

LAINGSBURG MUNICIPALITY



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

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Part 1 – In-year report

1. Mayors Report

The monthly budget statement for May 2022 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The May 2022 Monthly budget statement is the Eleventh 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 May 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	95 908 285	91.00%
Total Expenditure	98 615 738	102 245 724	86 158 831	84.00%
Surplus (Deficit) (Incl Capital transfers)	8 619 086	2 837 848	9 749 454	343.55
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	14 461 457	14 470 097	4 867 481	33.64
Sources of Finance				
<i>National Government - MIG</i>	6 964 970	6 383 050	2 031 542	31.83
<i>National Government - WSIG</i>	7 496 487	7 496 487	2 291 345	30.57
<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	4 867 481	33.64

Operating Revenue

The Municipality have generated 91.27% or R 95,908 million of the Budgeted Revenue to date which is less than the budgeted amount. Year-to-date operating revenue is at 99,57% 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 May 2022 was R2,403 million under the budget.

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

Operating Expenditure

Operating expenditure of R 86,159 million for the period up to the end of May 2022 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R5,750 million. That will bring the total expenditure effectively at R 91,909 million to date. The expenditure to date is over the budget year-to-date amount and stands on 1,94% under.

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

Capital Expenditure

The total capital payments done during May 2022 amounted to R 1,033 million. The year-to-date total capital expenditure amounts to R4.867 million 36.70% of the total annual capital budget.

Refer to Table C5 for more detail on capital expenditure.

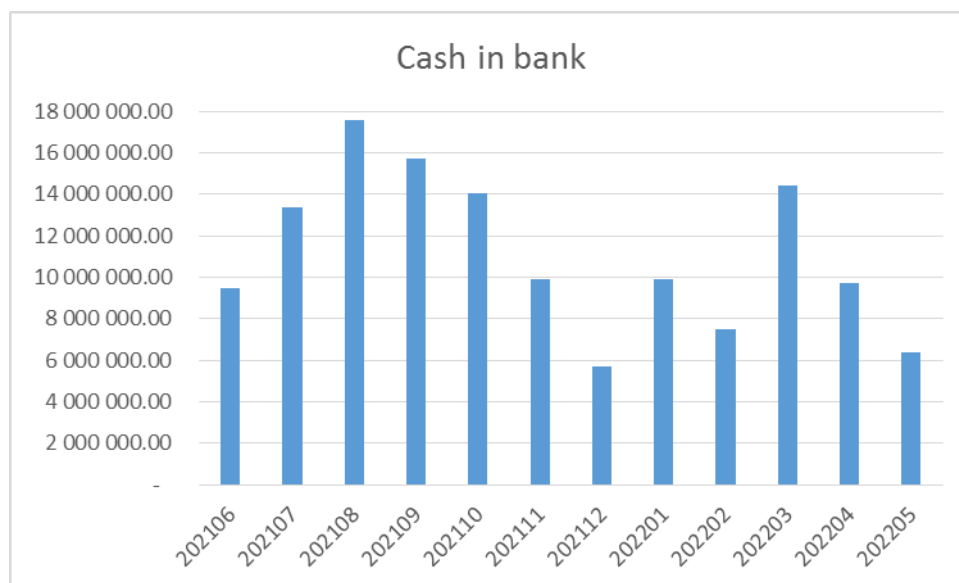
Cash Flow

The Municipality started off with a cash flow balance of R 9,464 million at the beginning of the year after corrections and decreased with R 3,111. The closing balance for the month ended May 2022 is R6,352 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 July 2021 to end May increased with R 1,607 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 10,832 million for the month ended May 2022, (R 12,009 million previous month). There was an decrease of R 1.607 million in the total outstanding amount since the previous month (increase of R 1,051 million previous month).

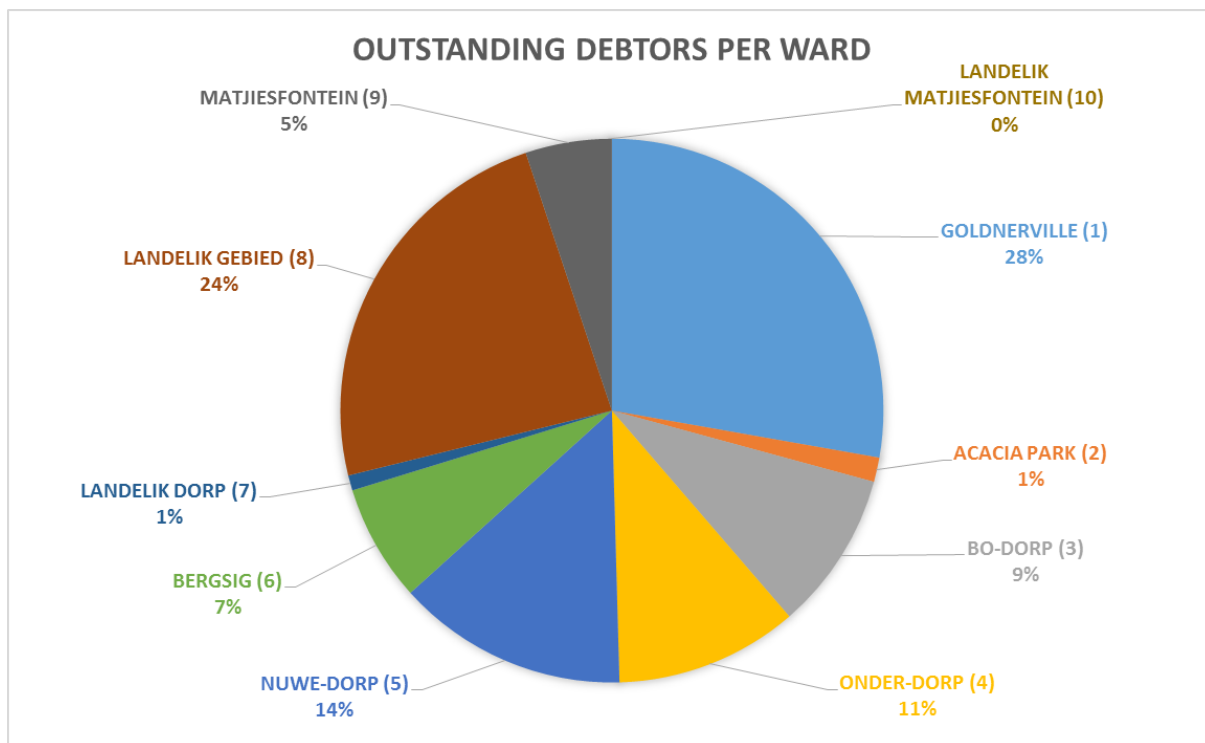
Refer to Table SC3 for more detail on debtors.

The payment rate for 2020/2021 financial year was 99,67%. At the end of May 2022 the payment rate was 94.24% (previous month 89.63%). If the opening balance as at 1 July is taken into the calculation for the total payment ratio it calculates to only 70,42%.

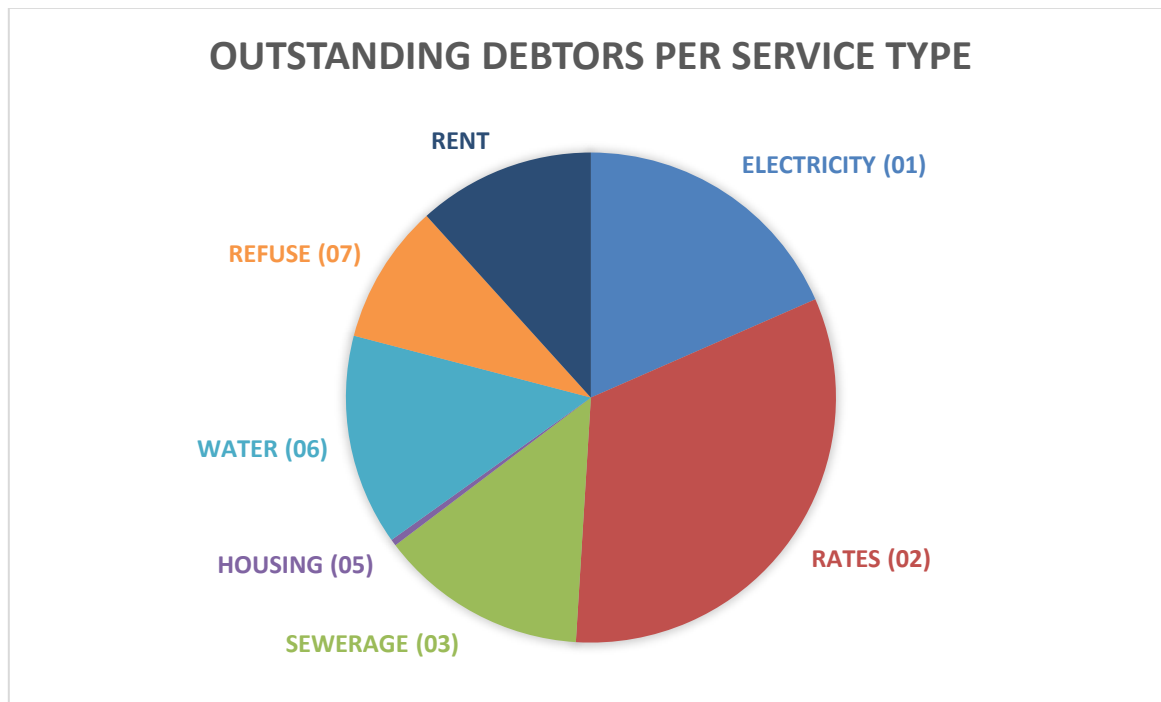
The total amount outstanding for longer than 12 months is R 8,832 million and this amounts to 73,87% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 8,246 million.

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 28% of the total outstanding debtors book.

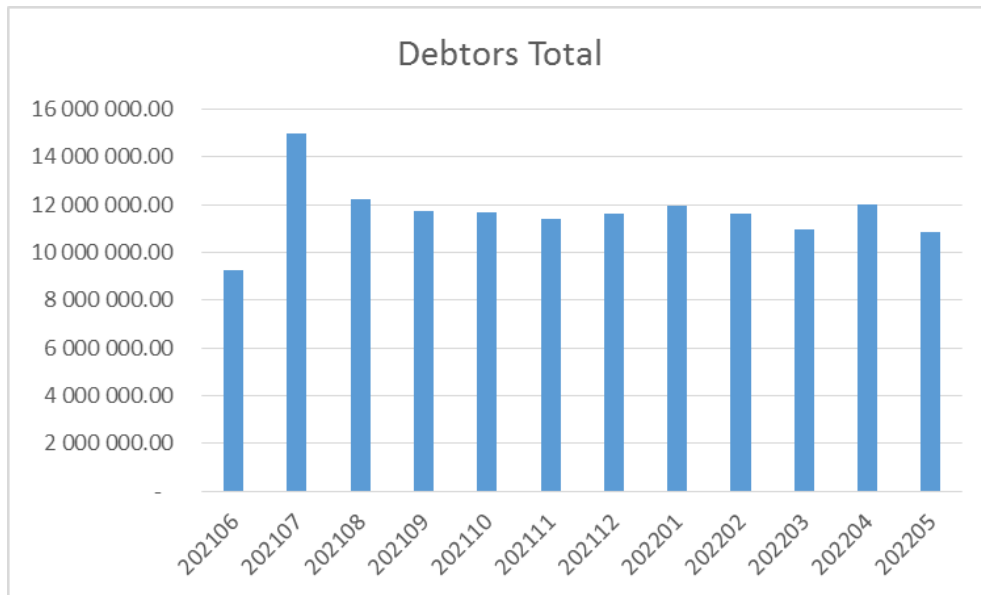
The following graph shows the the outstanding debtors per ward as at the end of May 2022:



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



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

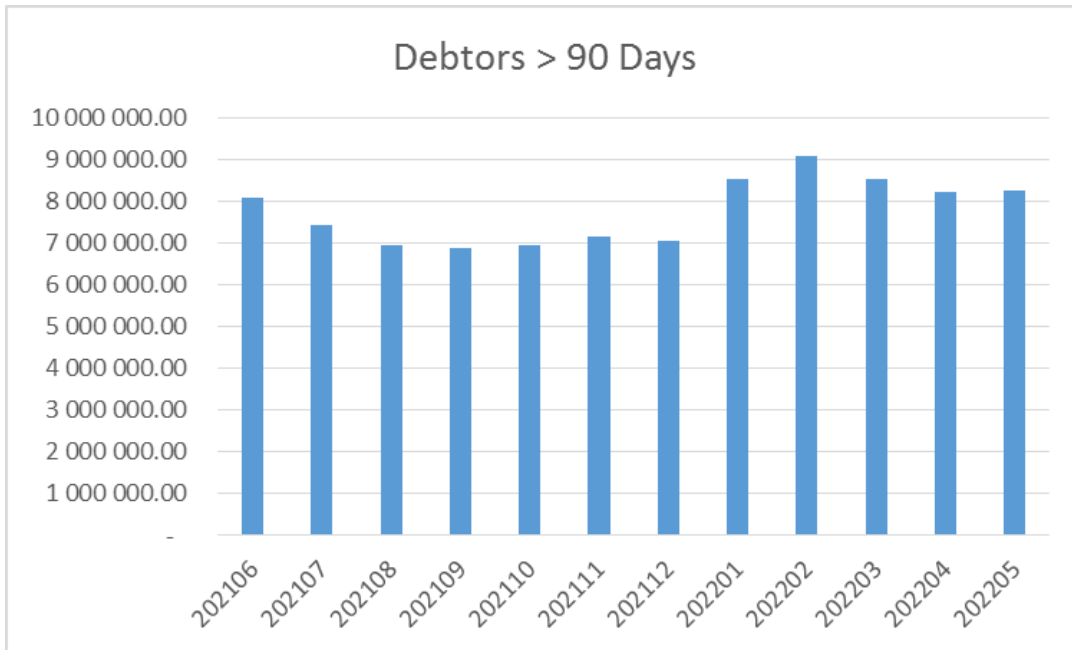


If it is taken into account that the annual rates are levied in July 2021 and the monthly instalment are paid over the remainder of the financial year there should be a monthly decrease in the total debtors amount. The opposite is clearly visible.

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

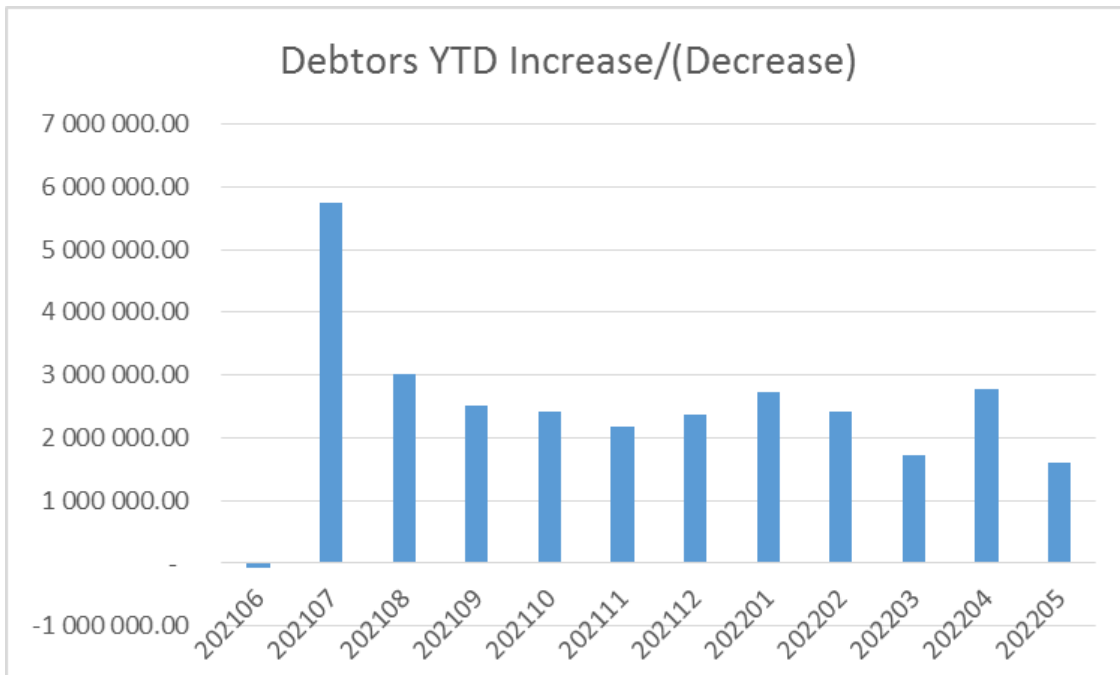


The following graph shows the level of the total outstanding amounts longer than 90 days:



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 May 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	8 849 236	236 338	5 452 015	(568 138)	(3 397 221)
Vehicles used for political office bearers	-	-	-	-	-	-	-
Travel and subsistence	547 848	45 654	502 194	81 262	504 207	35 608	2 013
Domestic accommodation	205 956	17 163	188 793	58 931	196 343	41 768	7 550
Sponsorships, events and catering	48 516	4 043	44 473	6 781	31 311	2 738	(13 162)
Communication	329 004	27 417	301 587	19 697	252 410	(7 720)	(49 177)
Overtime	1 017 468	84 789	932 679	31 371	823 378	(53 418)	(109 301)
Total	R 11 802 504	R 983 542	R 10 818 962	R 434 380	R 7 259 664	(549 162)	(3 559 298)

Currently all the items monitored on this list are within the revised budgeted targets. Travel and subsistence for the Administration and Corporate Service as well as Technical Services exceeds the year to date with more than 7%.

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 - M11 May

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	4 697	4 307	390	9%	4 699
Service charges	20 173	23 343	24 475	1 002	21 324	21 398	(74)	-0%	23 343
Investment revenue	366	673	398	54	455	617	(162)	-26%	673
Transfers and subsidies	29 142	29 002	26 325	497	24 096	26 585	(2 489)	-9%	29 002
Other own revenue	22 645	35 639	34 790	3 761	40 526	32 669	7 856	24%	35 639
Total Revenue (excluding capital transfers and contributions)	76 780	93 356	90 605	5 321	91 097	85 576	5 521	6%	93 356
Employee costs	29 735	29 911	28 854	2 403	27 647	27 419	228	1%	29 911
Remuneration of Councillors	3 104	3 300	3 359	262	2 931	3 025	(94)	-3%	3 300
Depreciation & asset impairment	6 356	6 053	6 053	504	5 547	5 548	(2)	-0%	6 053
Finance charges	-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	10 238	10 463	11 719	1 498	10 713	9 591	1 122	12%	10 463
Transfers and subsidies	351	449	354	-	125	412	(287)	-70%	449
Other expenditure	43 844	48 439	51 908	3 195	39 197	44 403	(5 206)	-12%	48 439
Total Expenditure	93 628	98 616	102 246	7 862	86 159	90 398	(4 239)	-5%	98 616
Surplus/(Deficit)	(16 848)	(5 260)	(11 641)	(2 541)	4 938	(4 822)	9 760	-202%	(5 260)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	21 200	13 879	14 479	1 033	4 811	12 722	###	-62%	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	(1 508)	9 749	7 901	1 849	23%	8 619
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4 352	8 619	2 838	(1 508)	9 749	7 901	1 849	23%	8 619
Capital expenditure & funds sources									
Capital expenditure	28 105	14 662	14 673	1 033	4 867	13 441	(8 573)	-64%	14 662
Capital transfers recognised	28 052	14 662	14 673	1 033	4 867	13 441	(8 573)	-64%	14 662
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
Total sources of capital funds	28 105	14 662	14 673	1 033	4 867	13 441	(8 573)	-64%	14 662
Financial position									
Total current assets	27 860	27 008	27 967		35 438				27 008
Total non current assets	200 927	186 958	187 809		200 248				186 958
Total current liabilities	24 307	43 195	39 110		37 158				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		185 412				166 417
Cash flows									
Net cash from (used) operating	13 891	10 524	10 524	(2 351)	(1 351)	9 437	10 788	114%	10 524
Net cash from (used) investing	(16 639)	(6 338)	(6 338)	(1 033)	(1 867)	(5 810)	(3 943)	68%	(6 338)
Net cash from (used) financing	120	-	-	5	107	-	(107)	#DIV/0!	-
Cash/cash equivalents at the month/year end	6 836	13 650	13 650	-	6 353	13 091	6 738	51%	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	1 674	524	388	243	2	-	8 002	-	10 832
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) - M11 May

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	1 310	28 906	39 300	(10 394)	-26%	42 872
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		38 468	42 872	39 291	1 310	28 906	39 300	(10 394)	-26%	42 872
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		22 773	34 934	34 461	3 576	39 475	32 023	7 452	23%	34 934
Community and social services		2 222	1 583	1 716	131	1 508	1 451	56	4%	1 583
Sport and recreation		0	4	4	-	2	4	(1)	-38%	4
Public safety		20 533	33 335	32 725	3 444	37 948	30 557	7 391	24%	33 335
Housing		18	12	15	1	15	11	4	40%	12
Health		-	-	1	-	1	-	1	#DIV/0!	-
<i>Economic and environmental services</i>		1 419	1 183	1 973	164	1 826	1 085	742	68%	1 183
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 419	1 183	1 973	164	1 826	1 085	742	68%	1 183
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		35 320	28 245	29 359	1 305	25 701	25 891	(190)	-1%	28 245
Energy sources		19 440	18 604	18 846	444	15 964	17 053	(1 089)	-6%	18 604
Water management		10 011	4 193	4 216	325	3 954	3 844	110	3%	4 193
Waste water management		3 107	3 187	3 302	274	2 997	2 921	76	3%	3 187
Waste management		2 763	2 261	2 995	262	2 785	2 072	713	34%	2 261
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	97 980	107 235	105 084	6 354	95 908	98 299	(2 390)	-2%	107 235
Expenditure - Functional										
<i>Governance and administration</i>		37 308	33 583	32 824	1 849	24 971	30 785	(5 814)	-19%	33 583
Executive and council		8 000	8 653	8 367	663	7 273	7 932	(658)	-8%	8 653
Finance and administration		29 308	24 930	24 458	1 186	17 697	22 853	(5 156)	-23%	24 930
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		23 137	33 719	33 956	2 671	29 986	30 909	(924)	-3%	33 719
Community and social services		1 541	1 709	2 066	203	1 745	1 566	179	11%	1 709
Sport and recreation		53	51	38	4	32	47	(15)	-33%	51
Public safety		21 480	31 639	31 539	2 441	27 953	29 002	(1 049)	-4%	31 639
Housing		7	299	300	23	256	274	(19)	-7%	299
Health		57	21	13	-	-	19	(19)	-100%	21
<i>Economic and environmental services</i>		12 626	12 613	12 476	1 136	12 507	11 562	945	8%	12 613
Planning and development		628	1 029	780	44	582	944	(362)	-38%	1 029
Road transport		11 999	11 583	11 696	1 092	11 925	10 618	1 307	12%	11 583
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		20 541	18 688	22 975	2 205	18 690	17 131	1 559	9%	18 688
Energy sources		11 521	11 293	13 864	1 634	11 986	10 352	1 634	16%	11 293
Water management		4 436	3 721	3 634	267	3 168	3 411	(243)	-7%	3 721
Waste water management		2 544	1 610	2 431	99	1 645	1 476	170	11%	1 610
Waste management		2 041	2 064	3 047	205	1 891	1 892	(1)	0%	2 064
<i>Other</i>		16	12	14	1	6	11	(5)	-45%	12
Total Expenditure - Functional	3	93 628	98 616	102 246	7 862	86 159	90 398	(4 239)	-5%	98 616
Surplus/ (Deficit) for the year		4 352	8 619	2 838	(1 508)	9 749	7 901	1 849	23%	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) - M11 May

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 192	2 616	2 865	327	2 553	2 398	155	6.5%	2 616
Vote 4 - BUDGET & TREASURY		36 277	40 257	36 426	983	26 353	36 902	(10 549)	-28.6%	40 257
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 504	1 583	1 717	131	1 509	1 451	58	4.0%	1 583
Vote 7 - SPORTS AND RECREATION		718	4	4	-	2	4	(1)	-38.1%	4
Vote 8 - HOUSING		18	12	15	1	15	11	4	39.5%	12
Vote 9 - PUBLIC SAFETY		20 533	33 335	32 725	3 444	37 948	30 557	7 391	24.2%	33 335
Vote 10 - ROAD TRANSPORT		1 419	1 183	1 973	164	1 826	1 085	742	68.4%	1 183
Vote 11 - WASTE MANAGEMENT		2 763	2 261	2 995	262	2 785	2 072	713	34.4%	2 261
Vote 12 - WASTE WATER MANAGEMENT		3 107	3 187	3 302	274	2 997	2 921	76	2.6%	3 187
Vote 13 - WATER		10 011	4 193	4 216	325	3 954	3 844	110	2.9%	4 193
Vote 14 - ELECTRICITY		19 440	18 604	18 846	444	15 964	17 053	(1 089)	-6.4%	18 604
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	97 980	107 235	105 084	6 354	95 908	98 299	(2 390)	-2.4%	107 235
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	4 178	5 183	4 880	394	4 127	4 751	(624)	-13.1%	5 183
Vote 2 - MUNICIPAL MANAGER		3 822	3 469	3 487	269	3 146	3 180	(34)	-1.1%	3 469
Vote 3 - CORPORATE SERVICES		7 514	7 690	8 442	529	6 004	7 049	(1 045)	-14.8%	7 690
Vote 4 - BUDGET & TREASURY		21 795	17 240	16 015	657	11 693	15 803	(4 111)	-26.0%	17 240
Vote 5 - PLANNING AND DEVELOPMENT		628	1 029	780	44	582	944	(362)	-38.3%	1 029
Vote 6 - COMMUNITY AND SOCIAL SERV		1 405	1 525	1 865	185	1 568	1 398	171	12.2%	1 525
Vote 7 - SPORTS AND RECREATION		262	269	266	23	215	246	(32)	-12.8%	269
Vote 8 - HOUSING		7	299	300	23	256	274	(19)	-6.8%	299
Vote 9 - PUBLIC SAFETY		21 480	31 639	31 539	2 441	27 953	29 002	(1 049)	-3.6%	31 639
Vote 10 - ROAD TRANSPORT		11 999	11 583	11 696	1 092	11 925	10 618	1 307	12.3%	11 583
Vote 11 - WASTE MANAGEMENT		2 041	2 064	3 047	205	1 891	1 892	(1)	-0.1%	2 064
Vote 12 - WASTE WATER MANAGEMENT		2 544	1 610	2 431	99	1 645	1 476	170	11.5%	1 610
Vote 13 - WATER		4 436	3 721	3 634	267	3 168	3 411	(243)	-7.1%	3 721
Vote 14 - ELECTRICITY		11 521	11 293	13 864	1 634	11 986	10 352	1 634	15.8%	11 293
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	93 628	98 616	102 246	7 862	86 159	90 398	(4 239)	-4.7%	98 616
Surplus/ (Deficit) for the year	2	4 352	8 619	2 838	(1 508)	9 749	7 901	1 849	23.4%	8 619

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	4 697	4 307	390	9%	4 699
Service charges - electricity revenue		14 591	17 391	17 633	365	14 769	15 942	(1 172)	-7%	17 391
Service charges - water revenue		2 203	2 926	2 948	245	2 816	2 682	134	5%	2 926
Service charges - sanitation revenue		1 753	1 861	1 979	196	1 890	1 706	184	11%	1 861
Service charges - refuse revenue		1 626	1 166	1 915	196	1 849	1 068	780	73%	1 166
Rental of facilities and equipment		1 624	1 212	1 698	139	1 535	1 111	424	38%	1 212
Interest earned - external investments		366	673	398	54	455	617	(162)	-26%	673
Interest earned - outstanding debtors		100	773	679	155	675	709	(34)	-5%	773
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		20 170	32 410	32 514	3 407	37 520	29 709	7 811	26%	32 410
Licences and permits		363	927	213	37	429	850	(420)	-49%	927
Agency services		180	166	210	16	180	152	28	18%	166
Transfers and subsidies		29 142	29 002	26 325	497	24 096	26 585	(2 489)	-9%	29 002
Other revenue		207	151	(524)	7	186	139	47	34%	151
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		76 780	93 356	90 605	5 321	91 097	85 576	5 521	6%	93 356
Expenditure By Type										
Employee related costs		29 735	29 911	28 854	2 403	27 647	27 419	228	1%	29 911
Remuneration of councillors		3 104	3 300	3 359	262	2 931	3 025	(94)	-3%	3 300
Debt impairment		17 726	25 105	21 389	2 161	23 766	23 013	753	3%	25 105
Depreciation & asset impairment		6 356	6 053	6 053	504	5 547	5 548	(2)	0%	6 053
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases - electricity		10 238	10 463	11 719	1 498	10 713	9 591	1 122	12%	10 463
Inventory consumed		-	-	-	-	-	-	-	-	-
Contracted services		6 446	6 502	6 891	135	4 453	5 960	(1 507)	-25%	6 502
Transfers and subsidies		351	449	354	-	125	412	(287)	-70%	449
Other expenditure		19 402	16 833	23 629	900	10 978	15 430	(4 452)	-29%	16 833
Losses		270	-	-	-	-	-	-	-	-
Total Expenditure		93 628	98 616	102 246	7 862	86 159	90 398	(4 239)	-5%	98 616
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(16 848)	(5 260)	(11 641)	(2 541)	4 938	(4 822)	9 760	(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	1 033	4 811	12 722	(7 911)	(0)	13 879
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4 352	8 619	2 838	(1 508)	9 749	7 901			8 619
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4 352	8 619	2 838	(1 508)	9 749	7 901			8 619
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4 352	8 619	2 838	(1 508)	9 749	7 901			8 619
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4 352	8 619	2 838	(1 508)	9 749	7 901			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) - M11 May

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	90	394	-	394	#DIV/0!	-	
Community and social services		11	-	102	-	56	-	56	#DIV/0!	-	
Sport and recreation		-	-	-	90	244	-	244	#DIV/0!	-	
Public safety		14	-	94	-	94	-	94	#DIV/0!	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
Economic and environmental services		238	1 448	1 703	204	1 484	1 328	156	12%	1 448	
Planning and development		-	-	-	-	-	-	-	-	-	
Road transport		238	1 448	1 703	204	1 484	1 328	156	12%	1 448	
Environmental protection		-	-	-	-	-	-	-	-	-	
Trading services		27 806	13 214	12 726	739	2 941	12 113	(9 172)	-76%	13 214	
Energy sources		8 424	582	-	-	126	533	(407)	-76%	582	
Water management		19 383	8 636	8 637	690	1 755	7 916	(6 161)	-78%	8 636	
Waste water management		-	3 996	3 996	49	968	3 663	(2 696)	-74%	3 996	
Waste management		-	-	92	-	92	-	92	#DIV/0!	-	
Other		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional Classification	3	28 105	14 662	14 673	1 033	4 867	13 441	(8 573)	-64%	14 662	
Funded by:											
National Government		10 584	14 662	14 174	1 033	4 323	13 441	(9 118)	-68%	14 662	
Provincial Government		17 468	-	499	-	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	1 033	4 867	13 441	(8 573)	-64%	14 662	
Borrowing	6	-	-	-	-	-	-	-	-	-	
Internally generated funds		52	-	-	-	-	-	-	-	-	
Total Capital Funding		28 105	14 662	14 673	1 033	4 867	13 441	(8 573)	-64%	14 662	

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	3 506	12 092
Call investment deposits		-	-	-	-	-
Consumer debtors		10 044	11 785	(8 745)	20 655	11 785
Other debtors		7 558	2 489	8 206	10 742	2 489
Current portion of long-term receivables		-	1	-	-	1
Inventory		641	641	641	536	641
Total current assets		27 860	27 008	27 967	35 438	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	176 522	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	200 248	186 958
TOTAL ASSETS		228 787	213 966	215 776	235 687	213 966
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		1	6	-	(0)	6
Consumer deposits		800	715	800	847	715
Trade and other payables		20 947	18 631	15 231	13 289	18 631
Provisions		2 560	23 843	23 079	23 021	23 843
Total current liabilities		24 307	43 195	39 110	37 158	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	50 275	47 549
NET ASSETS	2	170 840	166 417	163 546	185 412	166 417
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		170 840	166 417	163 546	185 412	166 417
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	170 840	166 417	163 546	185 412	166 417

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
1										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 706	4 792	4 792	(25)	1 989	4 392	(2 403)	-55%	4 792
Service charges		25 893	23 225	23 225	2 584	27 577	21 290	6 288	30%	23 225
Other revenue		22 823	9 082	9 082	560	19 321	8 325	10 996	132%	9 082
Transfers and Subsidies - Operational		27 000	24 103	24 103	-	16 530	22 094	(5 564)	-25%	24 103
Transfers and Subsidies - Capital		2 799	13 879	13 879	-	1 718	12 722	(11 004)	-86%	13 879
Interest		218	673	673	-	496	617	(120)	-20%	673
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(67 975)	(64 007)	(64 007)	(5 772)	(67 357)	(58 883)	(8 474)	14%	(64 007)
Finance charges		-	(773)	(773)	-	-	(708)	708	-100%	(773)
Transfers and Grants		(571)	(449)	(449)	302	(1 625)	(412)	(1 213)	295%	(449)
NET CASH FROM/(USED) OPERATING ACTIVITIES		13 891	10 524	10 524	(2 351)	(1 351)	9 437	10 788	114%	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)	(1 033)	(4 867)	(5 810)	943	-16%	(6 338)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16 639)	(6 338)	(6 338)	(1 033)	(1 867)	(5 810)	(3 943)	68%	(6 338)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		120	-	-	5	107	-	107	#DIV/0!	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		120	-	-	5	107	-	(107)	#DIV/0!	-
NET INCREASE/ (DECREASE) IN CASH HELD		(2 628)	4 186	4 186	(3 378)	(3 111)	3 627			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		6 353	13 091			13 650

Part 2 – Supporting Documentation

4. Supporting Documentation

4.1 Supporting Table SC3 - Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Rental of facilities and equipment	424	Municipal equipment used on capital projects by small contractors	
	Service charges - water revenue	947	Normal consumption periods - no water restrictions	Consumption will lower during water restriction periods
	Service charges - sanitation revenue	184	Extra sewer dumpings by wind farms	
	Service charges - refuse revenue	780	Extra refuse dumpings by wind farms	
2	Expenditure By Type			
	Contracted services	(1 507)	First payments to consultants compiling AFS will be paid	Will equal during the year
	Transfers and subsidies	(287)	Transfers from eq share to indigent households are included	Will be corrected at year end
3	Capital Expenditure			
4	Financial Position			
	Consumer debtors	20 655	Includes the outstanding traffic fines	Will equal during the year
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

4.2 Supporting Table SC3 - Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2021/22										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	192	95	69	59	-	-	1 079	-	1 493	1 137		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	889	219	142	47	0	-	674	-	1 972	721		
Receivables from Non-ex change Transactions - Property Rates	1400	129	49	43	39	1	-	3 299	-	3 560	3 338		
Receivables from Exchange Transactions - Waste Water Management	1500	189	74	56	44	0	-	1 126	-	1 489	1 170		
Receivables from Exchange Transactions - Waste Management	1600	198	59	50	34	0	-	654	-	994	687		
Receivables from Exchange Transactions - Property Rental Debtors	1700	71	25	16	20	-	-	1 066	-	1 198	1 086		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-		
Other	1900	5	3	12	1	-	-	105	-	127	107		
Total By Income Source	2000	1 674	524	388	243	2	-	8 002	-	10 832	8 246	-	-
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	75	27	59	16	-	-	890	-	1 068	906		
Commercial	2300	875	127	106	56	1	-	3 017	-	4 183	3 075		
Households	2400	723	369	223	170	1	-	4 095	-	5 581	4 266		
Other	2500	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	1 674	524	388	243	2	-	8 002	-	10 832	8 246	-	-

4.3 Supporting Table SC4 - Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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

4.4 Supporting Table SC2 - Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	7.2%	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%	95.4%	62.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		39.6%	28.0%	71.3%	9.4%	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%	34.5%	15.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<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%	30.3%	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 - M11 May

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	Commission Paid (Rands)	Commission 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	0.0425	0	0	30 June 2022	1 790	6	0	-	1 797
Municipality sub-total										1 790		0	-	1 797
Entities														
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									1 790		0	-	1 797

4.6 Supporting Table SC6 – Grant receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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	22 492	19 841	2 651	13.4%	22 998
Local Government Equitable Share		19 652	18 461	18 461	(0)	18 461	16 923	1 538	9.1%	18 461
Municipal Infrastructure Grant (MIG) (PMU)		303	336	336	-	-	308	(308)	-100.0%	336
Expanded Public Works Programme (EPWP)		1 252	1 098	1 898	158	1 740	1 007	733	72.9%	1 898
Financial Management Grant (FMG)		3 203	1 750	2 303	208	2 291	1 604	687	42.8%	2 303
	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 949	2 458	2 130	130	1 539	2 253	(714)	-31.7%	2 130
Economic Development and Tourism (Operating)		191	-	-	-	-	-	-	-	-
Economic Development and Tourism (Operating)		-	500	-	-	-	458	(458)	-100.0%	-
MAIN ROAD SUBSIDY		50	50	50	-	49	46	3	6.7%	50
GRANT - WCFMSG		-	250	-	-	-	229	(229)	-100.0%	-
GRANT - COMMUNITY WORK (LOCAL GOV)		49	94	139	-	0	86	(86)	-99.9%	139
GRANT - DEPT CULTURE SPORT		1 482	1 564	1 684	130	1 489	1 434	56	3.9%	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	9	33	365.4%	47
Private Enterprises: Unspecified		23	-	37	-	37	-	37	#DIV/0!	37
SETA		36	-	10	-	6	9	-	-	10
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	26 819	24 103	25 575	497	24 096	22 104	1 992	9.0%	25 575
Capital Transfers and Grants										
National Government:		14 207	13 879	13 879	1 033	4 323	12 722	(8 400)	-66.0%	13 879
Municipal Infrastructure Grant (MIG)		10 214	6 383	6 383	496	2 032	5 851	(3 820)	-65.3%	6 383
Water Services Infrastructure Grant		393	7 496	7 496	537	2 291	6 871	(4 580)	-66.7%	7 496
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		9 158	-	600	-	489	550	(61)	-11.2%	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	550	-	-	600
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 365	13 879	14 479	1 033	4 811	13 272	(8 461)	-63.7%	14 479
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	50 184	37 982	40 054	1 530	28 907	35 376	(6 469)	-18.3%	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 - M11 May

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	2 451	2 044	407	20%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		386	743	704	4	200	681	(481)	-71%	743
Cellphone Allowance		307	328	328	26	277	300	(23)	-8%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	0	3	-	3	#DIV/0!	-
Sub Total - Councillors		3 129	3 300	3 359	262	2 931	3 025	(94)	-3%	3 300
% increase	4		5.5%	7.3%						5.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		1 691	3 621	3 573	296	3 329	3 320	9	0%	3 621
Pension and UIF Contributions		277	452	429	36	393	414	(21)	-5%	452
Medical Aid Contributions		65	115	94	8	89	105	(16)	-15%	115
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		451	552	666	46	501	506	(5)	-1%	552
Cellphone Allowance		-	-	42	4	39	-	39	#DIV/0!	-
Housing Allowances		-	11	12	1	11	10	0	3%	11
Other benefits and allowances		125	190	193	-	193	174	18	11%	190
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2 609	4 941	5 009	390	4 554	4 530	25	1%	4 941
% increase	4		89.4%	92.0%						89.4%
Other Municipal Staff										
Basic Salaries and Wages		15 608	18 336	16 793	1 526	16 692	16 808	(117)	-1%	18 336
Pension and UIF Contributions		2 375	2 517	2 465	207	2 262	2 307	(46)	-2%	2 517
Medical Aid Contributions		745	919	755	65	712	842	(130)	-15%	919
Overtime		1 215	720	1 017	31	823	660	164	25%	720
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		826	506	499	41	456	464	(8)	-2%	506
Cellphone Allowance		7	5	7	1	7	5	2	50%	5
Housing Allowances		139	125	59	4	48	115	(67)	-59%	125
Other benefits and allowances		1 529	1 117	1 473	45	1 464	1 024	440	43%	1 117
Payments in lieu of leave		253	127	127	-	-	116	(116)	-100%	127
Long service awards		42	145	145	45	98	133	(34)	-26%	145
Post-retirement benefit obligations		202	453	453	44	488	416	72	17%	453
Sub Total - Other Municipal Staff		22 941	24 970	23 794	2 010	23 049	22 889	160	1%	24 970
% increase	4		8.8%	3.7%						8.8%
Total Parent Municipality		28 679	33 211	32 162	2 662	30 535	30 444	91	0%	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

VERWYSINGSNUMMER: REFERENCE NUMBER: SAURAE: ENQUIRIES:	Tel. (023) 551 1019 Faks/Fax (023) 5511019
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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 May 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 *2022-06-14*

6. Recommendation

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