

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
NOVEMBER 2020**

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1. Mayors Report

The monthly budget statement for November 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The November 2020 Monthly budget statement is the forth report for the 2020/21 financial year.

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 November 2020.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	120 208 516	120 208 516	52 252 252	43.47
Total Expenditure	115 549 488	115 549 488	45 938 093	39.76
Surplus (Deficit) (Incl Capital transfers)	4 659 028	4 659 028	6 314 159	135.53

Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	10 005 550	10 005 550	5 913 327	59.10
Sources of Finance				
<i>National Government - MIG</i>	1 110 000	1 110 000	839 315	75.61
<i>Provincial Government - SMME Booster Funds</i>	717 000	717 000	-	-
<i>Provincial Government - Cultural Affairs and Sport</i>	6 278 550	6 278 550	4 283 474	68.22
<i>Provincial Government - Municipal Drought Relief</i>	1 900 000	1 900 000	790 538	41.61
Total Funding Sources of Capital	10 005 550	10 005 550	5 913 327	59.10

Operating Revenue

The Municipality have generated 44.33% or R 45,906 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is 9,11% under the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 103,566 million (default recoveries excluded). The actual revenue as at the end of November 2020 is thus R 0,402 million under the budget. The reason for this is that only R695 000 operational grants were received during November 2020.

Operating Expenditure

Operating expenditure of R 9,869 million for the period of November 2020 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R7,931 million. That will bring the total expenditure effectively at R 55,454 million to date. The expenditure to date is higher than the budgeted year-to-date amount and stands on 115,18%.

Capital Expenditure

Year-to-date capital expenditure is lower than the year-to-date budget and stands on 59,10%.

The actual year-to-date capital expenditure amounted to R 5,913 million and the actual expenditure for the month of November 2020 amounted to R 1,053 million.

Cash Flow

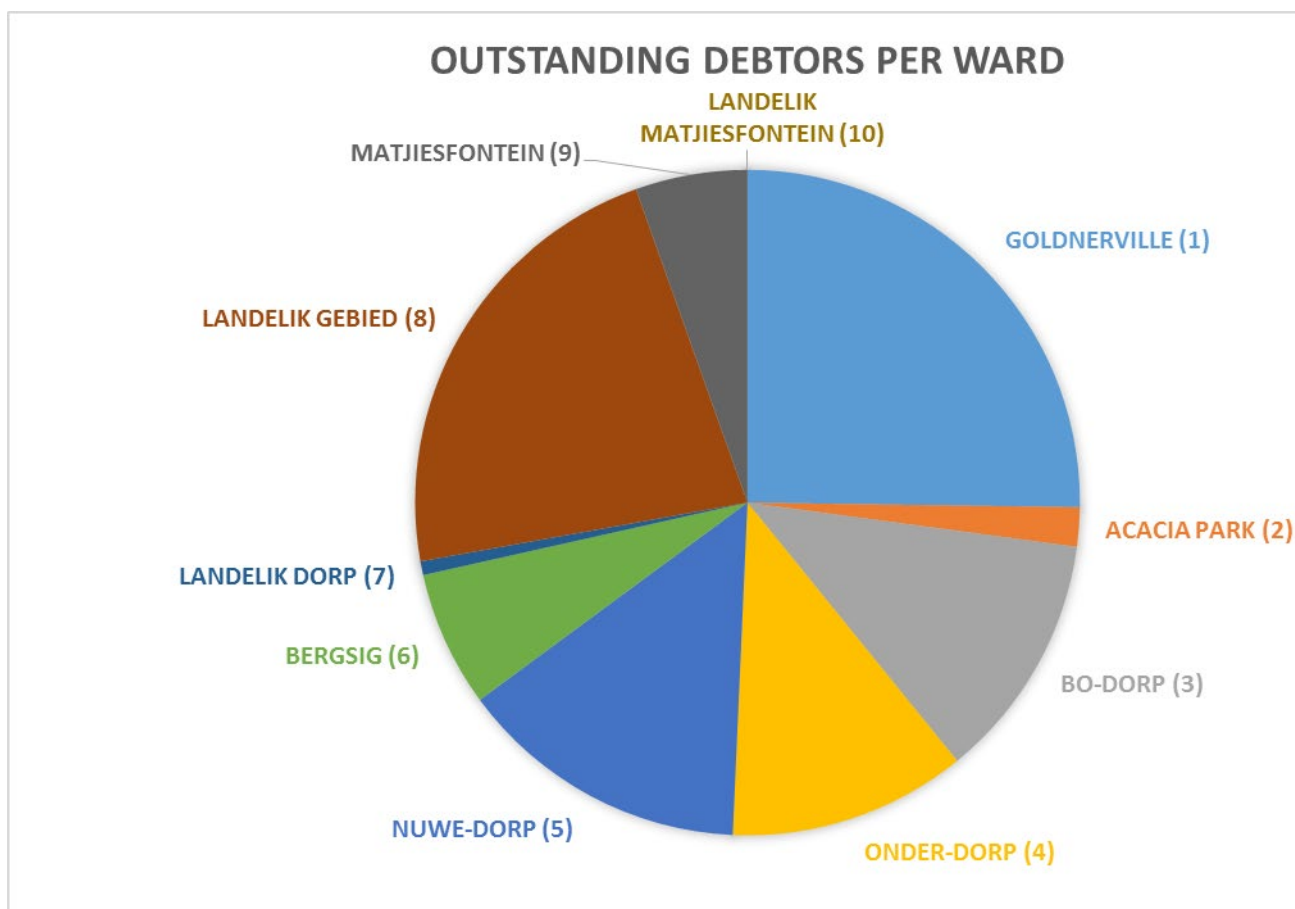
The Municipality started off with a cash flow balance of R 12,092 million at the beginning of the year after corrections and decreased with R 3,595 million. The closing balance for the month ended November 2020 is R8,497 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2019/2020 financial year.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%. Currently the ratio is 83.6% and way below the target. That means that the inflow of cash is much lower as the assumptions.

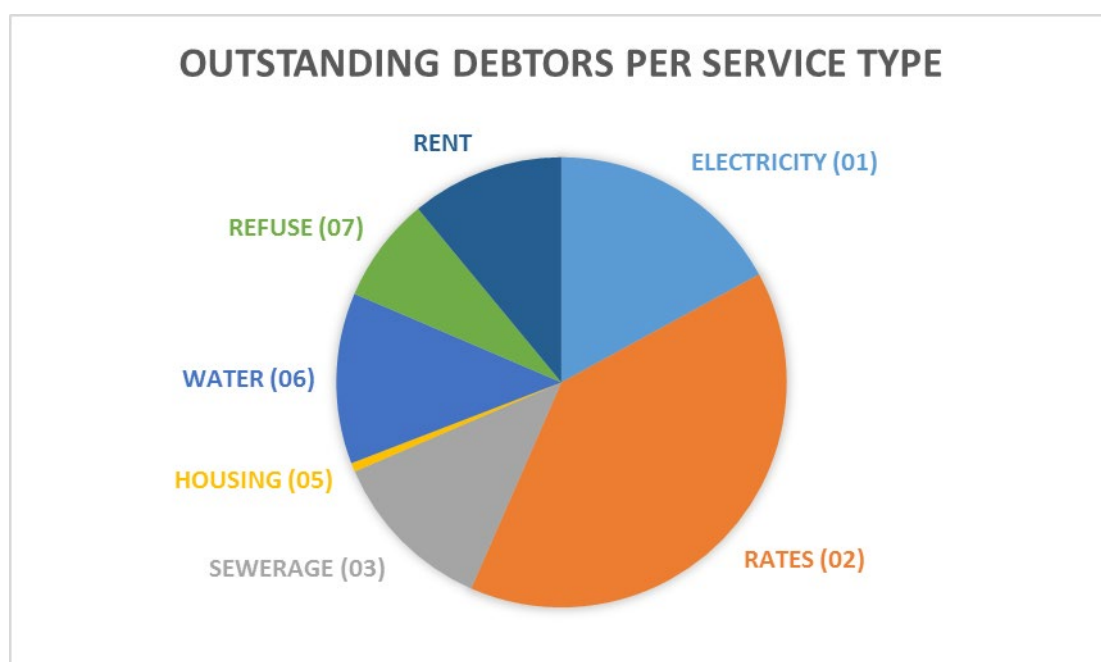
Debtors

The Outstanding Debtors of the Municipality amounts to R 11,376 million for the month ended November 2020, (R 12,000 million previous month). There was a decrease of R 0.624 million in the total outstanding amount since the previous month (increase of R 1.207 million previous month). The payment rate for 2019/2020 financial year was 89,56%. At the end of November 2020 the payment rate was 83.6%. The total amount outstanding for longer than 12 months is R 6,666 million and this amounts to 58,59% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 7,455 million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. The payment ratio is lower due to the accrual of the annual rates levies but other services are still lower than the budgeted level, electricity stands at only 98,64%, water at 83,8%, refuse at 92,16% and sewerage at 92,38%. Rates are levied in the first month of the financial year and payable in eleven instalments during the financial year. The effective payment ratio of the rates amounts to 126,51% due to Government departments that paid the annual levy during September and October.

The following graph shows the the outstanding debtors per ward as at the end of November 2020:



The following graph shows the the outstanding debtors per service type as at the end of November 2020:



Creditors

Total outstanding creditors amount to R 0 for the month ending November 2020. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 July 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 July 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MCCR.

Cost Containment In-Year Reoprt							
Cost containment Measures	ANNUAL BUDGET	MONTHLY BUDGET	BUDGET YTD	EXPENCE THIS PERIOD	EXPENCE YTD	OVER OR (SAVINGS) THIS PERIOD	OVER OR (SAVINGS) YTD
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	9 912 444	826 037	4 130 185	400 172	3 371 211	(425 865)	(758 974)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	791 424	65 952	329 760	30 739	187 685	(35 213)	(142 075)
Domestic accommodation	531 432	44 286	221 430	12 194	39 229	(32 092)	(182 201)
Sponsorships, events and catering	120 000	10 000	50 000	1 814	16 354	(8 186)	(33 646)
Communication	570 072	47 506	237 530	38 118	189 954	(9 388)	(47 576)
Other related expenditure items		-	-			-	-
Total	R 11 925 372	R 993 781	R 4 968 905	R 483 037	R 3 804 435	(510 744)	(1 164 470)

No problem areas for November 2020.

3. In year Budget Statement Tables

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in First Attachment to this Schedule, namely-

- Table C1 Monthly Budget Statement Summary
- Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)

(e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)

(f) Table C6 Monthly Budget Statement- Financial Position

(g) Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	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	3 990	4 933	4 933	7	4 399	8 231	(3 832)	-47%	4 933
Service charges	17 178	25 063	25 063	2 036	10 549	10 815	(266)	-2%	25 063
Investment revenue	146	673	673	49	199	281	(82)	-29%	673
Transfers and subsidies	21 464	27 228	27 228	695	10 211	12 347	(2 136)	-17%	27 228
Other own revenue	35 451	35 664	35 664	3 064	14 667	14 803	(136)	-1%	35 664
Total Revenue (excluding capital transfers and contributions)	78 229	93 561	93 561	5 852	40 025	46 476	(6 451)	-14%	93 561
Employee costs	20 912	27 474	27 474	3 291	11 403	11 446	(43)	-0%	27 474
Remuneration of Councillors	2 770	2 973	2 973	236	945	1 239	(293)	-24%	2 973
Depreciation & asset impairment	8 667	7 930	7 930	476	2 379	3 307	(928)	-28%	7 930
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	9 150	742	3 374	3 813	(438)	-11%	9 150
Transfers and subsidies	4 113	2 051	2 051	358	1 924	854	1 070	125%	2 051
Other expenditure	43 900	49 330	49 330	4 771	19 572	20 570	(998)	-5%	49 330
Total Expenditure	88 261	98 908	98 908	9 874	39 598	41 227	(1 630)	-4%	98 908
Surplus/(Deficit)	(10 033)	(5 347)	(5 347)	(4 022)	427	5 249	(4 822)	-92%	(5 347)
Transfers and subsidies - capital (monetary alloc	19 268	10 006	10 006	2 386	5 885	5 003	882	18%	10 006
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 235	4 659	4 659	(1 637)	6 312	10 252	(3 939)	-38%	4 659
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 235	4 659	4 659	(1 637)	6 312	10 252	(3 939)	-38%	4 659
Capital expenditure & funds sources									
Capital expenditure	28 097	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006
Capital transfers recognised	28 052	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	18	-	-	-	-	-	-	-	-
Total sources of capital funds	28 070	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006
Financial position									
Total current assets	21 864	21 864	21 864		26 626				21 864
Total non current assets	192 687	192 687	192 687		195 645				192 687
Total current liabilities	14 112	14 112	14 112		14 920				14 112
Total non current liabilities	14 490	14 490	14 490		14 490				14 490
Community wealth/Equity	185 950	185 950	185 950		192 862				185 950
Cash flows									
Net cash from (used) operating	11 012	11 537	11 537	(2 765)	2 267	4 834	2 567	53%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(1 053)	(5 913)	(4 169)	1 744	-42%	(9 754)
Net cash from (used) financing	60	43	43	18	51	18	(33)	-184%	43
Cash/cash equivalents at the month/year end	17 695	13 918	13 918	-	8 497	12 775	4 278	33%	13 918
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 Income Source	2 182	438	1 300	226	319	244	6 666	-	11 376
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		39 203	37 868	37 868	2 577	19 764	23 882	(4 118)	-17%	37 868
Executive and council	905	-	-	-	-	-	-	-	-	-
Finance and administration	38 298	37 868	37 868	2 577	19 764	23 882	(4 118)	-17%	37 868	
Internal audit	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 965	34 764	34 764	2 882	14 278	14 602	(324)	-2%	34 764
Community and social services	1 274	1 412	1 412	116	589	705	(116)	-16%	1 412	
Sport and recreation	4	4	4	0	0	2	(1)	-79%	4	
Public safety	33 670	33 335	33 335	2 764	13 683	13 891	(207)	-1%	33 335	
Housing	16	12	12	1	5	5	0	2%	12	
Health	2	0	0	0	1	-	1	#DIV/0!	1	
<i>Economic and environmental services</i>		1 013	1 319	1 319	107	535	320	215	67%	1 319
Planning and development	-	-	-	-	-	-	-	-	-	-
Road transport	1 013	1 319	1 319	107	535	320	215	67%	1 319	
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 429	29 616	29 616	2 675	11 343	12 675	(1 333)	-11%	29 616
Energy sources	14 443	16 847	16 847	1 241	6 622	7 372	(750)	-10%	16 847	
Water management	2 922	7 033	7 033	964	2 290	2 913	(623)	-21%	7 033	
Waste water management	2 818	2 891	2 891	255	1 283	1 205	78	7%	2 891	
Waste management	2 247	2 845	2 845	215	1 147	1 186	(39)	-3%	2 845	
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	103 567	103 567	8 241	45 920	51 479	(5 559)	-11%	103 567
Expenditure - Functional										
<i>Governance and administration</i>		28 723	33 711	33 711	4 072	13 956	14 061	(105)	-1%	33 711
Executive and council	8 078	8 903	8 903	1 115	5 057	3 709	1 348	36%	8 903	
Finance and administration	20 645	24 808	24 808	2 957	8 899	10 352	(1 453)	-14%	24 808	
Internal audit	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 769	34 547	34 547	2 884	13 287	14 394	(1 107)	-8%	34 547
Community and social services	1 340	1 934	1 934	231	771	805	(34)	-4%	1 934	
Sport and recreation	9	53	53	8	25	22	4	18%	53	
Public safety	31 207	32 046	32 046	2 622	12 320	13 354	(1 034)	-8%	32 046	
Housing	209	500	500	22	111	208	(97)	-47%	500	
Health	4	14	14	-	59	6	53	882%	14	
<i>Economic and environmental services</i>		1 583	3 885	3 885	334	1 292	1 621	(329)	-20%	3 885
Planning and development	329	1 394	1 394	45	243	582	(339)	-58%	1 394	
Road transport	1 254	2 491	2 491	288	1 049	1 040	10	1%	2 491	
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 187	26 753	26 753	2 584	11 057	11 147	(89)	-1%	26 753
Energy sources	8 511	10 388	10 388	859	4 012	4 329	(317)	-7%	10 388	
Water management	4 535	3 910	3 910	386	1 369	1 630	(260)	-16%	3 910	
Waste water management	10 453	10 421	10 421	1 189	5 045	4 341	704	16%	10 421	
Waste management	1 688	2 034	2 034	150	631	847	(216)	-26%	2 034	
<i>Other</i>		-	12	12	1	5	5	0	2%	12
Total Expenditure - Functional	3	88 261	98 908	98 908	9 874	39 598	41 228	(1 630)	-4%	98 908
Surplus/ (Deficit) for the year		9 349	4 659	4 659	(1 633)	6 322	10 252	(3 930)	-38%	4 659

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) - M05 November

Vote Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	905	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 770	2 528	2 528	185	940	1 039	(98)	-9.5%	2 528
Vote 4 - BUDGET & TREASURY		36 529	35 340	35 340	2 392	18 823	22 843	(4 020)	-17.6%	35 340
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 413	1 413	117	590	705	(115)	-16.4%	1 413
Vote 7 - SPORTS AND RECREATION		4	4	4	0	0	2	(1)	-79.4%	4
Vote 8 - HOUSING		16	12	12	1	5	5	0	1.6%	12
Vote 9 - PUBLIC SAFETY		33 670	33 335	33 335	2 764	13 683	13 891	(207)	-1.5%	33 335
Vote 10 - ROAD TRANSPORT		1 100	1 337	1 337	107	535	328	207	63.3%	1 337
Vote 11 - WASTE MANAGEMENT		2 247	2 845	2 845	215	1 147	1 186	(39)	-3.3%	2 845
Vote 12 - WASTE WATER MANAGEMENT		2 731	2 873	2 873	255	1 283	1 198	86	7.2%	2 873
Vote 13 - WATER		2 922	7 033	7 033	964	2 290	2 913	(623)	-21.4%	7 033
Vote 14 - ELECTRICITY		14 443	16 847	16 847	1 241	6 622	7 372	(750)	-10.2%	16 847
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	103 567	103 567	8 241	45 920	51 479	(5 559)	-10.8%	103 567
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 043	5 206	5 206	732	3 591	2 168	1 423	65.6%	5 206
Vote 2 - MUNICIPAL MANAGER		3 035	3 697	3 697	383	1 466	1 541	(75)	-4.9%	3 697
Vote 3 - CORPORATE SERVICES		7 705	7 572	7 572	908	3 826	3 169	657	20.7%	7 572
Vote 4 - BUDGET & TREASURY		12 940	17 236	17 236	2 049	5 073	7 183	(2 110)	-29.4%	17 236
Vote 5 - PLANNING AND DEVELOPMENT		329	1 394	1 394	45	243	582	(339)	-58.2%	1 394
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 745	1 745	201	746	727	19	2.6%	1 745
Vote 7 - SPORTS AND RECREATION		169	268	268	39	115	111	4	3.7%	268
Vote 8 - HOUSING		209	500	500	22	111	208	(97)	-46.6%	500
Vote 9 - PUBLIC SAFETY		31 207	32 046	32 046	2 622	12 320	13 354	(1 034)	-7.7%	32 046
Vote 10 - ROAD TRANSPORT		9 673	10 949	10 949	1 293	5 323	4 564	759	16.6%	10 949
Vote 11 - WASTE MANAGEMENT		1 688	2 034	2 034	150	631	847	(216)	-25.5%	2 034
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 962	1 962	185	772	817	(45)	-5.5%	1 962
Vote 13 - WATER		4 535	3 910	3 910	386	1 369	1 630	(260)	-16.0%	3 910
Vote 14 - ELECTRICITY		8 511	10 388	10 388	859	4 012	4 329	(317)	-7.3%	10 388
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	98 908	98 908	9 874	39 598	41 228	(1 630)	-4.0%	98 908
Surplus/ (Deficit) for the year	2	9 349	4 659	4 659	(1 633)	6 322	10 252	(3 930)	-38.3%	4 659

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

Description	Ref	Budget Year 2020/21								
		2019/20 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		3 990	4 933	4 933	7	4 399	8 231	(3 832)	-47%	4 933
Service charges - electricity revenue		11 861	15 788	15 788	1 241	6 622	6 909	(286)	-4%	15 788
Service charges - water revenue		1 096	4 576	4 576	331	1 528	1 889	(361)	-19%	4 576
Service charges - sanitation revenue		2 731	2 873	2 873	255	1 283	1 198	86	7%	2 873
Service charges - refuse revenue		1 490	1 826	1 826	209	1 115	761	354	47%	1 826
Service charges - other		-	-	-	-	-	59	(59)	-100%	-
Rental of facilities and equipment		1 354	1 139	1 139	123	611	475	137	29%	1 139
Interest earned - external investments		146	673	673	49	199	281	(82)	-29%	673
Interest earned - outstanding debtors		282	544	544	-	(2)	227	(229)	-101%	544
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	32 410	2 733	13 555	13 505	51	0%	32 410
Licences and permits		228	935	935	32	134	390	(256)	-66%	935
Agency services		151	166	166	18	101	70	31	45%	166
Transfers and subsidies		21 464	27 228	27 228	695	10 211	12 347	(2 136)	-17%	27 228
Other revenue		94	470	470	159	268	138	131	95%	470
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78 229	93 561	93 561	5 852	40 025	46 476	(6 451)	-14%	93 561
Expenditure By Type										
Employee related costs		20 912	27 474	27 474	3 291	11 403	11 446	(43)	0%	27 474
Remuneration of councillors		2 770	2 973	2 973	236	945	1 239	(293)	-24%	2 973
Debt impairment		25 618	27 277	27 277	2 161	10 803	11 366	(564)	-5%	27 277
Depreciation & asset impairment		8 667	7 930	7 930	476	2 379	3 307	(928)	-28%	7 930
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	9 150	9 150	742	3 374	3 813	(438)	-11%	9 150
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	2 215	2 215	73	237	923	(686)	-74%	2 215
Transfers and subsidies		4 113	2 051	2 051	358	1 924	854	1 070	125%	2 051
Other expenditure		15 837	19 838	19 838	2 538	8 533	8 281	252	3%	19 838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88 261	98 908	98 908	9 874	39 598	41 227	(1 630)	-4%	98 908
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(10 033)	(5 347)	(5 347)	(4 022)	427	5 249	(4 822)	(0)	(5 347)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		19 268	10 006	10 006	2 386	5 885	5 003	882	0	10 006
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 235	4 659	4 659	(1 637)	6 312	10 252			4 659
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 235	4 659	4 659	(1 637)	6 312	10 252			4 659
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 235	4 659	4 659	(1 637)	6 312	10 252			4 659
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 235	4 659	4 659	(1 637)	6 312	10 252			4 659

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

**WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05
November**

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

Capital Expenditure - Functional Classification										
Governance and administration		35	1 110	1 110	581	839	463	377	81%	1 110
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	1 110	1 110	581	839	463	377	81%	1 110
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		18	717	717	-	-	299	(299)	-100%	717
Community and social services		3	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	-	-	299	(299)	-100%	717
Public safety		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		238	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 806	8 179	8 179	472	5 074	3 408	1 667	49%	8 179
Energy sources		8 424	-	-	-	-	-	-	-	-
Water management		19 383	8 179	8 179	472	5 074	3 408	1 667	49%	8 179
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 097	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006
Funded by:										
National Government		10 584	8 179	8 179	472	4 312	3 408	904	27%	8 179
Provincial Government		17 468	1 827	1 827	581	1 602	762	840	110%	1 827
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		18	-	-	-	-	-	-	-	-
Total Capital Funding		28 070	10 006	10 006	1 053	5 913	4 169	1 744	42%	10 006

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November**

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6 552	6 552	6 552	6 756	6 552
Call investment deposits		-	-	-	-	-
Consumer debtors		10 509	10 509	10 509	4 504	10 509
Other debtors		3 915	3 915	3 915	14 477	3 915
Current portion of long-term receivables		0	0	0	0	0
Inventory		889	889	889	889	889
Total current assets		21 864	21 864	21 864	26 626	21 864
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		24 801	24 801	24 801	24 751	24 801
Investments in Associate		-	-	-	-	-
Property, plant and equipment		167 473	167 473	167 473	170 480	167 473
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		370	370	370	370	370
Other non-current assets		43	43	43	44	43
Total non current assets		192 687	192 687	192 687	195 645	192 687
TOTAL ASSETS		214 551	214 551	214 551	222 272	214 551
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17	17	17	17	17
Consumer deposits		674	674	674	704	674
Trade and other payables		12 262	12 262	12 262	13 040	12 262
Provisions		1 159	1 159	1 159	1 159	1 159
Total current liabilities		14 112	14 112	14 112	14 920	14 112
Non current liabilities						
Borrowing		6	6	6	6	6
Provisions		14 483	14 483	14 483	14 483	14 483
Total non current liabilities		14 490	14 490	14 490	14 490	14 490
TOTAL LIABILITIES		28 601	28 601	28 601	29 409	28 601
NET ASSETS	2	185 950	185 950	185 950	192 862	185 950
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		185 950	185 950	185 950	192 862	185 950
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	185 950	185 950	185 950	192 862	185 950

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2020/21								
		2019/20 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										
Property rates		3 456	4 480	4 480	469	2 515	1 965	550	28%	4 480
Service charges		18 023	24 030	24 030	4 261	10 649	10 442	207	2%	24 030
Other revenue		27 260	8 809	8 809	(2 523)	3 746	3 694	52	1%	8 809
Government - operating		17 756	27 558	27 558	2 037	12 679	11 483	1 196	10%	27 558
Government - capital		3 725	10 006	10 006	-	2 799	4 169	(1 370)	-33%	10 006
Interest		748	1 314	1 314	23	118	548	(429)	-78%	1 314
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(7 013)	(30 152)	(26 883)	3 269	-12%	(63 261)
Finance charges		-	(795)	(795)	-	-	(331)	(331)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(19)	(86)	(252)	(166)	66%	(605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 012	11 537	11 537	(2 765)	2 267	4 834	2 567	53%	11 537
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(5 469)	(9 754)	(9 754)	(1 053)	(5 913)	(4 169)	1 744	-42%	(9 754)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 469)	(9 754)	(9 754)	(1 053)	(5 913)	(4 169)	1 744	-42%	(9 754)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		60	43	43	18	51	18	33	184%	43
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		60	43	43	18	51	18	(33)	-184%	43
NET INCREASE/ (DECREASE) IN CASH HELD		5 603	1 826	1 826	(3 800)	(3 595)	683			1 826
Cash/cash equivalents at beginning:		12 092	12 092	12 092		12 092	12 092			12 092
Cash/cash equivalents at month/year end:		17 695	13 918	13 918		8 497	12 775			13 918

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M05 November

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	-19%	Journal for revenue foregone will be processed after all new applications are on the system	
	Service charges - sanitation revenue	7%	Journal for revenue foregone will be processed after all new applications are on the system	
	Service charges - refuse revenue	47%	Journal for revenue foregone will be processed after all new applications are on the system	
	Interest earned - outstanding debtors	(0)	No interest was levied on outstanding accounts during all levels of lockdown	
2	Expenditure By Type			
	Depreciation & asset impairment		Final calculation will be done on year end	
	Remuneration of councillors	(0)	Budgeted for an increase in councillor remuneration but will only be paid after announcement of new upper limits	
	Contracted services	(0)	No final payments for the compilation of AFS were made	
	Transfers and subsidies	0	Journal for revenue foregone will be processed after all new applications are on the system	
3	Capital Expenditure			
	All capital projects		All projects started and is before the planned schedule at this stage	
4	Financial Position			
		0		0
5	Cash Flow			
	Property rates	30%	Government dept paid during Sept and Oct and not in monthly installments	
	Service charges	(0)	Due to the lockdown levels Council took a decision not to levy interest and park the cut of services	
	Other revenue	0	VAT refunds	
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
		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					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	177	75	71	63	52	44	916	-	1 398	1 076	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	767	172	79	58	115	93	655	-	1 938	921	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	938	49	1 048	21	28	1	2 412	-	4 497	2 462	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	124	58	45	37	45	39	1 011	-	1 358	1 132	-	-		
Receivables from Exchange Transactions - Waste Management	1600	128	50	40	32	46	36	529	-	861	643	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	47	33	17	14	33	29	1 027	-	1 201	1 104	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	2	1	1	0	0	2	116	-	122	118	-	-		
Total By Income Source	2000	2 182	438	1 300	226	319	244	6 666	-	11 376	7 455	-	-		
2019/20 - totals only		934762	399801	445737	396926	321119	268103	6366770	0	9 133	7 353				
Debtors Age Analysis By Customer Group															
Organs of State	2200	71	28	331	17	68	50	862	-	1 428	997	-	-		
Commercial	2300	1 054	162	756	56	81	70	2 081	-	4 260	2 287	-	-		
Households	2400	1 057	247	212	153	170	124	3 723	-	5 688	4 171	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	2 182	438	1 300	226	319	244	6 666	-	11 376	7 455	-	-		

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		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		
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 repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

5. Other Information or Documentation

Municipal Manager’s Quality Certificate

The in-year report must be covered by a quality certificate in the format described below:

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4
LAINGSBURG
6900



Municipal Buildings, Van Riebeeck Street

PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER:
REFERENCE NUMBER:
NAVRAE:
ENQUIRIES:

Tel. (023) 551 1019
Faks/Fax (023) 5511019

QUALITY CERTIFICATE

I, Jafta Booysen, Municipal Manager of Laingsburg Municipality, hereby certify that –

- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

For the month of November 2020 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafta Booysen

Municipal Manager of Laingsburg Municipality (WC051)

Signature

Date 14/12/2020

6. Recommendation

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