

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingstaat vir September 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die September 2023 Maandelikse begrotingverslag is die derde verslag vir die 2023/24 finansiële jaar. Die outitering 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 September 2023.

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	35 921 649	23.00%
Totale Uitgawe	112 856 344	112 856 344	24 726 608	22.00%
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	11 195 041	26.79
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	5 062 750	10.47
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	4 184 776	29.45
<i>Nasionale Regering - WSIG</i>	34 133 000	34 133 000	877 974	2.57
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	5 062 750	10.47

Bedryfsinkomste

Die Munisipaliteit het tot dusver 23,23% of R 35,922 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 154,623 miljoen. Dit sluit die jaarlikse kapitaal bydraes van R48,344. Die werklike maandelikse inkomste vir September 2023 was R2,739 miljoen minder is as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 24,739 miljoen vir die tydperk tot einde September 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 R1,484 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 26,223 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 1.8% minder.

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

Kapitaalbesteding

Die kapitale betalings vir September 2023 het R0,619 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R5,063 miljoen en beloop 10.47% van die jaarlikse totale begroting van R48 344. Dit is tans 14,53% onder die jaar tot datum beplanning.

Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

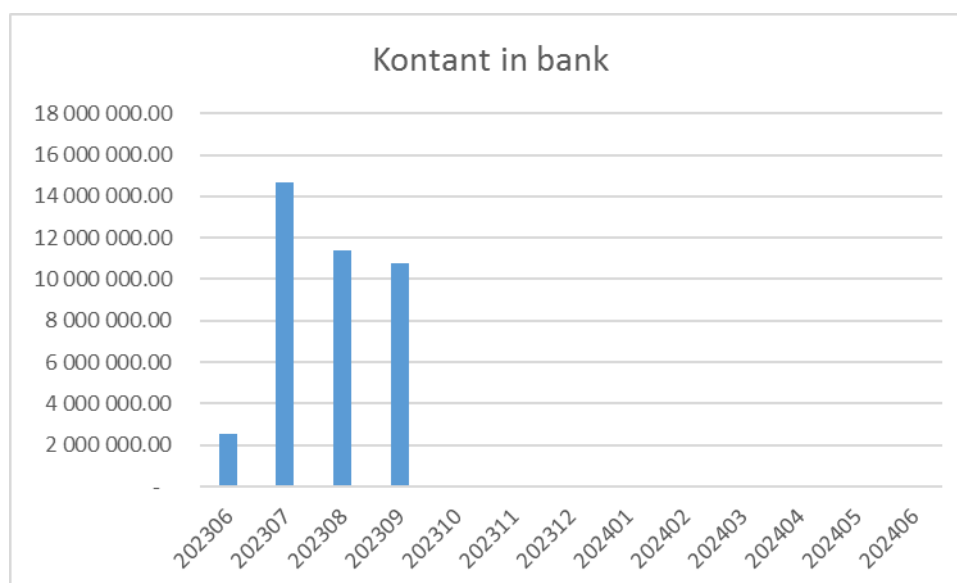
Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 2,479 miljoen aan die begin van die jaar wat gestyg het tot R10,754

miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2022/2023 finansiële jaar begroot word nie.

Verwys na Tabel C7 vir meer besonderhede oor kontantvloei.

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



Verpligtinge teen kontant

Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 September 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 September 2023	
Item	Amount
Balance as per CFA	10 754 454
Total commitments against cash	15 389 010
Unspent Conditional Grants	9 901 392
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	944 510
Creditors	3 005 258
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 1 537 850
	-4 634 556

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 15,549 miljoen vir die maand geëindig September 2023, (R 15,878 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 September 2023 was die betalingskoers vir dienste 83,94% (vorige maand 81,21%). Die betalingskoers op elektrisiteit vir September 2023 was slegs 78,35%.

Die totale bedrag uitstaande vir langer as 12 maande is R 8,265 miljoen en dit beloop 53.15% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,098 miljoen. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R3,516 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 R0,329 miljoen.

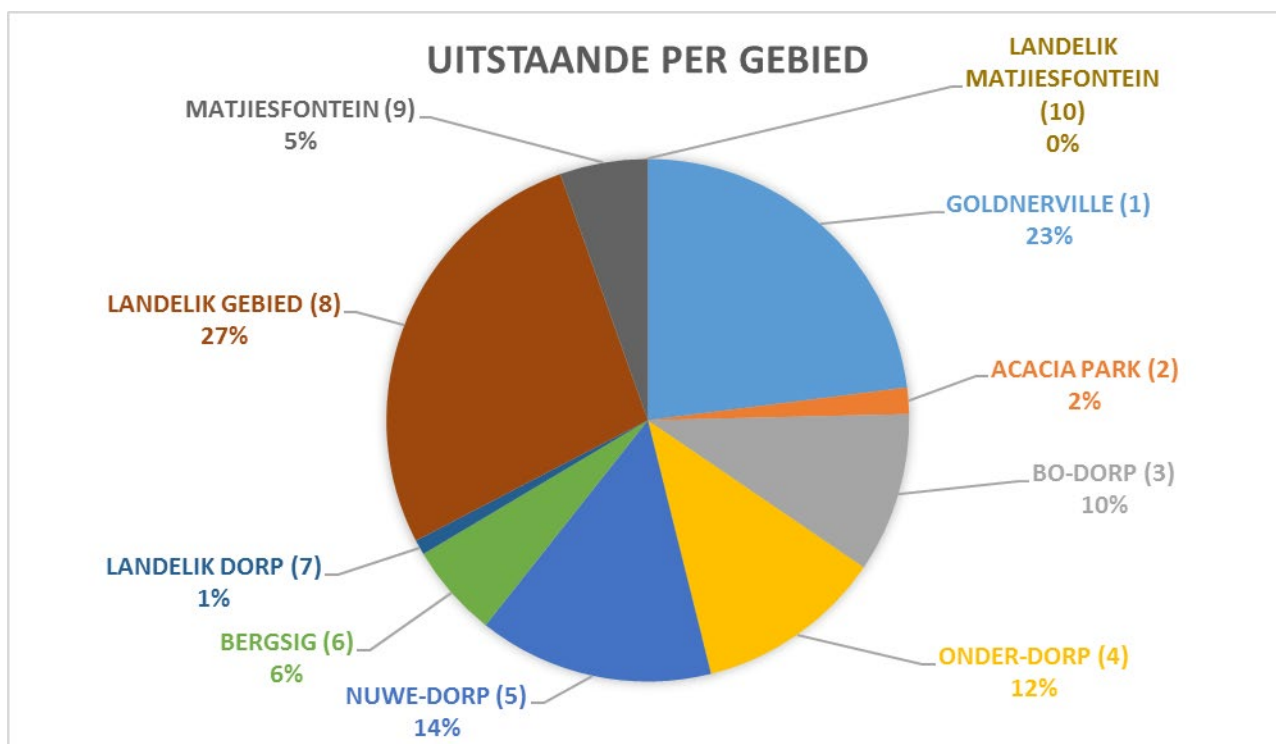
Die volgende tabel toon die werklike beweging op die debiteure per betaalpersentasie vir die huidige finansiële jaar asook op die die totale uitstaande bedrag.

Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	78.35%	63.17%
Water	97.19%	27.74%
Vullis	96.38%	39.02%
Riool	100.97%	29.70%
Hure	87.45%	24.14%
Eiendomsbelasting	162.81%	39.16%
Dienste Debiteure	70.81%	47.41%
Alle Debiteure - huur ingesluit	70.81%	36.92%
Debiteure saldo beweging	Styging	R 3 516 103.06

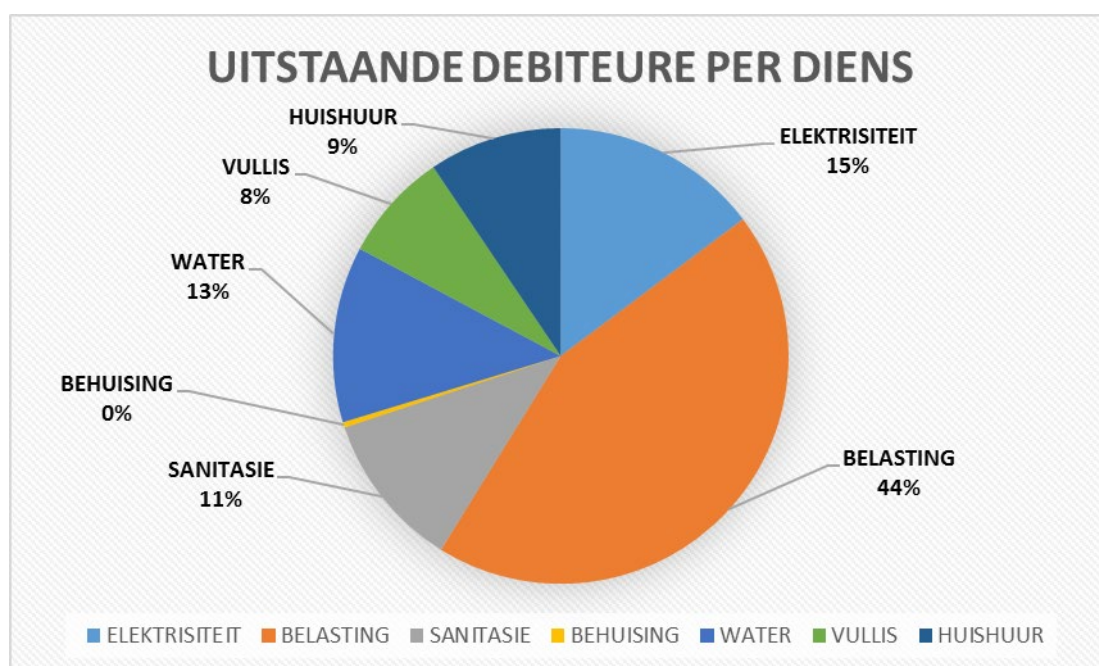
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
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Alle Debiteure - huur...	70.81%	36.92%

Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe.

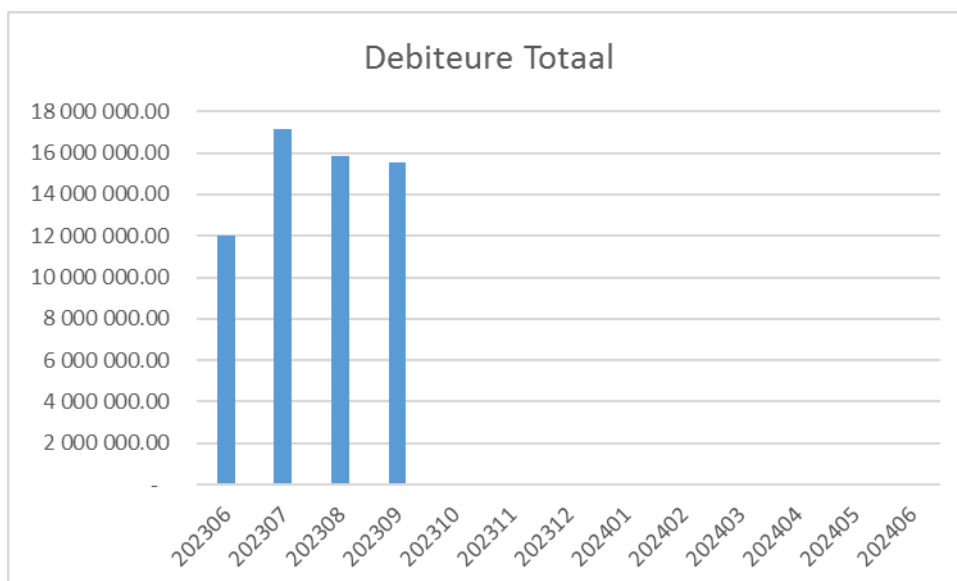
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van September 2023:



Die volgende grafiek toon die uitstaande debiteure per diens tipe soos aan die einde van September 2023:

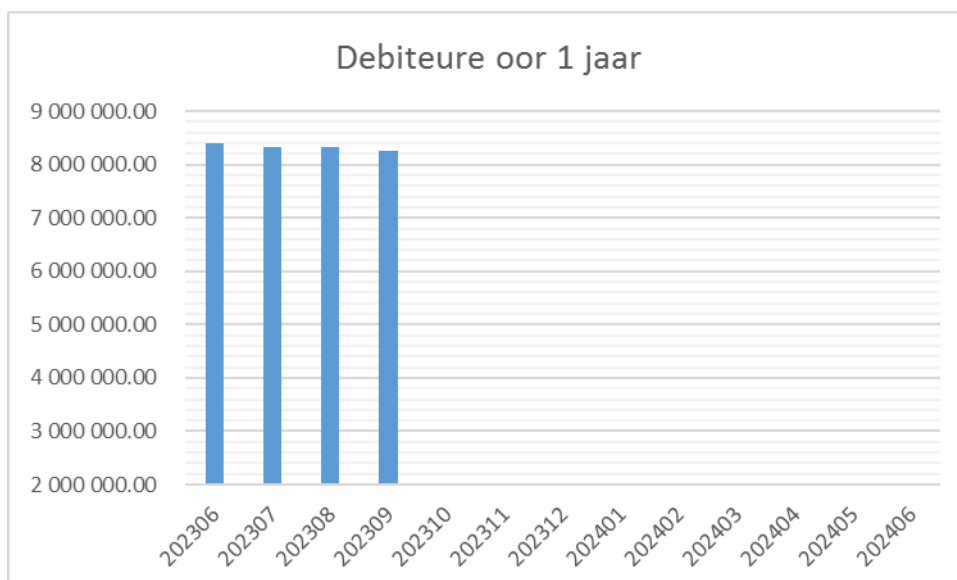


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

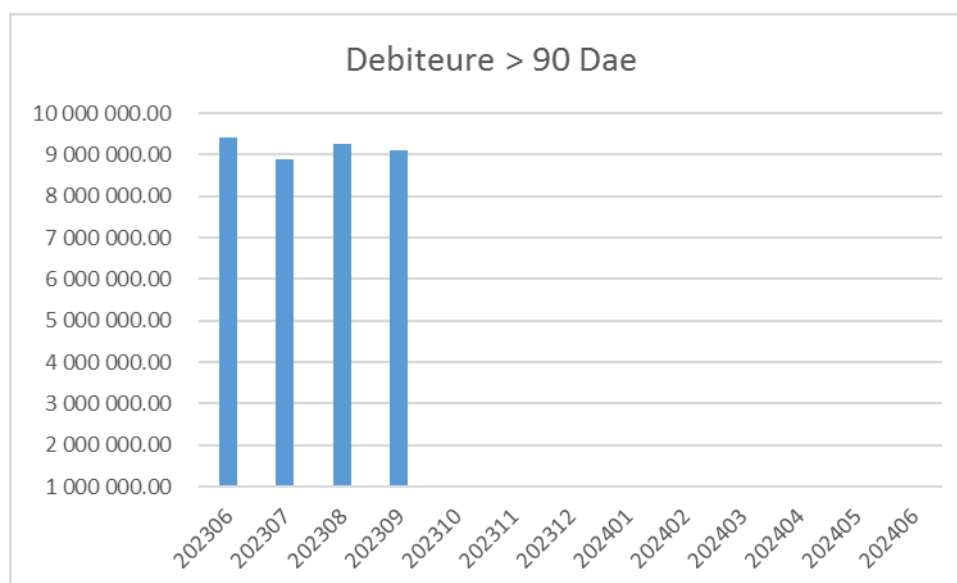


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

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

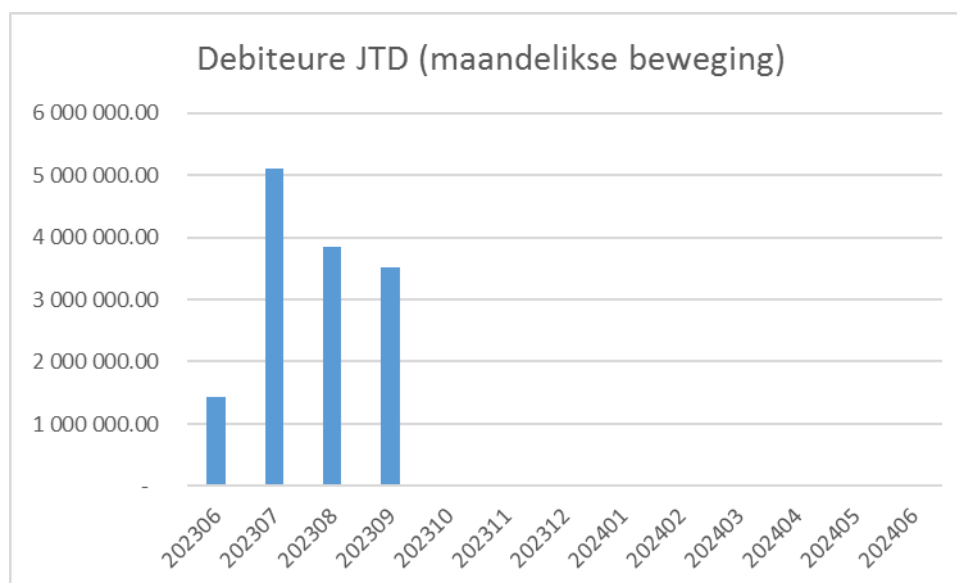


Die volgende grafiek toon die vlak van die totale uitstaande skuld langer as 90 dae:



Daar was 'n styging in ou uitstaande bedrae tussen Desember 2023 en September 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 1,449 miljoen vir die maand geëindig September 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	1 434 098	4 302 294	1 168 653	2 382 020	(265 445)	(1 920 274)
Reis en verblyfkoste	628 392	52 366	157 098	73 674	160 199	21 308	3 101
Akkommodasie	224 184	18 682	56 046	36 926	118 861	18 244	62 815
Borgskappe en spyseniering	76 704	6 392	19 176	4 696	7 613	(1 696)	(11 563)
Kommunikasie	246 888	20 574	61 722	23 548	63 171	2 974	1 449
Oortyd	696 710	58 059	174 178	45 575	136 878	(12 484)	(37 299)
Totaal	R 10 477 466	R 1 590 171	R 4 770 514	R 1 353 072	R 2 868 741	(237 099)	(1 901 772)

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

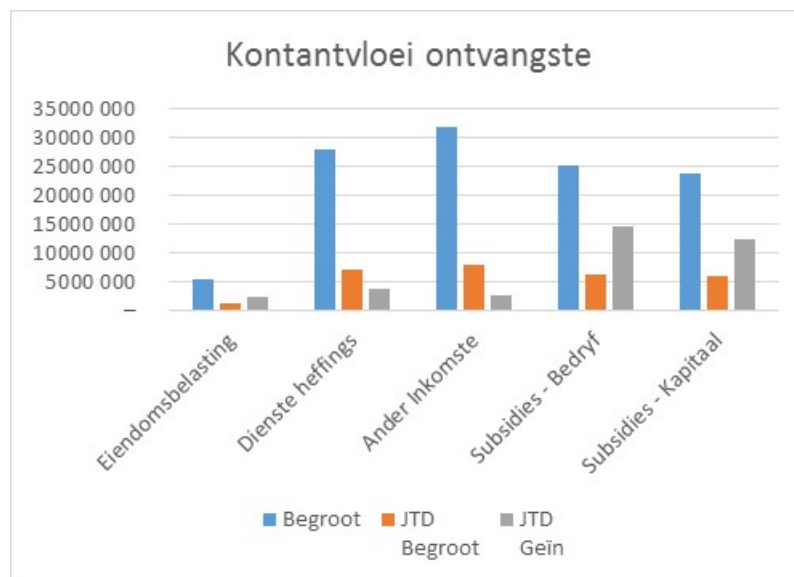
Tot aan die einde van September 2023 het die totale kontant ge-in deur die Munisipaliteit R28,950 miljoen beloop teenoor 'n begrote R19,075 miljoen vir die maand. Dit wil sê 'n bedrag van R9,875 miljoen meer as die begroting. Die bedryfinkomste het R4,106 miljoen minder ge-in as die begroting en die 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	1 345	2 413	179.5%
Dienste heffings	28 129	7 032	3 813	54.2%
Ander Inkomste	31 973	7 993	2 757	34.5%
<i>Subsidies - Bedryf</i>	25 082	6 271	14 571	232.4%
<i>Subsidies - Kapitaal</i>	23 887	5 972	12 427	208.1%
Totale kontant van Bedryf	114 449	28 612	35 981	125.8%
			125.8%	

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.

Die bedryfsinkomste het R7,387 miljoen minder kontant invloei teenoor die begroting gehad tot einde September 2023 terwyl die subsidies 'n onvloei van meer

as R14,756 miljoen bo die begroting gehad het. R6,455 miljoen van daardie bedrag was vooruitbetalings op kapitaalprojekte.

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 - M03 September

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	-	8	4 951	1 368	3 583	262%	5 474
Service charges	22 400	29 549	-	2 476	7 310	7 387	(77)	-1%	29 549
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	-	72	160	114	47	41%	454
Other own revenue	81 939	70 827	-	3 363	18 452	17 707	745	4%	-
Total Revenue (excluding capital transfers and contributions)	105 170	106 305	-	5 920	30 874	26 576	4 298	16%	106 305
Employee costs	31 587	33 824	-	2 495	7 442	8 456	(1 014)	-	33 824
Remuneration of Councillors	3 318	3 527	-	329	879	882	(3)	-	3 527
Depreciation and amortisation	12 258	5 919	-	493	1 480	1 480	-	-	5 919
Interest	2 767	957	-	-	-	239	(239)	-	957
Inventory consumed and bulk purchases	13 279	17 211	-	1 433	4 418	4 304	114	-	17 218
Transfers and subsidies	12	210	-	92	735	52	682	1301%	210
Other expenditure	69 799	51 215	-	3 655	9 785	12 797	(3 011)	-24%	51 208
Total Expenditure	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/(Deficit)	(27 851)	(6 558)	-	(2 578)	6 135	(1 633)	7 768	-476%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	-	619	5 063	12 086	###	-58%	48 344
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 965)	41 786	-	(1 960)	11 198	10 453	745	7%	41 786
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(3 965)	41 786	-	(1 960)	11 198	10 453	745	7%	41 786
Capital expenditure & funds sources									
Capital expenditure	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Capital transfers recognised	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Financial position									
Total current assets	17 192	20 976	-	-	29 668	-	-	-	20 976
Total non current assets	288 734	257 047	-	-	291 791	-	-	-	257 047
Total current liabilities	21 513	20 673	-	-	26 760	-	-	-	20 673
Total non current liabilities	26 099	24 797	-	-	26 099	-	-	-	24 797
Community wealth/Equity	269 465	232 553	-	-	268 601	-	-	-	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	-	(1 213)	13 414	17 823	4 409	25%	71 292
Net cash from (used) investing	(15 805)	(48 344)	-	(619)	(5 059)	-	5 059	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	-	(628)	10 754	8 816	(1 938)	-22%	-
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	5 402	617	433	265	290	278	8 265	-	15 549
Creditors Age Analysis									
Total Creditors	1 403	-	-	-	-	-	-	46	1 449

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) - M03 September

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	-	1 216	20 658	22 368	(1 709)	-8%	89 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	-	1 216	20 658	22 368	(1 709)	-8%	89 471	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 913	30 349	-	2 552	7 677	7 587	90	1%	30 349
Community and social services	1 615	1 865	-	153	463	466	(3)	-1%	1 865	
Sport and recreation	1	1	-	-	-	0	(0)	-100%	1	
Public safety	54 286	28 471	-	2 398	7 212	7 118	94	1%	28 471	
Housing	11	13	-	1	3	3	(0)	-15%	13	
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 140	1 250	-	297	303	313	(10)	-3%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	-	297	303	313	(10)	-3%	1 250	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 578	33 579	-	2 474	7 299	8 395	(1 096)	-13%	33 579
Energy sources	15 373	20 623	-	1 607	4 810	5 156	(346)	-7%	20 623	
Water management	3 451	5 667	-	341	976	1 417	(441)	-31%	5 667	
Waste water management	2 751	3 638	-	262	753	909	(157)	-17%	3 638	
Waste management	3 002	3 652	-	264	761	913	(152)	-17%	3 652	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	-	6 538	35 937	38 662	(2 726)	-7%	154 649
Expenditure - Functional										
Governance and administration		32 802	39 587	-	2 878	7 944	9 897	(1 953)	-20%	39 587
Executive and council		8 950	8 315	-	837	2 847	2 079	769	37%	8 315
Finance and administration	23 852	31 271	-	2 041	5 096	7 818	(2 722)	-35%	31 271	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 988	30 749	-	2 437	7 251	7 681	(430)	-6%	30 749
Community and social services	2 160	1 558	-	134	388	383	5	1%	1 558	
Sport and recreation	226	499	-	27	73	125	(52)	-42%	499	
Public safety	53 596	28 678	-	2 275	6 789	7 169	(380)	-5%	28 678	
Housing	5	8	-	0	2	2	(0)	-19%	8	
Health	1	7	-	(0)	(0)	2	(2)	-102%	7	
Economic and environmental services		15 110	13 934	-	1 163	3 229	3 483	(255)	-7%	13 934
Planning and development	773	865	-	57	166	216	(50)	-23%	865	
Road transport	14 338	13 068	-	1 107	3 062	3 267	(205)	-6%	13 068	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 720	28 142	-	1 988	6 219	7 036	(817)	-12%	28 142
Energy sources	12 807	15 611	-	1 294	4 209	3 903	306	8%	15 611	
Water management	6 345	6 565	-	387	1 051	1 641	(591)	-36%	6 565	
Waste water management	3 406	3 378	-	207	592	844	(253)	-30%	3 378	
Waste management	6 163	2 588	-	101	368	647	(279)	-43%	2 588	
Other		402	451	-	32	97	113	(16)	-14%	451
Total Expenditure - Functional	3	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/ (Deficit) for the year		1 215	41 786	-	(1 960)	11 198	10 453	745	7%	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) - M03 September

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										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	-	319	866	1 179	(312)	-26.5%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	897	19 792	21 189	(1 397)	-6.6%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	153	463	466	(3)	-0.7%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING (17: IE)		11	13	-	1	3	3	(0)	-15.3%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	2 398	7 212	7 118	94	1.3%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	297	303	313	(10)	-3.2%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	264	761	913	(152)	-16.7%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	262	753	909	(157)	-17.2%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	341	976	1 417	(441)	-31.1%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	1 607	4 810	5 156	(346)	-6.7%	20 623
Total Revenue by Vote	2	134 236	154 649	-	6 538	35 937	38 662	(2 726)	-7.1%	154 649
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	551	2 004	1 288	716	55.6%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	285	843	791	53	6.7%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	554	1 314	2 438	(1 124)	-46.1%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	1 518	3 875	5 488	(1 613)	-29.4%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	57	166	216	(50)	-23.1%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	134	388	385	3	0.8%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	28	76	129	(52)	-40.6%	515
Vote 8 - HOUSING (17: IE)		5	8	-	0	2	2	(0)	-19.0%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	2 275	6 789	7 169	(380)	-5.3%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	1 107	3 062	3 267	(205)	-6.3%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	101	368	647	(279)	-43.2%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	207	592	844	(253)	-29.9%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	387	1 051	1 641	(591)	-36.0%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	1 294	4 209	3 903	306	7.8%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12.3%	112 863
Surplus/ (Deficit) for the year	2	1 215	41 786	-	(1 960)	11 198	10 453	745	7.1%	41 786

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

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		1 607	4 810	4 881	(72)	-1%	19 525
Service charges - Water		2 882	5 408		341	976	1 352	(376)	-28%	5 408
Service charges - Waste Water Management		2 225	2 209		264	764	552	212	38%	2 209
Service charges - Waste management		2 528	2 408		264	761	602	159	26%	2 408
Sale of Goods and Rendering of Services		120	191		11	64	47	17	37%	190
Agency services		185	221		20	52	55	(3)	-6%	221
Interest		97	-		-	-	-	-	-	-
Interest earned from Receivables		581	541		48	121	135	(15)	-11%	541
Interest from Current and Non Current Assets		415	454		72	160	114	-	-	454
Dividends		-	-		-	-	-	-	-	-
Rent on Land		5	35		45	93	9	84	-	35
Rental from Fixed Assets		1 732	1 806		135	422	452	(30)	-7%	1 806
Licence and permits		194	181		21	78	45	33	72%	181
Operational Revenue		20	112		5	8	29	(21)	-72%	113
Non-Exchange Revenue										
Property rates		-	5 474		8	4 951	1 368	3 583	262%	5 474
Surcharges and Taxes		-	3 303		-	-	826	(826)	-	3 303
Fines, penalties and forfeits		54 092	28 290		2 377	7 133	7 072	61	-	28 290
Licence and permits		-	-		-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784		669	10 379	8 946	1 433	-	35 784
Interest		337	356		33	103	89	14	-	356
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	-		-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6		-	-	2	(2)	-	6
Other Gains		-	-		-	-	-	-	-	-
Discontinued Operations		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 170	106 305	-	5 920	30 874	26 576	4 298	16%	106 305
Expenditure By Type										
Employee related costs		31 587	33 824		2 495	7 442	8 456	(1 014)	-12%	33 824
Remuneration of councillors		3 318	3 527		329	879	882	(3)	0%	3 527
Bulk purchases - electricity		10 737	13 604		1 220	4 008	3 401	607	-	13 604
Inventory consumed		2 542	3 607		213	410	903	(493)	-	3 614
Debt impairment		(708)	1 531		-	-	383	(383)	-100%	1 531
Depreciation and amortisation		12 258	5 919		493	1 480	1 480	-	-	5 919
Interest		2 767	957		-	-	239	(239)	-100%	957
Contracted services		5 077	7 315		881	2 094	1 829	265	15%	7 315
Transfers and subsidies		12	210		92	735	52	682	1301%	210
Irrecoverable debts written off		51 016	24 442		1 984	5 953	6 111	(158)	-	24 442
Operational costs		14 415	17 927		790	1 739	4 475	(2 736)	-61%	17 920
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/(Deficit)		(27 851)	(6 558)	-	(2 578)	6 135	(1 633)	7 768	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)		23 887	48 344		619	5 063	12 086	(7 023)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 965)	41 786	-	(1 960)	11 198	10 453			41 786
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		(3 965)	41 786	-	(1 960)	11 198	10 453			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	-	(1 960)	11 198	10 453			41 786
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 965)	41 786	-	(1 960)	11 198	10 453			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) - M03 September

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	1 900	(1 699)	-89%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	166	1 544	4 722	(3 178)	-67%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	14	241	3 811	(3 570)	-94%	15 244
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Total Capital Expenditure		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	-	-	201	1 900	(1 699)	-89%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 600	-	-	201	1 900	(1 699)	-89%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	-	180	1 785	8 533	(6 748)	-79%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	-	14	241	3 811	(3 570)	-94%	15 244
Waste water management		-	18 889	-	166	1 544	4 722	(3 178)	-67%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Funded by:										
National Government		-	48 344	-	619	5 063	12 086	(7 023)	-58%	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	-	619	5 063	12 086	(7 023)	-58%	48 344
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		10 754	25 995
Trade and other receivables from exchange transactions		2 313	3 106		2 505	3 106
Receivables from non-exchange transactions		4 036	(17 905)		6 713	(17 905)
Current portion of non-current receivables		-	-		-	-
Inventory		271	306		271	306
VAT		5 760	7 240		7 315	7 240
Other current assets		2 333	2 233		2 111	2 233
Total current assets		17 192	20 976	-	29 668	20 976
Non current assets						
Investments		-	-		-	-
Investment property		22 153	23 414		22 153	23 414
Property, plant and equipment		265 477	232 961		269 060	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	-	291 791	257 047
TOTAL ASSETS		305 926	278 023	-	321 460	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		930	852		949	852
Trade and other payables from exchange transactions		20 497	14 038		15 988	14 038
Trade and other payables from non-exchange transactions		1 148	1 711		9 901	1 711
Provision		278	2 887		271	2 887
VAT		(1 469)	1 064		(479)	1 064
Other current liabilities		129	121		129	121
Total current liabilities		21 513	20 673	-	26 760	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	-	52 858	45 470
NET ASSETS	2	258 314	232 553	-	268 601	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553		268 601	232 553
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	-	268 601	232 553

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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		608	2 413	-	2 413	#DIV/0!	-
Service charges		24 471	28 129		286	3 813	-	3 813	#DIV/0!	-
Other revenue		11 480	34 132		779	1 663	37 942	(36 279)	-96%	151 767
Transfers and Subsidies - Operational		25 432	35 784		2 720	14 571	-	14 571	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344		2 136	12 427	-	12 427	#DIV/0!	-
Interest		411	454		69	153	114	39	34%	454
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(80 178)	(79 972)		(7 810)	(21 626)	(19 993)	1 633	-8%	(79 972)
Interest		(0)	(957)		-	-	(239)	(239)	100%	(957)
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	(1 213)	13 414	17 823	4 409	25%	71 292
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-		-	4	-	4	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-		-	-	-	-		-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
Payments										
Capital assets		(15 857)	(48 344)		(619)	(5 063)	-	5 063	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(619)	(5 059)	-	5 059	#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	-	(1 832)	8 355	17 823			71 292
Cash/cash equivalents at beginning:		7 458	3 048		1 203	2 399	3 048			2 399
Cash/cash equivalents at month/year end:		2 479	25 995		(628)	10 754	8 816			-

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-27.8%	Incorrect billing journal correction	Will be investigated
	Service charges - Waste Water Management	38.3%	Increase in levies	Will have to investigate reasons
	Service charges - Waste management	26.3%	Increase in levies	Will have to investigate reasons
	Property rates	261.8%	Property rates levied in July for FY	Will level out over the FY
2	Expenditure By Type			
	Employee related costs	-12.0%	Annual and performance bonus included in monthly budgets	Will level out over the FY
	Operational costs	-61.1%	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	

4.2 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

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	320	116	86	67	65	72	1 218	–	1 943	1 422	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 360	138	85	38	37	33	603	–	2 295	712	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 100	92	102	28	58	53	3 419	–	6 852	3 559	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	230	86	71	53	48	46	1 193	–	1 726	1 339	–	–
Receivables from Exchange Transactions - Waste Management	1600	263	88	62	49	41	39	663	–	1 204	792	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	115	92	24	28	36	33	1 054	–	1 381	1 151	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	15	6	4	2	4	2	115	–	148	123	–	–
Total By Income Source	2000	5 402	617	433	265	290	278	8 265	–	15 549	9 097	–	–
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	431	42	39	26	30	21	949	–	1 538	1 027	–	–
Commercial	2300	3 062	222	121	56	79	89	2 928	–	6 557	3 152	–	–
Households	2400	1 909	353	273	183	181	167	4 388	–	7 454	4 919	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	5 402	617	433	265	290	278	8 265	–	15 549	9 097	–	–

4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	1 403	–	–	–	–	–	–	46	1 449	
Auditor General	0800	–	–	–	–	–	–	–	–	–	
Other	0900	–	–	–	–	–	–	–	–	–	
Total By Customer Type	1000	1 403	–	–	–	–	–	–	46	1 449	

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 - M03 September

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%	9.6%	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%	110.9%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	0.0%	40.2%	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%	24.1%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	1.7%	0.0%	0.6%	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 - M03 September

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	Commissio n Paid (Rands)	Commissio n 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	456	3	-	-	459
														-
														-
														-
														-
Municipality sub-total										456		-	-	459

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 - M03 September

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		23 567	32 125	32 125	505	9 897	8 031	1 866	23.2%	32 125
Equitable Share		20 139	21 520	21 520	–	8 967	5 380	3 587	66.7%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	293	293	(0)	-0.1%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	150	450	450	–	–	1 800
Municipal Infrastructure Grant		344	748	748	62	187	187	–	–	748
National Treasury		–	6 884	6 884	–	–	1 721	(1 721)	-100.0%	6 884
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		1 734	3 621	3 621	159	478	905	(428)	-47.2%	3 621
GRANT - HUMAN SETTLEMENTS		–	1 660	1 660	–	–	415	(415)	-100.0%	1 660
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	6	19	19	–	–	76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	153	459	459	(0)	0.0%	1 835
IR: GRANT - MAIN ROADS		43	50	50	–	–	13	(13)	-100.0%	50
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		53	38	38	4	4	10	(6)	-58.5%	38
Public Sector SETA		53	38	38	4	4	10	(6)	-58.5%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 784	669	10 379	8 946	1 433	16.0%	35 784
Capital Transfers and Grants										
National Government:		23 887	48 344	48 344	619	5 063	12 086	(7 023)	-58.1%	48 344
Municipal Infrastructure Grant		6 527	14 211	14 211	439	3 112	3 553	(441)	-12.4%	14 211
Water Services Infrastructure Grant		17 360	34 133	34 133	180	1 951	8 533	(6 583)	-77.1%	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	619	5 063	12 086	(7 023)	-58.1%	48 344
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	1 287	15 441	21 032	(5 591)	-26.6%	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 raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145		297	786	786	(0)	0%	3 145
Pension and UIF Contributions		-	-		-	-	-	-	-	-
Medical Aid Contributions		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		53	55		4	13	14	(0)	-3%	55
Cellphone Allowance		339	328		27	79	82	(3)	-3%	328
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		-	-		-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	-	329	879	882	(3)	0%	3 527
% increase	4		6.3%							6.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 819	3 987		333	998	997	1	0%	3 987
Pension and UIF Contributions		454	513		40	121	128	(7)	-6%	513
Medical Aid Contributions		111	109		10	32	27	5	18%	109
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		308	219		-	-	55	(55)	-100%	219
Motor Vehicle Allowance		546	546		61	184	137	47	35%	546
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		12	12		1	3	3	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	-	446	1 338	1 347	(8)	-1%	5 386
% increase	4		2.6%							2.6%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110		1 558	4 602	5 027	(425)	-8%	20 110
Pension and UIF Contributions		2 647	2 816		229	690	704	(14)	-2%	2 816
Medical Aid Contributions		547	942		64	193	236	(43)	-18%	942
Overtime		747	871		46	137	218	(81)	-37%	871
Performance Bonus		1 148	1 397		-	9	349	(340)	-97%	1 397
Motor Vehicle Allowance		497	625		54	163	156	7	5%	625
Cellphone Allowance		46	5		0	1	1	(0)	-31%	5
Housing Allowances		57	130		5	16	33	(17)	-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	-	1 957	5 811	6 724	(913)	-14%	26 896
% increase	4		11.0%							11.0%
Total Parent Municipality		32 794	35 810	-	2 731	8 027	8 952	(925)	-10%	35 810

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 September 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 2023-10-13

6. Aanbeveling

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