers and employees		(24,721)			(1,944)	(17,242)		17,242	#DIV/0!	
Finance charges		(171)						-		
Transfers and Grants					(66)	(3,204)		3,204	#DIV/0!	
NET CASH FROM/(USED) OPERATING ACTIVITIES		12,486	-	-	(1,478)	8,813	-	8,813	#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)			(19)	(740)		740	#DIV/0!	
NET CASH FROM/(USED) INVESTING ACTIVITIES		(8,988)	-	-	(19)	(740)	-	740	#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	-	-	(1,497)	8,073	-			-
Cash/cash equivalents at beginning:		6,327	9,824				9,824			-
Cash/cash equivalents at month/year end:		9,824	9,824			8,073	9,824			-

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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			
R thousands												
Debtors Age Analysis By Revenue Source												
Rates	1200	398	21	19	19	470	19	17	1,500	2,463	-	
Electricity	1300	606	33	26	8	18	9	7	103	809	-	
Water	1400	245	38	27	23	38	26	22	306	725	-	
Sewerage / Sanitation	1500	205	47	36	31	44	33	30	374	800	-	
Refuse Removal	1600	143	42	21	17	18	19	17	241	517	-	
Housing (Rental Revenue)	1700	54	17	7	9	6	8	6	161	267	-	
Other	1900	(34)	1	1	1	4	1	-	10	(16)	-	
Total By Revenue Source	2000	1,617	199	138	107	597	114	99	2,694	5,566	-	
2011/12 - totals only		426749	124436	147382	114418	110167	111794	86746	3201733	4,323	125000	
Debtors Age Analysis By Customer Category												
Government	2200	99	37	30	8	77	9	8	193	461	-	
Business	2300	370	19	5	5	12	5	5	58	481	-	
Households	2400	1,117	140	103	94	506	100	86	2,442	4,587	-	
Other	2500	30	3	0	0	2	0	0	1	36	-	
Total By Customer Category	2600	1,617	199	138	107	597	114	99	2,694	5,566	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Water Company - Supporting Table 04 - Monthly Budget Statement - aged creditors - 2012/13											
Description	NT Code	Budget Year 2012/13									
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	517								517	
Bulk Water	0200	-								-	
PAYE deductions	0300	808								808	
VAT (output less input)	0400	-								-	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	988								988	
Auditor General	0800	401								401	
Other	0900	-								-	
Total By Customer Type	2600	2,714	-	-	-	-	-	-	-	2,714	

5. Other Information or Documentation

Mid Year Assessment

The Municipality has submitted the Mid year Assessment by the required date in January 2013 and the adjustment Budget was approval in 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.