

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
AUGUST 2021**

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1. Mayors Report

The monthly budget statement for August 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The August 2021 Monthly budget statement is the second report for the 2021/22 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 August 2021.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	107 234 824	-	24 826 504	23.15
Total Expenditure	99 468 746	-	13 975 641	14.05
Surplus (Deficit) (Incl Capital transfers)	7 766 078	-	10 850 864	139.72
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	10 005 550	25 421 515	504 320	5.04
Sources of Finance				#DIV/0!
<i>National Government - MIG</i>	6 278 550	-	-	-
<i>National Government - WSIG</i>	-	-	15 720	#DIV/0!
<i>Municipal Interventions Grant</i>	-	-	488 600	#DIV/0!
<i>Provincial Government - SMME Booster Funds</i>	1 110 000	-	-	-
<i>Provincial Government - Cultural Affairs and Sport</i>	717 000	-	-	-
<i>Provincial Government - Municipal Drought Relief</i>	1 900 000	-	-	-
Total Funding Sources of Capital	10 005 550	-	504 320	5.04

Operating Revenue

The Municipality have generated 23.15% or R 24,827 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is at 138,91% of the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 107,235 million. The actual revenue as at the end of August 2021 was R 2,962 million under the budget. The reason for this is that the equitable share was received in the first quarter.

Operating Expenditure

Operating expenditure of R 13,976 million for the period up to the end of August 2021 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R1,046 million. That will bring the total expenditure effectively at R 15,021 million to date. The expenditure to date is in line with the budget year-to-date amount and stands on 1,57% under.

Capital Expenditure

The total capital payments done during August 2021 amounted to R504 320.

Cash Flow

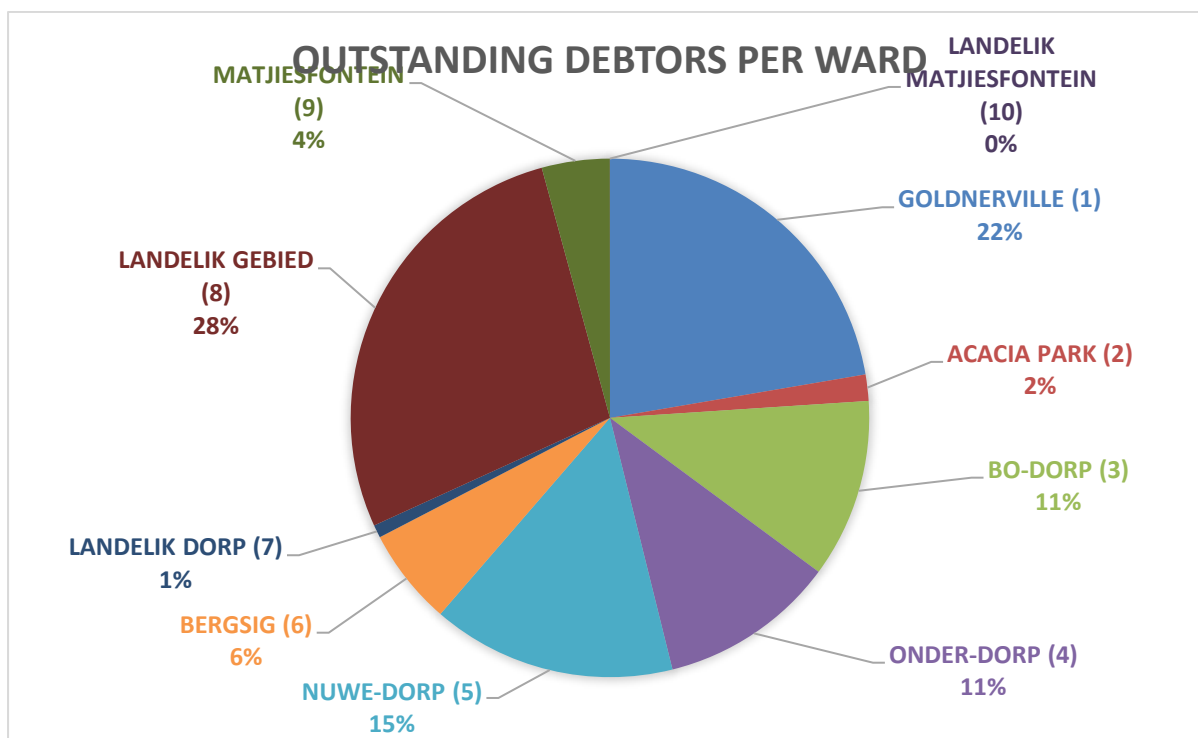
The Municipality started off with a cash flow balance of R 9,464 million at the beginning of the year after corrections and increased with R 4,182. The closing balance for the month ended August 2021 is R17,568 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2021/2022 financial year. The equitable share for the first quarter was received during the month.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%.

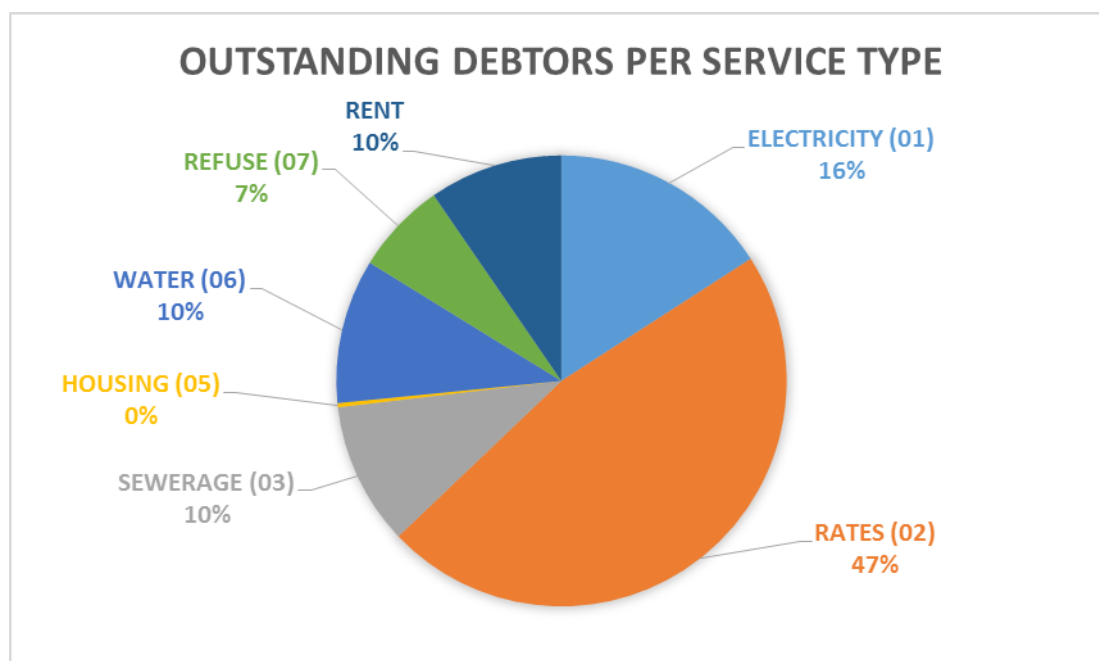
Debtors

The Outstanding Debtors of the Municipality amounts to R 12,236 million for the month ended August 2021, (R 14,982 million previous month). There was a decrease of R 2.746 million in the total outstanding amount since the previous month (increase of R 5.757 million previous month). The payment rate for 2020/2021 financial year was 99,67%. At the end of August 2021 the payment rate was 89.99%. The total amount outstanding for longer than 12 months is R 6,497 million and this amounts to 53,10% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 6,937 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 following graph shows the the outstanding debtors per ward as at the end of August 2021:



The following graph shows the the outstanding debtors per service type as at the end of August 2021:



Creditors

Total outstanding creditors amount to R 0 for the month ending August 2021. 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 August 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 August 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	9 511 932	792 661	792 661	17 485	17 485	(775 176)	(775 176)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	546 216	45 518	45 518	15 859	15 859	(29 659)	(29 659)
Domestic accommodation	393 372	32 781	32 781	500	500	(32 281)	(32 281)
Sponsorships, events and catering	69 480	5 790	5 790	-	-	(5 790)	(5 790)
Communication	-	-	-	21 151	-378 849	21 151	(378 849)
Overtime	719 688	59 974	59 974	80 708	80 708	20 734	20 734
Total	R 11 240 688	R 936 724	R 936 724	R 135 703	R -264 297	(801 021)	(1 201 021)

Red flagged amounts are items that exceed the budgeted amount. No problem areas for August 2021.

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)
- Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, standard classification and funding)
- Table C6 Monthly Budget Statement- Financial Position
- Table C7 Monthly Budget Statement Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M02 August

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	4 914	-	(194)	4 680	-	4 680	#DIV/0!	4 914
Service charges	17 291	23 343	-	2 341	4 907	-	4 907	#DIV/0!	23 343
Investment revenue	146	673	-	45	90	-	90	#DIV/0!	673
Transfers and subsidies	21 464	29 002	-	104	7 905	-	7 905	#DIV/0!	29 002
Other own revenue	35 451	35 424	-	3 669	7 236	-	7 236	#DIV/0!	35 424
Total Revenue (excluding capital transfers and contributions)	78 342	93 356	-	5 964	24 817	-	24 817	#DIV/0!	93 356
Employee costs	20 912	29 911	-	2 313	4 332	-	4 332	#DIV/0!	29 911
Remuneration of Councillors	2 770	3 300	-	262	524	-	524	#DIV/0!	3 300
Depreciation & asset impairment	8 667	6 053	-	504	1 008	-	1 008	#DIV/0!	6 053
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	10 463	-	1 410	1 410	-	1 410	#DIV/0!	10 463
Transfers and subsidies	4 113	449	-	382	696	-	696	#DIV/0!	449
Other expenditure	43 900	49 293	-	3 254	6 005	-	6 005	#DIV/0!	49 293
Total Expenditure	88 261	99 469	-	8 124	13 976	-	13 976	#DIV/0!	99 469
Surplus/(Deficit)	(9 919)	(6 113)	-	(2 160)	10 841	-	10 841	#DIV/0!	(6 113)
Transfers and subsidies - capital (monetary alloc	19 268	13 879	-	16	16	-	16	#DIV/0!	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 349	7 766	-	(2 144)	10 857	-	10 857	#DIV/0!	7 766
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 349	7 766	-	(2 144)	10 857	-	10 857	#DIV/0!	7 766
Capital expenditure & funds sources									
Capital expenditure	28 105	14 662	-	16	16	-	16	#DIV/0!	14 662
Capital transfers recognised	28 052	14 662	-	16	16	-	16	#DIV/0!	14 662
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 662	-	16	16	-	16	#DIV/0!	14 662
Financial position									
Total current assets	27 008	27 008	-	-	13 335	-	-	-	27 008
Total non current assets	186 958	186 958	-	-	(504)	-	-	-	186 958
Total current liabilities	43 195	43 195	-	-	2 038	-	-	-	43 195
Total non current liabilities	4 354	4 354	-	-	-	-	-	-	4 354
Community wealth/Equity	166 417	166 417	-	-	10 837	-	-	-	166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	4 678	8 592	1 716	(6 876)	-401%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	(504)	(504)	(1 056)	(552)	52%	(6 338)
Net cash from (used) financing	120	-	-	9	16	-	(16)	#DIV/0!	-
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	17 568	10 123	(7 444)	-74%	13 650
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	4 751	365	183	153	136	151	6 497	-	12 236
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) - M02 August

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									
Revenue - Functional										
<i>Governance and administration</i>		39 203	42 872	-	99	12 900	-	12 900	#DIV/0!	42 872
Executive and council		905	-	-	-	-	-	-	-	-
Finance and administration		38 298	42 872	-	99	12 900	-	12 900	#DIV/0!	42 872
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 965	34 935	-	3 448	6 840	-	6 840	#DIV/0!	34 935
Community and social services		1 274	1 583	-	9	9	-	9	#DIV/0!	1 583
Sport and recreation		4	4	-	-	-	-	-	-	4
Public safety		33 670	33 335	-	3 438	6 827	-	6 827	#DIV/0!	33 335
Housing		16	12	-	2	3	-	3	#DIV/0!	12
Health		2	0	-	0	0	-	0	#DIV/0!	0
<i>Economic and environmental services</i>		1 013	1 183	-	93	188	-	188	#DIV/0!	1 183
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 183	-	93	188	-	188	#DIV/0!	1 183
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 429	28 245	-	2 340	4 907	-	4 907	#DIV/0!	28 245
Energy sources		14 443	18 604	-	1 497	3 193	-	3 193	#DIV/0!	18 604
Water management		2 922	4 193	-	338	682	-	682	#DIV/0!	4 193
Waste water management		2 818	3 187	-	274	550	-	550	#DIV/0!	3 187
Waste management		2 247	2 261	-	231	481	-	481	#DIV/0!	2 261
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	107 235	-	5 980	24 833	-	24 833	#DIV/0!	107 235
Expenditure - Functional										
<i>Governance and administration</i>		28 723	33 890	-	2 307	4 366	-	4 366	#DIV/0!	33 890
Executive and council		8 078	8 653	-	1 009	1 944	-	1 944	#DIV/0!	8 653
Finance and administration		20 645	25 237	-	1 298	2 421	-	2 421	#DIV/0!	25 237
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 769	33 720	-	2 663	5 224	-	5 224	#DIV/0!	33 720
Community and social services		1 340	1 709	-	142	282	-	282	#DIV/0!	1 709
Sport and recreation		9	51	-	5	6	-	6	#DIV/0!	51
Public safety		31 207	31 639	-	2 492	4 889	-	4 889	#DIV/0!	31 639
Housing		209	299	-	23	47	-	47	#DIV/0!	299
Health		4	21	-	-	-	-	-	-	21
<i>Economic and environmental services</i>		1 583	12 613	-	1 058	1 832	-	1 832	#DIV/0!	12 613
Planning and development		329	1 029	-	47	95	-	95	#DIV/0!	1 029
Road transport		1 254	11 583	-	1 010	1 737	-	1 737	#DIV/0!	11 583
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 187	19 234	-	2 096	2 552	-	2 552	#DIV/0!	19 234
Energy sources		8 511	11 635	-	1 489	1 535	-	1 535	#DIV/0!	11 635
Water management		4 535	3 721	-	340	520	-	520	#DIV/0!	3 721
Waste water management		10 453	1 787	-	130	223	-	223	#DIV/0!	1 787
Waste management		1 688	2 092	-	137	274	-	274	#DIV/0!	2 092
<i>Other</i>		-	12	-	1	2	-	2	#DIV/0!	12
Total Expenditure - Functional	3	88 261	99 469	-	8 124	13 976	-	13 976	#DIV/0!	99 469
Surplus/ (Deficit) for the year		9 349	7 766	-	(2 144)	10 857	-	10 857	#DIV/0!	7 766

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) - M02 August

Vote 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 Vote	1									
Vote 1 - MAYORAL & COUNCIL		905	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 770	2 616	-	242	466	-	466	#DIV/0!	2 616
Vote 4 - BUDGET & TREASURY		36 529	40 257	-	(143)	12 433	-	12 433	#DIV/0!	40 257
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 584	-	9	10	-	10	#DIV/0!	1 584
Vote 7 - SPORTS AND RECREATION		4	4	-	-	-	-	-	-	4
Vote 8 - HOUSING		16	12	-	2	3	-	3	#DIV/0!	12
Vote 9 - PUBLIC SAFETY		33 670	33 335	-	3 438	6 827	-	6 827	#DIV/0!	33 335
Vote 10 - ROAD TRANSPORT		1 100	1 183	-	93	188	-	188	#DIV/0!	1 183
Vote 11 - WASTE MANAGEMENT		2 247	2 261	-	231	481	-	481	#DIV/0!	2 261
Vote 12 - WASTE WATER MANAGEMENT		2 731	3 187	-	274	550	-	550	#DIV/0!	3 187
Vote 13 - WATER		2 922	4 193	-	338	682	-	682	#DIV/0!	4 193
Vote 14 - ELECTRICITY		14 443	18 604	-	1 497	3 193	-	3 193	#DIV/0!	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	107 235	-	5 980	24 833	-	24 833	#DIV/0!	107 235
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 043	5 183	-	749	1 420	-	1 420	#DIV/0!	5 183
Vote 2 - MUNICIPAL MANAGER		3 035	3 469	-	260	524	-	524	#DIV/0!	3 469
Vote 3 - CORPORATE SERVICES		7 705	7 742	-	583	1 079	-	1 079	#DIV/0!	7 742
Vote 4 - BUDGET & TREASURY		12 940	17 495	-	715	1 343	-	1 343	#DIV/0!	17 495
Vote 5 - PLANNING AND DEVELOPMENT		329	1 029	-	47	95	-	95	#DIV/0!	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 525	-	129	258	-	258	#DIV/0!	1 525
Vote 7 - SPORTS AND RECREATION		169	269	-	19	32	-	32	#DIV/0!	269
Vote 8 - HOUSING		209	299	-	23	47	-	47	#DIV/0!	299
Vote 9 - PUBLIC SAFETY		31 207	31 639	-	2 492	4 889	-	4 889	#DIV/0!	31 639
Vote 10 - ROAD TRANSPORT		9 673	11 583	-	1 010	1 737	-	1 737	#DIV/0!	11 583
Vote 11 - WASTE MANAGEMENT		1 688	2 092	-	137	274	-	274	#DIV/0!	2 092
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 787	-	130	223	-	223	#DIV/0!	1 787
Vote 13 - WATER		4 535	3 721	-	340	520	-	520	#DIV/0!	3 721
Vote 14 - ELECTRICITY		8 511	11 635	-	1 489	1 535	-	1 535	#DIV/0!	11 635
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	99 469	-	8 124	13 976	-	13 976	#DIV/0!	99 469
Surplus/ (Deficit) for the year	2	9 349	7 766	-	(2 144)	10 857	-	10 857	#DIV/0!	7 766

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

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	4 914	-	(194)	4 680	-	4 680	#DIV/0!	4 914
Service charges - electricity revenue		11 975	17 391	-	1 497	3 193	-	3 193	#DIV/0!	17 391
Service charges - water revenue		1 096	2 926	-	338	682	-	682	#DIV/0!	2 926
Service charges - sanitation revenue		2 731	1 861	-	275	551	-	551	#DIV/0!	1 861
Service charges - refuse revenue		1 490	1 166	-	231	481	-	481	#DIV/0!	1 166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 354	1 212	-	134	266	-	266	#DIV/0!	1 212
Interest earned - external investments		146	673	-	45	90	-	90	#DIV/0!	673
Interest earned - outstanding debtors		282	559	-	42	71	-	71	#DIV/0!	559
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	-	3 386	6 747	-	6 747	#DIV/0!	32 410
Licences and permits		228	927	-	51	80	-	80	#DIV/0!	927
Agency services		151	166	-	27	33	-	33	#DIV/0!	166
Transfers and subsidies		21 464	29 002	-	104	7 905	-	7 905	#DIV/0!	29 002
Other revenue		94	150	-	27	38	-	38	#DIV/0!	150
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78 342	93 356	-	5 964	24 817	-	24 817	#DIV/0!	93 356
Expenditure By Type										
Employee related costs		20 912	29 911	-	2 313	4 332	-	4 332	#DIV/0!	29 911
Remuneration of councillors		2 770	3 300	-	262	524	-	524	#DIV/0!	3 300
Debt impairment		25 618	25 958	-	2 161	4 321	-	4 321	#DIV/0!	25 958
Depreciation & asset impairment		8 667	6 053	-	504	1 008	-	1 008	#DIV/0!	6 053
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	10 463	-	1 410	1 410	-	1 410	#DIV/0!	10 463
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	6 502	-	117	134	-	134	#DIV/0!	6 502
Transfers and subsidies		4 113	449	-	382	696	-	696	#DIV/0!	449
Other expenditure		15 837	16 833	-	976	1 550	-	1 550	#DIV/0!	16 833
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88 261	99 469	-	8 124	13 976	-	13 976	#DIV/0!	99 469
Surplus/(Deficit)		(9 919)	(6 113)	-	(2 160)	10 841	-	10 841	#DIV/0!	(6 113)
Transfers and subsidies - capital (interetary allocations) (National / Provincial and District)		19 268	13 879	-	16	16	-	16	#DIV/0!	13 879
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9 349	7 766	-	(2 144)	10 857	-			7 766
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 349	7 766	-	(2 144)	10 857	-			7 766
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 349	7 766	-	(2 144)	10 857	-			7 766
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 349	7 766	-	(2 144)	10 857	-			7 766

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) - M02 August

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	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1 448	-	-	-	-	-	-	1 448
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 448	-	-	-	-	-	-	1 448
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 383	13 214	-	16	16	-	16	#DIV/0!	13 214
Energy sources		-	582	-	-	-	-	-	-	582
Water management		19 383	8 636	-	8	8	-	8	#DIV/0!	8 636
Waste water management		-	3 996	-	8	8	-	8	#DIV/0!	3 996
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 417	14 662	-	16	16	-	16	#DIV/0!	14 662
Funded by:										
National Government		10 584	14 662	-	16	16	-	16	#DIV/0!	14 662
Provincial Government		17 468	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 662	-	16	16	-	16	#DIV/0!	14 662
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 662	-	16	16	-	16	#DIV/0!	14 662

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M02 August**

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		12 092	12 092	-	8 104	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		11 785	11 785	-	4 761	11 785
Other debtors		2 489	2 489	-	470	2 489
Current portion of long-term receivables		1	1	-	-	1
Inventory		641	641	-	1	641
Total current assets		27 008	27 008	-	13 335	27 008
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 544	23 544	-	-	23 544
Investments in Associate		-	-	-	-	-
Property, plant and equipment		163 084	163 084	-	(504)	163 084
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		286	286	-	-	286
Other non-current assets		43	43	-	-	43
Total non current assets		186 958	186 958	-	(504)	186 958
TOTAL ASSETS		213 966	213 966	-	12 831	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		6	6	-	-	6
Consumer deposits		715	715	-	11	715
Trade and other payables		18 631	18 631	-	2 027	18 631
Provisions		23 843	23 843	-	-	23 843
Total current liabilities		43 195	43 195	-	2 038	43 195
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		4 354	4 354	-	-	4 354
Total non current liabilities		4 354	4 354	-	-	4 354
TOTAL LIABILITIES		47 549	47 549	-	2 038	47 549
NET ASSETS	2	166 417	166 417	-	10 793	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		166 417	166 417	-	10 837	166 417
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	166 417	166 417	-	10 837	166 417

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		3 706	4 792	4 792	539	712	799	(86)	-11%	4 792
Service charges		25 893	23 225	23 225	3 058	4 865	3 871	995	26%	23 225
Other revenue		22 823	9 082	9 082	3 504	3 656	1 514	2 143	142%	9 082
Government - operating		27 000	24 103	24 103	3 080	11 289	4 017	7 272	181%	24 103
Government - capital		2 799	13 879	13 879	-	84	2 313	(2 229)	-96%	13 879
Interest		218	673	673	59	106	112	(6)	-6%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(5 534)	(12 067)	(10 706)	1 360	-13%	(64 007)
Finance charges		-	(773)	(773)	-	-	(129)	(129)	100%	(773)
Transfers and Grants		(571)	(449)	(449)	(28)	(55)	(75)	(20)	26%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	4 678	8 592	1 716	(6 876)	-401%	10 524
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		(16 639)	(6 338)	(6 338)	(504)	(504)	(1 056)	(552)	52%	(6 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	(504)	(504)	(1 056)	(552)	52%	(6 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	9	16	-	16	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	9	16	-	(16)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	4 186	4 182	8 104	659			4 186
Cash/cash equivalents at beginning:		9 464	9 464	9 464		9 464	9 464			9 464
Cash/cash equivalents at month/year end:		6 836	13 650	13 650		17 568	10 123			13 650

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	113%	Property rates are levied in July for the financial year	Will balance out to end of financial year
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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	202	81	37	34	32	27	853	–	1 267	947	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 120	77	45	26	9	52	589	–	1 919	676	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 004	54	21	32	39	16	2 602	–	5 769	2 689	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	173	66	32	28	24	22	912	–	1 257	986	–	–
Receivables from Exchange Transactions - Waste Management	1600	170	56	26	20	17	15	503	–	808	556	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	74	26	21	12	15	17	946	–	1 111	990	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	8	3	1	1	0	0	91	–	105	93	–	–
Total By Income Source	2000	4 751	365	183	153	136	151	6 497	–	12 236	6 937	–	–
2019/20 - totals only		1381815	235224	187114	202731	132708	132551	6952566	0	9 225	7 421	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	282	48	23	10	20	11	741	–	1 136	783	–	–
Commercial	2300	2 810	44	47	29	22	62	2 310	–	5 324	2 422	–	–
Households	2400	1 658	272	114	114	95	78	3 446	–	5 776	3 732	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	4 751	365	183	153	136	151	6 497	–	12 236	6 937	–	–

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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

VERWYSINGSNOMMER :
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 August 2021 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 14/9/2021

6. Recommendation

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