

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

The second quarter review of the SDBIP took place on 28 January 2013. A comprehensive performance report was submitted to Council after the reviews and assessments were held.

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 slow spending on the Capital Budget raise concern, but the Technical Manager has been appointed which will improve progress.

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 January 2013.

R thousands	Original Budget	YTD Actual	YTD %
Total Revenue (Excl. Capital transfers and contributions)	48 204	26 242	54.4
Total Expenditure	48 206	17 845	37.1
Surplus (Deficit)	(2)	8 397	
Sources of Finance			
Transfers from Grants	15 629	701	4.48
Transfers from Internal funds	1009	39	3.86
Capital Expenditure	16 638	740	4.44

Operating Revenue

The Municipality have generated 57.8% or R26,242 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. Will be adjusted if necessary in Adjustment Budget.
- 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 , the Municipality managed to spend within the norms. An amount of R17, 04 million or 36.1% 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 the date figure.
- 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, 22 million of the R1, 025 million budgets. This is due to incorrect allocations and journals will be processed to correct this.

Capital Expenditure

The Municipality have incurred R740 thousand or 4.44% of the Capital Budget to date which is 94.5% below the year to date 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 R6, 022 million. The closing balance for the month ended is R15, 846 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 R4, 937 million for the month ending . There are an upward trend when compared to the previous year, however the outstanding amount have decreased since the previous month. The outstanding debt for more than 90 days amounts to 73.4% which is a 17.0 per cent 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 161 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 - M07 January

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	(105)	2,230	2,436	(206)	-8%	2,102
Service charges	11,315	12,759	12,759	1,020	6,528	6,477	50	1%	13,056
Investment revenue	668	520	520	4	179	85	94	111%	358
Transfers recognised - operational	8,618	12,485	12,485	3,381	15,308	7,393	7,916	107%	13,729
Other own revenue	13,736	17,314	17,314	520	1,998	2,412	(414)	-17%	3,995
Total Revenue (excluding capital transfers and contributions)	36,276	45,341	45,341	4,820	26,242	18,803	7,440	40%	33,239
Employee costs	8,265	12,529	12,529	690	4,359	6,498	(2,139)	-33%	8,321
Remuneration of Councillors	1,973	2,129	2,129	164	985	1,064	(79)	-7%	1,971
Depreciation & asset impairment	9,914	16,993	16,993	98	614	815	(201)	-25%	16,591
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4,782	5,925	5,925	-	2,700	2,962	(262)	-9%	5,400
Transfers and grants	1,074	2,063	2,063	3,787	4,220	1,031	3,189		8,133
Other expenditure	18,597	21,332	21,332	1,439	4,966	4,422	543	12%	9,932
Total Expenditure	44,605	60,969	60,969	6,179	17,845	16,794	1,051	6%	50,348
Surplus/(Deficit)	(8,329)	(15,629)	(15,629)	(1,359)	8,398	2,009	6,389	318%	(17,109)
Transfers recognised - capital	9,083	15,629	15,629	-	-	6,797	(6,797)	-100%	5,048
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	755	-	-	(1,359)	8,398	8,806	(408)	-5%	(12,061)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	755	-	-	(1,359)	8,398	8,806	(408)	-5%	(12,061)
Capital expenditure & funds sources									
Capital expenditure	6,063	16,638	16,638	596	975	975	-	-	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		7,113				15,448
Total non current assets	143,795	160,392	160,392		727				144,522
Total current liabilities	6,145	5,735	5,735		(384)				6,153
Total non current liabilities	7,300	7,400	7,400		-				-
Community wealth/Equity	145,125	162,297	162,297		8,224				153,817
Cash flows									
Net cash from (used) operating	12,486	-	-	(165)	6,763	-	6,763	#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	-	-	6,023	9,824	(3,802)	-39%	-
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	1,029	165	117	619	129	107	66	#####	4,937
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Standard Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M07 January										
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 - Standard	1									
Municipal governance and administration		26,785	43,170	43,170	3,389	17,183	17,559	(376)	-2%	21,260
Executive and council		12,049	31,729	31,729	(133)	7,572	11,595	(4,023)	(0)	10,169
Mayor and Council		10,480	29,427	29,427	(133)	7,572	11,595	(4,023)	(0)	10,169
Municipal Manager		1,568	2,302	2,302	-	-	-	-	-	-
Budget and treasury office		13,664	8,130	8,130	2,136	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
Property Services		684	587	587	65	427	293	134	0	855
Other Admin		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	420	1,887	1,516	370	0	3,382
Community and social services		332	597	597	2	395	299	96	0	399
Libraries and Archives		320	587	587	-	391	294	97	0	391
Cemeteries & Crematoriums		9	5	5	1	4	3	2	0	8
Other Community		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	417	1,484	1,203	281	0	2,969
Fire		-	-	-	2	12	-	12	#DIV/0!	24
Other		2,362	2,406	2,406	414	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
Other		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)	-
Economic Development/Planning		-	203	203	-	-	102	(102)	(0)	-
Road transport		3,900	1,954	1,954	1	707	20	687	0	714
Roads		1,397	40	40	1	4	20	(16)	(0)	8
Other		2,503	1,914	1,914	1	703	-	703	#DIV/0!	706
Environmental protection		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		11,959	12,610	12,610	1,010	6,465	6,403	62	0	12,931
Electricity		7,620	7,824	7,824	616	4,042	3,949	93	0	8,084
Electricity Distribution		7,620	7,824	7,824	616	4,042	3,949	93	0	8,084
Water		1,493	1,746	1,746	142	810	906	(96)	(0)	1,620
Water Distribution		1,493	1,746	1,746	142	810	906	(96)	(0)	1,620
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		1,532	1,605	1,605	127	864	831	33	0	1,728
Sewerage		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
Solid Waste		1,312	1,435	1,435	125	749	718	32	0	1,499
Other		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	45,360	60,969	60,969	4,821	26,242	25,600	643	0	38,287
Expenditure - Standard										
Municipal governance and administration		22,088	21,626	21,626	5,123	10,325	8,489	1,837	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	1,626	1,824	1,862	(38)	(0)	5,782
Property Services		7,552	3,029	3,029	51	364	413	(49)	(0)	2,088
Other Admin		2,684	4,251	4,251	1,575	1,460	1,449	10	0	3,695
Community and public safety		4,994	5,686	5,686	668	2,043	1,841	203	0	4,707
Community and social services		1,685	1,781	1,781	68	491	591	(100)	(0)	1,048
Libraries and Archives		432	535	535	24	183	214	(31)	(0)	358
Cemeteries & Crematoriums		162	223	223	3	23	56	(33)	(0)	100
Other Community		1,091	1,023	1,023	41	284	321	(36)	(0)	589
Sport and recreation		53	493	493	2	20	43	(23)	(0)	340
Public safety		3,285	3,025	3,025	592	1,495	1,137	358	0	3,031
Fire		549	305	305	23	39	91	(52)	(0)	127
Other		2,736	2,720	2,720	568	1,457	1,046	410	0	2,903
Housing		(207)	243	243	3	27	14	13	0	269
Health		178	145	145	3	10	56	(46)	(0)	20
Other		178	145	145	3	10	56	(46)	(0)	20
Economic and environmental services		3,355	14,142	14,142	252	1,807	1,961	(154)	(0)	9,847
Planning and development		404	741	741	20	160	281	(121)	(0)	336
Economic Development/Planning		404	741	741	20	160	281	(121)	(0)	336
Road transport		2,951	13,401	13,401	232	1,647	1,680	(33)	(0)	9,511
Roads		1,981	11,487	11,487	209	1,413	1,108	305	0	8,653
Other		970	1,914	1,914	24	234	572	(338)	(0)	857
Environmental protection		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Trading services		14,155	19,498	19,498	2,888	3,665	4,496	(832)	(0)	12,181
Electricity		8,754	8,503	8,503	2,761	2,761	3,092	(331)	(0)	5,522
Electricity Distribution		8,754	8,503	8,503	2,761	2,761	3,092	(331)	(0)	5,522
Water		1,482	7,254	7,254	60	306	558	(252)	(0)	4,617
Water Distribution		1,482	7,254	7,254	60	306	558	(252)	(0)	4,617
Waste water management		2,481	1,928	1,928	22	258	397	(138)	(0)	1,089
Sewerage		2,481	1,928	1,928	22	258	397	(138)	(0)	1,089
Waste management		1,439	1,813	1,813	45	339	449	(111)	(0)	953
Solid Waste		1,439	1,813	1,813	45	339	449	(111)	(0)	953
Other		13	17	17	-	5	7	(2)	(0)	9
Other		13	17	17	-	5	7	(2)	(0)	9
Total Expenditure - Standard	3	44,605	60,969	60,969	8,931	17,845	16,794	1,051	0	50,015
Surplus/ (Deficit) for the year		755	-	-	(4,111)	8,398	8,806	(408)	(0)	(11,728)

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) - A - M07 January										
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										
Revenue by Vote	1									
Vote 1 - MAYORAL & COUNCIL		10,480	29,427	29,427	(133)	7,572	11,595	(4,023)	-35%	10,169
1.1 - COUNCIL GENERAL EXPENCES		10,485	29,427	29,427	(135)	7,572	11,595	(4,023)	-35%	10,169
1.2 - SUBSIDIES		(4)	-	-	2	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		1,568	2,302	2,302	-	-	-	-	-	-
2.1 - 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%	3,204
3.1 - ADMINISTRATION		505	2,506	2,506	1,322	1,173	973	200	21%	2,345
3.2 - FIXED PROPERTY		684	587	587	65	427	293	134	46%	855
3.3 - MATJESFONTEIN		(117)	218	218	-	2	109	(107)	-98%	4
Vote 4 - BUDGET & TREASURY		13,664	8,130	8,130	2,136	8,009	4,589	3,420	75%	7,887
4.1 - FINANCIAL SERVICES		11,575	5,516	5,516	2,236	5,774	1,977	3,796	192%	5,774
4.2 - PROPERTY RATES		2,089	2,614	2,614	(100)	2,235	2,612	(376)	-14%	2,113
Vote 5 - PLANNING AND DEVELOPMENT		-	203	203	-	-	102	(102)	-100%	-
5.1 - INTEGRATED DEVELOPMENT (GOP)		-	203	203	-	-	102	(102)	-100%	-
Vote 6 - COMMUNITY AND SOCIAL SERV		338	592	592	1	396	296	100	34%	401
6.1 - HEALTH SERVICES		8	0	0	0	1	0	1	1914%	2
6.2 - CEMETERY		9	5	5	1	4	3	2	66%	8
6.3 - LIBRARY		320	587	587	-	391	294	97	33%	391
Vote 7 - SPORTS AND RECREATION		5	7	7	0	0	3	(3)	-89%	1
7.1 - AIRFIELD		-	-	-	-	-	-	-	-	-
7.2 - PARKS & RECREATION		3	5	5	-	-	3	(3)	-100%	-
7.3 - SPORT FACILITIES - VLEILAND		1	2	2	0	0	1	(0)	-51%	1
Vote 8 - HOUSING		12	27	27	1	6	14	(8)	-56%	12
8.1 - HOUSING - RENTAL SCHEMES		12	27	27	1	6	14	(8)	-56%	12
Vote 9 - PUBLIC SAFETY		2,362	2,406	2,406	417	1,484	1,203	281	23%	2,969
9.1 - FIRE BRIGADE		-	-	-	2	12	-	12	#DIV/0!	24
9.2 - TRAFFIC SERVICES		2,362	2,406	2,406	414	1,472	1,203	269	22%	2,944
Vote 10 - ROAD TRANSPORT		3,900	1,954	1,954	1	707	20	687	3436%	714
10.1 - PUBLIC WORKS - ADMINISTRATION		2,503	1,914	1,914	1	703	-	703	#DIV/0!	706
10.2 - STREETS & STORMWATER		1,364	3	3	1	4	2	2	163%	8
10.3 - MAIN ROADS		33	37	37	-	-	19	(19)	-100%	-
Vote 11 - WASTE MANAGEMENT		1,312	1,435	1,435	125	749	718	32	4%	1,499
11.1 - CLEANING SERVICES - REFUSE REM		1,312	1,435	1,435	125	749	718	32	4%	1,499
Vote 12 - WASTE WATER MANAGEMENT		1,532	1,605	1,605	127	864	831	33	4%	1,728
12.1 - SEWERAGE SERVICES		1,532	1,605	1,605	127	864	831	33	4%	1,728
Vote 13 - WATER		1,493	1,746	1,746	142	810	906	(96)	-11%	1,620
13.1 - WATER SUPPLY		1,493	1,746	1,746	142	810	906	(96)	-11%	1,620
Vote 14 - ELECTRICITY		7,620	7,824	7,824	616	4,042	3,949	93	2%	8,084
14.1 - ELECTRICITY SUPPLY		7,620	7,824	7,824	616	4,042	3,949	93	2%	8,084
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	45,360	60,969	60,969	4,820	26,242	25,600	643	3%	38,287
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		4,767	6,162	6,162	216	2,777	3,043	(266)	-9%	5,631
1.1 - COUNCIL GENERAL EXPENCES		4,343	5,672	5,672	190	2,615	2,798	(182)	-7%	5,308
1.2 - SUBSIDIES		424	490	490	25	162	245	(83)	-34%	323
Vote 2 - MUNICIPAL MANAGER		1,815	2,568	2,568	142	951	1,176	(225)	-19%	2,013
2.1 - MUNICIPAL MANAGER		1,815	2,568	2,568	142	951	1,176	(225)	-19%	2,013
Vote 1 - MAYORAL & COUNCIL		10,237	7,280	7,280	1,626	1,824	1,862	(38)	-2%	5,782
3.1 - ADMINISTRATION		2,617	3,075	3,075	1,568	1,418	1,393	25	2%	2,812
3.2 - FIXED PROPERTY		7,552	3,029	3,029	51	364	413	(49)	-12%	2,088
3.3 - MATJESFONTEIN		67	1,176	1,176	7	42	56	(15)	-26%	883
Vote 3 - CORPORATE SERVICES		5,270	5,616	5,616	3,139	4,773	2,408	2,365	98%	9,844
4.1 - FINANCIAL SERVICES		5,270	4,407	4,407	3,139	4,773	2,380	2,394	101%	9,844
4.2 - PROPERTY RATES		-	1,209	1,209	-	-	29	(29)	-100%	-
Vote 4 - BUDGET & TREASURY		404	741	741	20	160	281	(121)	-43%	336
5.1 - INTEGRATED DEVELOPMENT (GOP)		404	741	741	20	160	281	(121)	-43%	336
Vote 5 - PLANNING AND DEVELOPMENT		772	903	903	30	217	326	(110)	-34%	479
6.1 - HEALTH SERVICES		178	145	145	3	10	56	(46)	-82%	20
6.2 - CEMETERY		162	223	223	3	23	56	(33)	-59%	100
6.3 - LIBRARY		432	535	535	24	183	214	(31)	-14%	358
Vote 6 - COMMUNITY AND SOCIAL SERV		1,157	1,533	1,533	43	309	371	(62)	-17%	938
7.1 - AIRFIELD		13	17	17	-	5	7	(2)	-30%	9
7.2 - PARKS & RECREATION		1,091	1,023	1,023	41	284	321	(36)	-11%	589
7.3 - SPORT FACILITIES - VLEILAND		53	493	493	2	20	43	(23)	-54%	340
Vote 7 - SPORTS AND RECREATION		(207)	243	243	3	27	14	13	97%	269
8.1 - HOUSING - RENTAL SCHEMES		(207)	243	243	3	27	14	13	97%	269
Vote 9 - PUBLIC SAFETY		3,285	3,025	3,025	592	1,495	1,137	358	32%	3,031
9.1 - FIRE BRIGADE		549	305	305	23	39	91	(52)	-57%	127
9.2 - TRAFFIC SERVICES		2,736	2,720	2,720	568	1,457	1,046	410	39%	2,903
Vote 10 - ROAD TRANSPORT		2,951	13,401	13,401	232	1,647	1,680	(33)	-2%	9,511
10.1 - PUBLIC WORKS - ADMINISTRATION		970	1,914	1,914	24	234	572	(338)	-59%	857
10.2 - STREETS & STORMWATER		1,960	11,443	11,443	209	1,413	1,087	327	30%	8,653
10.3 - MAIN ROADS		21	44	44	-	-	22	(22)	-100%	-
Vote 11 - WASTE MANAGEMENT		1,439	1,813	1,813	45	339	449	(111)	-25%	953
11.1 - CLEANING SERVICES - REFUSE REM		1,439	1,813	1,813	45	339	449	(111)	-25%	953
Vote 12 - WASTE WATER MANAGEMENT		2,481	1,928	1,928	22	258	397	(138)	-35%	1,089
12.1 - SEWERAGE SERVICES		2,481	1,928	1,928	22	258	397	(138)	-35%	1,089
Vote 13 - WATER		1,482	7,254	7,254	60	306	558	(252)	-45%	4,617
13.1 - WATER SUPPLY		1,482	7,254	7,254	60	306	558	(252)	-45%	4,617
Vote 14 - ELECTRICITY		8,754	8,503	8,503	2,761	2,761	3,092	(331)	-11%	5,522
14.1 - ELECTRICITY SUPPLY		8,754	8,503	8,503	2,761	2,761	3,092	(331)	-11%	5,522
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	44,605	60,969	60,969	8,931	17,845	16,794	1,051	0	50,015
Surplus/ (Deficit) for the year	2	755	-	-	(4,111)	8,398	8,806	(408)	(0)	(11,728)

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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	(123)	2,138	2,434	(296)	-12%	2,010
Property rates - penalties & collection charges		100	4	4	18	91	2	89	4473%	91
Service charges - electricity revenue		6,879	7,560	7,560	622	4,047	3,816	231	6%	8,094
Service charges - water revenue		1,448	2,026	2,026	142	810	1,046	(236)	-23%	1,620
Service charges - sanitation revenue		1,526	1,656	1,656	127	864	856	8	1%	1,728
Service charges - refuse revenue		1,307	1,465	1,465	125	749	732	17	2%	1,498
Service charges - other		155	53	53	5	57	27	31	115%	115
Rental of facilities and equipment		2,005	593	593	66	442	297	145	49%	884
Interest earned - external investments		521	460	460	-	93	55	38	69%	185
Interest earned - outstanding debtors		147	60	60	4	86	30	56	188%	173
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2,157	2,200	2,200	146	1,013	1,100	(87)	-8%	2,025
Licences and permits		212	207	207	269	450	103	346	335%	899
Agency services		88	90	90	-	-	45	(45)	-100%	-
Transfers recognised - operational		8,618	12,485	12,485	3,381	15,308	7,393	7,916	107%	13,729
Other revenue		289	977	977	39	93	716	(623)	-87%	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	4,820	26,242	18,803	7,440	40%	33,239
Expenditure By Type										
Employee related costs		8,265	12,529	12,529	690	4,359	6,498	(2,139)	-33%	8,321
Remuneration of councillors		1,973	2,129	2,129	164	985	1,064	(79)	-7%	1,971
Debt impairment		2,815	180	180	-	-	90	(90)	-100%	-
Depreciation & asset impairment		9,914	16,993	16,993	98	614	815	(201)	-25%	16,591
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4,782	5,925	5,925	-	2,700	2,962	(262)	-9%	5,400
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	1,586	1,586	215	614	793	(179)	-23%	1,228
Transfers and grants		1,074	2,063	2,063	3,787	4,220	1,031	3,189	309%	8,133
Other expenditure		14,861	19,567	19,567	1,224	4,352	3,540	812	23%	8,704
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
Total Expenditure		44,605	60,969	60,969	6,179	17,845	16,794	1,051	6%	50,348
Surplus/(Deficit)		(8,329)	(15,629)	(15,629)	(1,359)	8,398	2,009	6,389	0	(17,109)
Transfers recognised - capital		9,083	15,629	15,629	-	-	6,797	(6,797)	(0)	5,048
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		755	-	-	(1,359)	8,398	8,806			(12,061)
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		755	-	-	(1,359)	8,398	8,806			(12,061)
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		755	-	-	(1,359)	8,398	8,806			(12,061)
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		755	-	-	(1,359)	8,398	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) - M07 January										
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	1									
Multi-Year expenditure appropriation	2									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	0%	-
Single Year expenditure appropriation	2									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	74	74	-	9	9	-	-	74
Vote 4 - BUDGET & TREASURY		798	640	640	139	139	139	-	-	640
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	505	505	6	6	6	-	-	505
Vote 8 - HOUSING		-	5,297	5,297	395	395	395	-	-	5,297
Vote 9 - PUBLIC SAFETY		-	200	200	-	-	-	-	-	200
Vote 10 - ROAD TRANSPORT		5,057	7,656	7,656	53	128	128	-	-	7,656
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	2,060	2,060	-	-	-	-	-	2,060
Vote 13 - WATER		-	150	150	3	298	298	-	-	150
Vote 14 - ELECTRICITY		208	55	55	-	-	-	-	-	55
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	6,063	16,638	16,638	596	975	975	-	-	16,638
Total Capital Expenditure		6,063	16,638	16,638	596	975	975	-	-	16,638

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	6,207	9,824
Call investment deposits				-	-	
Consumer debtors		1,127	1,250	1,250	968	1,611
Other debtors		2,712	2,690	2,690	(62)	2,650
Current portion of long-term receivables				-	-	-
Inv entory		1,112	1,300	1,300	-	1,362
Total current assets		14,776	15,040	15,040	7,113	15,448
Non current assets						
Long-term receivables		0		-	6	6
Inv estments				-	-	
Inv estment property		4,934	4,934	4,934	-	4,934
Inv estments in Associate				-	-	
Property, plant and equipment		138,052	154,650	154,650	721	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	727	144,522
TOTAL ASSETS		158,570	175,432	175,432	7,840	159,970
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing						
Consumer deposits		319	335	335	7	332
Trade and other payables		3,036	2,500	2,500	(192)	3,228
Provisions		2,791	2,900	2,900	(198)	2,593
Total current liabilities		6,145	5,735	5,735	(384)	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	(384)	6,153
NET ASSETS	2	145,125	162,297	162,297	8,224	153,817
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		107,613	161,915	161,915	8,224	114,305
Reserves		37,512	382	382	-	39,512
TOTAL COMMUNITY WEALTH/EQUITY	2	145,125	162,297	162,297	8,224	153,817

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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			1,314	11,863		11,863	#DIV/0!	
Government - operating		19,039			531	15,254		15,254	#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	-	-	(165)	6,763	-	6,763	#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	-	-	(184)	6,023	-			-
Cash/cash equivalents at beginning:		6,327	9,824	9,824		9,824	9,824			9,824
Cash/cash equivalents at month/year end:		9,824	9,824	9,824		15,847	9,824			9,824

4. Supporting Documentation

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	422	20	19	475	19	17	8	1,499	2,478	-	
Electricity	1300	271	40	8	22	12	7	1	103	463	-	
Water	1400	121	31	26	43	29	25	13	317	603	-	
Sewerage / Sanitation	1500	129	40	35	49	36	33	25	373	719	-	
Refuse Removal	1600	78	25	20	20	23	19	11	250	447	-	
Housing (Rental Revenue)	1700	41	8	9	7	9	6	7	156	243	-	
Other	1900	(33)	1	1	4	1	-	2	8	(16)	-	
Total By Revenue Source	2000	1,029	165	117	619	129	107	66	2,706	4,937	-	
2011/12 - totals only		426749	124436	147382	114418	110167	111794	86746	3201733	4,323	125000	
Debtors Age Analysis By Customer Category												
Government	2200	79	45	8	77	10	8	-	193	421	-	
Business	2300	277	5	5	12	5	5	9	49	369	-	
Households	2400	658	115	103	523	113	93	56	2,464	4,125	-	
Other	2500	14	0	0	7	0	0	1	0	22	-	
Total By Customer Category	2600	1,029	165	117	619	129	107	66	2,706	4,937	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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		
R thousands											
0100	Bulk Electricity	0	0	0	0	0	0	0	0	0	0
0200	Bulk Water	0	0	0	0	0	0	0	0	0	0
0300	PAYE deductions	0	0	0	0	0	0	0	0	0	0
0400	VAT (output less input)	0	0	0	0	0	0	0	0	0	0
0500	Pensions / Retirement deductions	0	0	0	0	0	0	0	0	0	0
0600	Loan repayments	0	0	0	0	0	0	0	0	0	0
0700	Trade Creditors	161,602	0	0	0	0	0	0	0	0	161,602
0800	Auditor General	0	0	0	0	0	0	0	0	0	0
0900	Other	0	0	0	0	0	0	0	0	0	0
1000	Total	161,602	0	0	0	0	0	0	0	0	161,602

5. Other Information or Documentation

Mid Year Assessment

The Municipality has submitted the Mid year Assessment by the required date in January 2013 and is busy preparing an adjustment Budget for 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.