

# **LAINGSBURG MUNICIPALITY**



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING  
APRIL 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 draft budget was approved by Council on 28 March 2013 and the community had until the 22 of April 2013 to give their input on the Draft Budget. The LG Mtec3 was also held with input from the provincial Department. The top level SDBIP was also compiled.

There was an increase in the spending on the Capital Budget which previously 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 30 April 2013.

<b>R thousands</b>	<b>Original Budget</b>	<b>YTD Actual</b>	<b>YTD %</b>
<b>Total Revenue (Excl. Capital transfers and contributions)</b>	45,341	31,129	<b>69.00</b>
<b>Total Expenditure</b>	45,341	29,618	<b>65.00</b>
<b>Surplus (Deficit)</b>	-	1,511	
<b>Sources of Finance</b>			
Transfers from Grants	14,649	1,933	<b>13.00</b>
Transfers from Internal funds	1,373	100	<b>7.00</b>
<b>Capital Expenditure</b>	16,022	2,034	<b>13.00</b>

## Operating Revenue

The Municipality have generated 69.0% or R31,129 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. We are in the process of installing prepaid water meters to all the properties which were without a meter.

- 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 before year-end to correct allocations.

### Operating Expenditure

For the month ending 31 April 2013, the Municipality managed to spend within the norms. An amount of R29,618 million or 65,0% 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
- Provisions will also be processed at year end.

### Capital Expenditure

The Municipality have incurred R2,034 million or 12.70% 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 R6.570 million. The closing balance for the month ended is R16,394 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 R5,495 million for the month ending April 2013. There is an upward trend when compared to the previous year. The outstanding debt for more than 90 days amounts to 68.4% 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 R3,265 million 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 - M10 April**

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	1,939	2,263	2,263	22	2,314	1,445	869	60%	2,290
Service charges	11,315	12,759	12,759	1,044	10,870	10,475	394	4%	13,043
Investment revenue	668	520	520	18	359	467	(108)	-23%	431
Transfers recognised - operational	8,618	12,485	12,485	907	14,014	11,565	2,449	21%	14,554
Other own revenue	13,736	17,314	17,314	307	3,572	13,843	(10,271)	-74%	4,025
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>36,276</b>	<b>45,341</b>	<b>45,341</b>	<b>2,299</b>	<b>31,129</b>	<b>37,795</b>	<b>(6,666)</b>	<b>-18%</b>	<b>34,343</b>
Employee costs	8,265	12,529	12,529	711	7,136	10,149	(3,013)	-30%	8,482
Remuneration of Councillors	1,973	2,129	2,129	173	1,733	1,774	(41)	-2%	2,079
Depreciation & asset impairment	9,914	16,993	16,993	83	1,207	11,097	(9,890)	-89%	1,448
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	4,782	5,925	5,925	794	4,725	4,937	(213)	-4%	5,670
Transfers and grants	1,074	2,063	2,063	2,847	6,281	2,136	4,144	-	7,534
Other expenditure	18,597	21,332	21,332	693	8,537	22,990	(14,453)	-63%	10,244
<b>Total Expenditure</b>	<b>44,605</b>	<b>60,969</b>	<b>60,969</b>	<b>5,302</b>	<b>29,618</b>	<b>53,084</b>	<b>(23,466)</b>	<b>-44%</b>	<b>35,457</b>
<b>Surplus/(Deficit)</b>	<b>(8,329)</b>	<b>(15,629)</b>	<b>(15,629)</b>	<b>(3,003)</b>	<b>1,511</b>	<b>(15,289)</b>	<b>16,800</b>	<b>-110%</b>	<b>(1,114)</b>
Transfers recognised - capital	9,083	15,629	15,629	3,616	10,413	10,413	-	-	10,413
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>755</b>	<b>-</b>	<b>-</b>	<b>613</b>	<b>11,924</b>	<b>(4,876)</b>	<b>16,800</b>	<b>-345%</b>	<b>9,299</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>755</b>	<b>-</b>	<b>-</b>	<b>613</b>	<b>11,924</b>	<b>(4,876)</b>	<b>16,800</b>	<b>-345%</b>	<b>9,299</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>10,245</b>	<b>16,638</b>	<b>16,022</b>	<b>769</b>	<b>2,034</b>	<b>2,034</b>	<b>-</b>	<b>-</b>	<b>16,022</b>
Capital transfers recognised	9,853	14,649	14,649	769	1,933	12,207	(10,274)	-84%	14,649
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	392	1,989	1,373	-	100	1,144	(1,045)	-91%	1,373
<b>Total sources of capital funds</b>	<b>10,245</b>	<b>16,638</b>	<b>16,022</b>	<b>769</b>	<b>2,033</b>	<b>13,351</b>	<b>(11,319)</b>	<b>-85%</b>	<b>16,022</b>
<b>Financial position</b>									
Total current assets	14,776	15,040	15,040		7,356				15,448
Total non current assets	143,795	160,392	160,392		2,044				144,522
Total current liabilities	6,145	5,735	5,735		(2,267)				6,153
Total non current liabilities	7,300	7,400	7,400		-				7,400
<b>Community wealth/Equity</b>	<b>145,125</b>	<b>162,297</b>	<b>162,297</b>		<b>11,666</b>				<b>146,417</b>
<b>Cash flows</b>									
Net cash from (used) operating	12,486	14,019	6,563	(627)	8,605	5,469	3,136	57%	10,326
Net cash from (used) investing	(8,988)	(16,638)	(16,022)	(782)	(2,034)	(13,351)	11,317	-85%	(7,394)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>9,824</b>	<b>7,205</b>	<b>(9,459)</b>	<b>-</b>	<b>8,196</b>	<b>1,942</b>	<b>6,253</b>	<b>322%</b>	<b>4,557</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Revenue Source	1,378	156	202	158	116	100	554	#####	5,495
<b>Creditors Age Analysis</b>									
Total Creditors	3,266	-	-	-	-	-	-	-	3,266

Table C2: Financial Performance (Standard Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

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 %	
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Municipal governance and administration</b>		26,785	43,170	42,489	4,596	26,545	35,407	(8,862)	-25%	29,160
Executive and council		12,049	31,729	31,063	1	9,609	25,886	(16,277)	(0)	9,624
Mayor and Council		10,480	29,427	28,761	1	9,609	23,968	(14,358)	(0)	9,624
Municipal Manager		1,568	2,302	2,302	—	—	1,919	(1,919)	(0)	—
Budget and treasury office		13,664	8,130	7,601	4,066	14,229	6,334	7,894	0	16,287
Corporate services		1,073	3,311	3,824	529	2,707	3,187	(479)	(0)	3,249
Property Services		684	587	636	62	694	530	163	0	832
Other Admin		388	2,724	3,188	467	2,014	2,656	(643)	(0)	2,417
<b>Community and public safety</b>		2,716	3,032	2,695	248	3,162	2,246	916	0	3,677
Community and social services		332	597	592	3	595	493	102	0	597
Libraries and Archives		320	587	587	—	587	489	98	0	587
Cemeteries & Crematoriums		9	5	5	3	8	4	4	0	10
Other Community		3	5	—	—	—	—	—	0	—
Sport and recreation		1	2	1	0	1	0	1	0	1
Public safety		2,362	2,406	2,075	244	2,555	1,729	826	0	3,066
Fire		—	—	20	2	22	17	5	0	26
Other		2,362	2,406	2,055	241	2,533	1,713	820	0	3,040
Housing		12	27	27	1	10	23	(13)	(0)	12
Health		8	0	0	0	1	0	1	0	1
Other		8	0	0	0	1	0	1	0	1
<b>Economic and environmental services</b>		3,900	2,157	2,657	35	1,046	2,214	(1,168)	(0)	1,055
Planning and development		—	203	203	—	—	169	(169)	(0)	—
Economic Development/Planning		—	203	203	—	—	169	(169)	(0)	—
Road transport		3,900	1,954	2,454	35	1,046	2,045	(999)	(0)	1,055
Roads		1,397	40	40	34	41	33	7	0	49
Other		2,503	1,914	2,414	1	1,005	2,012	(1,007)	(0)	1,006
Environmental protection		—	—	—	—	—	—	—	0	—
<b>Trading services</b>		11,959	12,610	12,392	1,036	10,790	10,326	463	0	9,750
Electricity		7,620	7,824	8,070	715	6,662	6,725	(63)	(0)	4,797
Electricity Distribution		7,620	7,824	8,070	715	6,662	6,725	(63)	(0)	4,797
Electricity Generation		—	—	—	—	—	—	—	0	—
Water		1,493	1,746	1,182	69	1,505	985	520	0	1,806
Water Distribution		1,493	1,746	1,182	69	1,505	985	520	0	1,806
Waste water management		1,532	1,605	1,699	127	1,371	1,416	(44)	(0)	1,646
Sewerage		1,532	1,605	1,699	127	1,371	1,416	(44)	(0)	1,646
Waste management		1,312	1,435	1,441	126	1,251	1,201	50	0	1,502
Solid Waste		1,312	1,435	1,441	126	1,251	1,201	50	0	1,502
Other		—	—	—	—	—	—	—	0	—
<b>Total Revenue - Standard</b>	<b>2</b>	<b>45,360</b>	<b>60,969</b>	<b>60,232</b>	<b>5,915</b>	<b>41,542</b>	<b>50,194</b>	<b>(8,651)</b>	<b>(0)</b>	<b>43,641</b>
<b>Expenditure - Standard</b>										
<b>Municipal governance and administration</b>		22,088	21,626	27,676	3,620	16,641	22,099	(5,457)	(0)	20,063
Executive and council		6,582	8,730	9,441	581	5,890	6,903	(1,013)	(0)	7,186
Mayor and Council		4,767	6,162	6,873	427	4,439	5,728	(1,289)	(0)	5,323
Municipal Manager		1,815	2,568	2,568	154	1,452	1,176	276	0	1,863
Budget and treasury office		5,270	5,616	6,634	1,347	7,772	5,529	2,243	0	9,322
Corporate services		10,237	7,280	11,600	1,692	2,980	9,667	(6,687)	(0)	3,554
Property Services		7,552	3,029	3,116	100	827	2,596	(1,769)	(0)	993
Other Admin		2,684	4,251	8,485	1,592	2,152	7,070	(4,918)	(0)	2,562
<b>Community and public safety</b>		4,994	5,686	6,161	370	3,373	5,134	(1,762)	(0)	4,029
Community and social services		1,685	1,781	1,826	75	794	1,522	(728)	(0)	945
Libraries and Archives		432	535	547	33	309	456	(147)	(0)	367
Cemeteries & Crematoriums		162	223	223	5	33	186	(152)	(0)	40
Other Community		1,091	1,023	1,056	37	452	880	(428)	(0)	538
Sport and recreation		53	493	500	4	29	417	(388)	(0)	35
Public safety		3,285	3,025	3,448	289	2,461	2,873	(412)	(0)	2,943
Fire		549	305	305	—	51	254	(204)	(0)	61
Other		2,736	2,720	3,143	289	2,410	2,619	(209)	(0)	2,882
Housing		(207)	243	243	—	60	202	(142)	(0)	73
Health		178	145	145	1	28	120	(92)	(0)	34
Other		178	145	145	1	28	120	(92)	(0)	34
<b>Economic and environmental services</b>		3,355	14,142	10,273	309	2,908	8,561	(5,653)	(0)	3,471
Planning and development		404	741	738	22	265	615	(350)	(0)	315
Economic Development/Planning		404	741	738	22	265	615	(350)	(0)	315
Road transport		2,951	13,401	9,535	286	2,643	7,946	(5,302)	(0)	3,156
Roads		1,981	11,487	7,636	206	2,074	6,363	(4,290)	(0)	2,474
Other		970	1,914	1,899	80	570	1,583	(1,013)	(0)	682
Environmental protection		—	—	—	—	—	—	—	0	—
<b>Trading services</b>		14,155	19,498	19,585	991	6,519	16,321	(9,802)	(0)	7,811
Electricity		8,754	8,503	8,527	800	4,848	7,105	(2,258)	(0)	5,817
Electricity Distribution		8,754	8,503	8,527	800	4,848	7,105	(2,258)	(0)	5,817
Electricity Generation		—	—	—	—	—	—	—	0	—
Water		1,482	7,254	7,272	104	609	6,060	(5,451)	(0)	727
Water Distribution		1,482	7,254	7,272	104	609	6,060	(5,451)	(0)	727
Water Storage		—	—	—	—	—	—	—	0	—
Waste water management		2,481	1,928	1,973	48	502	1,644	(1,143)	(0)	599
Sewerage		2,481	1,928	1,973	48	502	1,644	(1,143)	(0)	599
Waste management		1,439	1,813	1,813	39	561	1,511	(950)	(0)	668
Solid Waste		1,439	1,813	1,813	39	561	1,511	(950)	(0)	668
Other		13	17	17	—	9	14	(5)	(0)	11
Air Transport		13	17	17	—	9	14	(5)	(0)	11
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>44,605</b>	<b>60,969</b>	<b>63,712</b>	<b>5,290</b>	<b>29,450</b>	<b>52,129</b>	<b>(22,679)</b>	<b>(0)</b>	<b>35,385</b>
<b>Surplus/ (Deficit) for the year</b>		<b>755</b>	<b>—</b>	<b>(3,480)</b>	<b>625</b>	<b>12,092</b>	<b>(1,935)</b>	<b>14,027</b>	<b>(0)</b>	<b>8,256</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	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	28,761	1	9,609	23,968	(14,358)	-59.9%	9,624
Vote 2 - MUNICIPAL MANAGER			1,568	2,302	2,302	—	—	1,919	(1,919)	-100.0%	—
Vote 3 - CORPORATE SERVICES			1,073	3,311	3,824	529	2,707	3,187	(479)	-15.0%	3,249
Vote 4 - BUDGET & TREASURY			13,664	8,130	7,601	4,066	14,229	6,334	7,894	124.6%	16,287
Vote 5 - PLANNING AND DEVEOLPMENT			—	203	203	—	—	169	(169)	-100.0%	—
Vote 6 - COMMUNITY AND SOCIAL SERV			338	592	592	3	596	493	102	20.7%	597
Vote 7 - SPORTS AND RECREATION			5	7	1	0	1	0	1	154.0%	1
Vote 8 - HOUSING			12	27	27	1	10	23	(13)	-56.1%	12
Vote 9 - PUBLIC SAFETY			2,362	2,406	2,075	244	2,555	1,729	826	47.7%	3,066
Vote 10 - ROAD TRANSPORT			3,900	1,954	2,454	35	1,046	2,045	(999)	-48.9%	1,055
Vote 11 - WASTE MANAGEMENT			1,312	1,435	1,441	126	1,251	1,201	50	4.2%	1,502
Vote 12 - WASTE WATER MANAGEMENT			1,532	1,605	1,699	127	1,371	1,416	(44)	-3.1%	1,646
Vote 13 - WATER			1,493	1,746	1,182	69	1,505	985	520	52.7%	1,806
Vote 14 - ELECTRICITY			7,620	7,824	8,070	715	6,662	6,725	(63)	-0.9%	4,797
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	45,360	60,969	60,232	5,915	41,542	50,194	(8,651)	-17.2%	43,641
Expenditure by Vote		1									
Vote 1 - MAYORAL & COUNCIL			4,767	6,162	6,873	427	4,439	5,728	(1,289)	-22.5%	5,323
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	11,600	1,692	2,980	9,667	(6,687)	-69.2%	3,554
Vote 4 - BUDGET & TREASURY			5,270	5,616	6,634	1,347	7,772	5,529	2,243	40.6%	9,322
Vote 5 - PLANNING AND DEVEOLPMENT			404	741	738	22	265	615	(350)	-57.0%	315
Vote 6 - COMMUNITY AND SOCIAL SERV			772	903	915	39	370	762	(392)	-51.4%	441
Vote 7 - SPORTS AND RECREATION			1,157	1,533	1,573	42	490	1,311	(821)	-62.6%	584
Vote 8 - HOUSING			(207)	243	243	—	60	202	(142)	-70.1%	73
Vote 9 - PUBLIC SAFETY			3,285	3,025	3,448	289	2,461	2,873	(412)	-14.3%	2,943
Vote 10 - ROAD TRANSPORT			2,951	13,401	9,535	286	2,643	7,946	(5,302)	-66.7%	3,156
Vote 11 - WASTE MANAGEMENT			1,439	1,813	1,813	39	561	1,511	(950)	-62.9%	668
Vote 12 - WASTE WATER MANAGEMENT			2,481	1,928	1,973	48	502	1,644	(1,143)	-69.5%	599
Vote 13 - WATER			1,482	7,254	7,272	104	609	6,060	(5,451)	-90.0%	727
Vote 14 - ELECTRICITY			8,754	8,503	8,527	800	4,848	7,105	(2,258)	-31.8%	5,817
Vote 15 -			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	44,605	60,969	63,712	5,290	29,450	52,129	(22,679)	-43.5%	35,385
Surplus/ (Deficit) for the year		2	755	—	(3,480)	625	12,092	(1,935)	14,027	-724.8%	8,256

### Table C4: Financial Performance (Revenue and Expenditure)

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

WC051 Langsburg - Table C4 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - M10 April										
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	2,154	1,370	784	57%	2,129
Property rates - penalties & collection charges		100	4	4	17	161	75	86	114%	161
Service charges - electricity revenue		6,879	7,560	7,560	715	6,662	6,504	158	2%	7,994
Service charges - water revenue		1,448	2,026	2,026	69	1,505	1,219	286	23%	1,806
Service charges - sanitation revenue		1,526	1,656	1,656	127	1,371	1,457	(86)	-6%	1,646
Service charges - refuse revenue		1,307	1,465	1,465	126	1,251	1,225	25	2%	1,501
Service charges - other		155	53	53	8	80	70	11	15%	96
Rental of facilities and equipment		2,005	593	593	65	720	539	181	34%	864
Interest earned - external investments		521	460	460	-	187	342	(155)	-45%	224
Interest earned - outstanding debtors		147	60	60	18	172	125	47	38%	206
Dividends received		-	-	-	-	-	-	-	-	-
Fines		2,157	2,200	2,200	163	1,745	1,500	245	16%	2,094
Licences and permits		212	207	207	79	761	196	565	288%	913
Agency services		88	90	90	-	-	75	(75)	-100%	-
Transfers recognised - operational		8,618	12,485	12,485	907	14,014	11,565	2,449	21%	14,554
Other revenue		289	977	977	0	346	494	(148)	-30%	154
Gains on disposal of PPE		8,986	13,247	13,247	-	-	11,039	(11,039)	-100%	-
Total Revenue (excluding capital transfers and contributions)		36,276	45,341	45,341	2,299	31,129	37,795	(6,666)	-18%	34,343
Expenditure By Type										
Employee related costs		8,265	12,529	12,529	711	7,136	10,149	(3,013)	-30%	8,482
Remuneration of councillors		1,973	2,129	2,129	173	1,733	1,774	(41)	-2%	2,079
Debt impairment		2,815	180	180	-	-	150	(150)	-100%	-
Depreciation & asset impairment		9,914	16,993	16,993	83	1,207	11,097	(9,890)	-89%	1,448
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		4,782	5,925	5,925	794	4,725	4,937	(213)	-4%	5,670
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		807	1,586	1,586	131	1,341	5,002	(3,662)	-73%	1,609
Transfers and grants		1,074	2,063	2,063	2,847	6,281	2,136	4,144	194%	7,534
Other expenditure		14,861	19,567	19,567	562	7,197	17,838	(10,642)	-60%	8,636
Loss on disposal of PPE		114	-	-	-	-	-	-	-	-
Total Expenditure		44,605	60,969	60,969	5,302	29,618	53,084	(23,466)	-44%	35,457
Surplus/(Deficit)		(8,329)	(15,629)	(15,629)	(3,003)	1,511	(15,289)	16,800	(0)	(1,114)
Transfers recognised - capital		9,083	15,629	15,629	3,616	10,413	10,413	-	-	10,413
Contributions recognised - capital								-	-	
Contributed assets								-	-	
Surplus/(Deficit) after capital transfers & contributions		755	-	-	613	11,924	(4,876)			9,299
Taxation								-		
Surplus/(Deficit) after taxation		755	-	-	613	11,924	(4,876)			9,299
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		755	-	-	613	11,924	(4,876)			9,299
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		755	-	-	613	11,924	(4,876)			9,299



**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									
<b>Capital expenditure - Municipal Vote</b>									
<b>Expenditure of single-year capital appropriation</b>	1							-	
<b>Vote 1 - MAYORAL &amp; COUNCIL</b>		-	-	-	-	-	-	-	-
1.1 - COUNCIL GENERAL EXPENCES		-	-	-	-	-	-	-	-
1.2 - SUBSIDIES		-	-	-	-	-	-	-	-
<b>Vote 2 - MUNICIPAL MANAGER</b>		-	-	-	-	1	1	-	-
2.1 - MUNICIPAL MANAGER		-	-	-	-	1	1	-	-
<b>Vote 3 - CORPORATE SERVICES</b>		-	74	94	17	25	25	-	94
3.1 - ADMINISTRATION		-	74	75	-	9	9	-	75
3.2 - FIXED PROPERTY		-	-	-	-	-	-	-	-
3.3 - MATJESFONTEIN		-	-	19	17	17	17	-	19
<b>Vote 4 - BUDGET &amp; TREASURY</b>		798	640	390	-	313	313	-	390
4.1 - FINANCIAL SERVICES		798	640	390	-	313	313	-	390
4.2 - PROPERTY RATES		-	-	-	-	-	-	-	-
<b>Vote 5 - PLANNING AND DEVELOPMENT</b>		-	-	-	-	-	-	-	-
5.1 - INTEGRATED DEVELOPMENT (GOP)		-	-	-	-	-	-	-	-
<b>Vote 6 - COMMUNITY AND SOCIAL SERV</b>		-	-	92	-	-	-	-	92
6.1 - HEALTH SERVICES		-	-	70	-	-	-	-	70
6.2 - CEMETERY		-	-	-	-	-	-	-	-
6.3 - LIBRARY		-	-	22	-	-	-	-	22
<b>Vote 7 - SPORTS AND RECREATION</b>		6	505	5	42	54	54	-	5
7.1 - AIRFIELD		-	-	-	-	-	-	-	-
7.2 - PARKS & RECREATION		6	505	5	42	54	54	-	5
7.3 - SPORT FACILITIES - VLEILAND		-	-	-	-	-	-	-	-
<b>Vote 8 - HOUSING</b>		249	5,297	3,400	11	181	181	-	3,400
8.1 - HOUSING - RENTAL SCHEMES		249	5,297	3,400	11	181	181	-	3,400
<b>Vote 9 - PUBLIC SAFETY</b>		10	200	200	-	-	-	-	200
9.1 - FIRE BRIGADE		10	200	200	-	-	-	-	200
9.2 - TRAFFIC SERVICES		-	-	-	-	-	-	-	-
<b>Vote 10 - ROAD TRANSPORT</b>		5,057	7,656	1,737	188	421	421	-	1,737
10.1 - PUBLIC WORKS - ADMINISTRATION		-	30	30	-	15	15	-	30
10.2 - STREETS & STORMWATER		5,057	7,626	1,707	188	406	406	-	1,707
10.3 - MAIN ROADS		-	-	-	-	-	-	-	-
<b>Vote 11 - WASTE MANAGEMENT</b>		-	-	-	-	-	-	-	-
11.1 - CLEANING SERVICES - REFUSE REM		-	-	-	-	-	-	-	-
<b>Vote 12 - WASTE WATER MANAGEMENT</b>		1,598	2,060	8,827	-	42	42	-	8,827
12.1 - SEWERAGE SERVICES		1,598	2,060	8,827	-	42	42	-	8,827
<b>Vote 13 - WATER</b>		2,243	150	1,223	476	963	963	-	1,223
13.1 - WATER SUPPLY		2,243	150	1,223	476	963	963	-	1,223
<b>Vote 14 - ELECTRICITY</b>		284	55	55	35	35	35	-	55
14.1 - ELECTRICITY SUPPLY		284	55	55	35	35	35	-	55
<b>Total single-year capital expenditure</b>		10,245	16,638	16,022	769	2,034	2,034	-	16,022
<b>Total Capital Expenditure</b>		10,245	16,638	16,022	769	2,034	2,034	-	16,022

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

Description	Ref	2011/12	Budget Year 2012/13			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9,824	9,800	9,800	6,571	9,824
Call investment deposits				-	-	
Consumer debtors		1,127	1,250	1,250	905	1,611
Other debtors		2,712	2,690	2,690	(120)	2,650
Current portion of long-term receivables				-	-	-
Inventory		1,112	1,300	1,300	-	1,362
<b>Total current assets</b>		<b>14,776</b>	<b>15,040</b>	<b>15,040</b>	<b>7,356</b>	<b>15,448</b>
<b>Non current assets</b>						
Long-term receivables		0		-	9	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	2,034	138,774
Agricultural				-	-	
Biological assets				-	-	
Intangible assets		760	760	760	-	760
Other non-current assets		48	48	48	-	48
<b>Total non current assets</b>		<b>143,795</b>	<b>160,392</b>	<b>160,392</b>	<b>2,044</b>	<b>144,522</b>
<b>TOTAL ASSETS</b>		<b>158,570</b>	<b>175,432</b>	<b>175,432</b>	<b>9,400</b>	<b>159,970</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing						
Consumer deposits		319	335	335	17	332
Trade and other payables		3,036	2,500	2,500	(2,069)	3,228
Provisions		2,791	2,900	2,900	(215)	2,593
<b>Total current liabilities</b>		<b>6,145</b>	<b>5,735</b>	<b>5,735</b>	<b>(2,267)</b>	<b>6,153</b>
<b>Non current liabilities</b>						
Borrowing						
Provisions		7,300	7,400	7,400	-	7,400
<b>Total non current liabilities</b>		<b>7,300</b>	<b>7,400</b>	<b>7,400</b>	<b>-</b>	<b>7,400</b>
<b>TOTAL LIABILITIES</b>		<b>13,445</b>	<b>13,135</b>	<b>13,135</b>	<b>(2,267)</b>	<b>13,553</b>
<b>NET ASSETS</b>	2	<b>145,125</b>	<b>162,297</b>	<b>162,297</b>	<b>11,666</b>	<b>146,417</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		107,613	161,915	161,915	11,666	106,905
Reserves		37,512	382	382	-	39,512
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>145,125</b>	<b>162,297</b>	<b>162,297</b>	<b>11,666</b>	<b>146,417</b>

Table C7: Cash Flow

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

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 %	
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		17,570	17,111	16,231	1,409	17,540	13,526	4,014	30%	21,047
Government - operating		19,039	12,978	13,878	433	20,712	11,565	9,147	79%	24,855
Government - capital			15,629	14,879	2,221	2,221	12,399	(10,178)	-82%	2,665
Interest		768	520	560	18	311	467	(156)	-33%	373
Dividends					-	-		-		
<b>Payments</b>										
Suppliers and employees		(24,721)	(30,015)	(36,279)	(1,971)	(26,017)	(30,233)	(4,216)	14%	(31,220)
Finance charges		(171)	-	-	-	-		-		-
Transfers and Grants			(2,204)	(2,705)	(2,737)	(6,161)	(2,254)	3,907	-173%	(7,394)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>12,486</b>	<b>14,019</b>	<b>6,563</b>	<b>(627)</b>	<b>8,605</b>	<b>5,469</b>	<b>3,136</b>	<b>57%</b>	<b>10,326</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
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					-	-		-		
<b>Payments</b>										
Capital assets		(549)	(16,638)	(16,022)	(782)	(2,034)	(13,351)	(11,317)	85%	(7,394)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(8,988)</b>	<b>(16,638)</b>	<b>(16,022)</b>	<b>(782)</b>	<b>(2,034)</b>	<b>(13,351)</b>	<b>(11,317)</b>	<b>85%</b>	<b>(7,394)</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>3,498</b>	<b>(2,619)</b>	<b>(9,459)</b>	<b>(1,409)</b>	<b>6,571</b>	<b>(7,882)</b>			<b>2,932</b>
Cash/cash equivalents at beginning:		6,327	9,824			1,625	9,824			1,625
Cash/cash equivalents at month/year end:		9,824	7,205	(9,459)		8,196	1,942			4,557

## 4. Supporting Documentation

### Debtors Analysis

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

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	271	16	16	18	17	17	430	1,508	2,295	-	
Electricity	1300	598	10	13	25	13	7	16	115	797	-	
Water	1400	166	44	98	32	25	21	38	340	763	-	
Sewerage / Sanitation	1500	181	35	39	41	33	30	43	421	824	-	
Refuse Removal	1600	139	22	24	26	20	16	17	265	529	-	
Housing (Rental Revenue)	1700	50	26	12	15	7	8	6	172	294	-	
Other	1900	(27)	2	1	1	1	1	3	10	(7)	-	
Total By Revenue Source	2000	1,378	156	202	158	116	100	554	2,831	5,495	-	
2011/12 - totals only		426749	124436	147382	114418	110167	111794	86746	3201733	4,323	125000	
Debtors Age Analysis By Customer Category												
Government	2200	49	21	73	36	15	8	73	210	486	-	
Business	2300	321	6	5	5	5	5	12	68	428	-	
Households	2400	994	119	122	114	96	87	466	2,552	4,551	-	
Other	2500	14	10	2	2	0	0	2	1	30	-	
Total By Customer Category	2600	1,378	156	202	158	116	100	554	2,831	5,495	-	

### Creditors Analysis

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

Wessex Engineering Supporting Table 04-Monthly Budget Statement - aged creditors - 11/10/11											
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	923								923	
Bulk Water	0200	-								-	
PAYE deductions	0300	246								246	
VAT (output less input)	0400	528								528	
Pensions / Retirement deductions	0500	-								-	
Loan repayments	0600	-								-	
Trade Creditors	0700	1,569								1,569	
Auditor General	0800	-								-	
Other	0900	-								-	
Total By Customer Type	2600	3,266	-	-	-	-	-	-	-	3,266	

## **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. The oversight report was also tabled to Council.

### **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.