

# LAINGSBURG MUNISIPALITEIT



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

## **INHOUDSOPGAWE**

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## Deel 1 – Maandverslag

### 1. Burgemeester se verslag

Die maandelikse begrotingstaat vir Julie 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Julie 2023 Maandelikse begrotingstaat is die eerste verslag vir die 2023/24 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 Julie 2023.

<b>Bedryfsbegroting</b>				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
<b>Totale Inkomste (Ingesluit Kapitale Subsidies)</b>	140 623 582	140 623 582	15 760 882	11.00%
<b>Totale Uitgawe</b>	154 641 573	154 641 573	20 701 791	13.00%
<b>Surplus (Tekort) (Ingesluit Kapitale subsidies)</b>	<b>-14 017 991</b>	<b>-14 017 991</b>	<b>-4 940 909</b>	<b>35.25</b>
<b>Kapitaalbegroting</b>				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
<b>Totale Kapitale Uitgawe</b>	<b>48 344 052</b>	<b>48 344 052</b>	<b>1 787 813</b>	<b>3.70</b>
<b>Bronne van Finansiering</b>				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	1 736 817	12.22
<i>Nasionale Regering - WSIG</i>	34 133 000	34 133 000	50 996	0.15
<i>Interne Finansiering</i>	-	-	-	-
<b>Totale Befondsing van Kapitaal</b>	<b>48 344 052</b>	<b>48 344 052</b>	<b>1 787 813</b>	<b>3.70</b>

## Bedryfsinkomste

Die Munisipaliteit het tot dusver 11,21% of R 15,760 miljoen van die totale begrote inkomste gegeneer 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 Julie 2023 was R4,042 miljoen meer is as die begroting. Dit is as gevolg van kapitale subsidies wat oorbetaal is.

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

## Bedryfsuitgawes

Bedryfsuitgawes van R 20,702 miljoen vir die tydperk tot einde Julie 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 R0,470 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 21,372 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 20.62% oor.

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

## Kapitaalbesteding

Die kapitale betalings vir Julie 2023 het R1,788 miljoen beloop. Die totale jaarlikse kapitale uitgawe beloop R48,344 miljoen en beloop 3.70% van die jaarlikse totale begroting.

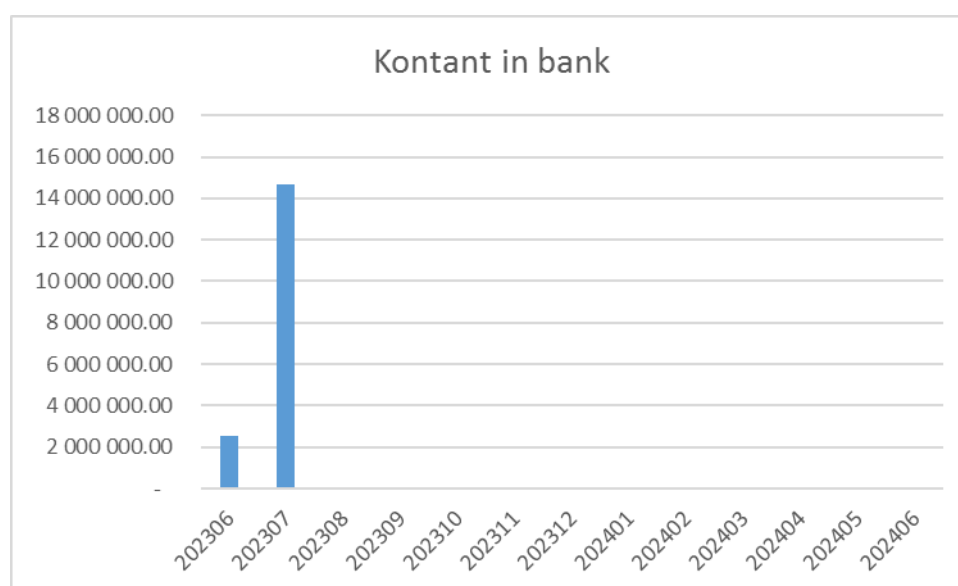
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

## Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 2,795 miljoen aan die begin van die jaar wat gestyg het tot R14,696 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 Julie 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.

<b>Commitments against Cash and Cash Equivalents July 2023</b>	
<b>Item</b>	<b>Amount</b>
Balance as per CFA	<b>14 379 950</b>
<b>Total commitments against cash</b>	<b>24 416 363</b>
Unspent Conditional Grants	17 332 556
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	931 951
Creditors	4 078 859
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	2 072 997
<b>Netto cash available</b>	<b>R -10 036 413</b>

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 17,142 miljoen vir die maand geëindig Julie 2023, (R 12,033 miljoen vorige maand). Die groot styging is as gevolg van die heffing van die jaarlikse eiendomsbelasting wat in Julie van elke jaar gehef word vir die finansiële jaar.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van Julie 2023 was die betalingskoers vir dienste 93,55% (vorige maand 93,55%).

Die totale bedrag uitstaande vir langer as 12 maande is R 8,319 miljoen en dit beloop 48.5% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasevang in uitstaande debiteure ouer as 90 dae beloop R 8,895 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 R5,051 miljoen.

Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	65.65%	27.47%
Water	107.57%	9.54%
Vullis	88.14%	14.85%
Riool	102.22%	10.48%
Hure	91.00%	10.72%
Eiendomsbelasting	81.21%	7.75%
Dienste Debiteure	28.47%	17.96%
Alle Debiteure - huur ingesluit	28.47%	10.60%
Debiteure saldo beweging	Styging	R 5 051 454.21

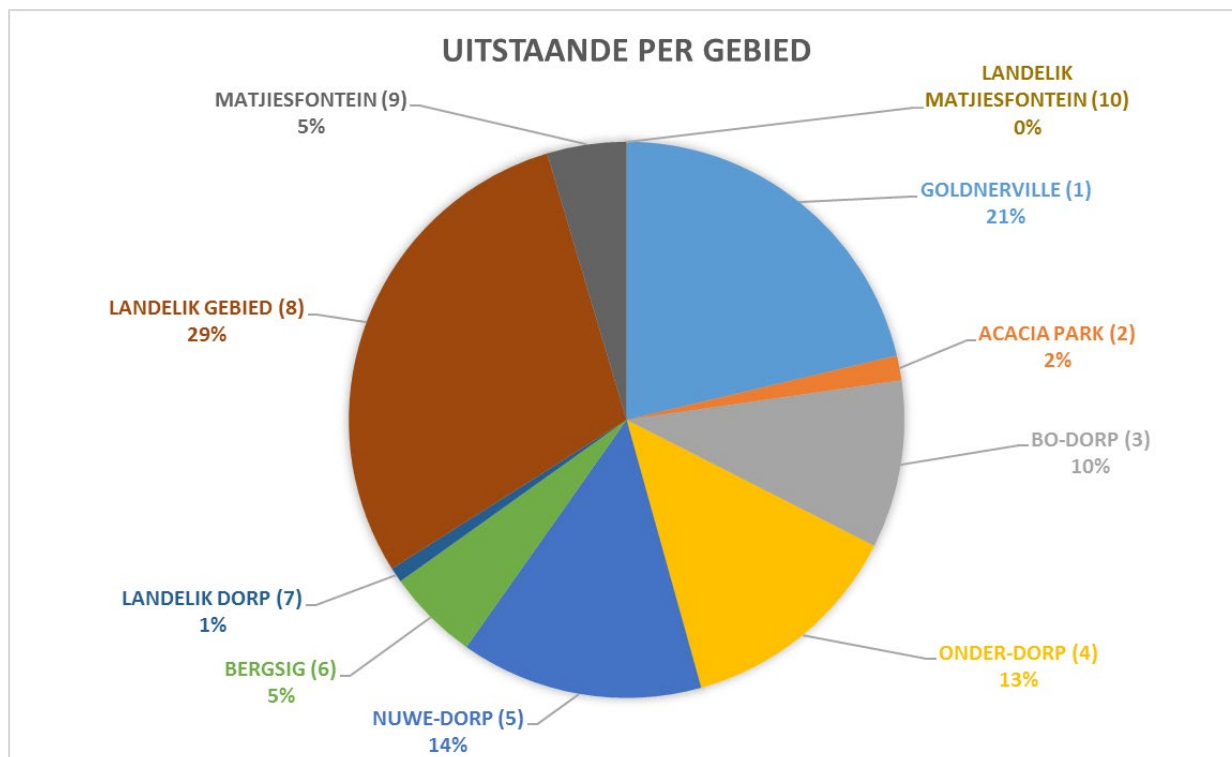
  

**Betaal % van Debiteure**

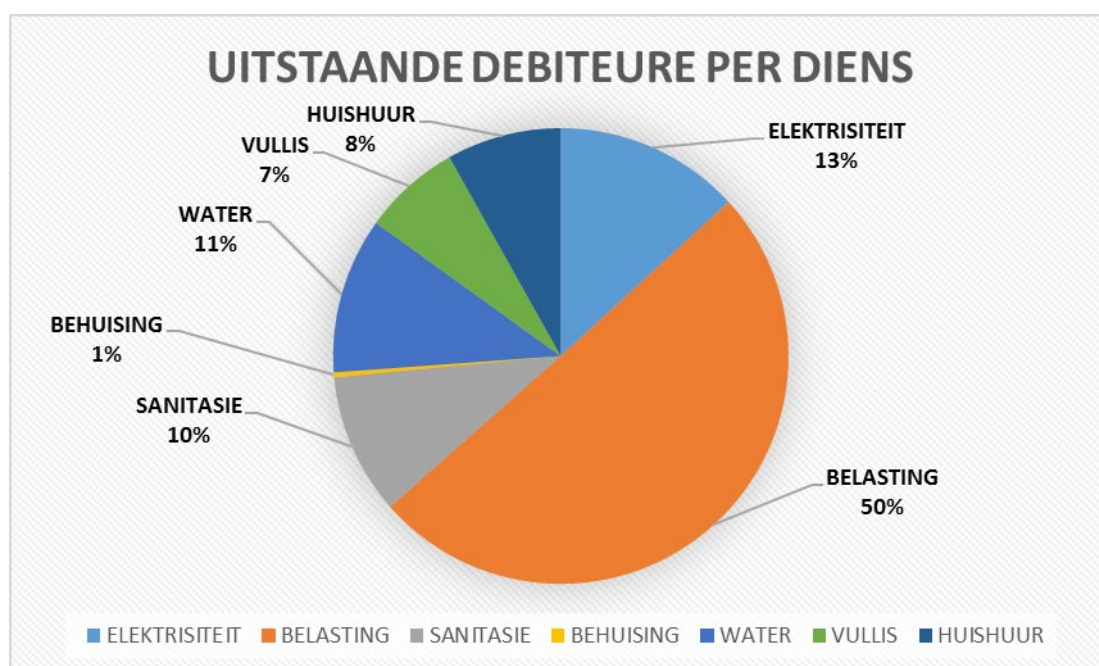
Category	Jaar-tot-datum (%)	Uitstaande saldo ingesluit (%)
Elektrisiteit	65.65	27.47
Water	107.57	9.54
Vullis	88.14	14.85
Riool	102.22	10.48
Hure	91.00	10.72
Eiendomsbelasting	81.21	7.75
Dienste Debiteure	28.47	17.96
Alle Debiteure - huur...	28.47	10.60

Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe.

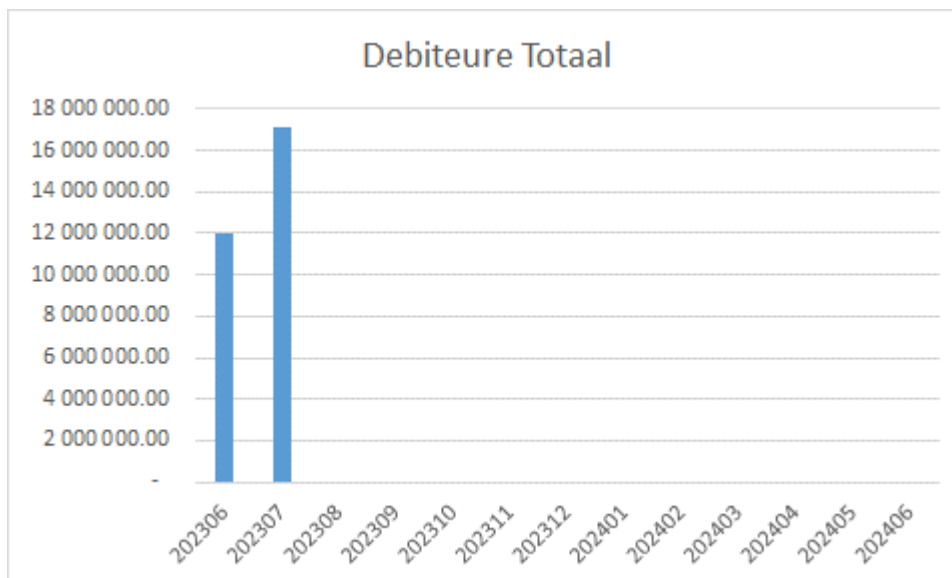
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van Julie 2023:



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

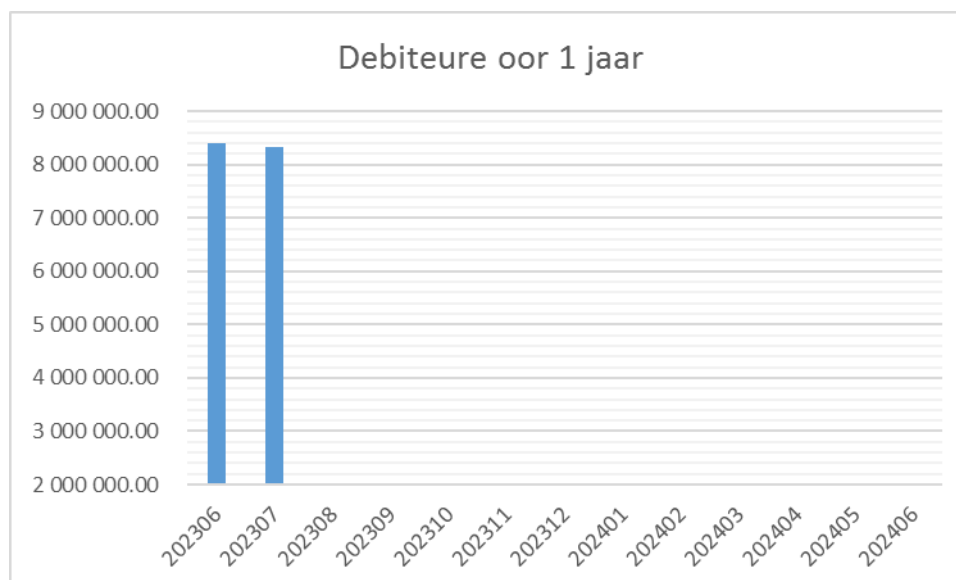


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:



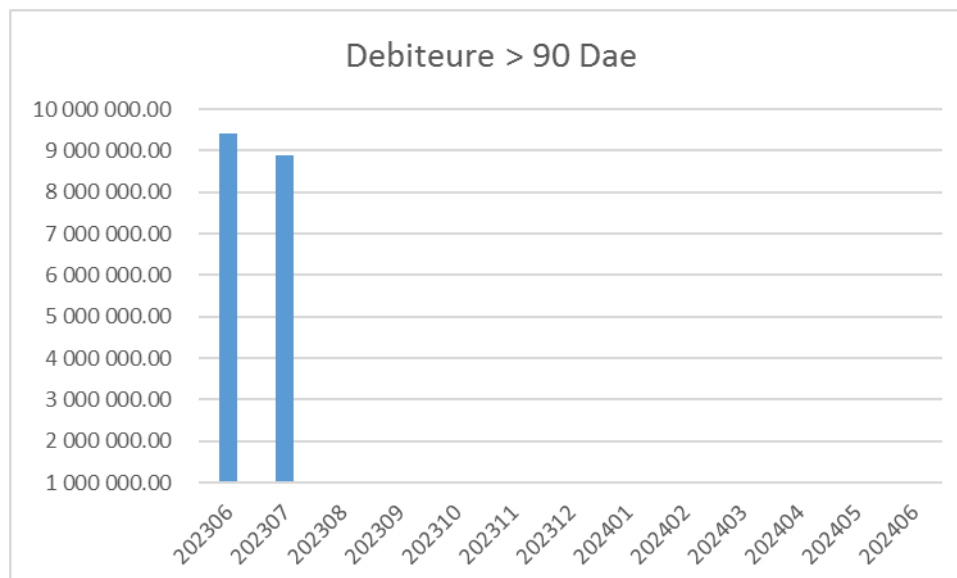
As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehef word en die maandelikse paaieiment oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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



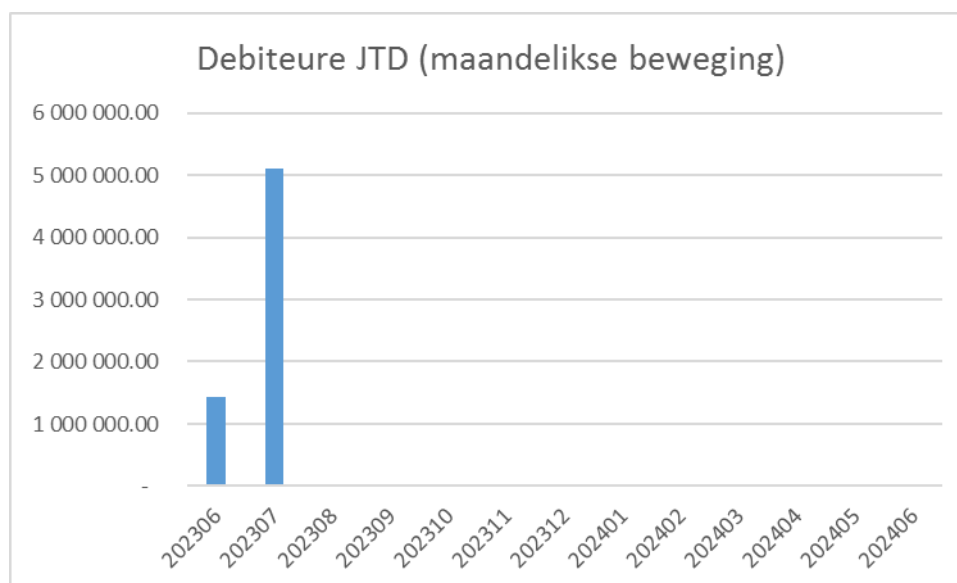


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en Julie 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 1,610 miljoen vir die maand geëindig Julie 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	8 604 588	717 049	717 049	8 053	8 053	(708 996)	(708 996)
Rein en verblyfkoste	628 392	52 366	52 366	40 183	40 183	(12 183)	(12 183)
Akkommodasie	224 184	18 682	18 682	28 254	28 254	9 572	9 572
Borgskappe en spyseniering	76 704	6 392	6 392	-	-	(6 392)	(6 392)
Kommunikasie	246 888	20 574	20 574	17 916	17 916	(2 658)	(2 658)
Oortyd	696 710	58 059	58 059	44 354	44 354	(13 706)	(13 706)
<b>Totaal</b>	<b>R 10 477 466</b>	<b>R 873 122</b>	<b>R 873 122</b>	<b>R 138 759</b>	<b>R 138 759</b>	<b>(734 363)</b>	<b>(734 363)</b>

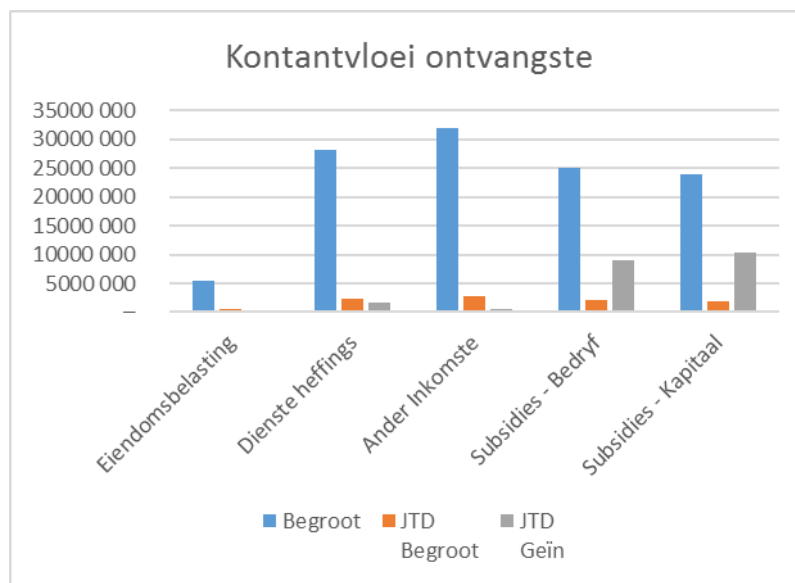
### Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van Julie 2023 het die totale kontant ge-in deur die Munisipaliteit R21,847 miljoen beloop teenoor 'n begrote R9,537 miljoen vir die maand. Dit wil sê 'n bedrag van R12,310 miljoen meer as die begroting. Die bedryfinkomste het egter R2,869 miljoen minder ge-in as die begroting en die subsidies R15,178 miljoen meer as die begroting. Die bedrag uit subsidies is egter verpligtinge aangesien dit aan spesifieke projekte gekoppel word en daaraan spandeer moet word. Dit kan nie aangewend word om die bedryfsrekening te finansier nie. Die billike deel subsidie (equitable share) word kwartaalliks vooruit betaal en moet ook dus oor meer as een periode versprei word.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfsaktiwiteite	Begroot	JTD Begroot	JTD Gein	%
Eiendomsbelasting	5 378	448	371	82.9%
Dienste heffings	28 129	2 344	1 771	75.5%
Ander Inkomste	31 973	2 664	446	16.7%
<i>Subsidies - Bedryf</i>	25 082	2 090	8 972	429.2%
<i>Subsidies - Kapitaal</i>	23 887	1 991	10 287	516.8%
<b>Totale kontant van Bedryf</b>	<b>114 449</b>	<b>9 537</b>	<b>21 847</b>	<b>229.1%</b>
			<b>229.1%</b>	

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 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

### WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M01 July

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	5 474	5 474	4 941	4 941	456	4 485	983%	5 474
Service charges	22 442	29 549	29 549	2 416	2 416	2 462	(47)	-2%	29 549
Investment revenue	415	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	415	454	454	38	38	38	0	0%	454
Other own revenue	31 916	70 827	70 827	11 519	11 519	5 902	5 617	95%	–
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>55 189</b>	<b>106 305</b>	<b>106 305</b>	<b>18 914</b>	<b>18 914</b>	<b>8 859</b>	<b>10 055</b>	<b>114%</b>	<b>106 305</b>
Employee costs	31 248	33 824	33 824	2 422	2 422	2 819	(397)	–	33 824
Remuneration of Councillors	3 318	3 527	3 527	275	275	294	(19)	–	3 527
Depreciation and amortisation	6 371	5 919	5 919	540	540	493	47	–	5 919
Interest	682	957	957	–	–	80	(80)	–	957
Inventory consumed and bulk purchases	13 347	17 211	17 211	1 366	1 366	1 434	(68)	–	17 211
Transfers and subsidies	54	210	210	360	360	17	342	1958%	210
Other expenditure	21 397	51 215	51 215	1 898	1 898	4 268	(2 370)	-56%	51 215
<b>Total Expenditure</b>	<b>76 418</b>	<b>112 863</b>	<b>112 863</b>	<b>6 861</b>	<b>6 861</b>	<b>9 405</b>	<b>(2 544)</b>	<b>-27%</b>	<b>112 863</b>
<b>Surplus/(Deficit)</b>	<b>(21 229)</b>	<b>(6 558)</b>	<b>(6 558)</b>	<b>12 053</b>	<b>12 053</b>	<b>(546)</b>	<b>12 599</b>	<b>-2306%</b>	<b>(6 558)</b>
Transfers and subsidies - capital (monetary)	17 143	48 344	48 344	1 788	1 788	4 029	###	-56%	48 344
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>	<b>10 358</b>	<b>297%</b>	<b>41 786</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>	<b>10 358</b>	<b>297%</b>	<b>41 786</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>21 336</b>	<b>48 344</b>	<b>48 344</b>	<b>23 123</b>	<b>23 123</b>	<b>4 029</b>	<b>19 095</b>	<b>474%</b>	<b>48 344</b>
Capital transfers recognised	21 162	48 344	48 344	22 586	22 586	4 029	18 558	461%	48 344
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	173	–	–	537	537	–	537	#DIV/0!	–
<b>Total sources of capital funds</b>	<b>21 336</b>	<b>48 344</b>	<b>48 344</b>	<b>23 123</b>	<b>23 123</b>	<b>4 029</b>	<b>19 095</b>	<b>474%</b>	<b>48 344</b>
<b>Financial position</b>									
Total current assets	12 115	20 976	20 976	–	29 679	–	–	–	20 976
Total non current assets	232 712	257 047	257 047	–	232 919	–	–	–	257 047
Total current liabilities	25 002	20 673	20 673	–	29 975	–	–	–	20 673
Total non current liabilities	24 703	24 797	24 797	–	24 703	–	–	–	24 797
Community wealth/Equity	205 335	232 553	232 553	–	207 919	–	–	–	232 553
<b>Cash flows</b>									
Net cash from (used) operating	9 342	71 292	71 292	16 156	16 156	5 941	(10 215)	-172%	71 292
Net cash from (used) investing	(15 805)	(48 344)	–	(1 788)	(1 788)	–	1 788	#DIV/0!	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
<b>Cash/cash equivalents at the month/year end</b>	<b>2 479</b>	<b>25 995</b>	<b>25 995</b>	<b>14 380</b>	<b>14 380</b>	<b>4 999</b>	<b>(9 381)</b>	<b>-188%</b>	<b>–</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	7 052	426	378	392	290	287	8 319	–	17 142
<b>Creditors Age Analysis</b>									
Total Creditors	1 565	–	–	–	–	–	–	46	1 611

## Tabel C2: Finansiële prestasie (standaardklassifikasie)

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

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		49 806	89 471	89 471	16 013	16 013	7 456	8 558	115%	89 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		49 806	89 471	89 471	16 013	16 013	7 456	8 558	115%	89 471
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 030	30 349	30 349	2 273	2 273	2 529	(256)	-10%	30 349
Community and social services		1 602	1 865	1 865	3	3	155	(152)	-98%	1 865
Sport and recreation		1	1	1	-	-	0	(0)	-100%	1
Public safety		416	28 471	28 471	2 269	2 269	2 373	(103)	-4%	28 471
Housing		11	13	13	1	1	1	(0)	-15%	13
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		1 098	1 250	1 250	4	4	104	(101)	-97%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 098	1 250	1 250	4	4	104	(101)	-97%	1 250
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		24 578	33 579	33 579	2 412	2 412	2 798	(387)	-14%	33 579
Energy sources		15 373	20 623	20 623	1 589	1 589	1 719	(130)	-8%	20 623
Water management		3 451	5 667	5 667	311	311	472	(162)	-34%	5 667
Waste water management		2 751	3 638	3 638	251	251	303	(52)	-17%	3 638
Waste management		3 002	3 652	3 652	261	261	304	(44)	-14%	3 652
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	77 512	154 649	154 649	20 702	20 702	12 887	7 814	61%	154 649
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		32 496	39 587	39 587	1 929	1 929	3 299	(1 370)	-42%	39 587
Executive and council		8 694	8 315	8 315	1 016	1 016	693	323	47%	8 315
Finance and administration		23 802	31 271	31 271	914	914	2 606	(1 692)	-65%	31 271
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6 803	30 749	30 749	2 034	2 034	2 562	(528)	-21%	30 749
Community and social services		1 419	1 558	1 558	123	123	130	(7)	-5%	1 558
Sport and recreation		430	499	499	33	33	42	(8)	-20%	499
Public safety		4 948	28 678	28 678	1 878	1 878	2 390	(512)	-21%	28 678
Housing		5	8	8	1	1	1	(0)	-16%	8
Health		1	7	7	-	-	1	(1)	-100%	7
<b>Economic and environmental services</b>		14 110	13 934	13 934	967	967	1 161	(195)	-17%	13 934
Planning and development		773	865	865	55	55	72	(17)	-24%	865
Road transport		13 338	13 068	13 068	912	912	1 089	(177)	-16%	13 068
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		22 607	28 142	28 142	1 900	1 900	2 345	(446)	-19%	28 142
Energy sources		12 468	15 611	15 611	1 394	1 394	1 301	93	7%	15 611
Water management		5 281	6 565	6 565	243	243	547	(304)	-56%	6 565
Waste water management		3 002	3 378	3 378	174	174	281	(108)	-38%	3 378
Waste management		1 857	2 588	2 588	89	89	216	(127)	-59%	2 588
<b>Other</b>		402	451	451	32	32	38	(6)	-16%	451
<b>Total Expenditure - Functional</b>	3	76 418	112 863	112 863	6 861	6 861	9 405	(2 544)	-27%	112 863
<b>Surplus/ (Deficit) for the year</b>		1 094	41 786	41 786	13 841	13 841	3 482	10 358	297%	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) - M01 July

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		3 018	4 714	4 714	258	258	393	(135)	-34.3%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		46 789	84 757	84 757	15 755	15 755	7 063	8 692	123.1%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 602	1 865	1 865	3	3	155	(152)	-98.1%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	1	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING (17: IE)		11	13	13	1	1	1	(0)	-15.3%	13
Vote 9 - PUBLIC SAFETY (18: IE)		416	28 471	28 471	2 269	2 269	2 373	(103)	-4.4%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 098	1 250	1 250	4	4	104	(101)	-96.5%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	3 652	261	261	304	(44)	-14.3%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	3 638	251	251	303	(52)	-17.1%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	5 667	311	311	472	(162)	-34.2%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	20 623	1 589	1 589	1 719	(130)	-7.5%	20 623
<b>Total Revenue by Vote</b>	<b>2</b>	<b>77 512</b>	<b>154 649</b>	<b>154 649</b>	<b>20 702</b>	<b>20 702</b>	<b>12 887</b>	<b>7 814</b>	<b>60.6%</b>	<b>154 649</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 316	5 153	5 153	741	741	429	312	72.7%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 378	3 163	3 163	274	274	264	10	4.0%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 875	9 753	9 753	308	308	813	(505)	-62.1%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 317	21 954	21 954	636	636	1 829	(1 193)	-65.2%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	865	55	55	72	(17)	-24.2%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 419	1 564	1 564	123	123	130	(8)	-5.9%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		443	515	515	35	35	43	(8)	-19.0%	515
Vote 8 - HOUSING (17: IE)		5	8	8	1	1	1	(0)	-15.8%	8
Vote 9 - PUBLIC SAFETY (18: IE)		4 948	28 678	28 678	1 878	1 878	2 390	(512)	-21.4%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		13 338	13 068	13 068	912	912	1 089	(177)	-16.3%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		1 857	2 588	2 588	89	89	216	(127)	-58.8%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 002	3 378	3 378	174	174	281	(108)	-38.3%	3 378
Vote 13 - WATER (22: IE)		5 281	6 565	6 565	243	243	547	(304)	-55.5%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 468	15 611	15 611	1 394	1 394	1 301	93	7.1%	15 611
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>76 418</b>	<b>112 863</b>	<b>112 863</b>	<b>6 861</b>	<b>6 861</b>	<b>9 405</b>	<b>(2 544)</b>	<b>-27.0%</b>	<b>112 863</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>1 094</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>	<b>10 358</b>	<b>297.5%</b>	<b>41 786</b>

## Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 806	19 525	19 525	1 589	1 589	1 627	(38)	-2%	19 525
Service charges - Water		2 882	5 408	5 408	311	311	451	(140)	-31%	5 408
Service charges - Waste Water Management		2 225	2 209	2 209	255	255	184	71	39%	2 209
Service charges - Waste management		2 528	2 408	2 408	261	261	201	60	30%	2 408
Sale of Goods and Rendering of Services		120	191	191	34	34	16	18	116%	191
Agency services		185	221	221	9	9	18	(9)	-52%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	541	22	22	45	(23)	-51%	541
Interest from Current and Non Current Assets		415	454	454	38	38	38	-	-	454
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	35	2	2	3	(1)	-	35
Rental from Fixed Assets		1 732	1 806	1 806	173	173	151	22	15%	1 806
Licence and permits		194	181	181	21	21	15	6	37%	181
Operational Revenue		20	112	112	2	2	9	(8)	-84%	112
<b>Non-Exchange Revenue</b>										
Property rates		-	5 474	5 474	4 941	4 941	456	4 485	983%	5 474
Surcharges and Taxes		-	3 303	3 303	-	-	275	(275)	-	3 303
Fines, penalties and forfeits		222	28 290	28 290	2 248	2 248	2 357	(109)	-	28 290
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		28 841	35 784	35 784	8 967	8 967	2 982	5 985	-	35 784
Interest		337	356	356	41	41	30	11	-	356
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	6	6	-	-	1	(1)	-	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>55 189</b>	<b>106 305</b>	<b>106 305</b>	<b>18 914</b>	<b>18 914</b>	<b>8 859</b>	<b>10 055</b>	<b>114%</b>	<b>106 305</b>
<b>Expenditure By Type</b>										
Employee related costs		31 248	33 824	33 824	2 422	2 422	2 819	(397)	-14%	33 824
Remuneration of councillors		3 318	3 527	3 527	275	275	294	(19)	-6%	3 527
Bulk purchases - electricity		10 737	13 604	13 604	1 361	1 361	1 134	227	-	13 604
Inventory consumed		2 609	3 607	3 607	5	5	301	(295)	-	3 607
Debt impairment		(708)	1 531	1 531	-	-	128	(128)	-100%	1 531
Depreciation and amortisation		6 371	5 919	5 919	540	540	493	47	9%	5 919
Interest		682	957	957	-	-	80	(80)	-100%	957
Contracted services		5 502	7 315	7 315	8	8	610	(602)	-99%	7 315
Transfers and subsidies		54	210	210	360	360	17	342	1958%	210
Irrecoverable debts written off		2 297	24 442	24 442	1 627	1 627	2 037	(410)	-	24 442
Operational costs		14 306	17 927	17 927	263	263	1 494	(1 231)	-82%	17 927
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>76 418</b>	<b>112 863</b>	<b>112 863</b>	<b>6 861</b>	<b>6 861</b>	<b>9 405</b>	<b>(2 544)</b>	<b>-27%</b>	<b>112 863</b>
<b>Surplus/(Deficit)</b>		<b>(21 229)</b>	<b>(6 558)</b>	<b>(6 558)</b>	<b>12 053</b>	<b>12 053</b>	<b>(546)</b>	<b>12 599</b>	<b>(0)</b>	<b>(6 558)</b>
Transfers and subsidies - capital (monetary allocations)		17 143	48 344	48 344	1 788	1 788	4 029	(2 241)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>			<b>41 786</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>			<b>41 786</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>			<b>41 786</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(4 086)</b>	<b>41 786</b>	<b>41 786</b>	<b>13 841</b>	<b>13 841</b>	<b>3 482</b>			<b>41 786</b>



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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>										
Vote 15 - CORPORATE SERVICES (32: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CS)		-	-	-	-	-	-	-	-	-
Vote 19 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-
Vote 20 - ROAD TRANSPORT (39: CS)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE WATER MANAGEMENT (41: CS)		-	-	-	-	-	-	-	-	-
Vote 23 - WATER (42: CS)		-	-	-	-	-	-	-	-	-
Vote 24 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 15 - CORPORATE SERVICES (32: CS)		-	-	-	-	-	-	-	-	-
Vote 16 - BUDGET AND TREASURY (33: CS)		-	-	-	-	-	-	-	-	-
Vote 17 - COMMUNITY AND SOCIAL SERV (35: CS)		-	-	-	-	-	-	-	-	-
Vote 18 - SPORTS AND RECREATION (36: CS)		16	7 600	7 600	16	16	633	(617)	-97%	7 600
Vote 19 - PUBLIC SAFETY (38: CS)		-	-	-	-	-	-	-	-	-
Vote 20 - ROAD TRANSPORT (39: CS)		5 988	6 611	6 611	7 725	7 725	551	7 174	1302%	6 611
Vote 21 - WASTE MANAGEMENT (40: CS)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE WATER MANAGEMENT (41: CS)		15 331	18 889	18 889	15 371	15 371	1 574	13 797	877%	18 889
Vote 23 - WATER (42: CS)		-	15 244	15 244	11	11	1 270	(1 259)	-99%	15 244
Vote 24 - ELECTRICITY (43: CS)		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	21 336	48 344	48 344	23 123	23 123	4 029	19 095	474%	48 344
<b>Total Capital Expenditure</b>		21 336	48 344	48 344	23 123	23 123	4 029	19 095	474%	48 344
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		36	7 600	7 600	36	36	633	(597)	-94%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		36	7 600	7 600	36	36	633	(597)	-94%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	6 611	6 611	1 737	1 737	551	1 186	215%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	6 611	1 737	1 737	551	1 186	215%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		21 299	34 133	34 133	21 350	21 350	2 844	18 506	651%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	15 244	11	11	1 270	(1 259)	-99%	15 244
Waste water management		21 299	18 889	18 889	21 339	21 339	1 574	19 765	1256%	18 889
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	21 336	48 344	48 344	23 123	23 123	4 029	19 095	474%	48 344
<b>Funded by:</b>										
National Government		21 162	48 344	48 344	22 586	22 586	4 029	18 558	461%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		21 162	48 344	48 344	22 586	22 586	4 029	18 558	461%	48 344
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		173	-	-	537	537	-	537	#DIV/0!	-
<b>Total Capital Funding</b>		21 336	48 344	48 344	23 123	23 123	4 029	19 095	474%	48 344

**Tabel C6: Finansiële Posisie**

## WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 479	25 995	25 995	14 380	25 995
Trade and other receivables from exchange transactions		1 609	3 106	3 106	1 973	3 106
Receivables from non-exchange transactions		(270)	(17 905)	(17 905)	4 665	(17 905)
Current portion of non-current receivables		-	-	-	-	-
Inventory		203	306	306	203	306
VAT		5 760	7 240	7 240	6 251	7 240
Other current assets		2 333	2 233	2 233	2 206	2 233
<b>Total current assets</b>		<b>12 115</b>	<b>20 976</b>	<b>20 976</b>	<b>29 679</b>	<b>20 976</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		23 414	23 414	23 414	23 414	23 414
Property, plant and equipment		208 089	232 961	232 961	208 292	232 961
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		43	43	43	43	43
Intangible assets		622	611	611	622	611
Trade and other receivables from exchange transactions		544	18	18	548	18
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>232 712</b>	<b>257 047</b>	<b>257 047</b>	<b>232 919</b>	<b>257 047</b>
<b>TOTAL ASSETS</b>		<b>244 827</b>	<b>278 023</b>	<b>278 023</b>	<b>262 598</b>	<b>278 023</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	852	933	852
Trade and other payables from exchange transactions		16 676	14 038	14 038	12 847	14 038
Trade and other payables from non-exchange transactions		8 833	1 711	1 711	17 333	1 711
Provision		(97)	2 887	2 887	(104)	2 887
VAT		(1 469)	1 064	1 064	(1 162)	1 064
Other current liabilities		129	121	121	129	121
<b>Total current liabilities</b>		<b>25 002</b>	<b>20 673</b>	<b>20 673</b>	<b>29 975</b>	<b>20 673</b>
<b>Non current liabilities</b>						
Financial liabilities		2	3	3	2	3
Provision		24 701	24 794	24 794	24 701	24 794
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
<b>Total non current liabilities</b>		<b>24 703</b>	<b>24 797</b>	<b>24 797</b>	<b>24 703</b>	<b>24 797</b>
<b>TOTAL LIABILITIES</b>		<b>49 705</b>	<b>45 470</b>	<b>45 470</b>	<b>54 679</b>	<b>45 470</b>
<b>NET ASSETS</b>	2	<b>195 122</b>	<b>232 553</b>	<b>232 553</b>	<b>207 919</b>	<b>232 553</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		205 335	232 553	232 553	207 919	232 553
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>205 335</b>	<b>232 553</b>	<b>232 553</b>	<b>207 919</b>	<b>232 553</b>

## Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 955	5 378	-	371	371	-	371	#DIV/0!	-
Service charges		24 471	28 129	-	1 771	1 771	-	1 771	#DIV/0!	-
Other revenue		11 480	34 132	151 767	418	418	12 647	(12 229)	-97%	151 767
Transfers and Subsidies - Operational		25 432	35 784	-	8 972	8 972	-	8 972	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344	-	10 287	10 287	-	10 287	#DIV/0!	-
Interest		411	454	454	28	28	38	(10)	-26%	454
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(81 663)	(79 972)	(79 972)	(5 691)	(5 691)	(6 664)	(973)	15%	(79 972)
Interest		(0)	(957)	(957)	-	-	(80)	(80)	100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>9 342</b>	<b>71 292</b>	<b>71 292</b>	<b>16 156</b>	<b>16 156</b>	<b>5 941</b>	<b>(10 215)</b>	<b>-172%</b>	<b>71 292</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		53	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(15 857)	(48 344)	-	(1 788)	(1 788)	-	1 788	#DIV/0!	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(15 805)</b>	<b>(48 344)</b>	<b>-</b>	<b>(1 788)</b>	<b>(1 788)</b>	<b>-</b>	<b>1 788</b>	<b>#DIV/0!</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6 463)</b>	<b>22 948</b>	<b>71 292</b>	<b>14 368</b>	<b>14 368</b>	<b>5 941</b>			<b>71 292</b>
Cash/cash equivalents at beginning:		8 942	3 048	(45 297)	12	12	(45 297)			12
Cash/cash equivalents at month/year end:		2 479	25 995	25 995	14 380	14 380	4 999			-

## Deel 2 – Ondersteunende Dokumentasie

### 4. Ondersteunende dokumentasie

#### 4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

## 4.2 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

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			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	281	98	83	130	80	79	1 148	–	1 899	1 437	–	–	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 396	88	68	54	34	36	584	–	2 261	708	–	–	
Receivables from Non-exchange Transactions - Property Rates	1400	4 757	30	64	59	52	50	3 611	–	6 623	3 773	–	–	
Receivables from Exchange Transactions - Waste Water Management	1500	247	79	64	58	55	57	1 158	–	1 718	1 328	–	–	
Receivables from Exchange Transactions - Waste Management	1600	273	75	57	51	49	44	640	–	1 189	784	–	–	
Receivables from Exchange Transactions - Property Rental Debtors	1700	86	–	–	36	18	17	1 065	–	1 311	1 136	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	11	3	6	2	–	3	114	–	141	121	–	–	
<b>Total By Income Source</b>	<b>2000</b>	<b>7 052</b>	<b>426</b>	<b>378</b>	<b>392</b>	<b>290</b>	<b>287</b>	<b>8 319</b>	<b>–</b>	<b>17 142</b>	<b>9 287</b>	<b>–</b>	<b>–</b>	
<b>2022/23 - totals only</b>		<b>1645770</b>	<b>485164</b>	<b>474449</b>	<b>388215</b>	<b>335927</b>	<b>300308</b>	<b>8402687</b>	<b>0</b>	<b>12 033</b>	<b>9 427</b>	<b>0</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	903	38	36	25	21	21	965	–	2 010	1 033	–	–	
Commercial	2300	3 957	110	105	152	72	66	3 079	–	7 541	3 368	–	–	
Households	2400	2 191	277	237	215	196	200	4 275	–	7 592	4 886	–	–	
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	
<b>Total By Customer Group</b>	<b>2600</b>	<b>7 052</b>	<b>426</b>	<b>378</b>	<b>392</b>	<b>290</b>	<b>287</b>	<b>8 319</b>	<b>–</b>	<b>17 142</b>	<b>9 287</b>	<b>–</b>	<b>–</b>	

## 4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2023/24									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		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 565	–	–	–	–	–	–	–	46	1 611	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 565</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>46</b>	<b>1 611</b>	<b>–</b>

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 - M01 July

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
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.9%	6.1%	6.1%	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%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		12.4%	6.8%	6.8%	14.5%	6.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	48.5%	101.5%	101.5%	99.0%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		9.9%	125.7%	125.7%	48.0%	125.7%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		7.6%	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%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
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		56.6%	31.8%	31.8%	12.8%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		3.6%	1.7%	1.7%	0.0%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		12.8%	6.5%	6.5%	0.0%	4.2%
<b><u>IDP regulation financial viability indicators</u></b>							
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

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 - M01 July

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		22 640	32 125	32 125	8 967	8 967	2 677	6 290	235.0%	32 125
Equitable Share		19 478	21 520	21 520	8 967	8 967	1 793	7 174	400.0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	-	98	(98)	-100.0%	1 173
Local Government Financial Management Grant		1 744	1 800	1 800	-	-	150	(150)	-100.0%	1 800
Municipal Infrastructure Grant		344	748	748	-	-	62	(62)	-100.0%	748
National Treasury		-	6 884	6 884	-	-	574	(574)	-100.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 677	3 621	3 621	-	-	302	(302)	-100.0%	3 621
GRANT - HUMAN SETTLEMENTS		-	1 660	1 660	-	-	138	(138)	-100.0%	1 660
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		94	76	76	-	-	6	(6)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 582	1 835	1 835	-	-	153	(153)	-100.0%	1 835
IR: GRANT - MAIN ROADS		1	50	50	-	-	4	(4)	-100.0%	50
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		53	38	38	-	-	3	(3)	-100.0%	38
<i>Public Sector SETA</i>		53	38	38	-	-	3	(3)	-100.0%	38
<b>Total Operating Transfers and Grants</b>	5	24 369	35 784	35 784	8 967	8 967	2 982	5 985	200.7%	35 784
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		17 143	48 344	48 344	1 788	1 788	4 029	(2 241)	-55.6%	48 344
Municipal Infrastructure Grant		5 710	14 211	14 211	1 737	1 737	1 184	553	46.7%	14 211
Water Services Infrastructure Grant		11 433	34 133	34 133	51	51	2 844	(2 793)	-98.2%	34 133
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>IR: WC - Housing - Human Settlements Grant</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	17 143	48 344	48 344	1 788	1 788	4 029	(2 241)	-55.6%	48 344
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	41 512	84 128	84 128	10 755	10 755	7 011	3 744	53.4%	84 128

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

## 4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 926	3 145	3 145	245	245	262	(17)	-7%	3 145
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	55	4	4	5	(0)	-3%	55
Cellphone Allowance		339	328	328	26	26	27	(1)	-5%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 318</b>	<b>3 527</b>	<b>3 527</b>	<b>275</b>	<b>275</b>	<b>294</b>	<b>(19)</b>	<b>-6%</b>	<b>3 527</b>
<b>% increase</b>	4		<b>6.3%</b>	<b>6.3%</b>						<b>6.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 819	3 987	3 987	333	333	332	0	0%	3 987
Pension and UIF Contributions		454	513	513	40	40	43	(2)	-6%	513
Medical Aid Contributions		111	109	109	10	10	9	1	14%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		197	219	219	-	-	18	(18)	-100%	219
Motor Vehicle Allowance		546	546	546	61	61	46	16	35%	546
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	12	1	1	1	0	5%	12
Other benefits and allowances		0	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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>18 537</b>	<b>20 110</b>	<b>20 110</b>	<b>1 484</b>	<b>1 484</b>	<b>1 676</b>	<b>(192)</b>	<b>-11%</b>	<b>20 110</b>
<b>% increase</b>	4	<b>264700900%</b>	<b>#####</b>	<b>#####</b>	<b>23174400.0%</b>	<b>23174400.0%</b>	<b>23462700.0%</b>			<b>#####</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		1 148	1 297	1 297	82	82	108			1 297
Basic Salaries and Wages		1 148	1 397	1 397	9	9	116	(107)	-92%	1 397
Pension and UIF Contributions		497	625	625	54	54	52	2	5%	625
Medical Aid Contributions		46	5	5	0	0	0	(0)	-31%	5
Overtime		57	130	130	5	5	11	(6)	-51%	130
Performance Bonus		282	368	368	2	2	31	(28)	-93%	368
Motor Vehicle Allowance		96	134	134	-	-	11	(11)	-100%	134
Cellphone Allowance		-	137	137	-	-	11	(11)	-100%	137
Housing Allowances		1 104	477	477	45	45	40	5	12%	477
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		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>3 231</b>	<b>3 273</b>	<b>3 273</b>	<b>116</b>	<b>116</b>	<b>273</b>	<b>(157)</b>	<b>-57%</b>	<b>3 273</b>
<b>% increase</b>	4		<b>1.3%</b>	<b>1.3%</b>						<b>1.3%</b>
<b>Total Parent Municipality</b>		<b>25 086</b>	<b>26 910</b>	<b>26 910</b>	<b>1 875</b>	<b>1 875</b>	<b>2 243</b>	<b>(368)</b>	<b>-16%</b>	<b>26 910</b>
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>25 086</b>	<b>26 910</b>	<b>26 910</b>	<b>1 875</b>	<b>1 875</b>	<b>2 243</b>	<b>(368)</b>	<b>-16%</b>	<b>26 910</b>
<b>% increase</b>	4		<b>7.3%</b>	<b>7.3%</b>						<b>7.3%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>21 768</b>	<b>23 383</b>	<b>23 383</b>	<b>1 600</b>	<b>1 600</b>	<b>1 949</b>	<b>(349)</b>	<b>-18%</b>	<b>23 383</b>

## 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**

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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 July 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 ..... *15/8/2023* .....

## 6. Aanbeveling

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