

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
28 Februarie 2023**

INHOUDSOPGAWE

Deel 1 – Maand verslag

1. Burgemeestersverslag 33

Deel 1 – Maandverslag

1. Burgemeester se verslag

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 322 960	113 359 860	61 654 969	54.00%
Total Expenditure	109 879 064	96 983 904	54 910 080	57.00%
Surplus (Deficit) (Incl Capital transfers)	13 443 896	16 375 956	6 744 890	41.19
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	24 038 508	24 038 508	9 892 983	41.15
Sources of Finance				
<i>National Government - MIG</i>	6 526 500	6 526 500	3 274 625	50.17
<i>National Government - WSIG</i>	17 360 004	17 360 004	6 453 384	37.17
<i>Internal Operating Cash</i>	152 004	152 004	164 974	108.53
Total Funding Sources of Capital	24 038 508	24 038 508	9 892 983	41.15

Bedryfsinkomste

Die Munisipaliteit het tot dusver 49,99% of R 61,655 miljoen van die Begrote Inkomste genereer 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 Februarie 2023 was R4,003 miljoen wat R 4,505 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 57,603 miljoen vir die tydperk tot einde Februarie 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 R2,693 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 57,603 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 21.36% onder.

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

Kapitaalbesteding

Die kapitale betalings vir Februarie 2023 het R0,065 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R9,893 miljoen en beloop 41.15% van die jaarlikse totale begroting.

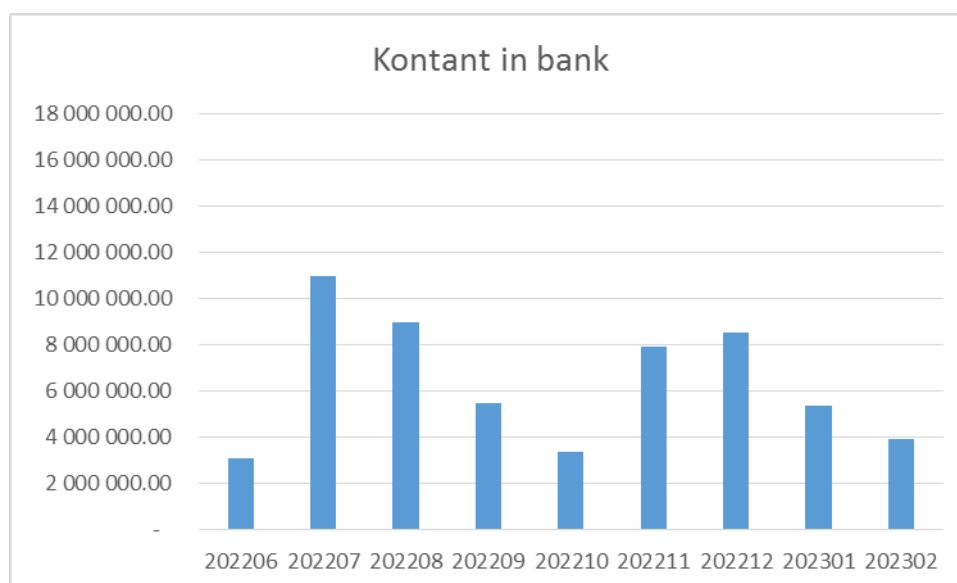
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 3,090 miljoen aan die begin van die jaar wat gestyg het tot R3,899 miljoen. Die jaar tot datum styging is dus R0,809 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 28 Februarie 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	
February 2023	
Item	Amount
Balance as per CFA	3 899 058
Total commitments against cash	16 054 883
Unspent Conditional Grants	9 669 481
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	861 168
Creditors	5 164 147
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 360 087
	-12 155 825

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 13,331 miljoen vir die maand geëindig Februarie 2023, (R 13,688 miljoen vorige maand). Daar was 'n daling van R 0,356 miljoen in die totale uitstaande bedrag sedert die vorige maand (R 0,08 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 Februarie 2023 was die betalingskoers vir dienste 94,11% (vorige maand 95,82%).

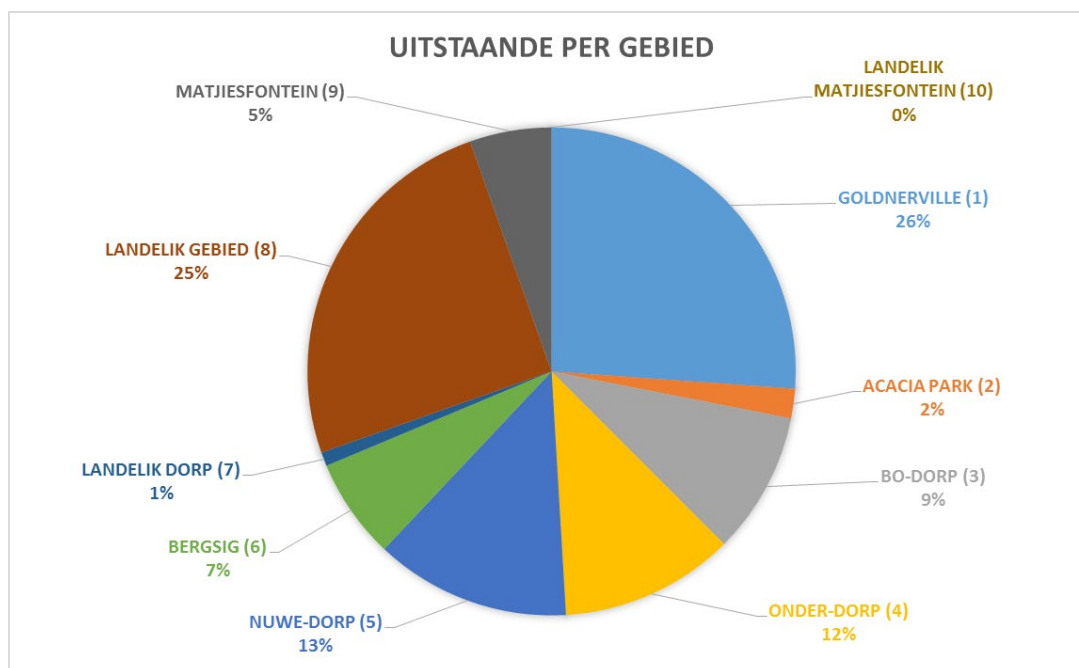
Die totale bedrag uitstaande vir langer as 12 maande is R 7,651 miljoen en dit beloop 55.90% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,856 miljoen.

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 R2,647 miljoen.

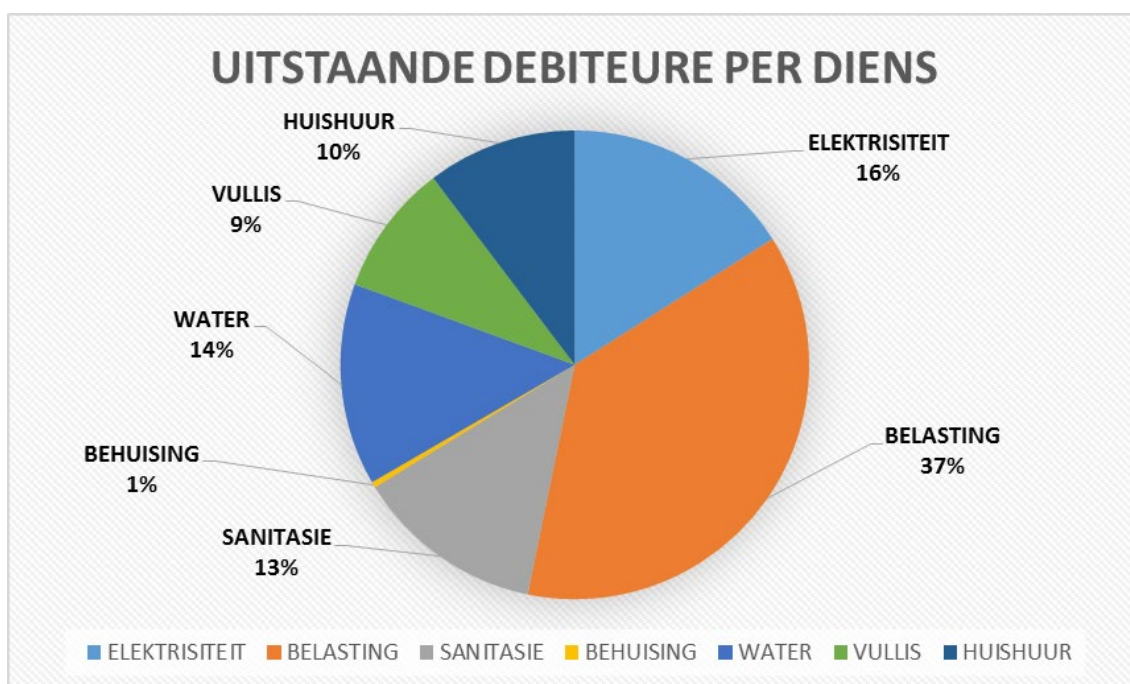
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	98.81%	77.70%
Water	84.95%	46.63%
Vullis	90.67%	58.56%
Riool	88.95%	46.26%
Huishuur	94.14%	44.59%
Eiendomsbelasting	97.97%	50.54%
Debiteure saldo beweging	Styging	R 2 646 764.17

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.

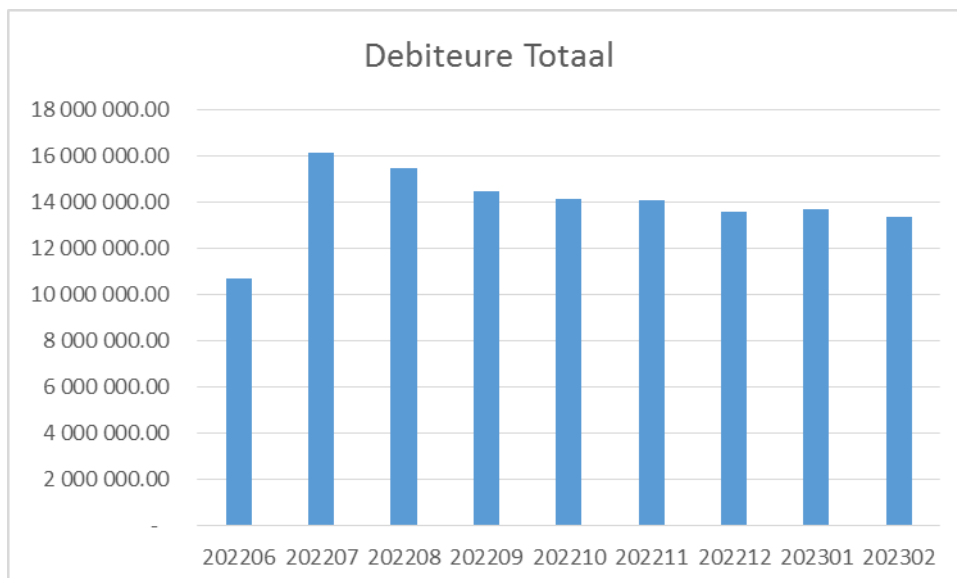
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Februarie 2023:



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

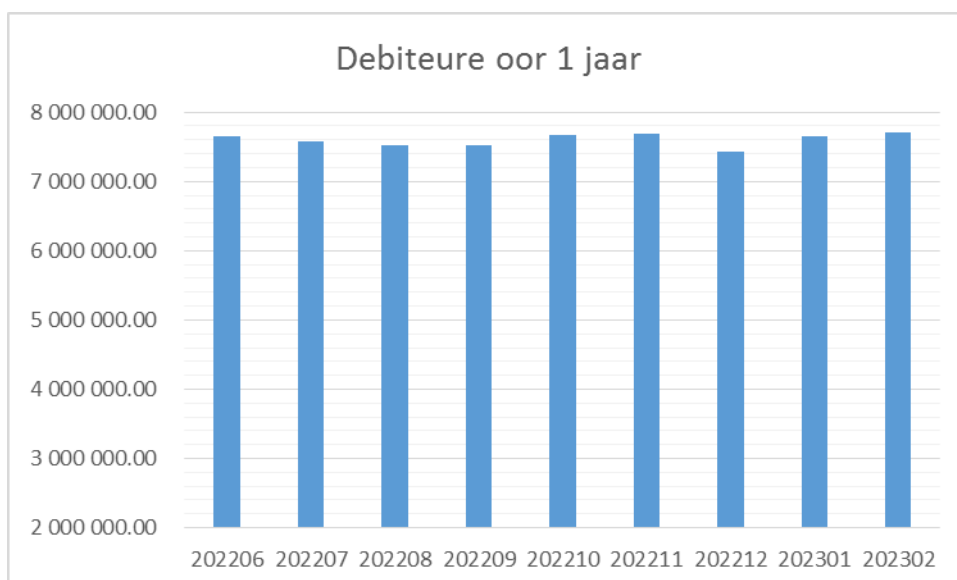


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

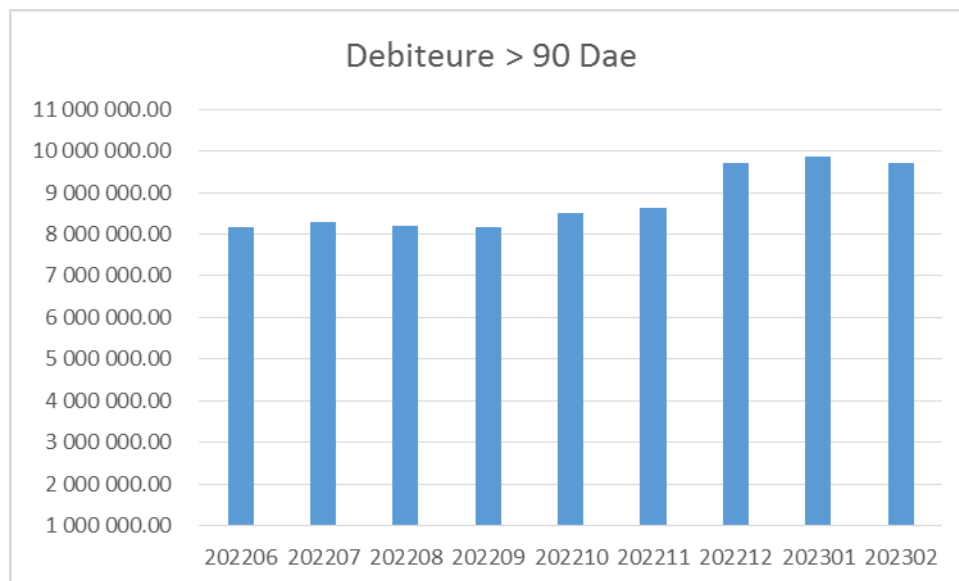


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehef word en die maandelikse paaieement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

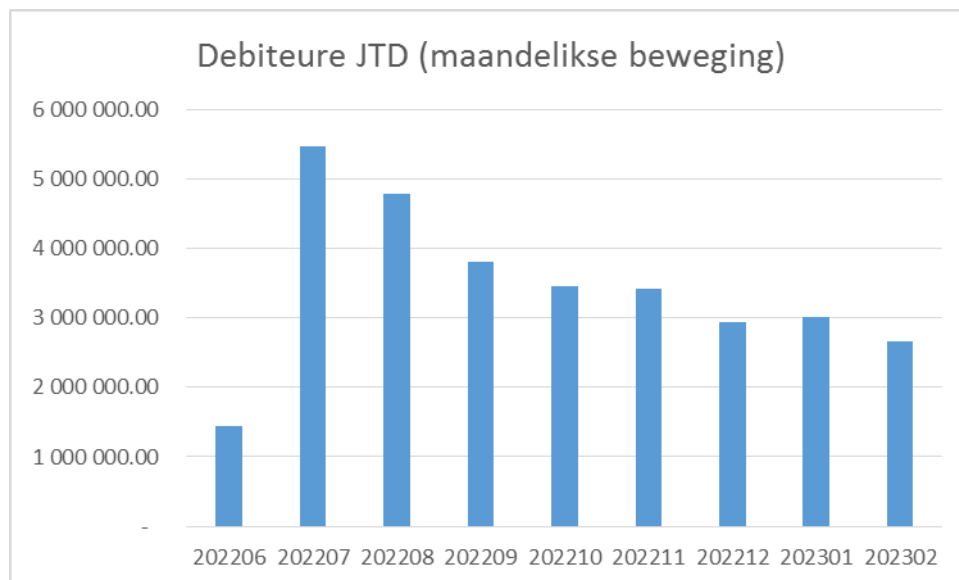


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en Februarie 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 0,917 miljoen vir die maand geëindig Februarie 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	7 546 728	695 590	4 604 366	(247 751)	(2 942 362)
Rein en verblyfkoste	741 600	61 800	494 400	62 481	317 722	681	(176 678)
Akkommodasie	329 400	27 450	219 600	28 340	124 612	890	(94 988)
Borgskappe en spyseniering	41 856	3 488	27 904	8 403	43 521	4 915	15 617
Kommunikasie	24 228	2 019	16 152	19 769	155 282	17 750	139 130
Oortyd	524 640	43 720	349 760	58 168	523 242	14 448	173 482
Totaal	R 12 981 816	R 1 081 818	R 8 654 544	R 872 751	R 5 768 746	(209 067)	(2 885 798)

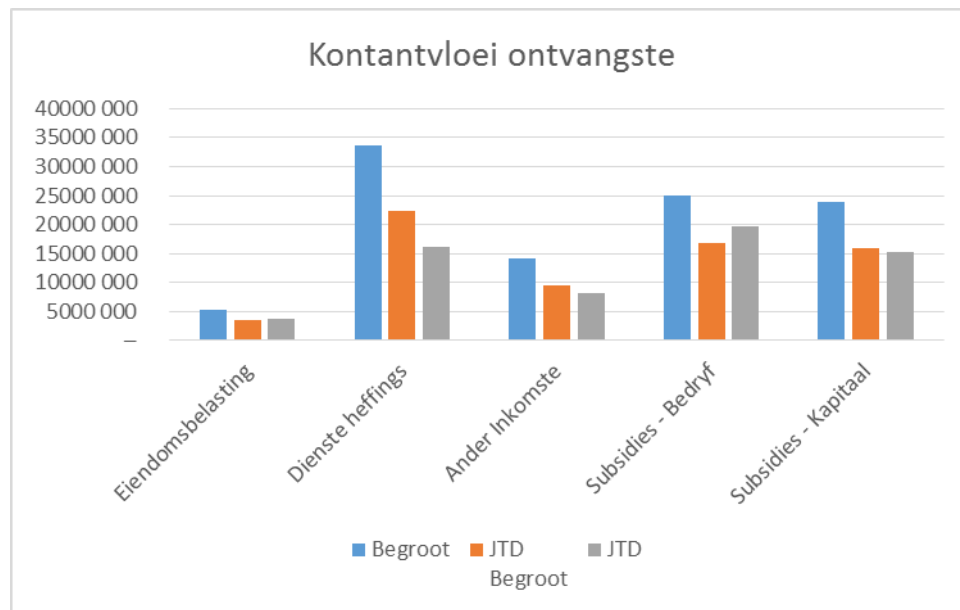
Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van Februarie 2023 het die totale kontant ge-in deur die Munisipaliteit R62,950 miljoen beloop teenoor 'n begrote R68,119 miljoen. Dit wil sê 'n bedrag van R5,169 miljoen minder as die begroting. Die bedryfinkomste het egter R7,507 miljoen minder ge-in as die begroting en die subsidies R2,337 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	3 605	3 704	102.8%
Dienste heffings	33 557	22 371	16 096	71.9%
Ander Inkomste	14 246	9 497	8 166	86.0%
<i>Subsidies - Bedryf</i>	25 082	16 721	19 790	118.4%
<i>Subsidies - Kapitaal</i>	23 887	15 925	15 193	95.4%
Totale kontant van Bedryf	102 178	68 119	62 950	92.4%
			92.4%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



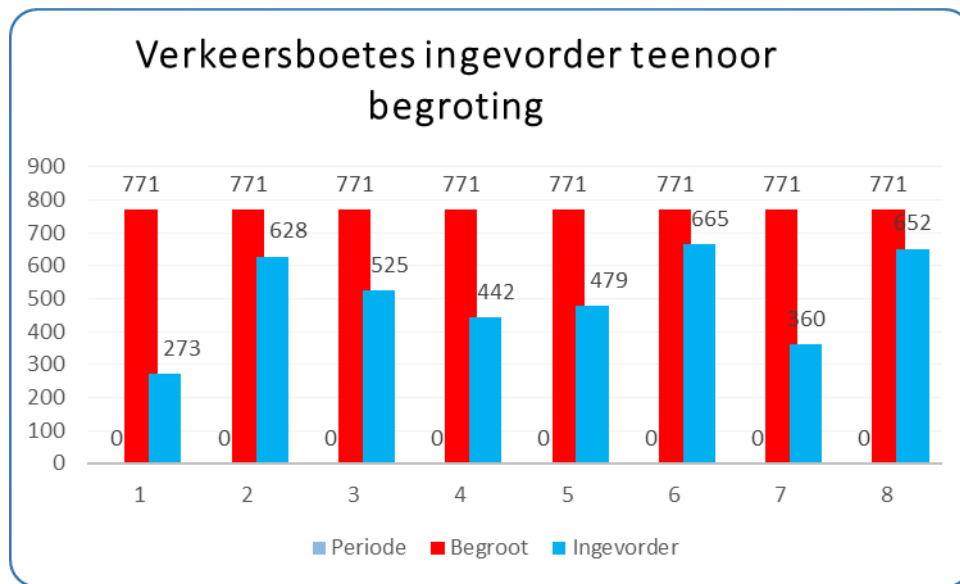
- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

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

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

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

Sien die onderstaande grafiek:



Die bes presterende maande was Augustus, Desember 2022 en Februarie 2023. Alle maande het egter onder die begroting presteer. Tot op datum moes daar alreeds R6,164 miljoen ingevorder wees. Die bedrag werklik ingevorder beloop slegs R4,024 miljoen dws 62%.

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 Aansluiting 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

Table C1: Opsomming

Choose name from list - Table C1 Monthly Budget Statement Summary - M08 February

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	-	7	5 148	3 677	1 471	40%	5 334
Service charges	22 834	26 075	-	1 916	14 456	16 397	(1 941)	-12%	26 075
Investment revenue	423	340	-	39	289	286	4	1%	340
Transfers and subsidies	24 563	25 082	-	1 377	17 245	16 541	704	4%	25 082
Other own revenue	28 474	42 612	-	(7 910)	14 789	22 082	(7 293)	-33%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	-	(4 570)	51 927	58 982	(7 055)	-12%	99 442
Employee costs	29 885	31 059	-	2 640	21 114	20 698	416	2%	31 062
Remuneration of Councillors	3 172	3 300	-	269	2 228	2 202	26	1%	3 300
Depreciation & asset impairment	9 305	7 219	-	540	4 319	4 819	(500)	-10%	7 219
Finance charges	2 996	953	-	-	0	606	(606)	-100%	953
Inventory consumed and bulk purchases	14 326	16 229	-	1 214	9 196	9 923	(726)	-7%	16 760
Transfers and subsidies	181	356	-	152	162	101	62	61%	336
Other expenditure	41 424	50 770	-	(5 162)	17 890	13 290	4 600	35%	50 254
Total Expenditure	101 289	109 885	-	(347)	54 910	51 638	3 271	6%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	-	(4 223)	(2 983)	7 344	(10 327)	-141%	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12 904	23 887	-	65	9 728	16 631	###	-42%	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	-	(4 158)	6 745	23 975	(17 230)	-72%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(7 432)	13 444	-	(4 158)	6 745	23 975	(17 230)	-72%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 039	-	65	9 893	16 080	(6 187)	-38%	24 120
Capital transfers recognised	-	23 887	-	65	9 720	15 964	(6 245)	-39%	23 887
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	152	-	-	173	116	58	50%	152
Total sources of capital funds	-	24 039	-	65	9 893	16 080	(6 187)	-38%	24 039
Financial position									
Total current assets	17 339	24 241	-		16 611				24 241
Total non current assets	214 618	217 762	-		220 196				217 762
Total current liabilities	16 393	31 729	-		16 086				31 729
Total non current liabilities	24 797	14 288	-		24 797				14 288
Community wealth/Equity	190 767	195 985	-		195 924				195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	-	(2 445)	13 025	27 469	14 444	53%	28 261
Net cash from (used) investing	(7 866)	(23 887)	-	(65)	(8 455)	(16 080)	(7 625)	47%	(32 036)
Net cash from (used) financing	(46)	(3)	-	(27)	(76)	(4)	72	-1810%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	-	(1 505)	3 900	9 062	5 162	57%	19 650
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 475	683	467	378	277	1 348	7 704	-	13 331
Creditors Age Analysis									
Total Creditors	917	-	-	-	-	-	-	-	917

Tabel C2: Finansiële prestasie (standaardklassifikasie)

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

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

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	-	1 072	30 992	35 892	(4 900)	-14%	52 542
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	38 062	52 542	52 542	-	1 072	30 992	35 892	(4 900)	-14%	52 542
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		26 178	38 227	-	(7 895)	14 058	18 997	(4 939)	-26%	38 227
Community and social services	1 702	1 626	1 626	-	266	1 209	1 082	127	12%	1 626
Sport and recreation	2	4	4	-	-	1	1	(0)	-12%	4
Public safety	24 456	36 583	36 583	-	(8 162)	12 840	17 906	(5 066)	-28%	36 583
Housing	16	15	15	-	1	8	8	-	-	15
Health	1	-	-	-	-	-	-	-	-	-
Economic and environmental services		2 054	1 149	-	404	730	766	(36)	-5%	1 149
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	2 054	1 149	1 149	-	404	730	766	(36)	-5%	1 149
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 563	31 411	-	1 914	15 874	19 958	(4 084)	-20%	31 411
Energy sources	16 939	19 733	19 733	-	1 189	9 834	12 383	(2 549)	-21%	19 733
Water management	4 313	4 997	4 997	-	301	2 376	2 994	(618)	-21%	4 997
Waste water management	3 271	3 391	3 391	-	207	1 823	2 322	(499)	-21%	3 391
Waste management	3 039	3 290	3 290	-	217	1 840	2 259	(418)	-19%	3 290
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	93 856	123 329	-	(4 505)	61 655	75 613	(13 958)	-18%	123 329
Expenditure - Functional										
Governance and administration		32 138	36 051	-	2 092	17 362	19 744	(2 381)	-12%	36 051
Executive and council	8 562	8 201	8 201	-	823	5 509	5 250	258	5%	8 201
Finance and administration	23 576	27 850	27 850	-	1 269	11 854	14 493	(2 640)	-18%	27 850
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		28 180	33 346	-	(5 812)	13 283	4 445	8 838	199%	33 346
Community and social services	1 366	1 620	1 620	-	138	1 045	990	55	6%	1 620
Sport and recreation	248	518	518	-	35	286	313	(27)	-9%	518
Public safety	26 493	31 161	31 161	-	(5 984)	11 948	3 134	8 814	281%	31 161
Housing	72	25	25	-	-	6	5	1	26%	25
Health	2	21	21	-	(0)	(1)	3	(4)	-149%	21
Economic and environmental services		12 856	12 133	-	1 230	9 219	9 246	(27)	0%	12 133
Planning and development	711	831	831	-	54	562	591	(30)	-5%	831
Road transport	12 146	11 302	11 302	-	1 176	8 657	8 654	2	0%	11 302
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		27 552	27 151	-	2 111	14 797	17 432	(2 635)	-15%	27 151
Energy sources	12 943	15 514	15 514	-	1 064	8 614	9 328	(714)	-8%	15 514
Water management	4 825	5 299	5 299	-	497	3 236	4 012	(776)	-19%	5 299
Waste water management	3 282	3 413	3 413	-	357	1 834	2 175	(341)	-16%	3 413
Waste management	6 502	2 924	2 924	-	193	1 113	1 917	(804)	-42%	2 924
Other		375	464	-	32	249	280	(31)	-11%	464
Total Expenditure - Functional	3	101 101	109 146	-	(347)	54 910	51 145	3 764	7%	109 145
Surplus/ (Deficit) for the year		(7 245)	14 184	-	(4 158)	6 745	24 468	(17 723)	-72%	14 184

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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	336	1 904	2 664	(761)	-28.5%	3 996
Vote 4 - BUDGET AND TREASURY (13: IE)		35 098	49 689	-	737	29 089	33 228	(4 139)	-12.5%	49 842
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 703	1 626	-	266	1 209	1 082	127	11.7%	1 623
Vote 7 - SPORTS AND RECREATION (16: IE)		2	4	-	-	1	1	(0)	-12.0%	1
Vote 8 - HOUSING (17: IE)		16	15	-	1	8	8	-	-	12
Vote 9 - PUBLIC SAFETY (18: IE)		24 456	36 583	-	(8 162)	12 840	17 906	(5 066)	-28.3%	26 859
Vote 10 - ROAD TRANSPORT (19: IE)		2 054	1 149	-	404	730	766	(36)	-4.7%	1 150
Vote 11 - WASTE MANAGEMENT (20: IE)		3 039	3 290	-	217	1 840	2 259	(418)	-18.5%	3 388
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 271	3 391	-	207	1 823	2 322	(499)	-21.5%	3 483
Vote 13 - WATER (22: IE)		4 313	4 997	-	301	2 376	2 994	(618)	-20.6%	4 491
Vote 14 - ELECTRICITY (23: IE)		16 939	19 733	-	1 189	9 834	12 383	(2 549)	-20.6%	18 575
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 856	123 329	-	(4 505)	61 655	75 613	(13 958)	-18.5%	113 420
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 090	5 116	-	561	3 324	3 230	94	2.9%	4 846
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 472	3 086	-	262	2 185	2 020	165	8.1%	3 030
Vote 3 - CORPORATE SERVICES (12: IE)		8 046	10 103	-	503	4 699	5 744	(1 045)	-18.2%	8 616
Vote 4 - BUDGET AND TREASURY (13: IE)		15 891	18 197	-	798	7 389	9 019	(1 630)	-18.1%	13 528
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		711	831	-	54	562	591	(30)	-5.0%	887
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 367	1 642	-	137	1 043	993	50	5.1%	1 489
Vote 7 - SPORTS AND RECREATION (16: IE)		262	533	-	35	300	323	(22)	-6.9%	484
Vote 8 - HOUSING (17: IE)		72	25	-	-	6	5	1	26.3%	8
Vote 9 - PUBLIC SAFETY (18: IE)		26 493	31 161	-	(5 984)	11 948	3 134	8 814	281.2%	4 701
Vote 10 - ROAD TRANSPORT (19: IE)		12 146	11 302	-	1 176	8 657	8 654	2	0.0%	12 981
Vote 11 - WASTE MANAGEMENT (20: IE)		6 502	2 924	-	193	1 113	1 917	(804)	-42.0%	2 875
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 282	3 413	-	357	1 834	2 175	(341)	-15.7%	3 262
Vote 13 - WATER (22: IE)		4 825	5 299	-	497	3 236	4 012	(776)	-19.3%	6 018
Vote 14 - ELECTRICITY (23: IE)		12 943	15 514	-	1 064	8 614	9 328	(714)	-7.7%	13 992
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 101	109 146	-	(347)	54 910	51 145	3 764	7.4%	76 718
Surplus/ (Deficit) for the year	2	(7 245)	14 184	-	(4 158)	6 745	24 468	(17 723)	-72.4%	36 702

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2022/23								Full Year Forecast
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		4 657	5 334	–	7	5 148	3 677	1 471	40%	5 334
Service charges - electricity revenue		15 637	18 449	–	1 189	9 469	11 527	(2 058)	-18%	18 449
Service charges - water revenue		3 088	3 416	–	301	1 998	1 941	57	3%	3 416
Service charges - sanitation revenue		2 079	2 071	–	209	1 468	1 438	29	2%	2 071
Service charges - refuse revenue		2 030	2 139	–	217	1 522	1 491	31	2%	2 139
Rental of facilities and equipment		1 795	1 755	–	136	1 160	1 178	(18)	-2%	1 755
Interest earned - external investments		423	340	–	39	289	286	4	1%	340
Interest earned - outstanding debtors		735	748	–	87	581	564	16	3%	748
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		23 990	35 642	–	(8 175)	12 727	17 792	(5 065)	-28%	35 642
Licences and permits		467	942	–	14	113	114	(1)	-1%	942
Agency services		194	210	–	16	138	139	(1)	-1%	210
Transfers and subsidies		24 563	25 082	–	1 377	17 245	16 541	704	4%	25 082
Other revenue		1 293	3 309	–	12	69	2 290	(2 221)	-97%	3 309
Gains		–	6	–	–	–	4	(4)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	–	(4 570)	51 927	58 982	(7 055)	-12%	99 442
Expenditure By Type										
Employee related costs		29 885	31 059	–	2 640	21 114	20 698	416	2%	31 062
Remuneration of councillors		3 172	3 300	–	269	2 228	2 202	26	1%	3 300
Debt impairment		24 642	29 471	–	(6 295)	9 101	2 051	7 050	344%	29 471
Depreciation & asset impairment		9 305	7 219	–	540	4 319	4 819	(500)	-10%	7 219
Finance charges		2 996	953	–	–	0	606	(606)	-100%	953
Bulk purchases - electricity		11 735	12 600	–	797	7 486	7 644	(158)	-2%	12 600
Inventory consumed		2 591	3 629	–	417	1 710	2 279	(568)	-25%	4 160
Contracted services		5 966	8 150	–	600	3 867	4 142	(275)	-7%	7 571
Transfers and subsidies		181	356	–	152	162	101	62	61%	336
Other expenditure		10 961	13 150	–	533	4 922	7 097	(2 175)	-31%	13 213
Losses		(146)	–	–	–	–	–	–	–	–
Total Expenditure		101 289	109 885	–	(347)	54 910	51 638	3 271	6%	109 885
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(20 336)	(10 443)	–	(4 223)	(2 983)	7 344	(10 327)	(0)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		12 904	23 887	–	65	9 728	16 631	(6 903)	(0)	23 887
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(7 432)	13 444	–	(4 158)	6 745	23 975			13 444
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(7 432)	13 444	–	(4 158)	6 745	23 975			13 444
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	–	(4 158)	6 745	23 975			13 444
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(7 432)	13 444	–	(4 158)	6 745	23 975			13 444

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February

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 %

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
Vote 15 - BUDGET AND TREASURY (13: CS)	1	-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CS)		-	-	-	-	-	-	-	-	-
16.1 - ADMIN (321)		-	-	-	-	-	-	-	-	-
16.2 - FIXED PROPERTY (322)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-
17.1 - FINANCIAL SERVICES (331)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-
18.1 - HEALTH SERVICES (351)		-	-	-	-	-	-	-	-	-
18.2 - LIBRARY (353)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CS)		-	20	-	-	16	11	5	-	16
19.1 - AIRFIELD (361)		-	-	-	-	-	-	-	-	-
19.2 - PARKS AND RECREATION (362)		-	20	-	-	16	11	5	-	16
Vote 20 - HOUSING (37: CS)		-	-	-	-	-	-	-	-	-
20.1 - HOUSING - RENTAL SCHEMES (371)		-	-	-	-	-	-	-	-	-
Vote 21 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-
21.1 - TRAFFIC SERVICES (382)		-	-	-	-	-	-	-	-	-
Vote 22 - ROAD TRANSPORT (39: CS)		-	6 559	-	27	3 295	4 364	(1 070)	-	6 547
22.1 - -39		-	-	-	-	-	-	-	-	-
22.2 - PUBLIC WORKS - ADMIN (391)		-	32	-	-	20	14	7	-	20
22.3 - STREETS AND STORMWATER (392)		-	-	-	-	1 334	999	335	-	1 499
22.4 - MAIN ROADS (393)		-	6 527	-	27	1 940	3 352	(1 411)	-	5 027
Vote 23 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-
23.1 - CLEANING SERVICES - REFUSE REM (401)		-	-	-	-	-	-	-	-	-
Vote 24 - WASTE WATER MANAGEMENT (41: CS)		-	17 460	-	38	6 582	11 665	(5 083)	-	17 497
24.1 - -41		-	-	-	-	-	-	-	-	-
24.2 - SEWERAGE SERVICES (411)		-	17 460	-	38	6 582	11 665	(5 083)	-	17 497
Vote 25 - WATER (42: CS)		-	-	-	-	-	40	(40)	-	60
25.1 - -42		-	-	-	-	-	-	-	-	-
25.2 - WATER SUPPLY (421)		-	-	-	-	-	40	(40)	-	60
Vote 26 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-
26.1 - -43		-	-	-	-	-	-	-	-	-
26.2 - ELECTRICITY SUPPLY (431)		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		-	24 039	-	65	9 893	16 080	(6 187)	(0)	24 120
Total Capital Expenditure		-	24 039	-	65	9 893	16 080	(6 187)	(0)	24 120

Tabel C6: Finansiële posisies

Choose name from list - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	–	3 448	11 818
Call investment deposits		452	1 775	–	452	1 775
Consumer debtors		3 484	(2 418)	–	4 179	(2 418)
Other debtors		10 459	12 425	–	8 228	12 425
Current portion of long-term receivables		–	–	–	–	–
Inventory		306	641	–	304	641
Total current assets		17 339	24 241	–	16 611	24 241
Non current assets						
Long-term receivables		14	14	–	18	14
Investments		–	–	–	–	–
Investment property		23 414	23 416	–	23 414	23 416
Investments in Associate		–	–	–	–	–
Property, plant and equipment		191 116	194 086	–	196 098	194 086
Biological		–	–	–	–	–
Intangible		30	202	–	622	202
Other non-current assets		43	43	–	43	43
Total non current assets		214 618	217 762	–	220 196	217 762
TOTAL ASSETS		231 957	242 003	–	236 807	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		850	802	–	878	802
Trade and other payables		12 536	7 501	–	12 484	7 501
Provisions		3 008	23 426	–	2 723	23 426
Total current liabilities		16 393	31 729	–	16 086	31 729
Non current liabilities						
Borrowing		3	1	–	3	1
Provisions		24 794	14 287	–	24 794	14 287
Total non current liabilities		24 797	14 288	–	24 797	14 288
TOTAL LIABILITIES		41 190	46 017	–	40 883	46 017
NET ASSETS	2	190 767	195 985	–	195 924	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 767	195 985	–	195 924	195 985
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	–	195 924	195 985

Tabel C7: Kontantvloei

Choose name from list - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	5 407	-	381	3 704	2 834	871	31%	8 522
Service charges		3 569	33 557	-	2 051	16 096	14 311	1 785	12%	33 557
Other revenue		1 284	13 091	-	975	7 664	21 477	(13 813)	-64%	13 091
Transfers and Subsidies - Operational		21 054	25 082	-	996	19 790	16 534	3 256	20%	25 082
Transfers and Subsidies - Capital		-	23 887	-	4	15 193	16 631	(1 438)	-9%	23 887
Interest		-	340	-	29	200	286	(85)	-30%	340
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	-	(6 880)	(49 622)	(43 997)	5 625	-13%	(76 217)
Finance charges		-	-	-	-	(0)	(606)	(606)	100%	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	-	(2 445)	13 025	27 469	14 444	53%	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)	-	(65)	(8 455)	(16 080)	(7 625)	47%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	-	(65)	(8 455)	(16 080)	(7 625)	47%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	-	(27)	(76)	(4)	(72)	1810%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	-	(27)	(76)	(4)	72	-1810%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	-	(2 538)	4 494	11 386			(3 779)
Cash/cash equivalents at beginning:		3 090	3 090	-	1 033	(595)	3 090			(595)
Cash/cash equivalents at month/year end:		3 090	13 593	-	(1 505)	3 900	9 062			19 650

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

Choose name from list - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates		property rates are levied during July for the FY	Will smooth out during the FY
	Service charges - electricity revenue		Incorrect billing journal correction done	Correcting journals will be passed
	Service charges - water revenue		Incorrect billing journal correction done	Correcting journals will be passed
2	Expenditure By Type			
	Debt impairment		Correction passed for traffic fines and year end journals not p	Will be passed at year end
	Depreciation & asset impairment		Year end journals not processed	Will be passed at year end
	Other expenditure		Will be investigated	Corrections will be done if necessary
3	Capital Expenditure			
	Waste water management		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

Choose name from list - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

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	280	126	100	76	66	55	1 156	–	1 859	1 353	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 007	215	114	76	40	21	660	–	2 132	796	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	658	105	71	66	54	1 164	2 845	–	4 963	4 129	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	208	101	76	69	55	49	1 180	–	1 737	1 353	–	–
Receivables from Exchange Transactions - Waste Management	1600	224	91	68	58	45	40	686	–	1 212	829	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	89	45	37	30	16	18	1 065	–	1 299	1 129	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	9	0	2	2	3	1	112	–	129	118	–	–
Total By Income Source	2000	2 475	683	467	378	277	1 348	7 704	–	13 331	9 707	–	–
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	123	56	36	27	18	301	751	–	1 313	1 097	–	–
Commercial	2300	1 231	269	168	120	51	850	2 605	–	5 295	3 626	–	–
Households	2400	1 121	357	263	231	208	197	4 348	–	6 724	4 984	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	2 475	683	467	378	277	1 348	7 704	–	13 331	9 707	–	–

4.3 Ondersteunende Tabel SC4 - Krediteure-analise

Choose name from list - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	917	–	–	–	–	–	–	–	–	917	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	–	–	–	–	–	–	–	–	–	–	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	917	–	–	–	–	–	–	–	–	917	–

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

Choose name from list - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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%	0.0%	0.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.6%	3.8%	0.0%	6.4%	3.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	105.8%	76.4%	0.0%	103.3%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.8%	42.8%	0.0%	24.2%	42.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.2%	10.1%	0.0%	23.9%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<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%	0.0%	40.7%	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%	0.0%	0.0%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

4.5 Ondersteunende Tabel SC5 - Beleggingsportefeulje

Choose name from list - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality		0	Call investment	0	0	6	0	0	30 June 2023	466	2	-	-	468

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

4.6 Ondersteunende Tabel SC6 - Toekenningsontvangste

Choose name from list - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	970	15 950	15 538	412	2.7%	23 306
Equitable Share		18 461	20 139	20 139	-	13 838	13 426	412	3.1%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	358	716	716	-	-	1 074
Local Government Financial Management Grant		1 881	1 750	1 750	583	1 167	1 167	-	-	1 750
Municipal Infrastructure Grant		-	344	344	29	229	229	-	-	344
Provincial Government:		1 843	1 739	1 739	372	1 260	979	281	28.7%	1 468
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	63	63	82	(20)	-23.7%	123
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	266	1 196	1 063	133	12.5%	1 595
IR: GRANT - MAIN ROADS		49	50	50	43	1	33	(32)	-96.7%	50
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	(67)	67	-100.0%	(100)
IR: GRANT WC Mun Intervention		-	-	-	-	-	(133)	133	-100.0%	(200)
District Municipality:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Other grant providers:		43	36	36	35	35	24	11	47.5%	36
Public Sector SETA		43	36	36	35	35	24	11	47.5%	36
	0	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	24 126	25 082	25 082	1 377	17 245	16 541	704	4.3%	24 811
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	65	9 728	15 924	(6 196)	-38.9%	23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		4 908	6 527	6 527	27	3 275	4 351	(1 076)	-24.7%	6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	38	6 453	11 573	(5 120)	-44.2%	17 360
Provincial Government:		-	-	-	-	-	707	(707)	-100.0%	1 060
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	667	(667)	-100.0%	1 000
IR: WC UNFORESEEN RESERVE FUND		-	-	-	-	-	40	(40)	-100.0%	60
	0	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
	0	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	12 404	23 887	23 887	65	9 728	16 631	(6 903)	-41.5%	24 947
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	1 443	26 973	33 172	(6 199)	-18.7%	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

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

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	-	239	1 957	1 947	10	1%	2 477
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		107	743	-	4	36	37	(1)	-3%	495
Cellphone Allowance		307	328	-	26	235	218	17	8%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		100	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 172	3 300	-	269	2 228	2 202	26	1%	3 300
% increase	4		4.1%							4.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 738	3 676	-	314	2 476	2 481	(5)	0%	2 856
Pension and UIF Contributions		429	479	-	38	303	313	(10)	-3%	319
Medical Aid Contributions		97	101	-	10	72	71	1	1%	68
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	205	-	-	205	137	68	50%	137
Motor Vehicle Allowance		546	542	-	46	364	364	-	-	443
Cellphone Allowance		42	-	-	-	-	-	-	-	-
Housing Allowances		12	11	-	1	8	8	(0)	0%	8
Other benefits and allowances		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	-	407	3 428	3 374	54	2%	3 831
% increase	4		-1.5%							-24.8%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	-	1 716	12 380	11 944	436	4%	15 161
Pension and UIF Contributions		2 461	2 703	-	220	1 759	1 938	(179)	-9%	2 862
Medical Aid Contributions		700	892	-	62	492	622	(130)	-21%	926
Overtime		1 039	1 058	-	93	794	801	(7)	-1%	1 058
Performance Bonus		1 274	1 364	-	-	1 221	814	407	50%	1 432
Motor Vehicle Allowance		497	516	-	41	332	372	(40)	-11%	614
Cellphone Allowance		7	-	-	0	3	3	(0)	-3%	3
Housing Allowances		51	128	-	8	36	63	(27)	-43%	131
Other benefits and allowances		246	123	-	27	209	285	(76)	-27%	4 178
Payments in lieu of leave		377	127	-	-	-	85	(85)	-100%	127
Long service awards		(52)	285	-	20	103	95	8	8%	285
Post-retirement benefit obligations	2	980	453	-	45	357	302	55	18%	453
Sub Total - Other Municipal Staff		24 791	26 044	-	2 233	17 686	17 324	362	2%	27 231
% increase	4		5.1%							9.8%
Total Parent Municipality		33 056	34 359	-	2 909	23 342	22 900	442	2%	34 362
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		33 056	34 359	-	2 909	23 342	22 900	442	2%	34 362
% increase	4		3.9%							3.9%
TOTAL MANAGERS AND STAFF		29 885	31 059	-	2 640	21 114	20 698	416	2%	31 062

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, Jafta Booysen, Municipal Manager of Laingsburg Municipality, hereby certify that –

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

For the month of February 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafta Booysen

Municipal Manager of Laingsburg Municipality (WC051)

Signature

Date 14/03/2023

6. Aanbeveling

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