

LAINGSBURG MUNICIPALITY



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

Table of Contents

1. Mayors Report	3
2. Executive Summary.....	3
3. In year Budget Statement Tables.....	8
4. Supporting Documentation	15
5. Other Information or Documentation	16
6. Recommendation.....	18

1. Mayors Report

The monthly budget statement for April 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The April 2021 Monthly budget statement is the tenth 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 April 2021.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	133 654 211	111 870 616	100 489 446	89.83
Total Expenditure	133 654 211	97 462 484	90 517 945	92.87
Surplus (Deficit) (Incl Capital transfers)	-	14 408 132	9 971 501	69.21
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	10 005 550	25 421 515	15 577 898	61.28
Sources of Finance				
<i>National Government - MIG</i>	1 110 000	1 288 730	1 890 080	146.66
<i>National Government - WSIG</i>	-	7 496 000	-	-
<i>Provincial Government - SMME Booster Funds</i>	717 000	717 000	249 790	34.84
<i>Provincial Government - Cultural Affairs and Sport</i>	6 278 550	6 198 550	11 503 202	185.58
<i>Provincial Government - Municipal Drought Relief</i>	1 900 000	9 721 235	1 934 826	19.90
Total Funding Sources of Capital	10 005 550	25 421 515	15 577 898	61.28

Operating Revenue

The Municipality have generated 75.16% or R 87,946 million of the Budgeted Revenue to date which is lower than the budgeted amount. Year-to-date operating revenue is 8,17% lower than the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 97,510 million (default recoveries excluded). The actual revenue as at the end of April 2021 is therefore R 2,898 million under the budget.

Operating Expenditure

Operating expenditure of R 77,407 million for the period up to April 2021 and does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R4,931 million. That will bring the total expenditure effectively at R 82,338 million to date. The expenditure to date is lower than the budgeted year-to-date amount and stands on 73,93%.

Capital Expenditure

Year-to-date capital expenditure is lower than the year-to-date adjustment budget and stands on 74,86%. The increase in additional grants for capital projects increase the total capital amount to R20,809 million.

The actual year-to-date capital expenditure amounted to R 15,578 million and the actual expenditure for the month of April 2021 amounted to R 0,121 million.

Cash Flow

The Municipality started off with a cash flow balance of R 12,092 million at the beginning of the year, and increased with R 7,020 million. The closing balance for the month ended April 2021 is R 19,112 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2020/2021 financial year. The growth in cash available is mainly due to the additional capitals grants that were paid out to the municipality before the end of the national and provincial financial year.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%. Currently the ratio is 95.34% and is higher than the target. That means that the inflow of cash is just above the level of the assumptions.

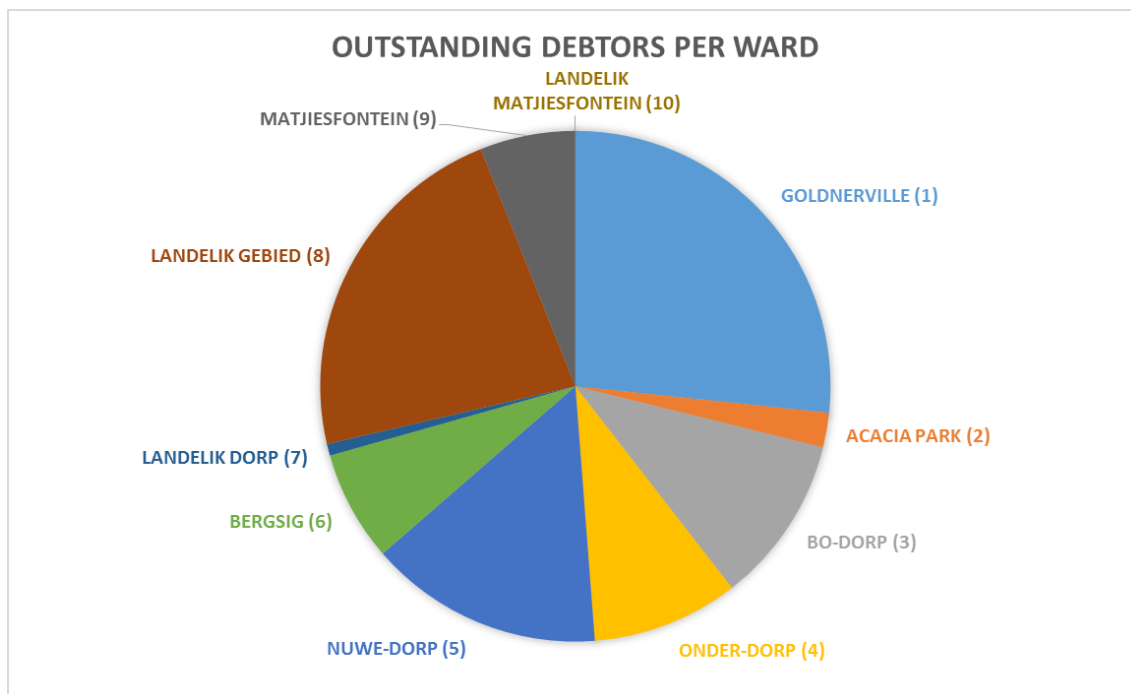
The following table gives an overview of the cash available against short- and long-term cash liabilities:

Commitments against Cash and Cash Equivalents	
April 2021	
Item	Amount
Balance as per CFA	19 112 234
Total commitments against cash	26 727 503
Unspent Conditional Grants	23 091 446
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	715 155
Creditors	1 034 951
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	1 885 951
Retentions	R 0
	-7 615 269

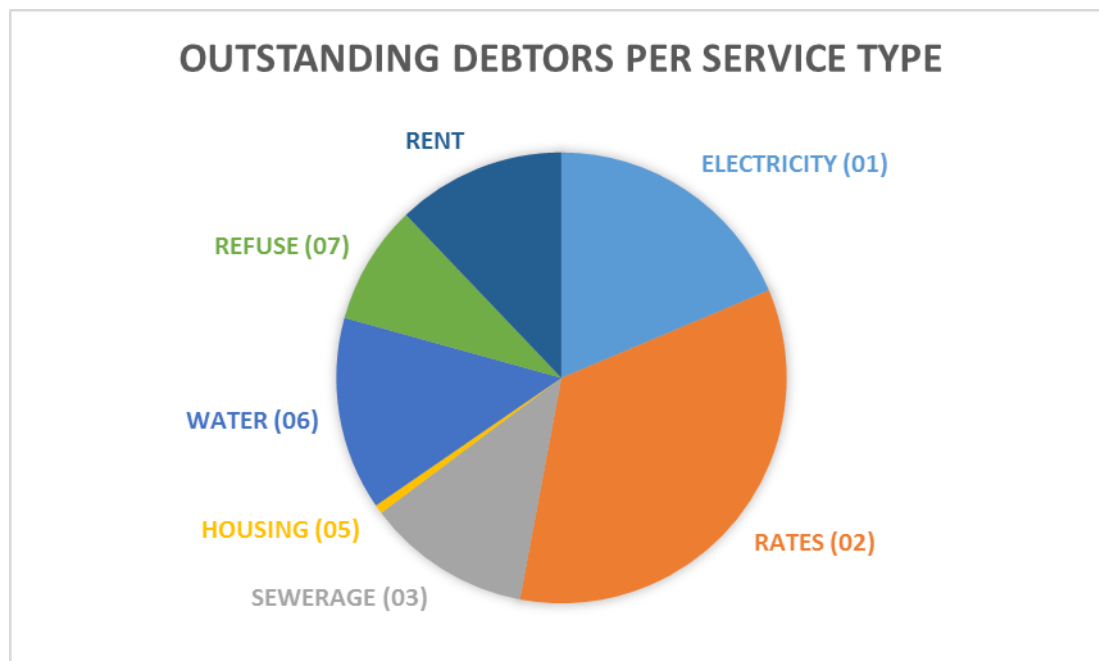
Debtors

The Outstanding Debtors of the Municipality amounts to R 10,200 million for the month ended April 2021, (R 11,014 million previous month). There was an decrease of R 0.814 million in the total outstanding amount since the previous month (decrease of R 0.160 million previous month). The payment rate for 2019/2020 financial year was 89,56%. At the end of April 2021 the payment rate was 95.34%. The total amount outstanding for longer than 12 months is R 7,540 million and this amounts to 73,92% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 8,038 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 99,63%, water at 91,04%, refuse at 95,23% and sewerage at 105,11%. 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 88,47%.

The following graph shows the the outstanding debtors per ward as at the end of April 2021:



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



Creditors

Total outstanding creditors amount to R 0 for the month ending April 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 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	13 159 393	1 096 616	10 966 161	576 886	6 316 338	(519 730)	(4 649 823)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	791 424	65 952	659 520	50 062	377 056	(15 890)	(282 464)
Domestic accommodation	531 432	44 286	442 860	11 733	62 612	(32 554)	(380 248)
Sponsorships, events and catering	120 000	10 000	100 000	2 600	35 528	(7 400)	(64 472)
Communication	570 072	47 506	475 060	36 335	403 303	(11 171)	(71 757)
Overtime	697 296	58 108	581 080	103 479	988 187	45 371	407 107
Total	R 15 869 617	R 1 322 468	R 13 224 681	R 781 094	R 8 183 023	(541 374)	(5 041 658)

Overtime is still a serious and difficult to control expenditure item on the budget..

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-

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Tale C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) 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 - M10 April

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	5 004	26	4 454	8 590	(4 137)	-48%	5 004
Service charges	17 178	25 063	21 006	2 066	21 157	21 343	(186)	-1%	21 006
Investment revenue	146	673	485	10	366	561	(195)	-35%	485
Transfers and subsidies	21 464	27 228	26 610	15	22 097	25 617	(3 520)	-14%	26 610
Other own revenue	35 451	35 664	29 754	211	22 493	29 606	(7 113)	-24%	29 754
Total Revenue (excluding capital transfers and contributions)	78 229	93 561	82 859	2 328	70 566	85 717	(15 151)	-18%	82 859
Employee costs	20 912	27 474	28 544	2 010	22 143	22 892	(749)	-3%	28 544
Remuneration of Councillors	2 770	2 973	2 973	236	2 099	2 477	(378)	-15%	2 973
Depreciation & asset impairment	8 667	7 930	7 829	-	4 282	6 613	(2 331)	-35%	7 829
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	8 735	669	7 043	7 625	(582)	-8%	8 735
Transfers and subsidies	4 113	2 051	1 395	363	4 003	1 708	2 295	134%	1 395
Other expenditure	43 900	49 330	47 986	1 581	33 509	41 118	(7 609)	-19%	47 986
Total Expenditure	88 261	98 908	97 462	4 860	73 079	82 433	(9 354)	-11%	97 462
Surplus/(Deficit)	(10 033)	(5 347)	(14 603)	(2 532)	(2 513)	3 284	(5 797)	-177%	(14 603)
Transfers and subsidies - capital (monetary alloc	19 268	10 006	29 012	-	12 857	10 006	2 852	29%	29 012
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 235	4 659	14 408	(2 532)	10 345	13 290	(2 945)	-22%	14 408
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 235	4 659	14 408	(2 532)	10 345	13 290	(2 945)	-22%	14 408
Capital expenditure & funds sources									
Capital expenditure	28 105	14 181	25 422	120	15 578	8 338	7 240	87%	25 422
Capital transfers recognised	28 052	14 181	25 422	120	15 578	8 338	7 240	87%	25 422
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 181	25 422	120	15 578	8 338	7 240	87%	25 422
Financial position									
Total current assets	21 864	21 864	21 864	-	31 876	-	-	-	21 864
Total non current assets	192 687	192 687	192 687	-	203 509	-	-	-	192 687
Total current liabilities	14 112	14 112	14 112	-	24 545	-	-	-	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	-	196 351	-	-	-	185 950
Cash flows									
Net cash from (used) operating	11 012	11 537	11 537	17 308	22 490	8 701	(13 789)	-158%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(1 805)	(15 578)	(7 504)	8 074	-108%	(9 754)
Net cash from (used) financing	60	43	43	17	109	32	(76)	-235%	43
Cash/cash equivalents at the month/year end	17 695	13 918	13 918	-	19 112	13 321	(5 791)	-43%	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	1 486	432	244	213	158	127	7 540	-	10 200
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) - M10 April

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										
Governance and administration		39 203	37 868	54 465	194	38 325	40 464	(2 139)	-5%	54 465
Executive and council		905	-	-	-	-	-	-	-	-
Finance and administration		38 298	37 868	54 465	194	38 325	40 464	(2 139)	-5%	54 465
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34 965	34 764	28 648	59	21 337	29 204	(7 867)	-27%	28 650
Community and social services		1 274	1 412	1 415	6	600	1 410	(810)	-57%	1 415
Sport and recreation		4	4	1	-	139	3	136	4518%	1
Public safety		33 670	33 335	27 213	51	20 581	27 781	(7 200)	-26%	27 213
Housing		16	12	17	2	15	10	5	47%	17
Health		2	0	2	0	3	-	3	#DIV/0!	5
Economic and environmental services		1 013	1 319	1 320	3	546	1 003	(457)	-46%	1 320
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 319	1 320	3	546	1 003	(457)	-46%	1 320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		22 429	29 616	27 438	2 073	23 216	25 051	(1 836)	-7%	27 438
Energy sources		14 443	16 847	14 934	1 255	13 172	14 542	(1 369)	-9%	14 934
Water management		2 922	7 033	7 538	329	5 073	5 729	(656)	-11%	7 538
Waste water management		2 818	2 891	3 239	262	2 668	2 410	258	11%	3 239
Waste management		2 247	2 845	1 726	227	2 302	2 371	(69)	-3%	1 726
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	103 567	111 871	2 328	83 424	95 723	(12 299)	-13%	111 873
Expenditure - Functional										
Governance and administration		28 723	33 711	35 803	2 357	26 577	28 100	(1 523)	-5%	35 803
Executive and council		8 078	8 903	8 356	904	10 095	7 418	2 677	36%	8 356
Finance and administration		20 645	24 808	27 447	1 453	16 483	20 682	(4 199)	-20%	27 447
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32 769	34 547	29 792	459	22 513	28 788	(6 275)	-22%	29 792
Community and social services		1 340	1 934	1 766	113	1 432	1 610	(178)	-11%	1 766
Sport and recreation		9	53	60	4	44	43	1	3%	60
Public safety		31 207	32 046	27 375	343	20 778	26 707	(5 929)	-22%	27 375
Housing		209	500	490	-	200	416	(216)	-52%	490
Health		4	14	101	-	59	12	47	392%	101
Economic and environmental services		1 583	3 885	5 587	295	2 500	3 242	(742)	-23%	5 587
Planning and development		329	1 394	3 255	49	485	1 163	(678)	-58%	3 255
Road transport		1 254	2 491	2 332	246	2 015	2 079	(64)	-3%	2 332
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 187	26 753	26 251	1 748	21 479	22 293	(814)	-4%	26 251
Energy sources		8 511	10 388	10 273	711	8 066	8 658	(592)	-7%	10 273
Water management		4 535	3 910	3 839	238	2 920	3 259	(339)	-10%	3 839
Waste water management		10 453	10 421	9 987	734	9 070	8 682	388	4%	9 987
Waste management		1 688	2 034	2 152	66	1 423	1 694	(271)	-16%	2 152
Other		-	12	30	-	9	10	(1)	-9%	30
Total Expenditure - Functional	3	88 261	98 908	97 462	4 860	73 079	82 433	(9 354)	-11%	97 462
Surplus/ (Deficit) for the year		9 349	4 659	14 408	(2 532)	10 345	13 290	(2 945)	-22%	14 411

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	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	2 350	159	1 905	2 101	(195)	-9.3%	2 350
Vote 4 - BUDGET & TREASURY		36 529	35 340	52 115	35	36 420	38 364	(1 944)	-5.1%	52 115
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 413	1 417	6	604	1 410	(806)	-57.2%	1 417
Vote 7 - SPORTS AND RECREATION		4	4	1	-	139	3	136	4518.0%	1
Vote 8 - HOUSING		16	12	17	2	15	10	5	46.6%	17
Vote 9 - PUBLIC SAFETY		33 670	33 335	27 213	51	20 581	27 781	(7 200)	-25.9%	27 213
Vote 10 - ROAD TRANSPORT		1 100	1 337	1 470	5	630	1 018	(388)	-38.1%	1 470
Vote 11 - WASTE MANAGEMENT		2 247	2 845	1 726	227	2 302	2 371	(69)	-2.9%	1 726
Vote 12 - WASTE WATER MANAGEMENT		2 731	2 873	3 089	259	2 584	2 395	189	7.9%	3 089
Vote 13 - WATER		2 922	7 033	7 538	329	5 073	5 729	(656)	-11.4%	7 538
Vote 14 - ELECTRICITY		14 443	16 847	14 934	1 255	13 172	14 542	(1 369)	-9.4%	14 934
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	103 567	111 871	2 328	83 424	95 723	(12 299)	-12.8%	111 871
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 043	5 206	4 949	673	7 271	4 336	2 935	67.7%	4 949
Vote 2 - MUNICIPAL MANAGER		3 035	3 697	3 407	230	2 823	3 082	(259)	-8.4%	3 407
Vote 3 - CORPORATE SERVICES		7 705	7 572	8 633	466	6 443	6 316	127	2.0%	8 633
Vote 4 - BUDGET & TREASURY		12 940	17 236	18 814	987	10 040	14 366	(4 326)	-30.1%	18 814
Vote 5 - PLANNING AND DEVELOPMENT		329	1 394	3 255	49	485	1 163	(678)	-58.3%	3 255
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 745	1 655	98	1 324	1 454	(130)	-9.0%	1 655
Vote 7 - SPORTS AND RECREATION		169	268	302	18	221	221	0	0.1%	302
Vote 8 - HOUSING		209	500	490	-	200	416	(216)	-52.0%	490
Vote 9 - PUBLIC SAFETY		31 207	32 046	27 375	343	20 778	26 707	(5 929)	-22.2%	27 375
Vote 10 - ROAD TRANSPORT		9 673	10 949	10 397	882	9 764	9 128	636	7.0%	10 397
Vote 11 - WASTE MANAGEMENT		1 688	2 034	2 152	66	1 423	1 694	(271)	-16.0%	2 152
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 962	1 921	97	1 321	1 633	(312)	-19.1%	1 921
Vote 13 - WATER		4 535	3 910	3 839	238	2 920	3 259	(339)	-10.4%	3 839
Vote 14 - ELECTRICITY		8 511	10 388	10 273	711	8 066	8 658	(592)	-6.8%	10 273
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	98 908	97 462	4 860	73 079	82 433	(9 354)	-11.3%	97 462
Surplus/ (Deficit) for the year	2	9 349	4 659	14 408	(2 532)	10 345	13 290	(2 945)	-22.2%	14 408

Table C4: Financial Performance (Revenue and Expenditure)

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

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	5 004	26	4 454	8 590	(4 137)	-48%	5 004
Service charges - electricity revenue		11 861	15 788	14 934	1 255	13 172	13 628	(456)	-3%	14 934
Service charges - water revenue		1 096	4 576	1 305	329	3 147	3 681	(534)	-15%	1 305
Service charges - sanitation revenue		2 731	2 873	3 089	259	2 584	2 395	189	8%	3 089
Service charges - refuse revenue		1 490	1 826	1 658	223	2 239	1 522	717	47%	1 658
Service charges - other		-	-	20	-	14	117	(103)	-88%	20
Rental of facilities and equipment		1 354	1 139	1 670	110	1 356	949	407	43%	1 670
Interest earned - external investments		146	673	485	10	366	561	(195)	-35%	485
Interest earned - outstanding debtors		282	544	-	25	10	454	(444)	-98%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	26 936	14	20 312	27 009	(6 697)	-25%	26 936
Licences and permits		228	935	288	38	277	780	(503)	-64%	288
Agency services		151	166	212	8	163	139	24	17%	212
Transfers and subsidies		21 464	27 228	26 610	15	22 097	25 617	(3 520)	-14%	26 610
Other revenue		94	470	649	16	374	275	99	36%	649
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78 229	93 561	82 859	2 328	70 566	85 717	(15 151)	-18%	82 859
Expenditure By Type										
Employee related costs		20 912	27 474	28 544	2 010	22 143	22 892	(749)	-3%	28 544
Remuneration of councillors		2 770	2 973	2 973	236	2 099	2 477	(378)	-15%	2 973
Debt impairment		25 618	27 277	24 246	-	17 171	22 732	(5 561)	-24%	24 246
Depreciation & asset impairment		8 667	7 930	7 829	-	4 282	6 613	(2 331)	-35%	7 829
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	9 150	8 735	669	7 043	7 625	(582)	-8%	8 735
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	2 215	902	152	813	1 846	(1 033)	-56%	902
Transfers and subsidies		4 113	2 051	1 395	363	4 003	1 708	2 295	134%	1 395
Other expenditure		15 837	19 838	22 838	1 429	15 525	16 540	(1 015)	-6%	22 838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88 261	98 908	97 462	4 860	73 079	82 433	(9 354)	-11%	97 462
Surplus/(Deficit)		(10 033)	(5 347)	(14 603)	(2 532)	(2 513)	3 284	(5 797)	(0)	(14 603)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19 268	10 006	29 012	-	12 857	10 006	2 852	0	29 012
(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		9 235	4 659	14 408	(2 532)	10 345	13 290			14 408
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 235	4 659	14 408	(2 532)	10 345	13 290			14 408
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 235	4 659	14 408	(2 532)	10 345	13 290			14 408
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 235	4 659	14 408	(2 532)	10 345	13 290			14 408

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) - M10 April

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	1 289	-	1 890	925	965	104%	1 289
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	1 110	1 289	-	1 890	925	965	104%	1 289
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		25	717	717	112	250	598	(348)	-58%	717
Community and social services		11	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	112	250	598	(348)	-58%	717
Public safety		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		238	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 806	12 354	23 416	9	13 438	6 815	6 623	97%	23 416
Energy sources		8 424	4 576	-	-	-	-	-	-	-
Water management		19 383	7 779	18 420	9	13 438	6 815	6 623	97%	18 420
Waste water management		-	-	4 996	-	-	-	-	-	4 996
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 105	14 181	25 422	120	15 578	8 338	7 240	87%	25 422
Funded by:										
National Government		10 584	12 354	20 482	-	11 692	6 815	4 877	72%	20 482
Provincial Government		17 468	1 827	4 939	120	3 886	1 523	2 363	155%	4 939
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 181	25 422	120	15 578	8 338	7 240	87%	25 422
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 181	25 422	120	15 578	8 338	7 240	87%	25 422

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

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	13 572	6 552
Call investment deposits		-	-	-	-	-
Consumer debtors		10 509	10 509	10 509	(9 742)	10 509
Other debtors		3 915	3 915	3 915	27 204	3 915
Current portion of long-term receivables		0	0	0	0	0
Inventory		889	889	889	841	889
Total current assets		21 864	21 864	21 864	31 876	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	178 343	167 473
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		370	370	370	370	370
Other non-current assets		43	43	43	45	43
Total non current assets		192 687	192 687	192 687	203 509	192 687
TOTAL ASSETS		214 551	214 551	214 551	235 385	214 551
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17	17	17	17	17
Consumer deposits		674	674	674	744	674
Trade and other payables		12 262	12 262	12 262	22 856	12 262
Provisions		1 159	1 159	1 159	928	1 159
Total current liabilities		14 112	14 112	14 112	24 545	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	39 034	28 601
NET ASSETS	2	185 950	185 950	185 950	196 351	185 950
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		185 950	185 950	185 950	196 351	185 950
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	185 950	185 950	185 950	196 351	185 950

Table C7: Cash Flow

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

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 456	4 480	4 480	193	3 532	3 537	(5)	0%	4 480
Service charges		18 023	24 030	24 030	1 975	21 432	18 795	2 636	14%	24 030
Other revenue		27 260	8 809	8 809	13 894	21 425	6 650	14 776	222%	8 809
Government - operating		17 756	27 558	27 558	5 726	27 000	20 669	6 331	31%	27 558
Government - capital		3 725	10 006	10 006	-	2 799	7 504	(4 705)	-63%	10 006
Interest		748	1 314	1 314	9	192	986	(794)	-81%	1 314
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(4 471)	(53 709)	(48 389)	5 320	-11%	(63 261)
Finance charges		-	(795)	(795)	-	-	(596)	(596)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(18)	(180)	(454)	(273)	60%	(605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 012	11 537	11 537	17 308	22 490	8 701	(13 789)	-158%	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)	(1 805)	(15 578)	(7 504)	8 074	-108%	(9 754)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 469)	(9 754)	(9 754)	(1 805)	(15 578)	(7 504)	8 074	-108%	(9 754)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		60	43	43	17	109	32	76	235%	43
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		60	43	43	17	109	32	(76)	-235%	43
NET INCREASE/ (DECREASE) IN CASH HELD		5 603	1 826	1 826	15 520	7 020	1 229			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		19 112	13 321			13 918

4. Supporting Documentation

Variance explanations

Debtors Analysis

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

Description	NT Code	Budget Year 2020/21										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	163	63	41	52	34	30	1 033	-	1 416	1 150	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	737	177	71	65	38	28	788	-	1 903	918	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	266	39	29	19	24	16	3 106	-	3 499	3 165	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	130	52	32	30	26	23	912	-	1 205	992	-	-
Receivables from Exchange Transactions - Waste Management	1600	128	47	29	28	20	19	603	-	874	670	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	58	53	43	19	15	10	992	-	1 189	1 035	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	1	1	1	1	1	107	-	114	108	-	-
Total By Income Source	2000	1 486	432	244	213	158	127	7 540	-	10 200	8 038	-	-
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	96	74	35	13	16	4	1 004	-	1 242	1 037	-	-
Commercial	2300	778	171	84	67	37	15	2 430	-	3 582	2 549	-	-
Households	2400	612	187	125	133	106	108	4 105	-	5 376	4 452	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 486	432	244	213	158	127	7 540	-	10 200	8 038	-	-

Creditors Analysis

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

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	
R thousands											
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 April 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 *5/5/2021*

6. Recommendation

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