

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
30 Junie 2023**

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingstaat vir Junie 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Junie 2023 Maandelikse begrotingstaat is die twaalfde verslag vir die 2022/23 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 Junie 2023.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 323 360	113 359 860	94 435 296	83.00%
Total Expenditure	109 879 464	96 983 904	92 308 176	95.00%
Surplus (Deficit) (Incl Capital transfers)	13 443 896	16 375 956	2 127 119	12.99
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	23 938 512	24 059 820	17 308 024	71.94
Sources of Finance				
<i>National Government - MIG</i>	6 526 500	6 526 500	5 709 569	87.48
<i>National Government - WSIG</i>	17 360 004	17 360 004	11 425 142	65.81
<i>Internal Operating Cash</i>	52 008	173 316	173 313	100.00
Total Funding Sources of Capital	23 938 512	24 059 820	17 308 024	71.94

Bedryfsinkomste

Die Munisipaliteit het tot dusver 76,58% of R 94,435 miljoen van die totale begrote inkomste gegenereer wat minder is as die begrote bedrag. Die geprojekteerde begrote inkomste vir die volle finansiële jaar beloop R 123,322 miljoen. Die werklike maandelikse inkomste vir Junie 2023 was R9,651 miljoen wat R0,626 miljoen minder is as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 92,308 miljoen vir die tydperk tot einde Junie 2023 sluit nie die deel van die jaarlikse berekening vir voorsienings in nie. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R3,985 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 96,293 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 21.92% onder.

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

Kapitaalbesteding

Die kapitale betalings vir Junie 2023 het R4,024 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R17,308 miljoen en beloop 72.00% van die jaarlikse totale begroting.

Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 3,090 miljoen aan die begin van die jaar wat gedaal het tot R2,528 miljoen. Die jaar tot datum daling is dus R0,562 miljoen. Die maand tot maand daling was R6,882miljoen. 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 2023 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	
June 2023	
Item	Amount
Balance as per CFA	2 527 936
Total commitments against cash	10 550 911
Unspent Conditional Grants	8 833 369
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	862 177
Creditors	495 278
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 360 087
	-8 022 975

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank minder is as die korttermyn verpligtinge daarteen.

Debiteure

Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 12,033 miljoen vir die maand geëindig Junie 2023, (R 12,935 miljoen vorige maand). Daar was 'n daling van R 0,902 miljoen in die totale uitstaande bedrag sedert die vorige maand (R 0,224 miljoen daling vorige maand).

Uitstaande dienste skuld ouer as twee jaar ten bedrae van R 622 000 is gedurende Junie 2023 afgeskryf.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2021/2022 finansiële jaar was 95,16%. Aan die einde van Junie 2023 was die betalingskoers vir dienste 93,55% (vorige maand 94,27%).

Indien die betalingskoers van dienste op die volle uitstaande uitstaande bedrae bereken word staan die invorderingskoers op 75,9%. Dit wil sê slegs 76 sent van elke rand per rekening wat uitgestuur word, word as kontant ingesamel.

Die totale bedrag uitstaande vir langer as 12 maande is R 8,403 miljoen en dit beloop 69.83% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,427 miljoen.

Die volgende tabel toon die werklike beweging op die debiteure per betaalpersentasie vir die huidige finansiële jaar asook op die die totale uitstaande bedrag. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R2,493 miljoen.

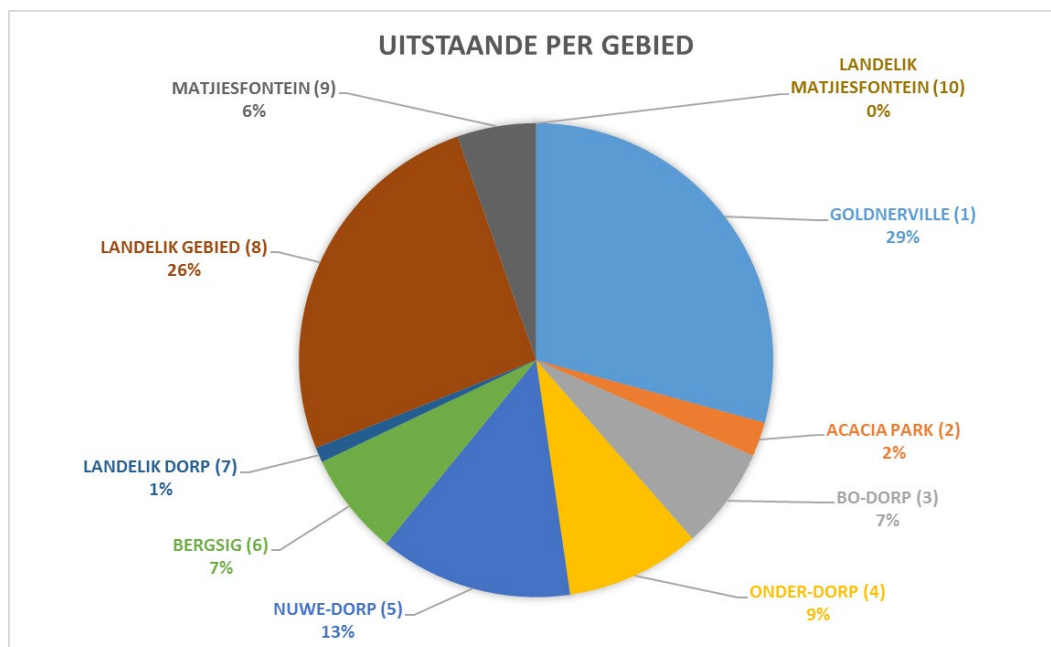
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	102.13%	86.21%
Water	88.52%	57.74%
Vullis	95.60%	70.67%
Riool	93.58%	59.03%
Hure	99.51%	56.13%
Eiendomsbelasting	82.81%	50.94%
Debiteure saldo beweging		Styging R 1 346 470.76

Betaal % van Debiteure

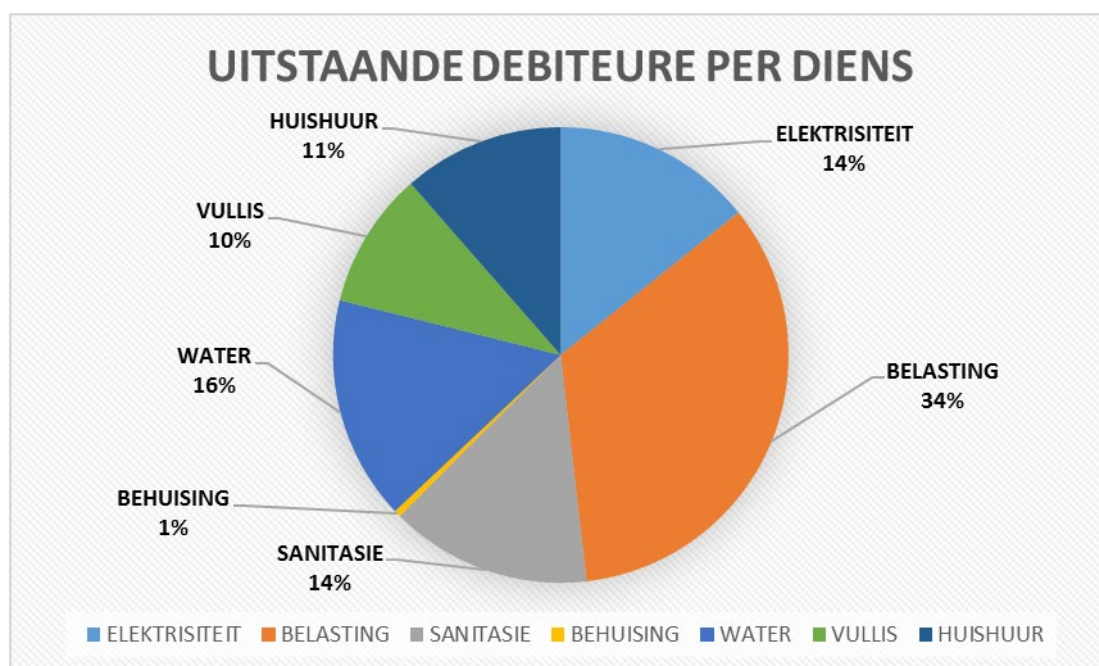
Debiteure Stelsel	Jaar-tot-datum (%)	Uitstaande saldo ingesluit (%)
Elektrisiteit	102.13	86.21
Water	88.52	57.74
Vullis	95.60	70.67
Riool	93.58	59.03
Hure	99.51	56.13
Eiendomsbelasting	82.81	50.94

Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe. Uitstaande bedrae in die gebiede waar die Munisipaliteit nie die verskaffer van elektrisiteit is nie, neem steeds toe en staan op 27% 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.

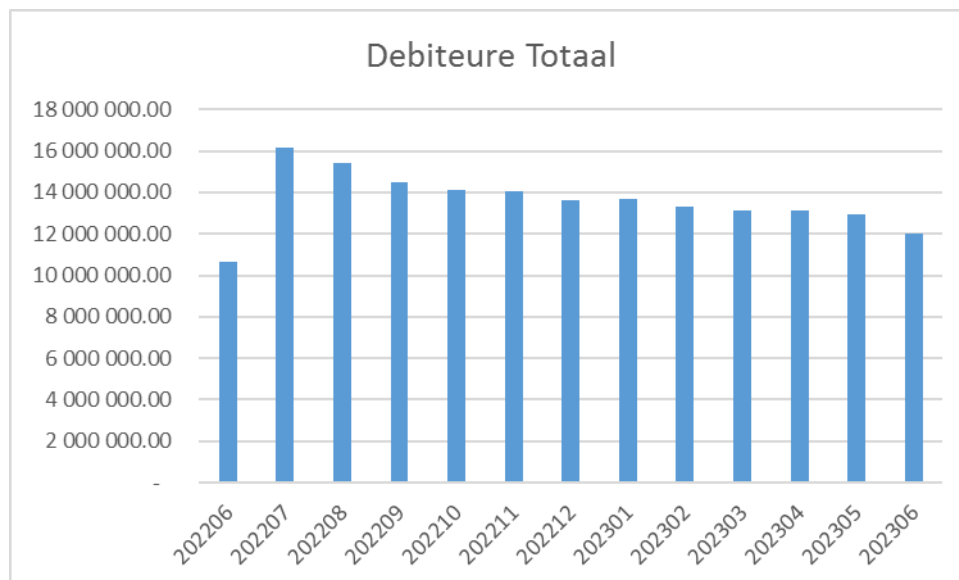
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Junie 2023:



Die volgende grafiek toon die uitstaande debiteure per diens soos aan die einde van Junie 2023:

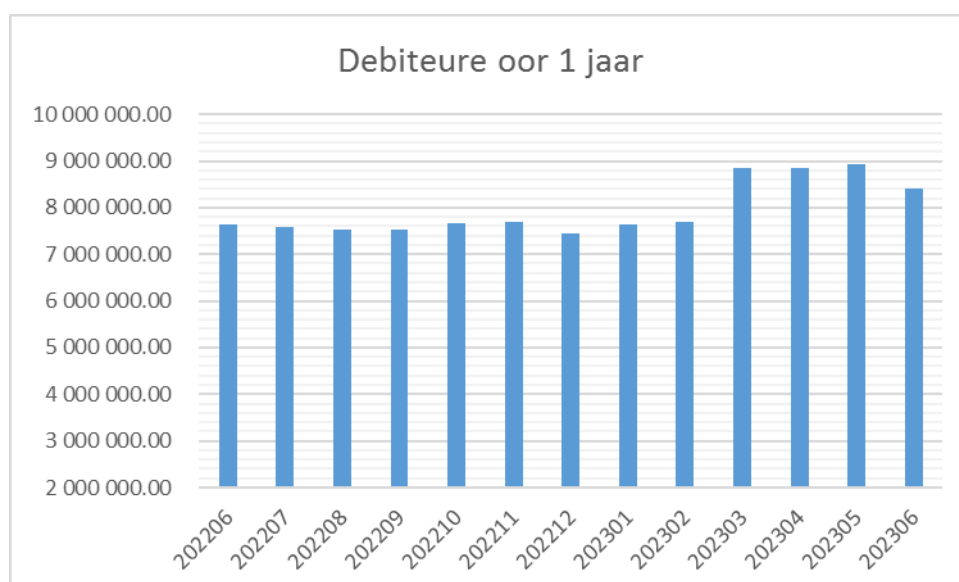


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

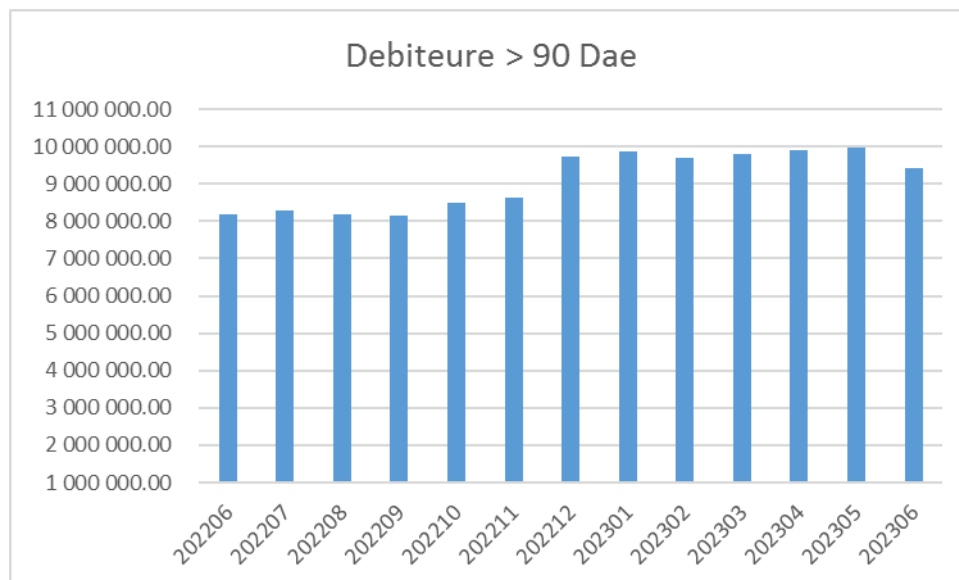


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehef word en die maandelikse paaieiment oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

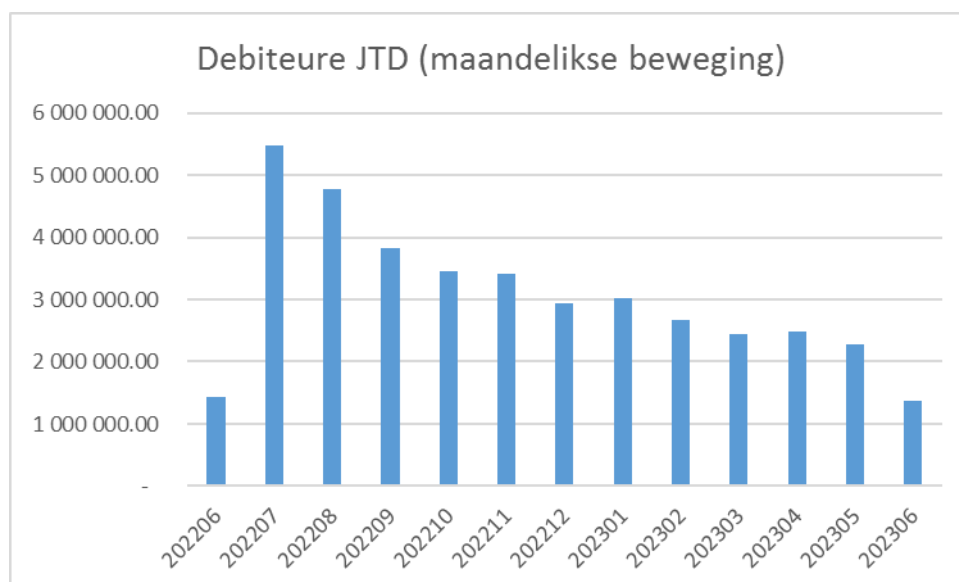


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en Junie 2023.

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 1,305 miljoen vir die maand geëindig Junie 2023. 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.

Kostebeperkingsmaatreëls

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	11 320 092	754 405	6 425 799	(188 936)	(4 894 293)
Rein en verblyf koste	741 600	61 800	741 600	24 219	507 677	(37 582)	(233 923)
Akkommodasie	329 400	27 450	329 400	12 324	225 285	(15 126)	(104 115)
Borgskappe en spyseniering	41 856	3 488	41 856	13 665	61 827	10 177	19 971
Kommunikasie	24 228	2 019	24 228	18 073	226 227	16 054	201 999
Oortyd	524 640	43 720	524 640	50 188	746 874	6 468	222 234
Totaal	R 12 981 816	R 1 081 818	R 12 981 816	R 872 874	R 8 193 689	(208 944)	(4 788 127)

Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

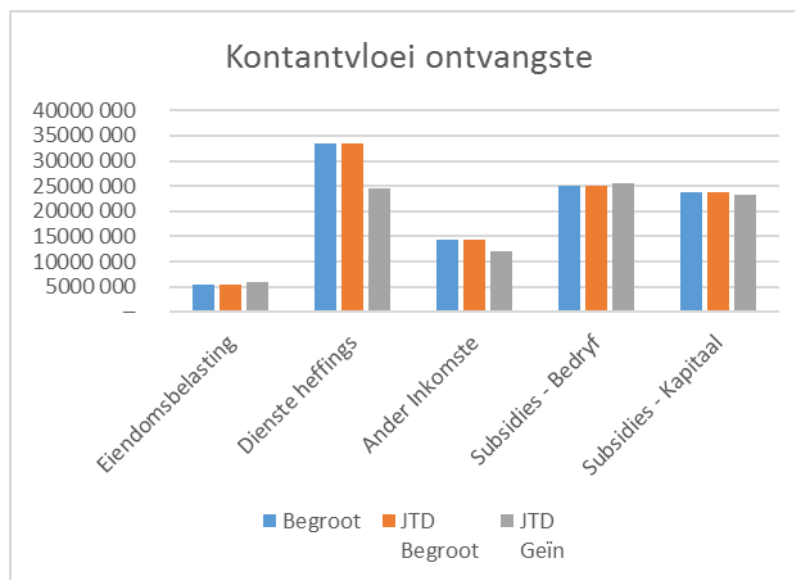
Tot aan die einde van Junie 2023 het die totale kontant ge-in deur die Munisipaliteit R91,307 miljoen beloop teenoor 'n begrote R102,178 miljoen. Dit wil sê 'n bedrag van R10,872 miljoen minder as die begroting. Die bedryfinkomste het egter R10,591 miljoen minder ge-in as die begroting en die subsidies R0,281 miljoen minder as die begroting. Die bedrag uit subsidies is egter verpligtinge aangesien dit aan spesifieke projekte gekoppel word en daaraan spandeer moet word. Dit kan nie aangewend word om die bedryfsrekening te finansier nie. Die billike deel subsidie (equitable

share) word kwartaalliks vooruit betaal en moet ook dus oor meer as een periode versprei word.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfaktiwiteite	Begroot	JTD Begroot	JTD Gein	%
Eiendomsbelasting	5 407	5 407	5 955	110.1%
Dienste heffings	33 557	33 557	24 471	72.9%
Ander Inkomste	14 246	14 246	12 192	85.6%
<i>Subsidies - Bedryf</i>	25 082	25 082	25 432	101.4%
<i>Subsidies - Kapitaal</i>	23 887	23 887	23 257	97.4%
Totale kontant van Bedryf	102 178	102 178	91 307	89.4%

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



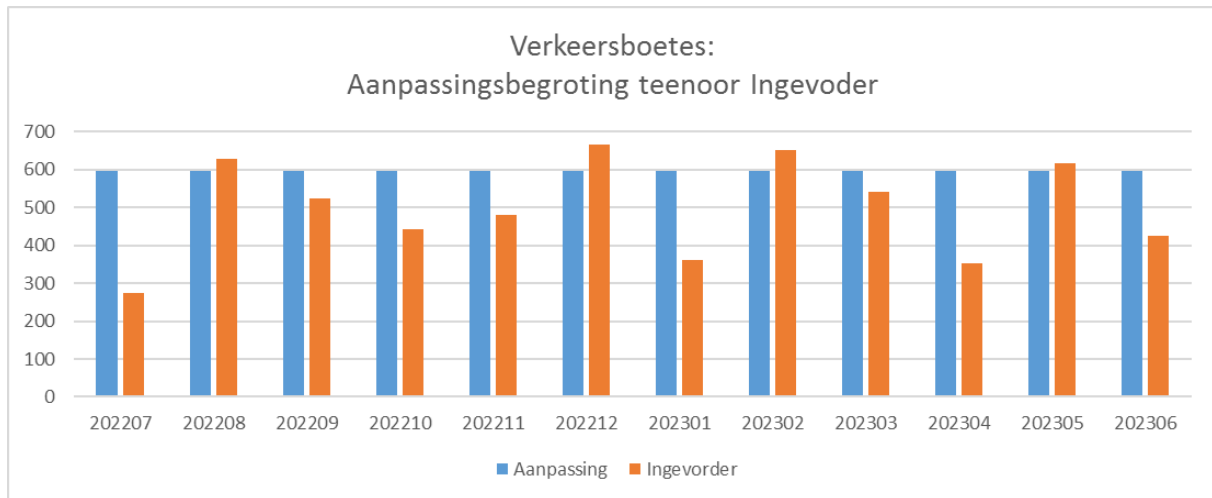
- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

Die grafieke vir die bydryfs- en kapitaalsubsidies toon dat daar meer as die begroting ingevloei het.

Die kontant generering uit verkeersboetes beloop ook swakker as die aangepasde begrote invloei.

Sien die onderstaande grafiek:



Die bes presterende maande was Augustus, Desember 2022 en Februarue 2023. Alle maande het egter onder die begroting presteer. Tot op datum moes daar alreeds R7,162 miljoen ingevorder wees. Die bedrag werklik ingevorder beloop slegs R5,960 miljoen dws 83,2%. Ongeag al die addisionele pogings was die werklike kontant steeds baie minder as die verwagting.

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 Aanhangel 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

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M12 June

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	9	5 180	5 334	(155)	-3%	5 334
Service charges	22 834	26 075	26 075	2 453	22 348	26 075	(3 727)	-14%	26 075
Investment revenue	423	340	340	87	539	340	199	59%	340
Transfers and subsidies	24 563	25 082	25 082	513	24 369	25 082	(712)	-3%	25 082
Other own revenue	28 474	42 612	42 612	2 565	24 856	42 612	(17 756)	-42%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	99 443	5 627	77 292	99 443	(22 151)	-22%	99 443
Employee costs	29 885	31 059	31 059	2 340	30 780	31 059	(278)	-1%	31 059
Remuneration of Councillors	3 172	3 300	3 300	275	3 318	3 300	18	1%	3 300
Depreciation & asset impairment	9 305	7 219	7 219	432	6 371	7 219	(847)	-12%	7 219
Finance charges	2 996	953	953	-	0	953	(953)	-100%	953
Inventory consumed and bulk purchases	14 326	16 229	16 229	1 385	13 305	16 229	(2 924)	-18%	16 229
Transfers and subsidies	181	356	356	39	54	356	(301)	-85%	356
Other expenditure	41 424	50 770	50 770	3 072	28 300	50 770	(22 470)	-44%	50 770
Total Expenditure	101 289	109 885	109 885	7 544	82 129	109 885	(27 756)	-25%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	(10 443)	(1 917)	(4 837)	(10 443)	5 606	-54%	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 904	23 887	23 887	4 024	17 143	23 887	###	-28%	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	2 107	12 306	13 444	(1 138)	-8%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	13 444	2 107	12 306	13 444	(1 138)	-8%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039
Capital transfers recognised	-	23 887	23 887	4 024	17 135	23 887	(6 752)	-28%	23 887
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	152	-	173	152	21	14%	152
Total sources of capital funds	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039
Financial position									
Total current assets	21 617	24 241	24 241		17 964				24 241
Total non current assets	214 618	217 762	217 762		225 559				217 762
Total current liabilities	20 671	31 729	31 729		17 258				31 729
Total non current liabilities	24 797	14 288	14 288		24 797				14 288
Community wealth/Equity	190 767	195 985	195 985		201 468				195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	28 261	(9 544)	11 073	28 261	17 188	61%	28 261
Net cash from (used) investing	(7 866)	(23 887)	(32 036)	(4 012)	(15 857)	(32 036)	(16 179)	51%	(32 036)
Net cash from (used) financing	(46)	(3)	(3)	(26)	(140)	(3)	137	-3924%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	13 593	(6 884)	2 528	13 593	11 065	81%	21 331
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	1 646	485	474	388	336	300	8 403	-	12 033
Creditors Age Analysis									
Total Creditors	1 305	-	-	-	-	-	-	46	1 350

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.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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	52 542	4 578	45 344	52 542	(7 198)	-14%	52 542
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	38 062	52 542	52 542	52 542	4 578	45 344	52 542	(7 198)	-14%	52 542
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 178	38 227	38 227	2 261	23 510	38 227	(14 718)	-39%	38 227
Community and social services	1 702	1 626	1 626	(11)	1 602	1 626	(24)	-1%	1 626	
Sport and recreation	2	4	4	-	1	4	(3)	-86%	4	
Public safety	24 456	36 583	36 583	2 271	21 896	36 583	(14 687)	-40%	36 583	
Housing	16	15	15	1	11	15	(4)	-25%	15	
Health	1	-	-	-	-	-	-	-	-	
Economic and environmental services		2 054	1 149	1 149	363	1 098	1 149	(51)	-4%	1 149
Planning and development		-	-	-	-	-	-	-	-	
Road transport	2 054	1 149	1 149	363	1 098	1 149	(51)	-4%	1 149	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		27 563	31 411	31 411	2 450	24 484	31 411	(6 927)	-22%	31 411
Energy sources	16 939	19 733	19 733	1 727	15 246	19 733	(4 488)	-23%	19 733	
Water management	4 313	4 997	4 997	98	3 485	4 997	(1 512)	-30%	4 997	
Waste water management	3 271	3 391	3 391	220	2 751	3 391	(639)	-19%	3 391	
Waste management	3 039	3 290	3 290	405	3 002	3 290	(288)	-9%	3 290	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 856	123 329	123 329	9 651	94 435	123 329	(28 894)	-23%	123 329
Expenditure - Functional										
Governance and administration		32 138	36 051	36 051	2 279	24 877	36 051	(11 174)	-31%	36 051
Executive and council	8 562	8 201	8 201	739	8 048	8 201	(153)	-2%	8 201	
Finance and administration	23 576	27 850	27 850	1 540	16 829	27 850	(11 021)	-40%	27 850	
Internal audit		-	-	-	-	-	-	-	-	
Community and public safety		28 180	33 346	33 346	1 957	21 660	33 346	(11 686)	-35%	33 346
Community and social services	1 366	1 620	1 620	(9)	1 418	1 620	(202)	-12%	1 620	
Sport and recreation	248	518	518	35	430	518	(88)	-17%	518	
Public safety	26 493	31 161	31 161	1 930	19 805	31 161	(11 356)	-36%	31 161	
Housing	72	25	25	-	6	25	(19)	-74%	25	
Health	2	21	21	-	0	21	(21)	-99%	21	
Economic and environmental services		12 856	12 133	12 133	1 333	14 073	12 133	1 941	16%	12 133
Planning and development	711	831	831	51	766	831	(65)	-8%	831	
Road transport	12 146	11 302	11 302	1 283	13 307	11 302	2 006	18%	11 302	
Environmental protection		-	-	-	-	-	-	-	-	
Trading services		27 552	27 151	27 151	1 940	21 115	27 151	(6 036)	-22%	27 151
Energy sources	12 943	15 514	15 514	1 365	12 347	15 514	(3 167)	-20%	15 514	
Water management	4 825	5 299	5 299	246	4 686	5 299	(613)	-12%	5 299	
Waste water management	3 282	3 413	3 413	200	2 565	3 413	(848)	-25%	3 413	
Waste management	6 502	2 924	2 924	129	1 516	2 924	(1 408)	-48%	2 924	
Other		375	464	464	35	403	464	(61)	-13%	464
Total Expenditure - Functional	3	101 101	109 146	109 146	7 544	82 129	109 146	(27 017)	-25%	109 146
Surplus/ (Deficit) for the year		(7 245)	14 184	14 184	2 107	12 306	14 184	(1 877)	-13%	14 184

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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										
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (1: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (2: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (3: IE)		2 963	2 853	2 853	359	3 034	2 853	180	6.3%	2 853
Vote 4 - BUDGET AND TREASURY (4: IE)		35 098	49 689	49 689	4 219	42 310	49 689	(7 378)	-14.8%	49 689
Vote 5 - PLANNING AND DEVELOPMENT (5: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (6: IE)		1 703	1 626	1 626	(11)	1 602	1 626	(24)	-1.5%	1 626
Vote 7 - SPORTS AND RECREATION (7: IE)		2	4	4	-	1	4	(3)	-86.4%	4
Vote 8 - HOUSING (8: IE)		16	15	15	1	11	15	(4)	-24.9%	15
Vote 9 - PUBLIC SAFETY (9: IE)		24 456	36 583	36 583	2 271	21 896	36 583	(14 687)	-40.1%	36 583
Vote 10 - ROAD TRANSPORT (10: IE)		2 054	1 149	1 149	363	1 098	1 149	(51)	-4.5%	1 149
Vote 11 - WASTE MANAGEMENT (11: IE)		3 039	3 290	3 290	405	3 002	3 290	(288)	-8.8%	3 290
Vote 12 - WASTE WATER MANAGEMENT (12: IE)		3 271	3 391	3 391	220	2 751	3 391	(639)	-18.9%	3 391
Vote 13 - WATER (13: IE)		4 313	4 997	4 997	98	3 485	4 997	(1 512)	-30.3%	4 997
Vote 14 - ELECTRICITY (14: IE)		16 939	19 733	19 733	1 727	15 246	19 733	(4 488)	-22.7%	19 733
Total Revenue by Vote	2	93 856	123 329	123 329	9 651	94 435	123 329	(28 894)	-23.4%	123 329
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (1: IE)	1	5 090	5 116	5 116	421	4 741	5 116	(375)	-7.3%	5 116
Vote 2 - MUNICIPAL MANAGER (2: IE)		3 472	3 086	3 086	319	3 308	3 086	222	7.2%	3 086
Vote 3 - CORPORATE SERVICES (3: IE)		8 046	10 103	10 103	530	6 510	10 103	(3 592)	-35.6%	10 103
Vote 4 - BUDGET AND TREASURY (4: IE)		15 891	18 197	18 197	1 045	10 707	18 197	(7 490)	-41.2%	18 197
Vote 5 - PLANNING AND DEVELOPMENT (5: IE)		711	831	831	51	766	831	(65)	-7.8%	831
Vote 6 - COMMUNITY AND SOCIAL SERV (6: IE)		1 367	1 642	1 642	(9)	1 419	1 642	(223)	-13.6%	1 642
Vote 7 - SPORTS AND RECREATION (7: IE)		262	533	533	35	445	533	(88)	-16.5%	533
Vote 8 - HOUSING (8: IE)		72	25	25	-	6	25	(19)	-74.4%	25
Vote 9 - PUBLIC SAFETY (9: IE)		26 493	31 161	31 161	1 930	19 805	31 161	(11 356)	-36.4%	31 161
Vote 10 - ROAD TRANSPORT (10: IE)		12 146	11 302	11 302	1 283	13 307	11 302	2 006	17.7%	11 302
Vote 11 - WASTE MANAGEMENT (11: IE)		6 502	2 924	2 924	129	1 516	2 924	(1 408)	-48.2%	2 924
Vote 12 - WASTE WATER MANAGEMENT (12: IE)		3 282	3 413	3 413	200	2 565	3 413	(848)	-24.8%	3 413
Vote 13 - WATER (13: IE)		4 825	5 299	5 299	246	4 686	5 299	(613)	-11.6%	5 299
Vote 14 - ELECTRICITY (14: IE)		12 943	15 514	15 514	1 365	12 347	15 514	(3 167)	-20.4%	15 514
Total Expenditure by Vote	2	101 101	109 146	109 146	7 544	82 129	109 146	(27 017)	-24.8%	109 146
Surplus/ (Deficit) for the year	2	(7 245)	14 184	14 184	2 107	12 306	14 184	(1 877)	-13.2%	14 184

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	Budget Year 2022/23								
		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 Source										
Property rates		4 657	5 334	5 334	9	5 180	5 334	(155)	-3%	5 334
Service charges - electricity revenue		15 637	18 449	18 449	1 727	14 678	18 449	(3 770)	-20%	18 449
Service charges - water revenue		3 088	3 416	3 416	98	2 916	3 416	(500)	-15%	3 416
Service charges - sanitation revenue		2 079	2 071	2 071	224	2 225	2 071	154	7%	2 071
Service charges - refuse revenue		2 030	2 139	2 139	404	2 528	2 139	389	18%	2 139
Rental of facilities and equipment		1 795	1 755	1 755	148	1 721	1 755	(34)	-2%	1 755
Interest earned - external investments		423	340	340	87	539	340	199	59%	340
Interest earned - outstanding debtors		735	748	748	91	918	748	169	23%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	35 642	2 248	21 702	35 642	(13 940)	-39%	35 642
Licences and permits		467	942	942	24	194	942	(747)	-79%	942
Agency services		194	210	210	12	178	210	(32)	-15%	210
Transfers and subsidies		24 563	25 082	25 082	513	24 369	25 082	(712)	-3%	25 082
Other revenue		1 293	3 309	3 309	42	144	3 309	(3 165)	-96%	3 309
Gains		-	6	6	-	-	6	(6)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	99 443	5 627	77 292	99 443	(22 151)	-22%	99 443
Expenditure By Type										
Employee related costs		29 885	31 059	31 059	2 340	30 780	31 059	(278)	-1%	31 059
Remuneration of councillors		3 172	3 300	3 300	275	3 318	3 300	18	1%	3 300
Debt impairment		24 642	29 471	29 471	1 627	15 610	29 471	(13 861)	-47%	29 471
Depreciation & asset impairment		9 305	7 219	7 219	432	6 371	7 219	(847)	-12%	7 219
Finance charges		2 996	953	953	-	0	953	(953)	-100%	953
Bulk purchases - electricity		11 735	12 600	12 600	1 134	10 737	12 600	(1 863)	-15%	12 600
Inventory consumed		2 591	3 629	3 629	251	2 568	3 629	(1 061)	-29%	3 629
Contracted services		5 966	8 150	8 175	485	5 323	8 175	(2 852)	-35%	8 175
Transfers and subsidies		181	356	356	39	54	356	(301)	-85%	356
Other expenditure		10 961	13 150	13 125	960	7 367	13 125	(5 758)	-44%	13 125
Losses		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	109 885	7 544	82 129	109 885	(27 756)	-25%	109 885
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(20 336)	(10 443)	(10 443)	(1 917)	(4 837)	(10 443)	5 606	(0)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12 904	23 887	23 887	4 024	17 143	23 887	(6 743)	(0)	23 887
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 432)	13 444	13 444	2 107	12 306	13 444			13 444
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	13 444	2 107	12 306	13 444			13 444
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	13 444	2 107	12 306	13 444			13 444
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	13 444	2 107	12 306	13 444			13 444

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

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											
Multi-Year expenditure appropriation	2										
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2										
Vote 15 - 0		-	-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039	
Total Capital Expenditure		-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039	
Capital Expenditure - Functional Classification											
Governance and administration		-	-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		-	52	52	-	36	52	(16)	-30%	52	
Community and social services		-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	52	52	-	36	52	(16)	-30%	52	
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	23 987	23 987	4 024	17 272	23 987	(6 715)	-28%	23 987	
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	23 987	23 987	4 024	17 272	23 987	(6 715)	-28%	23 987	
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039	
Funded by:											
National Government		-	23 887	23 887	4 024	17 135	23 887	(6 752)	-28%	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	4 024	17 135	23 887	(6 752)	-28%	23 887	
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	152	152	-	173	152	21	14%	152	
Total Capital Funding		-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039	

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June

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	2 052	11 818
Call investment deposits		452	1 775	1 775	476	1 775
Consumer debtors		3 484	(2 418)	(2 418)	3 456	(2 418)
Other debtors		14 737	12 425	12 425	11 787	12 425
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	641	193	641
Total current assets		21 617	24 241	24 241	17 964	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	201 462	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	225 559	217 762
TOTAL ASSETS		236 236	242 003	242 003	243 523	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	802	926	802
Trade and other payables		16 814	7 501	7 501	13 913	7 501
Provisions		3 008	23 426	23 426	2 419	23 426
Total current liabilities		20 671	31 729	31 729	17 258	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		45 469	46 017	46 017	42 055	46 017
NET ASSETS	2	190 767	195 985	195 985	201 468	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 767	195 985	195 985	201 468	195 985
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	195 985	201 468	195 985

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	148	5 955	8 522	(2 567)	-30%	8 522
Service charges		3 569	33 557	33 557	2 396	24 471	33 557	(9 086)	-27%	33 557
Other revenue		1 284	13 091	13 091	795	11 480	13 091	(1 611)	-12%	13 091
Transfers and Subsidies - Operational		21 054	25 082	25 082	-	25 432	25 082	350	1%	25 082
Transfers and Subsidies - Capital		-	23 887	23 887	-	23 257	23 887	(630)	-3%	23 887
Interest		-	340	340	77	411	340	71	21%	340
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 721)	(76 217)	(76 217)	(12 959)	(79 932)	(76 217)	3 715	-5%	(76 217)
Finance charges		-	-	-	-	(0)	-	0	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	28 261	(9 544)	11 073	28 261	17 188	61%	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)	(4 012)	(15 857)	(32 036)	(16 179)	51%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	(32 036)	(4 012)	(15 857)	(32 036)	(16 179)	51%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(46)	(3)	(3)	(26)	(140)	(3)	(137)	3924%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	(3)	(26)	(140)	(3)	137	-3924%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	(3 779)	(13 582)	(4 925)	(3 779)			(3 779)
Cash/cash equivalents at beginning:		(12 186)	12 338	17 372	6 697	7 453	17 372			7 453
Cash/cash equivalents at month/year end:		3 090	13 593	13 593	(6 884)	2 528	13 593			21 331

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Service charges - electricity revenue	-20.4%	Impact of load shedding and solar panels at business premises	Incorrect journal to revenue will be corrected
	Service charges - water revenue	-14.6%	Total consumption of water lower than budgeted for	
2	Expenditure By Type			
	Bulk purchases - electricity	-14.8%	Impact of load shedding and solar panels at business premises	
3	Capital Expenditure			
	Waste water management	-28.0%	Project progress is slower than the planned	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

4.2 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	233	110	150	98	91	85	1 145	–	1 912	1 419	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	805	95	79	62	43	33	598	–	1 714	736	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	62	68	67	60	59	57	3 712	–	4 085	3 888	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	207	84	74	70	66	59	1 163	–	1 722	1 357	–	–
Receivables from Exchange Transactions - Waste Management	1600	226	76	66	63	52	50	631	–	1 165	796	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	102	41	37	34	22	15	1 040	–	1 291	1 111	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	10	11	2	2	3	0	114	–	143	119	–	–
Total By Income Source	2000	1 646	485	474	388	336	300	8 403	–	12 033	9 427	–	–
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	59	36	37	29	29	27	1 027	–	1 243	1 112	–	–
Commercial	2300	789	108	159	104	72	61	3 069	–	4 363	3 307	–	–
Households	2400	798	341	278	255	235	211	4 307	–	6 426	5 009	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	1 646	485	474	388	336	300	8 403	–	12 033	9 427	–	–

4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	1 305	–	–	–	–	–	–	–	46	1 350	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1 305	–	–	–	–	–	–	–	46	1 350	–

Die Eskom grootmaatrekening word voor maandeinde ontvang en teboek gestel as uitgawe vir die maand waarin dit toeval maar betaal op die laaste datum volgens die rekeningstaat. Ander handelskrediteure word teboek gestel op die betaaldatum van die rekeningstaat.

4. 4 Ondersteunende Tabel SC2 - Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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		8.8%	3.8%	3.8%	6.9%	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	104.6%	76.4%	76.4%	104.1%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		14.9%	42.8%	42.8%	14.6%	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		22.5%	10.1%	10.1%	19.7%	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%	39.8%	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

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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												
R thousands														
Municipality														
Laingsburg Municipality		12	Call investment	Y	F	7	0	0	30 June 2023	476	2	(28)	-	451

Die Munisipaliteit het geen termyn beleggings nie en alle onspandeerde fondse berus in die lopende rekening en aanvraagdepositerekening.

4.6 Ondersteunende Tabel SC6 - Toekenningsontvangste

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	501	22 640	23 307	(667)	-2.9%	23 307
Equitable Share		18 461	20 139	20 139	-	19 478	20 139	(661)	-3.3%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	358	1 074	1 074	-		1 074
Local Government Financial Management Grant		1 881	1 750	1 750	115	1 744	1 750	(6)	-0.3%	1 750
Municipal Infrastructure Grant		-	344	344	29	344	344	-		344
0		-	-	-	-	-	-	-		-
Provincial Government:		1 843	1 739	1 739	(5)	1 677	1 739	(62)	-3.6%	1 739
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	8	94	94	(0)	0.0%	94
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	(13)	1 582	1 595	(13)	-0.8%	1 595
IR: GRANT - MAIN ROADS		49	50	50	-	1	50	(49)	-97.8%	50
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	-	-		-
IR: GRANT WC Mun Intervention		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		43	36	36	17	53	36	17	45.8%	36
Public Sector SETA		43	36	36	17	53	36	17	45.8%	36
0		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	24 126	25 082	25 082	513	24 369	25 082	(712)	-2.8%	25 082
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	4 024	17 143	23 887	(6 743)	-28.2%	23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		4 908	6 527	6 527	249	5 710	6 527	(817)	-12.5%	6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	3 775	11 433	17 360	(5 927)	-34.1%	17 360
0		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-		-
IR: WC UNFORESEEN RESERVE FUND		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	12 404	23 887	23 887	4 024	17 143	23 887	(6 743)	-28.2%	23 887
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	4 538	41 512	48 968	(7 456)	-15.2%	48 968

Daar moet kennis geneem word dat alle toekennings wat ontvang word behalwe die billike deeltokening, in 'n onbestede toekenningsrekening kontrole rekening aangeteken word en na inkomste oorgedra word slegs wanneer werklike uitgawes vir die projek voltooi is. Alle onbestede toekennings is veronderstel om in 'n aparte bankrekening te berus.

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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)	1									
Basic Salaries and Wages		2 657	2 229	2 291	247	2 681	2 677	4	0%	2 291
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		107	743	681	4	49	51	(2)	-3%	681
Cellphone Allowance		307	328	328	26	313	300	12	4%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		100	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 172	3 300	3 300	277	3 043	3 028	15	1%	3 300
% increase	4		4.1%	4.1%						4.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 738	3 676	3 471	314	3 423	3 411	11	0%	3 471
Pension and UIF Contributions		429	479	439	38	416	430	(14)	-3%	439
Medical Aid Contributions		97	101	93	10	101	98	3	3%	93
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	205	188	-	205	188	17	9%	188
Motor Vehicle Allowance		546	542	517	46	501	501	-	-	517
Cellphone Allowance		42	-	-	-	-	-	-	-	-
Housing Allowances		12	11	10	1	11	11	(0)	0%	10
Other benefits and allowances		0	0	0	0	0	0	(0)	-3%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 093	5 015	4 719	408	4 657	4 639	18	0%	4 719
% increase	4		-1.5%	-7.4%						-7.4%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	17 587	1 503	17 004	16 423	581	4%	17 587
Pension and UIF Contributions		2 461	2 703	2 743	217	2 415	2 665	(250)	-9%	2 743
Medical Aid Contributions		700	892	901	66	682	855	(174)	-20%	901
Overtime		1 039	1 058	1 058	92	1 067	1 101	(33)	-3%	1 058
Performance Bonus		1 274	1 364	1 381	-	1 221	1 120	102	9%	1 381
Motor Vehicle Allowance		497	516	541	41	456	511	(55)	-11%	541
Cellphone Allowance		7	-	1	0	4	4	(0)	-10%	1
Housing Allowances		51	128	129	5	51	87	(36)	-41%	129
Other benefits and allowances		246	123	1 137	15	263	392	(130)	-33%	1 137
Payments in lieu of leave		377	127	127	-	-	116	(116)	-100%	127
Long service awards		(52)	285	285	7	129	131	(2)	-1%	285
Post-retirement benefit obligations		980	453	453	45	491	416	75	18%	453
Sub Total - Other Municipal Staff		24 791	26 044	26 341	1 992	23 783	23 821	(37)	0%	26 341
% increase	4		5.1%	6.2%						6.2%
Total Parent Municipality		33 056	34 359	34 360	2 678	31 483	31 488	(4)	0%	34 360
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		33 056	34 359	34 360	2 678	31 483	31 488	(4)	0%	34 360
% increase	4		3.9%	3.9%						3.9%
TOTAL MANAGERS AND STAFF		29 885	31 059	31 059	2 400	28 440	28 460	(20)	0%	31 059

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 6900		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900
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OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER : REFERENCE NUMBER : NAVRAE : 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 June 2023 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 *2023-07-14*

6. Aanbeveling

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