

LAINGSBURG MUNICIPALITY



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

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Part 1 – In-year report

1. Mayors Report

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	107 234 824	105 083 572	89 553 898	85.00%
Total Expenditure	98 615 738	102 245 724	78 296 737	77.00%
Surplus (Deficit) (Incl Capital transfers)	8 619 086	2 837 848	11 257 161	396.68
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	14 461 457	14 470 097	3 834 476	26.50
Sources of Finance				
<i>National Government - MIG</i>	6 964 970	6 383 050	1 535 753	24.06
<i>National Government - WSIG</i>	7 496 487	7 496 487	1 754 130	23.40
<i>Provincial Government:Western Cape</i>	-	101 960	55 994	54.92
<i>Municipal Interventions Grant</i>	-	488 600	488 600	-
Total Funding Sources of Capital	14 461 457	14 470 097	3 834 476	26.50

Operating Revenue

The Municipality have generated 85.22% or R 89,554 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is at 102,21% of the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 105,084 million. The actual monthly revenue for April 2022 was R 0,174 million under the budget.

Refer to table C4 for more detail on revenue by source.

Operating Expenditure

Operating expenditure of R 78,297 million for the period up to the end of April 2022 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R5,228 million. That will bring the total expenditure effectively at R 83,525 million to date. The expenditure to date is over the budget year-to-date amount and stands on 1,97% under.

Refer to Table C4 for further details on expenditure by type.

Capital Expenditure

The total capital payments done during April 2022 amounted to R 1 716 million. The year-to-date total capital expenditure amounts to R3.834 million 31.80% of the total annual capital budget.

Refer to Table C5 for more detail on capital expenditure.

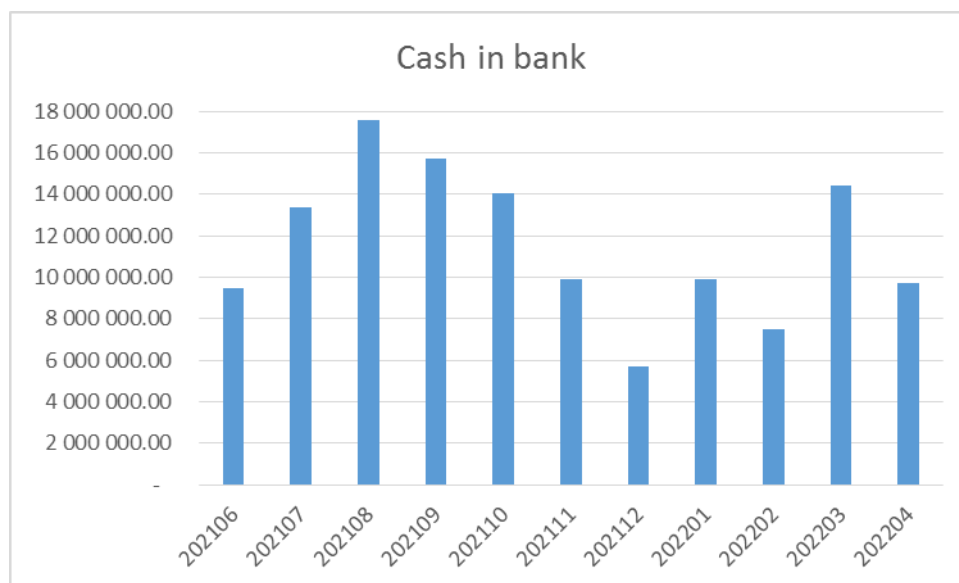
Cash Flow

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 0,267. The closing balance for the month ended April 2022 is R9,931 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.

Refer to Table C7 for more detail on cash flows.

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. Outstanding debtors for the period March to end April increased with R 1,051 million. This puts serious budget pressure on the planned budget spending on essential maintenance and repairs.

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



Debtors

The Outstanding Debtors of the Municipality amounts to R 12,009 million for the month ended April 2022, (R 10,958 million previous month). There was an increase of R 1.051 million in the total outstanding amount since the previous month (decrease of R 0,676 million previous month).

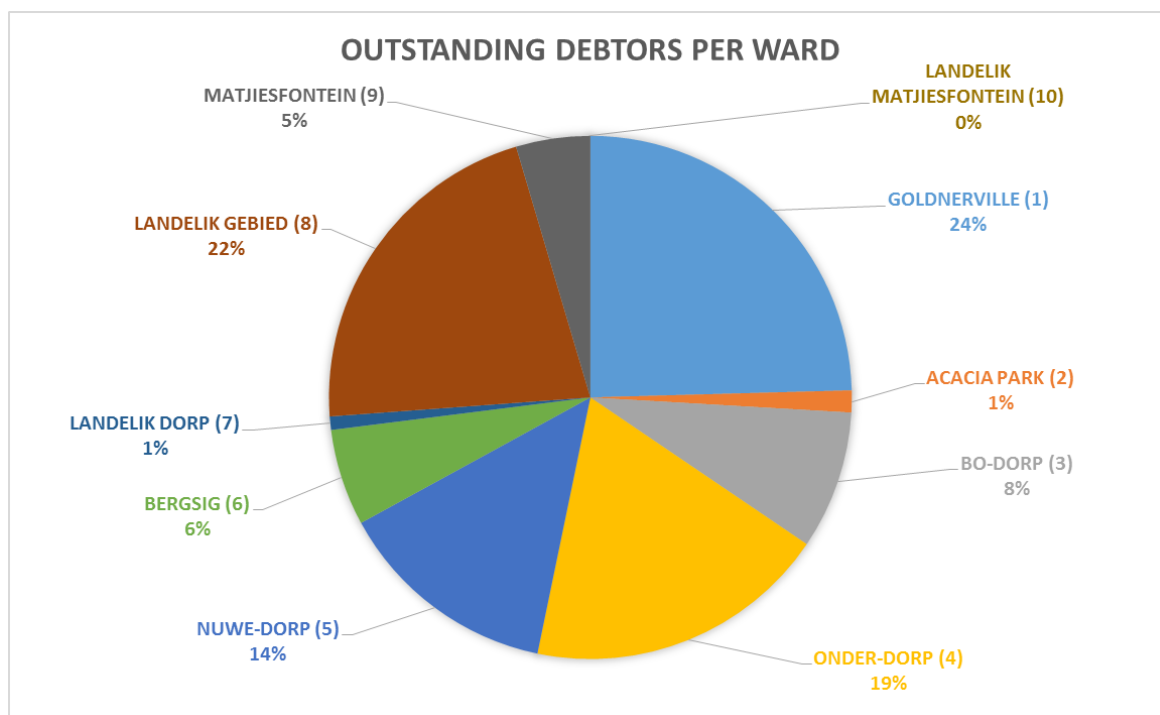
Refer to Table SC3 for more detail on debtors.

The payment rate for 2020/2021 financial year was 99,67%. At the end of April 2022 the payment rate was 89.63% (previous month 92.73%). If the opening balance as at 1 July is taken into the calculation for the total payment ratio it calculates to only 66,25%.

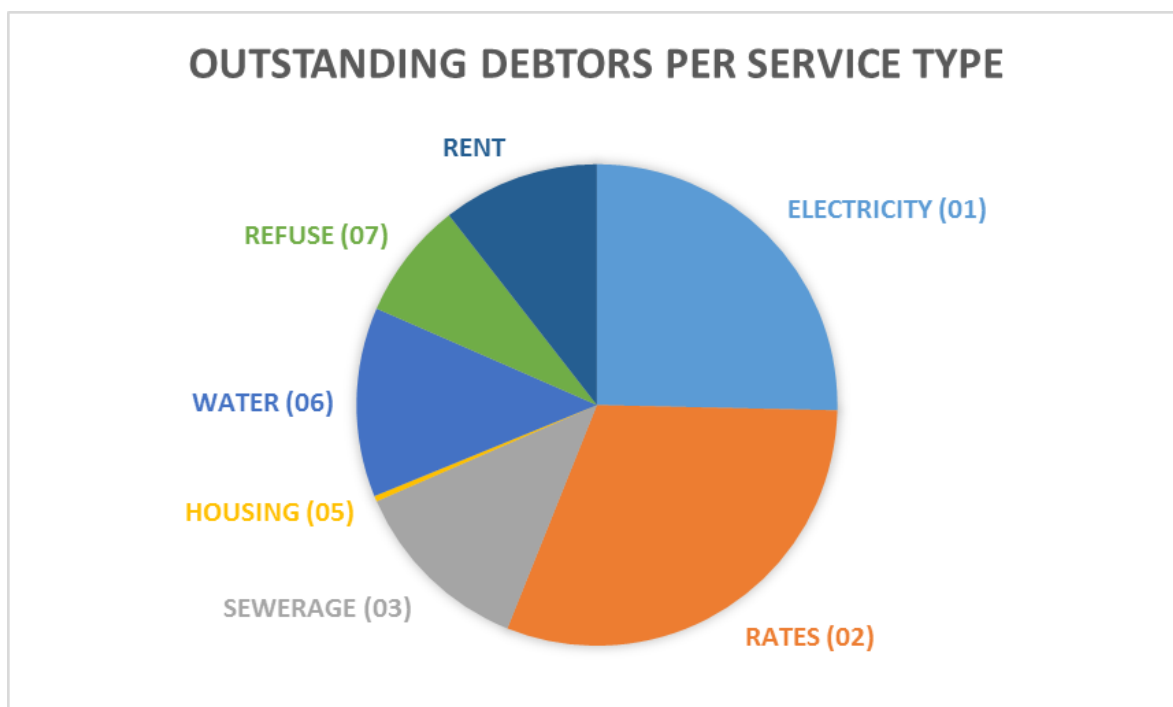
The total amount outstanding for longer than 12 months is R 7,530 million and this amounts to 62,70% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 8,202 million.

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 and stands at 29% of the total outstanding debtors book.

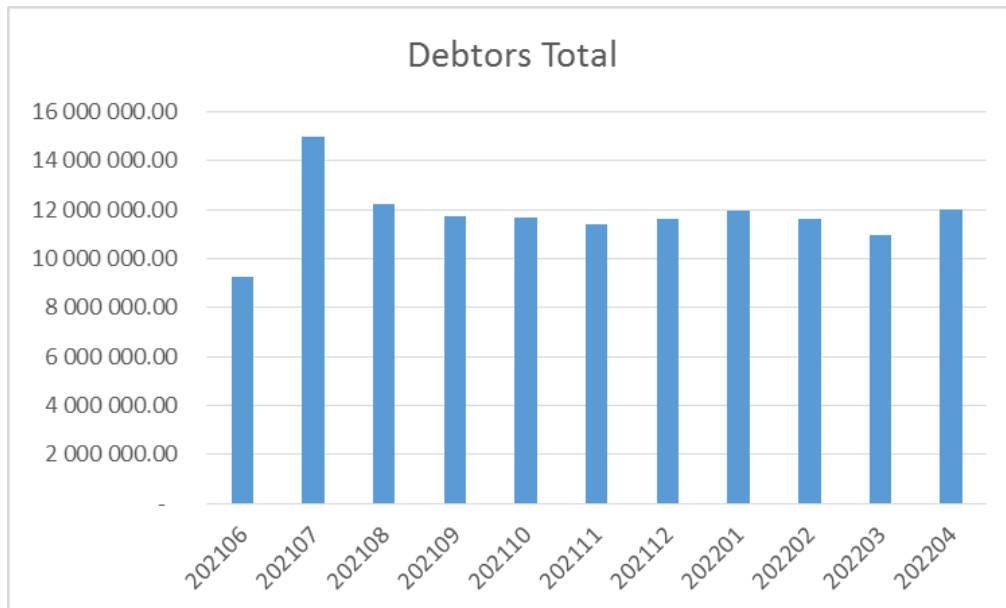
The following graph shows the the outstanding debtors per ward as at the end of April 2022:



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



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

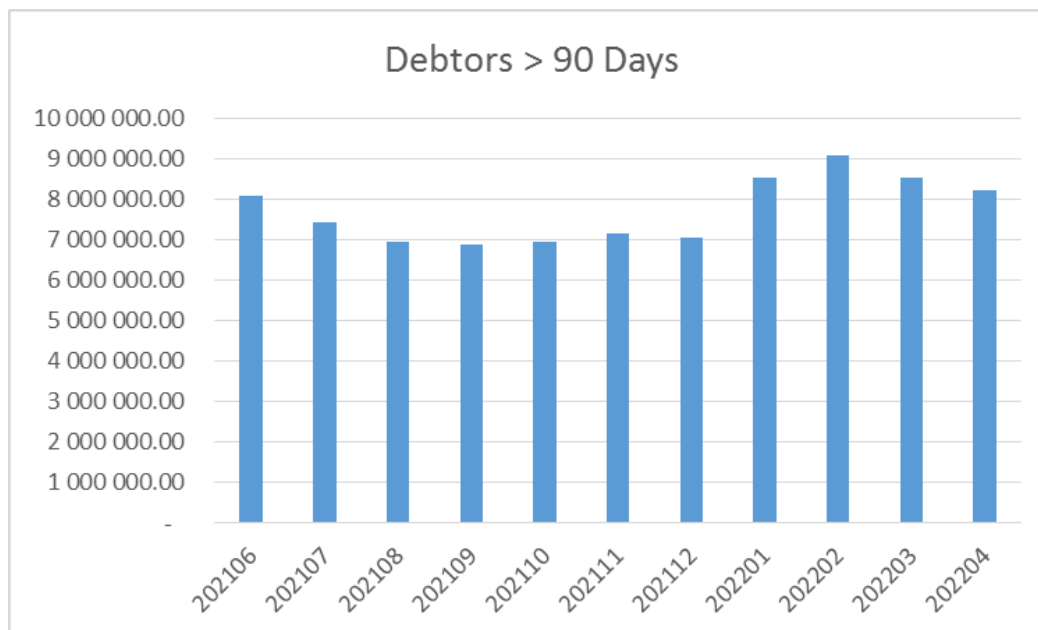


If it is taken into account that the annual rates are levied in July 2021 and the monthly instalment are paid over the remainder of the financial year there should be a monthly decrease in the total debtors amount. The opposite is clearly visible.

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

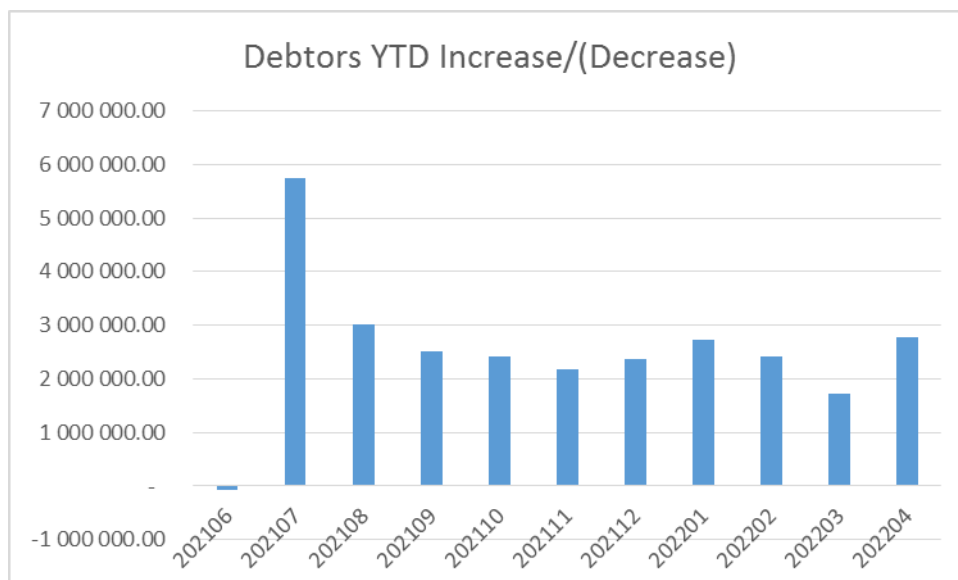


The following graph shows the level of the total outstanding amounts longer than 90 days:



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 April 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.

Refer to Table SC4 for more detail on debtors.

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	9 653 712	804 476	8 044 760	684 515	5 215 677	(119 961)	(2 829 083)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	547 848	45 654	456 540	55 758	422 946	10 104	(33 594)
Domestic accommodation	205 956	17 163	171 630	6 365	137 412	(10 798)	(34 218)
Sponsorships, events and catering	48 516	4 043	40 430	65	24 530	(3 978)	(15 900)
Communication	329 004	27 417	274 170	18 855	229 213	(8 562)	(44 957)
Overtime	1 017 468	84 789	847 890	31 592	792 007	(53 197)	(55 883)
Total	R 11 802 504	R 983 542	R 9 835 420	R 797 151	R 6 821 785	(186 391)	(3 013 635)

Currently all the items monitored on this list are within the revised budgeted targets.

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 - M10 April

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	4 454	4 699	4 617	7	4 690	3 916	774	20%	4 699
Service charges	20 173	23 343	24 475	2 639	20 322	19 453	869	4%	23 343
Investment revenue	366	673	398	47	400	560	(160)	-29%	673
Transfers and subsidies	29 142	29 002	26 325	505	23 599	24 168	(569)	-2%	29 002
Other own revenue	22 645	35 640	34 790	3 677	36 764	29 700	7 065	24%	35 640
Total Revenue (excluding capital transfers and contributions)	76 780	93 356	90 605	6 874	85 775	77 797	7 979	10%	93 356
Employee costs	29 735	29 911	28 854	2 467	25 244	24 926	318	1%	29 911
Remuneration of Councillors	3 104	3 300	3 359	258	2 669	2 750	(81)	-3%	3 300
Depreciation & asset impairment	6 356	6 053	6 053	504	5 042	5 044	(2)	-0%	6 053
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	10 238	10 463	11 719	754	9 215	8 719	496	6%	10 463
Transfers and subsidies	351	449	354	-	125	374	(249)	-67%	449
Other expenditure	43 844	48 440	51 908	3 629	36 002	40 367	(4 365)	-11%	48 440
Total Expenditure	93 628	98 616	102 246	7 612	78 297	82 180	(3 883)	-5%	98 616
Surplus/(Deficit)	(16 848)	(5 260)	(11 641)	(738)	7 479	(4 383)	11 862	-271%	(5 260)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	21 200	13 879	14 479	1 709	3 778	11 566	###	-67%	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	4 352	8 619	2 838	971	11 257	7 183	4 075	57%	8 619
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 352	8 619	2 838	971	11 257	7 183	4 075	57%	8 619
Capital expenditure & funds sources									
Capital expenditure	28 105	14 662	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662
Capital transfers recognised	28 052	14 662	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 662	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662
Financial position									
Total current assets	27 860	27 008	27 967		39 228				27 008
Total non current assets	200 927	186 958	187 809		199 720				186 958
Total current liabilities	24 307	43 195	39 110		37 176				43 195
Total non current liabilities	33 639	4 354	13 120		13 117				4 354
Community wealth/Equity	170 840	166 417	163 546		188 654				166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	(3 008)	1 000	8 579	7 579	88%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	(1 716)	(834)	(5 282)	(4 447)	84%	(6 338)
Net cash from (used) financing	120	-	-	12	102	-	(102)	#DIV/0!	-
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	9 731	12 761	3 030	24%	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	2 990	517	299	2	-	671	7 530	-	12 009
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C2: Financial Performance (Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trading Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

Description	Ref	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>		38 468	42 872	39 291	1 734	27 596	35 727	(8 131)	-23%	42 872
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	38 468	42 872	39 291	1 734	27 596	35 727	(8 131)	-23%	42 872	
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 773	34 935	34 461	3 591	35 899	29 112	6 787	23%	34 935
Community and social services	2 222	1 583	1 716	140	1 377	1 319	58	4%	1 583	
Sport and recreation	0	4	4	-	2	3	(1)	-32%	4	
Public safety	20 533	33 335	32 725	3 450	34 504	27 779	6 725	24%	33 335	
Housing	18	12	15	1	14	10	4	43%	12	
Health	-	0	1	-	1	0	1	267%	0	
<i>Economic and environmental services</i>		1 419	1 183	1 973	160	1 662	986	676	69%	1 183
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 419	1 183	1 973	160	1 662	986	676	69%	1 183	
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35 320	28 245	29 359	3 098	24 396	23 537	859	4%	28 245
Energy sources	19 440	18 604	18 846	2 196	15 520	15 503	17	0%	18 604	
Water management	10 011	4 193	4 216	382	3 630	3 494	135	4%	4 193	
Waste water management	3 107	3 187	3 302	270	2 723	2 656	67	3%	3 187	
Waste management	2 763	2 261	2 995	249	2 523	1 884	639	34%	2 261	
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 980	107 235	105 084	8 583	89 554	89 363	191	0%	107 235
Expenditure - Functional										
<i>Governance and administration</i>		37 308	33 583	32 824	2 120	23 122	27 986	(4 864)	-17%	33 583
Executive and council		8 000	8 653	8 367	697	6 610	7 211	(601)	-8%	8 653
Finance and administration	29 308	24 930	24 458	1 422	16 512	20 775	(4 264)	-21%	24 930	
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 137	33 720	33 956	2 777	27 315	28 100	(785)	-3%	33 720
Community and social services	1 541	1 709	2 066	143	1 542	1 424	119	8%	1 709	
Sport and recreation	53	51	38	6	28	43	(15)	-35%	51	
Public safety	21 480	31 639	31 539	2 605	25 512	26 366	(854)	-3%	31 639	
Housing	7	299	300	23	232	249	(17)	-7%	299	
Health	57	21	13	-	-	18	(18)	-100%	21	
<i>Economic and environmental services</i>		12 626	12 613	12 476	1 191	11 370	10 511	860	8%	12 613
Planning and development		628	1 029	780	44	538	858	(320)	-37%	1 029
Road transport	11 999	11 583	11 696	1 147	10 833	9 653	1 180	12%	11 583	
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 541	18 688	22 975	1 523	16 485	15 574	911	6%	18 688
Energy sources	11 521	11 293	13 864	845	10 352	9 411	941	10%	11 293	
Water management	4 436	3 721	3 634	288	2 901	3 101	(200)	-6%	3 721	
Waste water management	2 544	1 610	2 431	215	1 546	1 341	205	15%	1 610	
Waste management	2 041	2 064	3 047	174	1 686	1 720	(35)	-2%	2 064	
<i>Other</i>		16	12	14	1	5	10	(5)	-50%	12
Total Expenditure - Functional	3	93 628	98 616	102 246	7 612	78 297	82 180	(3 883)	-5%	98 616
Surplus/ (Deficit) for the year		4 352	8 619	2 838	971	11 257	7 183	4 075	57%	8 619

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	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										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	2 865	244	2 226	2 180	46	2.1%	2 616
Vote 4 - BUDGET & TREASURY		36 277	40 257	36 426	1 490	25 370	33 547	(8 177)	-24.4%	40 257
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 584	1 717	140	1 378	1 320	59	4.4%	1 584
Vote 7 - SPORTS AND RECREATION		718	4	4	-	2	3	(1)	-31.9%	4
Vote 8 - HOUSING		18	12	15	1	14	10	4	43.2%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	32 725	3 450	34 504	27 779	6 725	24.2%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	1 973	160	1 662	986	676	68.6%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	2 995	249	2 523	1 884	639	33.9%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	3 302	270	2 723	2 656	67	2.5%	3 187
Vote 13 - WATER		10 011	4 193	4 216	382	3 630	3 494	135	3.9%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	18 846	2 196	15 520	15 503	17	0.1%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 980	107 235	105 084	8 583	89 554	89 363	191	0.2%	107 235
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 178	5 183	4 880	361	3 733	4 319	(586)	-13.6%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	3 487	336	2 877	2 891	(14)	-0.5%	3 469
Vote 3 - CORPORATE SERVICES		7 514	7 690	8 442	514	5 476	6 409	(933)	-14.6%	7 690
Vote 4 - BUDGET & TREASURY		21 795	17 240	16 015	908	11 036	14 367	(3 331)	-23.2%	17 240
Vote 5 - PLANNING AND DEVELOPMENT		628	1 029	780	44	538	858	(320)	-37.3%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 405	1 525	1 865	127	1 383	1 271	112	8.8%	1 525
Vote 7 - SPORTS AND RECREATION		262	269	266	23	192	224	(32)	-14.2%	269
Vote 8 - HOUSING		7	299	300	23	232	249	(17)	-6.8%	299
Vote 9 - PUBLIC SAFETY		21 480	31 639	31 539	2 605	25 512	26 366	(854)	-3.2%	31 639
Vote 10 - ROAD TRANSPORT		11 999	11 583	11 696	1 147	10 833	9 653	1 180	12.2%	11 583
Vote 11 - WASTE MANAGEMENT		2 041	2 064	3 047	174	1 686	1 720	(35)	-2.0%	2 064
Vote 12 - WASTE WATER MANAGEMENT		2 544	1 610	2 431	215	1 546	1 341	205	15.3%	1 610
Vote 13 - WATER		4 436	3 721	3 634	288	2 901	3 101	(200)	-6.4%	3 721
Vote 14 - ELECTRICITY		11 521	11 293	13 864	845	10 352	9 411	941	10.0%	11 293
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	93 628	98 616	102 246	7 612	78 297	82 180	(3 883)	-4.7%	98 616
Surplus/ (Deficit) for the year	2	4 352	8 619	2 838	971	11 257	7 183	4 075	56.7%	8 619

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	Budget Year 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										
Revenue By Source										
Property rates		4 454	4 699	4 617	7	4 690	3 916	774	20%	4 699
Service charges - electricity revenue		14 591	17 391	17 633	2 069	14 405	14 492	(88)	-1%	17 391
Service charges - water revenue		2 203	2 926	2 948	264	2 571	2 438	133	5%	2 926
Service charges - sanitation revenue		1 753	1 861	1 979	156	1 694	1 551	143	9%	1 861
Service charges - refuse revenue		1 626	1 166	1 915	150	1 653	971	681	70%	1 166
Rental of facilities and equipment		1 624	1 212	1 698	134	1 396	1 010	387	38%	1 212
Interest earned - external investments		366	673	398	47	400	560	(160)	-29%	673
Interest earned - outstanding debtors		100	773	679	72	520	644	(124)	-19%	773
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	32 514	3 423	34 113	27 008	7 104	26%	32 410
Licences and permits		363	927	213	27	393	773	(380)	-49%	927
Agency services		180	166	210	5	165	139	26	19%	166
Transfers and subsidies		29 142	29 002	26 325	505	23 599	24 168	(569)	-2%	29 002
Other revenue		207	152	(524)	16	178	126	52	41%	152
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		76 780	93 356	90 605	6 874	85 775	77 797	7 979	10%	93 356
Expenditure By Type										
Employee related costs		29 735	29 911	28 854	2 467	25 244	24 926	318	1%	29 911
Remuneration of councillors		3 104	3 300	3 359	258	2 669	2 750	(81)	-3%	3 300
Debt impairment		17 726	25 105	21 389	2 161	21 605	20 921	684	3%	25 105
Depreciation & asset impairment		6 356	6 053	6 053	504	5 042	5 044	(2)	0%	6 053
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		10 238	10 463	11 719	754	9 215	8 719	496	6%	10 463
Inventory consumed		-	-	-	-	-	-	-	-	-
Contracted services		6 446	6 502	6 891	600	4 318	5 418	(1 100)	-20%	6 502
Transfers and subsidies		351	449	354	-	125	374	(249)	-67%	449
Other expenditure		19 402	16 833	23 629	868	10 079	14 028	(3 949)	-28%	16 833
Losses		270	-	-	-	-	-	-	-	-
Total Expenditure		93 628	98 616	102 246	7 612	78 297	82 180	(3 883)	-5%	98 616
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(16 848)	(5 260)	(11 641)	(738)	7 479	(4 383)	11 862	(0)	(5 260)
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	14 479	1 709	3 778	11 566	(7 787)	(0)	13 879
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 352	8 619	2 838	971	11 257	7 183			8 619
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 352	8 619	2 838	971	11 257	7 183			8 619
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 352	8 619	2 838	971	11 257	7 183			8 619
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 352	8 619	2 838	971	11 257	7 183			8 619

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	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									
Capital Expenditure - Functional Classification										
Governance and administration		35	-	48	-	48	-	48	#DIV/0!	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	48	-	48	-	48	#DIV/0!	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		25	-	196	150	304	-	304	#DIV/0!	-
Community and social services		11	-	102	8	56	-	56	#DIV/0!	-
Sport and recreation		-	-	-	142	154	-	154	#DIV/0!	-
Public safety		14	-	94	-	94	-	94	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		238	1 448	1 703	434	1 280	1 207	73	6%	1 448
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	1 448	1 703	434	1 280	1 207	73	6%	1 448
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 806	13 214	12 726	1 132	2 203	11 012	(8 809)	-80%	13 214
Energy sources		8 424	582	-	-	126	485	(359)	-74%	582
Water management		19 383	8 636	8 637	591	1 065	7 196	(6 131)	-85%	8 636
Waste water management		-	3 996	3 996	541	919	3 330	(2 411)	-72%	3 996
Waste management		-	-	92	-	92	-	92	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	28 105	14 662	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662
Funded by:										
National Government		10 584	14 662	14 174	1 709	3 290	12 219	(8 929)	-73%	14 662
Provincial Government		17 468	-	499	8	545	-	545	#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	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
Total Capital Funding		28 105	14 662	14 673	1 716	3 834	12 219	(8 384)	-69%	14 662

Table C6: Financial Position

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

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	27 866	6 884	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		10 044	11 785	(8 745)	21 327	11 785
Other debtors		7 558	2 489	8 206	10 365	2 489
Current portion of long-term receivables		-	1	-	-	1
Inventory		641	641	641	652	641
Total current assets		27 860	27 008	27 967	39 228	27 008
Non current assets						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		23 480	23 544	23 480	23 480	23 544
Investments in Associate		-	-	-	-	-
Property, plant and equipment		177 200	163 084	164 083	175 994	163 084
Biological		-	-	-	-	-
Intangible		202	286	202	202	286
Other non-current assets		43	43	43	43	43
Total non current assets		200 927	186 958	187 809	199 720	186 958
TOTAL ASSETS		228 787	213 966	215 776	238 948	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1	6	-	(0)	6
Consumer deposits		800	715	800	842	715
Trade and other payables		20 947	18 631	15 231	13 313	18 631
Provisions		2 560	23 843	23 079	23 021	23 843
Total current liabilities		24 307	43 195	39 110	37 176	43 195
Non current liabilities						
Borrowing		-	-	-	-	-
Provisions		33 639	4 354	13 120	13 117	4 354
Total non current liabilities		33 639	4 354	13 120	13 117	4 354
TOTAL LIABILITIES		57 946	47 549	52 230	50 293	47 549
NET ASSETS	2	170 840	166 417	163 546	188 654	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		170 840	166 417	163 546	188 654	166 417
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	170 840	166 417	163 546	188 654	166 417

Table C7: Cash Flow

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

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 706	4 792	4 792	119	2 014	3 993	(1 979)	-50%	4 792
Service charges		25 893	23 225	23 225	2 066	24 993	19 354	5 639	29%	23 225
Other revenue		22 823	9 082	9 082	364	18 761	7 568	11 193	148%	9 082
Transfers and Subsidies - Operational		27 000	24 103	24 103	-	16 530	20 086	(3 556)	-18%	24 103
Transfers and Subsidies - Capital		2 799	13 879	13 879	-	1 718	11 566	(9 848)	-85%	13 879
Interest		218	673	673	72	496	560	(64)	-11%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(5 800)	(61 585)	(53 530)	(8 054)	15%	(64 007)
Finance charges		-	(773)	(773)	-	-	(644)	644	-100%	(773)
Transfers and Grants		(571)	(449)	(449)	171	(1 927)	(374)	(1 553)	415%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	(3 008)	1 000	6 579	7 579	88%	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)	(6 338)	(1 716)	(3 834)	(5 282)	1 447	-27%	(6 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	(1 716)	(834)	(5 282)	(4 447)	84%	(6 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	12	102	-	102	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	12	102	-	(102)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	4 186	(4 713)	267	3 297			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		9 731	12 761			13 650

Part 2 – Supporting Documentation

4. Supporting Documentation

4.1 Supporting Table SC3 - Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	1 557	Levied during July for full financial year	Will equal during the year
	Service charges - water revenue	947	Normal consumption periods - no water restrictions	Consumption will lower during water restriction periods
	Service charges - sanitation revenue	938	Extra sewer dumpings by wind farms	Will be adjusted in first adj budget
	Service charges - refuse revenue	1 249	Annual levies added during July	Will equal during the year
2	Expenditure By Type			
	Contracted services	(838)	First payments to consultants compiling AFS will be paid	Will equal during the year
	Transfers and subsidies	2 992	Transfers from eq share to indigent households are included	Will be corrected at year end
	Bulk purchases - electricity	569	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	19 760	Includes the outstanding traffic fines	Will equal during the year
5	Cash Flow			
	Government - capital	(7 535)	Capital projects still in beginning fase	
6	Measureable performance			
7	Municipal Entities			

4.2 Supporting Table SC3 - Debtors Analysis

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

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	249	78	63	-	-	144	995	-	1 529	1 139		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 979	234	83	0	-	177	571	-	3 045	749		
Receivables from Non-exchange Transactions - Property Rates	1400	305	47	41	1	-	87	3 210	-	3 690	3 298		
Receivables from Exchange Transactions - Waste Water Management	1500	197	65	49	0	-	98	1 074	-	1 484	1 173		
Receivables from Exchange Transactions - Waste Management	1600	185	58	42	0	-	79	584	-	948	663		
Receivables from Exchange Transactions - Property Rental Debtors	1700	68	20	20	-	-	80	996	-	1 184	1 076		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	7	14	1	-	-	5	101	-	129	106		
Total By Income Source	2000	2 990	517	299	2	-	671	7 530	-	12 009	8 202	-	-
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	101	106	55	-	-	87	832	-	1 180	919		
Commercial	2300	1 096	157	63	1	-	197	2 839	-	4 353	3 037		
Households	2400	1 793	254	182	1	-	387	3 860	-	6 476	4 247		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	2 990	517	299	2	-	671	7 530	-	12 009	8 202	-	-

4.3 Supporting Table SC4 - Creditors Analysis

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

Description	NT Code	Budget Year 2021/22								Total	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			
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	-	-	-	-	-	-	-	-	-	-	-

4.4 Supporting Table SC2 - Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

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		0.0%	6.1%	5.9%	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		12.3%	11.2%	9.3%	7.1%	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	114.6%	62.5%	71.5%	105.5%	62.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39.6%	28.0%	71.3%	18.5%	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		22.9%	15.3%	-0.6%	36.9%	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%	31.8%	29.4%	32.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	2.1%	0.0%	0.3%	2.1%
Interest & Depreciation	I&D/Total Revenue - capital revenue		8.3%	6.5%	6.7%	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%

4.5 Supporting Table SC5 - Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
Municipality														
Laingsburg Municipality					F	0.0375	0	0	30 June 2022	1 785	6	0	-	1 790
Municipality sub-total										1 785		0	-	1 790
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									1 785		0	-	1 790

4.6 Supporting Table SC6 – Grant receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		24 410	21 645	22 998	366	22 126	18 037	4 088	22.7%	22 998
Local Government Equitable Share		19 652	18 461	18 461	-	18 461	15 384	3 077	20.0%	18 461
Municipal Infrastructure Grant (MIG) (PMU)		303	336	336	-	-	280	(280)	-100.0%	336
Expanded Public Works Programme (EPWP)		1 252	1 098	1 898	158	1 582	915	667	72.9%	1 898
Financial Management Grant (FMG)		3 203	1 750	2 303	208	2 083	1 458	625	42.8%	2 303
	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 949	2 458	2 130	138	1 409	2 048	(639)	-31.2%	2 130
Economic Development and Tourism (Operating)		191	-	-	-	-	-	-	-	-
Economic Development and Tourism (Operating)		-	500	-	-	-	417	(417)	-100.0%	-
MAIN ROAD SUBSIDY		50	50	50	-	49	42	7	17.3%	50
GRANT - WCFMSG		-	250	-	-	-	208	(208)	-100.0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)	4	49	94	139	-	0	78	(78)	-99.9%	139
GRANT - DEPT CULTURE SPORT		1 482	1 564	1 684	138	1 359	1 303	56	4.3%	1 684
GRANT - EXTERNAL BURSARY PROGRAMME		177	-	257	-	1	-	1	#DIV/0!	257
District Municipality:		400	-	400	-	21	-	21	#DIV/0!	400
Central Karoo District Municipality		400	-	400	-	21	-	21	#DIV/0!	400
		-	-	-	-	-	-	-	-	-
Other grant providers:		59	-	47	-	43	8	34	412.0%	47
Private Enterprises: Unspecified		23	-	37	-	37	-	37	#DIV/0!	37
SETA		36	-	10	-	6	8	-	-	10
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	26 819	24 103	25 575	505	23 599	20 094	3 505	17.4%	25 575
Capital Transfers and Grants										
National Government:		14 207	13 879	13 879	1 709	3 290	11 566	(8 276)	-71.6%	13 879
Municipal Infrastructure Grant (MIG)		10 214	6 383	6 383	576	1 536	5 319	(3 783)	-71.1%	6 383
Water Services Infrastructure Grant		393	7 496	7 496	1 132	1 754	6 247	(4 493)	-71.9%	7 496
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		9 158	-	600	-	489	500	(11)	-2.3%	600
Economic Development and Tourism (Capital)		2 207	-	-	-	-	-	-	-	-
DROUGHT SUPPORT GRANT		6 234	-	-	-	-	-	-	-	-
Vote 12 - Economic Development and Tourism		-	-	-	-	-	-	-	-	-
Cultural Affairs and Sport		717	-	-	-	-	-	-	-	-
GRANT - MUNICIPAL INTERVENTIONS		-	-	600	-	489	500	-	-	600
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 365	13 879	14 479	1 709	3 778	12 066	(8 287)	-68.7%	14 479
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 184	37 982	40 054	2 213	27 377	32 160	(4 783)	-14.9%	40 054

It must be noted that all grants except the equitable share grant received are recorded in an unspent grant account and transferred to revenue only when actual expenditure for the project has been completed.

4.7 Supporting Table SC8 – Expenditure on councillor allowances and employee benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 436	2 229	2 327	231	2 219	1 858	361	19%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		386	743	704	4	196	619	(424)	-68%	743
Cellphone Allowance		307	328	328	22	252	273	(21)	-8%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	0	2	-	2	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	3 359	258	2 669	2 750	(81)	-3%	3 300
% increase	4		5.5%	7.3%						5.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	1 691	3 621	3 573	357	3 033	3 018	15	0%	3 621
Pension and UIF Contributions		277	452	429	36	358	377	(19)	-5%	452
Medical Aid Contributions		65	115	94	8	81	96	(14)	-15%	115
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		451	552	666	46	455	460	(5)	-1%	552
Cellphone Allowance		-	-	42	4	35	-	35	#DIV/0!	-
Housing Allowances		-	11	12	1	10	9	0	3%	11
Other benefits and allowances		125	190	193	-	193	158	34	22%	190
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		2 609	4 941	5 009	451	4 164	4 118	46	1%	4 941
% increase	4		89.4%	92.0%						89.4%
Other Municipal Staff										
Basic Salaries and Wages		15 608	18 336	16 793	1 589	15 165	15 280	(115)	-1%	18 336
Pension and UIF Contributions		2 375	2 517	2 465	207	2 055	2 098	(43)	-2%	2 517
Medical Aid Contributions		745	919	755	65	647	766	(118)	-15%	919
Overtime		1 215	720	1 017	32	792	600	192	32%	720
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		826	506	499	41	414	422	(7)	-2%	506
Cellphone Allowance		7	5	7	1	6	4	2	50%	5
Housing Allowances		139	125	59	4	44	104	(61)	-58%	125
Other benefits and allowances		1 529	1 117	1 473	27	1 419	931	488	52%	1 117
Payments in lieu of leave		253	127	127	-	-	106	(106)	-100%	127
Long service awards		42	145	145	-	54	121	(67)	-55%	145
Post-retirement benefit obligations	2	202	453	453	44	443	378	65	17%	453
Sub Total - Other Municipal Staff		22 941	24 970	23 794	2 010	21 040	20 808	231	1%	24 970
% increase	4		8.8%	3.7%						8.8%
Total Parent Municipality		28 679	33 211	32 162	2 719	27 873	27 676	197	1%	33 211

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
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OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSKOMMER :	Tel. (023) 551 1019
REFERENCE NUMBER :	
NAVRAE :	Faks/Fax (023) 5511019
ENQUIRIES :	

QUALITY CERTIFICATE

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

Print name: Ms. Alida Groenewald

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature *Alida Groenewald*

Date 2022-05-13

6. Recommendation

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