

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
31 Mei 2023**

INHOUDSOPGAWE

Deel 1 - Maand verslag

1. Burgemeestersverslag 33

Deel 1 - Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingstaat vir Mei 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Mei 2023 Maandelikse begrotingstaat is die elfde 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 Mei 2023.

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 323 260	113 359 860	84 783 856	75.00%
Total Expenditure	109 879 364	96 983 904	84 763 955	87.00%
Surplus (Deficit) (Incl Capital transfers)	13 443 896	16 375 956	19 901	0.12
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	23 938 512	24 059 820	13 283 635	55.21
Sources of Finance				
<i>National Government - MIG</i>	6 526 500	6 526 500	5 460 457	83.67
<i>National Government - WSIG</i>	17 360 004	17 360 004	7 649 865	44.07
<i>Internal Operating Cash</i>	52 008	173 316	173 313	100.00
Total Funding Sources of Capital	23 938 512	24 059 820	13 283 635	55.21

Bedryfsinkomste

Die Munisipaliteit het tot dusver 68,75% of R 84,784 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 Mei 2023 was R6,117 miljoen wat R 4,160 miljoen minder is as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 84,764 miljoen vir die tydperk tot einde Mei 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 R3,653 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 88,417 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 12.22% onder.

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

Kapitaalbesteding

Die kapitale betalings vir Mei 2023 het R1,286 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R13,284 miljoen en beloop 60.28% 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 gestyg het tot R9,412 miljoen. Die jaar tot datum styging is dus R6,322 miljoen. Die maand tot maand daling was R2,720 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 31 Mei 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	
May 2023	
Item	Amount
Balance as per CFA	9 412 391
Total commitments against cash	19 669 001
Unspent Conditional Grants	13 371 051
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	859 638
Creditors	5 078 225
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 360 087
	-10 256 610

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 12,935 miljoen vir die maand geëindig Mei 2023, (R 13,159 miljoen vorige maand). Daar was 'n daling van R 0,224 miljoen in die totale uitstaande bedrag sedert die vorige maand (R 0,045 miljoen styging vorige maand).

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2021/2022 finansiële jaar was 95,16%. Aan die einde van Mei 2023 was die betalingskoers vir dienste 94,27% (vorige maand 94,76%).

Die totale bedrag uitstaande vir langer as 12 maande is R 8,922 miljoen en dit beloop 68.98% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,984 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.

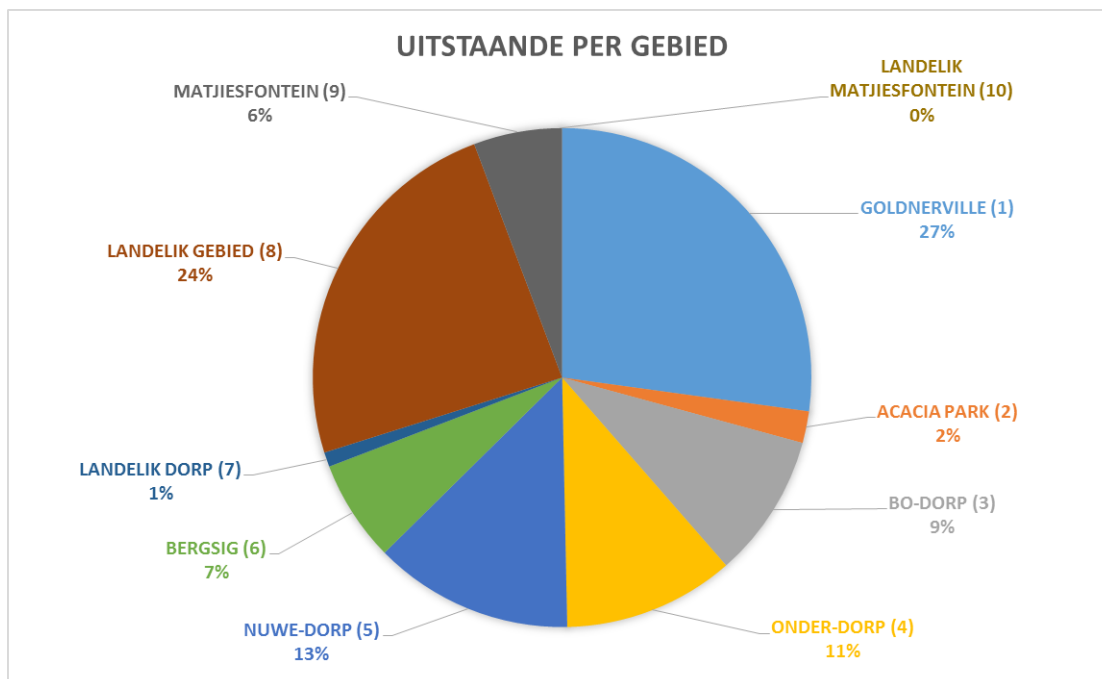
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	99.18%	82.62%
Water	81.56%	51.57%
Vullis	90.05%	64.80%
Riool	89.23%	53.67%
Hure	95.80%	52.46%
Eiendomsbelasting	87.64%	52.09%
Debiteure saldo beweging	Styging	R 2 249 559.27

Betaal % van Debiteure

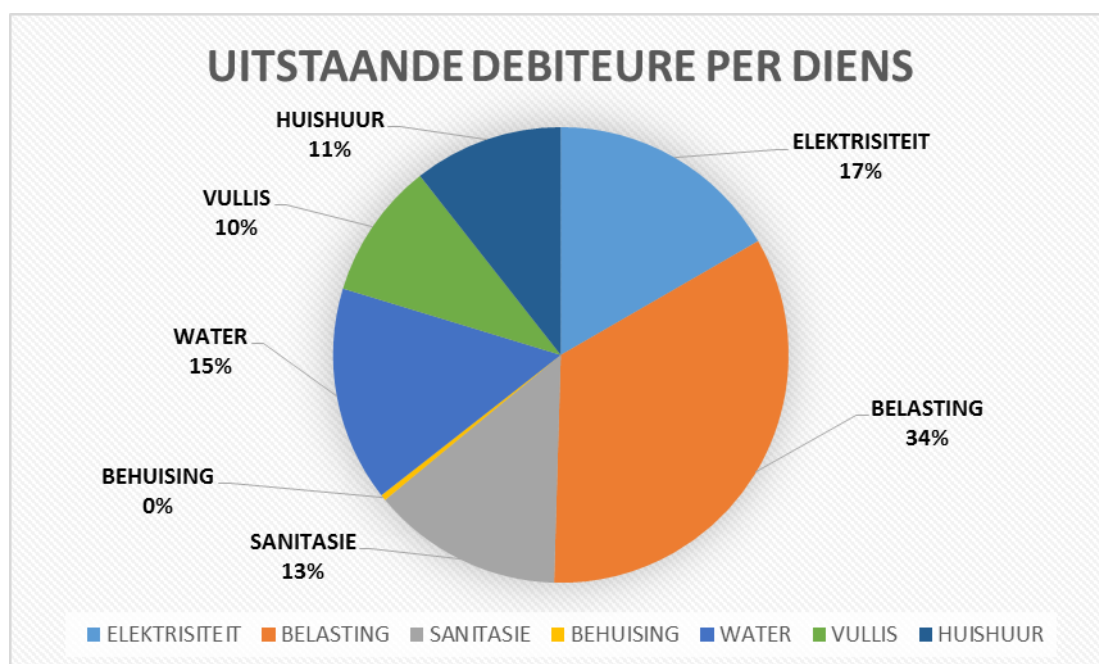
Stelsel	Jaar-tot-datum (%)	Uitstaande saldo ingesluit (%)
Elektrisiteit	99.18	82.62
Water	81.56	51.57
Vullis	90.05	64.80
Riool	89.23	53.67
Hure	95.80	52.46
Eiendomsbelasting	87.64	52.09

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.

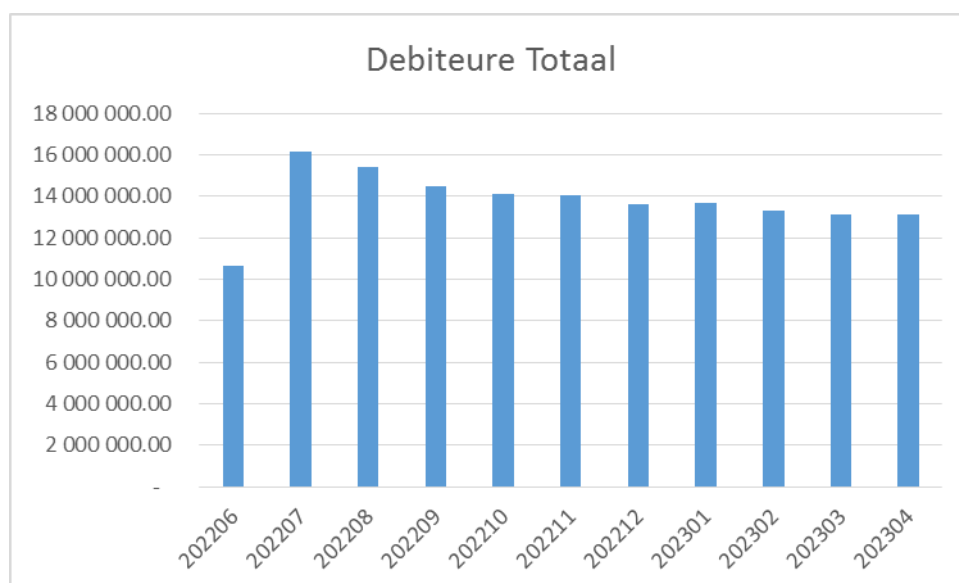
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Mei 2023:



Die volgende grafiek toon die uitstaande debiteure per dienste soos aan die einde van Mei 2023:

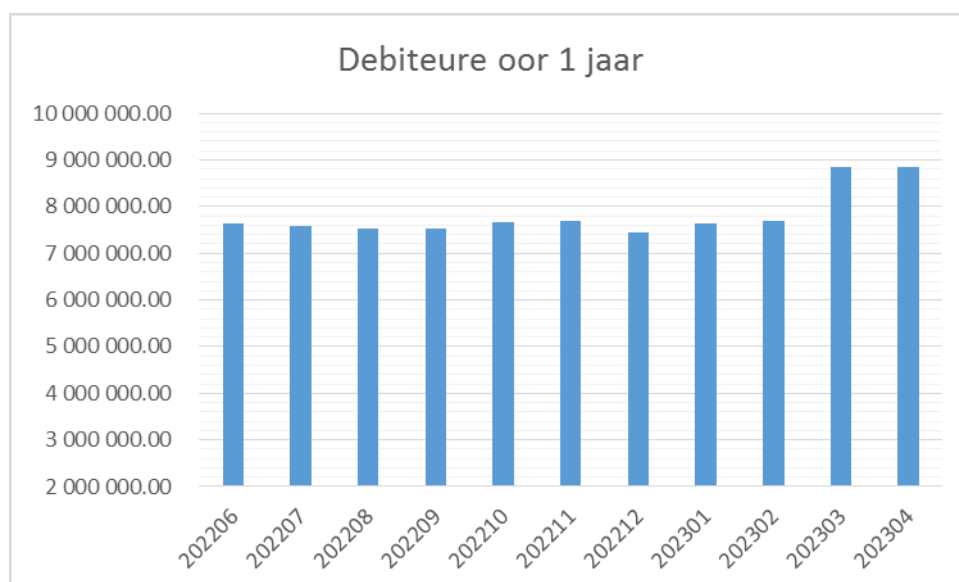


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

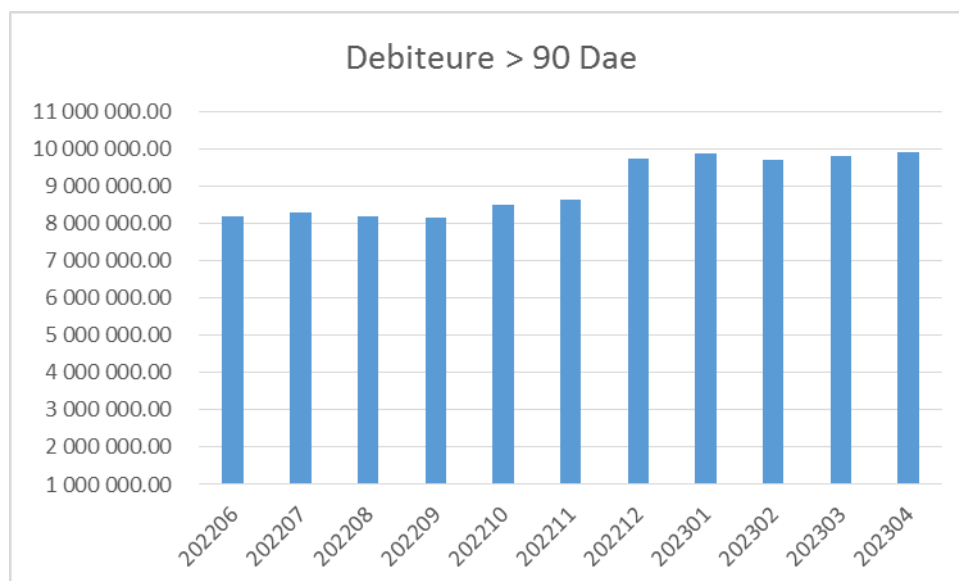


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

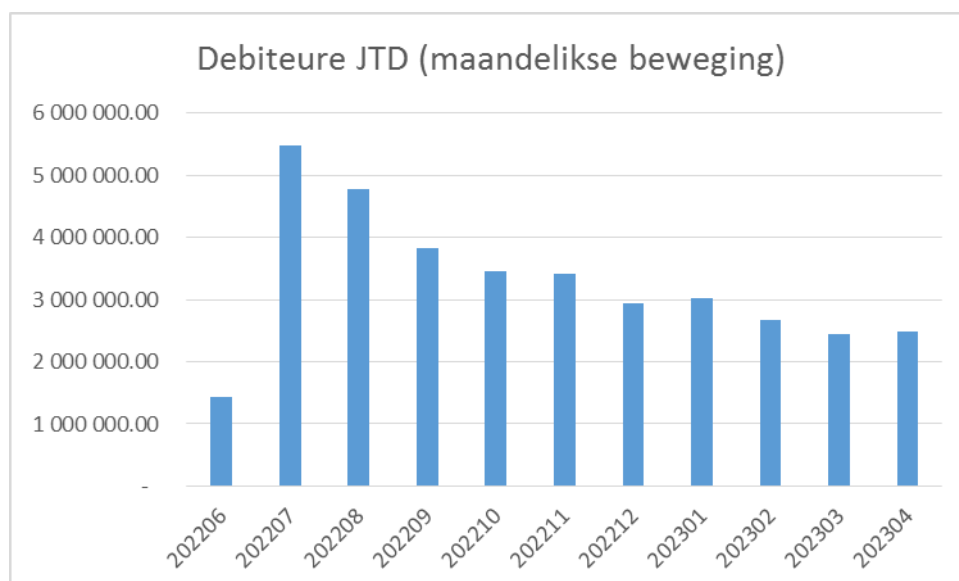


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en Mei 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 0,807 miljoen vir die maand geëindig Mei 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	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	11 320 092	943 341	10 376 751	-	5 519 670	(943 341)	(4 857 081)
Rein en verblyf koste	741 600	61 800	679 800	-	434 725	(61 800)	(245 075)
Akkommodasie	329 400	27 450	301 950	-	188 296	(27 450)	(113 654)
Borgskappe en spyseniering	41 856	3 488	38 368	-	44 036	(3 488)	5 668
Kommunikasie	24 228	2 019	22 209	-	192 306	(2 019)	170 097
Oortyd	524 640	43 720	480 920	-	634 898	(43 720)	153 978
Totaal	R 12 981 816	R 1 081 818	R 11 899 998	R -	R 7 013 930	(1 081 818)	(4 886 068)

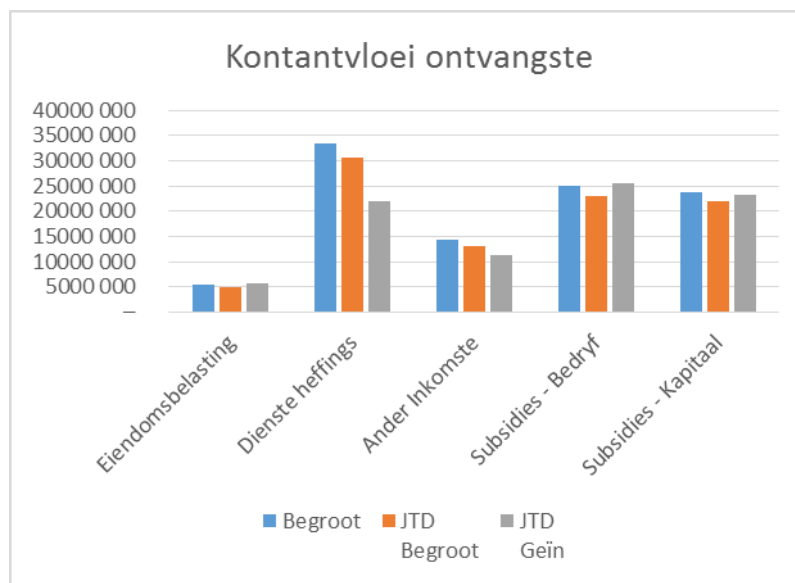
Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van Mei 2023 het die totale kontant ge-in deur die Munisipaliteit R87,891 miljoen beloop teenoor 'n begrote R93,663 miljoen. Dit wil sê 'n bedrag van R5,772 miljoen minder as die begroting. Die bedryfinkomste het egter R9,572 miljoen minder ge-in as die begroting en die subsidies R3,800 miljoen meer 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 Bedryfaktiwiteit	Begroot	JTD Begroot	JTD Geï	%
Eiendomsbelasting	5 407	4 956	5 807	117.2%
Dienste heffings	33 557	30 760	22 075	71.8%
Ander Inkomste	14 246	13 059	11 321	86.7%
Subsidies - Bedryf	25 082	22 992	25 432	110.6%
Subsidies - Kapitaal	23 887	21 896	23 257	106.2%
Totale kontant van Bedryf	102 178	93 663	87 891	93.8%
			93.8%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



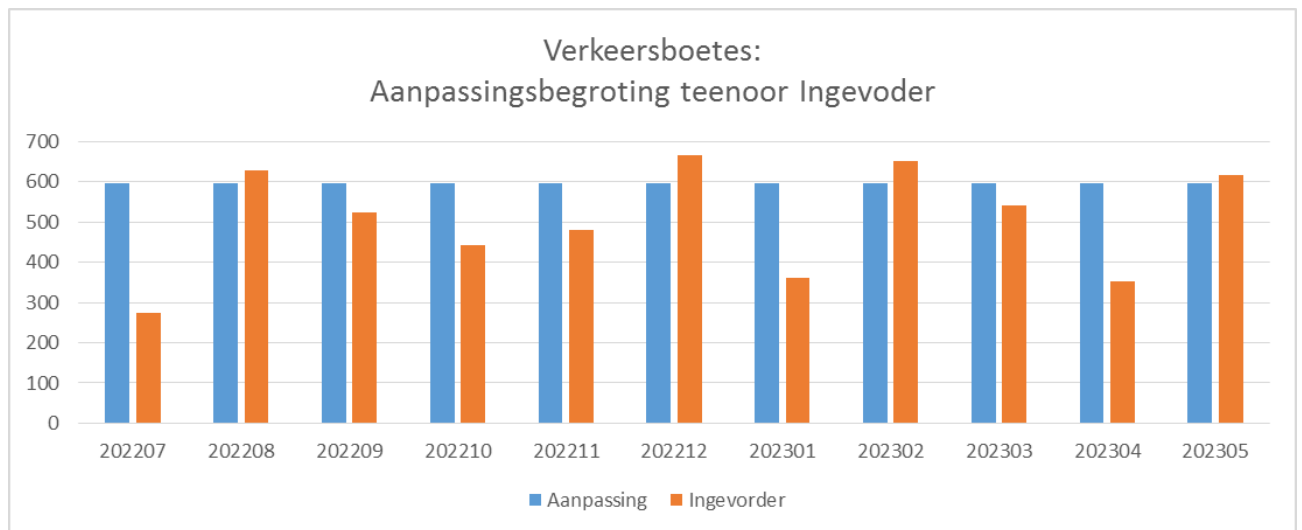
- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

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 aangepaste 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 R6,564 miljoen ingevorder wees. Die bedrag werklik ingevorder beloop slegs R5,536 miljoen dws 84,3%.

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 - M11 May

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	5 171	5 056	115	2%	5 334
Service charges	22 834	26 075	26 075	1 934	19 895	22 545	(2 650)	-12%	26 075
Investment revenue	423	340	340	71	452	393	60	15%	340
Transfers and subsidies	24 563	25 082	25 082	284	23 856	22 743	1 113	5%	25 082
Other own revenue	28 474	42 612	42 612	2 533	22 291	30 363	(8 072)	-27%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	99 443	4 831	71 665	81 101	(9 435)	-12%	99 443
Employee costs	29 885	31 059	31 059	2 400	28 440	28 460	(20)	-0%	31 059
Remuneration of Councillors	3 172	3 300	3 300	277	3 043	3 028	15	1%	3 300
Depreciation & asset impairment	9 305	7 219	7 219	540	5 939	6 626	(687)	-10%	7 219
Finance charges	2 996	953	953	-	0	833	(833)	-100%	953
Inventory consumed and bulk purchases	14 326	16 229	16 362	919	11 920	13 644	(1 724)	-13%	16 362
Transfers and subsidies	181	356	351	-	15	138	(123)	-89%	351
Other expenditure	41 424	50 770	50 641	2 190	25 228	36 173	(10 945)	-30%	50 641
Total Expenditure	101 289	109 885	109 885	6 327	74 585	88 902	(14 317)	-16%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	(10 443)	(1 496)	(2 920)	(7 801)	4 882	-63%	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 904	23 887	23 887	1 286	13 119	22 868	(9 749)	-43%	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	(210)	10 199	15 066	(4 867)	-32%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	13 444	(210)	10 199	15 066	(4 867)	-32%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039
Capital transfers recognised	-	23 887	23 887	1 286	13 110	21 951	(8 841)	-40%	23 887
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	152	-	173	159	14	9%	152
Total sources of capital funds	-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039
Financial position									
Total current assets	21 617	24 241	24 241		26 141				24 241
Total non current assets	214 618	217 762	217 762		221 967				217 762
Total current liabilities	20 671	31 729	31 729		23 974				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		199 336				195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	28 261	(2 588)	20 616	38 959	18 343	47%	28 261
Net cash from (used) investing	(7 866)	(23 887)	(32 036)	(1 286)	(11 846)	(22 110)	(10 264)	46%	(32 036)
Net cash from (used) financing	(46)	(3)	(3)	(33)	(114)	(4)	110	-2749%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	13 593	(2 720)	9 412	12 460	3 048	24%	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	1 907	596	448	421	366	274	3 537	5 385	12 935
Creditors Age Analysis									
Total Creditors	807	-	-	-	-	-	-	-	807

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) - M11 May

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	1 452	40 766	49 351	(8 585)	-17%	52 542
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		38 062	52 542	52 542	1 452	40 766	49 351	(8 585)	-17%	52 542
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 178	38 227	38 227	2 398	21 248	26 120	(4 872)	-19%	38 227
Community and social services		1 702	1 626	1 626	138	1 613	1 488	125	8%	1 626
Sport and recreation		2	4	4	-	1	1	(0)	-36%	4
Public safety		24 456	36 583	36 583	2 260	19 625	24 621	(4 996)	-20%	36 583
Housing		16	15	15	0	10	11	(1)	-8%	15
Health		1	-	-	-	-	-	-	-	-
Economic and environmental services		2 054	1 149	1 149	1	735	1 054	(319)	-30%	1 149
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2 054	1 149	1 149	1	735	1 054	(319)	-30%	1 149
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 563	31 411	31 411	2 265	22 034	27 442	(5 408)	-20%	31 411
Energy sources		16 939	19 733	19 733	1 282	13 519	17 027	(3 508)	-21%	19 733
Water management		4 313	4 997	4 997	382	3 387	4 117	(730)	-18%	4 997
Waste water management		3 271	3 391	3 391	297	2 531	3 192	(661)	-21%	3 391
Waste management		3 039	3 290	3 290	304	2 597	3 106	(509)	-16%	3 290
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 856	123 329	123 329	6 117	84 784	103 968	(19 184)	-18%	123 329
Expenditure - Functional										
Governance and administration		32 138	36 051	36 051	1 602	22 598	27 148	(4 550)	-17%	36 051
Executive and council		8 562	8 201	8 201	660	7 309	7 219	90	1%	8 201
Finance and administration		23 576	27 850	27 850	942	15 289	19 928	(4 640)	-23%	27 850
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		28 180	33 346	33 346	2 070	19 704	24 011	(4 307)	-18%	33 346
Community and social services		1 366	1 620	1 620	125	1 427	1 361	65	5%	1 620
Sport and recreation		248	518	518	34	395	430	(36)	-8%	518
Public safety		26 493	31 161	31 161	1 911	17 876	22 208	(4 333)	-20%	31 161
Housing		72	25	25	-	6	7	(1)	-8%	25
Health		2	21	21	-	0	4	(3)	-93%	21
Economic and environmental services		12 856	12 133	12 133	1 125	12 740	12 713	27	0%	12 133
Planning and development		711	831	831	51	715	813	(98)	-12%	831
Road transport		12 146	11 302	11 302	1 075	12 025	11 900	125	1%	11 302
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 552	27 151	27 151	1 469	19 175	23 968	(4 793)	-20%	27 151
Energy sources		12 943	15 514	15 514	811	10 982	12 826	(1 844)	-14%	15 514
Water management		4 825	5 299	5 299	394	4 440	5 516	(1 076)	-20%	5 299
Waste water management		3 282	3 413	3 413	178	2 365	2 990	(625)	-21%	3 413
Waste management		6 502	2 924	2 924	87	1 387	2 636	(1 248)	-47%	2 924
Other		375	464	464	60	368	385	(16)	-4%	464
Total Expenditure - Functional	3	101 101	109 146	109 146	6 327	74 585	88 224	(13 639)	-15%	109 146
Surplus/ (Deficit) for the year		(7 245)	14 184	14 184	(210)	10 199	15 744	(5 545)	-35%	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) - M11 May

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 (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		2 963	2 853	2 853	301	2 675	3 663	(988)	-27.0%	3 996
Vote 4 - BUDGET AND TREASURY (13: IE)		35 098	49 689	49 689	1 151	38 091	45 688	(7 597)	-16.6%	49 842
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 703	1 626	1 626	138	1 613	1 488	125	8.4%	1 623
Vote 7 - SPORTS AND RECREATION (16: IE)		2	4	4	-	1	1	(0)	-36.0%	1
Vote 8 - HOUSING (17: IE)		16	15	15	0	10	11	(1)	-8.1%	12
Vote 9 - PUBLIC SAFETY (18: IE)		24 456	36 583	36 583	2 260	19 625	24 621	(4 996)	-20.3%	26 859
Vote 10 - ROAD TRANSPORT (19: IE)		2 054	1 149	1 149	1	735	1 054	(319)	-30.3%	1 150
Vote 11 - WASTE MANAGEMENT (20: IE)		3 039	3 290	3 290	304	2 597	3 106	(509)	-16.4%	3 388
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 271	3 391	3 391	297	2 531	3 192	(661)	-20.7%	3 483
Vote 13 - WATER (22: IE)		4 313	4 997	4 997	382	3 387	4 117	(730)	-17.7%	4 491
Vote 14 - ELECTRICITY (23: IE)		16 939	19 733	19 733	1 282	13 519	17 027	(3 508)	-20.6%	18 575
Total Revenue by Vote	2	93 856	123 329	123 329	6 117	84 784	103 968	(19 184)	-18.5%	113 420
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 090	5 116	5 116	400	4 320	4 442	(121)	-2.7%	4 846
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 472	3 086	3 086	261	2 989	2 778	211	7.6%	3 030
Vote 3 - CORPORATE SERVICES (12: IE)		8 046	10 103	10 103	368	5 980	7 898	(1 918)	-24.3%	8 616
Vote 4 - BUDGET AND TREASURY (13: IE)		15 891	18 197	18 197	634	9 662	12 401	(2 739)	-22.1%	13 528
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		711	831	831	51	715	813	(98)	-12.1%	887
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 367	1 642	1 642	125	1 427	1 365	62	4.5%	1 489
Vote 7 - SPORTS AND RECREATION (16: IE)		262	533	533	34	409	444	(34)	-7.7%	484
Vote 8 - HOUSING (17: IE)		72	25	25	-	6	7	(1)	-8.1%	8
Vote 9 - PUBLIC SAFETY (18: IE)		26 493	31 161	31 161	1 911	17 876	22 208	(4 333)	-19.5%	24 227
Vote 10 - ROAD TRANSPORT (19: IE)		12 146	11 302	11 302	1 075	12 025	11 900	125	1.1%	12 981
Vote 11 - WASTE MANAGEMENT (20: IE)		6 502	2 924	2 924	87	1 387	2 636	(1 248)	-47.4%	2 875
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 282	3 413	3 413	178	2 365	2 990	(625)	-20.9%	3 262
Vote 13 - WATER (22: IE)		4 825	5 299	5 299	394	4 440	5 516	(1 076)	-19.5%	6 018
Vote 14 - ELECTRICITY (23: IE)		12 943	15 514	15 514	811	10 982	12 826	(1 844)	-14.4%	13 992
Total Expenditure by Vote	2	101 101	109 146	109 146	6 327	74 585	88 224	(13 639)	-15.5%	96 244
Surplus/ (Deficit) for the year	2	(7 245)	14 184	14 184	(210)	10 199	15 744	(5 545)	-35.2%	17 176

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

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

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	8	5 171	5 056	115	2%	5 334
Service charges - electricity revenue		15 637	18 449	18 449	1 198	12 952	15 849	(2 898)	-18%	18 449
Service charges - water revenue		3 088	3 416	3 416	292	2 818	2 668	150	6%	3 416
Service charges - sanitation revenue		2 079	2 071	2 071	214	2 001	1 978	24	1%	2 071
Service charges - refuse revenue		2 030	2 139	2 139	230	2 124	2 050	74	4%	2 139
Rental of facilities and equipment		1 795	1 755	1 755	136	1 572	1 620	(48)	-3%	1 755
Interest earned - external investments		423	340	340	71	452	393	60	15%	340
Interest earned - outstanding debtors		735	748	748	104	827	776	51	7%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	35 642	2 239	19 454	24 464	(5 010)	-20%	35 642
Licences and permits		467	942	942	21	171	157	14	9%	942
Agency services		194	210	210	10	166	191	(26)	-13%	210
Transfers and subsidies		24 563	25 082	25 082	284	23 856	22 743	1 113	5%	25 082
Other revenue		1 293	3 309	3 309	23	101	3 149	(3 047)	-97%	3 309
Gains		-	6	6	-	-	6	(6)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	99 443	4 831	71 665	81 101	(9 435)	-12%	99 443
Expenditure By Type										
Employee related costs		29 885	31 059	31 059	2 400	28 440	28 460	(20)	0%	31 059
Remuneration of councillors		3 172	3 300	3 300	277	3 043	3 028	15	1%	3 300
Debt impairment		24 642	29 471	29 471	1 627	13 983	20 719	(6 737)	-33%	29 471
Depreciation & asset impairment		9 305	7 219	7 219	540	5 939	6 626	(687)	-10%	7 219
Finance charges		2 996	953	953	-	0	833	(833)	-100%	953
Bulk purchases - electricity		11 735	12 600	12 600	702	9 603	10 510	(907)	-9%	12 600
Inventory consumed		2 591	3 629	3 762	217	2 317	3 133	(817)	-26%	3 762
Contracted services		5 966	8 150	8 024	152	4 838	5 696	(858)	-15%	8 024
Transfers and subsidies		181	356	351	-	15	138	(123)	-89%	351
Other expenditure		10 961	13 150	13 147	411	6 407	9 758	(3 351)	-34%	13 147
Losses		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	109 885	6 327	74 585	88 902	(14 317)	-16%	109 885
Surplus/(Deficit)		(20 336)	(10 443)	(10 443)	(1 496)	(2 920)	(7 801)	4 882	(0)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 904	23 887	23 887	1 286	13 119	22 868	(9 749)	(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	(210)	10 199	15 066			13 444
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	13 444	(210)	10 199	15 066			13 444
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	13 444	(210)	10 199	15 066			13 444
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	13 444	(210)	10 199	15 066			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) - M11 May

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 - CORPORATE SERVICES (32: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CS)		-	-	-	-	-	-	-	-	-
Vote 19 - HOUSING (37: CS)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CS)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CS)		-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CS)		-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-
Vote 26 - (63: CS)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 15 - CORPORATE SERVICES (32: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CS)		-	20	20	-	16	15	1	9%	20
Vote 19 - HOUSING (37: CS)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CS)		-	6 559	6 559	346	5 481	6 001	(520)	-9%	6 559
Vote 22 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CS)		-	17 460	17 460	940	7 787	16 039	(8 252)	-51%	17 460
Vote 24 - WATER (42: CS)		-	-	-	-	-	55	(55)	-100%	-
Vote 25 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-
Vote 26 - (63: CS)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039
Total Capital Expenditure		-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	52	52	-	36	33	3	9%	52
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	52	52	-	36	33	3	9%	52
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	23 987	23 987	1 286	13 247	22 077	(8 829)	-40%	23 987
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	55	(55)	-100%	-
Waste water management		-	23 987	23 987	1 286	13 247	22 022	(8 774)	-40%	23 987
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039
Funded by:										
National Government		-	23 887	23 887	1 286	13 110	21 896	(8 786)	-40%	23 887
Provincial Government		-	-	-	-	-	55	(55)	-100%	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	23 887	23 887	1 286	13 110	21 951	(8 841)	-40%	23 887
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	152	152	-	173	159	14	9%	152
Total Capital Funding		-	24 039	24 039	1 286	13 284	22 110	(8 826)	-40%	24 039

Tabel C6: Finansiële posisies

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

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	8 960	11 818
Call investment deposits		452	1 775	1 775	452	1 775
Consumer debtors		3 484	(2 418)	(2 418)	3 726	(2 418)
Other debtors		14 737	12 425	12 425	12 698	12 425
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	641	304	641
Total current assets		21 617	24 241	24 241	26 141	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	197 869	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	221 967	217 762
TOTAL ASSETS		236 236	242 003	242 003	248 107	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	802	904	802
Trade and other payables		16 814	7 501	7 501	20 347	7 501
Provisions		3 008	23 426	23 426	2 723	23 426
Total current liabilities		20 671	31 729	31 729	23 974	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	48 771	46 017
NET ASSETS	2	190 767	195 985	195 985	199 336	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 767	195 985	195 985	199 336	195 985
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	195 985	199 336	195 985

Tabel C7: Kontantvloei

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

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										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	5 407	8 522	278	5 807	4 149	1 658	40%	8 522
Service charges		3 569	33 557	33 557	2 134	22 075	20 613	1 462	7%	33 557
Other revenue		1 284	13 091	13 091	869	10 685	29 531	(18 846)	-64%	13 091
Transfers and Subsidies - Operational		21 054	25 082	25 082	1	25 432	22 734	2 697	12%	25 082
Transfers and Subsidies - Capital		-	23 887	23 887	-	23 257	22 868	389	2%	23 887
Interest		-	340	340	61	334	393	(59)	-15%	340
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	(76 217)	(5 932)	(66 973)	(60 496)	6 477	-11%	(76 217)
Finance charges		-	-	-	-	(0)	(833)	(833)	100%	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	28 261	(2 588)	20 616	38 959	18 343	47%	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)	(1 286)	(11 846)	(22 110)	(10 264)	46%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	(32 036)	(1 286)	(11 846)	(22 110)	(10 264)	46%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	(3)	(33)	(114)	(4)	(110)	2749%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	(3)	(33)	(114)	(4)	110	-2749%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	(3 779)	(3 907)	8 657	16 845			(3 779)
Cash/cash equivalents at beginning:		(12 186)	12 338	17 372	1 186	755	17 372			755
Cash/cash equivalents at month/year end:		3 090	13 593	13 593	(2 720)	9 412	12 460			21 331

Deel 2 - Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	566	property rates are levied during July for the FY	Will smooth out during the FY
	Service charges - electricity revenue	(2 655)	Incorrect billing journal correction done	Correcting journals will be passed
2	Expenditure By Type			
	Debt impairment	(6 480)	Correction passed for traffic fines and year end journals not p	Will be passed at year end
	Depreciation & asset impairment	(625)	Year end journals not processed	Will be passed at year end
	Other expenditure	(2 875)	Will be investigated	Corrections will be done if necessary
3	Capital Expenditure			
	Vote 23 - WASTE WATER MANAGEMENT	(7 734)	Slow movement on the project	
4	Financial Position			
	Consumer debtors		Currently the impairment of traffic fines is included	mSCOA adjustments will balance asset groups
5	Cash Flow			
	Property rates		Property rates are paid in installments	Will smooth out during the FY
	Service charges		Seasonal movement	Will smooth out during the FY
	Capital assets		The waste water project in Matjiesfontein has started late	Project is running on schedule
6	Measureable performance			
7	Municipal Entities			

4.2 Ondersteunende Tabel SC3 - Debiteure-analise

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

Description	NT Code	Budget Year 2022/23										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	278	167	103	95	87	75	338	937	2 080	1 532	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	953	154	103	103	87	30	182	512	2 125	914	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	153	73	63	61	59	50	2 318	1 417	4 201	3 912	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	200	80	73	68	60	53	277	991	1 802	1 449	-	-
Receivables from Exchange Transactions - Waste Management	1600	228	77	66	55	53	46	228	547	1 300	928	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	79	43	37	36	20	19	185	878	1 291	1 132	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	15	2	2	3	0	1	10	103	137	118	-	-
Total By Income Source	2000	1 907	596	448	421	366	274	3 537	5 385	12 935	9 984	-	-
2021/22 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	113	46	29	30	29	21	395	654	1 317	1 129	-	-
Commercial	2300	1 004	225	143	145	120	62	2 036	1 111	4 847	3 475	-	-
Households	2400	790	326	275	246	217	191	1 106	3 621	6 771	5 380	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 907	596	448	421	366	274	3 537	5 385	12 935	9 984	-	-

4.3 Ondersteunende Tabel SC4 - Krediteure-analise

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

Description	NT Code	Budget Year 2022/23									Total
		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	807	-	-	-	-	-	-	-	-	807
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	807	-	-	-	-	-	-	-	-	807

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 - M11 May

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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.8%	3.8%	3.8%	10.2%	3.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	104.6%	76.4%	76.4%	109.0%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		14.9%	42.8%	42.8%	39.3%	42.8%
Revenue Management							
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%	22.9%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		DBASANT				
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
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%	39.7%	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%
IDP regulation financial viability indicators							
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 - 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		0	Call investment	0	0	6.5	0	0	30 June 2023	473	3	-	-	476

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 - M11 May

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	143	22 138	21 364	774	3.6%	23 306
Equitable Share		18 461	20 139	20 139	0	19 478	18 461	1 017	5.5%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	-	716	985	(269)	-27.3%	1 074
Local Government Financial Management Grant		1 881	1 750	1 750	115	1 629	1 604	25	1.6%	1 750
Municipal Infrastructure Grant		-	344	344	29	315	315	-	-	344
DBASANT		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Provincial Government:		1 843	1 739	1 739	141	1 682	1 346	336	25.0%	1 468
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	8	86	113	(27)	-23.7%	123
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	133	1 595	1 462	133	9.1%	1 595
IR: GRANT - MAIN ROADS		49	50	50	-	1	46	(45)	-97.6%	50
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	(92)	92	-100.0%	(100)
IR: GRANT WC Mun Intervention		-	-	-	-	-	(183)	183	-100.0%	(200)
0		-	-	-	-	-	-	-	-	-
Other grant providers:		43	36	36	-	35	33	2	7.3%	36
Public Sector SETA		43	36	36	-	35	33	2	7.3%	36
0		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	24 126	25 082	25 082	284	23 856	22 743	1 113	4.9%	24 811
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	1 286	13 119	21 896	(8 777)	-40.1%	23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 908	6 527	6 527	346	5 460	5 983	(522)	-8.7%	6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	940	7 658	15 913	(8 255)	-51.9%	17 360
Provincial Government:		-	-	-	-	-	972	(972)	-100.0%	1 060
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	917	(917)	-100.0%	1 000
IR: WC UNFORESEEN RESERVE FUND		-	-	-	-	-	55	(55)	-100.0%	60
0		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	12 404	23 887	23 887	1 286	13 119	22 868	(9 749)	-42.6%	24 947
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	1 570	36 974	45 611	(8 636)	-18.9%	49 757

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 raadslidtoelae 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)										
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										
Basic Salaries and Wages	3	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

6. Aanbeveling

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