

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

Deel 1 – Maand verslag

1. Burgemeestersverslag 33

Deel 1 – Maandverslag

1. Burgemeester se verslag

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

Operating Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Revenue (Incl. Capital transfers and contributions)	123 322 860	123 322 860	66 159 499	54.00%
Total Expenditure	123 322 860	123 322 860	55 256 404	45.00%
Surplus (Deficit) (Incl Capital transfers)	-	-	10 903 096	#DIV/0!
Capital Budget				
R thousands	Original Budget	Adjusted Budget	YTD Actual	YTD %
Total Capital expenditure	24 038 508	24 038 508	9 729 817	40.48
Sources of Finance				
<i>National Government - MIG</i>	6 526 500	6 526 500	3 149 675	48.26
<i>National Government - WSIG</i>	17 360 004	17 360 004	6 415 168	36.95
<i>Internal Operating Cash</i>	152 004	152 004	164 974	108.53
Total Funding Sources of Capital	24 038 508	24 038 508	9 729 817	40.48

Bedryfsinkomste

Die Munisipaliteit het tot dusver 53,6% of R 69,159 miljoen van die 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 Januarie 2023 was R6,139 miljoen wat R 4,138 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 55,256 miljoen vir die tydperk tot einde Januarie 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 R2,356 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 57,612 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 10.11% onder.

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

Kapitaalbesteding

Die kapitale betalings vir Januarie 2023 het R0,932 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R9,828 miljoen en beloop 40.48% van die jaarlikse totale begroting.

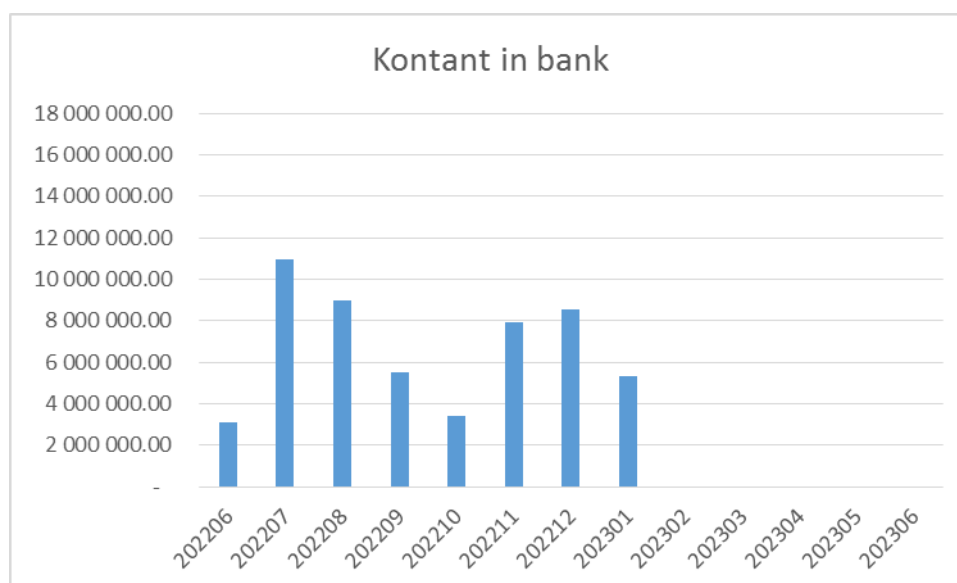
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 3,041 miljoen aan die begin van die jaar wat gestyg het tot R5,356 miljoen. Die jaar tot datum styging is dus R2,315 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2022/2023 finansiële jaar begroot word nie.

Verwys na Tabel C7 vir meer besonderhede oor kontantvloei.

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



Verpligtinge teen kontant

Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 31 Januarie 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 January 2023	
Item	Amount
Balance as per CFA	5 355 842
Total commitments against cash	16 169 092
Unspent Conditional Grants	10 112 887
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	857 239
Creditors	4 360 706
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	838260
Netto cash available	R -10 813 250

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 13,688 miljoen vir die maand geëindig Januarie 2023, (R 13,599 miljoen vorige maand). Daar was 'n styging van R 0,088 miljoen in die totale uitstaande bedrag sedert die vorige maand (R 0,080 miljoen 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 Januarie 2023 was die betalingskoers vir dienste 94,11% (vorige maand 95,82%).

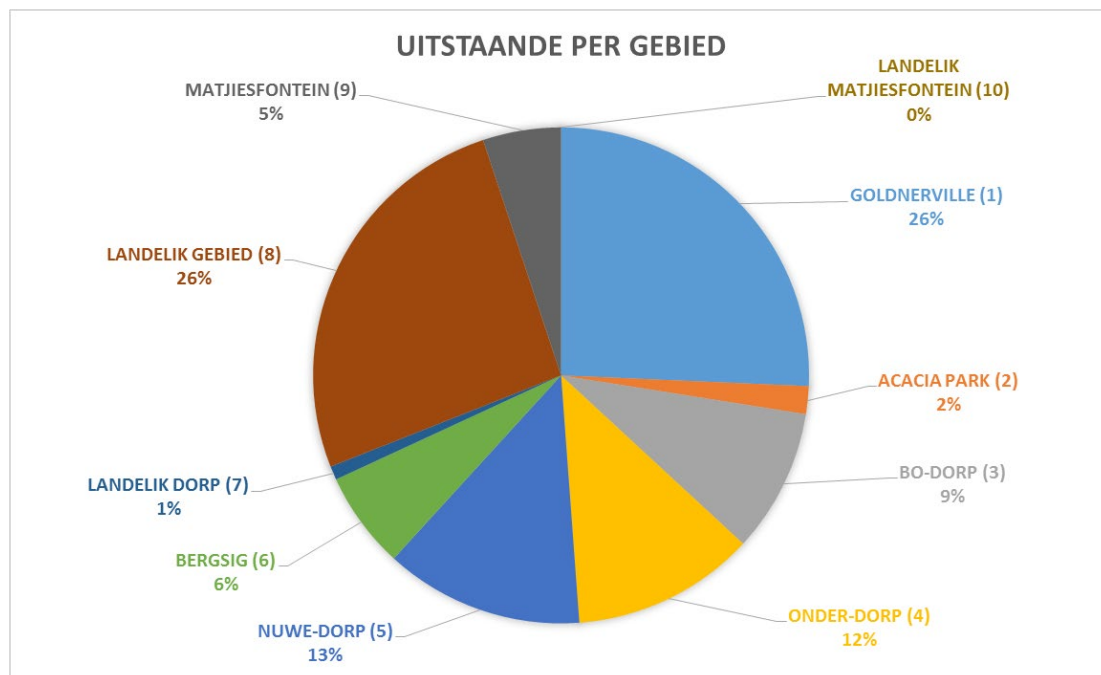
Die totale bedrag uitstaande vir langer as 12 maande is R 7,651 miljoen en dit beloop 55.90% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,856 miljoen.

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 R3,004 miljoen.

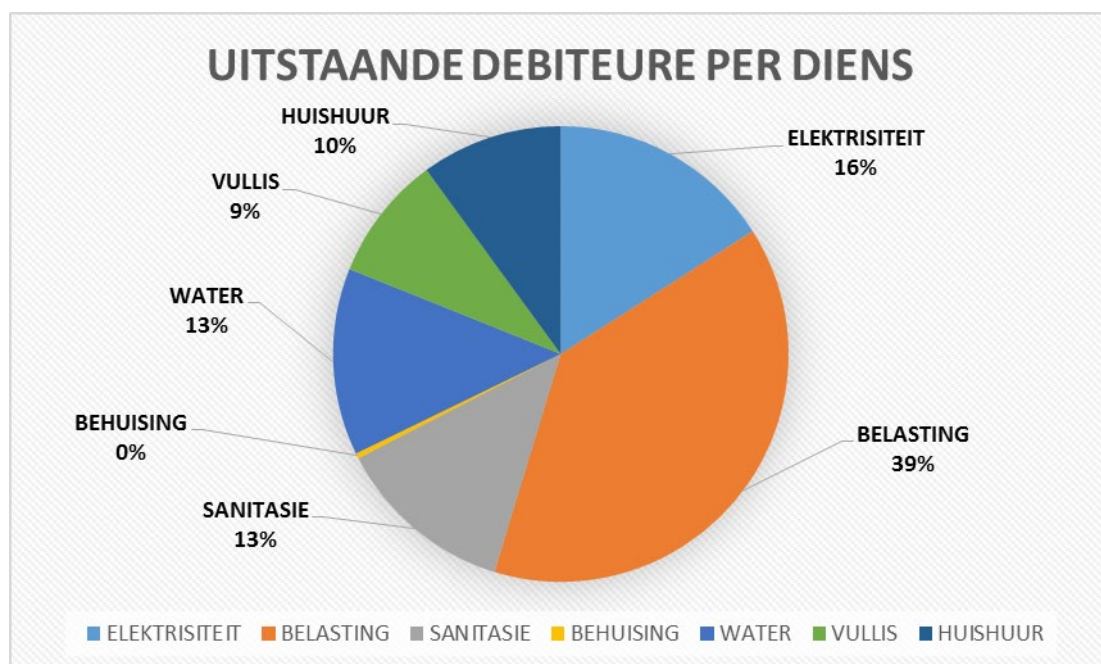
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	98.07%	74.95%
Water	85.04%	43.69%
Vullis	89.16%	54.94%
Riool	87.18%	42.58%
Huishuur	93.59%	41.21%
Eiendomsbelasting	100.54%	48.50%
Debiteure saldo beweging	Styging	R 3 003 604.56

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.

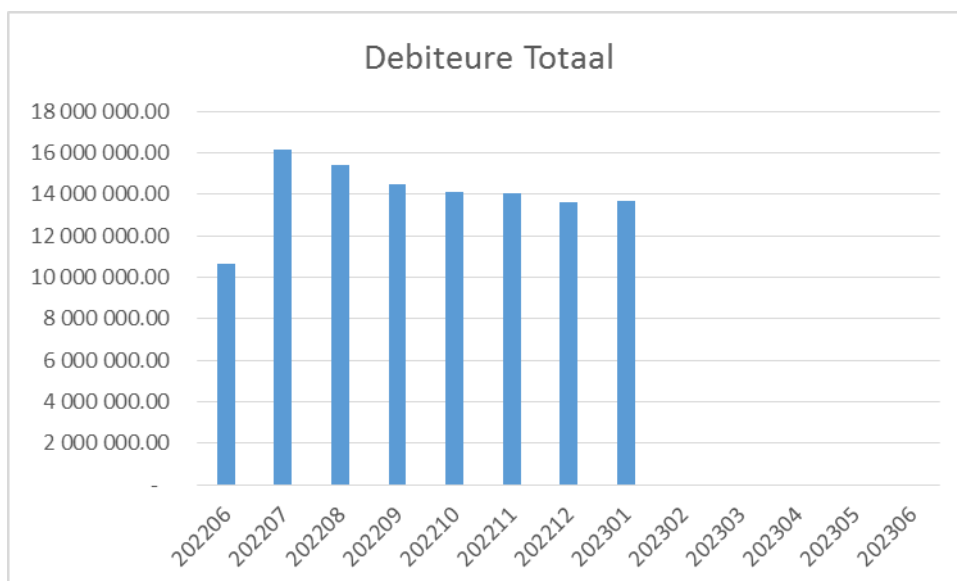
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Januarie 2023:



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

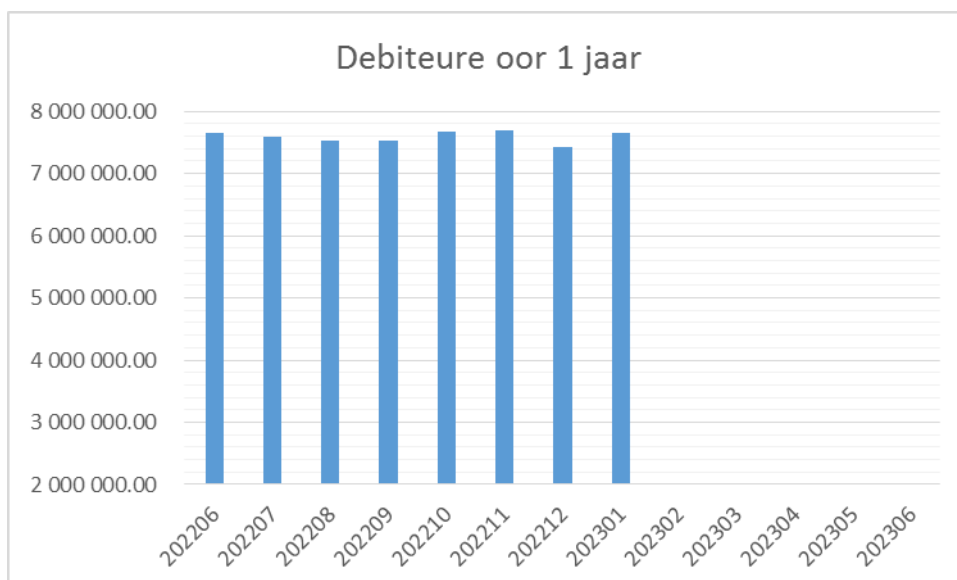


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

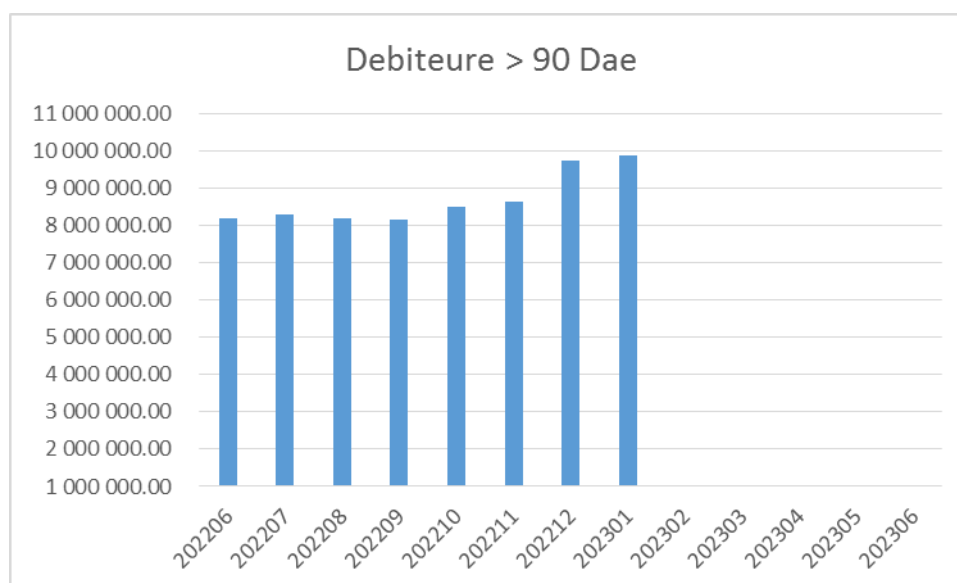


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehief word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

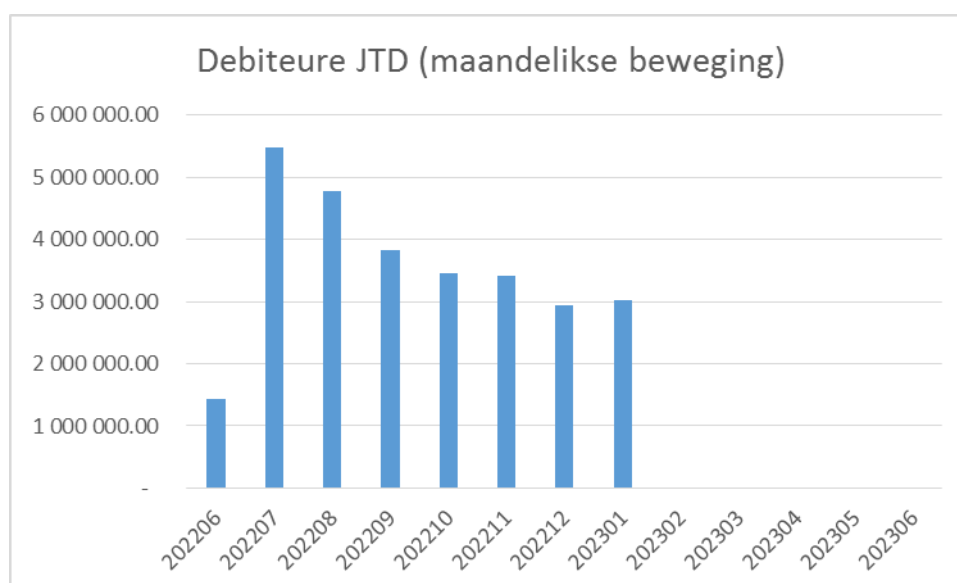


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en Januarie 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 0,871 miljoen vir die maand geëindig Januarie 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	6 603 387	228 599	3 908 777	(714 742)	(2 694 610)
Rein en verblyf koste	741 600	61 800	432 600	26 632	255 241	(35 168)	(177 359)
Akkommodasie	329 400	27 450	192 150	3 630	96 272	(23 820)	(95 878)
Borgskappe en spyseniering	41 856	3 488	24 416	2 570	35 118	(918)	10 702
Kommunikasie	24 228	2 019	14 133	17 772	135 513	15 753	121 380
Oortyd	524 640	43 720	306 040	155 889	465 074	112 169	159 034
Totaal	R 12 981 816	R 1 081 818	R 7 572 726	R 435 092	R 4 895 995	(646 726)	(2 676 731)

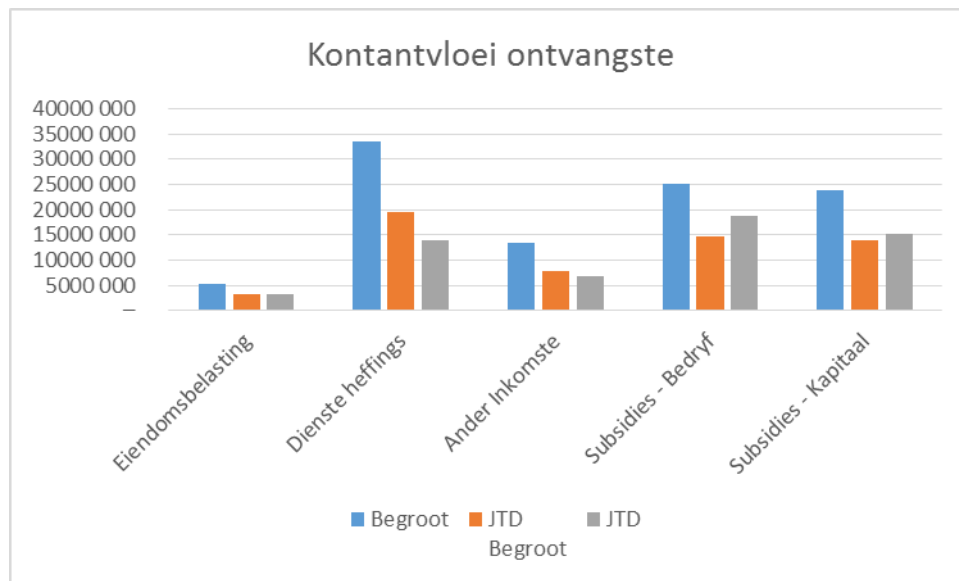
Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van Januarie 2023 het die totale kontant ge-in deur die Munisipaliteit R58,212 miljoen beloop teenoor 'n begrote R59,128 miljoen. Dit wil sê 'n bedrag van R0,916 miljoen minder as die begroting. Die bedryfsinkomste het egter R6,334 miljoen minder ge-in as die begroting en die subsidies R5,418 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 Bedryfaktiwiteite	Begroot	JTD Begroot	JTD	%
Eiendomsbelasting	5 407	3 154	3 324	105.4%
Dienste heffings	33 557	19 575	14 045	71.8%
Ander Inkomste	13 091	7 636	7 162	93.8%
<i>Subsidies - Bedryf</i>	25 082	14 631	18 793	128.4%
<i>Subsidies - Kapitaal</i>	23 887	13 934	15 190	109.0%
Totale kontant van Bedryf	101 023	58 930	58 514	99.3%

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



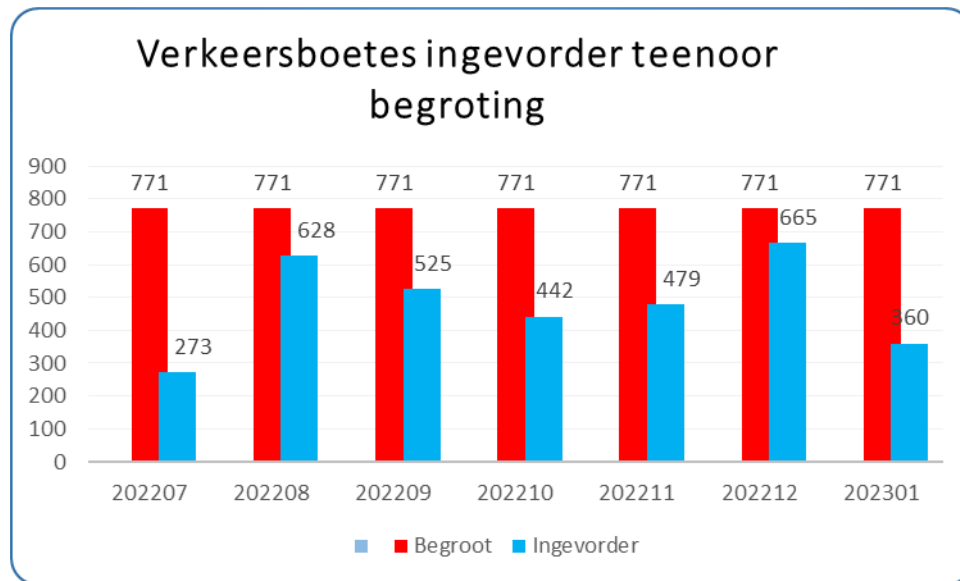
- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

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 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 en Desember 2022. Alle maande het egter onder die begroting presteer. Tot op datum moes daar alreeds R5,394 miljoen ingevorder wees. Die bedrag werklik ingevorder beloop slegs R3,372 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 Aanhangsel tot hierdie Bylae, naamlik-

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

Tabel C1: Opsomming

Western Cape: Laingsburg(WC051) - Table C1 Monthly Budget Summary for period ending (M07) 31 January 2023

Description	2021/22	Budget year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	4 657	5 334	5 334	7	5 140	3 112	2 029	65.20	5 334
Service charges	23 103	26 075	26 075	1 866	12 540	15 211	(2 671)	(17.56)	26 075
Investment revenue	355	340	340	57	250	198	52	26.03	340
Transfers and subsidies	24 450	25 082	25 082	162	15 868	14 631	1 237	8.45	25 082
Other own revenue	4 806	42 612	42 612	3 248	22 699	24 857	(2 158)	(8.68)	42 612
Total Revenue (excluding capital transfers and contributions)	57 371	99 443	99 443	5 340	56 497	58 008	(1 511)	(2.61)	99 443
Employee costs	30 401	31 059	31 059	2 630	18 473	18 118	356	1.96	31 059
Remuneration of councillors	3 172	3 300	3 300	269	1 959	1 925	34	1.77	3 300
Depreciation & asset impairment	-	7 219	7 219	540	3 779	4 211	(431)	(10.25)	7 219
Finance charges	75	953	953	0	0	556	(556)	(99.97)	953
Materials and bulk purchases	14 266	16 229	16 229	961	7 982	9 467	(1 485)	(15.68)	16 229
Transfers and subsidies	178	356	356	-	10	207	(197)	(94.97)	356
Other expenditure	12 747	50 770	50 770	3 046	23 052	29 616	(6 564)	(22.16)	50 770
Total Expenditure	60 838	109 885	109 885	7 446	55 256	64 100	(8 843)	(13.80)	109 885
Surplus/(Deficit)	(3 467)	(10 443)	(10 443)	(2 106)	1 241	(6 092)	7 332	(120.36)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	9 607	23 887	23 887	799	9 663	13 934	(4 271)	(30.65)	23 887
Contributions recognised - capital and contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444
Capital expenditure & funds sources									
Capital expenditure	22 376	24 039	24 039	932	20 884	14 022	6 862	48.93	24 039
Transfers recognised - capital	22 376	23 887	23 887	799	20 711	13 934	6 777	48.64	23 887
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	152	133	173	89	85	95.46	152
Total sources of capital funds	22 376	24 039	24 039	932	20 884	14 022	6 862	48.93	24 039
Financial position									
Total current assets	12 077	24 241	24 241	(6 151)	21 017	14 150	6 867	48.53	24 241
Total non current assets	210 947	217 762	217 762	392	220 670	127 028	93 642	73.72	217 762
Total current liabilities	32 237	31 729	31 729	(4 452)	16 809	18 633	(1 825)	(9.79)	31 729
Total non current liabilities	13 614	14 288	14 288	-	24 797	8 335	16 462	197.52	14 288
Community wealth/Equity	171 034	195 985	195 985	(1 307)	187 578	190 384	(2 805)	(1.47)	195 985
Cash flows									
Net cash from (used) operating	104 006	25 145	25 145	(5 163)	2 625	14 668	(12 043)	(82.11)	25 145
Net cash from (used) investing	(7 868)	(23 888)	(23 888)	(932)	(8 388)	(13 935)	5 547	(39.80)	(23 888)
Net cash from (used) financing	-	-	-	(2)	(23)	-	(23)	-	-
Cash/cash equivalents at the year end	68 479	10 872	10 872	(10 927)	(10 927)	1 534	(12 462)	(812.14)	10 872
Collection Rate	309.16	121.17	121.17	104.75	95.48	121.17	-	-	121.17
Property rates	1 814.93	101.36	101.36	3 294.87	64.41	101.36	-	-	101.36
Service charges	15.45	128.69	128.69	97.10	111.97	128.69	-	-	128.69
Service charges - electricity revenue	18.56	116.94	116.94	103.33	116.94	116.94	-	-	116.94
Service charges - water revenue	12.43	144.93	144.93	76.24	94.27	144.93	-	-	144.93
Service charges - sanitation revenue	4.38	175.92	175.92	77.69	107.28	175.92	-	-	175.92
Service charges - refuse revenue	6.93	158.40	158.40	113.69	107.99	158.40	-	-	158.40
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-

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.

Western Cape: Laingsburg (WC051) - Table C2 Monthly Budgeted Financial Performance by Functional Classification for period ending (M07) 31 January 2023

Description	Ref	2021/22	Budget year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Municipal governance and administration		34 462	52 542	52 542	1 108	29 920	30 649	(729)	(2.38)	52 542
Executive and council										
Finance and administration	34 462	52 542	52 542	1 108	29 920	30 649	(729)	(2.38)	52 542	
Internal audit										
Community and public safety		2 826	38 227	38 227	3 131	21 953	22 299	(346)	(1.55)	38 227
Community and social services	1 716	1 626	1 626	133	943	948	(5)	(0.57)	1 626	
Sport and recreation	2	4	4	1	1	2	(2)	(76.66)	4	
Public safety	1 090	36 583	36 583	2 996	21 002	21 340	(338)	(1.58)	36 583	
Housing	16	15	15	1	7	9	(2)	(18.13)	15	
Health	1									
Economic and environmental services		1 858	1 149	1 149	3	326	670	(344)	(51.34)	1 149
Planning and development										
Road transport	1 858	1 149	1 149	3	326	670	(344)	(51.34)	1 149	
Environmental protection										
Trading services		27 832	31 411	31 411	1 898	13 961	18 323	(4 363)	(23.81)	31 411
Energy sources	17 225	19 733	19 733	1 193	8 646	11 511	(2 865)	(24.89)	19 733	
Water management	4 296	4 997	4 997	309	2 075	2 915	(840)	(28.82)	4 997	
Waste water management	3 272	3 391	3 391	214	1 616	1 978	(361)	(18.27)	3 391	
Waste management	3 038	3 290	3 290	182	1 623	1 919	(296)	(15.42)	3 290	
Other	4									
Total Revenue - Functional	2	66 977	123 329	123 329	6 139	66 159	71 942	(5 783)	(8.04)	123 329
Expenditure - Functional										
Municipal governance and administration		24 482	23 843	23 843	754	7 401	13 909	(6 507)	(46.79)	23 843
Executive and council	7 979	5 528	5 528	396	3 013	3 225	(212)	(6.56)	5 528	
Finance and administration	16 503	18 315	18 315	358	4 388	10 684	(6 296)	(58.93)	18 315	
Internal audit										
Community and public safety		10 079	37 337	37 337	3 035	21 349	21 780	(431)	(1.98)	37 337
Community and social services	1 343	1 751	1 751	132	942	1 021	(80)	(7.80)	1 751	
Sport and recreation	407	747	747	48	361	436	(74)	(17.02)	747	
Public safety	8 243	34 714	34 714	2 849	19 994	20 250	(255)	(1.26)	34 714	
Housing	69	88	88	5	43	51	(8)	(15.80)	88	
Health	16	37	37	1	8	22	(13)	(61.89)	37	
Economic and environmental services		16 435	15 830	15 830	1 583	10 145	9 234	911	9.87	15 830
Planning and development	1 265	1 469	1 469	119	880	857	23	2.67	1 469	
Road transport	15 170	14 361	14 361	1 465	9 265	8 377	888	10.60	14 361	
Environmental protection										
Trading services		24 740	32 403	32 403	2 044	16 139	18 902	(2 762)	(14.61)	32 403
Energy sources	13 704	15 923	15 923	883	8 149	9 288	(1 140)	(12.27)	15 923	
Water management	5 349	7 691	7 691	671	4 229	4 486	(257)	(5.73)	7 691	
Waste water management	2 760	4 618	4 618	292	2 110	2 694	(583)	(21.65)	4 618	
Waste management	2 926	4 171	4 171	198	1 651	2 433	(782)	(32.15)	4 171	
Other	4	373	472	472	29	222	275	(54)	(19.52)	472
Total Expenditure - Functional	3	76 108	109 885	109 885	7 446	55 256	64 100	(8 843)	(13.80)	109 885
		(9 131)	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

Western Cape: Laingsburg (WC051) - Table C4 Monthly Budgeted Financial Performance (All) for period ending (M07) 31 January 2023

Description	Ref	2021/22	Budget year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		4 657	5 334	5 334	7	5 140	3 112	2 029	65.20	5 334
Service charges - electricity revenue		15 924	18 449	18 449	1 187	8 280	10 762	(2 482)	(23.06)	18 449
Service charges - water revenue		3 071	3 416	3 416	302	1 697	1 993	(296)	(14.85)	3 416
Service charges - sanitation revenue		2 079	2 071	2 071	204	1 258	1 208	50	4.15	2 071
Service charges - refuse revenue		2 029	2 139	2 139	173	1 305	1 248	57	4.57	2 139
Rental of facilities and equipment		1 705	1 755	1 755	134	1 024	1 023	0	0.02	1 755
Interest earned - external investments		355	340	340	57	250	198	52	26.03	340
Interest earned - outstanding debtors		735	748	748	92	494	436	58	13.18	748
Dividends received										
Fines, penalties and forfeits		624	35 642	35 642	2 985	20 903	20 791	111	0.53	35 642
Licences and permits		467	942	942	11	100	549	(450)	(81.83)	942
Agency services		194	210	210	21	122	123	(1)	(0.64)	210
Transfers and subsidies		24 450	25 082	25 082	162	15 868	14 631	1 237	8.45	25 082
Other revenue		1 081	3 309	3 309	5	57	1 930	(1 873)	(97.03)	3 309
Gains			6	6			4	(4)	(100.00)	6
Total Revenue (excluding capital transfers and contributions)		57 371	99 443	99 443	5 340	56 497	58 008	(1 511)	(2.61)	99 443
Expenditure By Type										
Employee related costs		30 401	31 059	31 059	2 630	18 473	18 118	356	1.96	31 059
Remuneration of councillors		3 172	3 300	3 300	269	1 959	1 925	34	1.77	3 300
Debt impairment		(163)	29 471	29 471	2 200	15 397	17 191	(1 795)	(10.44)	29 471
Depreciation and asset impairment			7 219	7 219	540	3 779	4 211	(431)	(10.25)	7 219
Finance charges		75	953	953	0	0	556	(556)	(99.97)	953
Bulk purchases - electricity		11 735	12 600	12 600	758	6 688	7 350	(662)	(9.00)	12 600
Inventory consumed		2 531	3 629	3 629	204	1 294	2 117	(823)	(38.88)	3 629
Contracted services		4 808	8 150	8 150	133	3 267	4 754	(1 487)	(31.28)	8 150
Transfers and subsidies		178	356	356		10	207	(197)	(94.97)	356
Other expenditure		8 102	13 150	13 150	714	4 388	7 671	(3 282)	(42.79)	13 150
Losses										
Total Expenditure		60 838	109 885	109 885	7 446	55 256	64 100	(8 843)	(13.80)	109 885
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(3 467)	(10 443)	(10 443)	(2 106)	1 241	(6 092)	7 332	(120.36)	(10 443)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		9 607	23 887	23 887	799	9 663	13 934	(4 271)	(30.65)	23 887
Transfers and subsidies - capital (in-kind - all)										
Surplus/(Deficit) after capital transfers and contributions		6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444
Taxation										
Surplus/(Deficit) after taxation		6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444
Share of surplus/ (deficit) of associate										
Surplus/(Deficit) for the year		6 139	13 444	13 444	(1 307)	10 903	7 842	3 061	39.03	13 444

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

Western Cape: Laingsburg (WC051) - Table C5 Monthly Budgeted Capital Expenditure by Functional Classification and Funding for period ending (M07) 31 January 202

Description	Ref	2021/22	Budget year		M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
Capital Expenditure - Functional										
Municipal governance and administration		142	-	-	-	142	-	142	-	-
Executive and council										
Finance and administration		142				142		142		
Internal audit										
Community and public safety		581	52	52	4	96	30	66	218.01	52
Community and social services		133				60		60		
Sport and recreation		448	52	52	4	36	30	6	19.75	52
Public safety										
Housing										
Health										
Economic and environmental services		1 116	-	-	-	1 041	-	1 041	-	-
Planning and development										
Road transport		1 116				1 041		1 041		
Environmental protection										
Trading services		20 537	23 987	23 987	928	19 605	13 992	5 613	40.12	23 987
Energy sources		126								
Water management		15 935				945		945		
Waste water management		4 383	23 987	23 987	928	18 568	13 992	4 576	32.70	23 987
Waste management		92				92		92		
Other										
Total Capital Expenditure - Functional	3	22 376	24 039	24 039	932	20 884	14 022	6 862	48.93	24 039
Funded by										
National Government		21 754	23 887	23 887	799	20 162	13 934	6 228	44.70	23 887
Provincial Government		622				549		549		
District Municipality										
Transfers and subsidies - capital (monetary allocations)										
Transfers recognised - capital		22 376	23 887	23 887	799	20 711	13 934	6 777	48.64	23 887
Borrowing	6									
Internally generated funds			152	152	133	173	89	85	95.46	152
Total Capital Funding		22 376	24 039	24 039	932	20 884	14 022	6 862	48.93	24 039

Tabel C6: Finansiële posisies

Western Cape: Laingsburg (WC051) - Table C6 Monthly Budget Statement - Financial Position (All) for period ending (M07) 31 January 2023

Description	Ref	2021/22	Budget year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
R thousands	1									
ASSETS										
Current assets										
Cash		(362)	11 818	11 818	(3 130)	4 953	6 894	(1 941)	(28.16)	11 818
Call deposits and investments		448	1 775	1 775		452	1 035	(583)	(56.35)	1 775
Consumer debtors		4 478	(2 418)	(2 418)	105	4 517	(1 410)	5 928	(420.31)	(2 418)
Other debtors		7 200	12 425	12 425	(3 126)	10 791	7 248	3 543	48.88	12 425
Current portion of long-term receivables										
Inventory		313	641	641		304	384	(79)	(20.68)	641
Total current assets		12 077	24 241	24 241	(6 151)	21 017	14 150	6 867	48.53	24 241
Non current assets										
Long-term receivables		13	14	14		18	8	10	115.00	14
Investments										
Investment property		23 480	23 416	23 416		23 414	13 659	9 755	71.42	23 416
Investment in Associate										
Property, plant and equipment		187 238	194 086	194 086	392	196 573	113 217	83 356	73.62	194 086
Biological										
Intangible		173	202	202		622	118	504	426.48	202
Other non-current assets		43	43	43		43	25	18	71.42	43
Total non current assets		210 947	217 762	217 762	392	220 670	127 028	93 642	73.72	217 762
TOTAL ASSETS		223 024	242 003	242 003	(5 759)	241 687	141 178	100 509	71.19	242 003
LIABILITIES										
Current liabilities										
Bank overdraft										
Borrowing										
Consumer deposits		849	802	802	3	855	468	387	82.79	802
Trade and other payables		8 425	7 501	7 501	(4 336)	13 199	4 500	8 699	193.30	7 501
Provisions		22 964	23 426	23 426	(119)	2 754	13 665	(10 911)	(79.85)	23 426
Total current liabilities		32 237	31 729	31 729	(4 452)	16 809	18 633	(1 825)	(9.79)	31 729
Non current liabilities										
Financial liabilities		1	1	1		3	0	3	590.78	1
Provisions		13 613	14 287	14 287		24 794	8 334	16 460	197.50	14 287
Total non current liabilities		13 614	14 288	14 288	-	24 797	8 335	16 462	197.52	14 288
TOTAL LIABILITIES		45 851	46 017	46 017	(4 452)	41 606	26 968	14 638	54.28	46 017
NET ASSETS	2	177 173	195 985	195 985	(1 307)	200 082	114 210	85 872	75.19	195 985
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		171 034	195 985	195 985	(1 307)	187 578	190 384	(2 805)	(0)	195 985
Reserves										
TOTAL COMMUNITY WEALTH/EQUITY	2	171 034	195 985	195 985	(1 307)	187 578	190 384	(2 805)	(0)	195 985

Tabel C7: Kontantvloei

Western Cape: Laingsburg (WC051) - Table C7 Monthly Budgeted Cash Flows (All) for period ending (M07) 31 January 2023

Description	Ref	2021/22	Budget year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	M07 Jan Actual	YTD Actual	YTD Budget	YTD Variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		4 579	5 407	5 407	247	3 311	3 154	157	4.97	5 407
Service charges		21 963	33 557	33 557	1 812	14 041	19 575	(5 534)	(28.27)	33 557
Other revenue		8 642	13 091	13 091	664	6 606	7 636	(1 030)	(13.49)	13 091
Transfers and Subsidies - Operational	1	24 563	25 082	25 082		18 793	14 631	4 163	28.45	25 082
Transfers and Subsidies - Capital	1	6 214	23 887	23 887		15 190	13 934	1 256	9.01	23 887
Interest		280	340	340	47	171	198	(27)	(13.73)	340
Dividends		-								
Payments										
Suppliers and employees		(72 247)	(76 217)	(76 217)	(7 933)	(55 487)	(44 460)	(11 027)	24.80	(76 217)
Finance charges		(536)			(0)	(0)		(0)		
Transfers and Subsidies	1									
NET CASH FROM/(USED) OPERATING ACTIVITIES		(6 541)	25 145	25 145	(5 163)	2 625	14 668	(12 043)	(82.11)	25 145
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE										
Decrease (increase) in non-current debtors (not used)										
Decrease (increase) in non-current receivables		(14)	(2)	(2)		1	(1)	2	(223.35)	(2)
Decrease (increase) in non-current investments										
Payments										
Capital assets		(122)	(23 887)	(23 887)	(932)	(8 389)	(13 934)	5 544	(39.79)	(23 887)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(136)	(23 888)	(23 888)	(932)	(8 388)	(13 935)	5 547	(39.80)	(23 888)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits					(2)	(23)		(23)		
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	(2)	(23)	-	(23)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(6 677)	1 257	1 257	(6 096)	(5 787)	733	(6 520)	(889.29)	1 257
Cash/cash equivalents at the year begin:		9 767	3 090	3 090	8 853	3 090	801	2 289	285.63	9 615
Cash/cash equivalents at the year end:	2	3 090	4 347	4 347	2 757	2 757	1 534	(4 232)	(275.77)	10 872

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	65.20	property rates are levied during July for the FY	Will smooth out during the FY
	Service charges - electricity revenue	-23.06	Decrease in commercial and residential sales and incorrect	Will make adjustment in Feb
	Service charges - water revenue	-14.85	Incorrect billing journal correction done	Correcting journals will be passed
2	Expenditure By Type			
	Other expenditure	-42.79	Will be investigated	Corrections will be done if necessary
	Contracted services	-31.28	Outstanding work to be done by consultants	Will smooth out to the end of the FY
	Inventory consumed	-38.88	Less purchases for the period of the year	Will make adjustment in Feb
3	Capital Expenditure			
	Waste water management	32.70	Will investigate the total expenditure	
4	Financial Position			
	Consumer debtors	-420.31	Provision for impairment of traffic fines went off from consum	Will be corrected with the Adj budget
5	Cash Flow			
	Service charges	-28.27	Water and electricity sales less than budgeted for	Review payment ratio in Adj budget
6	Measureable performance			
7	Municipal Entities			

4.2 Ondersteunende Tabel SC3 - Debiteure-analise

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

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	269	124	86	74	62	62	1 141	–	1 818	1 338	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 097	196	99	74	39	34	642	–	2 182	790	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	629	81	73	62	1 340	49	2 872	–	5 307	4 323	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	227	91	78	62	53	52	1 178	–	1 741	1 346	–	–
Receivables from Exchange Transactions - Waste Management	1600	240	89	69	55	43	45	675	–	1 216	818	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	93	43	38	37	23	34	1 032	–	1 300	1 126	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	4	2	2	3	1	1	111	–	124	116	–	–
Total By Income Source	2000	2 759	627	445	368	1 560	278	7 651	–	13 688	9 856	–	–
2021/22 - totals only		0	0	0	0	0	0	0	0	–	–	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	183	81	40	24	313	22	741	–	1 405	1 101	–	–
Commercial	2300	1 361	224	143	113	1 033	61	2 625	–	5 559	3 831	–	–
Households	2400	1 215	323	262	231	214	195	4 285	–	6 724	4 925	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	2 759	627	445	368	1 560	278	7 651	–	13 688	9 856	–	–

4.3 Ondersteunende Tabel SC4 - Krediteure-analise

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	871	–	–	–	–	–	–	–	871	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	871	–	–	–	–	–	–	–	871	–

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 - 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		2.7%	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		7.4%	3.8%	0.0%	7.6%	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	116.2%	76.4%	0.0%	134.4%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		19.8%	42.8%	0.0%	40.1%	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		16.5%	10.1%	0.0%	26.5%	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		35.3%	31.2%	0.0%	32.7%	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		15.0%	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

WC051 Laingsburg - 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	y	0	0.06	0	0	30 June 2023	464	2	-	-	466

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 - M07 January

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:		24 410	21 629	-	29	14 980	12 617	2 363	18.7%	21 629
Equitable Share		19 652	18 461	-	0	13 838	10 769	3 069	28.5%	18 461
Expanded Public Works Programme Integrated Grant		303	344	-	29	200	200	-		344
Local Government Financial Management Grant		1 252	1 074	-	-	358	627	(269)	-42.9%	1 074
Municipal Infrastructure Grant		3 203	1 750	-	-	583	1 021	(438)	-42.9%	1 750
Provincial Government:		1 949	2 489	-	133	888	1 452	(564)	-38.8%	2 489
Economic Development and Tourism (Operating)		191	-	-	-	-	-	-		-
Western Cape Financial Management Support Grant		-	500	-	-	-	292	(292)	-100.0%	500
MAIN ROAD SUBSIDY		50	50	-	-	(42)	29	(72)	-245.3%	50
Municipal Service Delivery and Capacity Building Grant		-	250	-	-	-	146	(146)	-100.0%	250
GRANT - COMMUNITY WORK (LOCAL GOV)		49	94	-	-	-	55	(55)	-100.0%	94
GRANT - DEPT CULTURE SPORT		1 482	1 595	-	133	930	930	(0)	0.0%	1 595
GRANT - EXTERNAL BURSARY PROGRAMME		177	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:	0	59	36	-	-	-	-	-		36
Public Sector SETA		36	36	-	-	-	-	-		36
Private Enterprises:Unspecified		23	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	26 419	24 154	-	162	15 868	14 069	1 799	12.8%	24 154
Capital Transfers and Grants										
National Government:		14 207	23 887	-	799	9 663	13 934	(4 271)	-30.7%	23 887
Municipal Infrastructure Grant (MIG)		10 214	6 527	-	634	3 247	3 807	(560)	-14.7%	6 527
Water Services Infrastructure Grant		393	17 360	-	165	6 415	10 127	(3 711)	-36.7%	17 360
Integrated National Electrification Programme Grant		3 600	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Provincial Government:		9 158	-	-	-	-	-	-		-
Economic Development and Tourism (Capital)		2 207	-	-	-	-	-	-		-
DROUGHT SUPPORT GRANT		6 234	-	-	-	-	-	-		-
Vote 12 - Economic Development and Tourism		-	-	-	-	-	-	-		-
Cultural Affairs and Sport		717	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Other grant providers:	0	-	-	-	-	-	-	-		-
0		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	23 365	23 887	-	799	9 663	13 934	(4 271)	-30.7%	23 887
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 784	48 040	-	961	25 530	28 002	(2 472)	-8.8%	48 040

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

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelae en werknemervoordele

Choose name from list - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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

5. Ander inligting of dokumentasie

Munisipale Bestuurder se Kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6900		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900
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OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER : REFERENCE NUMBER : NAVRAE : ENQUIRIES :	Tel. (023) 551 1019 Faks/Fax (023) 5511019
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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 January 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 

6. Aanbeveling

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