

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE MONTH ENDING
JANUARY 2022**

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1. Mayors Report

The monthly budget statement for January 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The January 2022 Monthly budget statement is the Seventh 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 January 2022.

| Operating Budget | | | | |
|--|------------------------|------------------------|-------------------|---------------|
| R thousands | Original Budget | Adjusted Budget | YTD Actual | YTD % |
| Total Revenue (Incl. Capital transfers and contributions) | 107 234 824 | - | 66 055 616 | 61.60 |
| Total Expenditure | 99 468 746 | - | 58 272 869 | 58.58 |
| Surplus (Deficit) (Incl Capital transfers) | 7 766 078 | - | 7 782 747 | 100.21 |
| Capital Budget | | | | |
| R thousands | Original Budget | Adjusted Budget | YTD Actual | YTD % |
| Total Capital expenditure | 13 879 050 | - | 1 329 575 | 9.58 |
| Sources of Finance | | | | |
| <i>National Government - MIG</i> | 6 383 050 | - | 406 587 | 6.37 |
| <i>National Government - WSIG</i> | 7 496 000 | - | 434 388 | 5.79 |
| <i>Municipal Interventions Grant</i> | - | - | 488 600 | - |
| Total Funding Sources of Capital | 13 879 050 | - | 1 329 575 | 9.58 |

Operating Revenue

The Municipality have generated 61.6% or R 66,056 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is at 105,60% 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 January 2022 was R 4,840 million under the budget.

Operating Expenditure

Operating expenditure of R 58,273 million for the period up to the end of January 2022 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R3,659 million. That will bring the total expenditure effectively at R 61,932 million to date. The expenditure to date is over the budget year-to-date amount and stands on 6,74% over.

Capital Expenditure

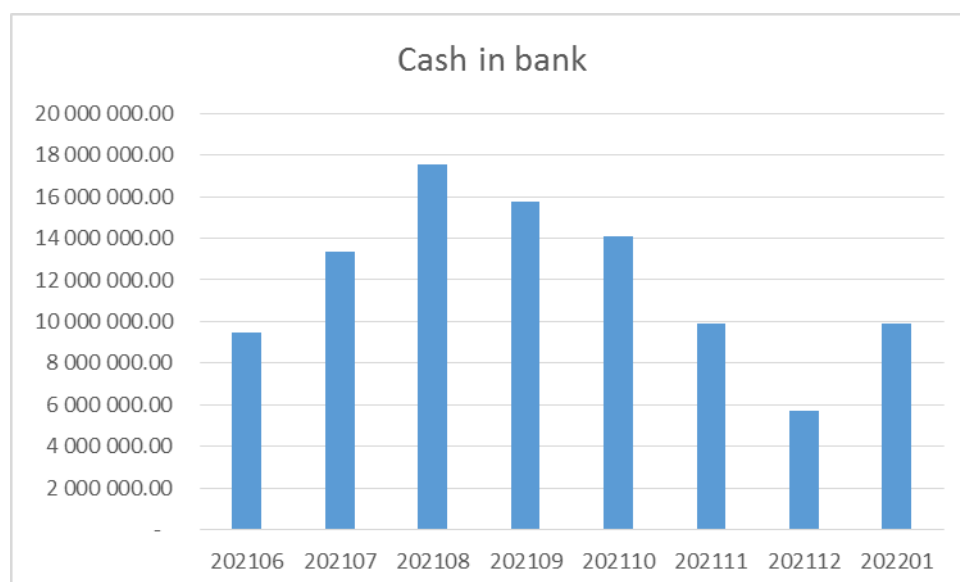
The total capital payments done during January 2022 amounted to R204 330. The year-to-date total capital expenditure amounts to R1.330 million 15.76% of the total annual capital budget.

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 0,450. The closing balance for the month ended January 2022 is R9,914 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.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%. The target could not yet be achieved during this financial year.

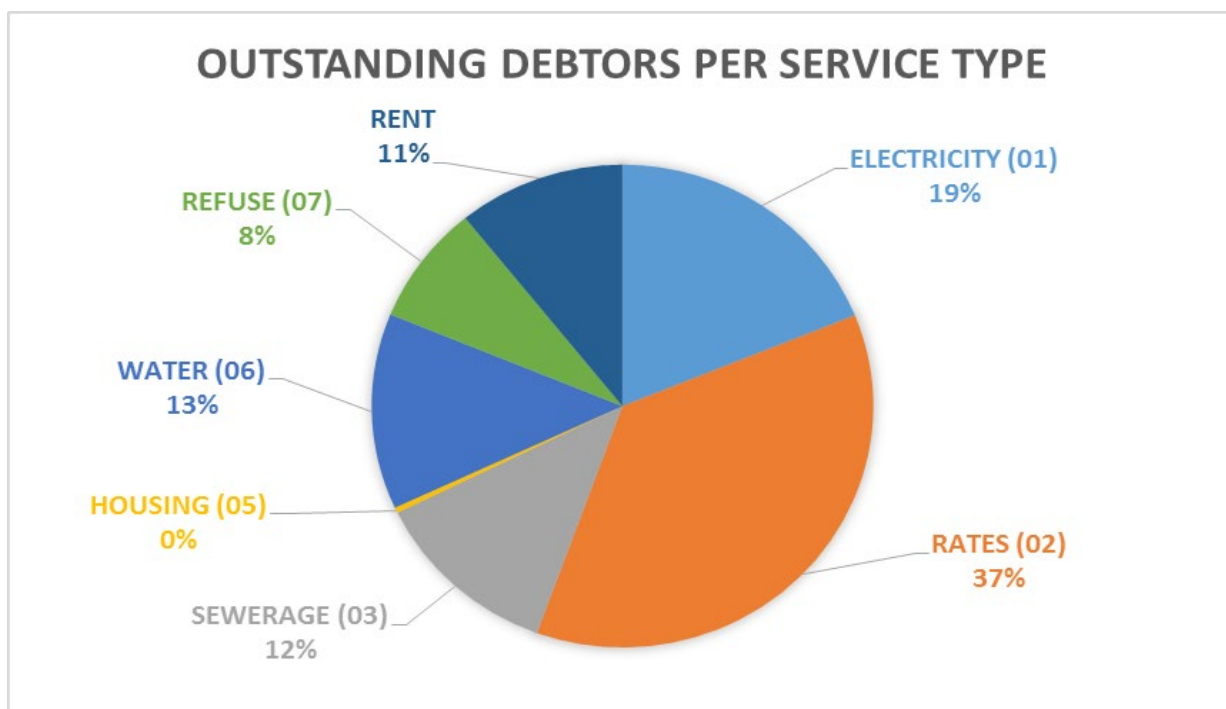
The following graph shows the movement in the monthly cash available:



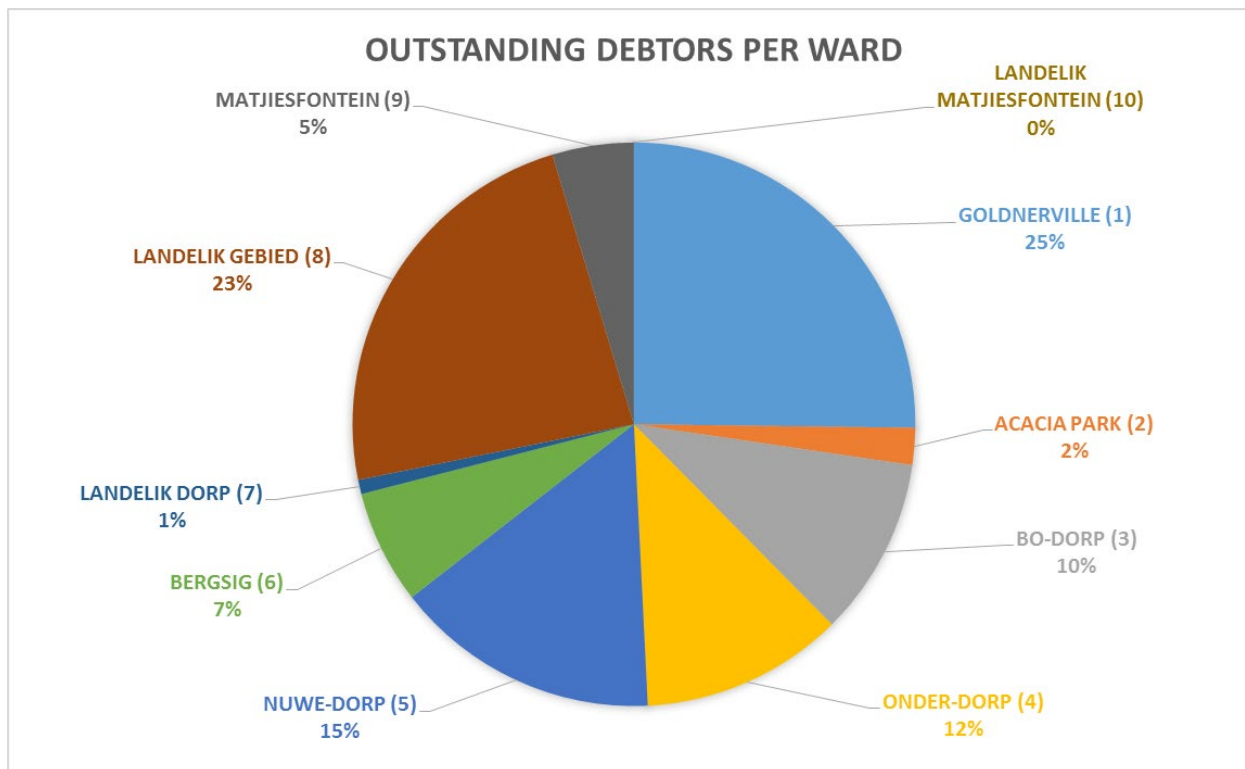
Debtors

The Outstanding Debtors of the Municipality amounts to R 11,960 million for the month ended January 2022, (R 11,591 million previous month). There was a increase of R 0.369 million in the total outstanding amount since the previous month (decrease of R 0,199 million previous month). The payment rate for 2020/2021 financial year was 99,67%. At the end of January 2022 the payment rate was 86.52% (previous month 86.69%). The total amount outstanding for longer than 12 months is R 6,895 million and this amounts to 57,65% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 8,524 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.

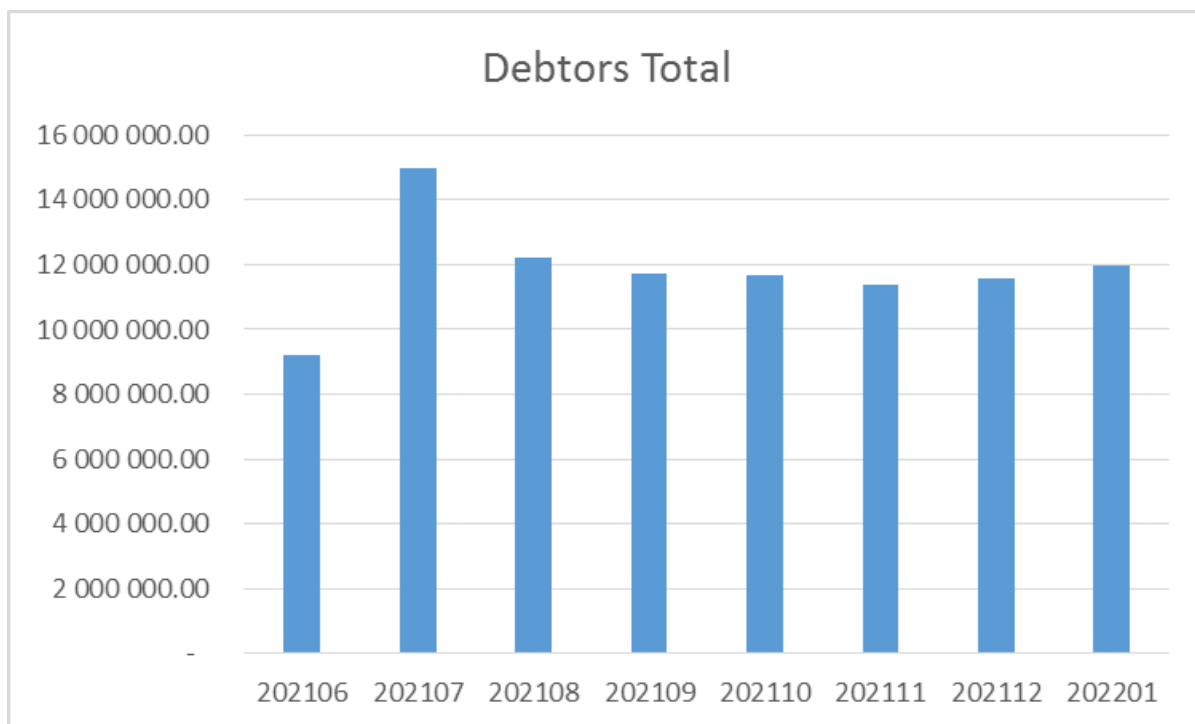
The following graph shows the the outstanding debtors per ward as at the end of January 2022:



The following graph shows the the outstanding debtors per service type as at the end of January 2022:



The following graphs shows the level of the incline in the total debtors over the year-to-date period:

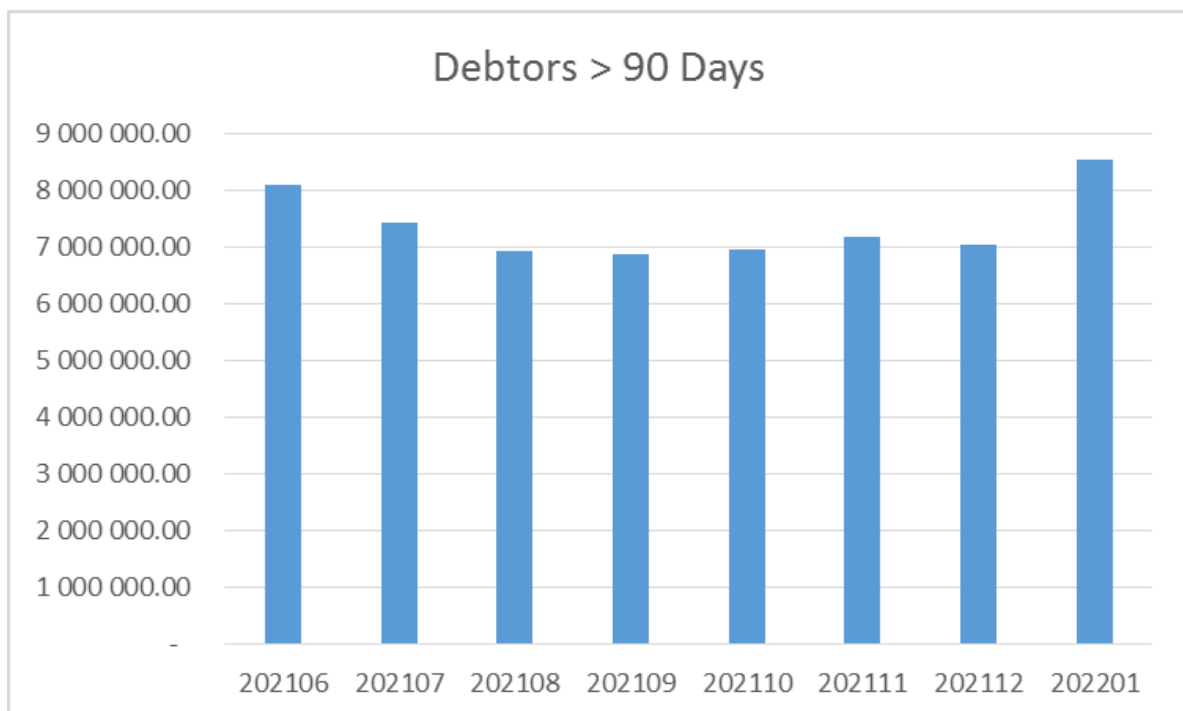


If it is taken into account that the annual rates are levied in July 2021 and the monthly instalment are paid over the remainder of the financial year there should be a monthly decrease in the total debtors amount. The opposite is clearly visible.

The following graph shows the level of the total outstanding longer than one year:

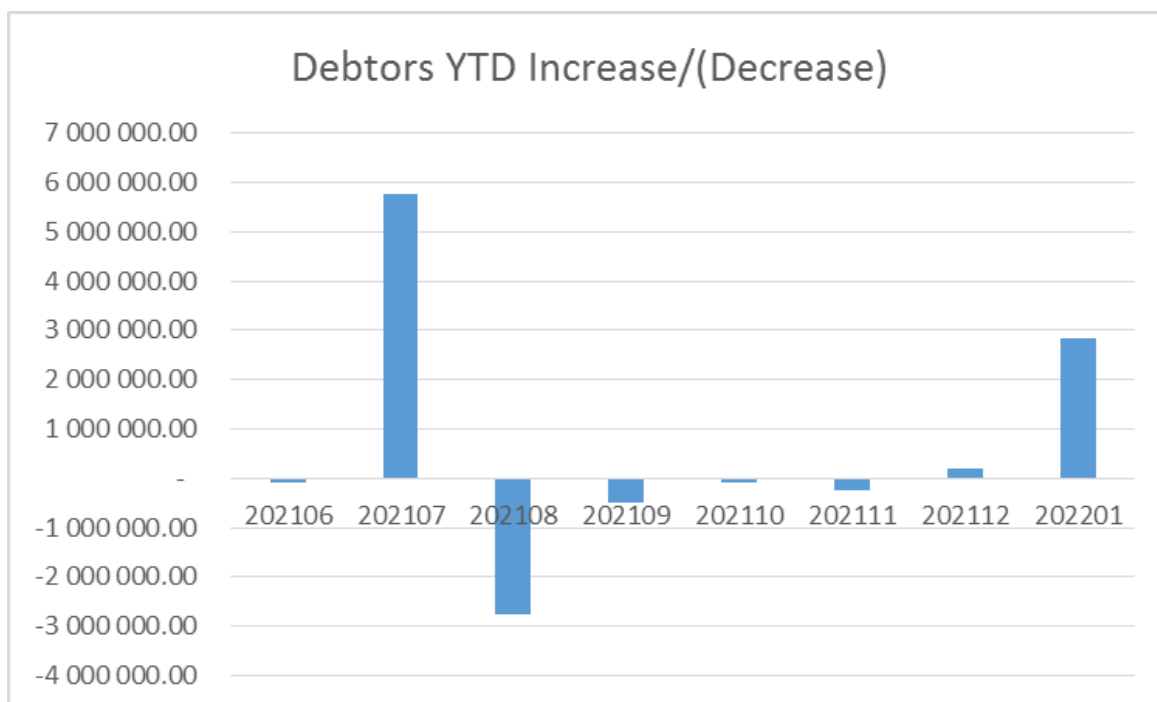


The following graph shows the level of the total outstanding amounts longer than 90 days:



There was a decline in old outstanding amounts between June 2021 and September 2021 but thereafter the opposite effect started to occur.

The following graph shows the decrease and increase in the monthly total outstanding debtors:



The ideal position of the movement must move below the zero line, which means that arrears are paid on but the trend has changed since November 2021.

Creditors

Total outstanding creditors amount to R 0 for the month ending January 2022. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 August 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 August 2019 municipalities are required to utilise existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MCCR.

| Cost Containment In-Year Reoprt | | | | | | | |
|--|---------------------|------------------|--------------------|---------------------|--------------------|-------------------------------|-----------------------|
| Cost containment Measures | ANNUAL BUDGET | MONTHLY BUDGET | BUDGET YTD | EXPENCE THIS PERIOD | EXPENCE YTD | OVER OR (SAVINGS) THIS PERIOD | OVER OR (SAVINGS) YTD |
| | R' | R' | R' | R' | R' | R' | R' |
| Use of consultants | 9 511 932 | 792 661 | 5 548 627 | 184 191 | 3 877 918 | (608 470) | (1 670 709) |
| Vehicles used for political office bearers | - | - | - | - | - | - | - |
| Travel and subsistence | 546 216 | 45 518 | 318 626 | 21 809 | 261 521 | (23 709) | (57 105) |
| Domestic accommodation | 393 372 | 32 781 | 229 467 | 9 780 | 80 785 | (23 001) | (148 682) |
| Sponsorships, events and catering | 69 480 | 5 790 | 40 530 | 5 646 | 21 421 | (144) | (19 109) |
| Communication | 528 588 | 44 049 | 308 343 | 20 132 | 158 838 | (23 917) | (149 505) |
| Overtime | 719 688 | 59 974 | 419 818 | 99 695 | 598 433 | 39 721 | 178 615 |
| Total | R 11 769 276 | R 980 773 | R 6 865 411 | R 341 252 | R 4 998 915 | (639 521) | (1 866 496) |

Red flagged amounts are items that exceed the budgeted amount. Overtime management is currently the biggest item that needs urgent attention. At the current trend the budgeted amount will be overspent with nearly 50%.

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) Table 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 - M07 January

| 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 |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 4 505 | 4 914 | - | 30 | 4 803 | 2 867 | 1 937 | 68% | 4 914 |
| Service charges | 20 173 | 23 343 | - | 2 527 | 16 955 | 13 617 | 3 338 | 25% | 23 343 |
| Investment revenue | 366 | 673 | - | 36 | 277 | 392 | (116) | -29% | 673 |
| Transfers and subsidies | 29 142 | 29 002 | - | 7 379 | 17 067 | 16 918 | 150 | 1% | 29 002 |
| Other own revenue | 22 598 | 35 424 | - | 3 600 | 25 624 | 20 664 | 4 960 | 24% | 35 424 |
| Total Revenue (excluding capital transfers and contributions) | 76 785 | 93 356 | - | 13 572 | 64 726 | 54 458 | 10 269 | 19% | 93 356 |
| Employee costs | 29 731 | 29 911 | - | 2 432 | 17 995 | 17 448 | 547 | 3% | 29 911 |
| Remuneration of Councillors | 3 104 | 3 300 | - | 262 | 1 888 | 1 925 | (38) | -2% | 3 300 |
| Depreciation & asset impairment | 6 356 | 6 053 | - | 504 | 3 530 | 3 531 | (1) | -0% | 6 053 |
| Finance charges | 1 083 | - | - | - | - | - | - | - | - |
| Inventory consumed and bulk purchases | 10 238 | 10 463 | - | 824 | 6 684 | 6 103 | 580 | 10% | 10 463 |
| Transfers and subsidies | 336 | 449 | - | 219 | 2 635 | 262 | 2 373 | 906% | 449 |
| Other expenditure | 42 673 | 49 292 | - | 2 928 | 25 542 | 28 754 | (3 212) | -11% | 49 292 |
| Total Expenditure | 93 521 | 99 469 | - | 7 169 | 58 273 | 58 023 | 249 | 0% | 99 469 |
| Surplus/(Deficit) | (16 737) | (6 113) | - | 6 403 | 6 453 | (3 566) | 10 019 | -281% | (6 113) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 21 200 | 13 879 | - | 204 | 1 330 | 8 096 | ### | -84% | 13 879 |
| Transfers and subsidies - capital (monetary allocations) (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 | 4 463 | 7 766 | - | 6 607 | 7 783 | 4 530 | 3 253 | 72% | 7 766 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 4 463 | 7 766 | - | 6 607 | 7 783 | 4 530 | 3 253 | 72% | 7 766 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 28 105 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |
| Capital transfers recognised | 28 052 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | 52 | - | - | - | - | - | - | - | - |
| Total sources of capital funds | 28 105 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |
| Financial position | | | | | | | | | |
| Total current assets | 30 561 | 27 008 | - | - | 38 763 | - | - | - | 27 008 |
| Total non current assets | 199 936 | 186 958 | - | - | 197 736 | - | - | - | 186 958 |
| Total current liabilities | 24 238 | 43 195 | - | - | 36 947 | - | - | - | 43 195 |
| Total non current liabilities | 33 639 | 4 354 | - | - | 13 119 | - | - | - | 4 354 |
| Community wealth/Equity | 172 620 | 166 417 | - | - | 186 434 | - | - | - | 166 417 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 13 891 | 10 524 | - | 4 403 | (1 288) | 6 005 | 7 293 | 121% | 10 524 |
| Net cash from (used) investing | (16 639) | (6 338) | - | (204) | 1 670 | (3 697) | (5 368) | 145% | (6 338) |
| Net cash from (used) financing | 120 | - | - | 6 | 68 | - | (68) | #DIV/0! | - |
| Cash/cash equivalents at the month/year end | 6 836 | 13 650 | 9 464 | - | 9 914 | 11 772 | 1 858 | 16% | 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 | 629 | 0 | 2 806 | 274 | 258 | 1 097 | 6 895 | - | 11 960 |
| 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) - M07 January

| 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 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 38 473 | 42 872 | - | 7 699 | 23 738 | 25 009 | (1 271) | -5% | 42 872 |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 38 473 | 42 872 | - | 7 699 | 23 738 | 25 009 | (1 271) | -5% | 42 872 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 22 773 | 34 934 | - | 3 551 | 25 084 | 20 378 | 4 706 | 23% | 34 934 |
| Community and social services | | 2 222 | 1 583 | - | 132 | 925 | 924 | 2 | 0% | 1 583 |
| Sport and recreation | | 0 | 4 | - | - | 2 | 2 | (0) | -3% | 4 |
| Public safety | | 20 533 | 33 335 | - | 3 418 | 24 145 | 19 445 | 4 700 | 24% | 33 335 |
| Housing | | 18 | 12 | - | 2 | 11 | 7 | 4 | 53% | 12 |
| Health | | - | - | - | 0 | 1 | - | 1 | #DIV/0! | - |
| <i>Economic and environmental services</i> | | 1 419 | 1 183 | - | - | 288 | 690 | (403) | -58% | 1 183 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 1 419 | 1 183 | - | - | 288 | 690 | (403) | -58% | 1 183 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 35 320 | 28 245 | - | 2 526 | 16 946 | 16 476 | 470 | 3% | 28 245 |
| Energy sources | | 19 440 | 18 604 | - | 1 599 | 10 697 | 10 852 | (155) | -1% | 18 604 |
| Water management | | 10 011 | 4 193 | - | 396 | 2 543 | 2 446 | 97 | 4% | 4 193 |
| Waste water management | | 3 107 | 3 187 | - | 276 | 1 897 | 1 859 | 38 | 2% | 3 187 |
| Waste management | | 2 763 | 2 261 | - | 254 | 1 809 | 1 319 | 490 | 37% | 2 261 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 97 985 | 107 235 | - | 13 776 | 66 056 | 62 554 | 3 502 | 6% | 107 235 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 38 051 | 33 890 | - | 1 946 | 19 775 | 19 769 | 6 | 0% | 33 890 |
| Executive and council | | 8 001 | 8 653 | - | 855 | 7 255 | 5 047 | 2 207 | 44% | 8 653 |
| Finance and administration | | 30 050 | 25 237 | - | 1 091 | 12 520 | 14 722 | (2 202) | -15% | 25 237 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 23 163 | 33 719 | - | 2 692 | 19 098 | 19 670 | (572) | -3% | 33 719 |
| Community and social services | | 1 585 | 1 709 | - | 135 | 1 120 | 997 | 123 | 12% | 1 709 |
| Sport and recreation | | 53 | 51 | - | 4 | 21 | 30 | (9) | -30% | 51 |
| Public safety | | 21 461 | 31 639 | - | 2 530 | 17 794 | 18 456 | (662) | -4% | 31 639 |
| Housing | | 7 | 299 | - | 23 | 163 | 175 | (12) | -7% | 299 |
| Health | | 57 | 21 | - | - | - | 12 | (12) | -100% | 21 |
| <i>Economic and environmental services</i> | | 12 614 | 12 613 | - | 1 159 | 7 882 | 7 357 | 525 | 7% | 12 613 |
| Planning and development | | 628 | 1 029 | - | 51 | 399 | 600 | (202) | -34% | 1 029 |
| Road transport | | 11 987 | 11 583 | - | 1 109 | 7 484 | 6 757 | 727 | 11% | 11 583 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 19 677 | 19 234 | - | 1 372 | 11 514 | 11 220 | 294 | 3% | 19 234 |
| Energy sources | | 11 346 | 11 635 | - | 925 | 7 441 | 6 787 | 655 | 10% | 11 635 |
| Water management | | 4 160 | 3 721 | - | 207 | 1 884 | 2 171 | (287) | -13% | 3 721 |
| Waste water management | | 2 190 | 1 787 | - | 114 | 1 028 | 1 042 | (14) | -1% | 1 787 |
| Waste management | | 1 981 | 2 092 | - | 126 | 1 160 | 1 220 | (60) | -5% | 2 092 |
| <i>Other</i> | | 16 | 12 | - | - | 4 | 7 | (3) | -43% | 12 |
| Total Expenditure - Functional | 3 | 93 521 | 99 469 | - | 7 169 | 58 273 | 58 023 | 249 | 0% | 99 469 |
| Surplus/ (Deficit) for the year | | 4 463 | 7 766 | - | 6 607 | 7 783 | 4 530 | 3 253 | 72% | 7 766 |

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

| 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 | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL & COUNCIL | | - | - | - | - | - | - | - | - | - |
| Vote 2 - MUNICIPAL MANAGER | | - | - | - | - | - | - | - | - | - |
| Vote 3 - CORPORATE SERVICES | | 2 192 | 2 616 | - | 196 | 1 600 | 1 526 | 74 | 4.9% | 2 616 |
| Vote 4 - BUDGET & TREASURY | | 36 281 | 40 257 | - | 7 503 | 22 137 | 23 483 | (1 346) | -5.7% | 40 257 |
| Vote 5 - PLANNING AND DEVELOPMENT | | - | - | - | - | - | - | - | - | - |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 1 504 | 1 583 | - | 132 | 926 | 924 | 3 | 0.3% | 1 583 |
| Vote 7 - SPORTS AND RECREATION | | 718 | 4 | - | - | 2 | 2 | (0) | -2.7% | 4 |
| Vote 8 - HOUSING | | 18 | 12 | - | 2 | 11 | 7 | 4 | 53.3% | 12 |
| Vote 9 - PUBLIC SAFETY | | 20 533 | 33 335 | - | 3 418 | 24 145 | 19 445 | 4 700 | 24.2% | 33 335 |
| Vote 10 - ROAD TRANSPORT | | 1 419 | 1 183 | - | - | 288 | 690 | (403) | -58.3% | 1 183 |
| Vote 11 - WASTE MANAGEMENT | | 2 763 | 2 261 | - | 254 | 1 809 | 1 319 | 490 | 37.2% | 2 261 |
| Vote 12 - WASTE WATER MANAGEMENT | | 3 107 | 3 187 | - | 276 | 1 897 | 1 859 | 38 | 2.0% | 3 187 |
| Vote 13 - WATER | | 10 011 | 4 193 | - | 396 | 2 543 | 2 446 | 97 | 4.0% | 4 193 |
| Vote 14 - ELECTRICITY | | 19 440 | 18 604 | - | 1 599 | 10 697 | 10 852 | (155) | -1.4% | 18 604 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 97 985 | 107 235 | - | 13 776 | 66 056 | 62 554 | 3 502 | 5.6% | 107 235 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - MAYORAL & COUNCIL | | 4 179 | 5 183 | - | 581 | 5 254 | 3 024 | 2 230 | 73.8% | 5 183 |
| Vote 2 - MUNICIPAL MANAGER | | 3 822 | 3 469 | - | 274 | 2 000 | 2 024 | (23) | -1.2% | 3 469 |
| Vote 3 - CORPORATE SERVICES | | 8 297 | 7 742 | - | 412 | 3 789 | 4 516 | (728) | -16.1% | 7 742 |
| Vote 4 - BUDGET & TREASURY | | 21 753 | 17 495 | - | 679 | 8 732 | 10 205 | (1 474) | -14.4% | 17 495 |
| Vote 5 - PLANNING AND DEVELOPMENT | | 628 | 1 029 | - | 51 | 399 | 600 | (202) | -33.6% | 1 029 |
| Vote 6 - COMMUNITY AND SOCIAL SERV | | 1 436 | 1 525 | - | 121 | 1 003 | 889 | 113 | 12.7% | 1 525 |
| Vote 7 - SPORTS AND RECREATION | | 275 | 269 | - | 18 | 142 | 157 | (15) | -9.5% | 269 |
| Vote 8 - HOUSING | | 7 | 299 | - | 23 | 163 | 175 | (12) | -6.7% | 299 |
| Vote 9 - PUBLIC SAFETY | | 21 461 | 31 639 | - | 2 530 | 17 794 | 18 456 | (662) | -3.6% | 31 639 |
| Vote 10 - ROAD TRANSPORT | | 11 987 | 11 583 | - | 1 109 | 7 484 | 6 757 | 727 | 10.8% | 11 583 |
| Vote 11 - WASTE MANAGEMENT | | 1 981 | 2 092 | - | 126 | 1 160 | 1 220 | (60) | -4.9% | 2 092 |
| Vote 12 - WASTE WATER MANAGEMENT | | 2 190 | 1 787 | - | 114 | 1 028 | 1 042 | (14) | -1.3% | 1 787 |
| Vote 13 - WATER | | 4 160 | 3 721 | - | 207 | 1 884 | 2 171 | (287) | -13.2% | 3 721 |
| Vote 14 - ELECTRICITY | | 11 346 | 11 635 | - | 925 | 7 441 | 6 787 | 655 | 9.6% | 11 635 |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 93 521 | 99 469 | - | 7 169 | 58 273 | 58 023 | 249 | 0.4% | 99 469 |
| Surplus/ (Deficit) for the year | 2 | 4 463 | 7 766 | - | 6 607 | 7 783 | 4 530 | 3 253 | 71.8% | 7 766 |

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

| Description | Ref | Budget Year 2021/22 | | | | | | | | Full Year Forecast |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|---------------|----------------|--------------------|
| | | 2020/21 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | |
| Property rates | | 4 505 | 4 914 | – | 30 | 4 803 | 2 867 | 1 937 | 68% | 4 914 |
| Service charges - electricity revenue | | 14 591 | 17 391 | – | 1 599 | 10 697 | 10 145 | 553 | 5% | 17 391 |
| Service charges - water revenue | | 2 203 | 2 926 | – | 396 | 2 543 | 1 707 | 837 | 49% | 2 926 |
| Service charges - sanitation revenue | | 1 753 | 1 861 | – | 277 | 1 906 | 1 086 | 820 | 76% | 1 861 |
| Service charges - refuse revenue | | 1 626 | 1 166 | – | 254 | 1 809 | 680 | 1 129 | 166% | 1 166 |
| Rental of facilities and equipment | | 1 624 | 1 212 | – | 135 | 982 | 707 | 275 | 39% | 1 212 |
| Interest earned - external investments | | 366 | 673 | – | 36 | 277 | 392 | (116) | -29% | 673 |
| Interest earned - outstanding debtors | | 53 | 559 | – | 24 | 286 | 326 | (40) | -12% | 559 |
| Dividends received | | – | – | – | – | – | – | – | – | – |
| Fines, penalties and forfeits | | 20 170 | 32 410 | – | 3 381 | 23 890 | 18 906 | 4 984 | 26% | 32 410 |
| Licences and permits | | 363 | 927 | – | 38 | 255 | 541 | (286) | -53% | 927 |
| Agency services | | 180 | 166 | – | 18 | 126 | 97 | 29 | 30% | 166 |
| Transfers and subsidies | | 29 142 | 29 002 | – | 7 379 | 17 067 | 16 918 | 150 | 1% | 29 002 |
| Other revenue | | 206 | 150 | – | 5 | 84 | 87 | (3) | -3% | 150 |
| Gains | | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | 76 785 | 93 356 | – | 13 572 | 64 726 | 54 458 | 10 269 | 19% | 93 356 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 29 731 | 29 911 | – | 2 432 | 17 995 | 17 448 | 547 | 3% | 29 911 |
| Remuneration of councillors | | 3 104 | 3 300 | – | 262 | 1 888 | 1 925 | (38) | -2% | 3 300 |
| Debt impairment | | 16 630 | 25 958 | – | 2 161 | 15 124 | 15 142 | (18) | 0% | 25 958 |
| Depreciation & asset impairment | | 6 356 | 6 053 | – | 504 | 3 530 | 3 531 | (1) | 0% | 6 053 |
| Finance charges | | 1 083 | – | – | – | – | – | – | – | – |
| Bulk purchases - electricity | | 10 238 | 10 463 | – | 824 | 6 684 | 6 103 | 580 | 10% | 10 463 |
| Inventory consumed | | – | – | – | – | – | – | – | – | – |
| Contracted services | | 7 813 | 6 502 | – | 84 | 3 242 | 3 793 | (551) | -15% | 6 502 |
| Transfers and subsidies | | 336 | 449 | – | 219 | 2 635 | 262 | 2 373 | 906% | 449 |
| Other expenditure | | 17 967 | 16 833 | – | 684 | 7 177 | 9 819 | (2 642) | -27% | 16 833 |
| Losses | | 263 | – | – | – | – | – | – | – | – |
| Total Expenditure | | 93 521 | 99 469 | – | 7 169 | 58 273 | 58 023 | 249 | 0% | 99 469 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | (16 737) | (6 113) | – | 6 403 | 6 453 | (3 566) | 10 019 | (0) | (6 113) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) | | 21 200 | 13 879 | – | 204 | 1 330 | 8 096 | (6 767) | (0) | 13 879 |
| Transfers and subsidies - capital (in-kind - all) | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | | 4 463 | 7 766 | – | 6 607 | 7 783 | 4 530 | | | 7 766 |
| Taxation | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after taxation | | 4 463 | 7 766 | – | 6 607 | 7 783 | 4 530 | | | 7 766 |
| Attributable to minorities | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) attributable to municipality | | 4 463 | 7 766 | – | 6 607 | 7 783 | 4 530 | | | 7 766 |
| Share of surplus/ (deficit) of associate | | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | | 4 463 | 7 766 | – | 6 607 | 7 783 | 4 530 | | | 7 766 |

Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

| 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

| | | | | | | | | | | |
|---|---|--------|--------|---|-----|-------|-------|---------|---------|--------|
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 35 | - | - | - | 48 | - | 48 | #DIV/0! | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | 35 | - | - | - | 48 | - | 48 | #DIV/0! | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | - | 98 | - | 98 | #DIV/0! | - |
| Community and social services | | - | - | - | - | - | - | - | - | - |
| Sport and recreation | | - | - | - | - | 4 | - | 4 | #DIV/0! | - |
| Public safety | | - | - | - | - | 94 | - | 94 | #DIV/0! | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | - | 1 448 | - | 164 | 427 | 845 | (417) | -49% | 1 448 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 1 448 | - | 164 | 427 | 845 | (417) | -49% | 1 448 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 19 383 | 13 214 | - | 40 | 757 | 7 708 | (6 952) | -90% | 13 214 |
| Energy sources | | - | 582 | - | 40 | 126 | 339 | (213) | -63% | 582 |
| Water management | | 19 383 | 8 636 | - | - | 320 | 5 037 | (4 717) | -94% | 8 636 |
| Waste water management | | - | 3 996 | - | - | 218 | 2 331 | (2 113) | -91% | 3 996 |
| Waste management | | - | - | - | - | 92 | - | 92 | #DIV/0! | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 19 417 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |
| Funded by: | | | | | | | | | | |
| National Government | | 10 584 | 14 662 | - | 204 | 841 | 8 553 | (7 712) | -90% | 14 662 |
| Provincial Government | | 17 468 | - | - | - | 489 | - | 489 | #DIV/0! | - |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 28 052 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | 52 | - | - | - | - | - | - | - | - |
| Total Capital Funding | | 28 105 | 14 662 | - | 204 | 1 330 | 8 553 | (7 224) | -84% | 14 662 |

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M07 January

| Description | Ref | 2020/21 | Budget Year 2021/22 | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 9 617 | 12 092 | - | 7 067 | 12 092 |
| Call investment deposits | | - | - | - | - | - |
| Consumer debtors | | 14 981 | 11 785 | - | 21 594 | 11 785 |
| Other debtors | | 5 316 | 2 489 | - | 9 443 | 2 489 |
| Current portion of long-term receivables | | - | 1 | - | - | 1 |
| Inventory | | 647 | 641 | - | 659 | 641 |
| Total current assets | | 30 561 | 27 008 | - | 38 763 | 27 008 |
| Non current assets | | | | | | |
| 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 | - | 174 054 | 163 084 |
| Biological | | - | - | - | - | - |
| Intangible | | 202 | 286 | - | 202 | 286 |
| Other non-current assets | | - | 43 | - | - | 43 |
| Total non current assets | | 199 936 | 186 958 | - | 197 736 | 186 958 |
| TOTAL ASSETS | | 230 497 | 213 966 | - | 236 500 | 213 966 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | - | - | - | - | - |
| Borrowing | | 1 | 6 | - | (0) | 6 |
| Consumer deposits | | 800 | 715 | - | 816 | 715 |
| Trade and other payables | | 20 877 | 18 631 | - | 13 109 | 18 631 |
| Provisions | | 2 560 | 23 843 | - | 23 021 | 23 843 |
| Total current liabilities | | 24 238 | 43 195 | - | 36 947 | 43 195 |
| Non current liabilities | | | | | | |
| Borrowing | | - | - | - | - | - |
| Provisions | | 33 639 | 4 354 | - | 13 119 | 4 354 |
| Total non current liabilities | | 33 639 | 4 354 | - | 13 119 | 4 354 |
| TOTAL LIABILITIES | | 57 876 | 47 549 | - | 50 065 | 47 549 |
| NET ASSETS | 2 | 172 620 | 166 417 | - | 186 434 | 166 417 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 172 620 | 166 417 | - | 186 434 | 166 417 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 172 620 | 166 417 | - | 186 434 | 166 417 |

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

| 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 |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 3 706 | 4 792 | - | 88 | 1 608 | 2 795 | (1 187) | -42% | 4 792 |
| Service charges | | 25 893 | 23 225 | - | 2 559 | 17 580 | 13 548 | 4 032 | 30% | 23 225 |
| Other revenue | | 22 823 | 9 082 | - | 5 843 | 12 245 | 5 298 | 6 947 | 131% | 9 082 |
| Transfers and Subsidies - Operational | | 27 000 | 24 103 | - | 521 | 12 345 | 14 060 | (1 715) | -12% | 24 103 |
| Transfers and Subsidies - Capital | | 2 799 | 13 879 | - | - | 1 718 | 8 096 | (6 378) | -79% | 13 879 |
| Interest | | 218 | 673 | - | 32 | 370 | 392 | (23) | -6% | 673 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (67 975) | (64 007) | - | (4 631) | (45 089) | (37 471) | (7 617) | 20% | (64 007) |
| Finance charges | | - | (773) | - | - | - | (451) | 451 | -100% | (773) |
| Transfers and Grants | | (571) | (449) | - | (9) | (2 064) | (262) | (1 803) | 688% | (449) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 13 891 | 10 524 | - | 4 403 | (1 288) | 6 005 | 7 293 | 121% | 10 524 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | 3 000 | - | 3 000 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Capital assets | | (16 639) | (6 338) | - | (204) | (1 330) | (3 697) | 2 368 | -64% | (6 338) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (16 639) | (6 338) | - | (204) | 1 670 | (3 697) | (5 368) | 145% | (6 338) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 120 | - | - | 6 | 68 | - | 68 | #DIV/0! | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 120 | - | - | 6 | 68 | - | (68) | #DIV/0! | - |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (2 628) | 4 186 | - | 4 206 | 450 | 2 308 | | | 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 | 9 464 | | 9 914 | 11 772 | | | 13 650 |

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M07 January

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--------------------------------------|----------|---|---|
| | R thousands | | | |
| 1 | Revenue By Source | | | |
| | Property rates | 1 937 | Levied during July for full financial year | Will equal during the year |
| | Service charges - water revenue | 837 | Normal consumption periods - no water restrictions | Consumption will lower during water restriction periods |
| | Service charges - sanitation revenue | 820 | Extra sewer dumpings by wind farms | Will be adjusted in first adj budget |
| | Service charges - refuse revenue | 1 129 | Annual levies added during July | Will equal during the year |
| 2 | Expenditure By Type | | | |
| | Contracted services | (551) | First payments to consultants compiling AFS will be paid | Will equal during the year |
| | Transfers and subsidies | 2 373 | Transfers from eq share to indigent households are included | Will be corrected at year end |
| | Bulk purchases - electricity | 580 | Winter consumption higher than average | Will level out during summer period |
| 3 | Capital Expenditure | | | |
| | | | Capital projects for the year just started late | First payment will be during Nov |
| 4 | Financial Position | | | |
| | Consumer debtors | 21 594 | Annual levies are made during July and paid over 11 months (Traffic fine still included in this category) | Will equal during the year |
| 5 | Cash Flow | | | |
| | Government - operating | | Eq grant was received during first quarter | |
| | Government - capital | (6 378) | MIG started slow - | All projects started during January and will accelerate |
| 6 | Measureable performance | | | |
| 7 | Municipal Entities | | | |

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

| 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 | | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 4 | - | 408 | 56 | 58 | 43 | 999 | - | 1 569 | 1 156 | | |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 6 | - | 1 479 | 33 | 51 | 49 | 639 | - | 2 256 | 772 | | |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 611 | 0 | 199 | 47 | 39 | 916 | 2 575 | - | 4 387 | 3 577 | | |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 5 | - | 287 | 50 | 51 | 41 | 1 022 | - | 1 456 | 1 165 | | |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4 | - | 271 | 38 | 40 | 32 | 574 | - | 958 | 683 | | |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | - | - | 152 | 48 | 18 | 15 | 987 | - | 1 219 | 1 068 | | |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | | |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | | |
| Other | 1900 | - | - | 11 | 3 | 1 | 1 | 99 | - | 115 | 104 | | |
| Total By Income Source | 2000 | 629 | 0 | 2 806 | 274 | 258 | 1 097 | 6 895 | - | 11 960 | 8 534 | - | - |
| 2020/21 - totals only | | 934762 | 399801 | 445737 | 396926 | 321119 | 268103 | 6366770 | 0 | 9 133 | 7 353 | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 37 | - | 250 | 12 | 15 | 106 | 780 | - | 1 199 | 913 | | |
| Commercial | 2300 | 221 | - | 1 408 | 86 | 54 | 824 | 2 282 | - | 4 874 | 3 246 | | |
| Households | 2400 | 372 | 0 | 1 149 | 176 | 190 | 167 | 3 833 | - | 5 887 | 4 366 | | |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - | | |
| Total By Customer Group | 2600 | 629 | 0 | 2 806 | 274 | 258 | 1 097 | 6 895 | - | 11 960 | 8 534 | - | - |

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

| 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 | | |
| R thousands | | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | - | - | - | - | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | - | - | - | - | - | - | - | - | - | - | - |

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

| 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 |
| <u>Borrowing Management</u> | | | | | | | |
| 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% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 12.1% | 11.2% | 0.0% | 7.0% | 11.2% |
| Gearing | Long Term Borrowing/ Funds & Reserves | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 126.1% | 62.5% | 0.0% | 104.9% | 62.5% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 39.7% | 28.0% | 0.0% | 19.1% | 28.0% |
| <u>Revenue Management</u> | | | | | | | |
| 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% | 48.0% | 15.3% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| 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% | 27.8% | 32.0% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 2.9% | 2.1% | 0.0% | 0.5% | 2.1% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 9.7% | 6.5% | 0.0% | 0.0% | 3.5% |
| <u>IDP regulation financial viability indicators</u> | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | | 234.7% | 450.9% | #DIV/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% | 9.1% |

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 January 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafta Booysen

Municipal Manager of Laingsburg Municipality (WC051)

Signature

Date 14/02/2022

6. Recommendation

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