

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingstaat vir Augustus 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Augustus 2023 Maandelikse begrotingverslag is die tweede verslag vir die 2023/24 finansiële jaar. Die ouditeure het ook opgedaag en die ouditering vir die 2022/2023 Finansiële State het in aanvang geneem.

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 Augustus 2023.

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	29 385 916	19.00%
Totale Uitgawe	112 856 344	112 856 344	16 228 559	14.00%
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	13 157 357	31.49
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	4 443 854	9.19
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	3 625 353	25.51
<i>Nasionale Regering - WSIG</i>	34 133 000	34 133 000	818 501	2.40
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	4 443 854	9.19

Bedryfsinkomste

Die Munisipaliteit het tot dusver 19,00% of R 29,386 miljoen van die totale begrote inkomste gegenereer wat minder is as die begrote bedrag. Die geprojekteerde begrote inkomste vir die volle finansiële jaar beloop R 140,624 miljoen. Die werklike maandelikse inkomste vir Augustus 2023 was R4,203 miljoen minder is as die begroting. Dit is as gevolg van kapitale subsidies wat reeds in Julie oorbetaal was.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 16,229 miljoen vir die tydperk tot einde Augustus 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 R0,940 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 17,169 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 14.38% oor.

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

Kapitaalbesteding

Die kapitale betalings vir Augustus 2023 het R2,656 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R4,444 miljoen en beloop 9.19% van die jaarlikse totale begroting van R48 344. Dit is tans 7,47% onder die jaar tot datum beplanning.

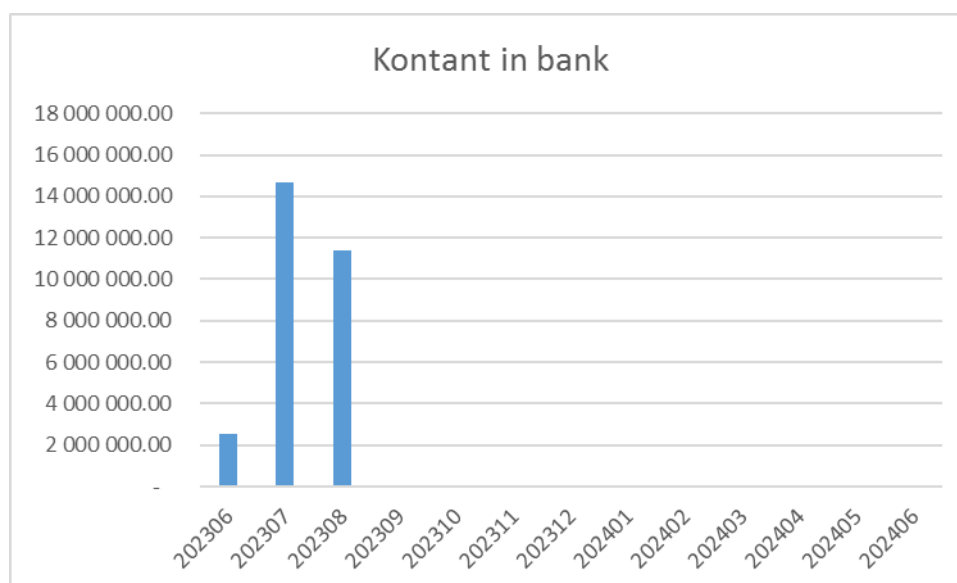
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 2,479 miljoen aan die begin van die jaar wat gestyg het tot R11,382 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 Augustus 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	
August 2023	
Item	Amount
Balance as per CFA	11 382 953
Total commitments against cash	16 554 570
Unspent Conditional Grants	8 345 134
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	940 577
Creditors	5 731 009
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 1 537 850
	-5 171 618

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 15,878 miljoen vir die maand geëindig Augustus 2023, (R 17,142 miljoen vorige maand). Die groot styging in Julie 2023 is as gevolg van die heffing van die jaarlikse eiendomsbelasting wat in Julie van elke jaar gehê word vir die finansiële jaar. Redelike betalings van belasting op die stateiendomme is gedurende die maand ontvang.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van Augustus 2023 was die betalingskoers vir dienste 81,21% (vorige maand 74,78%). Die betalingskoers op elektrisiteit vir Augustus 2023 was slegs 72,26%.

Die totale bedrag uitstaande vir langer as 12 maande is R 8,336 miljoen en dit beloop 52.50% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,257 miljoen. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R3,845 miljoen wat die jaarlikse heffing insluit. Die totale uitstaande skuld het van die einde van die vorige maand tot aan die einde van die huidige maand gedaal met R1,264 miljoen.

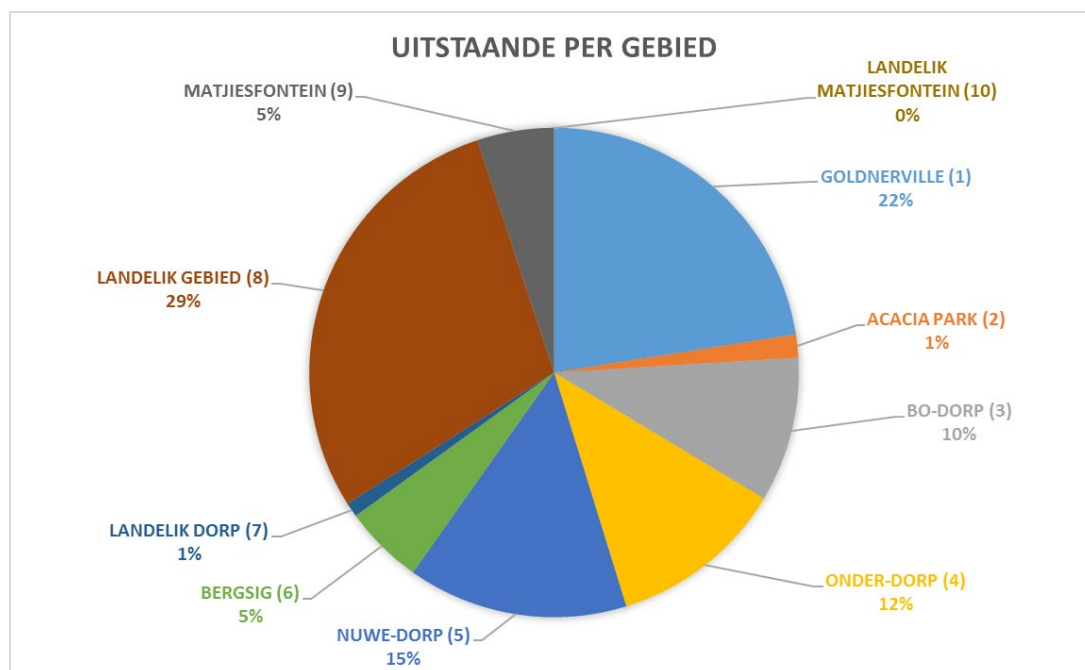
Die volgende tabel toon die werklike beweging op die debiteure per betaalpersentasie vir die huidige finansiële jaar asook op die die totale uitstaande bedrag.

Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	72.26%	53.54%
Water	104.63%	19.65%
Vullis	104.89%	30.19%
Riool	114.45%	22.52%
Hure	98.10%	19.11%
Eiendomsbelasting	167.63%	29.22%
Dienste Debiteure	59.20%	37.43%
Alle Debiteure - huur ingesluit	59.20%	27.24%
Debiteure saldo beweging	Styging	R 3 845 089.34

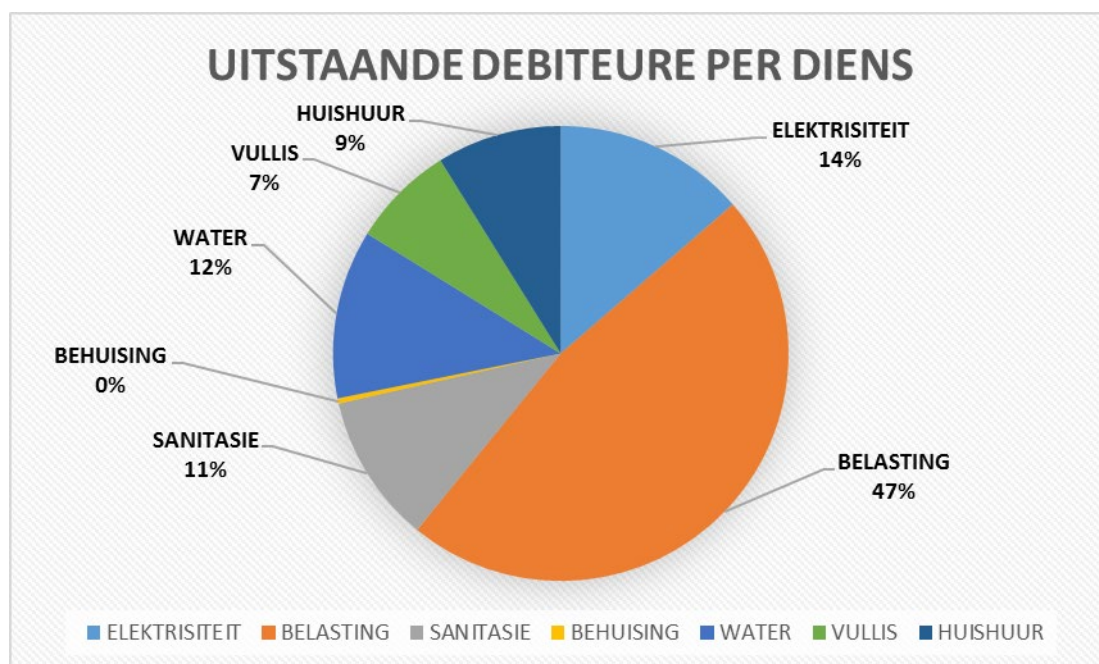
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	0.7226	0.5354
Water	1.0463	0.1965
Vullis	1.0489	0.3019
Riool	1.1445	0.2252
Hure	0.9810	0.1911
Eiendomsbelasting	1.6763	0.2922
Dienste Debiteure	0.5920	0.3743
Alle Debiteure - huur...	0.5920	0.2724

Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe.

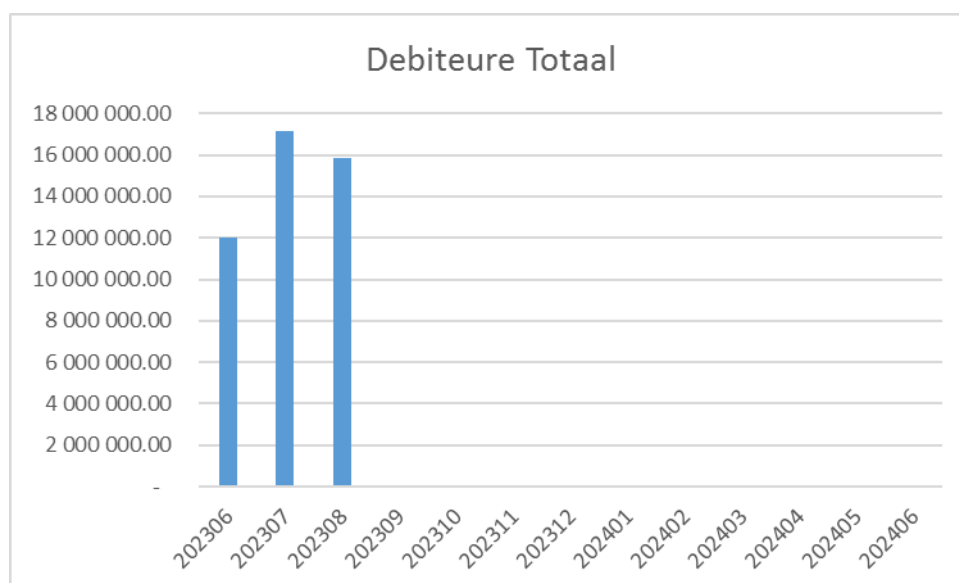
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Augustus 2023:



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

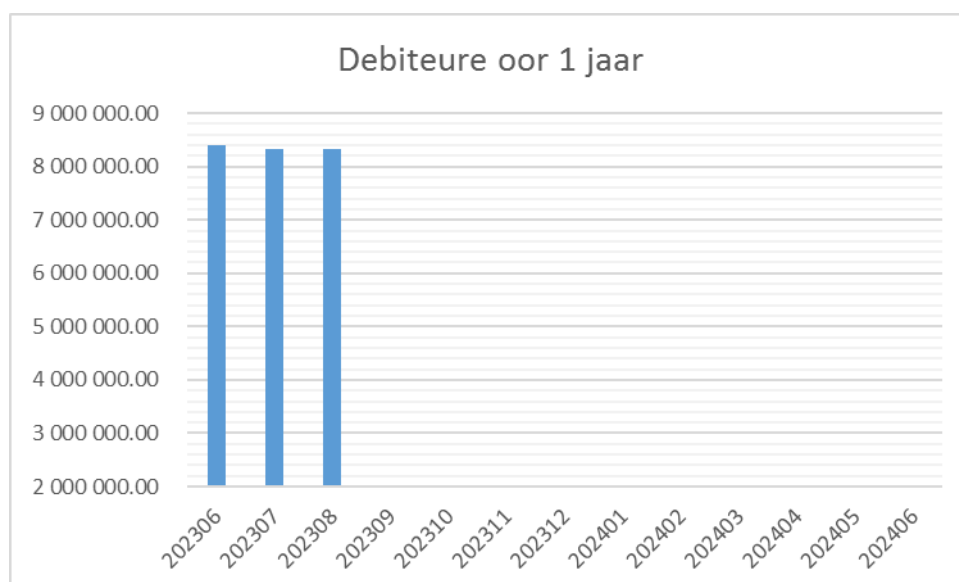


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

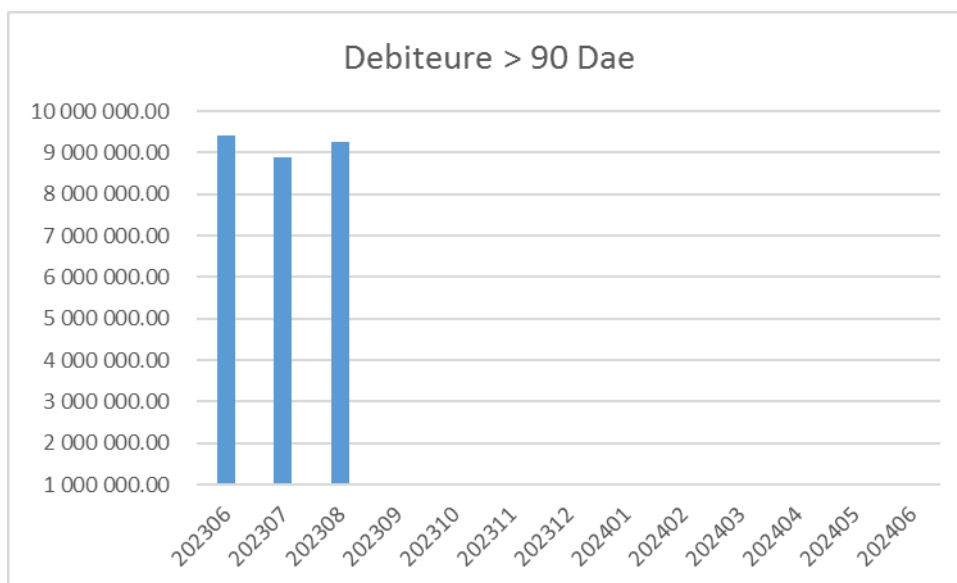


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

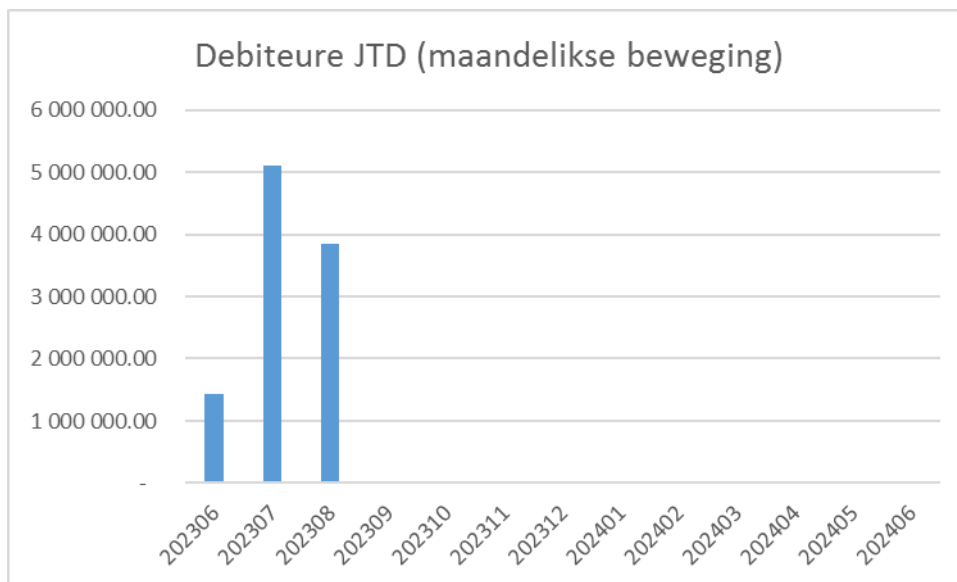


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



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

Die volgende grafiek toon die afname en toename in die maandelikse totale uitstaande debiteure:



Die ideale posisie van die beweging moet onder die nullyn beweeg, wat beteken dat daar op agterstallige skuld betaal word.

Krediteure

Totale uitstaande krediteure beloop R 1,687 miljoen vir die maand geëindig Augustus 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.

Kostebepelingsmaatreëls

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	8 604 588	717 049	1 434 098	1 205 315	1 213 367	488 266	(220 731)
Rein en verblyf koste	628 392	52 366	104 732	46 342	86 525	(6 024)	(18 207)
Akkommodasie	224 184	18 682	37 364	53 681	81 935	34 999	44 571
Borgskappe en spyseniering	76 704	6 392	12 784	2 917	2 917	(3 475)	(9 867)
Kommunikasie	246 888	20 574	41 148	21 707	39 622	1 133	(1 526)
Oortyd	696 710	58 059	116 118	46 949	91 303	(11 110)	(24 815)
Totaal	R 10 477 466	R 873 122	R 1 746 244	R 1 376 910	R 1 515 669	503 788	(230 575)

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

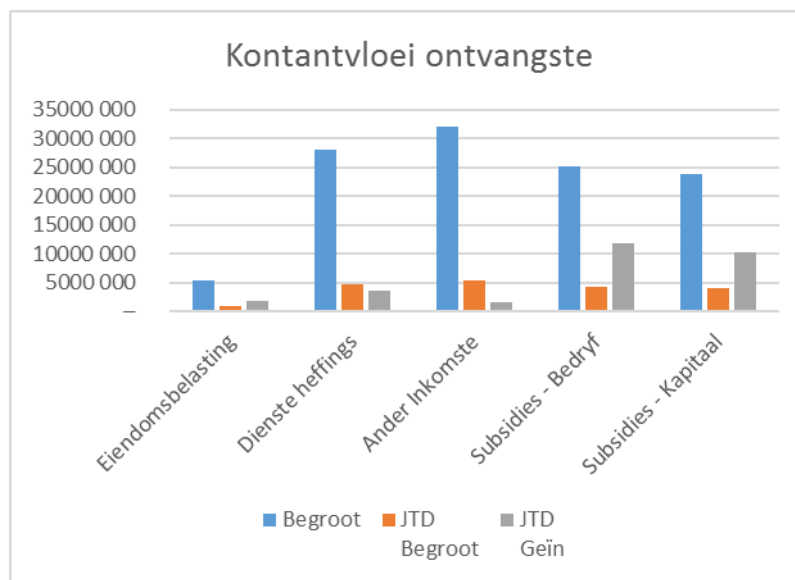
Tot aan die einde van Augustus 2023 het die totale kontant ge-in deur die Munisipaliteit R28,950 miljoen beloop teenoor 'n begrote R19,075 miljoen vir die maand. Dit wil sê 'n bedrag van R9,875 miljoen meer as die begroting. Die bedryfinkomste het R4,106 miljoen minder ge-in as die begroting en die subsidies R13,981 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 Gein	%
Eiendomsbelasting	5 378	896	1 805	201.4%
Dienste heffings	28 129	4 688	3 527	75.2%
Ander Inkomste	31 973	5 329	1 475	27.7%
<i>Subsidies - Bedryf</i>	25 082	4 180	11 851	283.5%
<i>Subsidies - Kapitaal</i>	23 887	3 981	10 291	258.5%
Totale kontant van Bedryf	114 449	19 075	28 950	151.8%
			151.8%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



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

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

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

3. Jaar tot datum begrotingstabelle

Indien 'n munisipaliteit nie enige munisipale entiteite het nie, moet die in-jaar begrotingstaat tabelle bestaan uit die tabelle in Eerste Aangangsel tot hierdie Bylae, naamlik-

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

Table C1: Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M02 August

Description	2022/23		Budget Year 2023/24						
	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	–	5 474	–	2	4 943	912	4 031	442%	5 474
Service charges	22 400	29 549	–	2 418	4 834	4 925	(91)	-2%	29 549
Investment revenue	415	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	415	454	–	51	89	76	13	17%	454
Other own revenue	81 939	70 827	–	3 569	15 089	11 805	3 284	28%	–
Total Revenue (excluding capital transfers and contributions)	105 170	106 305	–	6 040	24 954	17 718	7 237	41%	106 305
Employee costs	31 587	33 824	–	2 525	4 947	5 637	(690)	–	33 824
Remuneration of Councillors	3 318	3 527	–	275	550	588	(38)	–	3 527
Depreciation and amortisation	12 258	5 919	–	447	986	986	–	–	5 919
Interest	2 767	957	–	–	–	159	(159)	–	957
Inventory consumed and bulk purchases	13 279	17 211	–	1 618	2 984	2 869	116	–	17 218
Transfers and subsidies	12	210	–	283	642	35	607	1737%	210
Other expenditure	69 799	51 215	–	4 232	6 130	8 536	(2 405)	-28%	51 208
Total Expenditure	133 022	112 863	–	9 380	16 241	18 810	(2 570)	-14%	112 863
Surplus/(Deficit)	(27 851)	(6 558)	–	(3 339)	8 714	(1 093)	9 806	-897%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	–	2 656	4 444	8 057	###	-45%	48 344
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(3 965)	41 786	–	(683)	13 157	6 964	6 193	89%	41 786
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(3 965)	41 786	–	(683)	13 157	6 964	6 193	89%	41 786
Capital expenditure & funds sources									
Capital expenditure	–	48 344	–	2 656	4 444	8 057	(3 613)	-45%	48 344
Capital transfers recognised	–	48 344	–	2 656	4 444	8 057	(3 613)	-45%	48 344
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	48 344	–	2 656	4 444	8 057	(3 613)	-45%	48 344
Financial position									
Total current assets	17 192	20 976	–	–	30 259	–	–	–	20 976
Total non current assets	288 734	257 047	–	–	291 666	–	–	–	257 047
Total current liabilities	21 513	20 673	–	–	25 204	–	–	–	20 673
Total non current liabilities	26 099	24 797	–	–	26 099	–	–	–	24 797
Community wealth/Equity	269 465	232 553	–	–	270 622	–	–	–	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	–	(1 529)	14 627	11 882	(2 745)	-23%	71 292
Net cash from (used) investing	(15 805)	(48 344)	–	(2 652)	(4 440)	–	4 440	#DIV/0!	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	2 479	25 995	–	(2 997)	11 383	6 907	(4 476)	-65%	–
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	5 777	537	308	323	340	258	8 336	–	15 878
Creditors Age Analysis									
Total Creditors	1 641	–	–	–	–	–	–	46	1 687

Tabel C2: Finansiële prestasie (standaardklassifikasie)

Hierdie tabel weerspieël die bedryfsbegroting (finansiële prestasie) in die standaardklassifikasies wat die staatsgefinansierde statistiekkoninkasies 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 hoofkoninkasies is Regering en Administrasie, Gemeenskaps- en Openbare Veiligheid, Ekonomiese en Omgewingsdienste, Handelsdienste en Ander Dienste.

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		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		52 606	89 471	-	3 429	19 442	14 912	4 531	30%	89 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	-	3 429	19 442	14 912	4 531	30%	89 471	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 913	30 349	-	2 852	5 125	5 058	67	1%	30 349
Community and social services	1 615	1 865	-	307	310	311	(1)	0%	1 865	
Sport and recreation	1	1	-	-	-	0	(0)	-100%	1	
Public safety	54 286	28 471	-	2 544	4 813	4 745	68	1%	28 471	
Housing	11	13	-	1	2	2	(0)	-15%	13	
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 140	1 250	-	2	6	208	(202)	-97%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	-	2	6	208	(202)	-97%	1 250	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 578	33 579	-	2 413	4 825	5 597	(772)	-14%	33 579
Energy sources	15 373	20 623	-	1 614	3 203	3 437	(234)	-7%	20 623	
Water management	3 451	5 667	-	324	635	944	(310)	-33%	5 667	
Waste water management	2 751	3 638	-	239	490	606	(116)	-19%	3 638	
Waste management	3 002	3 652	-	236	496	609	(112)	-18%	3 652	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	-	8 696	29 398	25 775	3 623	14%	154 649
Expenditure - Functional										
Governance and administration		32 802	39 587	-	3 137	5 066	6 598	(1 532)	-23%	39 587
Executive and council		8 950	8 315	-	995	2 011	1 386	625	45%	8 315
Finance and administration	23 852	31 271	-	2 141	3 055	5 212	(2 157)	-41%	31 271	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 988	30 749	-	2 780	4 814	5 125	(311)	-6%	30 749
Community and social services	2 160	1 558	-	131	254	260	(6)	-2%	1 558	
Sport and recreation	226	499	-	12	45	83	(38)	-46%	499	
Public safety	53 596	28 678	-	2 637	4 514	4 780	(266)	-6%	28 678	
Housing	5	8	-	1	1	1	(0)	-16%	8	
Health	1	7	-	-	-	1	(1)	-100%	7	
Economic and environmental services		15 110	13 934	-	1 099	2 065	2 322	(257)	-11%	13 934
Planning and development	773	865	-	55	110	144	(34)	-24%	865	
Road transport	14 338	13 068	-	1 044	1 956	2 178	(222)	-10%	13 068	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 720	28 142	-	2 331	4 230	4 690	(460)	-10%	28 142
Energy sources	12 807	15 611	-	1 521	2 915	2 602	313	12%	15 611	
Water management	6 345	6 565	-	421	664	1 094	(430)	-39%	6 565	
Waste water management	3 406	3 378	-	211	385	563	(178)	-32%	3 378	
Waste management	6 163	2 588	-	178	266	431	(165)	-38%	2 588	
Other		402	451	-	33	65	75	(10)	-14%	451
Total Expenditure - Functional	3	133 022	112 863	-	9 380	16 241	18 810	(2 570)	-14%	112 863
Surplus/ (Deficit) for the year		1 215	41 786	-	(683)	13 157	6 964	6 193	89%	41 786

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	-	289	548	786	(238)	-30.3%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	3 140	18 895	14 126	4 769	33.8%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	307	310	311	(1)	-0.3%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING (17: IE)		11	13	-	1	2	2	(0)	-15.3%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	2 544	4 813	4 745	68	1.4%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	2	6	208	(202)	-97.2%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	236	496	609	(112)	-18.4%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	239	490	606	(116)	-19.1%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	324	635	944	(310)	-32.8%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	1 614	3 203	3 437	(234)	-6.8%	20 623
Total Revenue by Vote	2	134 236	154 649	-	8 696	29 398	25 775	3 623	14.1%	154 649
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	711	1 453	859	594	69.2%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	284	558	527	31	5.9%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	453	760	1 625	(865)	-53.2%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	1 721	2 357	3 659	(1 302)	-35.6%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	55	110	144	(34)	-23.9%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	131	254	261	(7)	-2.7%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	13	48	86	(38)	-44.1%	515
Vote 8 - HOUSING (17: IE)		5	8	-	1	1	1	(0)	-15.8%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	2 637	4 514	4 780	(266)	-5.6%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	1 044	1 956	2 178	(222)	-10.2%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	178	266	431	(165)	-38.2%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	211	385	563	(178)	-31.7%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	421	664	1 094	(430)	-39.3%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	1 521	2 915	2 602	313	12.0%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	9 380	16 241	18 810	(2 570)	-13.7%	112 863
Surplus/ (Deficit) for the year	2	1 215	41 786	-	(683)	13 157	6 964	6 193	88.9%	41 786

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525		1 614	3 203	3 254	(51)	-2%	19 525
Service charges - Water		2 882	5 408		324	635	901	(266)	-30%	5 408
Service charges - Waste Water Management		2 225	2 209		244	499	368	131	36%	2 209
Service charges - Waste management		2 528	2 408		236	496	401	95	24%	2 408
Sale of Goods and Rendering of Services		120	191		19	53	32	21	67%	191
Agency services		185	221		23	32	37	(5)	-13%	221
Interest		97	-		-	-	-	-	-	-
Interest earned from Receivables		581	541		50	73	90	(18)	-20%	541
Interest from Current and Non Current Assets		415	454		51	89	76			454
Dividends		-	-		-	-	-	-	-	-
Rent on Land		5	35		45	48	6	42		35
Rental from Fixed Assets		1 732	1 806		114	287	301	(14)	-5%	1 806
Licence and permits		194	181		37	57	30	27	89%	181
Operational Revenue		20	112		2	3	19	(16)	-84%	112
Non-Exchange Revenue										
Property rates		-	5 474		2	4 943	912	4 031	442%	5 474
Surcharges and Taxes		-	3 303		-	-	550	(550)		3 303
Fines, penalties and forfeits		54 092	28 290		2 508	4 756	4 715	41		28 290
Licence and permits		-	-		-	-	-	-		-
Transfers and subsidies - Operational		29 825	35 784		743	9 710	5 964	3 746		35 784
Interest		337	356		29	70	59	10		356
Fuel Levy		-	-		-	-	-	-		-
Operational Revenue		-	-		-	-	-	-		-
Gains on disposal of Assets		(4 831)	6		-	-	1	(1)		6
Other Gains		-	-		-	-	-	-		-
Discontinued Operations		-	-		-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		105 170	106 305	-	6 040	24 954	17 718	7 237	41%	106 305
Expenditure By Type										
Employee related costs		31 587	33 824		2 525	4 947	5 637	(690)	-12%	33 824
Remuneration of councillors		3 318	3 527		275	550	588	(38)	-6%	3 527
Bulk purchases - electricity		10 737	13 604		1 427	2 788	2 267	521		13 604
Inventory consumed		2 542	3 607		191	196	601	(405)		3 614
Debt impairment		(708)	1 531		-	-	255	(255)	-100%	1 531
Depreciation and amortisation		12 258	5 919		447	986	986	-		5 919
Interest		2 767	957		-	-	159	(159)	-100%	957
Contracted services		5 077	7 315		1 205	1 213	1 219	(6)	0%	7 315
Transfers and subsidies		12	210		283	642	35	607	1737%	210
Irrecoverable debts written off		51 016	24 442		2 341	3 968	4 074	(105)		24 442
Operational costs		14 415	17 927		686	949	2 988	(2 039)	-68%	17 920
Losses on Disposal of Assets		-	-		-	-	-	-		-
Other Losses		-	-		-	-	-	-		-
Total Expenditure		133 022	112 863	-	9 380	16 241	18 810	(2 570)	-14%	112 863
Surplus/(Deficit)		(27 851)	(6 558)	-	(3 339)	8 714	(1 093)	9 806	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)		23 887	48 344		2 656	4 444	8 057	(3 613)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		(3 965)	41 786	-	(683)	13 157	6 964			41 786
Income Tax		-	-		-	-	-	-		-
Surplus/(Deficit) after income tax		(3 965)	41 786	-	(683)	13 157	6 964			41 786
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-		-
Surplus/(Deficit) attributable to municipality		(3 965)	41 786	-	(683)	13 157	6 964			41 786
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-		-
Surplus/ (Deficit) for the year		(3 965)	41 786	-	(683)	13 157	6 964			41 786

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	-	201	201	1 267	(1 066)	-84%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	901	2 638	1 102	1 536	139%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	1 338	1 378	3 148	(1 770)	-56%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	216	227	2 541	(2 314)	-91%	15 244
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344
Total Capital Expenditure		-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	-	201	201	1 267	(1 066)	-84%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 600	-	201	201	1 267	(1 066)	-84%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	-	901	2 638	1 102	1 536	139%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	-	901	2 638	1 102	1 536	139%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	-	1 554	1 605	5 689	(4 084)	-72%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	-	216	227	2 541	(2 314)	-91%	15 244
Waste water management		-	18 889	-	1 338	1 378	3 148	(1 770)	-56%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344
Funded by:										
National Government		-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	-	2 656	4 444	8 057	(3 613)	-45%	48 344

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 479	25 995		11 383	25 995
Trade and other receivables from exchange transactions		2 313	3 106		2 175	3 106
Receivables from non-exchange transactions		4 036	(17 905)		7 432	(17 905)
Current portion of non-current receivables		-	-		-	-
Inventory		271	306		271	306
VAT		5 760	7 240		6 819	7 240
Other current assets		2 333	2 233		2 180	2 233
Total current assets		17 192	20 976	-	30 259	20 976
Non current assets						
Investments		-	-		-	-
Investment property		22 153	23 414		22 153	23 414
Property, plant and equipment		265 477	232 961		268 934	232 961
Biological assets		-	-		-	-
Living and non-living resources		-	-		-	-
Heritage assets		43	43		43	43
Intangible assets		535	611		535	611
Trade and other receivables from exchange transactions		525	18		-	18
Non-current receivables from non-exchange transactions		-	-		-	-
Other non-current assets		-	-		-	-
Total non current assets		288 734	257 047	-	291 666	257 047
TOTAL ASSETS		305 926	278 023	-	321 925	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		930	852		941	852
Trade and other payables from exchange transactions		20 497	14 038		16 350	14 038
Trade and other payables from non-exchange transactions		1 148	1 711		8 345	1 711
Provision		278	2 887		271	2 887
VAT		(1 469)	1 064		(832)	1 064
Other current liabilities		129	121		129	121
Total current liabilities		21 513	20 673	-	25 204	20 673
Non current liabilities						
Financial liabilities		2	3		2	3
Provision		26 097	24 794		26 097	24 794
Long term portion of trade payables		-	-		-	-
Other non-current liabilities		-	-		-	-
Total non current liabilities		26 099	24 797	-	26 099	24 797
TOTAL LIABILITIES		47 612	45 470	-	51 303	45 470
NET ASSETS	2	258 314	232 553	-	270 622	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553		270 622	232 553
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	-	270 622	232 553

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378		1 434	1 805	-	1 805	#DIV/0!	-
Service charges		24 471	28 129		1 756	3 527	-	3 527	#DIV/0!	-
Other revenue		11 480	34 132		466	884	25 294	(24 410)	-97%	151 767
Transfers and Subsidies - Operational		25 432	35 784		2 879	11 851	-	11 851	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344		4	10 291	-	10 291	#DIV/0!	-
Interest		411	454		56	84	76	8	10%	454
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(80 178)	(79 972)		(8 124)	(13 816)	(13 329)	487	-4%	(79 972)
Interest		(0)	(957)		-	-	(159)	(159)	100%	(957)
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	(1 529)	14 627	11 882	(2 745)	-23%	71 292
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-		4	4	-	4	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-		-	-	-	-		-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
Payments										
Capital assets		(15 857)	(48 344)		(2 656)	(4 444)	-	4 444	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(2 652)	(4 440)	-	4 440	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-		-	-	-	-		-
Borrowing long term/refinancing		-	-		-	-	-	-		-
Increase (decrease) in consumer deposits		-	-		-	-	-	-		-
Payments										
Repayment of borrowing		-	-		-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(4 979)	22 948	-	(4 181)	10 187	11 882			71 292
Cash/cash equivalents at beginning:		7 458	3 048		1 184	1 196	3 048			1 196
Cash/cash equivalents at month/year end:		2 479	25 995		(2 997)	11 383	6 907			-

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M02 August

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-30%	Incorrect billing journal correction	Will be investigated
	Service charges - Waste Water Management	36%	Increase in levies	Will have to investigate reasons
	Service charges - Waste management	24%	Increase in levies	Will have to investigate reasons
	Property rates	442%	Property rates levied in July for FY	Will level out over the FY
2	Expenditure By Type			
	Employee related costs	-12%	Annual and performance bonus included in monthly budgets	Will level out over the FY
	Operational costs	-68%	No external audit fees accrued for the period	Will be accrued when invoices are issued
3	Capital Expenditure			
	All capital projects		Project only started recently	
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

4.2 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2023/24										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	283	100	76	70	121	72	1 183	–	1 905	1 446	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 253	137	60	53	36	32	595	–	2 165	716	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 640	108	29	60	56	49	3 561	–	7 501	3 725	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	215	83	58	52	49	47	1 176	–	1 681	1 325	–	–
Receivables from Exchange Transactions - Waste Management	1600	251	78	54	47	42	40	647	–	1 159	776	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	124	27	29	36	33	17	1 059	–	1 326	1 146	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	11	4	2	4	2	2	115	–	140	123	–	–
Total By Income Source	2000	5 777	537	308	323	340	258	8 336	–	15 878	9 257	–	–
2022/23 - totals only		1645770	485164	474449	388215	335927	300308	8402687	–	12 033	9 427	–	–
Debtors Age Analysis By Customer Group													
Organs of State	2200	424	57	26	32	23	18	969	–	1 548	1 042	–	–
Commercial	2300	3 361	152	77	94	136	69	3 038	–	6 926	3 335	–	–
Households	2400	1 992	328	205	198	182	171	4 328	–	7 404	4 880	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	5 777	537	308	323	340	258	8 336	–	15 878	9 257	–	–

4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2023/24									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	
Loan repayments	0600	–	–	–	–	–	–	–	–	–	
Trade Creditors	0700	1 641	–	–	–	–	–	–	46	1 687	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	1 641	–	–	–	–	–	–	46	1 687	

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 - M02 August

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			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		2.1%	6.1%	0.0%	0.0%	4.0%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.0%	6.8%	0.0%	9.1%	6.8%
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	79.9%	101.5%	0.0%	120.1%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	0.0%	45.2%	125.7%
<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		8.8%	0.0%	0.0%	0.0%	0.0%
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		30.0%	31.8%	0.0%	19.8%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	1.7%	0.0%	0.4%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.3%	6.5%	0.0%	0.0%	4.2%
<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 - M02 August

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			Call investmen	No	F	0.07	0	0	30 June 2024	453	3	-	-	456

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

4.6 Ondersteunende Tabel SC6 - Toekenningsontvangste

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		23 567	32 125	32 125	425	9 392	5 354	4 037	75.4%	32 125
Equitable Share		20 139	21 520	21 520	-	8 967	3 587	5 380	150.0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	-	196	(196)	-100.0%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	300	300	300	-	-	1 800
Municipal Infrastructure Grant		344	748	748	125	125	125	-	-	748
National Treasury		-	6 884	6 884	-	-	1 147	(1 147)	-100.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 734	3 621	3 621	318	318	604	(285)	-47.2%	3 621
GRANT - HUMAN SETTLEMENTS		-	1 660	1 660	-	-	277	(277)	-100.0%	1 660
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	13	13	13	-	-	76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	306	306	306	(0)	0.0%	1 835
IR: GRANT - MAIN ROADS		43	50	50	-	-	8	(8)	-100.0%	50
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		53	38	38	-	-	6	(6)	-100.0%	38
Public Sector SETA		53	38	38	-	-	6	(6)	-100.0%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 784	743	9 710	5 964	3 746	62.8%	35 784
Capital Transfers and Grants										
National Government:		23 887	48 344	48 344	2 656	4 444	8 057	(3 613)	-44.8%	48 344
Municipal Infrastructure Grant		6 527	14 211	14 211	937	2 673	2 369	305	12.9%	14 211
Water Services Infrastructure Grant		17 360	34 133	34 133	1 719	1 770	5 689	(3 918)	-68.9%	34 133
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 887	48 344	48 344	2 656	4 444	8 057	(3 613)	-44.8%	48 344
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	3 399	14 154	14 021	133	0.9%	84 128

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

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145		245	489	524	(35)	-7%	3 145
Pension and UIF Contributions		-	-		-	-	-	-		-
Medical Aid Contributions		-	-		-	-	-	-		-
Motor Vehicle Allowance		53	55		4	9	9	(0)	-3%	55
Cellphone Allowance		339	328		26	52	55	(3)	-5%	328
Housing Allowances		-	-		-	-	-	-		-
Other benefits and allowances		-	-		-	-	-	-		-
Sub Total - Councillors		3 318	3 527	-	275	550	588	(38)	-6%	3 527
% increase	4		6.3%							6.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 819	3 987		333	665	664	1	0%	3 987
Pension and UIF Contributions		454	513		40	81	85	(5)	-6%	513
Medical Aid Contributions		111	109		11	22	18	4	19%	109
Overtime		-	-		-	-	-	-		-
Performance Bonus		308	219		-	-	36	(36)	-100%	219
Motor Vehicle Allowance		546	546		61	123	91	32	35%	546
Cellphone Allowance		-	-		-	-	-	-		-
Housing Allowances		12	12		1	2	2	0	5%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-		-	-	-	-		-
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations		-	-		-	-	-	-		-
Entertainment	2	-	-		-	-	-	-		-
Scarcity		-	-		-	-	-	-		-
Acting and post related allowance		-	-		-	-	-	-		-
In kind benefits		-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 250	5 386	-	447	892	898	(5)	-1%	5 386
% increase	4		2.6%							2.6%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110		1 560	3 044	3 352	(308)	-9%	20 110
Pension and UIF Contributions		2 647	2 816		229	461	469	(9)	-2%	2 816
Medical Aid Contributions		547	942		65	128	157	(29)	-18%	942
Overtime		747	871		47	91	145	(54)	-37%	871
Performance Bonus		1 148	1 397		-	9	233	(224)	-96%	1 397
Motor Vehicle Allowance		497	625		54	109	104	5	5%	625
Cellphone Allowance		46	5		0	1	1	(0)	-31%	5
Housing Allowances		57	130		5	11	22	(11)	-51%	130
Other benefits and allowances		-	-		-	-	-	-		-
Payments in lieu of leave		-	-		-	-	-	-		-
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations		-	-		-	-	-	-		-
Entertainment	2	-	-		-	-	-	-		-
Scarcity		-	-		-	-	-	-		-
Acting and post related allowance		-	-		-	-	-	-		-
In kind benefits		-	-		-	-	-	-		-
Sub Total - Other Municipal Staff		24 226	26 896	-	1 962	3 854	4 483	(629)	-14%	26 896
% increase	4		11.0%							11.0%
Total Parent Municipality		32 794	35 810	-	2 684	5 296	5 968	(672)	-11%	35 810
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		32 794	35 810	-	2 684	5 296	5 968	(672)	-11%	35 810
% increase	4		9.2%							9.2%
TOTAL MANAGERS AND STAFF		29 476	32 282	-	2 409	4 746	5 380	(634)	-12%	32 282

5. Ander inligting of dokumentasie

Munisipale Bestuurder se Kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

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

VERWYSINGSNOMMER : REFERENCE NUMBER : NAVRAE : ENQUIRIES :	Tel. (023) 551 1019 Faks/Fax (023) 5511019
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QUALITY CERTIFICATE

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

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

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

Print name: Ms. Alida Groenewald

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature *Alida Groenewald*

Date *2023-09-14*

6. Aanbeveling

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