

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

Deel 1 – Maand verslag

1. Burgemeestersverslag 33

Deel 1 – Maandverslag

1. Burgemeester se verslag

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 323 160	113 359 860	78 667 037	69.00%
Total Expenditure	109 879 264	96 983 904	78 659 174	81.00%
Surplus (Deficit) (Incl Capital transfers)	13 443 896	16 375 956	7 863	0.05
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	23 938 512	24 059 820	11 997 593	49.87
Sources of Finance				
<i>National Government - MIG</i>	6 526 500	6 526 500	5 114 913	78.37
<i>National Government - WSIG</i>	17 360 004	17 360 004	6 709 368	38.65
<i>Internal Operating Cash</i>	52 008	173 316	173 313	100.00
Total Funding Sources of Capital	23 938 512	24 059 820	11 997 593	49.87

Bedryfsinkomste

Die Munisipaliteit het tot dusver 63,79% of R 78,667 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 April 2023 was R5,708 miljoen wat R 4,469 miljoen meer is as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 78,659 miljoen vir die tydperk tot einde April 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 R3,321 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 81,980 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 8.72% onder.

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

Kapitaalbesteding

Die kapitale betalings vir April 2023 het R1,042 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R11,998 miljoen en beloop 59.89% 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 R12,133 miljoen. Die jaar tot datum styging is dus R9,043 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2022/2023 finansiële jaar begroot word nie.

Verwys na Tabel C7 vir meer besonderhede oor kontantvloei.

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

Verpligtinge teen kontant

Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 April 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	
Aparil 2023	
Item	Amount
Balance as per CFA	12 132 877
Total commitments against cash	20 545 438
Unspent Conditional Grants	14 941 184
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	859 291
Creditors	4 384 876
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 360 087
	-8 412 561

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 13,159 miljoen vir die maand geëindig April 2023, (R 13,113 miljoen vorige maand). Daar was 'n styging van R 0,045 miljoen in die totale uitstaande bedrag sedert die vorige maand (R 0,217 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 April 2023 was die betalingskoers vir dienste 94,27% (vorige maand 94,76%).

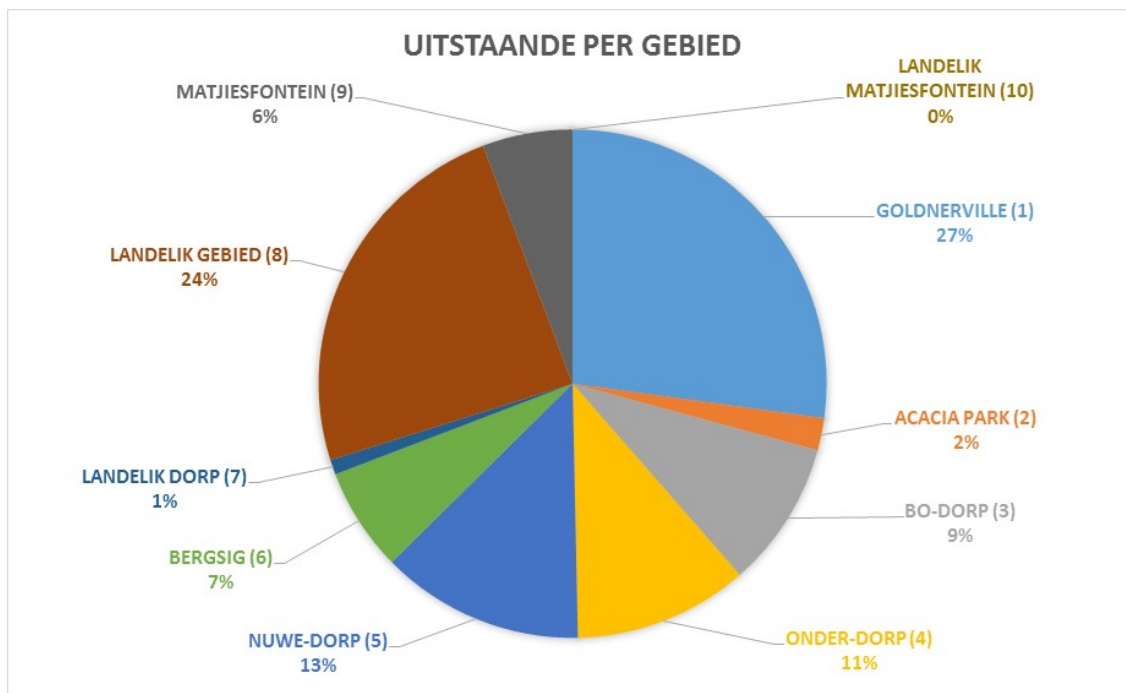
Die totale bedrag uitstaande vir langer as 12 maande is R 8,856 miljoen en dit beloop 67.30% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,921 miljoen.

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.

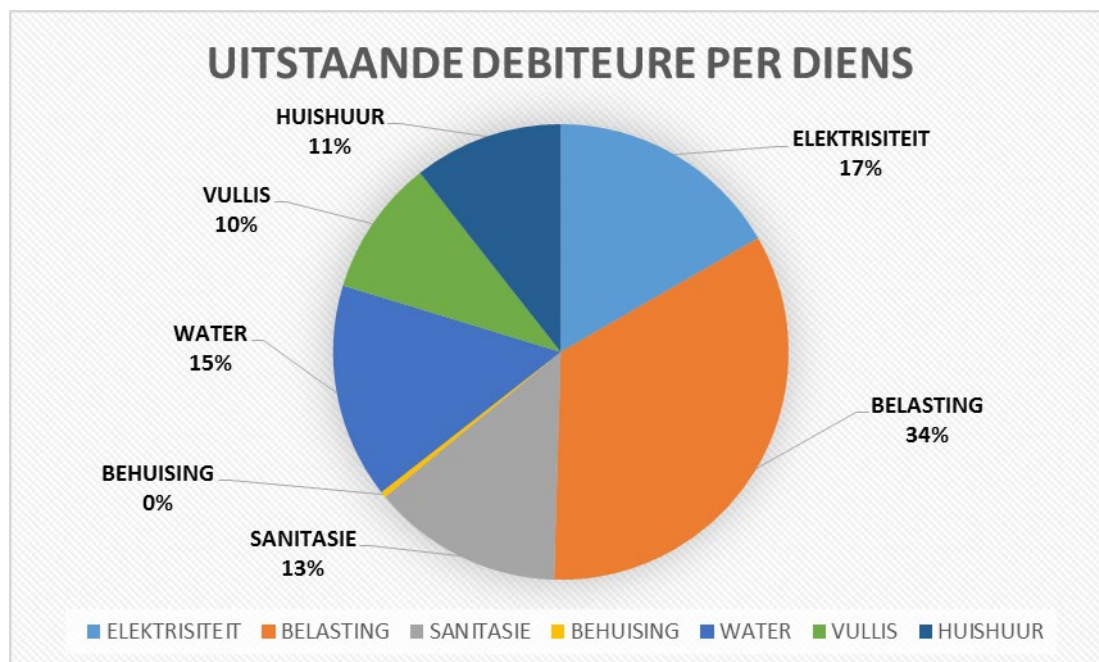
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	98.53%	80.80%
Water	82.63%	50.61%
Vullis	90.00%	62.73%
Riool	88.83%	50.96%
Huishuur	93.87%	49.59%
Eiendomsbelasting	90.55%	51.72%
Debiteure saldo beweging	Styging	R 2 473 343.02

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 26% 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.

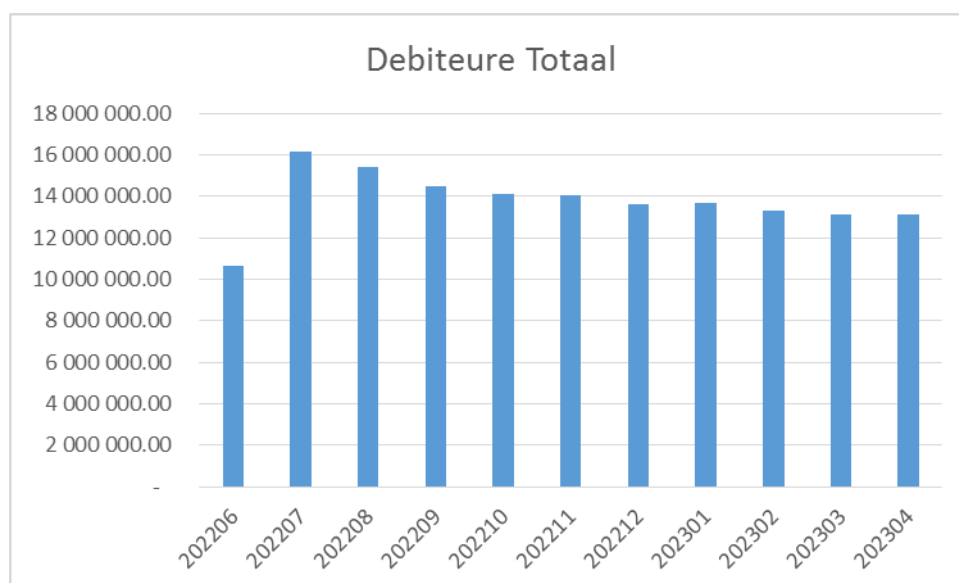
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van April 2023:



Die volgende grafiek toon die uitstaande debiteure per dienstipe soos aan die einde van April 2023:

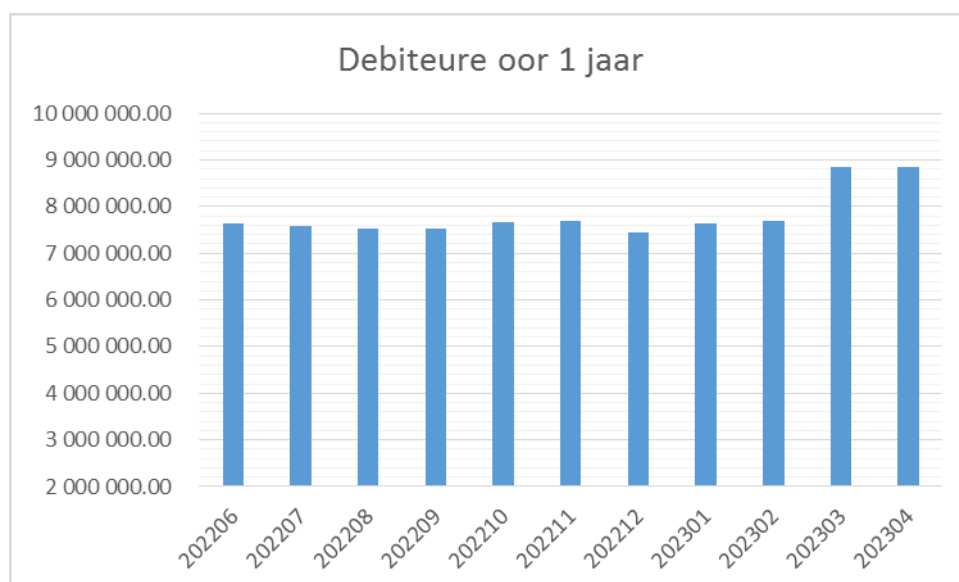


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

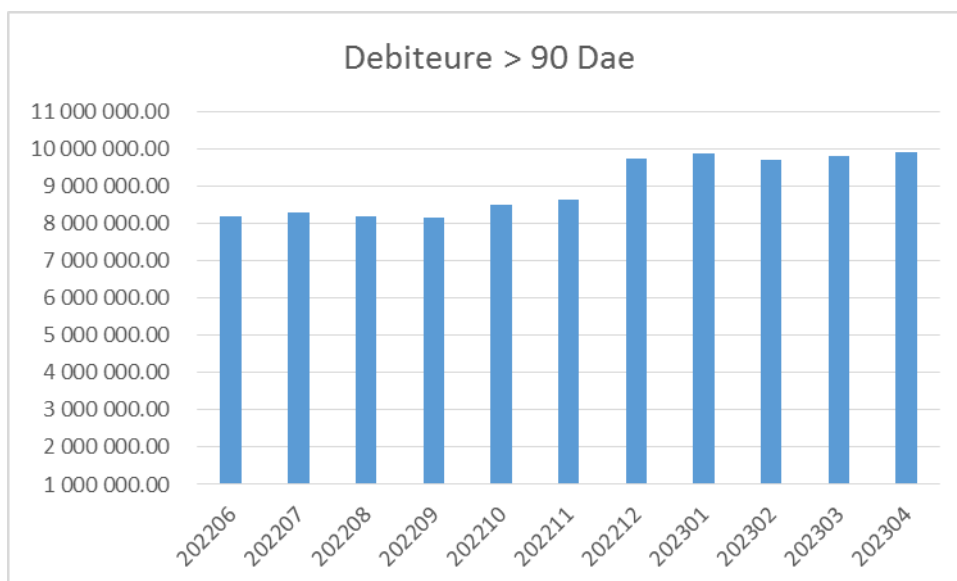


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehief word en die maandelikse paalement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

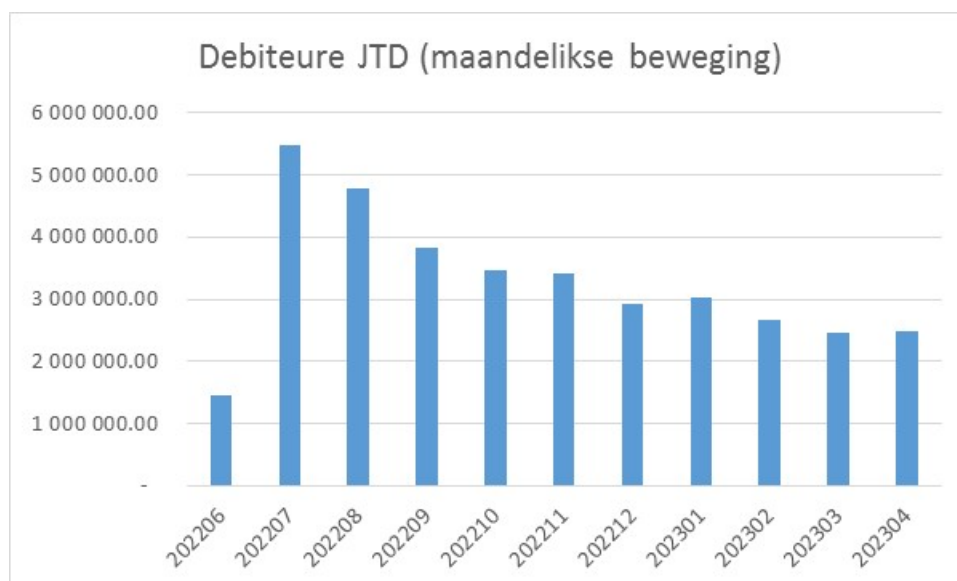


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en April 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 0,872 miljoen vir die maand geëindig April 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	9 433 410	311 354	5 519 670	(631 987)	(3 913 740)
Rein en verblyfkoste	741 600	61 800	618 000	35 225	434 725	(26 575)	(183 275)
Akkommodasie	329 400	27 450	274 500	10 304	188 296	(17 146)	(86 204)
Borgskappe en spyseniering	41 856	3 488	34 880	-	44 036	(3 488)	9 156
Kommunikasie	24 228	2 019	20 190	18 910	192 306	16 891	172 116
Oortyd	524 640	43 720	437 200	75 209	634 898	31 489	197 698
Totaal	R 12 981 816	R 1 081 818	R 10 818 180	R 451 002	R 7 013 930	(630 816)	(3 804 250)

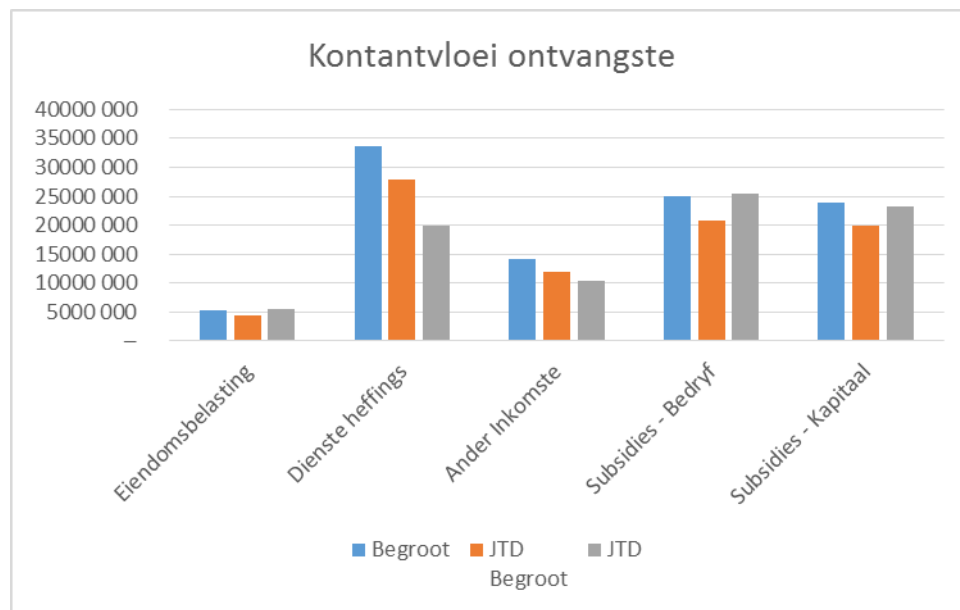
Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van April 2023 het die totale kontant ge-in deur die Munisipaliteit R84,547 miljoen beloop teenoor 'n begrote R85,149 miljoen. Dit wil sê 'n bedrag van R0,601 miljoen minder as die begroting. Die bedryfinkomste het egter R8,481 miljoen minder ge-in as die begroting en die subsidies R7,879 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 Bedryfsaktiwiteite	Begroot	JTD Begroot	JTD	%
Eiendomsbelasting	5 407	4 506	5 529	122.7%
Dienste heffings	33 557	27 964	19 942	71.3%
Ander Inkomste	14 246	11 871	10 390	87.5%
<i>Subsidies - Bedryf</i>	25 082	20 902	25 430	121.7%
<i>Subsidies - Kapitaal</i>	23 887	19 906	23 257	116.8%
Totale kontant van Bedryf	102 178	85 149	84 547	99.3%
			99.3%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



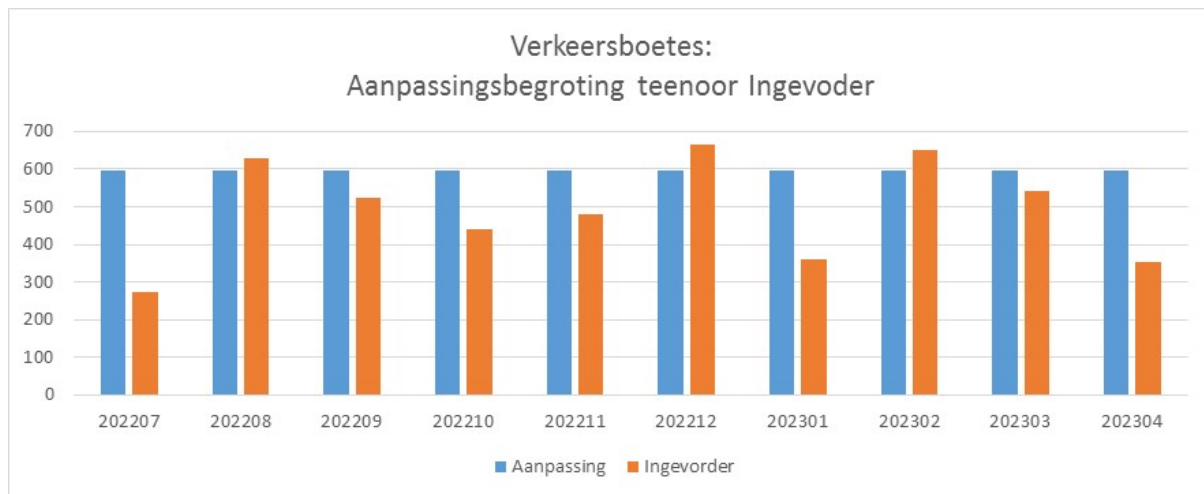
- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

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 R5,968 miljoen ingevorder wees. Die bedrag werklik ingevorder beloop slegs R5,901 miljoen dws 82,4%.

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 Aangangsel 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 - M10 April

Description	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									
Financial Performance									
Property rates	4 657	5 334	5 516	7	5 163	4 597	566	12%	5 516
Service charges	22 834	26 075	24 595	1 755	17 961	20 496	(2 535)	-12%	24 595
Investment revenue	423	340	429	61	381	357	24	7%	429
Transfers and subsidies	24 563	25 082	24 811	372	23 572	20 676	2 896	14%	24 811
Other own revenue	28 474	42 612	33 123	2 471	19 758	27 603	(7 845)	-28%	33 123
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	88 473	4 666	66 834	73 728	(6 893)	-9%	88 473
Employee costs	29 885	31 059	31 047	2 431	26 040	25 873	167	1%	31 047
Remuneration of Councillors	3 172	3 300	3 303	269	2 766	2 753	13	0%	3 303
Depreciation & asset impairment	9 305	7 219	7 229	540	5 399	6 024	(625)	-10%	7 229
Finance charges	2 996	953	909	-	0	757	(757)	-100%	909
Inventory consumed and bulk purchases	14 326	16 229	14 884	957	11 000	12 403	(1 403)	-11%	14 884
Transfers and subsidies	181	356	151	-	15	126	(111)	-88%	151
Other expenditure	41 424	50 770	39 462	2 474	23 038	32 885	(9 847)	-30%	39 462
Total Expenditure	101 289	109 885	96 984	6 672	68 258	80 820	(12 562)	-16%	96 984
Surplus/(Deficit)	(20 336)	(10 443)	(8 511)	(2 006)	(1 424)	(7 092)	5 669	-80%	(8 511)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 904	23 887	24 947	1 042	11 833	20 789	###	-43%	24 947
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	16 436	(964)	10 409	13 697	(3 288)	-24%	16 436
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	16 436	(964)	10 409	13 697	(3 288)	-24%	16 436
Capital expenditure & funds sources									
Capital expenditure	-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120
Capital transfers recognised	-	23 887	23 946	1 042	11 824	19 955	(8 131)	-41%	23 946
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	173	-	173	144	29	20%	173
Total sources of capital funds	-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120
Financial position									
Total current assets	17 339	24 241	16 142		24 467				16 142
Total non current assets	214 618	217 762	232 253		221 220				232 253
Total current liabilities	16 393	31 729	16 395		21 344				16 395
Total non current liabilities	24 797	14 288	24 797		24 797				24 797
Community wealth/Equity	190 767	195 985	207 203		199 546				207 203
Cash flows									
Net cash from (used) operating	23 187	25 145	42 501	(1 335)	23 205	35 417	12 213	34%	42 501
Net cash from (used) investing	(7 866)	(23 887)	(24 120)	(1 042)	(10 560)	(20 100)	(9 540)	47%	(24 120)
Net cash from (used) financing	(46)	(3)	(4)	(2)	(82)	(4)	78	-1961%	(4)
Cash/cash equivalents at the month/year end	3 090	13 593	13 593	(2 113)	12 133	11 327	(806)	-7%	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	2 187	579	473	433	368	265	8 856	-	13 159
Creditors Age Analysis									
Total Creditors	872	-	-	-	-	-	-	-	872

Tabel C2: Finansiële prestasie (standaardklassifikasie)

Hierdie tabel weerspieël die bedryfsbegroting (finansiële prestasie) in die standaardklassifikasies wat die staatsgefinansierde statistiekkoninkasies en subkoninkasies 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 hoofkoninkasies 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) - M10 April

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	53 838	1 364	39 314	44 865	(5 551)	-12%	53 838
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	38 062	52 542	53 838	1 364	39 314	44 865	(5 551)	-12%	53 838	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 178	38 227	28 495	2 388	18 850	23 746	(4 896)	-21%	28 495
Community and social services	1 702	1 626	1 623	133	1 475	1 352	123	9%	1 623	
Sport and recreation	2	4	1	-	1	1	(0)	-30%	1	
Public safety	24 456	36 583	26 859	2 254	17 364	22 383	(5 018)	-22%	26 859	
Housing	16	15	12	1	10	10	-	-	12	
Health	1	-	-	-	-	-	-	-	-	
Economic and environmental services		2 054	1 149	1 150	1	734	958	(225)	-23%	1 150
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	2 054	1 149	1 150	1	734	958	(225)	-23%	1 150	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 563	31 411	29 937	1 955	19 769	24 948	(5 178)	-21%	29 937
Energy sources	16 939	19 733	18 575	1 220	12 237	15 479	(3 242)	-21%	18 575	
Water management	4 313	4 997	4 491	324	3 005	3 743	(738)	-20%	4 491	
Waste water management	3 271	3 391	3 483	188	2 234	2 902	(668)	-23%	3 483	
Waste management	3 039	3 290	3 388	223	2 293	2 823	(531)	-19%	3 388	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 856	123 329	113 420	5 708	78 667	94 517	(15 850)	-17%	113 420
Expenditure - Functional										
Governance and administration		32 138	36 051	29 616	1 720	20 996	25 296	(4 300)	-17%	29 616
Executive and council	8 562	8 201	7 876	642	6 649	6 563	86	1%	7 876	
Finance and administration	23 576	27 850	21 740	1 078	14 347	18 733	(4 386)	-23%	21 740	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		28 180	33 346	26 193	2 200	17 634	21 828	(4 194)	-19%	26 193
Community and social services	1 366	1 620	1 485	120	1 302	1 238	64	5%	1 485	
Sport and recreation	248	518	469	41	360	391	(31)	-8%	469	
Public safety	26 493	31 161	24 227	2 037	15 965	20 189	(4 225)	-21%	24 227	
Housing	72	25	8	-	6	6	0	1%	8	
Health	2	21	4	2	0	3	(3)	-92%	4	
Economic and environmental services		12 856	12 133	13 869	1 186	11 614	11 557	57	0%	13 869
Planning and development	711	831	887	52	664	739	(75)	-10%	887	
Road transport	12 146	11 302	12 981	1 134	10 950	10 818	132	1%	12 981	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 552	27 151	26 147	1 535	17 706	21 789	(4 084)	-19%	26 147
Energy sources	12 943	15 514	13 992	823	10 171	11 660	(1 489)	-13%	13 992	
Water management	4 825	5 299	6 018	435	4 046	5 015	(969)	-19%	6 018	
Waste water management	3 282	3 413	3 262	183	2 188	2 718	(530)	-20%	3 262	
Waste management	6 502	2 924	2 875	94	1 300	2 396	(1 096)	-46%	2 875	
Other		375	464	419	31	308	350	(42)	-12%	419
Total Expenditure - Functional	3	101 101	109 146	96 244	6 672	68 258	80 820	(12 562)	-16%	96 244
Surplus/ (Deficit) for the year		(7 245)	14 184	17 176	(964)	10 409	13 697	(3 288)	-24%	17 176

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) - M10 April

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	3 996	249	2 374	3 330	(956)	-28.7%	3 996
Vote 4 - BUDGET AND TREASURY (13: IE)		35 098	49 689	49 842	1 115	36 940	41 535	(4 594)	-11.1%	49 842
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 703	1 626	1 623	133	1 475	1 352	123	9.1%	1 623
Vote 7 - SPORTS AND RECREATION (16: IE)		2	4	1	-	1	1	(0)	-29.6%	1
Vote 8 - HOUSING (17: IE)		16	15	12	1	10	10	-	-	12
Vote 9 - PUBLIC SAFETY (18: IE)		24 456	36 583	26 859	2 254	17 364	22 383	(5 018)	-22.4%	26 859
Vote 10 - ROAD TRANSPORT (19: IE)		2 054	1 149	1 150	1	734	958	(225)	-23.4%	1 150
Vote 11 - WASTE MANAGEMENT (20: IE)		3 039	3 290	3 388	223	2 293	2 823	(531)	-18.8%	3 388
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 271	3 391	3 483	188	2 234	2 902	(668)	-23.0%	3 483
Vote 13 - WATER (22: IE)		4 313	4 997	4 491	324	3 005	3 743	(738)	-19.7%	4 491
Vote 14 - ELECTRICITY (23: IE)		16 939	19 733	18 575	1 220	12 237	15 479	(3 242)	-20.9%	18 575
Total Revenue by Vote	2	93 856	123 329	113 420	5 708	78 667	94 517	(15 850)	-16.8%	113 420
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 090	5 116	4 846	376	3 921	4 038	(117)	-2.9%	4 846
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 472	3 086	3 030	266	2 728	2 525	203	8.0%	3 030
Vote 3 - CORPORATE SERVICES (12: IE)		8 046	10 103	8 616	477	5 612	7 180	(1 568)	-21.8%	8 616
Vote 4 - BUDGET AND TREASURY (13: IE)		15 891	18 197	13 528	631	9 029	11 890	(2 861)	-24.1%	13 528
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		711	831	887	52	664	739	(75)	-10.1%	887
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 367	1 642	1 489	122	1 302	1 241	61	4.9%	1 489
Vote 7 - SPORTS AND RECREATION (16: IE)		262	533	484	41	375	403	(28)	-7.0%	484
Vote 8 - HOUSING (17: IE)		72	25	8	-	6	6	0	1.0%	8
Vote 9 - PUBLIC SAFETY (18: IE)		26 493	31 161	24 227	2 037	15 965	20 189	(4 225)	-20.9%	24 227
Vote 10 - ROAD TRANSPORT (19: IE)		12 146	11 302	12 981	1 134	10 950	10 818	132	1.2%	12 981
Vote 11 - WASTE MANAGEMENT (20: IE)		6 502	2 924	2 875	94	1 300	2 396	(1 096)	-45.7%	2 875
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 282	3 413	3 262	183	2 188	2 718	(530)	-19.5%	3 262
Vote 13 - WATER (22: IE)		4 825	5 299	6 018	435	4 046	5 015	(969)	-19.3%	6 018
Vote 14 - ELECTRICITY (23: IE)		12 943	15 514	13 992	823	10 171	11 660	(1 489)	-12.8%	13 992
Total Expenditure by Vote	2	101 101	109 146	96 244	6 672	68 258	80 820	(12 562)	-15.5%	96 244
Surplus/ (Deficit) for the year	2	(7 245)	14 184	17 176	(964)	10 409	13 697	(3 288)	-24.0%	17 176

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

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

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	5 516	7	5 163	4 597	566	12%	5 516
Service charges - electricity revenue		15 637	18 449	17 290	1 159	11 754	14 408	(2 655)	-18%	17 290
Service charges - water revenue		3 088	3 416	2 911	273	2 526	2 426	100	4%	2 911
Service charges - sanitation revenue		2 079	2 071	2 157	142	1 787	1 798	(11)	-1%	2 157
Service charges - refuse revenue		2 030	2 139	2 237	181	1 894	1 864	31	2%	2 237
Rental of facilities and equipment		1 795	1 755	1 768	137	1 436	1 473	(37)	-3%	1 768
Interest earned - external investments		423	340	429	61	381	357	24	7%	429
Interest earned - outstanding debtors		735	748	847	70	723	706	17	2%	847
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	26 688	2 237	17 215	22 240	(5 026)	-23%	26 688
Licences and permits		467	942	171	17	150	143	7	5%	171
Agency services		194	210	209	6	156	174	(18)	-10%	209
Transfers and subsidies		24 563	25 082	24 811	372	23 572	20 676	2 896	14%	24 811
Other revenue		1 293	3 309	3 435	4	79	2 862	(2 784)	-97%	3 435
Gains		-	6	6	-	-	5	(5)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	88 473	4 666	66 834	73 728	(6 893)	-9%	88 473
Expenditure By Type										
Employee related costs		29 885	31 059	31 047	2 431	26 040	25 873	167	1%	31 047
Remuneration of councillors		3 172	3 300	3 303	269	2 766	2 753	13	0%	3 303
Debt impairment		24 642	29 471	22 603	1 627	12 356	18 836	(6 480)	-34%	22 603
Depreciation & asset impairment		9 305	7 219	7 229	540	5 399	6 024	(625)	-10%	7 229
Finance charges		2 996	953	909	-	0	757	(757)	-100%	909
Bulk purchases - electricity		11 735	12 600	11 466	758	8 901	9 555	(654)	-7%	11 466
Inventory consumed		2 591	3 629	3 418	200	2 099	2 849	(749)	-26%	3 418
Contracted services		5 966	8 150	6 213	311	4 686	5 178	(492)	-9%	6 213
Transfers and subsidies		181	356	151	-	15	126	(111)	-88%	151
Other expenditure		10 961	13 150	10 645	536	5 996	8 871	(2 875)	-32%	10 645
Losses		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	96 984	6 672	68 258	80 820	(12 562)	-16%	96 984
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(20 336)	(10 443)	(8 511)	(2 006)	(1 424)	(7 092)	5 669	(0)	(8 511)
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	24 947	1 042	11 833	20 789	(8 956)	(0)	24 947
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 432)	13 444	16 436	(964)	10 409	13 697			16 436
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	16 436	(964)	10 409	13 697			16 436
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	16 436	(964)	10 409	13 697			16 436
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	16 436	(964)	10 409	13 697			16 436

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

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

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									
Single Year expenditure appropriation	2									
Vote 18 - SPORTS AND RECREATION (36: CS)		-	20	16	-	16	13	3	20%	16
Vote 21 - ROAD TRANSPORT (39: CS)		-	6 559	6 547	898	5 135	5 456	(320)	-6%	6 547
Vote 23 - WASTE WATER MANAGEMENT (41: CS)		-	17 460	17 497	144	6 846	14 581	(7 734)	-53%	17 497
Vote 24 - WATER (42: CS)		-	-	60	-	-	50	(50)	-100%	60
Total Capital single-year expenditure	4	-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120
Total Capital Expenditure		-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120
Capital Expenditure - Functional Classification										
Community and public safety		-	52	36	-	36	30	6	20%	36
Sport and recreation		-	52	36	-	36	30	6	20%	36
Trading services		-	23 987	24 083	1 042	11 961	20 070	(8 108)	-40%	24 083
Water management		-	-	60	-	-	50	(50)	-100%	60
Waste water management		-	23 987	24 023	1 042	11 961	20 020	(8 058)	-40%	24 023
Total Capital Expenditure - Functional Classification	3	-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120
Funded by:										
National Government		-	23 887	23 886	1 042	11 824	19 905	(8 081)	-41%	23 886
Provincial Government		-	-	60	-	-	50	(50)	-100%	60
Transfers recognised - capital		-	23 887	23 946	1 042	11 824	19 955	(8 131)	-41%	23 946
Internally generated funds		-	152	173	-	173	144	29	20%	173
Total Capital Funding		-	24 039	24 120	1 042	11 998	20 100	(8 102)	-40%	24 120

Tabel C6: Finansiële posisies

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

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	20 879	11 681	20 879
Call investment deposits		452	1 775	452	452	452
Consumer debtors		3 484	(2 418)	3 325	3 934	3 325
Other debtors		10 459	12 425	(8 820)	8 096	(8 820)
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	306	304	306
Total current assets		17 339	24 241	16 142	24 467	16 142
Non current assets						
Long-term receivables		14	14	18	18	18
Investments		-	-	-	-	-
Investment property		23 414	23 416	23 414	23 414	23 414
Investments in Associate		-	-	-	-	-
Property, plant and equipment		191 116	194 086	208 166	197 123	208 166
Biological		-	-	-	-	-
Intangible		30	202	612	622	612
Other non-current assets		43	43	43	43	43
Total non current assets		214 618	217 762	232 253	221 220	232 253
TOTAL ASSETS		231 957	242 003	248 395	245 687	248 395
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	852	873	852
Trade and other payables		12 536	7 501	12 534	17 747	12 534
Provisions		3 008	23 426	3 008	2 723	3 008
Total current liabilities		16 393	31 729	16 395	21 344	16 395
Non current liabilities						
Borrowing		3	1	3	3	3
Provisions		24 794	14 287	24 794	24 794	24 794
Total non current liabilities		24 797	14 288	24 797	24 797	24 797
TOTAL LIABILITIES		41 190	46 017	41 192	46 141	41 192
NET ASSETS	2	190 767	195 985	207 203	199 546	207 203
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 767	195 985	207 203	199 546	207 203
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	207 203	199 546	207 203

Tabel C7: Kontantvloei

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

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	4 526	1 457	5 529	3 772	1 757	47%	4 526
Service charges		3 569	33 557	22 487	1 809	19 942	18 739	1 203	6%	22 487
Other revenue		1 284	13 091	32 216	644	9 816	26 847	(17 030)	-63%	32 216
Transfers and Subsidies - Operational		21 054	25 082	24 801	1	25 430	20 668	4 763	23%	24 801
Transfers and Subsidies - Capital		-	23 887	24 947	17	23 257	20 789	2 468	12%	24 947
Interest		-	340	429	51	272	357	(85)	-24%	429
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	(65 995)	(5 314)	(61 040)	(54 996)	6 044	-11%	(65 995)
Finance charges		-	-	(909)	-	(0)	(757)	(757)	100%	(909)
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	42 501	(1 335)	23 205	35 417	12 213	34%	42 501
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)	(24 120)	(1 042)	(10 560)	(20 100)	(9 540)	47%	(24 120)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	(24 120)	(1 042)	(10 560)	(20 100)	(9 540)	47%	(24 120)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	(4)	(2)	(82)	(4)	(78)	1961%	(4)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	(4)	(2)	(82)	(4)	78	-1961%	(4)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	18 377	(2 379)	12 563	15 314			18 377
Cash/cash equivalents at beginning:		(12 186)	12 338	(4 784)	266	(430)	(4 784)			(430)
Cash/cash equivalents at month/year end:		3 090	13 593	13 593	(2 113)	12 133	11 327			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 - M10 April

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	320	123	103	91	79	61	1 232	–	2 010	1 464	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 005	158	112	113	87	35	684	–	2 194	919	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	323	72	71	65	63	57	3 797	–	4 448	3 982	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	198	93	78	70	60	54	1 231	–	1 784	1 415	–	–	
Receivables from Exchange Transactions - Waste Management	1600	220	88	66	59	50	44	746	–	1 274	900	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	115	43	40	34	27	11	1 053	–	1 323	1 125	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	6	2	3	0	1	2	112	–	128	116	–	–	
Total By Income Source	2000	2 187	579	473	433	368	265	8 856	–	13 159	9 921	–	–	
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	92	74	35	31	23	19	1 033	–	1 307	1 105	–	–	
Commercial	2300	1 073	180	167	167	140	59	3 204	–	4 989	3 569	–	–	
Households	2400	1 022	325	271	235	205	186	4 619	–	6 863	5 245	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
Total By Customer Group	2600	2 187	579	473	433	368	265	8 856	–	13 159	9 921	–	–	

4.3 Ondersteunende Tabel SC4 - Krediteure-analise

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

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	872	–	–	–	–	–	–	–	872	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	872	–	–	–	–	–	–	–	872	

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 - M10 April

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%	8.4%	0.0%	4.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.6%	3.8%	6.1%	8.9%	6.1%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	105.8%	76.4%	98.5%	114.6%	98.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.8%	42.8%	130.1%	56.8%	130.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.2%	10.1%	-6.2%	18.0%	-6.2%
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%	35.1%	39.0%	35.1%
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%	9.2%	0.0%	4.8%
<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 - M10 April

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate %	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	471	3	-	-	473
														-
														-
														-
														-

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 - M10 April

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		22 240	23 307	23 306	231	21 995	19 422	2 573	13.2%	23 306
Equitable Share		18 461	20 139	20 139	-	19 478	16 783	2 695	16.1%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	-	716	895	(179)	-20.0%	1 074
Local Government Financial Management Grant		1 881	1 750	1 750	202	1 515	1 458	56	3.9%	1 750
Municipal Infrastructure Grant		-	344	344	29	286	286	-	-	344
Provincial Government:		1 843	1 739	1 468	141	1 541	1 224	318	26.0%	1 468
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	123	8	78	103	(24)	-23.7%	123
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	133	1 462	1 329	133	10.0%	1 595
IR: GRANT - MAIN ROADS		49	50	50	-	1	42	(41)	-97.4%	50
IR: GRANT - WC Fin Man Capability		-	-	(100)	-	-	(83)	83	-100.0%	(100)
IR: GRANT WC Mun Intervention		-	-	(200)	-	-	(167)	167	-100.0%	(200)
District Municipality:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Other grant providers:		43	36	36	-	35	30	5	18.0%	36
Public Sector SETA		43	36	36	-	35	30	5	18.0%	36
	0	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	24 126	25 082	24 811	372	23 572	20 676	2 896	14.0%	24 811
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	1 042	11 833	19 905	(8 073)	-40.6%	23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 908	6 527	6 527	898	5 115	5 439	(324)	-6.0%	6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	144	6 718	14 467	(7 749)	-53.6%	17 360
Provincial Government:		-	-	1 060	-	-	883	(883)	-100.0%	1 060
IR: WC - Housing - Human Settlements Grant		-	-	1 000	-	-	833	(833)	-100.0%	1 000
IR: WC UNFORESEEN RESERVE FUND		-	-	60	-	-	50	(50)	-100.0%	60
	0	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	12 404	23 887	24 947	1 042	11 833	20 789	(8 956)	-43.1%	24 947
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	49 757	1 414	35 404	41 464	(6 060)	-14.6%	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 raadslidtoelaes en werknemervoordele

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

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	2 920	239	2 434	2 434	1	0%	2 920
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		107	743	55	4	45	46	(1)	-3%	55
Cellphone Allowance		307	328	328	26	287	273	14	5%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		100	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 172	3 300	3 303	269	2 766	2 753	13	0%	3 303
% increase	4		4.1%	4.1%						4.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 738	3 676	3 721	314	3 109	3 101	8	0%	3 721
Pension and UIF Contributions		429	479	469	38	378	391	(13)	-3%	469
Medical Aid Contributions		97	101	107	10	91	89	2	2%	107
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	205	205	-	205	171	34	20%	205
Motor Vehicle Allowance		546	542	546	46	455	455	-	-	546
Cellphone Allowance		42	-	-	-	-	-	-	-	-
Housing Allowances		12	11	12	1	10	10	(0)	0%	12
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	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 093	5 015	5 061	407	4 249	4 218	31	1%	5 061
% increase	4		-1.5%	-0.6%						-0.6%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	17 916	1 520	15 501	14 930	572	4%	17 916
Pension and UIF Contributions		2 461	2 703	2 907	218	2 198	2 423	(225)	-9%	2 907
Medical Aid Contributions		700	892	933	62	615	778	(162)	-21%	933
Overtime		1 039	1 058	1 201	114	975	1 001	(25)	-3%	1 201
Performance Bonus		1 274	1 364	1 221	-	1 221	1 018	204	20%	1 221
Motor Vehicle Allowance		497	516	557	41	414	464	(50)	-11%	557
Cellphone Allowance		7	-	4	0	3	4	(0)	-8%	4
Housing Allowances		51	128	95	5	46	79	(33)	-41%	95
Other benefits and allowances		246	123	428	18	247	357	(110)	-31%	428
Payments in lieu of leave		377	127	127	-	-	106	(106)	-100%	127
Long service awards		(52)	285	142	-	122	119	3	3%	142
Post-retirement benefit obligations	2	980	453	453	45	446	378	69	18%	453
Sub Total - Other Municipal Staff		24 791	26 044	25 986	2 024	21 791	21 655	136	1%	25 986
% increase	4		5.1%	4.8%						4.8%
Total Parent Municipality		33 056	34 359	34 350	2 700	28 805	28 625	180	1%	34 350
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	34 350	2 700	28 805	28 625	180	1%	34 350
% increase	4		3.9%	3.9%						3.9%
TOTAL MANAGERS AND STAFF		29 885	31 059	31 047	2 431	26 040	25 873	167	1%	31 047

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

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER :
REFERENCE NUMBER :
NAVRAE :
ENQUIRIES :

Tel. (023) 551 1019
Faks/Fax (023) 5511019

QUALITY CERTIFICATE

I, Alida Groenewald, Senior Manager Finance and Corporate Services of Laingsburg Municipality, hereby certify that –

- The monthly budget statement**
- Quarterly report on the implementation of the budget and financial state affairs of the municipality
- Mid-year budget and performance assessment

For the month of April 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 *2023-05-15*

6. Aanbeveling

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