

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
31 Augustus 2022**

INHOUDSOPGAWE

Deel 1 – In-jaar verslag

1. Burgemeestersverslag 33

Deel 1 – In-jaar verslag

1. Burgemeester se verslag

Die maandelikse begrotingstaat vir Augustus 2022 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Augustus 2022 Maandelikse begrotingstaat is die tweede verslag vir die 2022/23 finansiële jaar.

Die 2021/2022 Finansiële State is voltooi en ingedien op 31 Augustus 2022. Die ouditeure het reeds begin met die ouditeuring van die munisipale werksaamhede vir die 2021/2022 finansiële jaar.

2. Uitvoerende Opsomming

Artikel 71 van die MFMA bepaal dat die Rekenpligtige Beampte van 'n Munisipaliteit teen nie later nie as 10 werksdae na die einde van elke maand 'n verklaring in die voorgeskrewe formaat aan die Burgemeester van die Munisipaliteit en die betrokke Provinsiale Tesourie moet voorlê oor die stand van die Munisipaliteit se begroting.

Hierdie verslag bied die huidige stand van die begrotingsimplementering aan en redes vir afwykings en moontlike stappe wat geneem moet word. Artikel 54 van die MFMA bepaal dat die Burgemeester van die Munisipaliteit moet oorweeg en kontroleer of die goedgekeurde begroting geïmplementeer is in ooreenstemming met die Dienslewering en Begrotingsimplementeringsplan (SDBIP), en hersienings oorweeg.

Die tabel hieronder illustreer 'n oorsig van die begrotingsimplementering van Laingsburg Munisipaliteit vir die maand geëindig Augustus 2022.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 322 360	123 322 360	26 128 360	21.00%
Total Expenditure	109 878 464	109 878 464	13 625 092	12.00%
Surplus (Deficit) (Incl Capital transfers)	13 443 896	13 443 896	12 503 268	93.00
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	24 038 508	24 038 508	2 053 625	8.54
Sources of Finance				
National Government - MIG	6 526 500	6 526 500	660 724	10.12
National Government - WSIG	17 360 004	17 360 004	1 392 902	8.02
Internal Operating Cash	152 004	152 004	-	-
Total Funding Sources of Capital	24 038 508	24 038 508	2 053 625	8.54

Bedryfsinkomste

Die Munisipaliteit het tot dusver 21,19% of R 26,128 miljoen van die Begrote Inkomste gegeneer wat hoër is as die begrote bedrag. Die geprojekteerde begrote inkomste vir die volle finansiële jaar beloop R 123,322 miljoen. Die werklike maandelikse inkomste vir Augustus 2022 was egter R2,619 miljoen minder as die begroting.

Verwys na tabel C4 vir meer besonderhede oor inkomste volgens bron.

Bedryfsuitgawes

Bedryfsuitgawes van R 13,625 miljoen vir die tydperk tot einde Augustus 2022 sluit nie die deel van die jaarlikse berekening vir voorsienings in nie. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R673 253. Dit sal die totale uitgawe tot dusver effektief op R 14,298 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 1,84% onder.

Verwys na Tabel C4 vir verdere besonderhede oor uitgawes volgens tipe.

Kapitaalbesteding

Die kapitale betalings vir Augustus 2022 het R2,062 miljoen beloop. Dit is 8.58% van die jaarlikse totale kapitale uitgawe.

Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

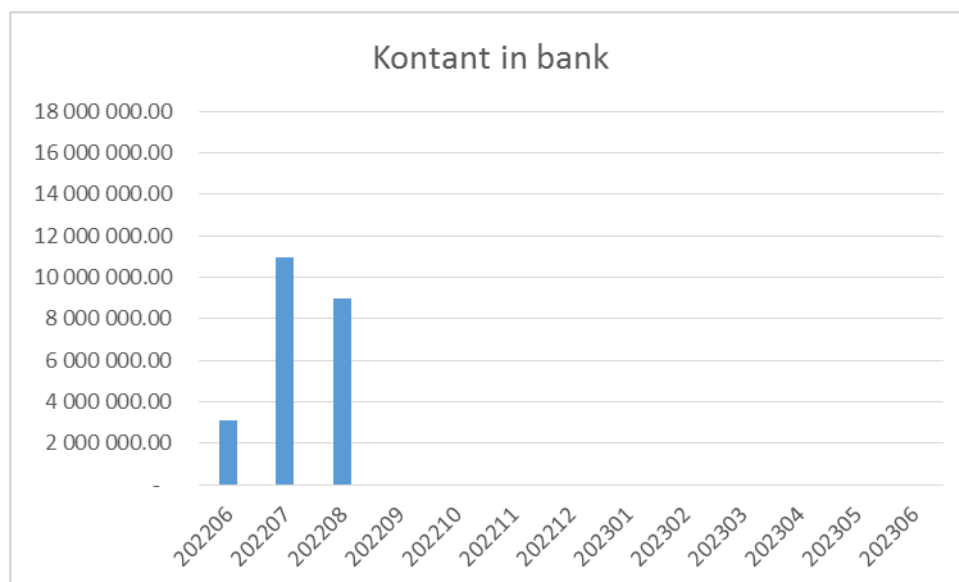
Kontantvloei

Die Munisipaliteit het begin met 'n kontantvloeisaldo van R 3,090 miljoen aan die begin van die jaar en dit het gedurende die maand met R 1,997 gesdaal. Die eindsaldo vir die maand geëindig

Augustus 2022 is R8,987 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2022/2023 finansiële jaar begroot word nie.

Verwys na Tabel C7 vir meer besonderhede oor kontantvloei.

Die volgende grafiek toon die beweging in die maandelikse kontant beskikbaar:



Verpligtinge teen kontant

Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 Junie asook ontvangste gedurende die huidige maand is op hierdie stadium ingesluit in die munisipaliteit se lopende rekening en korttermyn beleggings. Alle subsidie gelde waaraan 'n voorwaarde vir die spandering daarvan gekoppel is, moet in 'n aparte bankrekening geplaas word totdat dit gespandeer word.

Commitments against Cash and Cash Equivalents August 2022	
Item	Amount
Balance as per CFA	8 987 413
Total commitments against cash	9 856 089
Unspent Conditional Grants	6 896 268
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	626 562
Creditors	2 333 259
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 0
Netto cash available	R -868 675.83

Debiteure

Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 15,450 miljoen vir die maand geëindig Augustus 2022, (R 16,136 miljoen vorige maand). Daar was 'n afname van R 0,686 miljoen in die totale uitstaande bedrag sedert die vorige maand (toename van R 5,470 miljoen vorige maand). Deel van die styging in die vorige maand was as gevolg van die heffing van die jaarlikse belasting.

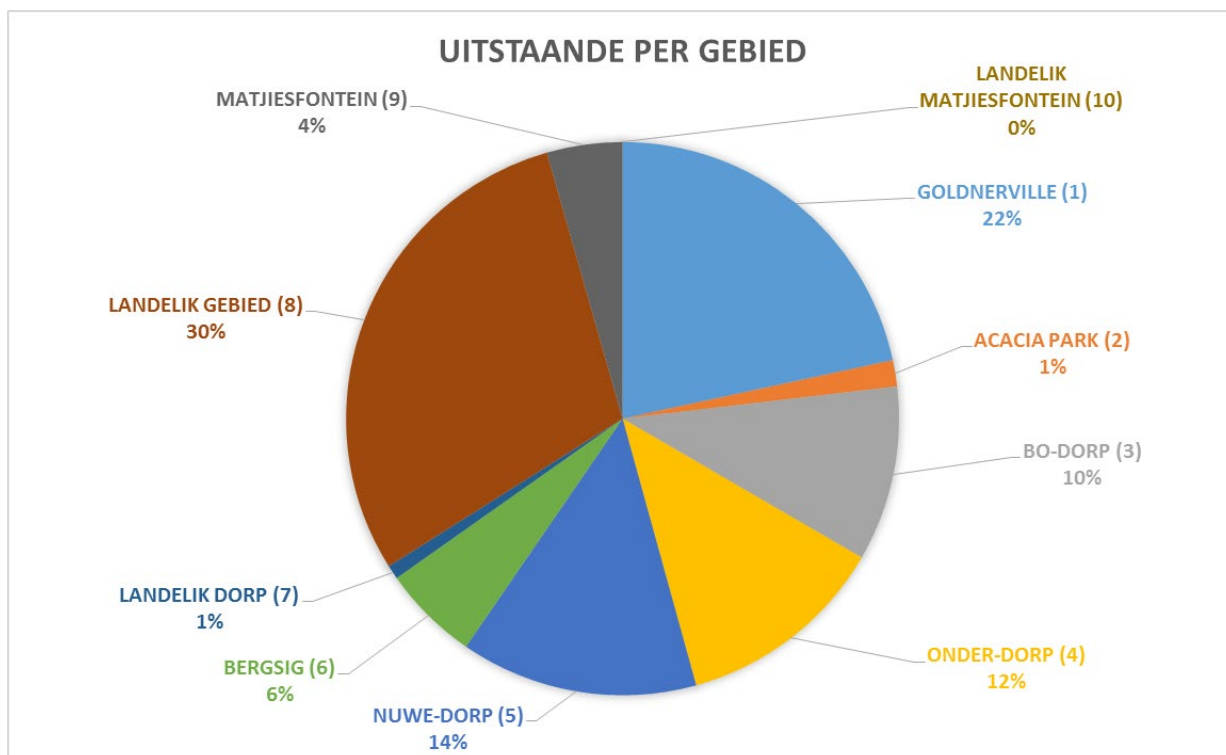
Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2021/2022 finansiële jaar was 95,16%. Aan die einde van Augustus 2022 was die betalingskoers 95,20% (vorige maand 85,35%).

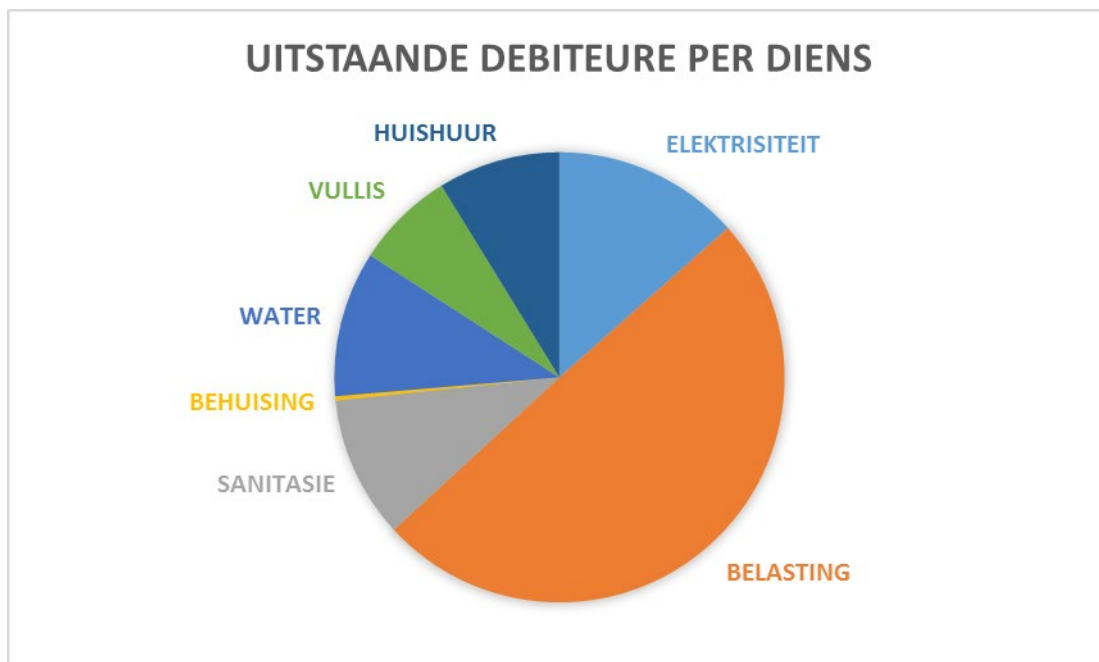
Die totale bedrag uitstaande vir langer as 12 maande is R 7,450 miljoen en dit beloop 81.79% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 8,190 miljoen.

Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe. Uitstaande bedrae in die gebiede waar die Munisipaliteit nie die verskaffer van elektrisiteit is nie, neem vinnig toe en staan op 22% van die totale uitstaande debiteureboek. Ondanks die toepassing van die kredietbeheerbeleid ontstaan daar groot uitstaande bedrae onder die groep verbruikers wat direk elektrisiteit by die munisipaliteit koop en nie betyds afgesny word nie.

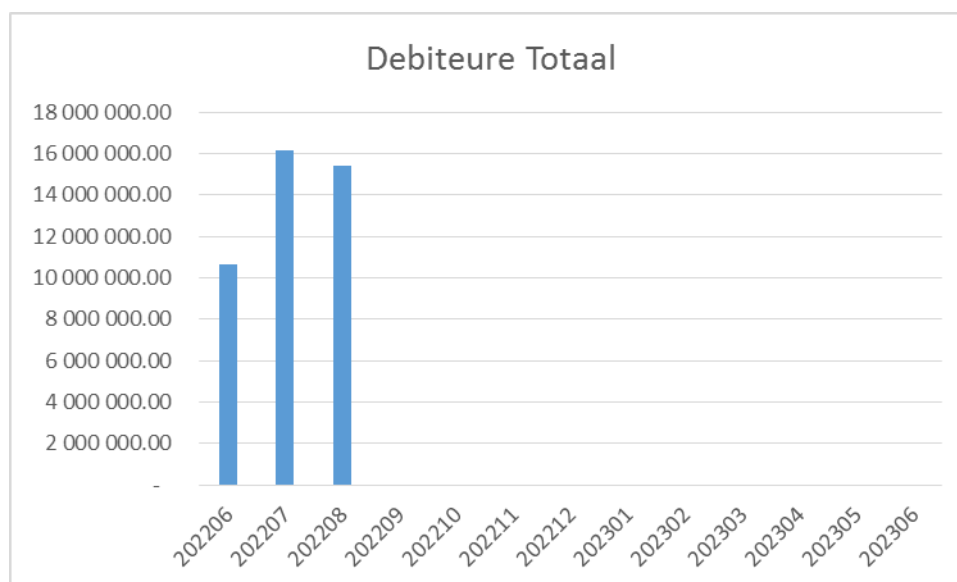
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Augustus 2022:



Die volgende grafiek toon die uitstaande debiteure per diensstipe soos aan die einde van Augustus 2022:

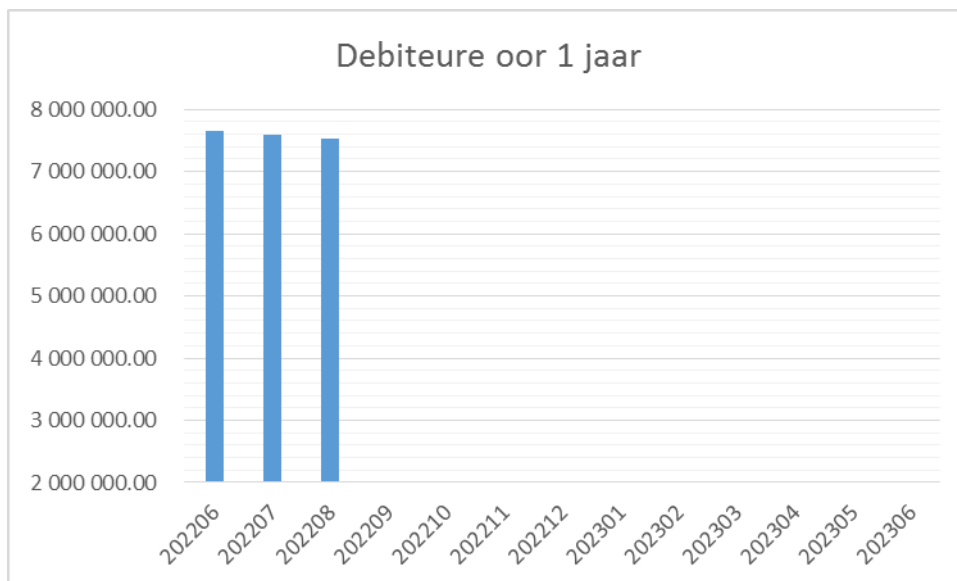


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

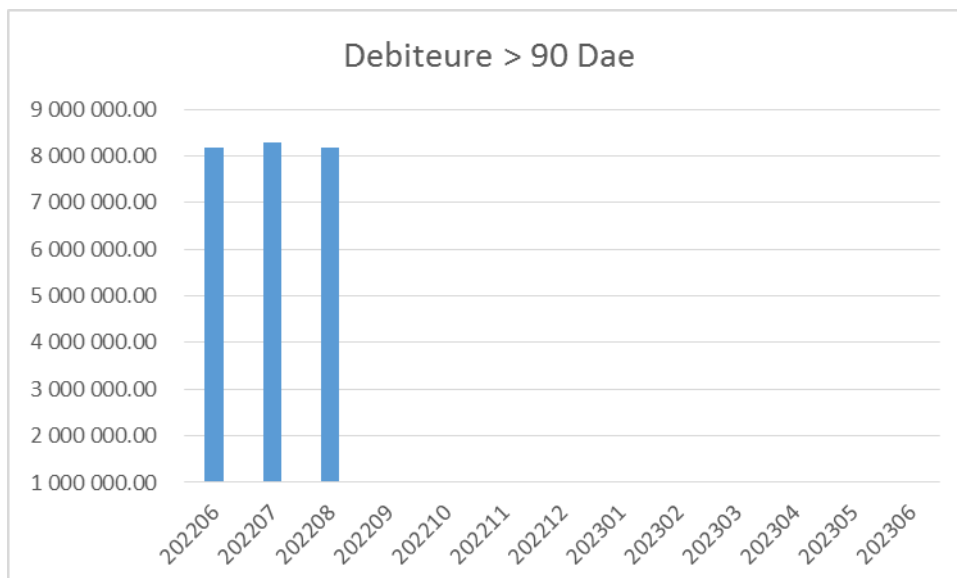


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2021 gehef word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:

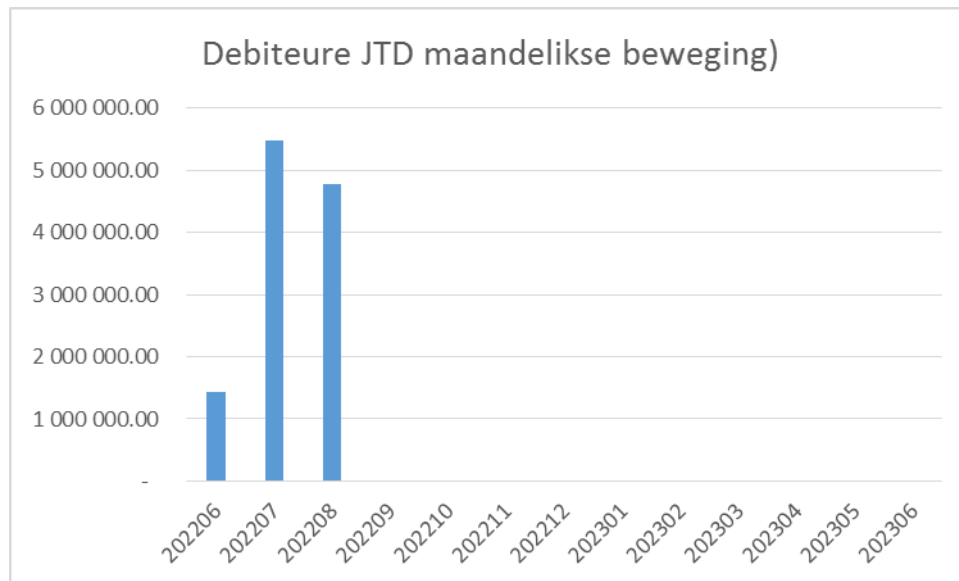


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Junie 2022 en Augustus 2022.

Die volgende grafiek toon die afname en toename in die maandelikse totale uitstaande debiteure:



Die ideale posisie van die beweging moet onder die nullyn beweeg, wat beteken dat daar op agterstallige skuld betaal word.

Krediteure

Totale uitstaande krediteure beloop R 0 vir die maand geëindig Augustus 2022. Al die uitstaande bedrae is binne die 30 dae uitstaande kategorieë, wat aan Artikel 65 van die MFMA voldoen. Gevalle kom voor waar verskaffers fakture meer as 30 dae na die betaaldatum van die faktuur uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Verwys na Tabel SC4 vir meer besonderhede oor debiteure.

Kostebepelingsmaatreëls

Die Plaaslike Regering: Munisipale Kostebesparings Regulasies (MKR), is op 7 Julie 2019 gepromulgeer en het op 1 Augustus 2019 in werking getree.

Artikels 62(1)(a) en 95(a) van die Wet op Munisipale Finansiële Bestuur No. 56 van 2003 (MFMA) bepaal dat die rekenpligtige beampte van 'n munisipaliteit of munisipale entiteit verantwoordelik is vir die bestuur van die finansiële administrasie van 'n munisipaliteit en moet vir hierdie doel alle redelike stappe neem om te verseker dat die hulpbronne van die munisipaliteit koste-effektief, doeltreffend en ekonomies bestuur word.

Ingevolge MFMA Omsendbrief 97 wat op 1 Augustus 2019 uitgereik is, word van munisipaliteite verwag om bestaande verslagdoeningsvereistes te benut, om intern en ekstern verslag te doen oor kostebesparingsmaatreëls.

Die volgende tabel som die hoofitems op soos voorgeskryf in die omsendbrief en MKR.

Koste Besparings Jaar-tot-datum Verslag							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	11 320 092	943 341	1 886 682	253 430	265 040	(689 911)	(1 621 642)
Rein en verblyf koste	741 600	61 800	123 600	79 034	109 703	17 234	(13 897)
Akkommodasie	329 400	27 450	54 900	22 433	28 635	(5 018)	(26 265)
Borgskappe en spyseniering	41 856	3 488	6 976	1 924	1 955	(1 564)	(5 021)
Kommunikasie	24 228	2 019	4 038	19 395	38 158	17 376	34 120
Oortyd	524 640	43 720	87 440	44 511	75 823	791	(11 617)
Totaal	R 12 981 816	R 1 081 818	R 2 163 636	R 420 726	R 519 314	(661 092)	(1 644 322)

3. Jaar tot datum begrotingstabelle

Indien 'n munisipaliteit nie enige munisipale entiteite het nie, moet die in-jaar begrotingstaat tabelle bestaan uit die tabelle in Eerste Aanhangsel tot hierdie Bylae, naamlik-

- (a) Tabel C1 Maandelikse Begrotingstaat Opsomming
- (b) Tabel C2 Maandelikse Begrotingstaat – Finansiële Prestasie (standaardklassifikasie)
- (c) Verhaal C3 Maandelikse Begrotingsstaat- Finansiële Prestasie (inkomste en uitgawes volgens munisipale stemming)
- (d) Tabel C4 Maandelikse Begrotingstaat-Finansiële Prestasie (inkomste en uitgawes)
- (e) Tabel C5 Maandelikse Begrotingstaat- Kapitaalbesteding (munisipale uitgawe poste, standaardklassifikasie en befondsing)
- (f) Tabel C6 Maandelikse begrotingstaat- Finansiële Posisie
- (g) Tabel C7 Maandelikse Begrotingstaat Kontantvloei

Tabel C1: Opsomming

Choose name from list - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	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	4 657	5 334	5 334	8	5 154	889	4 265	480%	5 334
Service charges	22 834	26 075	26 075	1 878	3 675	4 346	(671)	-15%	26 075
Investment revenue	423	340	340	32	51	57	(6)	-10%	340
Transfers and subsidies	24 563	25 082	25 082	425	8 648	4 180	4 467	107%	25 082
Other own revenue	28 474	42 612	42 611	3 253	6 539	7 102	(563)	-8%	42 611
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	99 442	5 596	24 066	16 574	7 493	45%	99 442
Employee costs	29 885	31 059	31 067	2 555	4 991	5 176	(185)	-4%	31 067
Remuneration of Councillors	3 172	3 300	3 300	262	524	550	(26)	-5%	3 300
Depreciation & asset impairment	9 305	7 219	7 219	540	1 080	1 203	(123)	-10%	7 219
Finance charges	2 996	953	953	-	-	159	(159)	-100%	953
Inventory consumed and bulk purchases	14 326	16 229	17 594	1 583	1 590	2 705	(1 115)	-41%	17 594
Transfers and subsidies	181	356	307	(135)	(17)	59	(76)	-128%	307
Other expenditure	41 424	50 770	49 445	2 948	5 458	8 462	(3 004)	-36%	49 445
Total Expenditure	101 289	109 885	109 884	7 753	13 625	18 314	(4 689)	-26%	109 884
Surplus/(Deficit)	(20 336)	(10 443)	(10 443)	(2 158)	10 441	(1 740)	12 182	-700%	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 904	23 887	23 887	2 062	2 062	3 981	###	-48%	23 887
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	(7 432)	13 444	13 444	(96)	12 503	2 241	10 263	458%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(7 432)	13 444	13 444	(96)	12 503	2 241	10 263	458%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 039	24 039	2 062	2 062	4 006	(1 944)	-49%	24 039
Capital transfers recognised	-	23 887	23 887	2 054	2 054	3 981	(1 927)	-48%	23 887
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	152	152	8	8	25	(17)	-67%	152
Total sources of capital funds	-	24 039	24 039	2 062	2 062	4 006	(1 944)	-49%	24 039
Financial position									
Total current assets	17 339	24 241	24 241		28 827				24 241
Total non current assets	214 618	217 762	217 762		215 604				217 762
Total current liabilities	16 393	31 729	31 729		16 367				31 729
Total non current liabilities	24 797	14 288	14 288		24 797				14 288
Community wealth/Equity	198 199	195 985	195 985		203 362				195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	28 261	648	13 251	4 710	(8 541)	-181%	28 261
Net cash from (used) investing	(7 866)	(23 887)	(32 036)	(624)	(624)	(5 339)	(4 716)	88%	(32 036)
Net cash from (used) financing	(46)	(3)	(3)	(4)	(13)	(1)	12	-2128%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	13 593	(1 997)	8 987	2 265	(6 722)	-297%	-
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	-	-	-	-	-	-	-	-	-
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

Tabel C2: Finansiële prestasie (standaardklassifikasie)

Hierdie tabel weerspieël die bedryfsbegroting (finansiële prestasie) in die standaardklassifikasies wat die staatsgefinansierde statistiekfunksies en subfunksies is. Dit word deur die Nasionale Tesourie gebruik om die samestelling van nasionale en internasionale rekeninge vir vergelykingsdoeleindes te help, ongeag die unieke organisatoriese struktuur wat deur die verskillende instellings gebruik word. Die hooffunksies is Regering en Administrasie, Gemeenskaps- en Openbare Veiligheid, Ekonomiese en Omgewingsdienste, Handelsdienste en Ander Dienste.

Dit is om hierdie rede dat Finansiële Prestasie in standaardklassifikasie, Tabel C2, en volgens munisipale uitgawe poste, Tabel C3, gerapporteer word.

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		38 062	52 542	52 541	1 647	15 093	8 757	6 336	72%	52 541
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	38 062	52 542	52 541	1 647	15 093	8 757	6 336	72%	52 541	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 178	38 227	38 227	3 138	6 273	6 371	(98)	-2%	38 227
Community and social services	1 702	1 626	1 626	133	269	271	(2)	-1%	1 626	
Sport and recreation	2	4	4	-	-	1	(1)	-100%	4	
Public safety	24 456	36 583	36 583	3 004	6 002	6 097	(95)	-2%	36 583	
Housing	16	15	15	1	2	2	(0)	-18%	15	
Health	1	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 054	1 149	1 149	90	182	191	(9)	-5%	1 149
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	2 054	1 149	1 149	90	182	191	(9)	-5%	1 149	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 563	31 411	31 411	2 783	4 579	5 235	(656)	-13%	31 411
Energy sources	16 939	19 733	19 733	1 865	2 834	3 289	(455)	-14%	19 733	
Water management	4 313	4 997	4 997	360	589	833	(244)	-29%	4 997	
Waste water management	3 271	3 391	3 391	287	579	565	14	2%	3 391	
Waste management	3 039	3 290	3 290	270	578	548	29	5%	3 290	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 856	123 329	123 328	7 658	26 128	20 555	5 573	27%	123 328
Expenditure - Functional										
Governance and administration		32 138	36 051	36 050	1 635	3 254	6 009	(2 755)	-46%	36 050
Executive and council	8 562	8 201	8 201	523	1 261	1 367	(106)	-8%	8 201	
Finance and administration	23 576	27 850	27 849	1 112	1 993	4 642	(2 649)	-57%	27 849	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		28 180	33 346	33 346	2 696	5 293	5 558	(265)	-5%	33 346
Community and social services	1 366	1 620	1 620	129	229	270	(41)	-15%	1 620	
Sport and recreation	248	518	518	34	67	86	(19)	-22%	518	
Public safety	26 493	31 161	31 161	2 533	4 995	5 194	(199)	-4%	31 161	
Housing	72	25	25	1	1	4	(3)	-75%	25	
Health	2	21	21	(0)	(0)	4	(4)	-102%	21	
Economic and environmental services		12 856	12 133	12 133	1 246	2 332	2 022	310	15%	12 133
Planning and development	711	831	831	66	131	138	(7)	-5%	831	
Road transport	12 146	11 302	11 302	1 180	2 201	1 884	318	17%	11 302	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 552	27 151	27 151	2 147	2 687	4 525	(1 838)	-41%	27 151
Energy sources	12 943	15 514	15 514	1 361	1 394	2 586	(1 192)	-46%	15 514	
Water management	4 825	5 299	5 299	364	605	883	(278)	-32%	5 299	
Waste water management	3 282	3 413	3 413	200	377	569	(191)	-34%	3 413	
Waste management	6 502	2 924	2 924	222	311	487	(176)	-36%	2 924	
Other		375	464	464	30	59	77	(18)	-24%	464
Total Expenditure - Functional	3	101 101	109 146	109 145	7 753	13 625	18 191	(4 566)	-25%	109 145
Surplus/ (Deficit) for the year		(7 245)	14 184	14 184	(96)	12 503	2 364	10 139	429%	14 184

Tabel C3: Finansiële prestasie (inkomste en uitgawes volgens munisipale uitgawe poste)

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2021/22		Budget Year 2022/23						
		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		4 657	5 334	5 334	8	5 154	889	4 265	480%	5 334
Service charges - electricity revenue		15 637	18 449	18 449	1 639	2 608	3 075	(466)	-15%	18 449
Service charges - water revenue		3 088	3 416	3 416	116	345	569	(225)	-39%	3 416
Service charges - sanitation revenue		2 079	2 071	2 071	55	348	345	2	1%	2 071
Service charges - refuse revenue		2 030	2 139	2 139	67	375	356	18	5%	2 139
Rental of facilities and equipment		1 795	1 755	1 755	143	361	292	69	24%	1 755
Interest earned - external investments		423	340	340	32	51	57	(6)	-10%	340
Interest earned - outstanding debtors		735	748	748	72	148	125	23	19%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	35 642	2 988	5 964	5 940	24	0%	35 642
Licences and permits		467	942	942	16	38	157	(119)	-76%	942
Agency services		194	210	210	25	31	35	(4)	-12%	210
Transfers and subsidies		24 563	25 082	25 082	425	8 648	4 180	4 467	107%	25 082
Other revenue		1 293	3 309	3 308	9	(4)	552	(556)	-101%	3 308
Gains		-	6	6	-	-	1	(1)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	99 442	5 596	24 066	16 574	7 493	45%	99 442
Expenditure By Type										
Employee related costs		29 885	31 059	31 067	2 555	4 991	5 176	(185)	-4%	31 067
Remuneration of councillors		3 172	3 300	3 300	262	524	550	(26)	-5%	3 300
Debt impairment		24 642	29 471	29 471	2 200	4 399	4 912	(513)	-10%	29 471
Depreciation & asset impairment		9 305	7 219	7 219	540	1 080	1 203	(123)	-10%	7 219
Finance charges		2 996	953	953	-	-	159	(159)	-100%	953
Bulk purchases - electricity		11 735	12 600	12 600	1 253	1 253	2 100	(847)	-40%	12 600
Inventory consumed		2 591	3 629	4 994	330	337	605	(268)	-44%	4 994
Contracted services		5 966	8 150	6 639	134	146	1 358	(1 213)	-89%	6 639
Transfers and subsidies		181	356	307	(135)	(17)	59	(76)	-128%	307
Other expenditure		10 961	13 150	13 335	615	913	2 192	(1 278)	-58%	13 335
Losses		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	109 884	7 753	13 625	18 314	(4 689)	-26%	109 884
Surplus/(Deficit)		(20 336)	(10 443)	(10 443)	(2 158)	10 441	(1 740)	12 182	(0)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 904	23 887	23 887	2 062	2 062	3 981	(1 919)	(0)	23 887
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		(7 432)	13 444	13 444	(96)	12 503	2 241			13 444
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	13 444	(96)	12 503	2 241			13 444
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	13 444	(96)	12 503	2 241			13 444
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	13 444	(96)	12 503	2 241			13 444

Tabel C5: Kapitaalbesteding (munisipale uitgawe poste, standaardklassifikasie en befondsing)

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		-	-	-	-	-	-	-		-
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		-	-	-	-	-	-	-		-
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	52	52	-	-	9	(9)	-100%	52
Community and social services		-	-	-	-	-	-	-		-
Sport and recreation		-	52	52	-	-	9	(9)	-100%	52
Public safety		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	23 987	23 987	2 062	2 062	3 998	(1 936)	-48%	23 987
Energy sources		-	-	-	-	-	-	-		-
Water management		-	-	-	-	-	-	-		-
Waste water management		-	23 987	23 987	2 062	2 062	3 998	(1 936)	-48%	23 987
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	-	24 039	24 039	2 062	2 062	4 006	(1 944)	-49%	24 039
Funded by:										
National Government		-	23 887	23 887	2 054	2 054	3 981	(1 927)	-48%	23 887
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	23 887	23 887	2 054	2 054	3 981	(1 927)	-48%	23 887
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		-	152	152	8	8	25	(17)	-67%	152
Total Capital Funding		-	24 039	24 039	2 062	2 062	4 006	(1 944)	-49%	24 039

Tabel C6: Finansiële posisies

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 638	11 818	11 818	8 535	11 818
Call investment deposits		452	1 775	1 775	452	1 775
Consumer debtors		3 484	(2 418)	(2 418)	7 706	(2 418)
Other debtors		10 459	12 425	12 425	11 827	12 425
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	641	306	641
Total current assets		17 339	24 241	24 241	28 827	24 241
Non current assets						
Long-term receivables		14	14	14	18	14
Investments		-	-	-	-	-
Investment property		23 414	23 416	23 416	23 414	23 416
Investments in Associate		-	-	-	-	-
Property, plant and equipment		191 116	194 086	194 086	191 507	194 086
Biological		-	-	-	-	-
Intangible		30	202	202	622	202
Other non-current assets		43	43	43	43	43
Total non current assets		214 618	217 762	217 762	215 604	217 762
TOTAL ASSETS		231 957	242 003	242 003	244 431	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	802	844	802
Trade and other payables		12 536	7 501	7 501	12 531	7 501
Provisions		3 008	23 426	23 426	2 993	23 426
Total current liabilities		16 393	31 729	31 729	16 367	31 729
Non current liabilities						
Borrowing		3	1	1	3	1
Provisions		24 794	14 287	14 287	24 794	14 287
Total non current liabilities		24 797	14 288	14 288	24 797	14 288
TOTAL LIABILITIES		41 190	46 017	46 017	41 164	46 017
NET ASSETS	2	190 767	195 985	195 985	203 266	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		198 199	195 985	195 985	203 362	195 985
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	198 199	195 985	195 985	203 362	195 985

Tabel C7: Kontantvloei

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	5 407	8 522	609	840	1 420	(581)	-41%	8 522
Service charges		3 569	33 557	33 557	1 917	3 993	5 593	(1 600)	-29%	33 557
Other revenue		1 284	13 091	13 091	1 227	1 757	2 182	(425)	-19%	13 091
Transfers and Subsidies - Operational		21 054	25 082	25 082	2 551	11 691	4 180	7 511	180%	25 082
Transfers and Subsidies - Capital		-	23 887	23 887	4	4 204	3 981	223	6%	23 887
Interest		-	340	340	22	22	57	(34)	-61%	340
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	(76 217)	(5 682)	(9 256)	(12 703)	(3 447)	27%	(76 217)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	28 261	648	13 251	4 710	(8 541)	-181%	28 261
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(7 866)	(23 887)	(32 036)	(624)	(624)	(5 339)	(4 716)	88%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	(32 036)	(624)	(624)	(5 339)	(4 716)	88%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	(3)	(4)	(13)	(1)	(12)	2128%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	(3)	(4)	(13)	(1)	12	-2128%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	(3 779)	20	12 614	(630)			(3 779)
Cash/cash equivalents at beginning:		(12 186)	12 338	17 372	(2 017)	(3 627)	17 372			(3 627)
Cash/cash equivalents at month/year end:		3 090	13 593	13 593	(1 997)	8 987	2 265			-

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

4.2 Ondersteunende Tabel SC3 - Debiteure-analise

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2022/23									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	129	76	57	51	47	1 007	–	1 618	1 164	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 167	190	73	30	31	21	566	–	2 079	648	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4 262	68	22	42	40	38	3 207	–	7 679	3 326	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	213	113	58	49	45	38	1 061	–	1 578	1 193	–	–
Receivables from Exchange Transactions - Waste Management	1600	238	100	48	36	34	30	609	–	1 095	709	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	119	102	22	26	23	16	968	–	1 276	1 033	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	5	3	1	1	2	11	104	–	127	117	–	–
Total By Income Source	2000	6 252	706	302	241	226	201	7 522	–	15 450	8 190	–	–
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 168	93	16	16	21	8	813	–	2 136	859	–	–
Commercial	2300	3 260	227	72	50	44	39	2 811	–	6 502	2 944	–	–
Households	2400	1 824	386	214	174	161	153	3 899	–	6 811	4 387	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	6 252	706	302	241	226	201	7 522	–	15 450	8 190	–	–

4.3 Ondersteunende Tabel SC4 - Krediteure-analise

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2022/23									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			
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	–	–	–	–	–	–	–	–	–	–	–

4. 4 Ondersteunende Tabel SC2 - Prestasie-aanwysers

Choose name from list - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

Description of financial indicator	Basis of calculation	Ref	2021/22	Budget Year 2022/23			
			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		3.0%	7.4%	7.4%	0.0%	3.9%
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		6.3%	3.8%	3.8%	6.2%	3.8%
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	105.8%	76.4%	76.4%	176.1%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.8%	42.8%	42.8%	54.9%	42.8%
<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		17.2%	10.1%	10.1%	81.2%	10.1%
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))						
<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					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		36.9%	31.2%	31.2%	20.7%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	8.2%	8.2%	0.0%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

4.5 Ondersteunende Tabel SC5 - Beleggingsportefeulje

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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 ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
R thousands									
Municipality									
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
Municipality sub-total									
Entities									
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####
0		0	0	0	0	0	0	0	#####

4.6 Ondersteunende Tabel SC6 - Toekenningsontvangste

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelaes en werknemervoordele

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		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		2 657	2 229	2 849	231	463	372	91	25%	2 849
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		107	743	124	4	9	124	(115)	-93%	124
Cellphone Allowance		307	328	328	26	52	55	(3)	-5%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		100	-	-	-	-	-	-		-
Sub Total - Councillors		3 172	3 300	3 300	262	524	550	(26)	-5%	3 300
% increase	4		4.1%	4.1%						4.1%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 738	3 676	1 627	312	624	613	11	2%	1 627
Pension and UIF Contributions		429	479	80	38	76	80	(4)	-5%	80
Medical Aid Contributions		97	101	17	9	18	17	1	4%	17
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		228	205	34	-	-	34	(34)	-100%	34
Motor Vehicle Allowance		546	542	295	46	91	90	1	1%	295
Cellphone Allowance		42	-	-	-	-	-	-		-
Housing Allowances		12	11	2	1	2	2	0	6%	2
Other benefits and allowances		0	0	0	0	0	0	(0)	-18%	0
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 093	5 015	2 055	405	811	836	(25)	-3%	2 055
% increase	4		-1.5%	-59.6%						-59.6%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	10 309	1 639	3 200	3 066	134	4%	10 309
Pension and UIF Contributions		2 461	2 703	3 102	224	448	450	(3)	-1%	3 102
Medical Aid Contributions		700	892	977	60	125	149	(23)	-16%	977
Overtime		1 039	1 058	1 058	80	143	176	(33)	-19%	1 058
Performance Bonus		1 274	1 364	1 535	23	23	227	(204)	-90%	1 535
Motor Vehicle Allowance		497	516	762	41	83	86	(3)	-4%	762
Cellphone Allowance		7	-	8	1	1	-	1	#DIV/0!	8
Housing Allowances		51	128	137	4	8	21	(13)	-62%	137
Other benefits and allowances		246	123	10 259	11	37	21	17	81%	10 259
Payments in lieu of leave		377	127	127	-	-	21	(21)	-100%	127
Long service awards		(52)	285	285	22	22	48	(26)	-54%	285
Post-retirement benefit obligations	2	980	453	453	45	89	76	14	18%	453
Sub Total - Other Municipal Staff		24 791	26 044	29 012	2 150	4 180	4 341	(160)	-4%	29 012
% increase	4		5.1%	17.0%						17.0%
Total Parent Municipality		33 056	34 359	34 367	2 817	5 515	5 726	(212)	-4%	34 367

5. Ander inligting of dokumentasie

Munisipale Bestuurder se Kwaliteitsertifikaat

Die verslag moet gedek word deur 'n kwaliteitsertifikaat in die formaat hieronder beskryf:

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat
PRIVAATSAK X4
LAINGSBURG
6000



Municipal Buildings, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6000

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER :
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 August 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 *14/09/2022*

6. Aanbeveling

Dit word aanbeveel dat die Raad / Finansiële Komitee kennis neem van hierdie verslag.