

# LAINGSBURG MUNICIPALITY



**In-Year Report for the Municipality  
Second Quarterly Budget  
Statement  
DECEMBER 2021**

## Table of Contents

1. Glossary.....	3
2. Legislative framework.....	5
3. Mayors Report .....	5
4. Executive Summary.....	5
5. In year Budget Statement Tables.....	9
6. Supporting Documentation .....	17
7. Recommendation.....	20

## 1. Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

**Allocations** – Money received from Provincial or National Government or other municipalities.

**Budget** – The financial plan of the Municipality.

**Budget related policy** – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

**Capital expenditure** - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

**Cash flow statement** – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

**DORA** – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

**Equitable share** – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

**Fruitless and wasteful expenditure** – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

**GFS** – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

**GRAP** – Generally Recognised Accounting Practice. The new standard for municipal accounting.

**IDP** – Integrated Development Plan. The main strategic planning document of the Municipality.

**IHHS** – Informal Housing and Human Settlements, provincial grant.

**MBRR** – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

**MFMA** – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

**MIG** – Municipal Infrastructure Grant.

**MTREF** – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed current year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

**Operating expenditure** – Spending on the day to day expenses of the Municipality such as salaries and wages.

**Rates** – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

**SDBIP** – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

**Strategic objectives** – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

**Unauthorised expenditure** – Generally, is spending without, or in excess of, an approved budget.

**Virement** – A transfer of budget.

**Virement policy** - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

**Vote** – One of the main segments of the budget. In Laingsburg Municipality this means at department level.

## 2. Legislative framework

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium term planning and policy choices on services delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- And the Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements.

“28. The monthly budget statement of a Municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.”

The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of Municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

## 3. Mayors Report

The quarterly financial information has already been presented in the section 71, monthly budget statement for December 2021. The monthly and quarterly reports for December 2021 should be read in conjunction with one another.

## 4. Executive Summary

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 quarter ended December 2021.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
<b>Total Revenue (Incl. Capital transfers and contributions)</b>	107 234 824	-	52 279 330	<b>48.75</b>
<b>Total Expenditure</b>	99 468 746	-	51 103 474	51.38
<b>Surplus (Deficit) (Incl Capital transfers)</b>	<b>7 766 078</b>	-	<b>1 175 856</b>	<b>15.14</b>
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
<b>Total Capital expenditure</b>	<b>13 879 050</b>	<b>25 421 515</b>	<b>1 125 246</b>	<b>8.11</b>
<b>Sources of Finance</b>				
<i>National Government - MIG</i>	6 383 050	-	242 741	<b>3.80</b>
<i>National Government - WSIG</i>	7 496 000	-	393 905	<b>5.25</b>
<i>Municipal Interventions Grant</i>	-	-	488 600	-
<b>Total Funding Sources of Capital</b>	<b>13 879 050</b>	-	<b>1 125 246</b>	<b>8.11</b>

#### 4.1.1 Financial problems or risks facing the Municipality

At the end of the second quarter the Municipality have generated only 48.75% or R 52,279 of the annual budgeted revenue. This amount includes the operational grants to date.

Payment for debtors for the second quarter was 86.69%. Annual rates are levied during July for the financial year and is payable in monthly instalments over 11 months. The collection of service charges were as follow: 97.14% for electricity, 81.80% for water, 97.52% for refuse, 86.14% for sewerage and 93.82% for other debtors. From this it can be derived that the collection percentage of all debtors with the exception of electricity is far less than the budgeted 95%. This means that the cash for the day - to - day running of the municipality is not up to par.

#### 4.1.2 Other relevant information

Year-to-date revenue raised is 97,50% of the projected year-to-date budget for the second quarter. Operating expenditure incurred amounts to 109.06% of year-to-date budget. The depreciation and annual journals will be processed after the finalization of the audit.

#### Operating Revenue

The Municipality have generated 48.75% or R 52,279 million of the Budgeted Revenue to date which is lower than the budgeted amounts. This amount includes the operational grants to date.

#### Operating Expenditure

Operating expenditure of R 51,104 million for the second quarter does not include part of the depreciation costs, annual bonuses and exclude the annual calculation for provisions. The total

amount for the year-to-date portion of provisions is R 3,136 million. That will bring the total expenditure effectively at R 54,240 million to date. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality has spent 9.06% more than the year-to-date budget.

### Capital Expenditure

The Municipality has incurred R 1,205 million of the external funded Capital Budget to date.

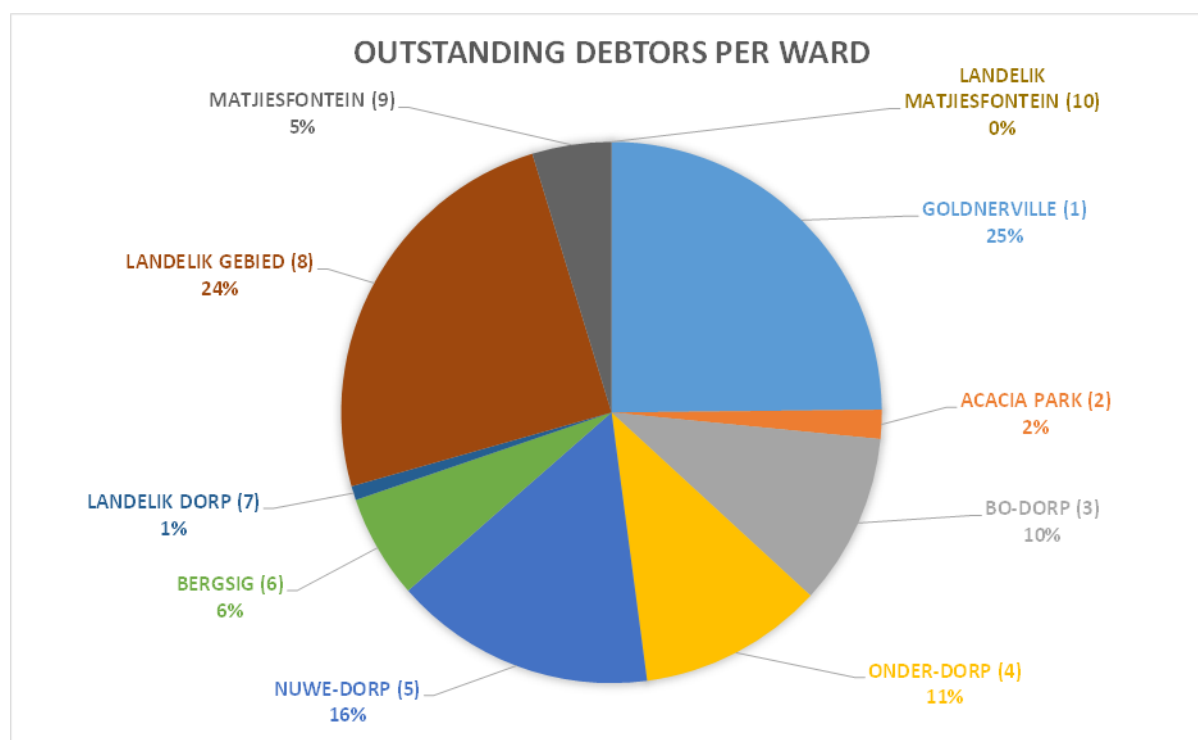
### Cash Flow

The Municipality started off with a cash flow balance of R 15,754 million at the beginning of the quarter and decreased it with R 10,045 million. The closing balance for the quarter is R 5,709 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2021/2022 financial year. The last transfers of equitable share grant and other capital grants were received during the quarter.

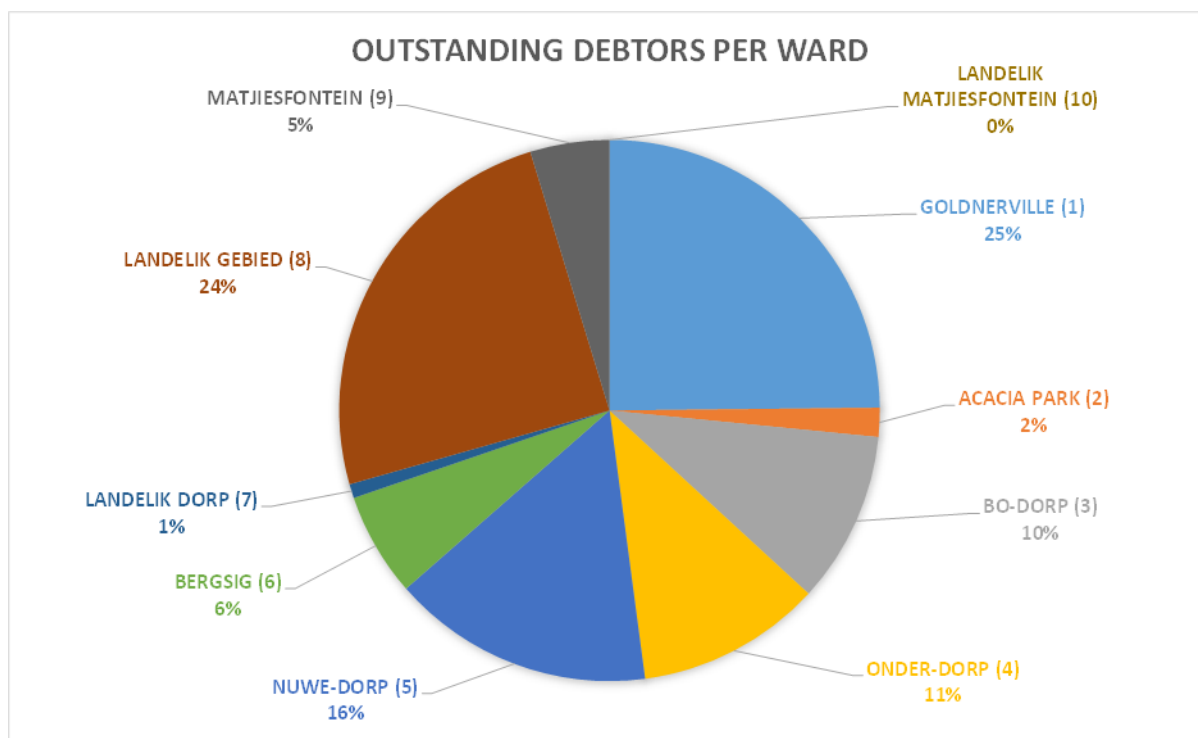
### Debtors

The Outstanding Debtors of the Municipality amounts to R 11,372million at the end of the second quarter.

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



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



### Creditors

Total outstanding creditors amount to R0 for the second quarter. 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.

### Unfunded Budget

During August 2021, the Provincial Treasury expressed in writing its concern that the Municipality is facing fiscal difficulties, which may challenge its ability to effectively and efficiently perform its functions and mandate. Meetings were held between the PT and the Municipality to discuss the unfunded budget. Recommendations were made that a budget funding plan be drawn up as soon as possible. The funding plan should include cuts to the budgeted expense and other savings measures.

A draft budget funding plan was prepared and submitted to PT. Amendments and further cuts were recommended and the final funding plan was submitted to Council for approval for the implementation of the measures.

As a result, the Municipality is now committed to serious action to cut spending. The recommendation of PT is that the municipality must continue with a strong focus on cost savings measures with managing both regulated and non-regulated measures and key activities identified in the Budget funding plan.



## 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	4 755 966	615 573	3 693 726	(177 088)	(1 062 240)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	546 216	45 518	273 108	29 822	239 712	(15 697)	(33 396)
Domestic accommodation	393 372	32 781	196 686	18 320	71 005	(14 461)	(125 681)
Sponsorships, events and catering	69 480	5 790	34 740	1 469	15 775	(4 321)	(18 965)
Communication	528 588	44 049	264 294	20 189	135 206	(23 860)	(129 088)
Overtime	719 688	59 974	359 844	72 539	498 738	12 565	138 894
<b>Total</b>	<b>R 11 769 276</b>	<b>R 980 773</b>	<b>R 5 884 638</b>	<b>R 757 911</b>	<b>R 4 654 163</b>	<b>(222 862)</b>	<b>(1 230 475)</b>

## 5. 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 attached 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)

## Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	4 505	4 914	-	85	4 773	2 457	2 316	94%	4 914
Service charges	20 173	23 343	-	7 095	14 428	11 672	2 756	24%	23 343
Investment revenue	366	673	-	101	241	336	(96)	-28%	673
Transfers and subsidies	29 142	29 002	-	1 282	9 688	14 501	(4 813)	-33%	29 002
Other own revenue	22 598	35 424	-	11 134	22 024	17 712	4 312	24%	35 424
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>76 785</b>	<b>93 356</b>	<b>-</b>	<b>19 697</b>	<b>51 154</b>	<b>46 678</b>	<b>4 476</b>	<b>10%</b>	<b>93 356</b>
Employee costs	29 731	29 911	-	8 694	15 563	14 956	608	4%	29 911
Remuneration of Councillors	3 104	3 300	-	798	1 626	1 650	(24)	-1%	3 300
Depreciation & asset impairment	6 356	6 053	-	1 513	3 025	3 026	(1)	-0%	6 053
Finance charges	1 083	-	-	-	-	-	-	-	-
Materials and bulk purchases	10 238	10 463	-	2 896	5 859	5 232	628	12%	10 463
Transfers and subsidies	336	449	-	1 260	2 416	224	2 191	976%	449
Other expenditure	42 673	49 292	-	12 847	22 614	24 646	(2 032)	-8%	49 292
<b>Total Expenditure</b>	<b>93 521</b>	<b>99 469</b>	<b>-</b>	<b>28 007</b>	<b>51 103</b>	<b>49 734</b>	<b>1 369</b>	<b>3%</b>	<b>99 469</b>
<b>Surplus/(Deficit)</b>	<b>(16 737)</b>	<b>(6 113)</b>	<b>-</b>	<b>(8 310)</b>	<b>51</b>	<b>(3 056)</b>	<b>3 107</b>	<b>-102%</b>	<b>(6 113)</b>
Transfers and subsidies - capital (monetary alloc	21 200	13 879	-	1 110	1 125	6 940	(5 814)	-84%	13 879
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>	<b>(2 707)</b>	<b>-70%</b>	<b>7 766</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>	<b>(2 707)</b>	<b>-70%</b>	<b>7 766</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28 105</b>	<b>14 461</b>	<b>-</b>	<b>621</b>	<b>1 125</b>	<b>7 231</b>	<b>(6 105)</b>	<b>-84%</b>	<b>14 461</b>
Capital transfers recognised	28 052	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>28 105</b>	<b>14 461</b>	<b>-</b>	<b>621</b>	<b>1 125</b>	<b>7 231</b>	<b>(6 105)</b>	<b>-84%</b>	<b>8 064</b>
<b>Financial position</b>									
Total current assets	30 561	27 008	-	-	32 915	-	-	-	27 008
Total non current assets	199 936	186 958	-	-	198 036	-	-	-	186 958
Total current liabilities	24 238	43 195	-	-	38 588	-	-	-	43 195
Total non current liabilities	33 639	4 354	-	-	13 119	-	-	-	4 354
Community wealth/Equity	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>-</b>	<b>179 245</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>166 417</b>
<b>Cash flows</b>									
Net cash from (used) operating	13 891	10 524	-	(12 457)	(5 691)	5 147	10 838	211%	10 524
Net cash from (used) investing	(16 639)	(6 338)	-	2 379	1 875	(3 169)	(5 044)	159%	(11 976)
Net cash from (used) financing	120	-	-	32	61	-	(61)	#DIV/0!	34
<b>Cash/cash equivalents at the month/year end</b>	<b>6 836</b>	<b>13 650</b>	<b>9 464</b>	<b>-</b>	<b>5 709</b>	<b>11 442</b>	<b>5 733</b>	<b>50%</b>	<b>8 047</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	3 088	288	1 180	256	207	130	6 442	-	11 591
<b>Creditors Age Analysis</b>									
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) - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>38 473</b>	<b>42 872</b>	-	<b>2 852</b>	<b>16 039</b>	<b>21 436</b>	(5 398)	-25%	<b>34 585</b>
Executive and council		-	-	-	-	-	-	-	-	2 521
Finance and administration		38 473	42 872	-	2 852	16 039	21 436	(5 398)	-25%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>22 773</b>	<b>34 934</b>	-	<b>10 860</b>	<b>21 534</b>	<b>17 467</b>	4 067	23%	<b>34 140</b>
Community and social services		2 222	1 583	-	393	793	792	2	0%	1 265
Sport and recreation		0	4	-	2	2	2	0	13%	24
Public safety		20 533	33 335	-	10 459	20 727	16 667	4 059	24%	32 839
Housing		18	12	-	5	9	6	3	53%	11
Health		-	-	-	1	2	-	2	#DIV/0!	1
<i><b>Economic and environmental services</b></i>		<b>4 256</b>	<b>3 550</b>	-	<b>19</b>	<b>863</b>	<b>1 775</b>	(912)	-51%	<b>1 304</b>
Planning and development		1 419	1 183	-	6	288	592	(304)	-51%	-
Road transport		2 837	2 367	-	12	575	1 183	(608)	-51%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>35 320</b>	<b>28 245</b>	-	<b>7 089</b>	<b>14 420</b>	<b>14 122</b>	298	2%	<b>24 600</b>
Energy sources		19 440	18 604	-	4 401	9 098	9 302	(204)	-2%	15 414
Water management		10 011	4 193	-	1 116	2 147	2 097	50	2%	4 009
Waste water management		3 107	3 187	-	794	1 621	1 593	27	2%	2 793
Waste management		2 763	2 261	-	777	1 555	1 130	425	38%	2 385
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>100 822</b>	<b>109 601</b>	-	<b>20 819</b>	<b>52 855</b>	<b>54 801</b>	<b>(1 945)</b>	<b>-4%</b>	<b>94 630</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>38 051</b>	<b>33 890</b>	-	<b>10 482</b>	<b>17 829</b>	<b>16 945</b>	884	5%	<b>28 259</b>
Executive and council		8 001	8 653	-	3 272	6 400	4 326	2 073	48%	9 682
Finance and administration		30 050	25 237	-	7 210	11 429	12 619	(1 190)	-9%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>23 221</b>	<b>33 740</b>	-	<b>8 429</b>	<b>16 406</b>	<b>16 870</b>	(465)	-3%	<b>36 208</b>
Community and social services		1 585	1 709	-	514	985	854	130	15%	2 188
Sport and recreation		53	51	-	10	17	26	(9)	-35%	26
Public safety		21 461	31 639	-	7 836	15 264	15 819	(555)	-4%	33 784
Housing		7	299	-	69	140	150	(10)	-7%	207
Health		115	42	-	-	-	21	(21)	-100%	4
<i><b>Economic and environmental services</b></i>		<b>37 843</b>	<b>37 838</b>	-	<b>11 311</b>	<b>20 169</b>	<b>18 919</b>	1 250	7%	<b>3 556</b>
Planning and development		13 870	14 672	-	4 166	7 420	7 336	84	1%	1 324
Road transport		23 973	23 167	-	7 145	12 750	11 583	1 166	10%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>19 677</b>	<b>19 234</b>	-	<b>5 324</b>	<b>10 142</b>	<b>9 617</b>	525	5%	<b>26 022</b>
Energy sources		11 346	11 635	-	3 347	6 516	5 817	699	12%	9 270
Water management		4 160	3 721	-	888	1 678	1 861	(183)	-10%	2 933
Waste water management		2 190	1 787	-	486	914	893	21	2%	12 195
Waste management		1 981	2 092	-	603	1 034	1 046	(12)	-1%	1 625
<i><b>Other</b></i>		<b>16</b>	<b>12</b>	-	<b>1</b>	<b>4</b>	<b>6</b>	<b>(2)</b>	<b>-33%</b>	<b>7</b>
<b>Total Expenditure - Functional</b>	3	<b>118 808</b>	<b>124 715</b>	-	<b>35 548</b>	<b>64 550</b>	<b>62 358</b>	<b>2 192</b>	<b>4%</b>	<b>94 052</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(17 986)</b>	<b>(15 114)</b>	-	<b>(14 729)</b>	<b>(11 694)</b>	<b>(7 557)</b>	<b>(4 137)</b>	<b>55%</b>	<b>578</b>

**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) - Q2 Second Quarter**

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	-	701	1 405	1 308	97	7.4%	2 616
Vote 4 - BUDGET & TREASURY		36 281	40 257	-	2 151	14 634	20 128	(5 494)	-27.3%	40 257
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 583	-	393	795	792	3	0.4%	1 583
Vote 7 - SPORTS AND RECREATION		718	4	-	2	2	2	0	13.5%	4
Vote 8 - HOUSING		18	12	-	5	9	6	3	53.3%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	-	10 459	20 727	16 667	4 059	24.4%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	-	6	288	592	(304)	-51.4%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	-	777	1 555	1 130	425	37.6%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	-	794	1 621	1 593	27	1.7%	3 187
Vote 13 - WATER		10 011	4 193	-	1 116	2 147	2 097	50	2.4%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	-	4 401	9 098	9 302	(204)	-2.2%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>97 985</b>	<b>107 235</b>	<b>-</b>	<b>20 806</b>	<b>52 279</b>	<b>53 617</b>	<b>(1 338)</b>	<b>-2.5%</b>	<b>107 235</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	4 179	5 183	-	2 351	4 673	2 592	2 081	80.3%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	-	921	1 727	1 735	(8)	-0.5%	3 469
Vote 3 - CORPORATE SERVICES		8 297	7 742	-	1 853	3 377	3 871	(494)	-12.8%	7 742
Vote 4 - BUDGET & TREASURY		21 753	17 495	-	5 357	8 052	8 748	(695)	-7.9%	17 495
Vote 5 - PLANNING AND DEVEOLPMENT		628	1 029	-	198	348	515	(166)	-32.3%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 436	1 525	-	458	882	762	119	15.6%	1 525
Vote 7 - SPORTS AND RECREATION		275	269	-	67	124	134	(10)	-7.7%	269
Vote 8 - HOUSING		7	299	-	69	140	150	(10)	-6.6%	299
Vote 9 - PUBLIC SAFETY		21 461	31 639	-	7 836	15 264	15 819	(555)	-3.5%	31 639
Vote 10 - ROAD TRANSPORT		12 234	11 683	-	3 572	6 375	5 829	546	9.4%	11 683
Vote 11 - WASTE MANAGEMENT		1 981	2 092	-	603	1 034	1 046	(12)	-1.1%	2 092
Vote 12 - WASTE WATER MANAGEMENT		2 190	1 787	-	486	914	893	21	2.3%	1 787
Vote 13 - WATER		4 160	3 721	-	888	1 678	1 861	(183)	-9.8%	3 721
Vote 14 - ELECTRICITY		11 346	11 635	-	3 347	6 516	5 817	699	12.0%	11 635
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>93 769</b>	<b>99 569</b>	<b>-</b>	<b>28 007</b>	<b>51 103</b>	<b>49 772</b>	<b>1 332</b>	<b>2.7%</b>	<b>99 569</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>4 215</b>	<b>7 666</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 846</b>	<b>(2 670)</b>	<b>-69.4%</b>	<b>7 666</b>

**Table C4: Financial Performance (Revenue and Expenditure)**

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		4 505	4 914	-	85	4 773	2 457	2 316	94%	4 914
Service charges - electricity revenue		14 591	17 391	-	4 401	9 098	8 695	402	5%	17 391
Service charges - water revenue		2 203	2 926	-	1 116	2 147	1 463	684	47%	2 926
Service charges - sanitation revenue		1 753	1 861	-	801	1 628	931	698	75%	1 861
Service charges - refuse revenue		1 626	1 166	-	777	1 555	583	972	167%	1 166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 624	1 212	-	449	847	606	241	40%	1 212
Interest earned - external investments		366	673	-	101	241	336	(96)	-28%	673
Interest earned - outstanding debtors		53	559	-	149	262	279	(18)	-6%	559
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	-	10 365	20 510	16 205	4 305	27%	32 410
Licences and permits		363	927	-	95	218	464	(246)	-53%	927
Agency services		180	166	-	46	108	83	25	30%	166
Transfers and subsidies		29 142	29 002	-	1 282	9 688	14 501	(4 813)	-33%	29 002
Other revenue		206	150	-	30	80	75	5	7%	150
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>76 785</b>	<b>93 356</b>	<b>-</b>	<b>19 697</b>	<b>51 154</b>	<b>46 678</b>	<b>4 476</b>	<b>10%</b>	<b>93 356</b>
<b>Expenditure By Type</b>										
Employee related costs		29 731	29 911	-	8 694	15 563	14 956	608	4%	29 911
Remuneration of councillors		3 104	3 300	-	798	1 626	1 650	(24)	-1%	3 300
Debt impairment		16 630	25 958	-	6 482	12 963	12 979	(16)	0%	25 958
Depreciation & asset impairment		6 356	6 053	-	1 513	3 025	3 026	(1)	0%	6 053
Finance charges		1 083	-	-	-	-	-	-	-	-
Bulk purchases		10 238	10 463	-	2 896	5 859	5 232	628	12%	10 463
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		7 813	6 502	-	2 129	3 158	3 251	(93)	-3%	6 502
Transfers and subsidies		336	449	-	1 260	2 416	224	2 191	976%	449
Other expenditure		17 967	16 833	-	4 236	6 493	8 416	(1 923)	-23%	16 833
Loss on disposal of PPE		263	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>93 521</b>	<b>99 469</b>	<b>-</b>	<b>28 007</b>	<b>51 103</b>	<b>49 734</b>	<b>1 369</b>	<b>3%</b>	<b>99 469</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - Capital (monetary allocations)		(16 737)	(6 113)	-	(8 310)	51	(3 056)	3 107	(0)	(6 113)
(National / Provincial and District)		21 200	13 879	-	1 110	1 125	6 940	(5 814)	(0)	13 879
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>			<b>7 766</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>			<b>7 766</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>			<b>7 766</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4 463</b>	<b>7 766</b>	<b>-</b>	<b>(7 201)</b>	<b>1 176</b>	<b>3 883</b>			<b>7 766</b>

### 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) - Q2 Second Quarter

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		35	-	-	-	48	-	48	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	48	-	48	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	-	-	4	98	-	98	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	4	4	-	4	#DIV/0!	-
Public safety		-	-	-	-	94	-	94	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	1 448	-	9	264	724	(461)	-64%	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1 448	-	9	264	724	(461)	-64%	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		19 383	13 013	-	608	716	6 507	(5 790)	-89%	8 064
Energy sources		-	582	-	86	86	291	(205)	-71%	-
Water management		19 383	8 435	-	312	320	4 217	(3 897)	-92%	6 064
Waste water management		-	3 996	-	210	218	1 998	(1 780)	-89%	2 000
Waste management		-	-	-	-	92	-	92	#DIV/0!	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	19 417	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
<b>Funded by:</b>										
National Government		10 584	14 461	-	621	637	7 231	(6 594)	-91%	8 064
Provincial Government		17 468	-	-	-	489	-	489	#DIV/0!	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		28 052	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		52	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		28 105	14 461	-	621	1 125	7 231	(6 105)	-84%	8 064

**Table C6: Financial Position****WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		9 617	12 092	-	2 862	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		14 981	11 785	-	20 151	11 785
Other debtors		5 316	2 489	-	9 249	2 489
Current portion of long-term receivables		-	1	-	-	1
Inventory		647	641	-	653	641
<b>Total current assets</b>		<b>30 561</b>	<b>27 008</b>	<b>-</b>	<b>32 915</b>	<b>27 008</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 480	23 544	-	23 480	23 544
Investments in Associate		-	-	-	-	-
Property, plant and equipment		176 253	163 084	-	174 354	163 084
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		202	286	-	202	286
Other non-current assets		-	43	-	-	43
<b>Total non current assets</b>		<b>199 936</b>	<b>186 958</b>	<b>-</b>	<b>198 036</b>	<b>186 958</b>
<b>TOTAL ASSETS</b>		<b>230 497</b>	<b>213 966</b>	<b>-</b>	<b>230 951</b>	<b>213 966</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		1	6	-	(0)	6
Consumer deposits		800	715	-	816	715
Trade and other payables		20 877	18 631	-	14 701	18 631
Provisions		2 560	23 843	-	23 071	23 843
<b>Total current liabilities</b>		<b>24 238</b>	<b>43 195</b>	<b>-</b>	<b>38 588</b>	<b>43 195</b>
<b>Non current liabilities</b>						
Borrowing		-	-	-	-	-
Provisions		33 639	4 354	-	13 119	4 354
<b>Total non current liabilities</b>		<b>33 639</b>	<b>4 354</b>	<b>-</b>	<b>13 119</b>	<b>4 354</b>
<b>TOTAL LIABILITIES</b>		<b>57 876</b>	<b>47 549</b>	<b>-</b>	<b>51 707</b>	<b>47 549</b>
<b>NET ASSETS</b>	2	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>179 245</b>	<b>166 417</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		172 620	166 417	-	179 245	166 417
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>172 620</b>	<b>166 417</b>	<b>-</b>	<b>179 245</b>	<b>166 417</b>

## Table C7: Cash Flow

### WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 706	4 792	-	416	1 520	2 396	(875)	-37%	4 792
Service charges		25 893	23 225	-	7 582	15 021	11 612	3 408	29%	23 225
Other revenue		22 823	9 082	-	2 224	6 402	4 541	1 861	41%	9 082
Government - operating		27 000	24 103	-	521	11 824	12 051	(228)	-2%	24 103
Government - capital		2 799	13 879	-	-	1 718	6 940	(5 222)	-75%	13 879
Interest		218	673	-	168	338	336	1	0%	673
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(67 975)	(64 007)	-	(22 066)	(40 458)	(32 118)	8 340	-26%	(64 007)
Finance charges		-	(773)	-	-	-	(386)	(386)	100%	(773)
Transfers and Grants		(571)	(449)	-	(1 302)	(2 055)	(224)	1 830	-815%	(449)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>13 891</b>	<b>10 524</b>	<b>-</b>	<b>(12 457)</b>	<b>(5 691)</b>	<b>5 147</b>	<b>10 838</b>	<b>211%</b>	<b>10 524</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	3 000	3 000	-	3 000	#DIV/0!	-
<b>Payments</b>										
Capital assets		(16 639)	(6 338)	-	(621)	(1 125)	(3 169)	(2 044)	64%	(11 976)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(16 639)</b>	<b>(6 338)</b>	<b>-</b>	<b>2 379</b>	<b>1 875</b>	<b>(3 169)</b>	<b>(5 044)</b>	<b>159%</b>	<b>(11 976)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	32	61	-	61	#DIV/0!	34
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>120</b>	<b>-</b>	<b>-</b>	<b>32</b>	<b>61</b>	<b>-</b>	<b>(61)</b>	<b>#DIV/0!</b>	<b>34</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 628)</b>	<b>4 186</b>	<b>-</b>	<b>(10 046)</b>	<b>(3 755)</b>	<b>1 978</b>			<b>(1 417)</b>
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	9 464		5 709	11 442			8 047



## 6. Supporting Documentation

### Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	331	70	45	52	50	24	903	–	1 475	1 028	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 139	59	52	66	32	32	563	–	1 943	693	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	971	43	991	43	39	19	2 474	–	4 581	2 575	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	246	54	43	43	40	20	953	–	1 398	1 056	–	–
Receivables from Exchange Transactions - Waste Management	1600	235	42	33	36	32	14	508	–	900	590	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	151	18	15	16	12	20	947	–	1 179	995	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	14	1	1	1	3	1	94	–	115	99	–	–
<b>Total By Income Source</b>	<b>2000</b>	<b>3 088</b>	<b>288</b>	<b>1 180</b>	<b>256</b>	<b>207</b>	<b>130</b>	<b>6 442</b>	<b>–</b>	<b>11 591</b>	<b>7 035</b>	<b>–</b>	<b>–</b>
<b>2019/20 - totals only</b>		<b>934762</b>	<b>399801</b>	<b>445737</b>	<b>396926</b>	<b>321119</b>	<b>268103</b>	<b>6366770</b>	<b>0</b>	<b>9 133</b>	<b>7 353</b>	<b>–</b>	<b>–</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	232	23	106	28	22	20	734	–	1 165	804	–	–
Commercial	2300	1 443	61	879	67	35	34	2 221	–	4 739	2 357	–	–
Households	2400	1 414	204	195	161	150	76	3 487	–	5 687	3 874	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>3 088</b>	<b>288</b>	<b>1 180</b>	<b>256</b>	<b>207</b>	<b>130</b>	<b>6 442</b>	<b>–</b>	<b>11 591</b>	<b>7 035</b>	<b>–</b>	<b>–</b>

### Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2021/22									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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
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	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Type</b>	<b>1000</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second Quarter

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2021/22			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.2%	6.1%	0.0%	0.0%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.1%	11.2%	0.0%	8.2%	11.2%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	126.1%	62.5%	0.0%	85.3%	62.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39.7%	28.0%	0.0%	7.4%	28.0%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		26.4%	15.3%	0.0%	57.5%	15.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	11.2%	7.0%	7.0%	7.0%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	64.3%	55.0%	55.0%	40.0%	30.0%
Employee costs	Employee costs/Total Revenue - capital revenue		38.7%	32.0%	0.0%	30.4%	32.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	2.1%	0.0%	0.6%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		9.7%	6.5%	0.0%	0.0%	3.5%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		234.7%	450.9%	#DIV/0!	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		60.7%	41.7%	#DIV/0!	152.0%	41.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9.7%	9.1%	0.0%	0.0%	9.1%

## 7. 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
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**OFFICE OF THE MUNICIPAL MANAGER**

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VERWYSINGSNOMMER : REFERENCE NUMBER : NAVRAE : ENQUIRIES :	Tel. (023) 551 1019  Faks/Fax (023) 5511019
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**QUALITY CERTIFICATE**

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I, Alida Groenewald, Senior Manager Finance and Corporate Services, 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 second quarter of 2021/2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Ms. A Groenewald

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature ..... *Alida Groenewald* .....

Date ..... 2022-01-18 .....

## 8. Recommendation

- (a) That Council notes the contents of this report and supporting documentations for the second quarter of 2021/2022 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.