

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	124 875 784	-	18 852 995	#DIV/0!
Total Expenditure	125 728 792	-	5 851 934	#DIV/0!
Surplus (Deficit) (Incl Capital transfers)	-853 008	-	13 001 061	#DIV/0!
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	10 005 550	25 421 515	-	-
Sources of Finance				
<i>National Government - MIG</i>	6 278 550	-	-	#DIV/0!
<i>National Government - WSIG</i>	-	-	-	#DIV/0!
<i>Provincial Government - SMME Booster Funds</i>	1 110 000	-	-	#DIV/0!
<i>Provincial Government - Cultural Affairs and Sport</i>	717 000	-	-	#DIV/0!
<i>Provincial Government - Municipal Drought Relief</i>	1 900 000	-	-	#DIV/0!
Total Funding Sources of Capital	10 005 550	-	-	#DIV/0!

Operating Revenue

The Municipality have generated 17.58% or R 18,853 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is at 110,97% 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 July 2021 is thus R 9,917 million above the budget. The reason for this is the raising of the annual property rates that is levied in full during July and payable over the rest of the financial year. This amount includes the operational grants to date as well as R7.692 million equitable share for the first quarter.

Operating Expenditure

Operating expenditure of R 5,852 million for the period up to July 2021 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R0,523 million. That will bring the total expenditure effectively at R 6,375 million to date. The expenditure to date is in line with the budget year-to-date amount and stands on 6,41%. The actual amount spent will only be more in line with during August 2021 after the processing of the July 2021 invoices.

Capital Expenditure

No capital payments were done during July 2021.

Cash Flow

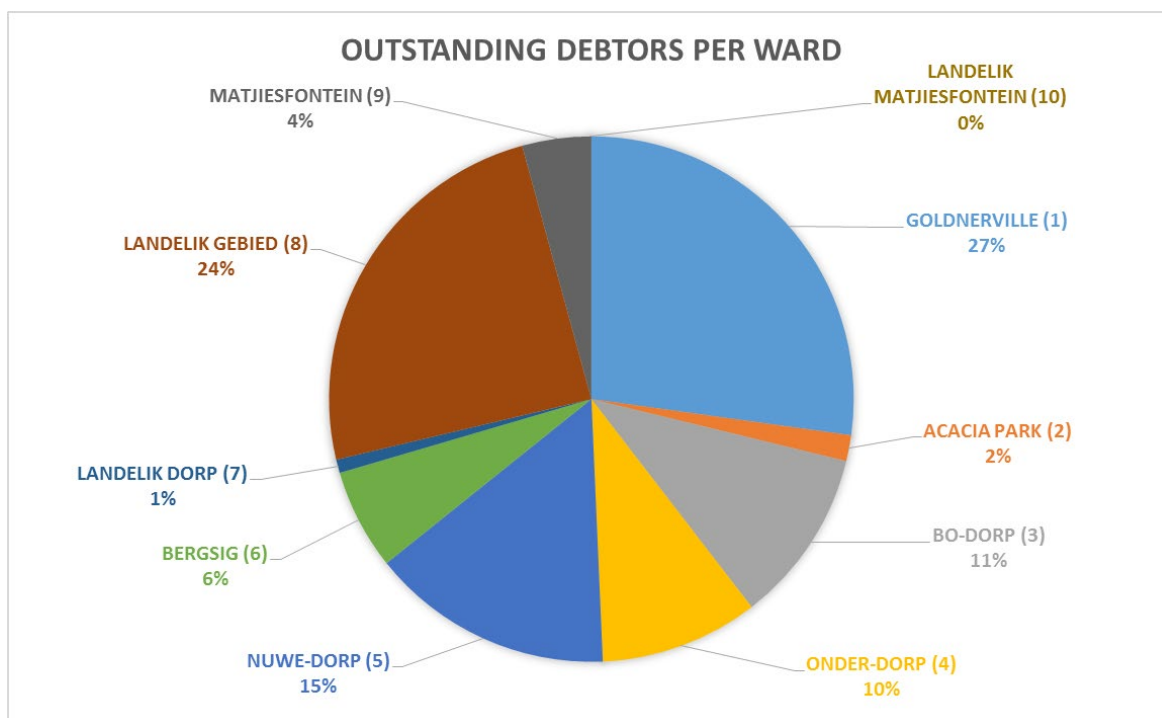
The Municipality started off with a cash flow balance of R 9,464 million at the beginning of the year after corrections and increased with R 3,921. The closing balance for the month ended July 2021 is R13,385 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2019/2020 financial year. 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%.

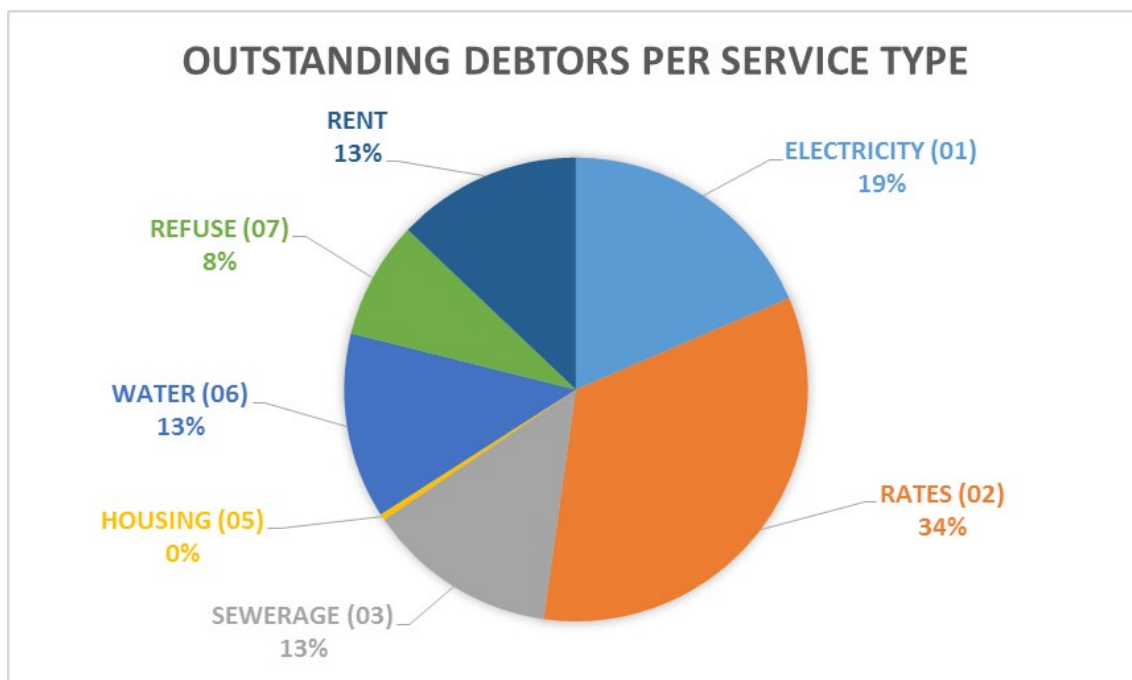
Debtors

The Outstanding Debtors of the Municipality amounts to R 14,982 million for the month ended July 2021, (R 9,225 million previous month). There was a increase of R 5.757 million in the total outstanding amount since the previous month (decrease of R 0.266 million previous month). The payment rate for 2020/2021 financial year was 99,67%. At the end of July 2021 the payment rate was 56.8%. Annual rates are levied during July and is payable during the remaining 11 months of the financial year. The total amount outstanding for longer than 12 months is R 6,976 million and this amounts to 46,56% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 7,730 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 July 2021:



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



Creditors

Total outstanding creditors amount to R 0 for the month ending July 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	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 July 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 - M01 July

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	-	4 874	4 874	-	4 874	#DIV/0!	-
Service charges	17 291	23 343	-	2 567	2 567	-	2 567	#DIV/0!	-
Investment revenue	146	673	-	44	44	-	44	#DIV/0!	-
Transfers and subsidies	21 464	29 002	-	7 801	7 801	-	7 801	#DIV/0!	-
Other own revenue	35 451	35 424	-	3 567	3 567	-	3 567	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)	78 342	93 356	-	18 853	18 853	-	18 853	#DIV/0!	-
Employee costs	20 912	29 911	-	2 019	2 019	-	2 019	#DIV/0!	-
Remuneration of Councillors	2 770	3 300	-	263	263	-	263	#DIV/0!	-
Depreciation & asset impairment	8 667	6 053	-	504	504	-	504	#DIV/0!	-
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	10 463	-	-	-	-	-	-	-
Transfers and subsidies	4 113	449	-	314	314	-	314	#DIV/0!	-
Other expenditure	43 900	49 292	-	2 752	2 752	-	2 752	#DIV/0!	-
Total Expenditure	88 261	99 469	-	5 852	5 852	-	5 852	#DIV/0!	-
Surplus/(Deficit)	(9 919)	(6 113)	-	13 001	13 001	-	13 001	#DIV/0!	-
Transfers and subsidies - capital (monetary alloc	19 268	13 879	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9 349	7 766	-	13 001	13 001	-	13 001	#DIV/0!	-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9 349	7 766	-	13 001	13 001	-	13 001	#DIV/0!	-
Capital expenditure & funds sources									
Capital expenditure	28 105	14 662	-	-	-	-	-	-	-
Capital transfers recognised	28 052	14 662	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 662	-	-	-	-	-	-	-
Financial position									
Total current assets	27 008	27 008	-	-	11 114	-	-	-	-
Total non current assets	186 958	186 958	-	-	(504)	-	-	-	-
Total current liabilities	43 195	43 195	-	-	(4 603)	-	-	-	-
Total non current liabilities	4 354	4 354	-	-	-	-	-	-	-
Community wealth/Equity	166 417	166 417	-	-	12 999	-	-	-	-
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	3 914	3 914	858	(3 056)	-356%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	-	-	(528)	(528)	100%	(6 338)
Net cash from (used) financing	120	-	-	8	8	-	(8)	#DIV/0!	-
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	13 385	9 794	(3 592)	-37%	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	7 099	252	202	154	182	118	6 976	-	14 982
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) - M01 July

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	-	12 801	12 801	-	12 801	#DIV/0!	-
Executive and council		905	-	-	-	-	-	-	-	-
Finance and administration		38 298	42 872	-	12 801	12 801	-	12 801	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 965	34 934	-	3 391	3 391	-	3 391	#DIV/0!	-
Community and social services		1 274	1 583	-	1	1	-	1	#DIV/0!	-
Sport and recreation		4	4	-	-	-	-	-	-	-
Public safety		33 670	33 335	-	3 389	3 389	-	3 389	#DIV/0!	-
Housing		16	12	-	2	2	-	2	#DIV/0!	-
Health		2	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 013	1 183	-	94	94	-	94	#DIV/0!	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 183	-	94	94	-	94	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 429	28 245	-	2 566	2 566	-	2 566	#DIV/0!	-
Energy sources		14 443	18 604	-	1 696	1 696	-	1 696	#DIV/0!	-
Water management		2 922	4 193	-	344	344	-	344	#DIV/0!	-
Waste water management		2 818	3 187	-	276	276	-	276	#DIV/0!	-
Waste management		2 247	2 261	-	251	251	-	251	#DIV/0!	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 610	107 235	-	18 853	18 853	-	18 853	#DIV/0!	-
Expenditure - Functional										
<i>Governance and administration</i>		28 723	33 890	-	2 059	2 059	-	2 059	#DIV/0!	-
Executive and council		8 078	8 653	-	935	935	-	935	#DIV/0!	-
Finance and administration		20 645	25 237	-	1 124	1 124	-	1 124	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 769	33 719	-	2 561	2 561	-	2 561	#DIV/0!	-
Community and social services		1 340	1 709	-	141	141	-	141	#DIV/0!	-
Sport and recreation		9	51	-	0	0	-	0	#DIV/0!	-
Public safety		31 207	31 639	-	2 397	2 397	-	2 397	#DIV/0!	-
Housing		209	299	-	23	23	-	23	#DIV/0!	-
Health		4	21	-	(0)	(0)	-	(0)	#DIV/0!	-
<i>Economic and environmental services</i>		1 583	12 613	-	774	774	-	774	#DIV/0!	-
Planning and development		329	1 029	-	47	47	-	47	#DIV/0!	-
Road transport		1 254	11 583	-	727	727	-	727	#DIV/0!	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 187	19 234	-	456	456	-	456	#DIV/0!	-
Energy sources		8 511	11 635	-	45	45	-	45	#DIV/0!	-
Water management		4 535	3 721	-	180	180	-	180	#DIV/0!	-
Waste water management		10 453	1 787	-	93	93	-	93	#DIV/0!	-
Waste management		1 688	2 092	-	138	138	-	138	#DIV/0!	-
<i>Other</i>		-	12	-	1	1	-	1	#DIV/0!	-
Total Expenditure - Functional	3	88 261	99 469	-	5 852	5 852	-	5 852	#DIV/0!	-
Surplus/ (Deficit) for the year		9 349	7 766	-	13 001	13 001	-	13 001	#DIV/0!	-

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) - M01 July

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	1									
Vote 1 - MAYORAL & COUNCIL		905	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 770	2 616	-	224	224	-	224	#DIV/0!	-
Vote 4 - BUDGET & TREASURY		36 529	40 257	-	12 577	12 577	-	12 577	#DIV/0!	-
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 583	-	1	1	-	1	#DIV/0!	-
Vote 7 - SPORTS AND RECREATION		4	4	-	-	-	-	-	-	-
Vote 8 - HOUSING		16	12	-	2	2	-	2	#DIV/0!	-
Vote 9 - PUBLIC SAFETY		33 670	33 335	-	3 389	3 389	-	3 389	#DIV/0!	-
Vote 10 - ROAD TRANSPORT		1 100	1 183	-	94	94	-	94	#DIV/0!	-
Vote 11 - WASTE MANAGEMENT		2 247	2 261	-	251	251	-	251	#DIV/0!	-
Vote 12 - WASTE WATER MANAGEMENT		2 731	3 187	-	276	276	-	276	#DIV/0!	-
Vote 13 - WATER		2 922	4 193	-	344	344	-	344	#DIV/0!	-
Vote 14 - ELECTRICITY		14 443	18 604	-	1 696	1 696	-	1 696	#DIV/0!	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 610	107 235	-	18 853	18 853	-	18 853	#DIV/0!	-
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 043	5 183	-	671	671	-	671	#DIV/0!	-
Vote 2 - MUNICIPAL MANAGER		3 035	3 469	-	264	264	-	264	#DIV/0!	-
Vote 3 - CORPORATE SERVICES		7 705	7 742	-	496	496	-	496	#DIV/0!	-
Vote 4 - BUDGET & TREASURY		12 940	17 495	-	628	628	-	628	#DIV/0!	-
Vote 5 - PLANNING AND DEVEOLPMENT		329	1 029	-	47	47	-	47	#DIV/0!	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 525	-	129	129	-	129	#DIV/0!	-
Vote 7 - SPORTS AND RECREATION		169	269	-	13	13	-	13	#DIV/0!	-
Vote 8 - HOUSING		209	299	-	23	23	-	23	#DIV/0!	-
Vote 9 - PUBLIC SAFETY		31 207	31 639	-	2 397	2 397	-	2 397	#DIV/0!	-
Vote 10 - ROAD TRANSPORT		9 673	11 583	-	727	727	-	727	#DIV/0!	-
Vote 11 - WASTE MANAGEMENT		1 688	2 092	-	138	138	-	138	#DIV/0!	-
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 787	-	93	93	-	93	#DIV/0!	-
Vote 13 - WATER		4 535	3 721	-	180	180	-	180	#DIV/0!	-
Vote 14 - ELECTRICITY		8 511	11 635	-	45	45	-	45	#DIV/0!	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	88 261	99 469	-	5 852	5 852	-	5 852	#DIV/0!	-
Surplus/ (Deficit) for the year	2	9 349	7 766	-	13 001	13 001	-	13 001	#DIV/0!	-

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

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 Source										
Property rates		3 990	4 914	–	4 874	4 874	–	4 874	#DIV/0!	–
Service charges - electricity revenue		11 975	17 391	–	1 696	1 696	–	1 696	#DIV/0!	–
Service charges - water revenue		1 096	2 926	–	344	344	–	344	#DIV/0!	–
Service charges - sanitation revenue		2 731	1 861	–	276	276	–	276	#DIV/0!	–
Service charges - refuse revenue		1 490	1 166	–	251	251	–	251	#DIV/0!	–
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		1 354	1 212	–	132	132	–	132	#DIV/0!	–
Interest earned - external investments		146	673	–	44	44	–	44	#DIV/0!	–
Interest earned - outstanding debtors		282	559	–	29	29	–	29	#DIV/0!	–
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		33 342	32 410	–	3 360	3 360	–	3 360	#DIV/0!	–
Licences and permits		228	927	–	29	29	–	29	#DIV/0!	–
Agency services		151	166	–	6	6	–	6	#DIV/0!	–
Transfers and subsidies		21 464	29 002	–	7 801	7 801	–	7 801	#DIV/0!	–
Other revenue		94	150	–	11	11	–	11	#DIV/0!	–
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		78 342	93 356	–	18 853	18 853	–	18 853	#DIV/0!	–
Expenditure By Type										
Employee related costs		20 912	29 911	–	2 019	2 019	–	2 019	#DIV/0!	–
Remuneration of councillors		2 770	3 300	–	263	263	–	263	#DIV/0!	–
Debt impairment		25 618	25 958	–	2 161	2 161	–	2 161	#DIV/0!	–
Depreciation & asset impairment		8 667	6 053	–	504	504	–	504	#DIV/0!	–
Finance charges		–	–	–	–	–	–	–	–	–
Bulk purchases		7 899	10 463	–	–	–	–	–	–	–
Other materials		–	–	–	–	–	–	–	–	–
Contracted services		2 445	6 502	–	17	17	–	17	#DIV/0!	–
Transfers and subsidies		4 113	449	–	314	314	–	314	#DIV/0!	–
Other expenditure		15 837	16 833	–	574	574	–	574	#DIV/0!	–
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
Total Expenditure		88 261	99 469	–	5 852	5 852	–	5 852	#DIV/0!	–
Surplus/(Deficit)		(9 919)	(6 113)	–	13 001	13 001	–	13 001	#DIV/0!	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19 268	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	–	13 001	13 001	–			–
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		9 349	7 766	–	13 001	13 001	–			–
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		9 349	7 766	–	13 001	13 001	–			–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		9 349	7 766	–	13 001	13 001	–			–

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) - M01 July

Vote 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									
Total Capital Expenditure		28 105	14 662	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 448	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		19 383	13 214	-	-	-	-	-	-	-
Energy sources		-	582	-	-	-	-	-	-	-
Water management		19 383	8 636	-	-	-	-	-	-	-
Waste water management		-	3 996	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	19 417	14 662	-	-	-	-	-	-	-
Funded by:										
National Government		10 584	14 662	-	-	-	-	-	-	-
Provincial Government		17 468	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 662	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 662	-	-	-	-	-	-	-

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July**

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	-	3 921	-
Call investment deposits		-	-	-	-	-
Consumer debtors		11 785	11 785	-	6 800	-
Other debtors		2 489	2 489	-	393	-
Current portion of long-term receivables		1	1	-	-	-
Inventory		641	641	-	-	-
Total current assets		27 008	27 008	-	11 114	-
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 544	23 544	-	-	-
Investments in Associate		-	-	-	-	-
Property, plant and equipment		163 084	163 084	-	(504)	-
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		286	286	-	-	-
Other non-current assets		43	43	-	-	-
Total non current assets		186 958	186 958	-	(504)	-
TOTAL ASSETS		213 966	213 966	-	10 610	-
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		6	6	-	-	-
Consumer deposits		715	715	-	4	-
Trade and other payables		18 631	18 631	-	(4 606)	-
Provisions		23 843	23 843	-	-	-
Total current liabilities		43 195	43 195	-	(4 603)	-
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		4 354	4 354	-	-	-
Total non current liabilities		4 354	4 354	-	-	-
TOTAL LIABILITIES		47 549	47 549	-	(4 603)	-
NET ASSETS	2	166 417	166 417	-	15 213	-
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		166 417	166 417	-	12 999	-
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	166 417	166 417	-	12 999	-

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		3 706	4 792	4 792	173	173	399	(226)	-57%	4 792
Service charges		25 893	23 225	23 225	1 808	1 808	1 935	(128)	-7%	23 225
Other revenue		22 823	9 082	9 082	152	152	757	(605)	-80%	9 082
Government - operating		27 000	24 103	24 103	8 209	8 209	2 009	6 201	309%	24 103
Government - capital		2 799	13 879	13 879	84	84	1 157	(1 073)	-93%	13 879
Interest		218	673	673	47	47	56	(9)	-16%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(6 532)	(6 532)	(5 353)	1 179	-22%	(64 007)
Finance charges		-	(773)	(773)	-	-	(64)	(64)	100%	(773)
Transfers and Grants		(571)	(449)	(449)	(27)	(27)	(37)	(10)	28%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	3 914	3 914	858	(3 056)	-356%	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)	-	-	(528)	(528)	100%	(6 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	-	-	(528)	(528)	100%	(6 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	8	8	-	8	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	8	8	-	(8)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	4 186	3 921	3 921	330			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		13 385	9 794			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 - M01 July

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	276	45	40	33	28	18	894	-	1 333	973	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 498	82	53	12	64	39	638	-	2 386	754	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 741	24	35	50	18	12	2 919	-	7 800	2 999	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	225	40	33	26	24	18	960	-	1 325	1 028	-	-
Receivables from Exchange Transactions - Waste Management	1600	217	36	28	18	17	13	510	-	838	557	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	130	24	12	15	30	18	963	-	1 191	1 026	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	12	1	1	0	0	0	92	-	108	93	-	-
Total By Income Source	2000	7 099	252	202	154	182	118	6 976	-	14 982	7 430	-	-
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	1 160	59	46	23	18	20	935	-	2 261	996	-	-
Commercial	2300	3 843	56	34	32	79	35	2 430	-	6 510	2 577	-	-
Households	2400	2 095	137	122	98	85	64	3 610	-	6 211	3 857	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	7 099	252	202	154	182	118	6 976	-	14 982	7 430	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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 July 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 *J. Booysen*

Date *2021-08-16*

6. Recommendation

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