

LAINGSBURG MUNISIPALITEIT



**Eerste Kwartaallikse
Begrotingmoniteringsverslag tot
30 September 2023**

INHOUDSOPGAWE

| | |
|---------------------------------------|----|
| 1. Woordelys | 3 |
| 2. Wetgewende raamwerk | 4 |
| 3. Burgemeestersverslag | 5 |
| 4. Uitvoerende Opsomming | 5 |
| 5. In jaarbegrotingstaattabelle | 13 |
| 6. Ondersteunende dokumentasie | 21 |
| 7. Aanbeveling | 25 |

1. Woordelys

Aanpassingsbegroting – Voorgeskryf in artikel 28 van die MFMA. Die formele proses waardeur 'n munisipaliteit sy jaarlikse begroting gedurende die jaar kan hersien.

Toekennings – Geld ontvang van Provinsiale of Nasionale Regering of ander munisipaliteite.

Begroting – Die finansiële plan van die Munisipaliteit.

Begrotingsverwante beleid – Beleid van 'n munisipaliteit wat die begroting, voorbeelde sluit in tariefbeleid, tariewebeleid, kredietbeheer en skuld vorderingsbeleid.

Kapitaalbesteding - Besteding aan bates soos grond, geboue en masjinerie. Enige kapitaalbesteding moet as 'n bate op die Munisipaliteit se balansstaat gereflekteer word.

Kontantvloeistaat – 'n Staat wat wys wanneer werklike kontant ontvang sal word en deur die Munisipaliteit bestee word. Kontantbetalings val nie altyd saam met begrote tydsberekeninge van uitgawes nie. Byvoorbeeld, wanneer 'n faktuur deur die Munisipaliteit ontvang word, word dit as uitgawe getoon in die maand wat dit ontvang word, al is dit dalk nie in dieselfde tydperk betaal word.

DORA – Wet op Verdeling van Inkomste. Jaarlikse wetgewing wat die totale toekennings toon wat gemaak word deur nasionale regering aan provinsiale en plaaslike regering.

Billike aandeel – 'n Algemene toekenning wat aan munisipaliteite betaal word. Dit is oorwegend gerig om te help met gratis basiese dienste.

Vrugtelose en verkwistende uitgawes – Uitgawes wat gemaak is en vermy kon word indien redelike sorg aan die dag gelê is.

GFS – Staatsfinansies Statistiek. 'n Internasionaal erkende klassifikasie stelsel wat soortgelyke vergelyking tussen munisipaliteite fasiliteer.

GRAP – Algemeen Erkende Rekeningkundige Praktyk. Die nuwe standaard vir munisipale Rekeningkunde.

GOP – Geïntegreerde Ontwikkelingsplan. Die belangrikste strategiese beplanningsdokument van die Munisipaliteit.

IHHS – Informele Behuising en Menslike Nedersettings, provinsiale toekenning.

MBVR – Plaaslike Regering: Wet op Munisipale Finansiële Bestuur (56/2003): Munisipale Begroting en Verslagdoeningsregulasies.

MFMA – Plaaslike Regering: Wet op Munisipale Finansiële Bestuur (56/2003). Die beginselstuk wetgewing met betrekking tot Munisipale Finansiële Bestuur. Soms na verwys as die Wet.

MIG – Munisipale Infrastruktuur Toelae.

MTREF – Mediumtermyn inkomste- en uitgaweraamwerk. 'n Mediumtermyn Finansiële Plan, gewoonlik 3 jaar, gebaseer op 'n vaste huidige jaar en 'n aanduiding van verdere twee jaar begrotingstoekennings. Sluit ook besonderhede van die vorige en huidige jare in finansiële posisie.

Bedryfsuitgawes – Besteding van die dag tot dag uitgawes van die Munisipaliteit soos salarisse en lone.

Belasting – Plaaslike Owerheidsbelasting gebaseer op die aangeslane waarde van 'n eiendom. Om die totale belasting te bepaal, word die aangeslane belasbare waardasie met die koers in die rand vermenigvuldig.

SDBIP – Dienslewering en begrotingsimplementeringsplan. 'n Gedetailleerde plan bestaande uit kwartaallikse prestasieteikens en maandelikse begrotingsberamings.

Strategiese doelwitte – Die hoofprioriteite van die Munisipaliteit soos uiteengesit in die GOP. Begrote besteding moet bydra tot die bereiking van die strategiese doelwitte.

Ongemagtigde uitgawes - Oor die algemeen is besteding sonder, of meer as die goedgekeurde begroting.

Virement – 'n Oordrag van begroting.

Virementbeleid - Die beleid wat die reëls vir begrotingsoordragte uiteen sit. Viremente word gewoonlik binne 'n pos toegelaat. Oordragte tussen poste moet goedgekeur word deur die Raad met 'n Aanpassingsbegroting.

Pos – Een van die hoofsegmente van die begroting. In Laingsburg Munisipaliteit op departementsvlak.

2. Wetgewende raamwerk

Die Munisipale Begroting- en Verslagdoeningsregulasies (MBRR) is ontwerp om 'n reeks doelwitte te bereik, insluitend die verbetering van die plaaslike regeringsfeer se vermoë om basiese dienste te lewer deur verbeterde finansiële volhoubaarheid en beter mediumtermynbeplanning en beleidskeuses oor dienslewering te fasiliteer.

Hierdie verslag is ingevolge die volgende wetgewende raamwerk opgestel:

- Die Wet op Munisipale Finansiële Bestuur – No. 56 van 2003, Artikels 71 & 52,
- En die Munisipale Begroting en Verslagdoeningsregulasies

Die MBRR beklemtoon die formaat van die maandelikse begrotingstate.

“28. Die maandelikse begrotingstaat van 'n Munisipaliteit moet in die formaat wees soos gespesifiseer in Bylae C en moet al die vereiste tabelle, grafieke en verduidelikende inligting insluit, met inagneming van enige riglyne wat deur die Minister ingevolge artikel 168(1) van die Wet uitgereik is.”

Die doel van hierdie Regulasies is om gesonde en volhoubare bestuur van die begroting- en verslagdoeningspraktyke van Munisipaliteite te verseker deur eenvormige norme en standaarde en ander vereistes daar te stel om deursigtigheid, aanspreeklikheid en toepaslike lyne van

verantwoordelikheid in die begrotings- en verslagdoeningsproses en ander relevante aangeleenthede soos deur die Wet vereis word.

3. Burgemeestersverslag

Die kwartaallikse finansiële inligting is reeds in die afdeling 71, maandelikse begrotingstaat vir September 2023 aangebied. Die maandelikse en kwartaallikse verslae vir September 2023 moet in samehang met mekaar geles word.

4. Uitvoerende Opsomming

Hierdie verslag bied die huidige stand van die begrotingsimplementering 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), Indien nie moet hersienings oorweeg word.

Die tabel hieronder illustreer 'n oorsig van die begrotingsimplementering van Laingsburg Munisipaliteit vir die kwartaal 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 | 24 738 748 | 22.00% |
| Surplus (Tekort) (Ingesluit Kapitale subsidies) | 41 786 395 | 41 786 395 | 11 182 902 | 26.76 |
| 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 |

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

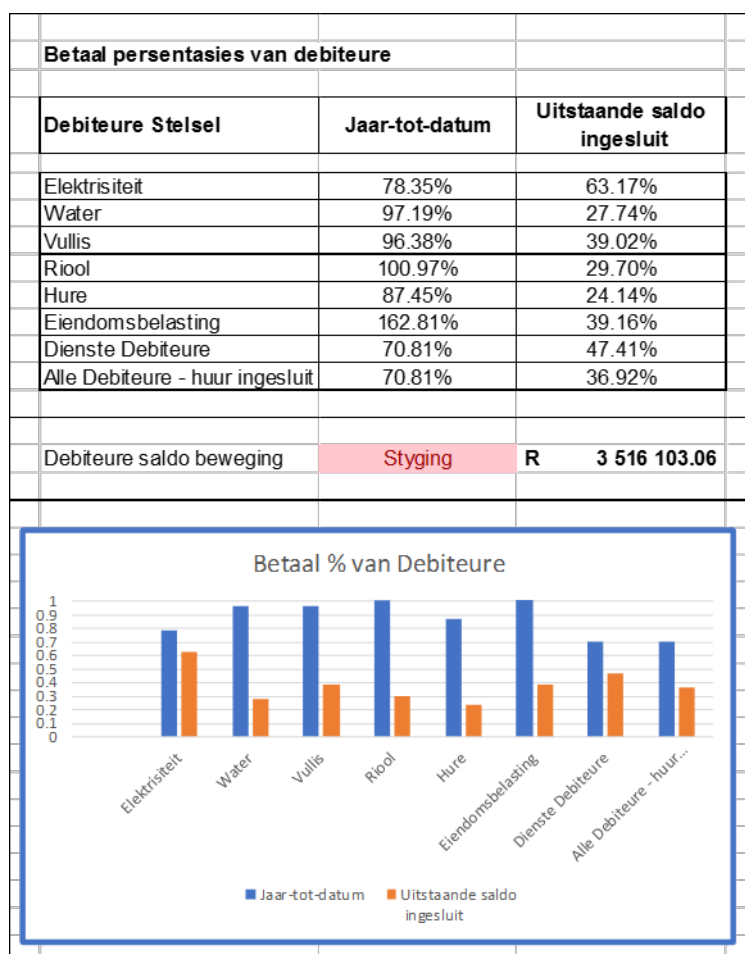
Aan die einde van die eerste kwartaal het die Munisipaliteit 93,0% of R 35,937 van die kwartaalike begrote inkomste gegeneer. Hierdie bedrag sluit die bedryfssubsidies tot op hede in.

Totale bedryfsuitgawes jaar-tot-datum, insluitend voorsienings, staan op R24,739 miljoen.

Die totale jaar tot datum kontant wat gegeneer is, beloop R36,398 miljoen wat 'n bedrag van R26,998 miljoen subsidies insluit (75.0%). Daarvan is 'n bedrag van R 12,427 miljoen kapitaaltoekennings en 'n bedrag van R14,571 miljoen bedryfstoekeennings (Equitable share vir die kwartaal, R 8,967 miljoen en ander R 5,604 miljoen). Netto kontant gegeneer uit bedryfsinkomste (dienste en belasting) beloop R 9,400 miljoen (25.0%). Totale kontant wat uitbetaal is, beloop R28,122 miljoen.

Die totale onspandeerde subsidies op 30 September 2023 beloop R 9,901 miljoen teenoor die kontant van R 10,754 miljoen in die bank.

Betaling van debiteure vir die eerste kwartaal was 83,94%. Dit is aansienlik minder as die 95% waarvoor begroot is. Jaarlikse belasting word gedurende Julie vir die finansiële jaar gehef en is in maandelikse paaiemente oor 11 maande betaalbaar.



Hieruit kan afgelei word dat die invorderingspersentasie van alle debiteure minder is as die begrote 95%. Dit beteken dat die kontant vir die daaglikse bestuur van die munisipaliteit nie op peil is nie. Die uitstaande totale bedrag vir debiteure het vanaf 1 Julie 2023 tot die einde van die eerste kwartaal met R 3,800 miljoen gestyg.

4.1.2 Ander relevante inligting

Bedryfsinkomste

Die Munisipaliteit het tot dusver 23,23% of R 35,992 miljoen van die jaarlikse Begrote Inkomste gegenereer wat minder is as die begrote bedrae. Hierdie bedrag sluit die operasionele toelaes tot op hede in.

Bedryfsuitgawes

Bedryfsuitgawes van R 24,739 miljoen vir die eerste kwartaal sluit nie 'n deel van die waardeverminderingskoste, jaarlikse bonusse in nie en sluit die jaarlikse berekening vir voorsienings uit. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R 1,484 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 26,223 miljoen te staan bring. Die uitgawe tot op datum is hoër as die begroting jaar-tot-datum bedrag. Dit beteken dat die Munisipaliteit 1,8% minder bestee het.

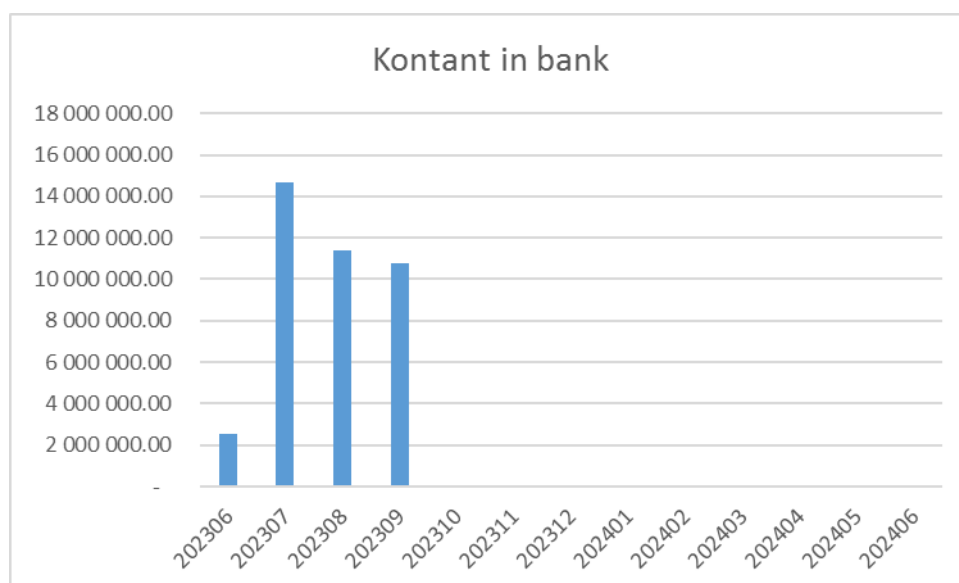
Kapitaalbesteding

Die Munisipaliteit het tot dusver R 5,063 miljoen van die eksterne befondsde Kapitaalbegroting spandeer. Daar is reeds 'n bedrag van R 12,423 miljoen kapitaaltoekennings (MIG en WSIG) ontvang. Tot dusver is daar reeds 10.47% van die jaar se kapitale begroting spandeer.

Kontantvloei

Die Munisipaliteit het begin met 'n kontantsaldo van R 2,479 miljoen aan die begin van die eerste kwartaal en dit het met R 8,275 miljoen vermeerder. Die eindsaldo vir die kwartaal is R 10,754 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes aangesien geen lenings of beleggings vir die finansiële jaar begroot word nie. Die eerste oordragte van Equitable Share (billike deeltokenning) en ander kapitaaltoekennings is gedurende die kwartaal ontvang.

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



Verpligtinge teen kontant

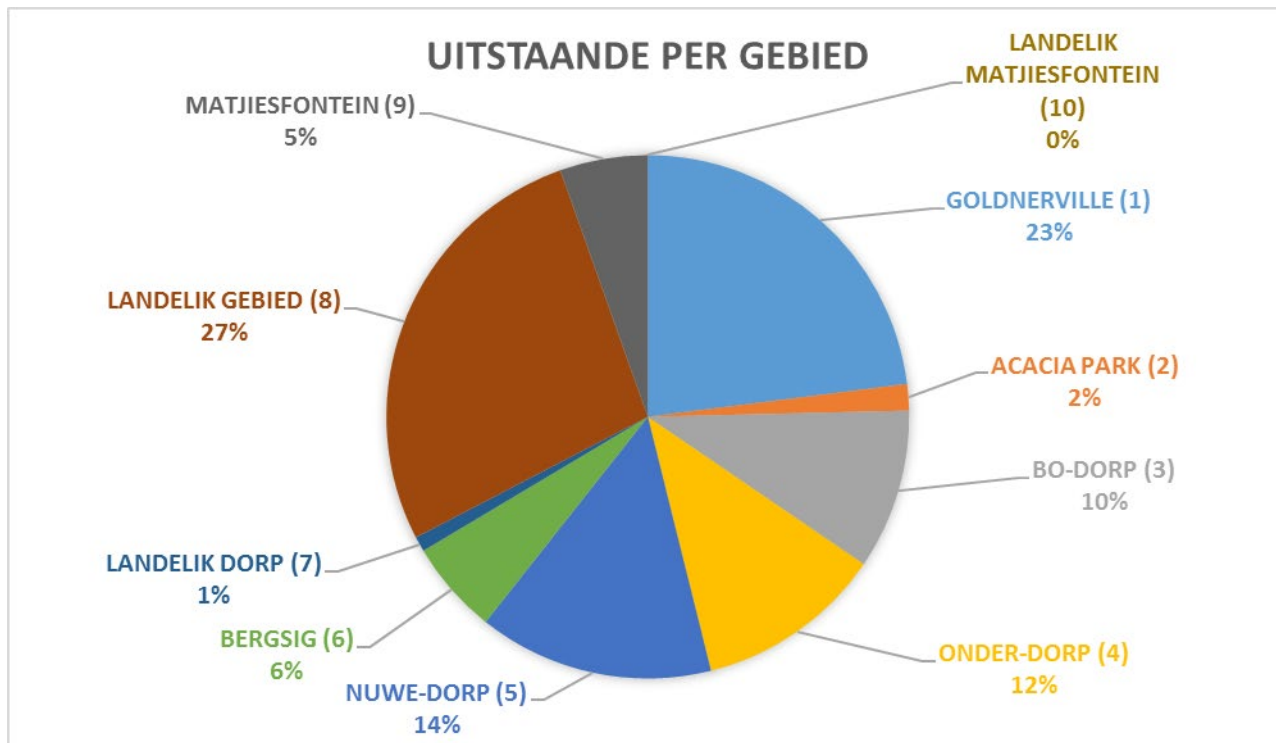
Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 Junie asook ontvangste gedurende die huidige maand is op hierdie stadium ingesluit in die munisipaliteit se lopende rekening en korttermyn beleggings. Alle subsidie 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 |
| | |

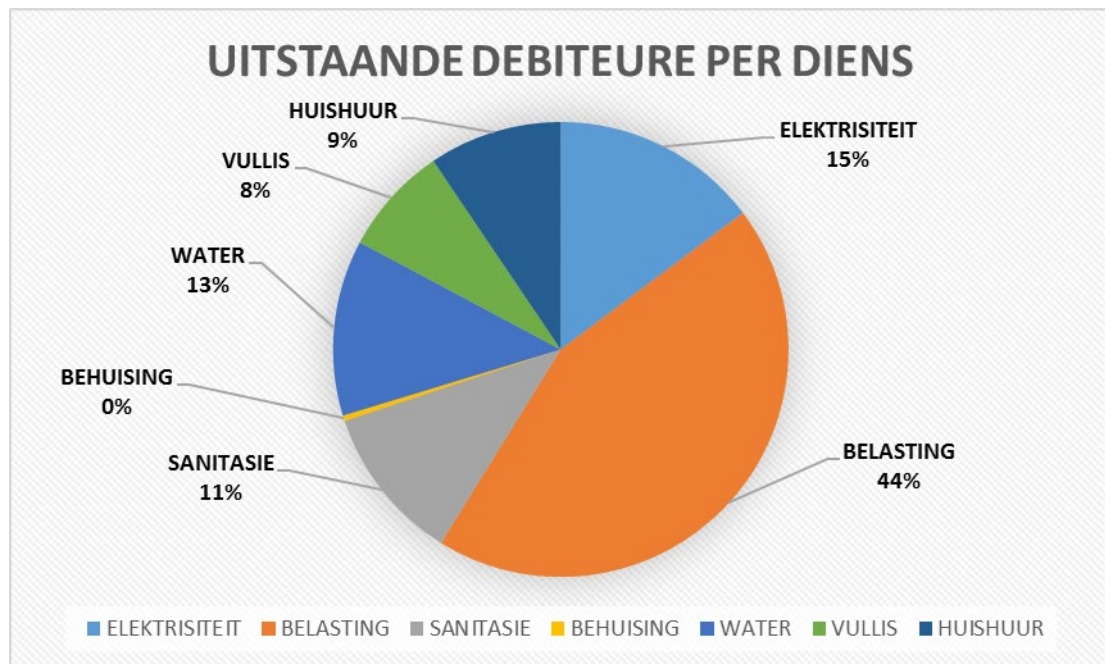
Debiteure

Die uitstaande debiteure van die Munisipaliteit beloop R 15,549 miljoen aan die einde van die eerste kwartaal.

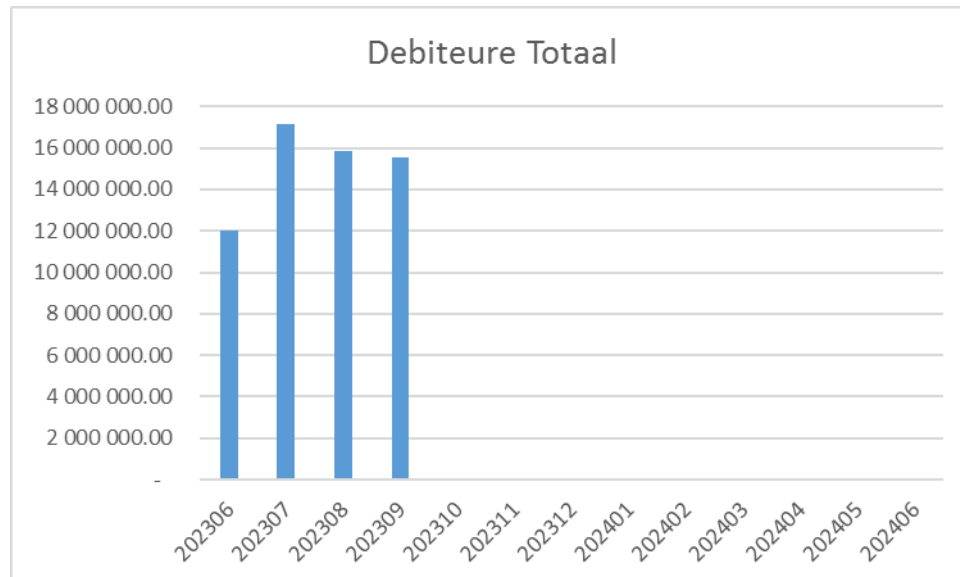
Die volgende grafiek toon die uitstaande debiteure per wyk soos aan die einde van September 2023:



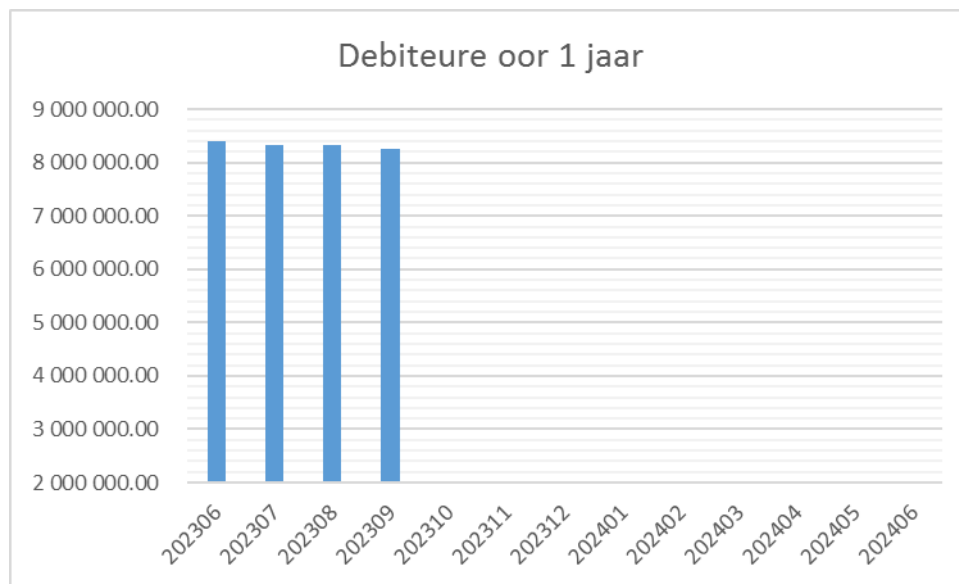
Die volgende grafiek toon die uitstaande debiteure per diensstipe soos aan die einde van September 2023:



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

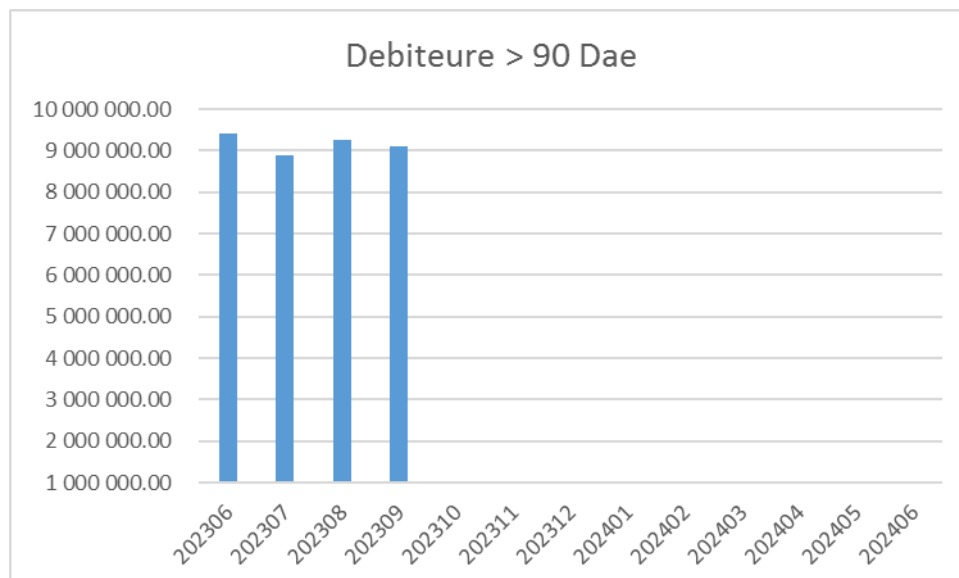


Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:



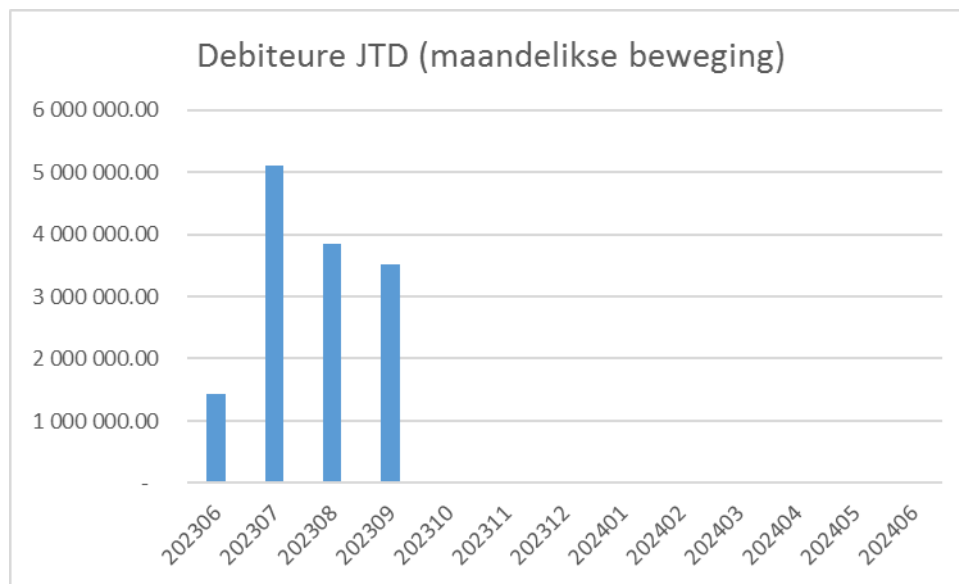
Daar is 'n geringe beweging in die uitstaande saldo van skulde ouer as 1 jaar.

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



Feitlik geen beweging vind plaas in die saldo van skulde ouer as 90 dae nie.

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



Op hierdie grafiek kan gesien word dat die jaarlikse heffing van belasting wat in Julie gedoen word maandeliks die effek van 'n daling aantoon.

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 vir die eerste kwartaal. Al die uitstaande bedrae is binne die 30 dae uitstaande kategorieë wat aan Artikel 65 van die MFMA voldoen. Soms gebeur dit egter dat 'n verskaffer fakture meer as 30 dae na die datum van die faktuurdatum vir betaling uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Onbefondsde begroting

Die Provinsiale Tesourie het skriftelik sy kommer uitgespreek dat die Munisipaliteit fiskale probleme in die gesig staar, wat sy vermoë om sy funksies en mandaat effektief en doeltreffend uit te voer, kan uitdaag. Vergaderings is tussen die PT en die Munisipaliteit gehou om die onbefondsde begroting aan te bespreek. Aanbevelings is gemaak dat 'n begrotingsbefondsingsplan so gou moontlik opgestel word. Die befondsingsplan moes besnoeiings in die begrote uitgawe en ander besparingsmaatreëls insluit.

Klem sal gedurende die jaar geplaas moet word op die tydigse invordering van uitstaande rekeninge om die betalingspersentasie tot op die vlak van die begroting te hou. Indien dit nie gebeur nie sal die invloed van kontant belemmer word en veroorsaak dat spandering ingekort moet word. Dit sal beslis 'n negatiewe invloed hê op dienslewering.

Gevolgtrek is die Munisipaliteit nou verbind tot ernstige optrede om besteding te besnoei. Die aanbeveling van PT is dat die munisipaliteit moet voortgaan met 'n sterk fokus op kostebesparingsmaatreëls met die bestuur van beide geregleerde en nie-geregleerde maatreëls en sleutelaktiwiteite wat in die Begrotingsbefondsingsplan geïdentifiseer is.

Koste Beperkingsmaatreëls

Die Plaaslike Regering: Munisipale Kostebepanking Regulasies (MCCR), is op 7 September 2019 gepromulgeer en het op 1 Julie 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 neem vir hierdie doel alle redelike stappe om te verseker dat die hulpbronne van die munisipaliteit effektief, doeltreffend en ekonomies aangewend word.

Ingevolge MFMA Omsendbrief 97 wat op 1 Julie 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 | OOR OF (BESPAAR) VIR MAAND | OOR 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 verblyf koste | 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) |

5. In jaarbegrotingstabelle

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

- Tabel C1 Maandelikse Begrotingstaat Opsomming
- Tabel C2 Maandelikse Begrotingstaat -Finansiële Prestasie (standaardklassifikasie)
- Verhaal C3 Maandelikse Begrotingsstaat- Finansiële prestasie (inkomste en uitgawes volgens munisipale stemming)
- Tabel C4 Maandelikse Begrotingstaat-Finansiële Prestasie (inkomste en uitgawes)
- Tabel C5 Maandelikse Begrotingstaat- Kapitaalbesteding (munisipale stemming, standaardklassifikasie en befondsing)

Tabel C1 : Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

| 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 | - | 4 951 | 4 951 | 1 368 | 3 583 | 262% | 5 474 |
| Service charges | 22 400 | 29 549 | - | 7 310 | 7 310 | 7 387 | (77) | -1% | 29 549 |
| Investment revenue | 415 | - | - | - | - | - | - | - | - |
| Transfers and subsidies - Operational | 415 | 454 | - | 160 | 160 | 114 | 47 | 41% | 454 |
| Other own revenue | 81 939 | 70 827 | - | 18 452 | 18 452 | 17 707 | 745 | 4% | - |
| Total Revenue (excluding capital transfers and contributions) | 105 170 | 106 305 | - | 30 874 | 30 874 | 26 576 | 4 298 | 16% | 106 305 |
| Employee costs | 31 587 | 33 824 | - | 7 442 | 7 442 | 8 456 | (1 014) | - | 33 824 |
| Remuneration of Councillors | 3 318 | 3 527 | - | 879 | 879 | 882 | (3) | - | 3 527 |
| Depreciation and amortisation | 12 258 | 5 919 | - | 1 480 | 1 480 | 1 480 | - | - | 5 919 |
| Interest | 2 767 | 957 | - | - | - | 239 | (239) | - | 957 |
| Inventory consumed and bulk purchases | 13 279 | 17 211 | - | 4 418 | 4 418 | 4 304 | 114 | - | 17 218 |
| Transfers and subsidies | 12 | 210 | - | 735 | 735 | 52 | 682 | 1301% | 210 |
| Other expenditure | 69 799 | 51 215 | - | 9 785 | 9 785 | 12 797 | (3 011) | -24% | 51 208 |
| Total Expenditure | 133 022 | 112 863 | - | 24 739 | 24 739 | 28 209 | (3 471) | -12% | 112 863 |
| Surplus/(Deficit) | (27 851) | (6 558) | - | 6 135 | 6 135 | (1 633) | 7 768 | -476% | (6 558) |
| Transfers and subsidies - capital (monetary) | 23 887 | 48 344 | - | 5 063 | 5 063 | 12 086 | ### | -58% | 48 344 |
| Transfers and subsidies - capital (in-kind) | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (3 965) | 41 786 | - | 11 198 | 11 198 | 10 453 | 745 | 7% | 41 786 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (3 965) | 41 786 | - | 11 198 | 11 198 | 10 453 | 745 | 7% | 41 786 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | - | 48 344 | - | 26 398 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| Capital transfers recognised | - | 48 344 | - | 45 791 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| Borrowing | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | - | - | 1 074 | - | - | - | - | - |
| Total sources of capital funds | - | 48 344 | - | 46 866 | 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 | - | 13 414 | 13 414 | 17 823 | 4 409 | 25% | 71 292 |
| Net cash from (used) investing | (15 805) | (48 344) | - | (5 059) | (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 statistiekkategorieë en subkategorieë is. Dit word deur die Nasionale Tesourie gebruik om die samestelling van nasionale en internasionale rekeninge vir vergelykingsdoelindes te help, ongeag die unieke organisatoriese struktuur wat deur die verskillende instellings gebruik word. Die hoofkategorieë is: Bestuur 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 poste, Tabel C3, gerapporteer word.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

| 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 | | | | | | | | | | |
| 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 | - | 866 | 866 | 1 179 | (312) | -26.5% | 4 714 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 54 418 | 84 757 | - | 19 792 | 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 | - | 463 | 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 | - | 3 | 3 | 3 | (0) | -15.3% | 13 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 54 286 | 28 471 | - | 7 212 | 7 212 | 7 118 | 94 | 1.3% | 28 471 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 1 140 | 1 250 | - | 303 | 303 | 313 | (10) | -3.2% | 1 250 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 3 002 | 3 652 | - | 761 | 761 | 913 | (152) | -16.7% | 3 652 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 2 751 | 3 638 | - | 753 | 753 | 909 | (157) | -17.2% | 3 638 |
| Vote 13 - WATER (22: IE) | | 3 451 | 5 667 | - | 976 | 976 | 1 417 | (441) | -31.1% | 5 667 |
| Vote 14 - ELECTRICITY (23: IE) | | 15 373 | 20 623 | - | 4 810 | 4 810 | 5 156 | (346) | -6.7% | 20 623 |
| Total Revenue by Vote | 2 | 134 236 | 154 649 | - | 35 937 | 35 937 | 38 662 | (2 726) | -7.1% | 154 649 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - MAYORAL AND COUNCIL (10: IE) | 1 | 5 261 | 5 153 | - | 2 004 | 2 004 | 1 288 | 716 | 55.6% | 5 153 |
| Vote 2 - MUNICIPAL MANAGER (11: IE) | | 3 689 | 3 163 | - | 843 | 843 | 791 | 53 | 6.7% | 3 163 |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 6 838 | 9 753 | - | 1 314 | 1 314 | 2 438 | (1 124) | -46.1% | 9 753 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 17 403 | 21 954 | - | 3 875 | 3 875 | 5 488 | (1 613) | -29.4% | 21 954 |
| Vote 5 - PLANNING AND DEVELOPMENT (14: IE) | | 773 | 865 | - | 166 | 166 | 216 | (50) | -23.1% | 865 |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 2 161 | 1 564 | - | 388 | 388 | 385 | 3 | 0.8% | 1 564 |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 238 | 515 | - | 76 | 76 | 129 | (52) | -40.6% | 515 |
| Vote 8 - HOUSING (17: IE) | | 5 | 8 | - | 2 | 2 | 2 | (0) | -19.0% | 8 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 53 596 | 28 678 | - | 6 789 | 6 789 | 7 169 | (380) | -5.3% | 28 678 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 14 338 | 13 068 | - | 3 062 | 3 062 | 3 267 | (205) | -6.3% | 13 068 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 6 163 | 2 588 | - | 368 | 368 | 647 | (279) | -43.2% | 2 588 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 3 406 | 3 378 | - | 592 | 592 | 844 | (253) | -29.9% | 3 378 |
| Vote 13 - WATER (22: IE) | | 6 345 | 6 565 | - | 1 051 | 1 051 | 1 641 | (591) | -36.0% | 6 565 |
| Vote 14 - ELECTRICITY (23: IE) | | 12 807 | 15 611 | - | 4 209 | 4 209 | 3 903 | 306 | 7.8% | 15 611 |
| Total Expenditure by Vote | 2 | 133 022 | 112 863 | - | 24 739 | 24 739 | 28 209 | (3 471) | -12.3% | 112 863 |
| Surplus/ (Deficit) for the year | 2 | 1 215 | 41 786 | - | 11 198 | 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) - Q1 First Quarter

| 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 | – | 4 810 | 4 810 | 4 881 | (72) | -1% | 19 525 |
| Service charges - Water | | 2 882 | 5 408 | – | 976 | 976 | 1 352 | (376) | -28% | 5 408 |
| Service charges - Waste Water Management | | 2 225 | 2 209 | – | 764 | 764 | 552 | 212 | 38% | 2 209 |
| Service charges - Waste management | | 2 528 | 2 408 | – | 761 | 761 | 602 | 159 | 26% | 2 408 |
| Sale of Goods and Rendering of Services | | 120 | 191 | – | 64 | 64 | 47 | 17 | 37% | 190 |
| Agency services | | 185 | 221 | – | 52 | 52 | 55 | (3) | -6% | 221 |
| Interest | | 97 | – | – | – | – | – | – | – | – |
| Interest earned from Receivables | | 581 | 541 | – | 121 | 121 | 135 | (15) | -11% | 541 |
| Interest from Current and Non Current Assets | | 415 | 454 | – | 160 | 160 | 114 | 47 | 41% | 454 |
| Dividends | | – | – | – | – | – | – | – | – | – |
| Rent on Land | | 5 | 35 | – | 93 | 93 | 9 | 84 | 960% | 35 |
| Rental from Fixed Assets | | 1 732 | 1 806 | – | 422 | 422 | 452 | (30) | -7% | 1 806 |
| Licence and permits | | 194 | 181 | – | 78 | 78 | 45 | 33 | 72% | 181 |
| Operational Revenue | | 20 | 112 | – | 8 | 8 | 29 | (21) | -72% | 113 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | – | 5 474 | – | 4 951 | 4 951 | 1 368 | 3 583 | 262% | 5 474 |
| Surcharges and Taxes | | – | 3 303 | – | – | – | 826 | (826) | -100% | 3 303 |
| Fines, penalties and forfeits | | 54 092 | 28 290 | – | 7 133 | 7 133 | 7 072 | 61 | 1% | 28 290 |
| Licence and permits | | – | – | – | – | – | – | – | – | – |
| Transfers and subsidies - Operational | | 29 825 | 35 784 | – | 10 379 | 10 379 | 8 946 | 1 433 | 16% | 35 784 |
| Interest | | 337 | 356 | – | 103 | 103 | 89 | 14 | 16% | 356 |
| Fuel Levy | | – | – | – | – | – | – | – | – | – |
| Operational Revenue | | – | – | – | – | – | – | – | – | – |
| Gains on disposal of Assets | | (4 831) | 6 | – | – | – | 2 | (2) | -100% | 6 |
| Other Gains | | – | – | – | – | – | – | – | – | – |
| Discontinued Operations | | – | – | – | – | – | – | – | – | – |
| Total Revenue (excluding capital transfers and contributions) | | 105 170 | 106 305 | – | 30 874 | 30 874 | 26 576 | 4 298 | 16% | 106 305 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 31 587 | 33 824 | – | 7 442 | 7 442 | 8 456 | (1 014) | -12% | 33 824 |
| Remuneration of councillors | | 3 318 | 3 527 | – | 879 | 879 | 882 | (3) | 0% | 3 527 |
| Bulk purchases - electricity | | 10 737 | 13 604 | – | 4 008 | 4 008 | 3 401 | 607 | 18% | 13 604 |
| Inventory consumed | | 2 542 | 3 607 | – | 410 | 410 | 903 | (493) | -55% | 3 614 |
| Debt impairment | | (708) | 1 531 | – | – | – | 383 | (383) | -100% | 1 531 |
| Depreciation and amortisation | | 12 258 | 5 919 | – | 1 480 | 1 480 | 1 480 | – | – | 5 919 |
| Interest | | 2 767 | 957 | – | – | – | 239 | (239) | -100% | 957 |
| Contracted services | | 5 077 | 7 315 | – | 2 094 | 2 094 | 1 829 | 265 | 15% | 7 315 |
| Transfers and subsidies | | 12 | 210 | – | 735 | 735 | 52 | 682 | 1301% | 210 |
| Irrecoverable debts written off | | 51 016 | 24 442 | – | 5 953 | 5 953 | 6 111 | (158) | -3% | 24 442 |
| Operational costs | | 14 415 | 17 927 | – | 1 739 | 1 739 | 4 475 | (2 736) | -61% | 17 920 |
| Losses on Disposal of Assets | | – | – | – | – | – | – | – | – | – |
| Other Losses | | – | – | – | – | – | – | – | – | – |
| Total Expenditure | | 133 022 | 112 863 | – | 24 739 | 24 739 | 28 209 | (3 471) | -12% | 112 863 |
| Surplus/(Deficit) | | (27 851) | (6 558) | – | 6 135 | 6 135 | (1 633) | 7 768 | (0) | (6 558) |
| Transfers and subsidies - capital (monetary allocations) | | – | – | – | – | – | – | – | – | – |
| | | 23 887 | 48 344 | – | 5 063 | 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 | – | 11 198 | 11 198 | 10 453 | | | 41 786 |
| Income Tax | | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after income tax | | (3 965) | 41 786 | – | 11 198 | 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 | – | 11 198 | 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 | – | 11 198 | 11 198 | 10 453 | | | 41 786 |

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

| 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 | | | | | | | | | | |
| Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX) | | - | - | - | 16 | - | - | - | - | - |
| Vote 19 - SPORTS AND RECREATION (36: CAPEX) | | - | 7 600 | - | 201 | 201 | 1 900 | (1 699) | -89% | 7 600 |
| Vote 20 - PUBLIC SAFETY (38: CAPEX) | | - | - | - | 7 725 | - | - | - | - | - |
| Vote 21 - ROAD TRANSPORT (39: CAPEX) | | - | 6 611 | - | 1 340 | 3 077 | 1 653 | 1 424 | 86% | 6 611 |
| Vote 22 - WASTE MANAGEMENT (40: CAPEX) | | - | - | - | 15 371 | - | - | - | - | - |
| Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX) | | - | 18 889 | - | 1 515 | 1 544 | 4 722 | (3 178) | -67% | 18 889 |
| Vote 24 - WATER (42: CAPEX) | | - | 15 244 | - | 230 | 241 | 3 811 | (3 570) | -94% | 15 244 |
| Total Capital single-year expenditure | 4 | - | 48 344 | - | 26 398 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| Total Capital Expenditure | | - | 48 344 | - | 26 398 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| <i>Community and public safety</i> | | - | 7 600 | - | 73 | 201 | 1 900 | (1 699) | -89% | 7 600 |
| Sport and recreation | | - | 7 600 | - | 73 | 201 | 1 900 | (1 699) | -89% | 7 600 |
| <i>Economic and environmental services</i> | | - | 6 611 | - | 3 912 | 3 077 | 1 653 | 1 424 | 86% | 6 611 |
| Road transport | | - | 6 611 | - | 3 912 | 3 077 | 1 653 | 1 424 | 86% | 6 611 |
| <i>Trading services</i> | | - | 34 133 | - | 42 881 | 1 785 | 8 533 | (6 748) | -79% | 34 133 |
| Water management | | - | 15 244 | - | 36 | 241 | 3 811 | (3 570) | -94% | 15 244 |
| Waste water management | | - | 18 889 | - | 42 844 | 1 544 | 4 722 | (3 178) | -67% | 18 889 |
| Total Capital Expenditure - Functional Classification | 3 | - | 48 344 | - | 46 866 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| National Government | | - | 48 344 | - | 45 791 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| Transfers recognised - capital | | - | 48 344 | - | 45 791 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |
| Internally generated funds | | - | - | - | 1 074 | - | - | - | - | - |
| Total Capital Funding | | - | 48 344 | - | 46 866 | 5 063 | 12 086 | (7 023) | -58% | 48 344 |

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

| 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 - Q1 First Quarter

| 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 | – | 2 413 | 2 413 | – | 2 413 | #DIV/0! | – |
| Service charges | | 24 471 | 28 129 | – | 3 813 | 3 813 | – | 3 813 | #DIV/0! | – |
| Other revenue | | 11 480 | 34 132 | – | 1 663 | 1 663 | 37 942 | (36 279) | -96% | 151 767 |
| Transfers and Subsidies - Operational | | 25 432 | 35 784 | – | 14 571 | 14 571 | – | 14 571 | #DIV/0! | – |
| Transfers and Subsidies - Capital | | 23 257 | 48 344 | – | 12 427 | 12 427 | – | 12 427 | #DIV/0! | – |
| Interest | | 411 | 454 | – | 153 | 153 | 114 | 39 | 34% | 454 |
| Dividends | | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (80 178) | (79 972) | – | (21 626) | (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 | – | 13 414 | 13 414 | 17 823 | 4 409 | 25% | 71 292 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 53 | – | – | 4 | 4 | – | 4 | #DIV/0! | – |
| Decrease (increase) in non-current receivables | | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | | – | – | – | – | – | – | – | – | – |
| Payments | | | | | | | | | | |
| Capital assets | | (15 857) | (48 344) | – | (5 063) | (5 063) | – | (5 063) | #DIV/0! | – |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (15 805) | (48 344) | – | (5 059) | (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 | – | 8 355 | 8 355 | 17 823 | | | 71 292 |
| Cash/cash equivalents at beginning: | | 7 458 | 3 048 | – | 2 399 | 2 399 | 3 048 | (648) | (0) | 2 399 |
| Cash/cash equivalents at month/year end: | | 2 479 | 25 995 | – | (628) | 10 754 | 8 816 | | | – |

6. Ondersteunende dokumentasie

Debiteure Ontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

| Description | NT Code | Budget Year 2023/24 | | | | | | | | | Total over 90 days | 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 | | | |
| 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 | – | – |

Krediteure Ontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

| 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 |

Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

| 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 |
| Borrowing Management | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 2.1% | 6.1% | 0.0% | 0.0% | 4.0% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure ex cl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Safety of Capital | | | | | | | |
| 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% |
| Liquidity | | | | | | | |
| 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% |
| Revenue Management | | | | | | | |
| 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% |
| Creditors Management | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| Funding of Provisions | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| Other Indicators | | | | | | | |
| Electricity Distribution Losses | % Volume (units purchased and generated less units sold)/units purchased and generated | 2 | 10.2% | 7.5% | 7.5% | 9.5% | 7.5% |
| Water Distribution Losses | % Volume (units purchased and own source less units sold)/Total units purchased and own source | 2 | 24.5% | 25.0% | 25.0% | 36.0% | 25.0% |
| 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% |
| IDP regulation financial viability indicators | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

Tabel 2 van Prestasie aanwysings volg.....

Tabel 2 van Prestasie aanwysings:

| <u>Calculations</u> | | | | |
|---|---------|--------------------------|---------|---------|
| Financial liabilities | 2 | 3 | 2 | |
| Total Assets | 305 926 | 278 023 | 321 460 | 278 023 |
| Employee related costs | 31 587 | 33 824 | 7 442 | 33 824 |
| Repairs & Maintenance | 1 579 | 1 792 | 188 | 1 792 |
| Interest (finance charges) | 2 767 | 957 | | 957 |
| Principal paid | | | | |
| Depreciation | 12 258 | 5 919 | | 3 527 |
| Operating expenditure | 133 022 | 112 863 | 24 739 | 112 863 |
| Total Capital Expenditure | | 48 344 | 46 866 | 5 063 |
| Borrowed funding for capital | | | | |
| Debt | 21 648 | 15 751 | 25 891 | 15 751 |
| Equity | 269 465 | 232 553 | 268 601 | 232 553 |
| Reserves and funds | | | | |
| Borrowing | 2 | 3 | 2 | 3 |
| Current assets | 17 192 | 20 976 | 29 668 | 20 976 |
| Current liabilities | 21 513 | 20 673 | 26 760 | 20 673 |
| Monetary assets | 2 479 | 25 995 | 10 754 | 25 995 |
| Total Revenue (excluding capital transfers and contributions) | 105 170 | 106 305 | 30 874 | 106 305 |
| Transfers and subsidies - Operational | 29 825 | | | |
| Transfers and subsidies - capital (monetary allocations) | 23 887 | 48 344 | 5 063 | 48 344 |
| Debt service payments | 411 | 454 | | (957) |
| Outstanding debtors (receivables) | 9 208 | | | |
| Annual services revenue | 22 400 | 35 023 | 12 261 | 12 261 |
| Cash + investments | 2 479 | 25 995 | 10 754 | 25 995 |
| | | Including LT investments | | |
| Fixed operational expend. (monthly) | | | | |
| Longstanding debtors outstanding | 525 | 18 | | 18 |
| Longstanding debtors recovered | | | | |
| Attorney collections | 38 | 50 | 50 | 93 |
| | | | | 100 |

7. Ander inligting of dokumentasie

Munisipale Bestuurder se Kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

| | | |
|--|---|--|
| Munisipale-geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6900 |  | Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900 |
|--|---|--|

OFFICE OF THE MUNICIPAL MANAGER

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

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 first quarter of 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Ms. A Groenewald
for: Municipal Manager of Laingsburg Municipality (WC051)

Signature *A. Groenewald*

Date *2023-10-19*

8. Aanbeveling

- (a) Dat die Raad kennis neem van die inhoud van hierdie verslag en ondersteunende dokumentasie vir die eerste kwartaal van 2023/2024 finansiële jaar.
- (b) Dat die Bestuurders verseker dat die begroting geïmplementeer word in ooreenstemming met die Dienslewering en Begroting Implementerings Plan projeksies en besteding van fondse, en dat inkomste-invordering in ooreenstemming met die begroting.