

LAINGSBURG MUNICIPALITY



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

Table of Contents

1. Mayors Report 3

2. Executive Summary..... 3

3. In year Budget Statement Tables..... 8

4. Supporting Documentation 16

5. Other Information or Documentation 17

6. Recommendation..... 19

1. Mayors Report

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	120 208 516	111 870 616	92 223 392	82.44
Total Expenditure	115 549 488	97 462 484	80 081 637	82.17
Surplus (Deficit) (Incl Capital transfers)	4 659 028	14 408 132	12 141 755	84.27
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	10 005 550	25 421 515	15 457 445	60.80
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	138 230	19.28
<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	1 925 933	19.81
Total Funding Sources of Capital	10 005 550	25 421 515	15 457 445	60.80

Operating Revenue

The Municipality have generated 78.02% or R 80,801 million of the Budgeted Revenue to date which is lower than the budgeted amount. Year-to-date operating revenue is 3,02% lower than 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 March 2021 is therefore R 9,356 million under the budget.

Operating Expenditure

Operating expenditure of R 82,935 million for the period up to March 2021 and does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R14,276 million. That will bring the total expenditure effectively at R 97,211 million to date. The expenditure to date is higher than the budgeted year-to-date amount and stands on 112,17%.

Capital Expenditure

Year-to-date capital expenditure is lower than the year-to-date adjustment budget and stands on 74,28%. 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 15,28 million and the actual expenditure for the month of March 2021 amounted to R 1,805 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 8,734 million. The closing balance for the month ended March 2021 is R 20,826 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 91.09% and way below the target. That means that the inflow of cash is much lower than the assumptions.

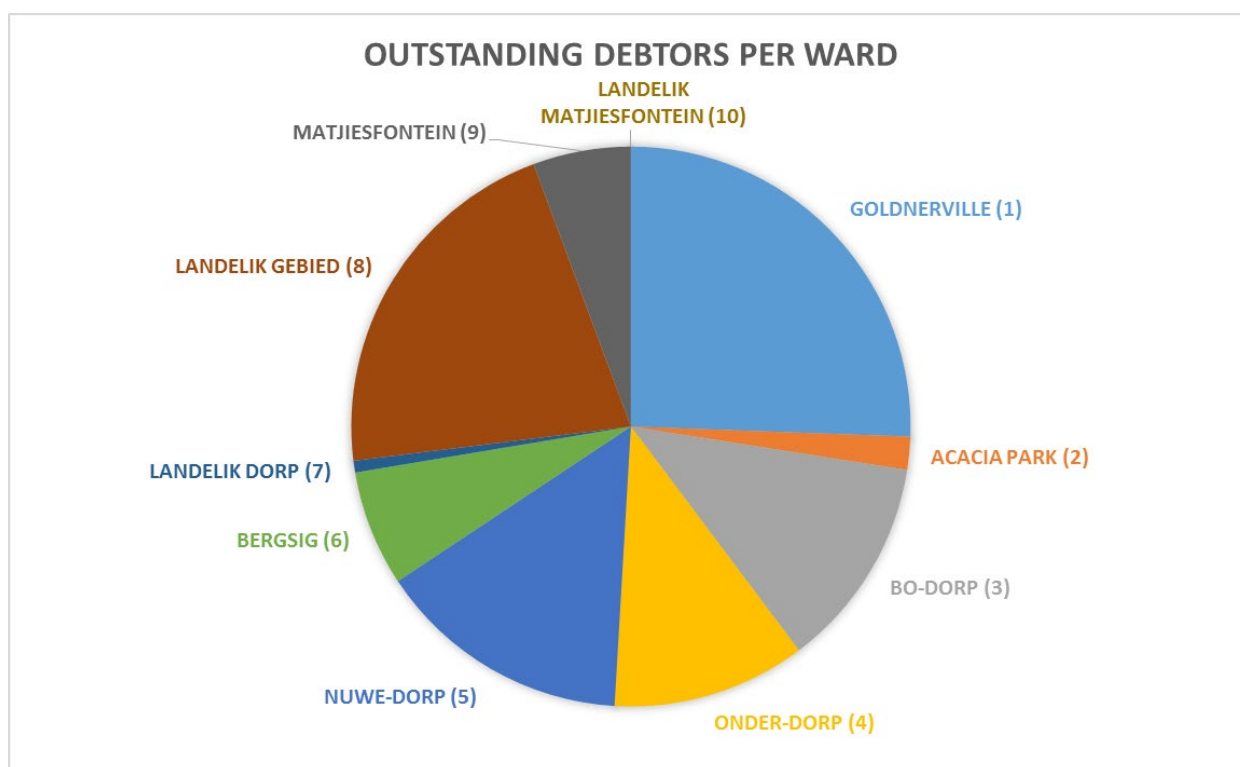
The following table gives an overview of the cash available against short- and long-term cash liabilities:

Commitments against Cash and Cash Equivalents	
March 2021	
Item	Amount
Balance as per CFA	20 826 095
Total commitments against cash	26 156 015
Unspent Conditional Grants	23 101 339
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	714 654
Creditors	990 571
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	1 349 451
Retentions	R 0
	-5 329 920

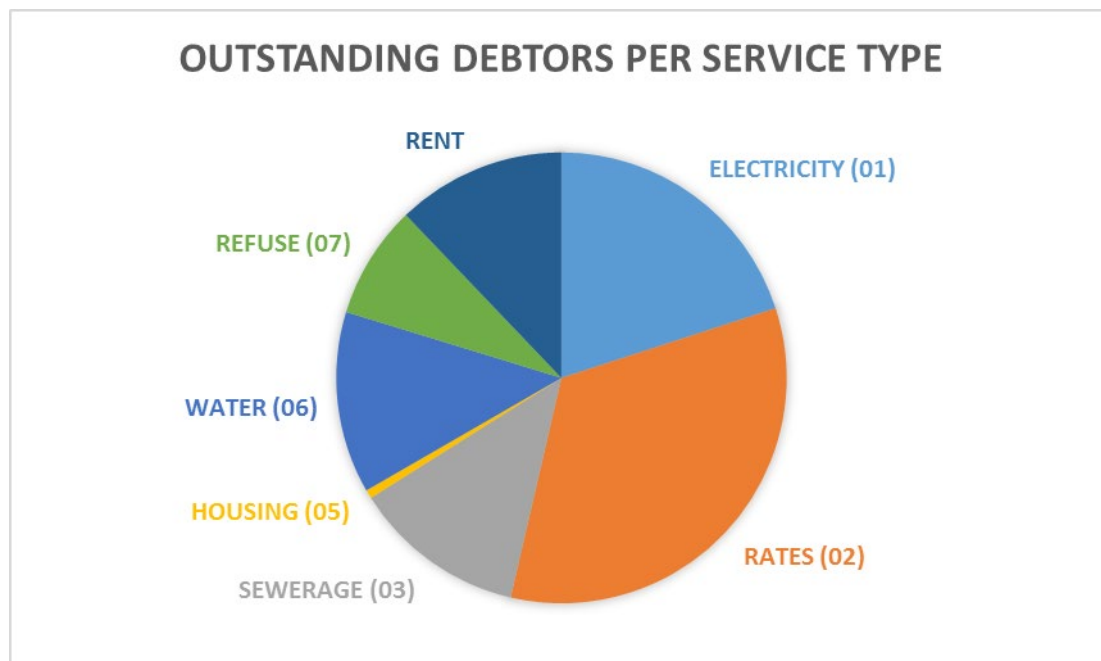
Debtors

The Outstanding Debtors of the Municipality amounts to R 11,014 million for the month ended March 2021, (R 11,174 million previous month). There was an decrease of R 0.160 million in the total outstanding amount since the previous month (decrease of R 0.196 million previous month). The payment rate for 2019/2020 financial year was 89,56%. At the end of March 2021 the payment rate was 91.09%. The total amount outstanding for longer than 12 months is R 7,709 million and this amounts to 69,99% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 8,269 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 96,75%, water at 89,87%, refuse at 93,25% and sewerage at 94,9%. 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 92,51%.

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



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



Creditors

Total outstanding creditors amount to R 0 for the month ending March 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	9 869 545	656 426	5 739 452	(440 190)	(4 130 093)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	791 424	65 952	593 568	40 147	326 994	(25 805)	(266 574)
Domestic accommodation	531 432	44 286	398 574	4 495	50 879	(39 791)	(347 695)
Sponsorships, events and catering	120 000	10 000	90 000	1 331	32 928	(8 669)	(57 072)
Communication	570 072	47 506	427 554	39 608	366 968	(7 898)	(60 586)
Overtime	697 296	58 108	522 972	90 666	884 708	32 558	361 736
Total	R 15 869 617	R 1 322 468	R 11 902 213	R 832 672	R 7 401 929	(489 796)	(4 500 284)

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 - M09 March

Description	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									
Financial Performance									
Property rates	3 990	4 933	5 004	7	4 427	8 558	(4 131)	-48%	5 004
Service charges	17 178	25 063	35 414	2 097	19 090	19 218	(127)	-1%	35 414
Investment revenue	146	673	485	35	356	505	(149)	-29%	485
Transfers and subsidies	21 464	27 228	12 201	4 454	22 082	24 348	(2 266)	-9%	12 201
Other own revenue	35 451	35 664	29 754	(1 179)	22 282	26 645	(4 363)	-16%	29 754
Total Revenue (excluding capital transfers and contributions)	78 229	93 561	82 859	5 414	68 238	79 274	(11 036)	-14%	82 859
Employee costs	20 912	27 474	28 544	2 002	20 133	20 603	(469)	-2%	28 544
Remuneration of Councillors	2 770	2 973	2 973	265	1 863	2 229	(367)	-16%	2 973
Depreciation & asset impairment	8 667	7 930	7 829	476	4 282	5 952	(1 670)	-28%	7 829
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	8 735	-	6 374	6 863	(488)	-7%	8 735
Transfers and subsidies	4 113	2 051	1 395	479	3 640	1 537	2 102	137%	1 395
Other expenditure	43 900	49 330	47 986	1 715	31 928	37 008	(5 080)	-14%	47 986
Total Expenditure	88 261	98 908	97 462	4 937	68 220	74 192	(5 972)	-8%	97 462
Surplus/(Deficit)	(10 033)	(5 347)	(14 603)	478	19	5 082	(5 063)	-100%	(14 603)
Transfers and subsidies - capital (monetary alloc	19 268	10 006	29 012	1 805	12 857	10 006	2 852	29%	29 012
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 235	4 659	14 408	2 283	12 876	15 087	(2 211)	-15%	14 408
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 235	4 659	14 408	2 283	12 876	15 087	(2 211)	-15%	14 408
Capital expenditure & funds sources									
Capital expenditure	28 105	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422
Capital transfers recognised	28 052	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422
Financial position									
Total current assets	21 864	21 864	21 864		20 008				21 864
Total non current assets	192 687	192 687	192 687		202 534				192 687
Total current liabilities	14 112	14 112	14 112		11 543				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		196 509				185 950
Cash flows									
Net cash from (used) operating	11 012	11 537	11 537	17 308	24 093	8 701	(15 392)	-177%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(1 805)	(15 457)	(7 504)	7 953	-106%	(9 754)
Net cash from (used) financing	60	43	43	17	99	32	(67)	-205%	43
Cash/cash equivalents at the month/year end	17 695	13 918	13 918	-	20 826	13 321	(7 505)	-56%	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	2 054	370	321	189	152	219	7 709	-	11 014
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) - M09 March

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	6 317	38 131	39 614	(1 483)	-4%	54 465
Executive and council		905	-	-	-	-	-	-	-	-
Finance and administration		38 298	37 868	54 465	6 317	38 131	39 614	(1 483)	-4%	54 465
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34 965	34 764	28 648	(1 215)	21 279	26 423	(5 144)	-19%	28 650
Community and social services		1 274	1 412	1 415	1	594	1 408	(814)	-58%	1 415
Sport and recreation		4	4	1	138	139	3	136	5031%	1
Public safety		33 670	33 335	27 213	(1 357)	20 530	25 003	(4 473)	-18%	27 213
Housing		16	12	17	2	13	9	4	46%	17
Health		2	0	2	0	3	-	3	#DIV/0!	5
Economic and environmental services		1 013	1 319	1 320	2	543	689	(145)	-21%	1 320
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 319	1 320	2	543	689	(145)	-21%	1 320
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		22 429	29 616	27 438	2 116	21 143	22 554	(1 411)	-6%	27 438
Energy sources		14 443	16 847	14 934	1 302	11 917	13 061	(1 144)	-9%	14 934
Water management		2 922	7 033	7 538	316	4 744	5 190	(446)	-9%	7 538
Waste water management		2 818	2 891	3 239	261	2 406	2 169	237	11%	3 239
Waste management		2 247	2 845	1 726	237	2 076	2 134	(58)	-3%	1 726
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	103 567	111 871	7 220	81 096	89 279	(8 184)	-9%	111 873
Expenditure - Functional										
Governance and administration		28 723	33 711	35 803	2 709	24 220	25 292	(1 072)	-4%	35 803
Executive and council		8 078	8 903	8 356	1 109	9 191	6 676	2 515	38%	8 356
Finance and administration		20 645	24 808	27 447	1 600	15 029	18 616	(3 587)	-19%	27 447
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		32 769	34 547	29 792	396	22 054	25 909	(3 855)	-15%	29 792
Community and social services		1 340	1 934	1 766	135	1 320	1 449	(129)	-9%	1 766
Sport and recreation		9	53	60	7	41	39	2	5%	60
Public safety		31 207	32 046	27 375	232	20 435	24 036	(3 601)	-15%	27 375
Housing		209	500	490	22	200	374	(175)	-47%	490
Health		4	14	101	-	59	11	48	447%	101
Economic and environmental services		1 583	3 885	5 587	243	2 205	2 918	(713)	-24%	5 587
Planning and development		329	1 394	3 255	53	436	1 047	(611)	-58%	3 255
Road transport		1 254	2 491	2 332	189	1 769	1 871	(102)	-5%	2 332
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		25 187	26 753	26 251	1 588	19 731	20 064	(333)	-2%	26 251
Energy sources		8 511	10 388	10 273	83	7 355	7 792	(437)	-6%	10 273
Water management		4 535	3 910	3 839	327	2 682	2 933	(251)	-9%	3 839
Waste water management		10 453	10 421	9 987	973	8 336	7 814	523	7%	9 987
Waste management		1 688	2 034	2 152	205	1 357	1 525	(167)	-11%	2 152
Other		-	12	30	1	9	9	0	2%	30
Total Expenditure - Functional	3	88 261	98 908	97 462	4 937	68 220	74 192	(5 972)	-8%	97 462
Surplus/ (Deficit) for the year		9 349	4 659	14 408	2 283	12 876	15 087	(2 211)	-15%	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) - M09 March

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	171	1 747	1 874	(127)	-6.8%	2 350
Vote 4 - BUDGET & TREASURY		36 529	35 340	52 115	6 146	36 384	37 740	(1 356)	-3.6%	52 115
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 413	1 417	1	597	1 408	(811)	-57.6%	1 417
Vote 7 - SPORTS AND RECREATION		4	4	1	138	139	3	136	5031.1%	1
Vote 8 - HOUSING		16	12	17	2	13	9	4	46.1%	17
Vote 9 - PUBLIC SAFETY		33 670	33 335	27 213	(1 357)	20 530	25 003	(4 473)	-17.9%	27 213
Vote 10 - ROAD TRANSPORT		1 100	1 337	1 470	3	625	702	(77)	-11.0%	1 470
Vote 11 - WASTE MANAGEMENT		2 247	2 845	1 726	237	2 076	2 134	(58)	-2.7%	1 726
Vote 12 - WASTE WATER MANAGEMENT		2 731	2 873	3 089	260	2 325	2 156	169	7.8%	3 089
Vote 13 - WATER		2 922	7 033	7 538	316	4 744	5 190	(446)	-8.6%	7 538
Vote 14 - ELECTRICITY		14 443	16 847	14 934	1 302	11 917	13 061	(1 144)	-8.8%	14 934
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	103 567	111 871	7 220	81 096	89 279	(8 184)	-9.2%	111 871
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 043	5 206	4 949	840	6 598	3 902	2 696	69.1%	4 949
Vote 2 - MUNICIPAL MANAGER		3 035	3 697	3 407	269	2 593	2 774	(181)	-6.5%	3 407
Vote 3 - CORPORATE SERVICES		7 705	7 572	8 633	495	5 977	5 687	290	5.1%	8 633
Vote 4 - BUDGET & TREASURY		12 940	17 236	18 814	1 105	9 053	12 929	(3 877)	-30.0%	18 814
Vote 5 - PLANNING AND DEVELOPMENT		329	1 394	3 255	53	436	1 047	(611)	-58.4%	3 255
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 745	1 655	116	1 225	1 309	(83)	-6.4%	1 655
Vote 7 - SPORTS AND RECREATION		169	268	302	27	203	199	4	2.1%	302
Vote 8 - HOUSING		209	500	490	22	200	374	(175)	-46.7%	490
Vote 9 - PUBLIC SAFETY		31 207	32 046	27 375	232	20 435	24 036	(3 601)	-15.0%	27 375
Vote 10 - ROAD TRANSPORT		9 673	10 949	10 397	1 063	8 881	8 215	666	8.1%	10 397
Vote 11 - WASTE MANAGEMENT		1 688	2 034	2 152	205	1 357	1 525	(167)	-11.0%	2 152
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 962	1 921	99	1 224	1 470	(246)	-16.7%	1 921
Vote 13 - WATER		4 535	3 910	3 839	327	2 682	2 933	(251)	-8.6%	3 839
Vote 14 - ELECTRICITY		8 511	10 388	10 273	83	7 355	7 792	(437)	-5.6%	10 273
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	98 908	97 462	4 937	68 220	74 192	(5 972)	-8.0%	97 462
Surplus/ (Deficit) for the year	2	9 349	4 659	14 408	2 283	12 876	15 087	(2 211)	-14.7%	14 408

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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	7	4 427	8 558	(4 131)	-48%	5 004
Service charges - electricity revenue		11 861	15 788	14 934	1 302	11 917	12 241	(324)	-3%	14 934
Service charges - water revenue		1 096	4 576	1 305	306	2 818	3 346	(529)	-16%	1 305
Service charges - sanitation revenue		2 731	2 873	3 089	260	2 325	2 156	169	8%	3 089
Service charges - refuse revenue		1 490	1 826	1 658	226	2 016	1 370	647	47%	1 658
Service charges - other		-	-	14 428	3	14	105	(91)	-86%	14 428
Rental of facilities and equipment		1 354	1 139	1 670	136	1 246	854	392	46%	1 670
Interest earned - external investments		146	673	485	35	356	505	(149)	-29%	485
Interest earned - outstanding debtors		282	544	-	-	(15)	409	(423)	-104%	-
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	26 936	(1 393)	20 299	24 308	(4 009)	-16%	26 936
Licences and permits		228	935	288	38	239	702	(463)	-66%	288
Agency services		151	166	212	19	155	125	30	24%	212
Transfers and subsidies		21 464	27 228	12 201	4 454	22 082	24 348	(2 266)	-9%	12 201
Other revenue		94	470	649	22	359	248	111	45%	649
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		78 229	93 561	82 859	5 414	68 238	79 274	(11 036)	-14%	82 859
Expenditure By Type										
Employee related costs		20 912	27 474	28 544	2 002	20 133	20 603	(469)	-2%	28 544
Remuneration of councillors		2 770	2 973	2 973	265	1 863	2 229	(367)	-16%	2 973
Debt impairment		25 618	27 277	24 246	(113)	17 171	20 459	(3 288)	-16%	24 246
Depreciation & asset impairment		8 667	7 930	7 829	476	4 282	5 952	(1 670)	-28%	7 829
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	9 150	8 735	-	6 374	6 863	(488)	-7%	8 735
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	2 215	902	111	661	1 661	(1 000)	-60%	902
Transfers and subsidies		4 113	2 051	1 395	479	3 640	1 537	2 102	137%	1 395
Other expenditure		15 837	19 838	22 838	1 716	14 096	14 888	(793)	-5%	22 838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		88 261	98 908	97 462	4 937	68 220	74 192	(5 972)	-8%	97 462
Surplus/(Deficit)		(10 033)	(5 347)	(14 603)	478	19	5 082	(5 063)	(0)	(14 603)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19 268	10 006	29 012	1 805	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	2 283	12 876	15 087			14 408
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9 235	4 659	14 408	2 283	12 876	15 087			14 408
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9 235	4 659	14 408	2 283	12 876	15 087			14 408
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9 235	4 659	14 408	2 283	12 876	15 087			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) - M09 March

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	833	1 058	127%	1 289
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	1 110	1 289	-	1 890	833	1 058	127%	1 289
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		25	717	717	138	138	538	(400)	-74%	717
Community and social services		11	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	138	138	538	(400)	-74%	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	1 667	13 429	6 134	7 296	119%	23 416
Energy sources		8 424	4 576	-	-	-	-	-	-	-
Water management		19 383	7 779	18 420	1 667	13 429	6 134	7 296	119%	18 420
Waste water management		-	-	4 996	-	-	-	-	-	4 996
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 105	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422
Funded by:										
National Government		10 584	12 354	20 482	1 658	11 692	6 134	5 558	91%	20 482
Provincial Government		17 468	1 827	4 939	147	3 766	1 371	2 395	175%	4 939
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 181	25 422	1 805	15 457	7 504	7 953	106%	25 422

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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	(234)	6 552
Call investment deposits		-	-	-	-	-
Consumer debtors		10 509	10 509	10 509	(5 064)	10 509
Other debtors		3 915	3 915	3 915	24 464	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	20 008	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	177 369	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	202 534	192 687
TOTAL ASSETS		214 551	214 551	214 551	222 541	214 551
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17	17	17	17	17
Consumer deposits		674	674	674	723	674
Trade and other payables		12 262	12 262	12 262	9 875	12 262
Provisions		1 159	1 159	1 159	928	1 159
Total current liabilities		14 112	14 112	14 112	11 543	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	26 032	28 601
NET ASSETS	2	185 950	185 950	185 950	196 509	185 950
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		185 950	185 950	185 950	196 509	185 950
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	185 950	185 950	185 950	196 509	185 950

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 456	4 480	4 480	193	3 308	3 537	(229)	-6%	4 480
Service charges		18 023	24 030	24 030	1 975	18 817	18 795	22	0%	24 030
Other revenue		27 260	8 809	8 809	13 894	21 197	6 650	14 548	219%	8 809
Government - operating		17 756	27 558	27 558	5 726	26 984	20 669	6 315	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	157	986	(829)	-84%	1 314
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(4 471)	(48 996)	(48 389)	607	-1%	(63 261)
Finance charges		-	(795)	(795)	-	-	(596)	(596)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(18)	(175)	(454)	(279)	62%	(605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 012	11 537	11 537	17 308	24 093	8 701	(15 392)	-177%	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)	(15 457)	(7 504)	7 953	-106%	(9 754)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 469)	(9 754)	(9 754)	(1 805)	(15 457)	(7 504)	7 953	-106%	(9 754)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		60	43	43	17	99	32	67	205%	43
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		60	43	43	17	99	32	(67)	-205%	43
NET INCREASE/ (DECREASE) IN CASH HELD		5 603	1 826	1 826	15 520	8 734	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		20 826	13 321			13 918

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - water revenue	-16%	Water restrictions have been announced and introduced	
	Service charges - sanitation revenue	8%	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	
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			
	Government - operating	0	Equitable share for the next quarter was received during December 2020	
	Government - capital		No capital grants were received during December 2020	
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	183	66	74	41	37	43	993	-	1 436	1 114	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 052	130	116	41	33	62	769	-	2 202	905	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	411	36	26	33	18	33	3 148	-	3 704	3 231	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	159	47	42	32	28	29	1 033	-	1 370	1 122	-	-	
Receivables from Exchange Transactions - Waste Management	1600	157	41	36	24	24	27	586	-	895	661	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	88	49	27	18	12	25	1 073	-	1 291	1 127	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	5	1	1	1	1	1	106	-	115	109	-	-	
Total By Income Source	2000	2 054	370	321	189	152	219	7 709	-	11 014	8 269	-	-	
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	186	38	16	18	6	26	1 077	-	1 367	1 128	-	-	
Commercial	2300	1 113	162	134	44	19	60	2 646	-	4 177	2 768	-	-	
Households	2400	756	170	171	127	127	133	3 986	-	5 470	4 373	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	2 054	370	321	189	152	219	7 709	-	11 014	8 269	-	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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 March 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 16/4/2021

6. Recommendation

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