

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir November 2023 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die November 2023 Maandelikse begrotingverslag is die vyfde verslag vir die 2023/24 finansiële jaar. Die outitering vir die 2022/2023 Finansiële State nader nou die eindfase.

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 November 2023.

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	49 221 302	32.00%
Totale Uitgawe	112 856 344	112 856 344	41 397 480	37.00%
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	7 823 822	18.72
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	7 280 173	15.06
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	6 037 743	42.49
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	1 242 430	3.64
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	7 280 173	15.06

Bedryfsinkomste

Die Munisipaliteit het tot dusver 31,83% of R 49,221 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 in. Die werklike maandelikse inkomste vir November 2023 was R6,603 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 41,397 miljoen vir die tydperk tot einde November 2023 sluit nie die deel van die jaarlikse berekening vir voorsienings in nie. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R2,097 miljoen. Dit sal die totale uitgawe tot dusver effektief op R 43,494 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 3.1% minder.

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

Kapitaalbesteding

Die kapitale betalings vir November 2023 het R0,363 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R7,280 miljoen en beloop 15.06% van die jaarlikse totale begroting van R48 344. Dit is tans 26,61% onder die jaar tot datum beplanning.

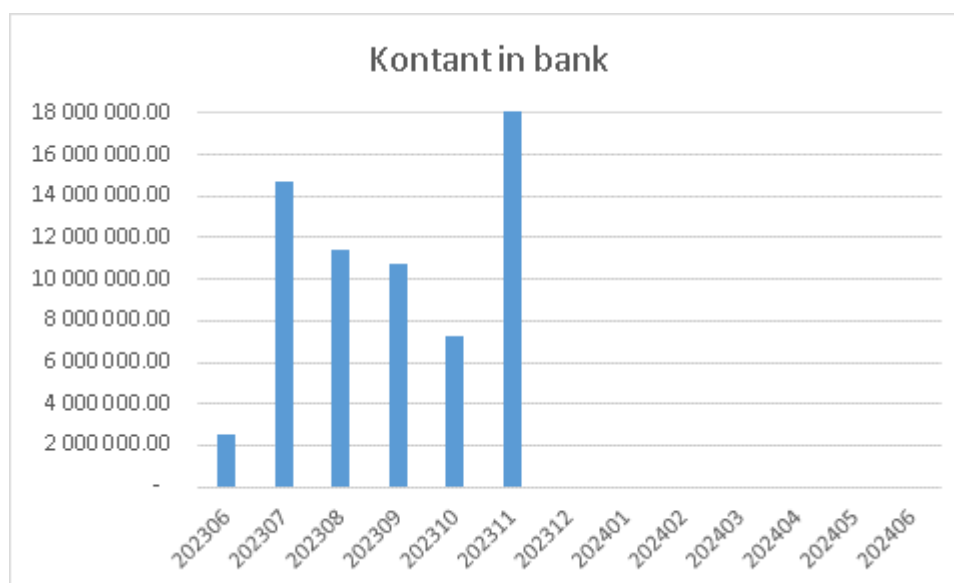
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 2,479 miljoen aan die begin van die jaar wat gestyg het tot R18,849 miljoen. Dit is 'n styging van R 11,594 miljoen maand op maand. 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 November 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	
November 2023	
Item	Amount
Balance as per CFA	18 849 430
Total commitments against cash	26 448 394
Unspent Conditional Grants	21 390 550
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	951 888
Creditors	2 648 103
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	R 1 457 853
	-7 598 965

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank 75,599 miljoen minder is as die korttermyn verpligtinge daarteen.

Debiteure

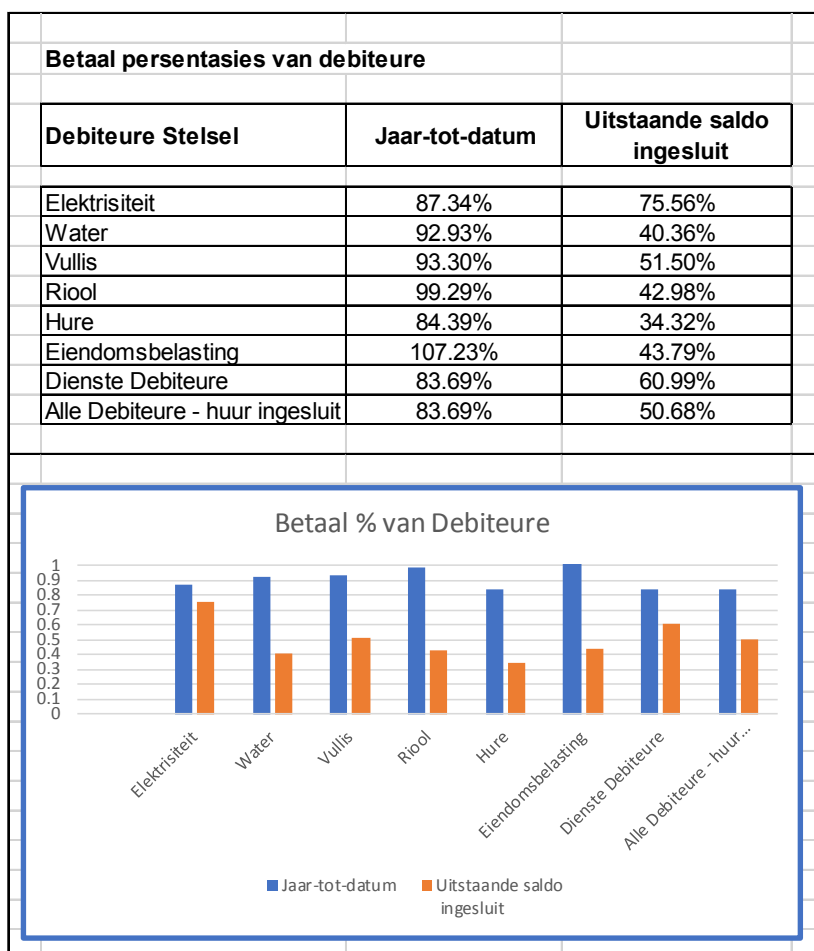
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 14,802 miljoen vir die maand geëindig November 2023, (R 13,375 miljoen vorige maand). Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan word maandelik oor die finansiële jaar in maandelikse paaiemente betaal.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van November 2023 was die betalingskoers vir dienste 89,79 % (vorige maand 89,28%). Die betalingskoers op elektrisiteit vir November 2023 was slegs 87,34%.

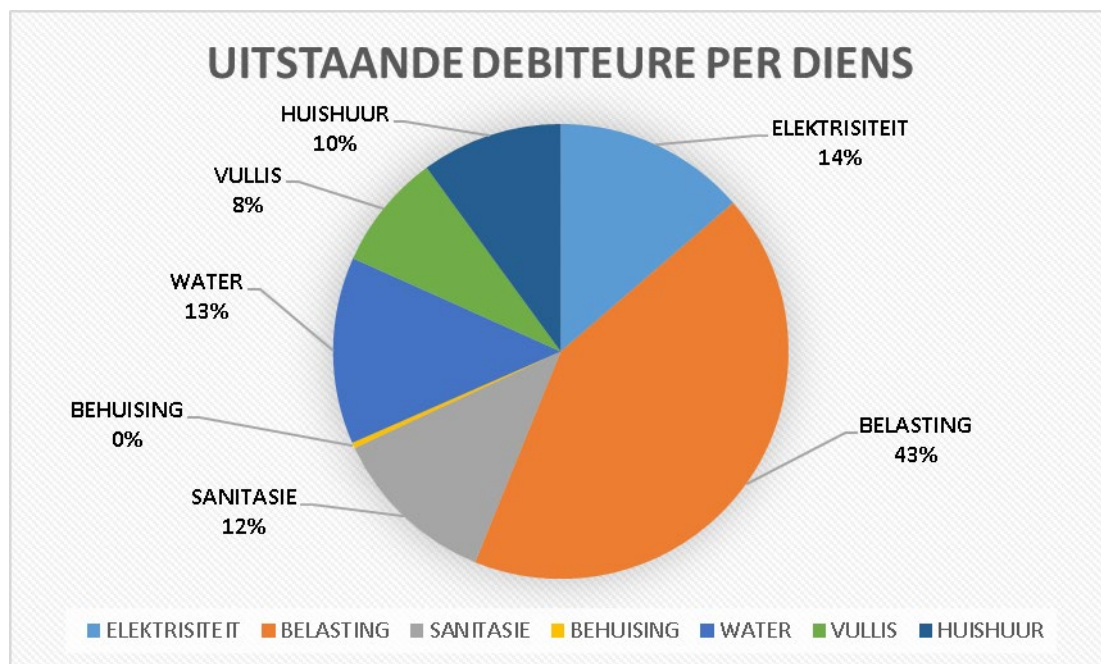
Die totale bedrag uitstaande vir langer as 12 maande is R 8,339 miljoen (vorige maand – R 8,267 miljoen) en dit beloop 5634.% van al die debiteure langer as 30 dae uitstaande. Die totale kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9,303 miljoen (vorige maand R9,154 miljoen). Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R2,769 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 gestyg met R1,427 miljoen.

Die volgende tabel toon die werklike beweging op die betaalpersentasie van die verskillende debiteure groepe vir die huidige finansiële jaar asook op die die totale uitstaande saldo:

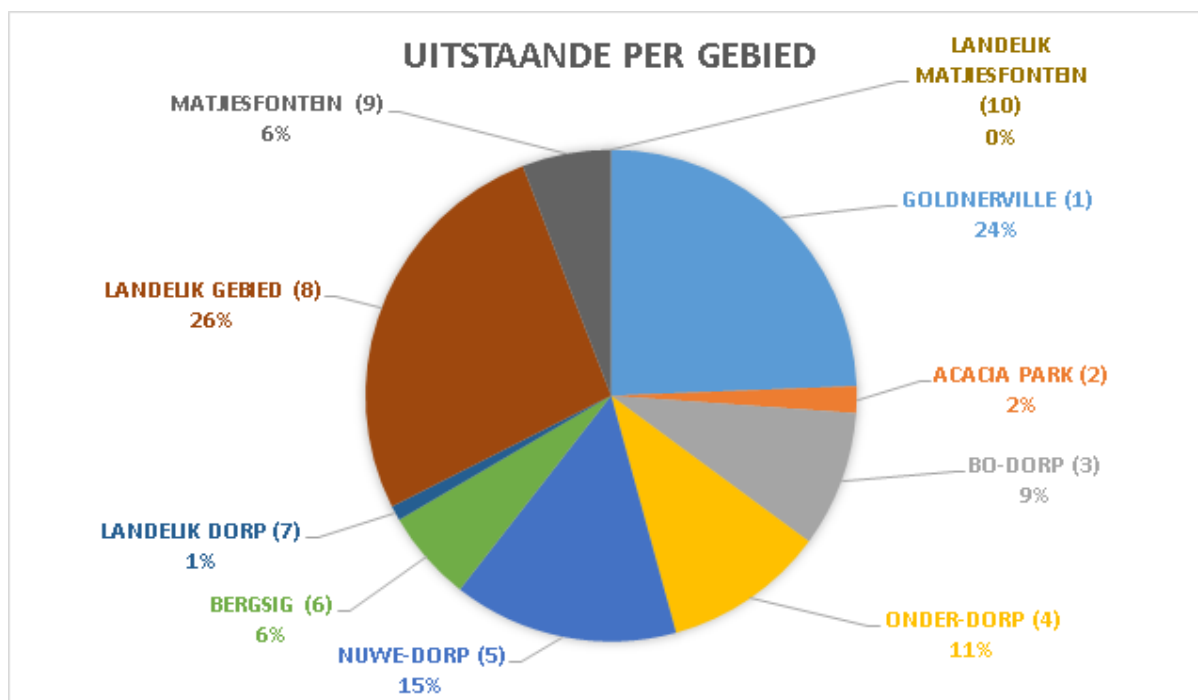


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

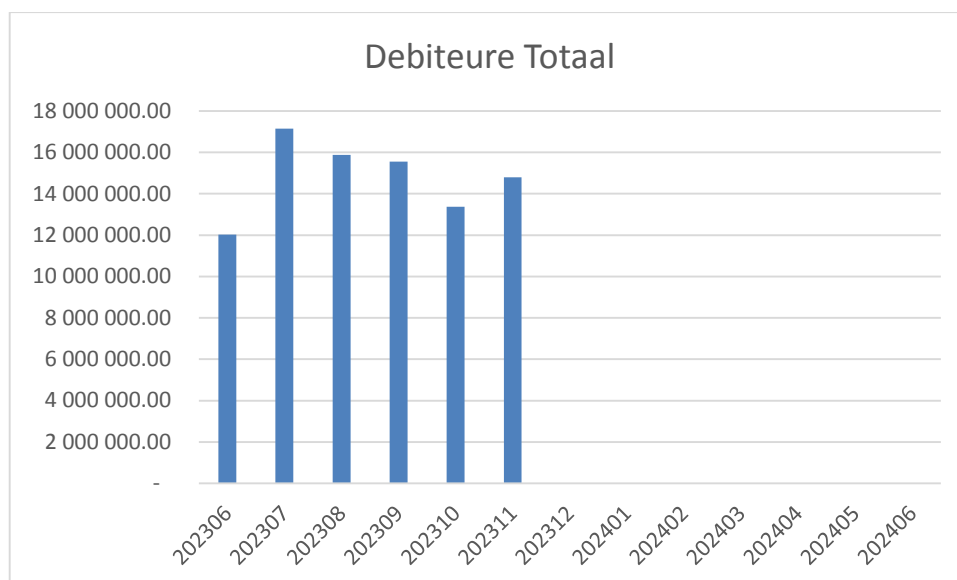
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van November 2023:



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

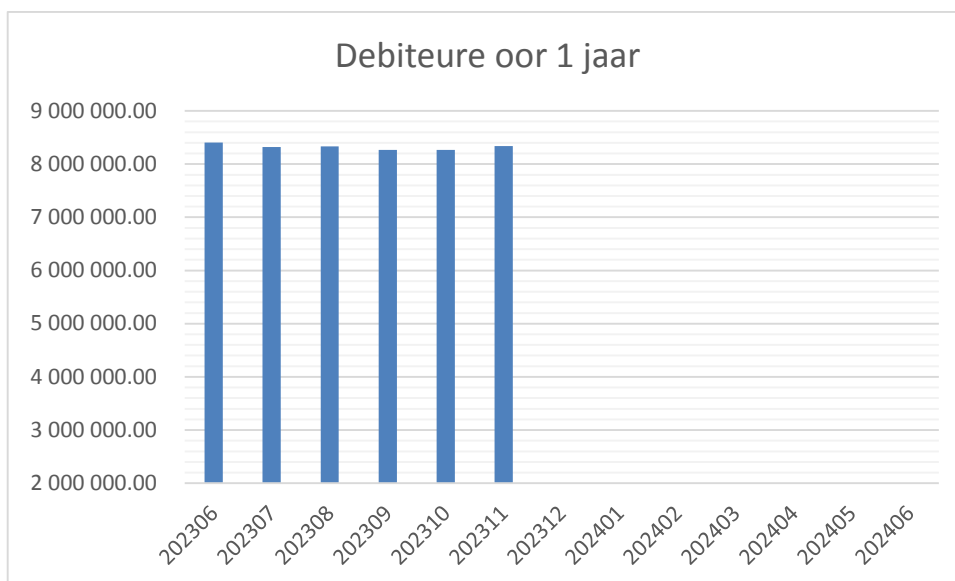


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

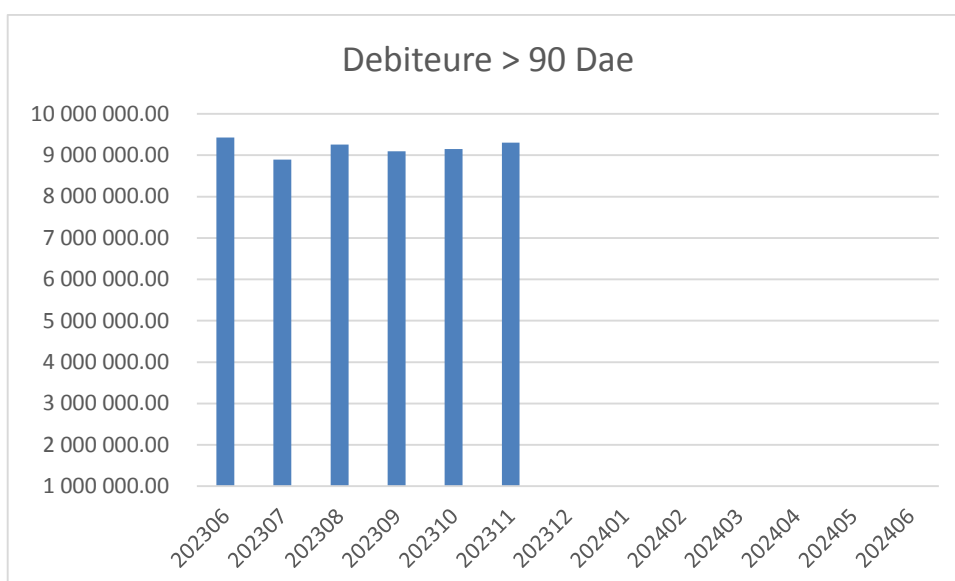


As daar in ag geneem word dat die jaarlikse tariewe in Julie 2022 gehef word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

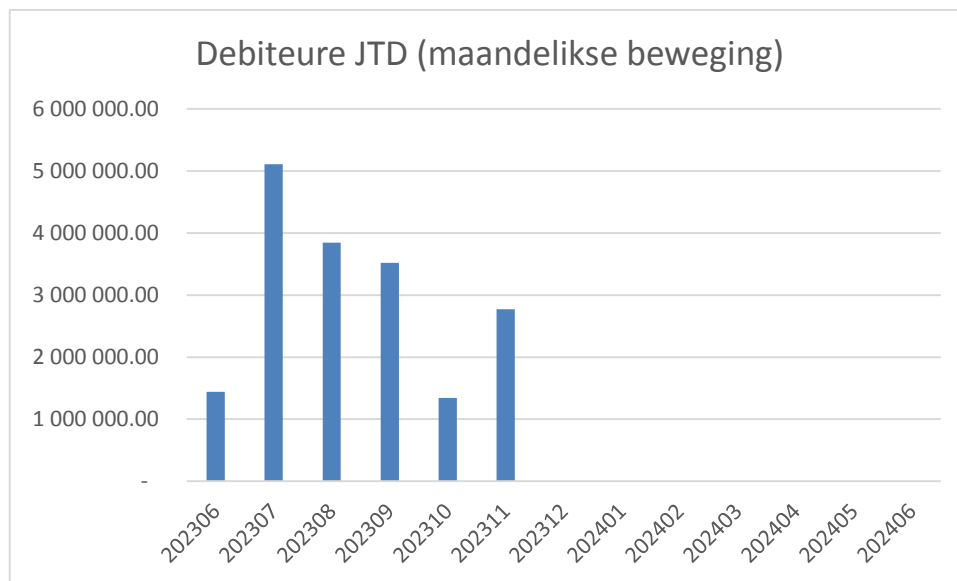
Die volgende grafiek toon die vlak van die totale uitstaande skuld oer as een jaar:



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



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 1,092 miljoen vir die maand geëindig November 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	5 736 392	508 903	2 890 923	(925 195)	(2 845 469)
Reis en verblyf koste	628 392	52 366	209 464	36 528	196 727	(15 838)	(12 737)
Akkommodasie	224 184	18 682	74 728	26 180	145 041	7 498	70 313
Borgskappe en spyseniering	76 704	6 392	25 568	2 754	10 368	(3 638)	(15 201)
Kommunikasie	246 888	20 574	82 296	20 857	84 027	283	1 731
Oortyd	696 710	58 059	232 237	44 263	181 141	(13 796)	(51 096)
Totaal	R 10 477 466	R 1 590 171	R 6 360 685	R 639 485	R 3 508 227	(950 686)	(2 852 458)

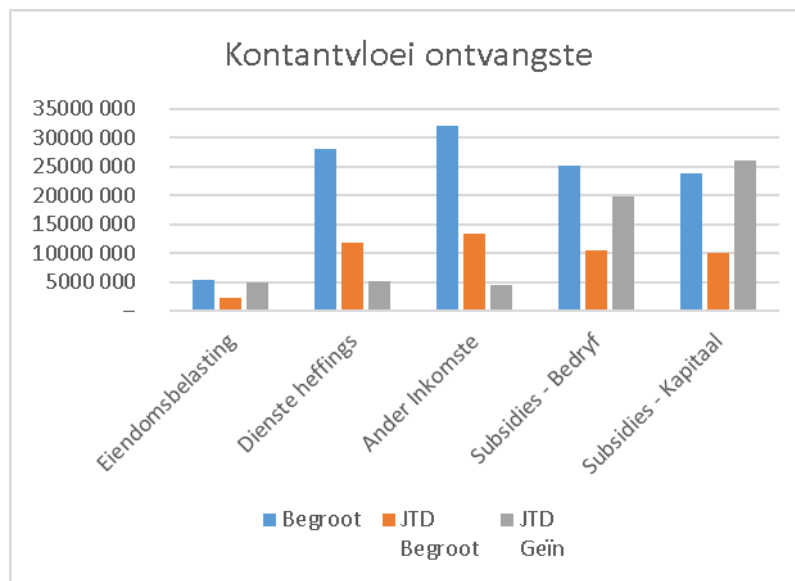
Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Tot aan die einde van November 2023 het die totale kontant ge-in deur die Munisipaliteit R60,252 miljoen beloop teenoor 'n begrote R47,687 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R12,565 miljoen meer as die begroting. Die bedryfinkomste het R12,873 miljoen minder ge-in as die begroting en die subsidies R25,438 miljoen meer as die begroting. Daarvan is R16,127 miljoen kapitaalsubsidies wat vooruitbetaal is. 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	2 241	4 805	214.4%
Dienste heffings	28 129	11 720	5 040	43.0%
Ander Inkomste	31 973	13 322	4 566	34.3%
<i>Subsidies - Bedryf</i>	25 082	10 451	19 762	189.1%
<i>Subsidies - Kapitaal</i>	23 887	9 953	26 080	262.0%
Totale kontant van Bedryf	114 449	47 687	60 252	126.3%
			126.3%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



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

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

Die grafieke vir die bydryfs- en kapitaalsubsidies toon dat daar meer as die begroting ingevloei het. Die bedryfsubsidies het 'n invloei van R9,311 miljoen meer as die begroting gehad en die kapitaalsubsidies het 'n invloei van R16,127 miljoen meer as die begroting gehad. Die kapitaalsubsidies is vooruitbetalings op kapitaalprojekte en geld wat net op die projekte spandeer mag word.

Die kommerwekkende deel is egter dat die dienste en ander inkomste van die munisipaliteit minder kontant ingebring het as die begroting tot op datum.

Die uitvloei van kontant jaar-tot-datum beloop R 43,881 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 16,127 miljoen kapitaalsubsidie wat reeds vooruit ontvang is, bygetel word tot die jaar-tot-datum kontant uitgawes is daar eintlik net 'n balans van R243 000 van die reeds vooruitbetaalde bedryfssubsidies beskikbaar. Bedryfsuitgawe sal besnoei moet word of meer intensiewe toepassing van skuldinvoering sal moet plaasvind.

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 Aanghangsel 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 - M05 November

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	4 968	2 281	2 687	118%	5 474
Service charges	22 400	29 549	–	2 386	11 907	12 312	(406)	-3%	29 549
Investment revenue	415	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	415	454	–	64	287	189	98	52%	454
Other own revenue	81 939	70 827	–	3 473	24 810	29 511	(4 702)	-16%	–
Total Revenue (excluding capital transfers and contributions)	105 170	106 305	–	5 931	41 971	44 294	(2 322)	-5%	106 304
Employee costs	31 587	33 824	–	4 087	14 030	14 093	(63)	–	33 914
Remuneration of Councillors	3 318	3 527	–	286	1 604	1 470	134	–	3 527
Depreciation and amortisation	12 258	5 919	–	493	2 466	2 466	–	–	5 919
Interest	2 767	957	–	–	–	399	(399)	–	957
Inventory consumed and bulk purchases	13 279	17 211	–	1 058	6 410	7 173	(764)	–	17 469
Transfers and subsidies	12	210	–	188	947	87	860	984%	174
Other expenditure	69 799	51 215	–	3 119	15 941	21 333	(5 392)	-25%	50 902
Total Expenditure	133 022	112 863	–	9 231	41 397	47 021	(5 624)	-12%	112 862
Surplus/(Deficit)	(27 851)	(6 558)	–	(3 301)	574	(2 727)	3 301	-121%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	–	363	7 280	20 143	###	-64%	48 344
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(3 965)	41 786	–	(2 937)	7 854	17 416	(9 562)	-55%	41 786
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	(3 965)	41 786	–	(2 937)	7 854	17 416	(9 562)	-55%	41 786
Capital expenditure & funds sources									
Capital expenditure	–	48 344	–	363	7 280	20 143	(12 863)	-64%	20 143
Capital transfers recognised	–	48 344	–	363	7 280	20 143	(12 863)	-64%	20 143
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	48 344	–	363	7 280	20 143	(12 863)	-64%	20 143
Financial position									
Total current assets	17 192	20 976	–	–	33 600	–	–	–	20 976
Total non current assets	288 734	257 047	–	–	293 022	–	–	–	257 047
Total current liabilities	21 513	20 673	–	–	35 268	–	–	–	20 673
Total non current liabilities	26 099	24 797	–	–	26 099	–	–	–	24 797
Community wealth/Equity	269 465	232 553	–	–	265 256	–	–	–	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	–	11 052	22 222	29 705	7 483	25%	71 292
Net cash from (used) investing	(15 805)	(48 344)	–	(363)	(7 276)	–	7 276	#DIV/0!	–
Net cash from (used) financing	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the month/year end	2 479	25 995	–	11 594	18 849	12 634	(6 216)	-49%	–
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	3 401	553	1 547	396	336	232	2 892	5 448	14 802
Creditors Age Analysis									
Total Creditors	1 046	–	–	–	–	–	–	46	1 091

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) - M05 November

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	-	1 186	24 206	37 279	(13 073)	-35%	89 470
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	-	1 186	24 206	37 279	(13 073)	-35%	89 470	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 913	30 349	-	2 515	12 640	12 645	(5)	0%	30 349
Community and social services	1 615	1 865	-	123	616	777	(161)	-21%	1 865	
Sport and recreation	1	1	-	-	-	0	(0)	-100%	1	
Public safety	54 286	28 471	-	2 391	12 020	11 863	157	1%	28 471	
Housing	11	13	-	1	5	5	(1)	-16%	13	
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 140	1 250	-	202	505	521	(15)	-3%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	-	202	505	521	(15)	-3%	1 250	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 578	33 579	-	2 392	11 900	13 991	(2 092)	-15%	33 579
Energy sources	15 373	20 623	-	1 531	7 736	8 593	(856)	-10%	20 623	
Water management	3 451	5 667	-	348	1 667	2 361	(694)	-29%	5 667	
Waste water management	2 751	3 638	-	238	1 243	1 516	(273)	-18%	3 638	
Waste management	3 002	3 652	-	275	1 253	1 522	(269)	-18%	3 652	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	-	6 294	49 252	64 437	(15 186)	-24%	154 648
Expenditure - Functional										
Governance and administration		32 802	39 587	-	3 081	13 262	16 494	(3 232)	-20%	39 586
Executive and council		8 950	8 315	-	1 013	4 714	3 465	1 249	36%	8 315
Finance and administration	23 852	31 271	-	2 067	8 548	13 030	(4 481)	-34%	31 270	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 988	30 749	-	2 757	12 460	12 807	(347)	-3%	30 749
Community and social services	2 160	1 558	-	232	749	644	105	16%	1 558	
Sport and recreation	226	499	-	37	132	208	(76)	-36%	499	
Public safety	53 596	28 678	-	2 488	11 575	11 949	(375)	-3%	28 678	
Housing	5	8	-	0	3	3	(1)	-22%	8	
Health	1	7	-	(0)	2	3	(1)	-48%	7	
Economic and environmental services		15 110	13 934	-	1 507	5 872	5 806	66	1%	13 934
Planning and development	773	865	-	104	326	361	(35)	-10%	865	
Road transport	14 338	13 068	-	1 403	5 547	5 445	101	2%	13 068	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 720	28 142	-	1 853	9 640	11 726	(2 086)	-18%	28 142
Energy sources	12 807	15 611	-	983	6 072	6 505	(433)	-7%	15 611	
Water management	6 345	6 565	-	432	1 857	2 736	(878)	-32%	6 565	
Waste water management	3 406	3 378	-	295	1 097	1 407	(311)	-22%	3 378	
Waste management	6 163	2 588	-	144	614	1 078	(464)	-43%	2 588	
Other		402	451	-	33	163	188	(25)	-13%	451
Total Expenditure - Functional	3	133 022	112 863	-	9 231	41 397	47 021	(5 624)	-12%	112 862
Surplus/ (Deficit) for the year		1 215	41 786	-	(2 937)	7 854	17 416	(9 562)	-55%	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) - M05 November

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	-	271	1 513	1 964	(451)	-22.9%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	915	22 693	35 315	(12 622)	-35.7%	84 756
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	123	616	777	(161)	-20.8%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING (17: IE)		11	13	-	1	5	5	(1)	-15.6%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	2 391	12 020	11 863	157	1.3%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	202	505	521	(15)	-3.0%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	275	1 253	1 522	(269)	-17.7%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	238	1 243	1 516	(273)	-18.0%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	348	1 667	2 361	(694)	-29.4%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	1 531	7 736	8 593	(856)	-10.0%	20 623
Total Revenue by Vote	2	134 236	154 649	-	6 294	49 252	64 437	(15 186)	-23.6%	154 648
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	620	3 198	2 147	1 051	48.9%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	393	1 516	1 318	198	15.1%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	588	2 410	4 064	(1 653)	-40.7%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	1 510	6 295	9 147	(2 852)	-31.2%	21 953
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	104	326	361	(35)	-9.7%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	232	751	647	104	16.1%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	38	138	214	(76)	-35.5%	515
Vote 8 - HOUSING (17: IE)		5	8	-	0	3	3	(1)	-21.5%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	2 488	11 575	11 949	(375)	-3.1%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	1 403	5 547	5 445	101	1.9%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	144	614	1 078	(464)	-43.1%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	295	1 097	1 407	(311)	-22.1%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	432	1 857	2 736	(878)	-32.1%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	983	6 072	6 505	(433)	-6.7%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	9 231	41 397	47 021	(5 624)	-12.0%	112 862
Surplus/ (Deficit) for the year	2	1 215	41 786	-	(2 937)	7 854	17 416	(9 562)	-54.9%	41 786

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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		1 531	7 736	8 135	(399)	-5%	19 525
Service charges - Water		2 882	5 408		348	1 667	2 253	(586)	-26%	5 408
Service charges - Waste Water Management		2 225	2 209		240	1 258	920	338	37%	2 209
Service charges - Waste management		2 528	2 408		267	1 245	1 003	241	24%	2 408
Sale of Goods and Rendering of Services		120	191		15	147	79	69	88%	189
Agency services		185	221		14	84	92	(8)	-8%	221
Interest		97	-		-	-	-	-	-	-
Interest earned from Receivables		581	541		53	228	225	2	1%	541
Interest from Current and Non Current Assets		415	454		64	287	189			454
Dividends		-	-		-	-	-	-	-	-
Rent on Land		5	35		45	183	15	169		35
Rental from Fixed Assets		1 732	1 806		133	690	753	(63)	-8%	1 806
Licence and permits		194	181		29	133	76	57	76%	181
Operational Revenue		20	112		2	17	48	(31)	-65%	113
Non-Exchange Revenue										
Property rates		-	5 474		8	4 968	2 281	2 687	118%	5 474
Surcharges and Taxes		-	3 303		-	-	1 376	(1 376)		3 303
Fines, penalties and forfeits		54 092	28 290		2 373	11 897	11 787	109		28 290
Licence and permits		-	-		-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784		765	11 249	14 910	(3 661)		35 784
Interest		337	356		46	182	148	33		356
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	-		-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6		-	-	3	(3)		6
Other Gains		-	-		-	-	-	-	-	-
Discontinued Operations		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 170	106 305	-	5 931	41 971	44 294	(2 322)	-5%	106 304
Expenditure By Type										
Employee related costs		31 587	33 824		4 087	14 030	14 093	(63)	0%	33 914
Remuneration of councillors		3 318	3 527		286	1 604	1 470	134	9%	3 527
Bulk purchases - electricity		10 737	13 604		909	5 727	5 668	59		13 604
Inventory consumed		2 542	3 607		148	682	1 505	(823)		3 865
Debt impairment		(708)	1 531		-	-	638	(638)	-100%	1 531
Depreciation and amortisation		12 258	5 919		493	2 466	2 466	-		5 919
Interest		2 767	957		-	-	399	(399)	-100%	957
Contracted services		5 077	7 315		468	2 921	3 048	(127)	-4%	6 035
Transfers and subsidies		12	210		188	947	87	860	984%	174
Irrecoverable debts written off		51 016	24 442		1 984	9 921	10 184	(263)		24 442
Operational costs		14 415	17 927		667	3 098	7 463	(4 364)	-58%	18 894
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		133 022	112 863	-	9 231	41 397	47 021	(5 624)	-12%	112 862
Surplus/(Deficit)		(27 851)	(6 558)	-	(3 301)	574	(2 727)	3 301	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)		23 887	48 344		363	7 280	20 143	(12 863)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 965)	41 786	-	(2 937)	7 854	17 416			41 786
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		(3 965)	41 786	-	(2 937)	7 854	17 416			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	-	(2 937)	7 854	17 416			41 786
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 965)	41 786	-	(2 937)	7 854	17 416			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) - M04 October

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	-	36	237	2 533	(2 297)	-91%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	915	3 992	2 204	1 788	81%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	904	2 448	6 296	(3 849)	-61%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	-	241	5 081	(4 841)	-95%	15 244
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	48 344	-	1 854	6 917	16 115	(9 198)	-57%	48 344
Total Capital Expenditure		-	48 344	-	1 854	6 917	16 115	(9 198)	-57%	48 344
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	-	36	237	2 533	(2 297)	-91%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 600	-	36	237	2 533	(2 297)	-91%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	-	915	3 992	2 204	1 788	81%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	-	915	3 992	2 204	1 788	81%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	-	904	2 689	11 378	(8 689)	-76%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	-	-	241	5 081	(4 841)	-95%	15 244
Waste water management		-	18 889	-	904	2 448	6 296	(3 849)	-61%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	-	1 854	6 917	16 115	(9 198)	-57%	48 344
Funded by:										
National Government		-	48 344	-	1 854	6 917	16 115	(9 198)	-57%	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	-	1 854	6 917	16 115	(9 198)	-57%	48 344
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	-	1 854	6 917	16 115	(9 198)	-57%	48 344

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M05 November

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		18 849	25 995
Trade and other receivables from exchange transactions		2 313	3 106		2 650	3 106
Receivables from non-exchange transactions		4 036	(17 905)		5 726	(17 905)
Current portion of non-current receivables		-	-		-	-
Inventory		271	306		311	306
VAT		5 760	7 240		3 755	7 240
Other current assets		2 333	2 233		2 309	2 233
Total current assets		17 192	20 976	-	33 600	20 976
Non current assets						
Investments		-	-		-	-
Investment property		22 153	23 414		22 153	23 414
Property, plant and equipment		265 477	232 961		270 291	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	-	293 022	257 047
TOTAL ASSETS		305 926	278 023	-	326 623	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		930	852		973	852
Trade and other payables from exchange transactions		20 497	14 038		15 169	14 038
Trade and other payables from non-exchange transactions		1 148	1 711		21 391	1 711
Provision		278	2 887		271	2 887
VAT		(1 469)	1 064		(2 665)	1 064
Other current liabilities		129	121		129	121
Total current liabilities		21 513	20 673	-	35 268	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	-	61 366	45 470
NET ASSETS	2	258 314	232 553	-	265 256	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553		265 256	232 553
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	-	265 256	232 553

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378		1 093	4 805	-	4 805	#DIV/0!	-
Service charges		24 471	28 129		443	4 611	-	4 611	#DIV/0!	-
Other revenue		11 480	34 132		632	3 234	63 236	(60 002)	-95%	151 767
Transfers and Subsidies - Operational		25 432	35 784		2 957	19 762	-	19 762	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344		13 653	26 080	-	26 080	#DIV/0!	-
Interest		411	454		58	274	189	85	45%	454
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(80 178)	(79 972)		(7 784)	(36 544)	(33 322)	3 223	-10%	(79 972)
Interest		(0)	(957)		-	-	(399)	(399)	100%	(957)
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	11 052	22 222	29 705	7 483	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)		(363)	(7 280)	-	7 280	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(363)	(7 276)	-	7 276	#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	-	10 688	14 946	29 705			71 292
Cash/cash equivalents at beginning:		7 458	3 048		906	3 904	3 048			3 904
Cash/cash equivalents at month/year end:		2 479	25 995		11 594	18 849	12 634			-

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M05 November

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

4.2 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

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	324	108	100	83	72	58	424	849	2 018	1 486	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 272	142	81	29	33	30	184	418	2 189	694	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	1 166	63	1 155	79	95	27	1 615	1 777	5 977	3 593	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	221	80	70	60	59	48	278	923	1 740	1 367	-	-
Receivables from Exchange Transactions - Waste Management	1600	261	82	69	57	49	41	232	473	1 263	851	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	115	75	68	85	23	27	145	904	1 442	1 184	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	41	3	3	4	3	1	13	105	174	126	-	-
Total By Income Source	2000	3 401	553	1 547	396	336	232	2 892	5 448	14 802	9 303	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	206	57	150	17	22	17	105	738	1 313	899	-	-
Commercial	2300	1 602	153	1 071	144	86	52	1 733	1 207	6 048	3 222	-	-
Households	2400	1 592	343	325	235	228	162	1 054	3 502	7 441	5 181	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 401	553	1 547	396	336	232	2 892	5 448	14 802	9 303	-	-

4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	1 046	-	-	-	-	-	-	46	1 091	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	1 046	-	-	-	-	-	-	46	1 091	

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 - M05 November

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%	13.8%	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%	95.3%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	0.0%	53.4%	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%	33.4%	31.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	1.7%	0.0%	1.1%	1.5%
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 - M05 November

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality			Call investment	No	F	0.07	0	0	30 June 2024	464	3	-	-	467
														-
														-
														-
														-
Municipality sub-total										464		-	-	467

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 - M05 November

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:	1,2									
Operating Transfers and Grants										
National Government:		23 567	32 125	32 125	675	10 634	13 385	(2 751)	-20.6%	32 125
Equitable Share		20 139	21 520	21 520	–	8 967	8 967	0	0.0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	196	489	489	–	–	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	417	867	750	117	15.6%	1 800
Municipal Infrastructure Grant		344	748	748	62	312	312	–	–	748
National Treasury		–	6 884	6 884	–	–	2 868	(2 868)	-100.0%	6 884
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		1 734	3 621	3 621	91	611	1 509	(898)	-59.5%	3 621
GRANT - HUMAN SETTLEMENTS		–	1 660	1 660	–	–	692	(692)	-100.0%	1 660
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	(32)	–	32	(32)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	122	611	765	(154)	-20.1%	1 835
IR: GRANT - MAIN ROADS		43	50	50	–	–	21	(21)	-100.0%	50
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		53	38	38	–	4	16	(12)	-75.1%	38
Public Sector SETA		53	38	38	–	4	16	(12)	-75.1%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 784	765	11 249	14 910	(3 661)	-24.6%	35 784
Capital Transfers and Grants										
National Government:		23 887	48 344	48 344	363	7 280	20 143	(12 863)	-63.9%	48 344
Municipal Infrastructure Grant		6 527	14 211	14 211	11	4 073	5 921	(1 848)	-31.2%	14 211
Water Services Infrastructure Grant		17 360	34 133	34 133	352	3 207	14 222	(11 015)	-77.5%	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	363	7 280	20 143	(12 863)	-63.9%	48 344
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	1 129	18 529	35 053	(16 524)	-47.1%	84 128

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

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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		254	1 426	1 310	116	9%	3 177
Pension and UIF Contributions		-	-		-	-	-	-		-
Medical Aid Contributions		-	-		-	-	-	-		-
Motor Vehicle Allowance		53	55		4	22	23	(1)	-3%	23
Cellphone Allowance		339	328		27	156	137	19	14%	328
Housing Allowances		-	-		-	-	-	-		-
Other benefits and allowances		-	-		-	-	-	-		-
Sub Total - Councillors		3 318	3 527	-	286	1 604	1 470	134	9%	3 527
% increase	4		6.3%							6.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 819	3 987		333	1 663	1 661	2	0%	2 455
Pension and UIF Contributions		454	513		40	202	214	(12)	-6%	214
Medical Aid Contributions		111	109		12	54	45	9	19%	45
Overtime		-	-		-	-	-	-		-
Performance Bonus		308	219		219	219	91	128	140%	91
Motor Vehicle Allowance		546	546		61	306	228	79	35%	428
Cellphone Allowance		-	-		-	-	-	-		-
Housing Allowances		12	12		1	5	5	0	5%	5
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Municipality		5 250	5 386	-	666	2 450	2 244	206	9%	3 238
% increase	4		2.6%							-38.3%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110		1 588	7 756	8 379	(623)	-7%	14 731
Pension and UIF Contributions		2 647	2 816		232	1 150	1 173	(23)	-2%	3 115
Medical Aid Contributions		547	942		65	318	393	(74)	-19%	1 006
Overtime		747	871		57	238	363	(125)	-34%	871
Performance Bonus		1 148	1 397		1 313	1 322	582	740	127%	1 525
Motor Vehicle Allowance		497	625		54	272	260	12	5%	744
Cellphone Allowance		46	5		0	1	2	(1)	-31%	95
Housing Allowances		57	130		5	27	54	(28)	-51%	137
Sub Total - Other Municipal Staff		24 226	26 896	-	3 314	11 084	11 207	(122)	-1%	22 223
% increase	4		11.0%							-8.3%
Total Parent Municipality		32 794	35 810	-	4 266	15 138	14 921	217	1%	28 988
TOTAL SALARY, ALLOWANCES & BENEFITS		32 794	35 810	-	4 266	15 138	14 921	217	1%	28 988
% increase	4		9.2%							-11.6%
TOTAL MANAGERS AND STAFF		29 476	32 282	-	3 980	13 534	13 451	83	1%	25 461

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
6000



Municipal Buildings, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6000

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER :
REFERENCE NUMBER :
NAURAE :
ENQUIRIES :

Tel. (023) 551 1019
Faxes/Fax (023) 5511019

QUALITY CERTIFICATE

I, Alida Groenewald, Senior Manager Finance and Compliance 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 November 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 *2023-12-14*

6. Aanbeveling

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