

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
31 MAART 2024**

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Maart 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Maart 2024 Maandelikse begrotingverslag is die negende verslag vir die 2023/2024 finansiële jaar.

2. Uitvoerende Opsomming

Artikel 71 van die MFMA bepaal dat die Rekenpligtige Beampte van 'n Munisipaliteit teen nie later nie as 10 werksdae na die einde van elke maand 'n verklaring in die voorgeskrewe formaat aan die Burgemeester van die Munisipaliteit en die betrokke Provinsiale Tesourie moet voorlê oor die stand van die Munisipaliteit se begroting.

Hierdie verslag bied die huidige stand van die begrotingsimplementering aan en redes vir afwykings en moontlike stappe wat geneem moet word. Artikel 54 van die MFMA bepaal dat die Burgemeester van die Munisipaliteit moet oorweeg en kontroleer of die goedgekeurde begroting geïmplementeer is in ooreenstemming met die Dienslewering en Begrotingsimplementeringsplan (SDBIP), en hersienings oorweeg.

Die tabel hieronder illustreer 'n oorsig van die begrotingsimplementering van Laingsburg Munisipaliteit vir die maand geëindig:

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	89 830 851	58.09
Totale Uitgawe	112 856 344	112 856 344	68 985 315	61.13
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	20 845 536	49.89
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	15 291 706	31.63
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	8 119 824	57.14
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	5 980 036	17.52
<i>Provinsiale Regering - WCRF</i>	-	-	1 191 846	-
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	15 291 706	31.63

Bedryfsinkomste

Die Munisipaliteit het tot dusver 58.09% of R R 89 831 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 was R 394 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 68 985 miljoen vir die tydperk tot aan die einde van die maand sluit nie die deel van die jaarlikse berekening vir voorsienings in nie. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R 4 209 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 73 194 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 10.14% minder.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 2.050 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 15.292 miljoen en beloop 31.63% van die jaarlikse totale begroting van R48 344. Dit is tans 43.37% onder die jaar tot datum beplanning.

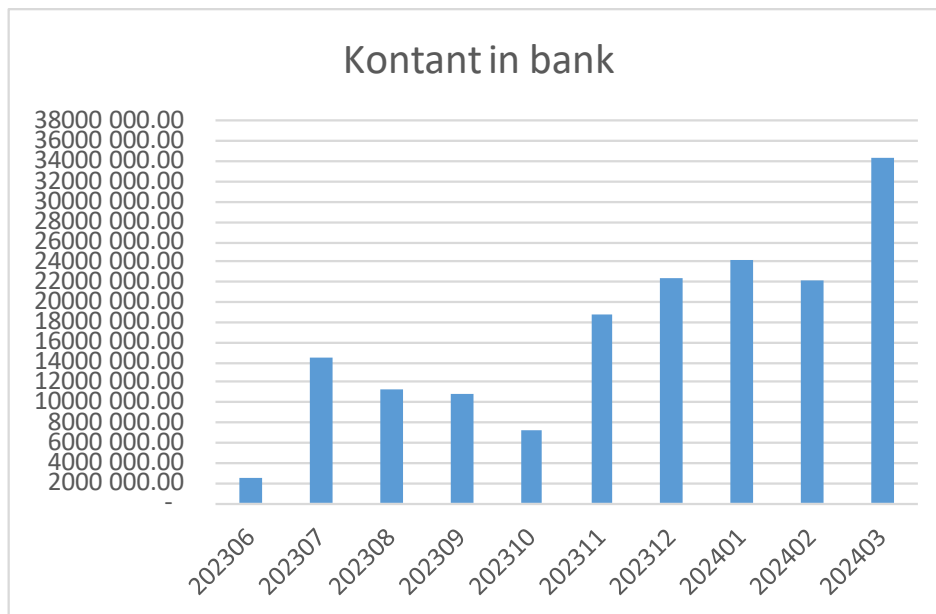
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 2.479 miljoen aan die begin van die jaar wat gestyg het tot R 34.371 miljoen. Dit is 'n styging van R 31.892 vir finansiële jaar. Die kontant in die bank bestaan hoofsaaklik uit onspandeerde kapitaalsubsidies. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2023/2024 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 aan die einde van die maand 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 March 2024	
Item	Amount
Balance as per CFA	34 371 014
Total commitments against cash	34 436 973
Unspent Conditional Grants	29 651 602
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	954 547
Creditors	2 552 941
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 277 883
Netto cash available	R -65 959

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 0.066 miljoen minder is as die korttermyn verpligtinge daarteen.

Debiteure

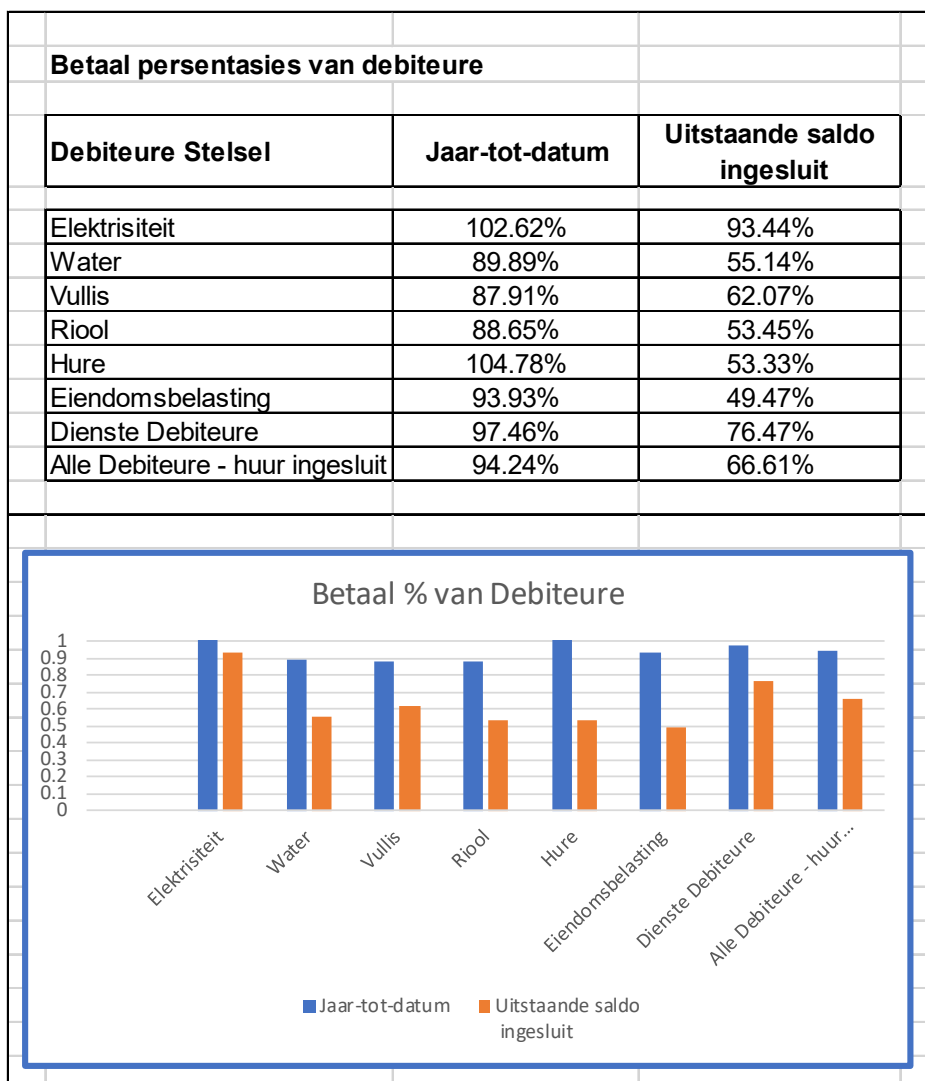
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 13.572 miljoen aan die einde van die maand, (R 13.791 miljoen vorige maand). Daar was dus 'n daling van R 0.219 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan word maandelik oor die finansiële jaar in maandelikse paaieimente betaal.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van hierdie verslagperiode was die betalingskoers vir dienste 97.46%.

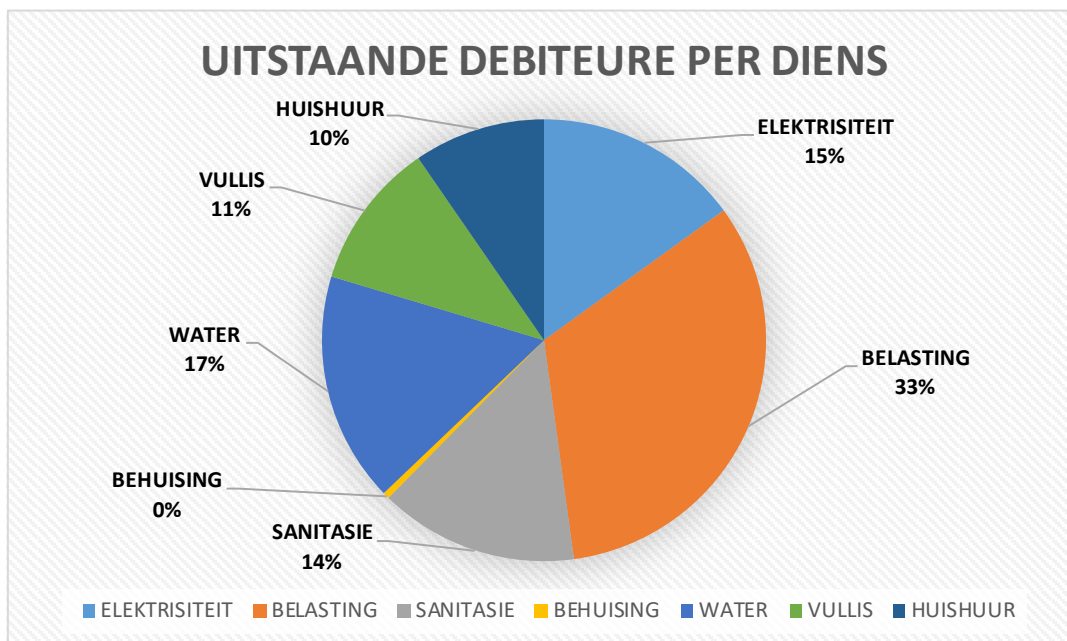
Die totale bedrag uitstaande vir langer as 12 maande beloop R 9.028 miljoen en dit beloop 66.52% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 9.953 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 1.539 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 met R 0.219 miljoen gedaal.

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:

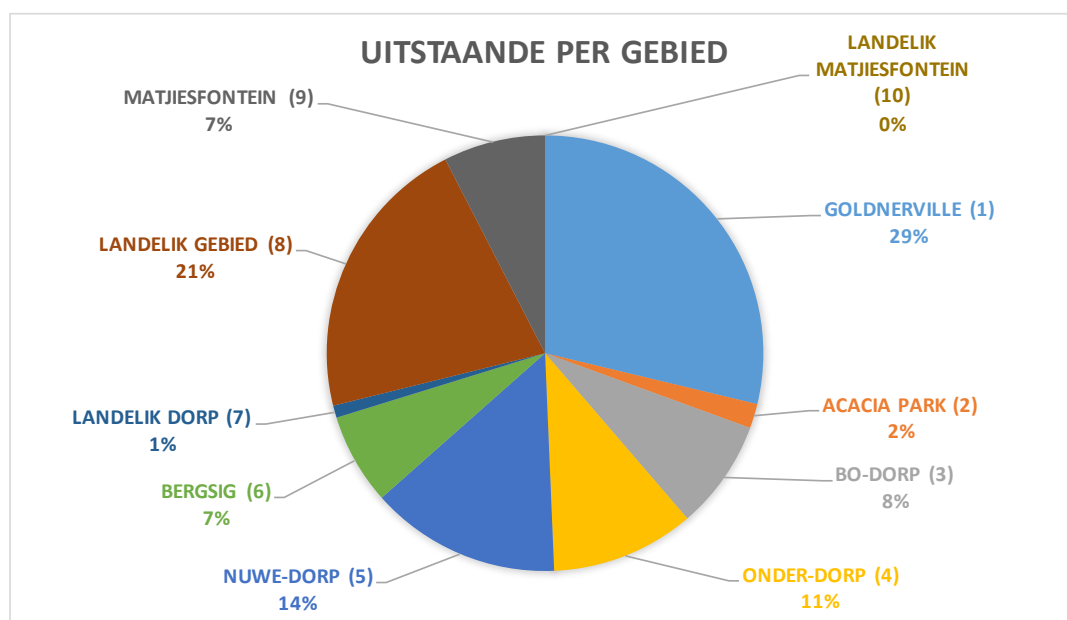


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

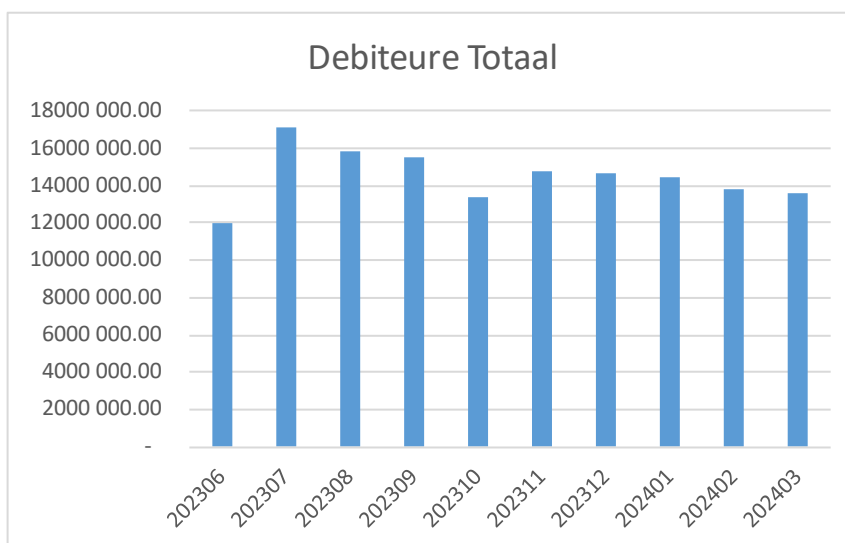
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

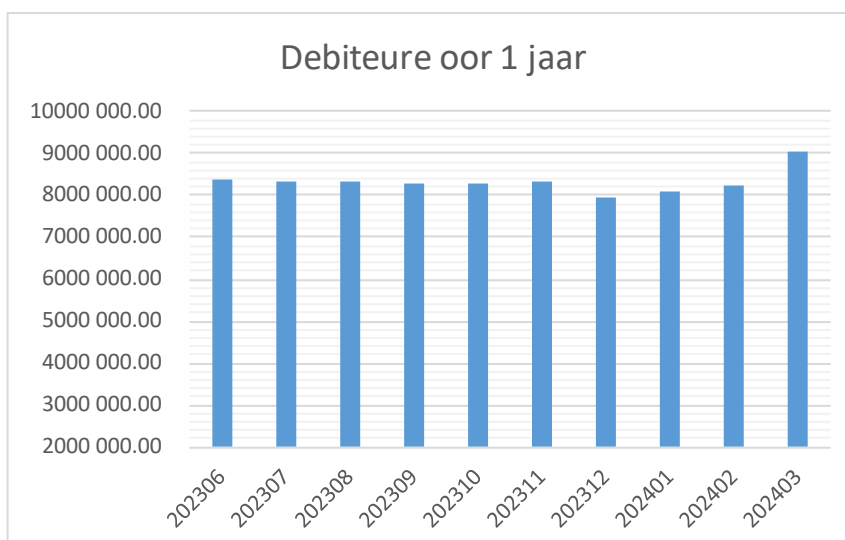


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

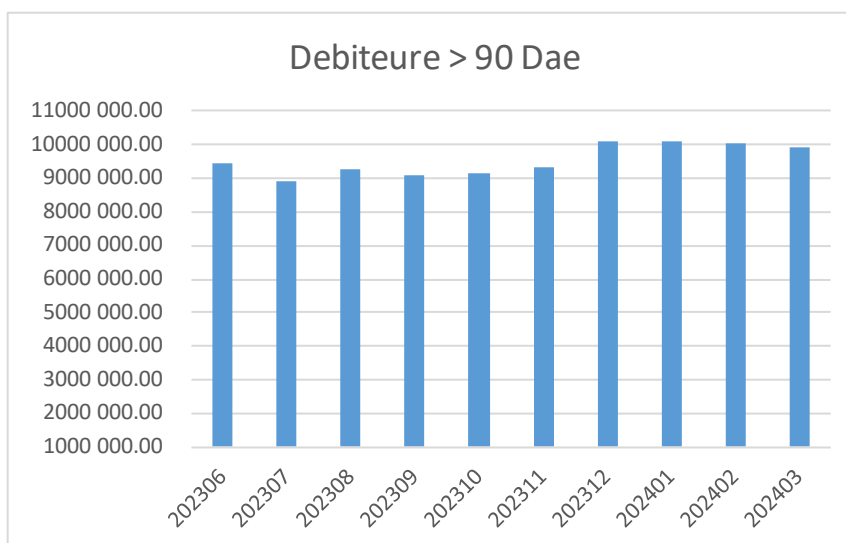


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehef word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

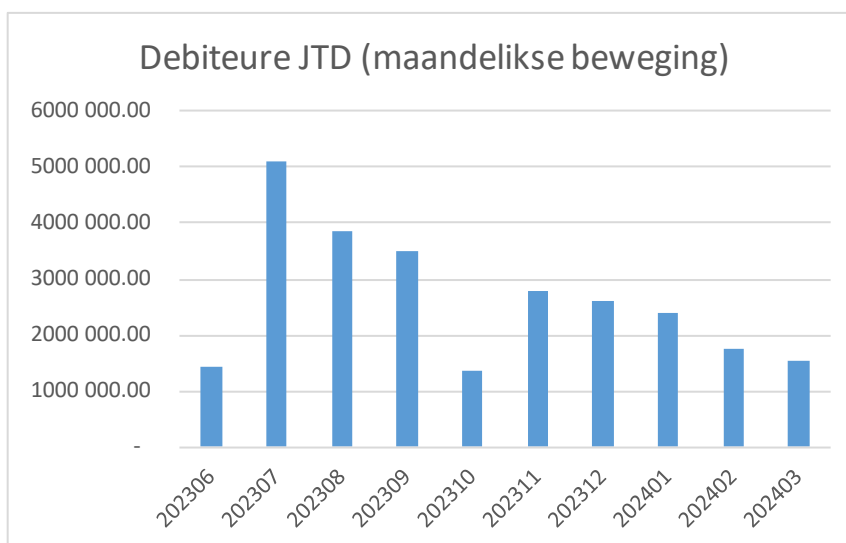
Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:



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 korttermyn bedryfskrediteure beloop R 1.045 miljoen aan die einde van die maand. Hierdie bedrag sluit skuld aan die Ouditeur-Generaal uit. Al die uitstaande bedrae behalwe die rekening van die Ouditeur-Generaal 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.

Kostebepoeringsmaatreëls

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	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 028 592	1 171 432	5 750 666	336 115	5 126 247	(835 317)	(624 420)
Reis en verblyfkoste	635 892	52 991	476 919	23 633	358 553	(29 358)	(118 366)
Akkommodasie	288 240	24 020	216 180	-	190 240	(24 020)	(25 940)
Borgskappe en spyseniering	53 064	4 422	39 798	2 652	28 067	(1 770)	(11 731)
Kommunikasie	256 776	21 398	192 582	20 567	191 133	(831)	(1 449)
Oortyd	745 524	62 127	559 143	45 066	594 821	(17 061)	35 678
Totaal	R 9 008 088	R 1 336 390	R 7 235 288	R 428 033	R 6 489 060	(908 357)	(746 228)

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

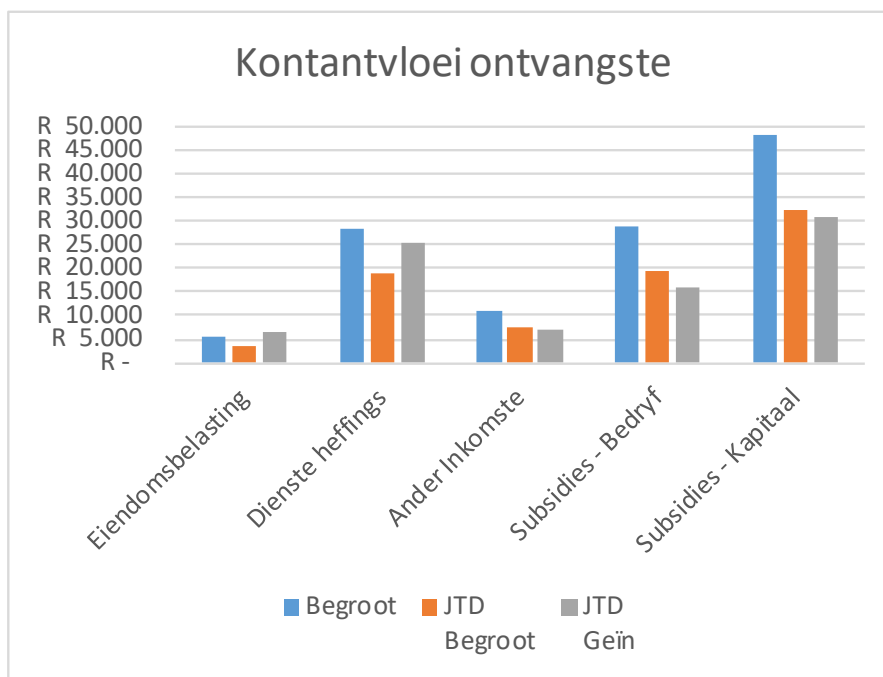
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 86.186 miljoen beloop teenoor 'n begrote R 81.333 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 4.853 miljoen meer as die begroting. Die bedryfinkomste het R 9.229 miljoen minder ge-in en die bedryfsubsidies R 3.127 miljoen minder as die begroting. Die kapitaalsubsidies het R 1.249 miljoen minder as die begroting tot op datum ge-in. Die bedrag uit kapitaalsubsidies 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.

Daar is reeds tot aan die einde van hierdie periode R 17.658 miljoen kapitaalsubsidie ontvang as wat die werklike kapitaalspandering beloop. Die bedrag vorm dell van die totale onspandeerde subsidie bedrag.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfaktiwiteit	Begroot	JTD Begroot	JTD Gein	%
Eiendomsbelasting	R 5.393	R 3.595	R 6.563	182.6%
Dienste heffings	R 28.255	R 18.837	R 25.520	135.5%
Ander Inkomste	R 11.107	R 7.405	R 6.983	94.3%
<i>Subsidies - Bedryf</i>	R 28.900	R 19.267	R 16.140	83.8%
<i>Subsidies - Kapitaal</i>	R 48.344	R 32.229	R 30.980	96.1%
Totale kontant van Bedryf	R 121.999	R 81.333	R 86.186	106.0%
			106.0%	

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.

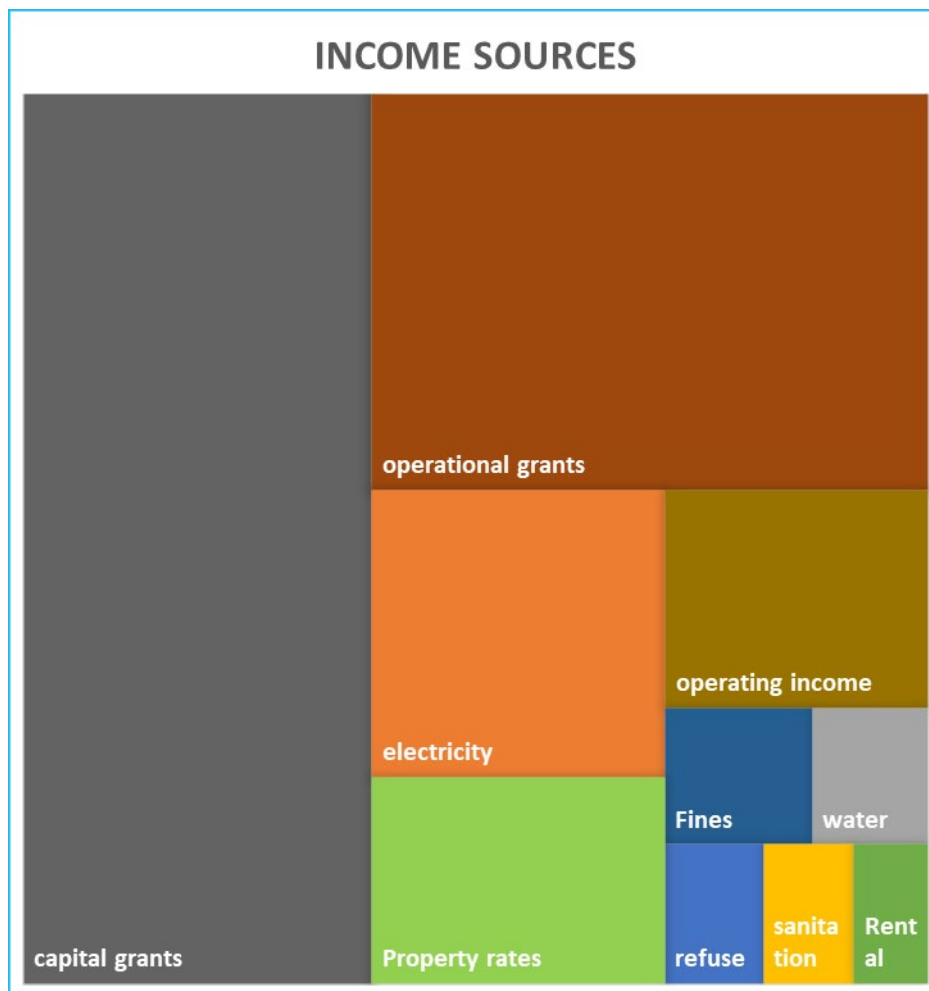
Die grafieke vir die bydryfsubsidies toon dat daar minder as die begroting ingevloei het. Die rede daarvoor is dat die billike deel subsidie (equitable share) kwartaalliks oorbetal word. Die ander bedryfsubsidies is reeds vir die volle finansiële jaar ontvang. Die kapitaalsubsidies is daar teenoor meer as die begroting.

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 eiendomsbelasting het tot dusver meer

ingebring as die begroting, wat die gevolg was van staatsdepartemente wat reeds voor die einde van September 2023 hul rekeninge ten volle betaal het. Die grootste groep belastingbetalers betaal maandelikse paaiemente.

Die uitvloei van kontant jaar-tot-datum beloop R 74.420 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 17.658 miljoen kapitaalsubsidie wat reeds vooruit ontvang is, bygetel word tot die jaar-tot-datum kontant uitgawes is daar eintlik net 'n balans van R 4.868 miljoen beskikbaar om die ander korttermynverpligtinge ten bedrae van R7.196 miljoen te betaal. Dit bring mee dat die munisipaliteit in effek met 'n oortrokke rekening van R2.238 miljoen op die boeke sit. Bedryfsuitgawe sal besnoei moet word of meer intensiewe toepassing van skuldinvoerding sal moet plaasvind.

Die volgende grafiese voorstelling toon die onderskeie bronne waarvandaan die kontant na die munisipaliteit invloei:



3. Jaar tot datum begrotingstabelle

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

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

Tabel C1: Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M09 March

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	5 086	5 474	4 973	8	5 001	3 730	1 271	34%	4 973
Service charges	22 400	29 549	28 774	2 109	20 121	21 581	(1 459)	-7%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	123	771	663	108	16%	885
Other own revenue	81 939	70 827	71 083	8 202	48 801	53 312	(4 512)	-8%	-
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	10 443	74 694	79 286	(4 593)	-6%	105 715
Employee costs	31 587	33 824	33 023	2 485	24 370	24 767	(397)	-	33 023
Remuneration of Councillors	3 318	3 527	3 505	286	2 748	2 629	119	-	3 505
Depreciation and amortisation	12 258	5 919	5 929	493	4 439	4 447	(8)	-	5 929
Interest	2 767	957	957	0	0	718	(718)	-	957
Inventory consumed and bulk purchases	13 279	17 211	15 682	1 122	10 207	11 762	(1 555)	-	15 682
Transfers and subsidies	12	210	212	30	29	159	(130)	-81%	212
Other expenditure	69 799	51 215	39 771	2 743	27 191	29 828	(2 637)	-9%	39 771
Total Expenditure	133 022	112 863	99 080	7 159	68 985	74 310	(5 324)	-7%	99 080
Surplus/(Deficit)	(22 765)	(6 558)	6 636	3 283	5 708	4 977	732	15%	6 636
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	2 050	15 137	33 819	(18 682)	-55%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 122	41 786	51 728	5 333	20 846	38 796	(17 950)	-46%	51 728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 122	41 786	51 728	5 333	20 846	38 796	(17 950)	-46%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Capital transfers recognised	-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Financial position									
Total current assets	17 192	20 976	26 477	-	46 968	-	-	-	26 477
Total non current assets	288 734	257 047	331 237	-	299 079	-	-	-	331 237
Total current liabilities	21 513	20 673	21 513	-	41 836	-	-	-	21 513
Total non current liabilities	30 526	29 436	30 526	-	30 526	-	-	-	30 526
Community wealth/Equity	269 465	232 553	310 102	-	278 113	-	-	-	310 102
Cash flows									
Net cash from (used) operating	8 387	71 292	71 232	13 347	41 873	53 424	11 551	22%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(2 041)	(15 254)	(36 324)	(21 070)	58%	(48 432)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	25 995	12 282	34 371	20 269	(14 102)	-70%	25 234
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	2 556	643	420	342	308	275	9 028	-	13 572
Creditors Age Analysis									
Total Creditors	1 000	-	-	-	-	-	-	46	1 045

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) - M09 March

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										
<i>Governance and administration</i>		52 606	89 471	86 111	7 820	45 325	64 583	(19 258)	-30%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	86 111	86 111	7 820	45 325	64 583	(19 258)	-30%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	2 512	22 668	22 984	(317)	-1%	30 646
Community and social services	1 615	1 865	1 852	1 852	123	1 107	1 389	(282)	-20%	1 852
Sport and recreation	1	1	2	2	-	2	1	1	56%	2
Public safety	54 286	28 471	28 781	28 781	2 388	21 551	21 586	(35)	0%	28 781
Housing	11	13	11	11	1	8	8	(0)	0%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	52	568	949	(381)	-40%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	1 265	1 265	52	568	949	(381)	-40%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	2 108	21 270	24 589	(3 319)	-13%	32 786
Energy sources	15 373	20 623	19 448	19 448	1 243	13 567	14 586	(1 019)	-7%	19 448
Water management	3 451	5 667	4 681	4 681	370	3 236	3 511	(275)	-8%	4 681
Waste water management	2 751	3 638	4 410	4 410	241	2 234	3 308	(1 074)	-32%	4 410
Waste management	3 002	3 652	4 246	4 246	254	2 233	3 184	(952)	-30%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	150 807	12 493	89 831	113 105	(23 275)	-21%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		32 802	39 587	36 773	1 910	20 214	27 580	(7 366)	-27%	36 773
Executive and council	8 950	8 315	8 586	8 586	674	6 334	6 440	(106)	-2%	8 586
Finance and administration	23 852	31 271	28 187	28 187	1 237	13 880	21 140	(7 260)	-34%	28 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 988	30 749	20 451	2 410	22 266	15 338	6 928	45%	20 451
Community and social services	2 160	1 558	1 815	1 815	86	1 291	1 361	(70)	-5%	1 815
Sport and recreation	226	499	333	333	21	221	250	(28)	-11%	333
Public safety	53 596	28 678	18 289	18 289	2 302	20 748	13 717	7 031	51%	18 289
Housing	5	8	7	7	0	5	6	(1)	-18%	7
Health	1	7	7	7	-	1	5	(5)	-85%	7
<i>Economic and environmental services</i>		15 110	13 934	13 902	1 121	10 316	10 426	(110)	-1%	13 902
Planning and development	773	865	827	827	56	546	620	(74)	-12%	827
Road transport	14 338	13 068	13 074	13 074	1 065	9 770	9 806	(36)	0%	13 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 720	28 142	27 450	1 685	15 893	20 588	(4 695)	-23%	27 450
Energy sources	12 807	15 611	15 932	15 932	909	9 494	11 949	(2 455)	-21%	15 932
Water management	6 345	6 565	5 645	5 645	481	3 340	4 234	(893)	-21%	5 645
Waste water management	3 406	3 378	3 154	3 154	200	2 032	2 365	(334)	-14%	3 154
Waste management	6 163	2 588	2 720	2 720	94	1 028	2 040	(1 012)	-50%	2 720
<i>Other</i>	402	451	504	504	33	296	378	(82)	-22%	504
Total Expenditure - Functional	3	133 022	112 863	99 080	7 159	68 985	74 310	(5 324)	-7%	99 080
Surplus/ (Deficit) for the year		1 215	41 786	51 728	5 333	20 846	38 796	(17 950)	-46%	51 728

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) - M09 March

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	5 275	319	2 729	3 957	(1 228)	-31.0%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	7 502	42 596	60 626	(18 030)	-29.7%	80 835
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	123	1 107	1 389	(282)	-20.3%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	-	2	1	1	55.8%	2
Vote 8 - HOUSING (17: IE)		11	13	11	1	8	8	(0)	-0.3%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	2 388	21 551	21 586	(35)	-0.2%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	52	568	949	(381)	-40.1%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	254	2 233	3 184	(952)	-29.9%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	241	2 234	3 308	(1 074)	-32.5%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	370	3 236	3 511	(275)	-7.8%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	1 243	13 567	14 586	(1 019)	-7.0%	19 448
Total Revenue by Vote	2	134 236	154 649	150 807	12 493	89 831	113 105	(23 275)	-20.6%	150 807
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	412	3 819	3 929	(110)	-2.8%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	261	2 515	2 511	4	0.2%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	438	4 359	4 699	(340)	-7.2%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	830	9 806	16 808	(7 002)	-41.7%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	56	546	620	(74)	-12.0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	86	1 292	1 366	(74)	-5.4%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	23	232	260	(28)	-10.9%	347
Vote 8 - HOUSING (17: IE)		5	8	7	0	5	6	(1)	-17.6%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	2 302	20 748	13 717	7 031	51.3%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	1 065	9 770	9 806	(36)	-0.4%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	94	1 028	2 040	(1 012)	-49.6%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	200	2 032	2 365	(334)	-14.1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	481	3 340	4 234	(893)	-21.1%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	909	9 494	11 949	(2 455)	-20.5%	15 932
Total Expenditure by Vote	2	133 022	112 863	99 080	7 159	68 985	74 310	(5 324)	-7.2%	99 080
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	5 333	20 846	38 796	(17 950)	-46.3%	51 728

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	1 243	13 262	13 763	(500)	-4%	18 350
Service charges - Water		2 882	5 408	4 422	370	2 912	3 317	(404)	-12%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	241	1 981	2 256	(276)	-12%	3 008
Service charges - Waste management		2 528	2 408	2 994	254	1 966	2 245	(280)	-12%	2 994
Sale of Goods and Rendering of Services		120	191	344	27	235	258	(23)	-9%	344
Agency services		185	221	221	14	150	166	(16)	-9%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	61	441	439	2	1%	585
Interest from Current and Non Current Assets		415	454	885	123	771	663			885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	2	53	63	(10)		84
Rental from Fixed Assets		1 732	1 806	1 659	120	1 209	1 244	(35)	-3%	1 659
Licence and permits		194	181	284	18	198	213	(15)	-7%	284
Operational Revenue		20	112	70	2	32	52	(21)	-39%	70
Non-Exchange Revenue										
Property rates		5 086	5 474	4 973	8	5 001	3 730	1 271	34%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	2 477	(2 477)		3 303
Fines, penalties and forfeits		54 092	28 290	28 514	2 370	21 361	21 386	(25)		28 514
Licence and permits		-	-	-	-	-	-	-		-
Transfers and subsidies - Operational		29 825	35 784	35 734	5 552	24 787	26 801	(2 013)		35 734
Interest		337	356	278	36	334	209	125		278
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		(4 831)	6	6	-	-	5	(5)		6
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		110 257	106 305	105 715	10 443	74 694	79 286	(4 593)	-6%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	2 485	24 370	24 767	(397)	-2%	33 023
Remuneration of councillors		3 318	3 527	3 505	286	2 748	2 629	119	5%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	830	8 861	9 533	(672)		12 711
Inventory consumed		2 542	3 607	2 971	293	1 346	2 228	(882)		2 971
Debt impairment		(708)	1 531	2 782	-	-	2 087	(2 087)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	493	4 439	4 447	(8)	0%	5 929
Interest		2 767	957	957	0	0	718	(718)	-100%	957
Contracted services		5 077	7 315	5 669	224	4 110	4 252	(142)	-3%	5 669
Transfers and subsidies		12	210	212	30	29	159	(130)	-81%	212
Irrecoverable debts written off		51 016	24 442	14 394	1 984	17 858	10 795	7 063		14 394
Operational costs		14 415	17 927	16 926	534	5 224	12 694	(7 471)	-59%	16 926
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		133 022	112 863	99 080	7 159	68 985	74 310	(5 324)	-7%	99 080
Surplus/(Deficit)		(22 765)	(6 558)	6 636	3 283	5 708	4 977	732	0	6 636
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	2 050	15 137	33 819	(18 682)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		1 122	41 786	51 728	5 333	20 846	38 796			51 728
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		1 122	41 786	51 728	5 333	20 846	38 796			51 728
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-		-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		1 122	41 786	51 728	5 333	20 846	38 796			51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		1 122	41 786	51 728	5 333	20 846	38 796			51 728

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

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										
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)		-	-	400	-	-	300	(300)	-100%	400
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	-	-	173	(173)	-100%	230
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	9	256	5 760	(5 504)	-96%	7 680
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	253	5 240	4 185	1 055	25%	5 580
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	1 163	7 157	14 167	(7 010)	-49%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	15 057	625	2 638	11 293	(8 655)	-77%	15 057
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	596	-	-	447	(447)	-100%	596
Total Capital single-year expenditure	4	-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Total Capital Expenditure		-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Capital Expenditure - Functional Classification										
Governance and administration		-	-	400	-	-	300	(300)	-100%	400
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	400	-	-	300	(300)	-100%	400
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	7 910	9	256	5 933	(5 676)	-96%	7 910
Community and social services		-	-	230	-	-	173	(173)	-100%	230
Sport and recreation		-	7 600	7 680	9	256	5 760	(5 504)	-96%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	5 580	253	5 240	4 185	1 055	25%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	253	5 240	4 185	1 055	25%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	34 542	1 788	9 795	25 907	(16 112)	-62%	34 542
Energy sources		-	-	596	-	-	447	(447)	-100%	596
Water management		-	15 244	15 057	625	2 638	11 293	(8 655)	-77%	15 057
Waste water management		-	18 889	18 889	1 163	7 157	14 167	(7 010)	-49%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Funded by:										
National Government		-	48 344	45 092	1 767	14 100	33 819	(19 719)	-58%	45 092
Provincial Government		-	-	3 340	283	1 192	2 505	(1 313)	-52%	3 340
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	48 432	2 050	15 292	36 324	(21 032)	-58%	48 432

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March

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	25 234	34 371	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	2 913	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	3 531	(9 544)
Current portion of non-current receivables		-	-	-	-	-
Inventory		271	306	271	311	271
VAT		5 760	7 240	5 760	3 698	5 760
Other current assets		2 333	2 233	2 333	2 144	2 333
Total current assets		17 192	20 976	26 477	46 968	26 477
Non current assets						
Investments		-	-	-	-	-
Investment property		22 153	23 414	22 153	22 153	22 153
Property, plant and equipment		265 477	232 961	307 990	276 330	307 990
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		43	43	43	43	43
Intangible assets		535	611	525	535	525
Trade and other receivables from exchange transactions		525	18	525	18	525
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		288 734	257 047	331 237	299 079	331 237
TOTAL ASSETS		305 926	278 023	357 713	346 047	357 713
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	930	1 013	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	13 248	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	29 652	1 148
Provision		278	2 887	278	239	278
VAT		(1 469)	1 064	(1 469)	(2 444)	(1 469)
Other current liabilities		129	121	129	129	129
Total current liabilities		21 513	20 673	21 513	41 836	21 513
Non current liabilities						
Financial liabilities		2	3	2	2	2
Provision		26 097	24 794	26 097	26 097	26 097
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		4 427	4 639	4 427	4 427	4 427
Total non current liabilities		30 526	29 436	30 526	30 526	30 526
TOTAL LIABILITIES		52 039	50 109	52 039	72 362	52 039
NET ASSETS	2	253 887	227 914	305 675	273 686	305 675
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	278 113	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	278 113	310 102

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378	4 954	614	7 177	3 715	3 462	93%	4 954
Service charges		24 471	28 129	29 919	2 202	21 680	22 439	(759)	-3%	29 919
Other revenue		11 480	34 132	34 465	790	7 059	25 849	(18 790)	-73%	34 465
Transfers and Subsidies - Operational		25 432	35 784	31 822	5 430	26 229	23 866	2 363	10%	31 822
Transfers and Subsidies - Capital		23 257	48 344	45 092	10 936	41 916	33 819	8 097	24%	45 092
Interest		411	454	885	121	747	663	83	13%	885
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(82 618)	(79 972)	(74 948)	(6 745)	(62 935)	(56 211)	6 724	-12%	(74 948)
Interest		(0)	(957)	(957)	(0)	(0)	(718)	(718)	100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 387	71 292	71 232	13 347	41 873	53 424	11 551	22%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	9	38	-	38	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(15 857)	(48 344)	(48 432)	(2 050)	(15 292)	(36 324)	(21 032)	58%	(48 432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(2 041)	(15 254)	(36 324)	(21 070)	58%	(48 432)
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		(7 418)	22 948	22 800	11 306	26 619	17 100			22 800
Cash/cash equivalents at beginning:		9 897	3 048	3 196	976	7 752	3 196			7 752
Cash/cash equivalents at month/year end:		2 479	25 995	25 995	12 282	34 371	20 269			25 234

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-12.19%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste Water Management	-12.21%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste management	-12.46%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Sale of Goods and Rendering of Services	-9.03%	System divides the total income in equal installments and not in the usage patterns.	
	Operational Revenue	-39.43%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	Will balance by end of financial year
2	Expenditure By Type			
	Debt impairment	-100%	No debt impairment has been calculated or accounted for.	Impairment will be assessed and accounted for on a monthly basis from March 2024 and the portion not accounted for will be taken into account
	Interest	-100%	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill site etc.	Straight line budgeting will be implemented
	Transfers and subsidies	-81%	Incorrect allocations	Will be investigated and corrected
	Operational costs	-59%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	Capital Expenditure			
	Capital projects and capital transfers and funding		Capital projects are behind schedule due to delays in the appointment of the consultants and procurement caused a backlog. It should be noted that significant amounts of funding has already been paid to the municipality and the adjustment DoRA caused some recindideration and downscaling	According to the technical manager, the projects are on track and substantial payments to contractors will be made shortly for the work completed.
4	Financial Position			
			The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting

4.2 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 2

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<u>Cash Flow</u>			
			The municipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	<u>Measureable performance</u>			
	<u>Municipal Entities</u>			

4.3 Ondersteunende Tabel SC2 – Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

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%	6.9%	0.0%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. 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		9.7%	8.8%	8.4%	17.0%	8.4%
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%	123.1%	112.3%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	82.2%	117.3%
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		8.4%	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))						
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					
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		28.6%	31.8%	31.2%	32.6%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	1.7%	1.6%	1.2%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.6%	6.5%	6.5%	0.0%	4.2%
IDP regulation financial viability indicators							
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						

4.4 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

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	353	159	111	91	82	75	1 413	-	2 284	1 661	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 086	162	64	39	32	25	628	-	2 036	724	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	489	71	58	57	54	42	3 686	-	4 458	3 839	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	260	110	80	65	61	58	1 336	-	1 969	1 519	-	-
Receivables from Exchange Transactions - Waste Management	1600	291	106	77	61	54	52	819	-	1 480	985	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	62	29	27	26	19	20	1 023	-	1 206	1 088	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	14	7	3	3	6	3	123	-	159	135	-	-
Total By Income Source	2000	2 556	643	420	342	308	275	9 028	-	13 572	9 953	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	187	40	26	19	10	9	542	-	833	580	-	-
Commercial	2300	1 188	129	66	66	63	51	3 445	-	5 007	3 625	-	-
Households	2400	1 182	474	328	257	235	214	5 042	-	7 733	5 749	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 556	643	420	342	308	275	9 028	-	13 572	9 953	-	-

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 000	-	-	-	-	-	-	-	-	1 000
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	46	46
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 000	-	-	-	-	-	-	-	46	1 045

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.

4.6 Ondersteunende Tabel SC5 – Beleggingsportefeulje

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

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														
														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-

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

4.7 Ondersteunende Tabel SC6 - Toekenningsontvangste

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		23 567	32 125	32 075	5 380	23 558	24 056	(498)	-2.1%	32 075	
Equitable Share		20 139	21 520	21 520	5 380	21 520	16 140	5 380	33.3%	21 520	
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	880	(391)	-44.4%	1 173	
Local Government Financial Management Grant		2 010	1 800	1 800	-	1 113	1 350	(237)	-17.5%	1 800	
Municipal Infrastructure Grant		344	748	698	-	436	523	(87)	-16.6%	698	
National Treasury		-	6 884	6 884	-	-	5 163	(5 163)	-100.0%	6 884	
Provincial Government:		1 734	3 621	3 621	172	1 225	2 716	(1 491)	-54.9%	3 621	
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	57	19	33.3%	76	
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	122	1 099	1 376	(277)	-20.1%	1 835	
IR: GRANT - MAIN ROADS		43	50	50	50	50	38	12	33.3%	50	
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	1 245	(1 245)	-100.0%	1 660	
Other grant providers:		53	38	38	-	4	29	(25)	-86.2%	38	
Public Sector SETA		53	38	38	-	4	29	(25)	-86.2%	38	
Total Operating Transfers and Grants	5	25 353	35 784	35 734	5 552	24 787	26 801	(2 013)	-7.5%	35 734	
National Government:		23 887	48 344	45 092	2 050	15 137	33 819	(18 682)	-55.2%	45 092	
Municipal Infrastructure Grant		6 527	14 211	13 260	545	6 368	9 945	(3 577)	-36.0%	13 260	
Water Services Infrastructure Grant		17 360	34 133	31 832	1 505	8 769	23 874	(15 105)	-63.3%	31 832	
Total Capital Transfers and Grants	5	23 887	48 344	45 092	2 050	15 137	33 819	(18 682)	-55.2%	45 092	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	80 826	7 602	39 925	60 620	(20 695)	-34.1%	80 826	

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.

4.8 Ondersteunende Tabel SC7 – Maandelikse toekennings en subsidie uitgawe

WC051 Laingsburg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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											
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		14 863	16 254	15 009	937	10 822	11 257	(434)	-3.9%	15 009	
Equitable Share		12 481	13 535	11 770	937	8 674	8 828	(153)	-1.7%	11 770	
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	619	(619)	-100.0%	826	
Local Government Financial Management Grant		1 925	1 893	2 413	-	2 148	1 810	339	18.7%	2 413	
Provincial Government:		-	1 344	1 444	112	1 025	1 083	(59)	-5.4%	1 444	
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1	
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	47	(47)	-100.0%	63	
FD:O: Main Road Subsidy		-	6	6	-	-	5	(5)	-100.0%	6	
FD:O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	112	1 025	1 030	(6)	-0.5%	1 374	
Total operating expenditure of Transfers and Grants:		14 863	17 598	16 454	1 049	11 847	12 340	(493)	-4.0%	16 454	
National Government:		93 134	48 344	104 319	1 767	73 357	93 046	(19 689)	-21.2%	104 319	
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-	
Municipal Infrastructure Grant		104 801	14 211	72 487	262	64 723	69 172	(4 448)	-6.4%	72 487	
Water Services Infrastructure Grant		-	34 133	31 832	1 505	8 603	23 874	(15 271)	-64.0%	31 832	
Provincial Government:		(1 319)	-	3 340	283	1 192	2 505	(1 313)	-52.4%	3 340	
FD:C: Cultural Affairs and Sport		-	-	230	-	-	173	(173)	-100.0%	230	
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	1 050	(1 050)	-100.0%	1 400	
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	283	1 192	1 283	(91)	-7.1%	1 710	
WIP: LAND AND BUILDINGS - ACQUISITIONS - OUTSOURCED		(1 319)	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		91 815	48 344	107 659	2 050	74 548	95 551	(21 002)	-22.0%	107 659	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 678	65 942	124 112	3 099	86 396	107 891	(21 495)	-19.9%	124 112	

4.9 Ondersteunende Tabel SC8 - Uitgaves op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

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	3 091	254	2 443	2 318	125	5%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	4	40	40	-	-	53
Cellphone Allowance		339	328	361	27	265	271	(5)	-2%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	3 505	286	2 748	2 629	119	5%	3 505
% increase	4		6.3%	5.6%						5.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 819	3 987	3 992	333	2 994	2 994	-	-	3 992
Pension and UIF Contributions		454	513	484	40	363	363	-	-	484
Medical Aid Contributions		111	109	132	11	100	99	1	1%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	164	55	33%	219
Motor Vehicle Allowance		546	546	735	61	552	552	-	-	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	1	10	10	-	-	13
Other benefits and allowances		0	0	0	0	0	0	-	-	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 290	5 386	5 575	447	4 237	4 181	56	1%	5 575
% increase	4		2.6%	6.2%						6.2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	1 559	14 092	14 508	(416)	-3%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	219	2 050	2 104	(54)	-3%	2 805
Medical Aid Contributions		547	942	838	60	563	628	(65)	-10%	838
Overtime		747	871	746	45	595	559	36	6%	746
Performance Bonus		1 148	1 397	1 344	-	1 322	1 008	314	31%	1 344
Motor Vehicle Allowance		497	625	722	54	490	541	(51)	-9%	722
Cellphone Allowance		46	5	3	0	2	2	-	-	3
Housing Allowances		57	130	81	5	48	61	(13)	-21%	81
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		24 226	26 896	25 882	1 942	19 163	19 412	(249)	-1%	25 882
% increase	4		11.0%	6.8%						6.8%
Total Parent Municipality		32 794	35 810	34 963	2 675	26 148	26 222	(74)	0%	34 963

4.10 Ondersteunende Tabel SC9 – Werklike en hersiene teikens vir kontantontvangste

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M09 March

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands																
Cash Receipts By Source																
Property rates		371	1 434	608	1 299	1 093	447	816	496	614	-	-	(1 799)	5 378	5 940	6 238
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	473	9 188	1 508	-	-	4 669	19 351	20 336	21 134
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	298	-	-	1 798	4 518	5 619	5 890
Service charges - Waste Water Management		181	140	33	27	70	17	73	1 312	186	-	-	169	2 209	2 467	2 633
Service charges - Waste Management		183	179	2	4	12	4	51	1 594	210	-	-	(188)	2 051	2 349	2 427
Rental of facilities and equipment		136	121	107	141	113	80	218	368	120	-	-	434	1 838	1 909	1 890
Interest earned - external investments		28	56	69	63	58	103	120	129	121	38	38	(368)	454	476	500
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	522	253	627	559	570	458	-	-	25 237	28 290	29 987	31 786
Licences and permits		154	155	189	134	198	97	145	112	122	-	-	(1 127)	181	190	200
Agency services		-	-	-	-	-	-	-	-	-	-	-	221	221	232	244
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	1 944	(10 013)	5 430	-	-	9 555	35 784	27 113	35 616
Other revenue		103	170	463	142	88	72	81	105	89	12 647	12 647	(22 986)	3 601	3 803	3 967
Total Cash Receipts by Source		11 560	6 592	4 462	4 891	5 183	10 832	4 606	5 612	9 156	12 685	12 685	15 615	103 877	106 421	112 525
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	-	2 136	-	13 653	2 947	1 928	-	10 927	-	-	6 466	48 344	22 407	18 399
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	11	-	11	4	-	4	-	-	(33)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		21 847	6 592	6 601	4 902	18 836	13 790	6 538	5 612	20 086	12 685	12 685	22 046	152 221	122 829	130 924
Cash Payments by Type																
Employee related costs		3 814	3 809	4 019	3 708	5 479	3 978	3 913	4 349	4 461	3 113	3 113	(6 404)	37 351	39 598	41 795
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	0	0	80	80	797	957	1 004	1 051
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	818	869	617	1 134	1 134	2 171	13 604	15 337	17 745
Acquisitions - water & other inventory		-	190	208	122	40	157	87	120	284	301	301	1 797	3 607	3 784	3 962
Contracted services		-	1 176	854	328	430	379	21	458	197	610	610	2 252	7 315	7 062	7 243
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 185	1 508	1 508	3 882	18 094	18 990	19 885
Total Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	5 478	7 274	6 745	6 744	6 744	4 596	80 929	85 775	91 682
Other Cash Flows/Payments by Type																
Capital assets		1 788	2 656	619	1 854	363	4 054	155	1 753	2 050	-	-	33 052	48 344	17 907	18 399
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		7 479	10 781	8 429	8 989	8 147	10 948	5 632	9 027	8 795	6 744	6 744	37 558	129 273	103 682	110 081
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:		14 368	(4 189)	(1 828)	(4 067)	10 688	2 842	905	(3 415)	11 292	5 941	5 941	(15 511)	22 948	19 147	20 843
Cash/cash equivalents at the month/year end:		2 477	16 845	12 656	10 828	6 742	17 430	20 272	21 177	17 762	29 054	34 995	40 936	22 948	19 147	20 843

4.11 Ondersteunende Tabel SC10 en SC11 – Entiteite (die munisipaliteit het geen entiteite)

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M09 March

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															

4.12 Ondersteunende Tabel SC12 – Kapitaal spanderingspatroon

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	4 029	4 036	1 788	1 788	4 036	2 248	55.7%	4%
August	-	4 029	4 036	2 656	4 444	8 072	3 628	44.9%	9%
September	-	4 029	4 036	619	5 063	12 108	7 045	58.2%	10%
October	-	4 029	4 036	1 854	6 917	16 144	9 227	57.2%	14%
November	-	4 029	4 036	363	7 280	20 180	12 900	63.9%	15%
December	-	4 029	4 036	4 054	11 334	24 216	12 882	53.2%	23%
January	-	4 029	4 036	155	11 489	28 252	16 764	59.3%	24%
February	-	4 029	4 036	1 753	13 242	32 288	19 046	59.0%	27%
March	-	4 029	4 036	2 050	15 292	36 324	21 032	57.9%	32%
April	-	4 029	4 036	-	-	40 360	-	-	-
May	-	4 029	4 036	-	-	44 396	-	-	-
June	-	4 029	4 036	-	-	48 432	-	-	-
Total Capital expenditure	-	48 344	48 432	15 292					

4.13 Ondersteunende Tabel SC13a – Kapitaalbesteding op nuwe bates volgens bateklas

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	40 744	39 122	2 041	15 035	30 558	15 523	50.8%	39 122
Roads Infrastructure		-	4 699	4 619	253	5 075	3 524	(1 550)	-44.0%	4 619
Road Structures		-	4 699	4 619	253	5 075	3 524	(1 550)	-44.0%	4 619
Water Supply Infrastructure		-	32 333	30 032	967	4 949	24 250	19 300	79.6%	30 032
Reservoirs		-	3 596	3 596	342	1 333	2 697	1 364	50.6%	3 596
Pump Stations		-	17 089	17 089	625	3 503	12 817	9 314	72.7%	17 089
Bulk Mains		-	11 648	9 347	-	113	8 736	8 623	98.7%	9 347
Sanitation Infrastructure		-	1 800	3 510	821	4 846	1 350	(3 496)	-258.9%	3 510
Reticulation		-	-	1 710	283	1 192	-	(1 192)	#DIV/0!	1 710
Waste Water Treatment Works		-	1 800	1 800	538	3 654	1 350	(2 304)	-170.6%	1 800
Rail Infrastructure		-	1 912	961	-	166	1 434	1 268	88.4%	961
Storm water Conveyance		-	1 912	961	-	166	1 434	1 268	88.4%	961
Furniture and Office Equipment		-	-	230	-	-	-	-	-	230
Furniture and Office Equipment		-	-	230	-	-	-	-	-	230
Total Capital Expenditure on new assets	1	-	40 744	39 352	2 041	15 035	30 558	15 523	50.8%	39 352

4.14 Ondersteunende Tabel SC13b – Kapitaalbesteding op hernuwing van bestaande bates volgens bateklas

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	9	256	5 700	5 444	95.5%	7 680
Sport and Recreation Facilities		-	7 600	7 680	9	256	5 700	5 444	95.5%	7 680
Outdoor Facilities		-	7 600	7 680	9	256	5 700	5 444	95.5%	7 680
Computer Equipment		-	-	400	-	-	-	-	-	400
Computer Equipment		-	-	400	-	-	-	-	-	400
Machinery and Equipment		-	-	1 000	-	-	-	-	-	1 000
Machinery and Equipment		-	-	1 000	-	-	-	-	-	1 000
Total Capital Expenditure on renewal of existing ass	1	-	7 600	9 080	9	256	5 700	5 444	95.5%	9 080

4.15 Ondersteunende Tabel SC13c – Uitgaves aan herstelwerk en instandhouding volgens bateklas

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March

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											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		671	495	418	26	251	371	120	32.4%	418	
Electrical Infrastructure		655	474	398	25	238	355	117	33.0%	398	
HV Transmission Conductors		142	75	75	2	9	56	47	84.6%	75	
MV Networks		68	53	35	-	3	39	36	91.8%	35	
LV Networks		444	346	288	24	226	260	34	13.0%	288	
Water Supply Infrastructure		3	4	4	-	-	3	3	100.0%	4	
Dams and Weirs		2	3	3	-	-	2	2	100.0%	3	
Distribution		1	1	1	-	-	1	1	100.0%	1	
Sanitation Infrastructure		14	17	16	1	13	13	(0)	-1.3%	16	
Reticulation		7	4	4	-	-	3	3	100.0%	4	
Waste Water Treatment Works		7	13	11	1	13	9	(4)	-37.4%	11	
Community Assets		2	46	46	0	1	29	28	95.0%	46	
Community Facilities		2	46	46	0	1	29	28	95.0%	46	
Libraries		2	46	46	0	1	29	28	95.0%	46	
Other assets		306	281	144	20	155	211	56	26.7%	144	
Operational Buildings		306	280	143	20	155	210	55	26.3%	143	
Municipal Offices		306	280	143	20	155	210	55	26.3%	143	
Housing		-	1	1	-	-	1	1	100.0%	1	
Social Housing		-	1	1	-	-	1	1	100.0%	1	
Furniture and Office Equipment		2	2	3	0	3	2	(1)	-74.4%	3	
Furniture and Office Equipment		2	2	3	0	3	2	(1)	-74.4%	3	
Machinery and Equipment		(181)	179	199	7	129	135	5	3.9%	199	
Machinery and Equipment		(181)	179	199	7	129	135	5	3.9%	199	
Transport Assets		778	788	922	66	343	591	249	42.1%	922	
Transport Assets		778	788	922	66	343	591	249	42.1%	922	
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	121	882	1 339	457	34.1%	1 732	

4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March


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										
Depreciation by Asset Class/Sub-class										
Infrastructure		10 648	4 970	5 185	432	3 889	3 727	(162)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-		-
Road Structures		1 437	-	-	-	-	-	-		-
Storm water Infrastructure		2 029	2 099	2 314	193	1 736	1 574	(162)	-10.3%	2 314
Drainage Collection		2 029	2 099	2 314	193	1 736	1 574	(162)	-10.3%	2 314
Electrical Infrastructure		662	340	340	28	255	255	-		340
LV Networks		662	340	340	28	255	255	-		340
Water Supply Infrastructure		2 317	1 362	1 362	113	1 021	1 021	-		1 362
Distribution		2 317	1 362	1 362	113	1 021	1 021	-		1 362
Sanitation Infrastructure		1 977	1 165	1 165	97	874	874	-		1 165
Reticulation		1 977	1 165	1 165	97	874	874	-		1 165
Solid Waste Infrastructure		2 226	4	4	0	3	3	-		4
Landfill Sites		2 226	4	4	0	3	3	-		4
Community Assets		641	291	51	4	38	219	180	82.5%	51
Community Facilities		641	76	11	1	8	57	49	86.1%	11
Libraries		641	76	11	1	8	57	49	86.1%	11
Sport and Recreation Facilities		-	215	40	3	30	162	131	81.3%	40
Outdoor Facilities		-	215	40	3	30	162	131	81.3%	40
Other assets		182	142	142	12	106	106	-		142
Operational Buildings		182	142	142	12	106	106	-		142
Municipal Offices		182	142	142	12	106	106	-		142
Intangible Assets		86	11	11	-	-	8	8	100.0%	11
Licences and Rights		86	11	11	-	-	8	8	100.0%	11
Computer Software and Applications		86	11	11	-	-	8	8	100.0%	11
Computer Equipment		157	181	181	15	136	136	-		181
Computer Equipment		157	181	181	15	136	136	-		181
Furniture and Office Equipment		85	209	245	20	184	157	(27)	-17.0%	245
Furniture and Office Equipment		85	209	245	20	184	157	(27)	-17.0%	245
Machinery and Equipment		106	115	115	10	86	86	-		115
Machinery and Equipment		106	115	115	10	86	86	-		115
Transport Assets		353	-	-	-	-	-	-		-
Transport Assets		353	-	-	-	-	-	-		-
Total Depreciation	1	12 258	5 919	5 929	493	4 439	4 439	-		5 929

5. Ander inligting of dokumentasie

Munisipale Bestuurder se kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

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

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

I, Jafta Booysen, Municipal Manager 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 March 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafta Booysen
 Municipal Manager of Laingsburg Municipality (WC051)

Signature 

Date 10/04/2024

6. Aanbeveling

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

WC051 - Laingsburg Municipality



Certification: Budget Funding Plan Implementation

10-Apr-24

I, Jafta Booysen, in my capacity as accounting officer of Laingsburg Municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget data-strings, pertaining to the budget as well as including in year monitoring reports, have been uploaded the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- A virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- An adjustments budget approved by council.
- The budget funding plan will be monitored, reported on and uploaded on GoMuni on a monthly basis.
- Council is fully committed to the implementation of the budget funding plan.

Signature _____

Municipal manager of Laingsburg Municipality

Date 10/04/2024

Signature _____

Mayor of Laingsburg Municipality

Date 10/04/2024

Signature _____

Chief Financial Officer of Laingsburg Municipality

Date 10/04/2024

Budget Funding Implementation Schedule

Activity	Activity Description	Activity Start	Activity End	Activity Status	Activity Category	Activity Sub-Category	Activity Code	Activity Amount	Activity Unit	Activity Frequency	Activity Location	Activity Notes
Funding for the 2019-2020 Budget	Target Budget	01/01/19	01/01/20	Active	Operating Expenses	Operating Expenses	0101	29,000,000	Operating Expenses	Monthly	Operating Expenses	Operating Expenses
	Operating Expenses	01/01/19	01/01/20	Active	Operating Expenses	Operating Expenses	0101	29,000,000	Operating Expenses	Monthly	Operating Expenses	Operating Expenses
	Administrative Expenses	01/01/19	01/01/20	Active	Administrative Expenses	Administrative Expenses	0102	2,000,000	Administrative Expenses	Monthly	Administrative Expenses	Administrative Expenses
	Professional Fees	01/01/19	01/01/20	Active	Professional Fees	Professional Fees	0103	1,000,000	Professional Fees	Monthly	Professional Fees	Professional Fees
	Travel Expenses	01/01/19	01/01/20	Active	Travel Expenses	Travel Expenses	0104	500,000	Travel Expenses	Monthly	Travel Expenses	Travel Expenses
	Information Technology	01/01/19	01/01/20	Active	Information Technology	Information Technology	0105	1,500,000	Information Technology	Monthly	Information Technology	Information Technology
	Utilities	01/01/19	01/01/20	Active	Utilities	Utilities	0106	1,000,000	Utilities	Monthly	Utilities	Utilities
	Insurance	01/01/19	01/01/20	Active	Insurance	Insurance	0107	1,000,000	Insurance	Monthly	Insurance	Insurance
	Depreciation	01/01/19	01/01/20	Active	Depreciation	Depreciation	0108	1,000,000	Depreciation	Monthly	Depreciation	Depreciation
	Other	01/01/19	01/01/20	Active	Other	Other	0109	1,000,000	Other	Monthly	Other	Other
Funding for the 2020-2021 Budget	Target Budget	01/01/20	01/01/21	Active	Operating Expenses	Operating Expenses	0101	30,000,000	Operating Expenses	Monthly	Operating Expenses	Operating Expenses
	Operating Expenses	01/01/20	01/01/21	Active	Operating Expenses	Operating Expenses	0101	30,000,000	Operating Expenses	Monthly	Operating Expenses	Operating Expenses
	Administrative Expenses	01/01/20	01/01/21	Active	Administrative Expenses	Administrative Expenses	0102	2,000,000	Administrative Expenses	Monthly	Administrative Expenses	Administrative Expenses
	Professional Fees	01/01/20	01/01/21	Active	Professional Fees	Professional Fees	0103	1,000,000	Professional Fees	Monthly	Professional Fees	Professional Fees
	Travel Expenses	01/01/20	01/01/21	Active	Travel Expenses	Travel Expenses	0104	500,000	Travel Expenses	Monthly	Travel Expenses	Travel Expenses
	Information Technology	01/01/20	01/01/21	Active	Information Technology	Information Technology	0105	1,500,000	Information Technology	Monthly	Information Technology	Information Technology
	Utilities	01/01/20	01/01/21	Active	Utilities	Utilities	0106	1,000,000	Utilities	Monthly	Utilities	Utilities
	Insurance	01/01/20	01/01/21	Active	Insurance	Insurance	0107	1,000,000	Insurance	Monthly	Insurance	Insurance
	Depreciation	01/01/20	01/01/21	Active	Depreciation	Depreciation	0108	1,000,000	Depreciation	Monthly	Depreciation	Depreciation
	Other	01/01/20	01/01/21	Active	Other	Other	0109	1,000,000	Other	Monthly	Other	Other