

# LAINGSBURG MUNISIPALITEIT



**Derde Kwartaallikse  
Begrotingmoniteringsverslag tot  
31 Maart 2024**

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## 1. Woordelys

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

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

**Begroting** – Die finansiële plan van die Munisipaliteit.

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

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

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

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

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

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

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

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

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

**IHHS** – Informele Behuising en Menslike Nedersettings, provinsiale toekenning.

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

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

**MIG** – Munisipale Infrastruktuur Toelae.

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

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

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

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

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

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

**Virement** – 'n Oordrag van begroting.

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

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

## 2. Wetgewende raamwerk

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

Hierdie verslag is ingevolge die volgende wetgewende raamwerk opgestel:

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

Die MBRR beklemtoon die formaat van die maandelikse begrotingstate.

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

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

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

### 3. Burgemeestersverslag

Die kwartaallike finansiële inligting is reeds in die afdeling 71, maandelikse begrotingstaat vir 31 Maart 2024 aangebied. Die maandelikse en kwartaallike verslae moet in samehang met mekaar gelees word.

### 4. Uitvoerende Opsomming

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

Die tabel hieronder illustreer 'n oorsig van die begrotingsimplementering van Laingsburg Munisipaliteit vir die kwartaal.

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

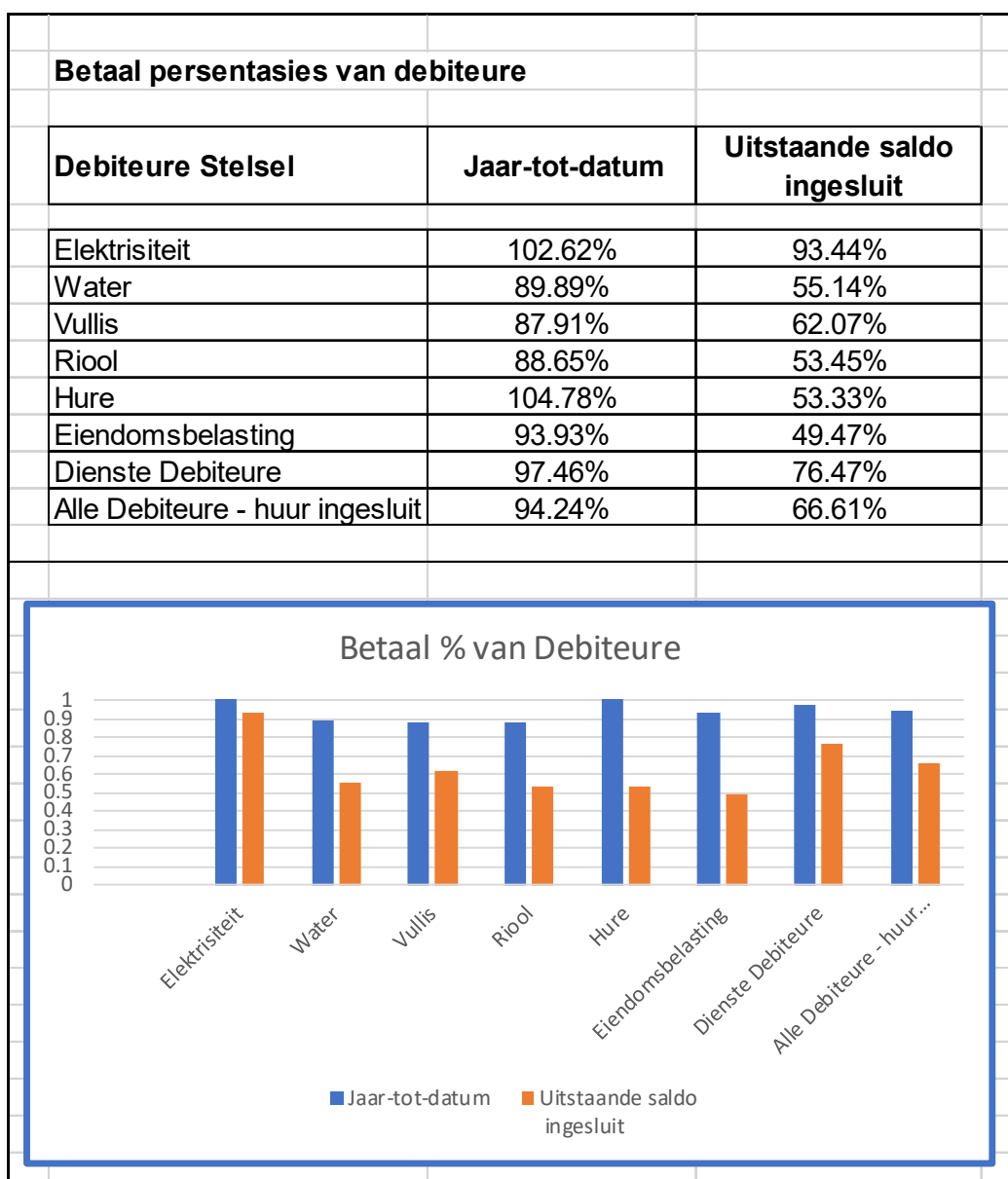
#### 4.1.1 Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Aan die einde van die derde kwartaal het die Munisipaliteit 62.1% of R 23.999 van die kwartaalike begrote inkomste gegeneer. Hierdie bedrag sluit die bedryfssubsidies tot op hede in.

Totale bedryfsuitgawes vir die kwartaal, insluitend voorsienings, staan op R 21.704 miljoen.

Die totale onspandeerde subsidies op aan die einde van hierdie kwartaal beloop R 29.652 miljoen teenoor die kontant van R 34.371 miljoen in die bank. Die totale kontantverpligtinge teen die beskikbare kontant beloop R 34.437 miljoen. Dit beteken dat as alle verpligtinge onmiddelik betaal word, sal daar in effek 'n kontant tekort van R 0.066 miljoen wees.

Betaling van debiteure vir die tweede kwartaal was 94.24%. Dit is minder as die 95% waarvoor begroot is. Jaarlikse belasting word gedurende Julie vir die finansiële jaar gehef en is in maandelikse paaiemente oor 11 maande betaalbaar.



Hieruit kan afgelei word dat die invorderingspersentasie van alle debiteure minder is as die begrote 95%. Dit beteken dat die kontant vir die daaglikse bestuur van die munisipaliteit nie op peil is nie. Die uitstaande totale bedrag vir debiteure het vanaf 1 Julie 2023 tot die einde van die kwartaal met R 1.539 miljoen gestyg. 95% van hierdie bedrag was begroot om ge-in te word en beloop R 1.462 miljoen wat dus nie ingevloei het as kontant vir spandering nie.

#### 4.1.2 Ander relevante inligting

##### **Bedryfsinkomste**

Die Munisipaliteit het vir hierdie kwartaal 62.1% of R 23.999 miljoen van die kwartaallikse begrote inkomste van R 38.661 miljoen gegenereer wat minder is as die begrote bedrae. Hierdie bedrag sluit die operasionele toelaes tot op hede in.

##### **Bedryfsuitgawes**

Bedryfsuitgawes van R 20.302 miljoen vir die kwartaal sluit nie 'n deel van die waardeverminderingskoste, jaarlikse bonusse in nie en sluit die jaarlikse berekening vir voorsienings uit. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R 1.403 miljoen. Dit sal die totale kwartaallikse uitgawe tot dusver effektief op R 21.704 miljoen te staan bring. Die kwartaal uitgawe is minder as die begroting kwartaallikse bedrag. Dit beteken dat die Munisipaliteit 23.1% minder bestee het gedurende hierdie kwartaal.

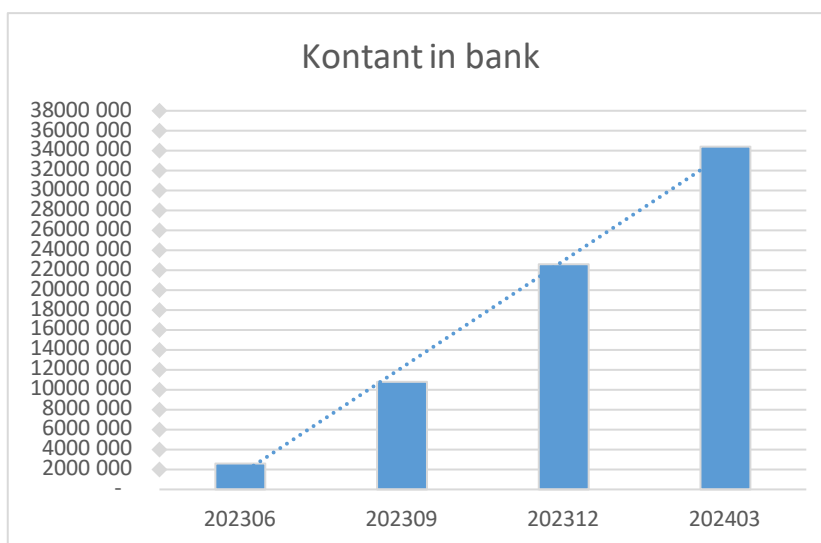
##### **Kapitaalbesteding**

Die Munisipaliteit het vir hierdie kwartaal R 3.958 miljoen van die eksterne befondste kapitaalbegroting spandeer. Daar is reeds 'n bedrag van R 29 652 miljoen kapitaaltoekennings (MIG en WSIG) ontvang. Tot dusver is daar 31.63% van die jaar se kapitale begroting spandeer.

##### **Kontantvloei**

Die Munisipaliteit het begin met 'n kontantsaldo van R 2,479 miljoen aan die begin van die eerste kwartaal en dit het met R 31.892 miljoen vermeerder. Die eindsaldo vir die kwartaal is R 34.371 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes aangesien geen lenings of beleggings vir die finansiële jaar begroot word nie. Die eerste oordragte van Equitable Share (billike deeltoekenning) en ander kapitaaltoekennings is gedurende die kwartaal ontvang.

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



### Verpligtinge teen kontant

Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 Junie asook ontvangste gedurende die huidige jaar is op hierdie stadium ingesluit in die munisipaliteit se lopende rekening en korttermyn beleggings. Alle subsidie gelde waaraan 'n voorwaarde vir die spandering daarvan gekoppel is, moet in 'n aparte bankrekening geplaas word totdat dit gespandeer word.

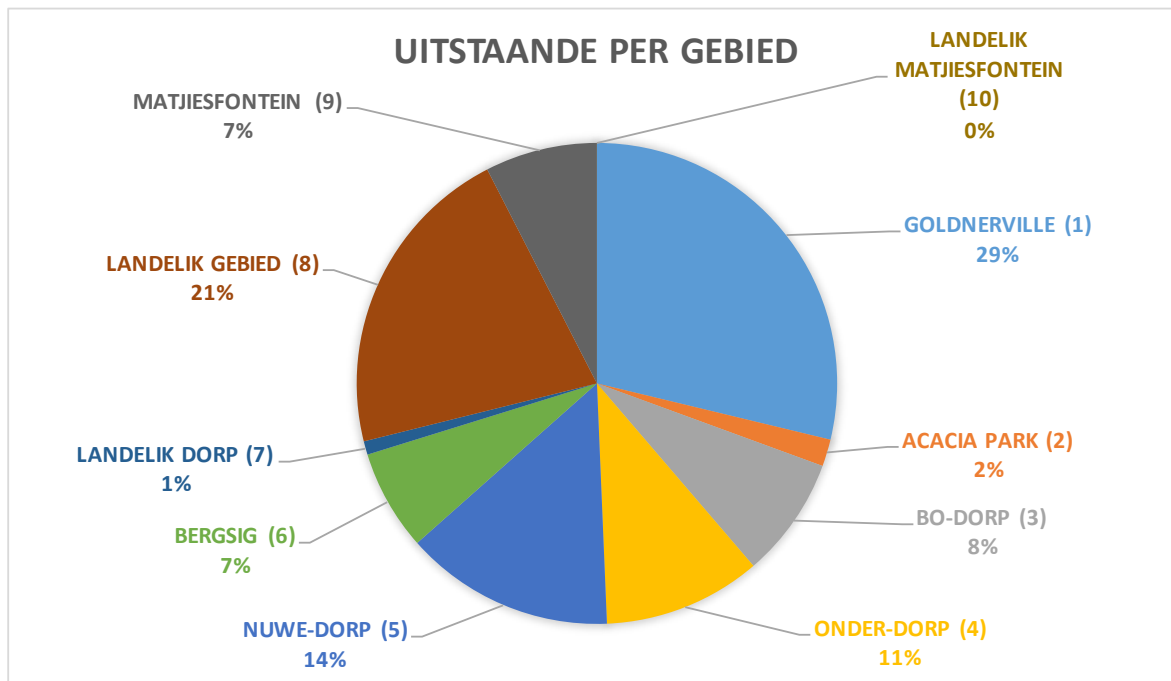
<b>Commitments against Cash and Cash Equivalents March 2024</b>	
<b>Item</b>	<b>Amount</b>
Balance as per CFA	<b>34 371 014</b>
<b>Total commitments against cash</b>	<b>34 436 973</b>
Unspent Conditional Grants	29 651 602
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	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
<b>Netto cash available</b>	<b>R -65 959</b>



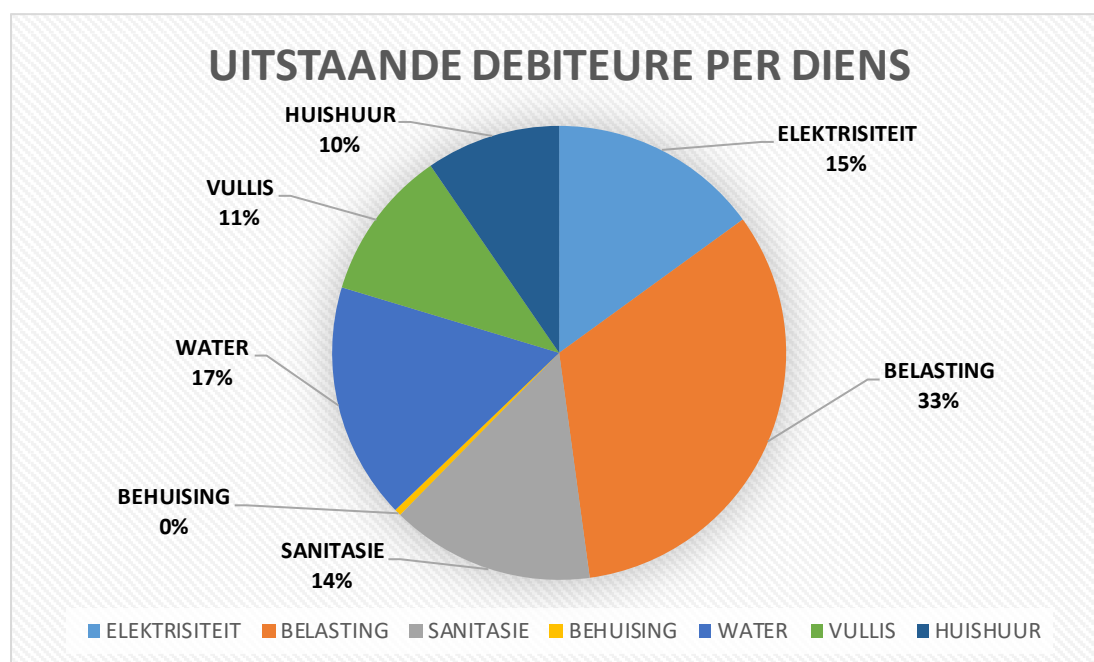
## Debiteure

Die uitstaande debiteure van die Munisipaliteit beloop R 13.572 miljoen aan die einde van hierdie kwartaal.

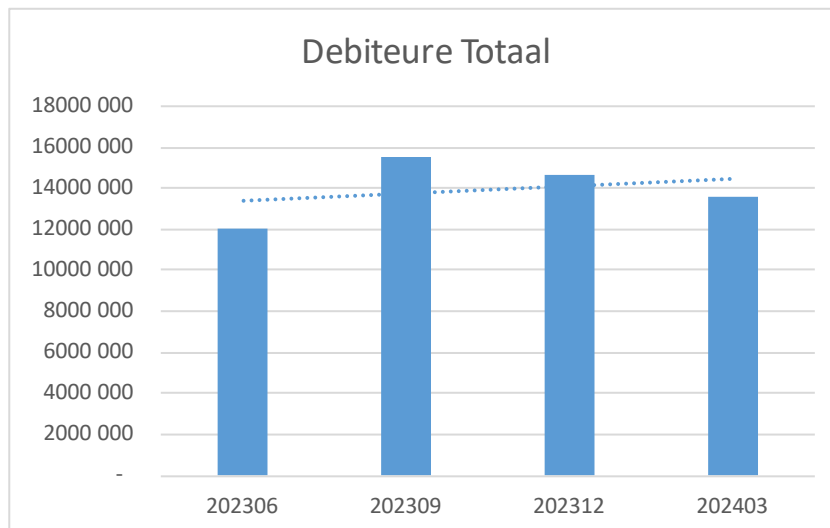
Die volgende grafiek toon die uitstaande debiteure per wyk soos aan die einde van die kwartaal:



Die volgende grafiek toon die uitstaande debiteure per diens soos aan die einde van die kwartaal:

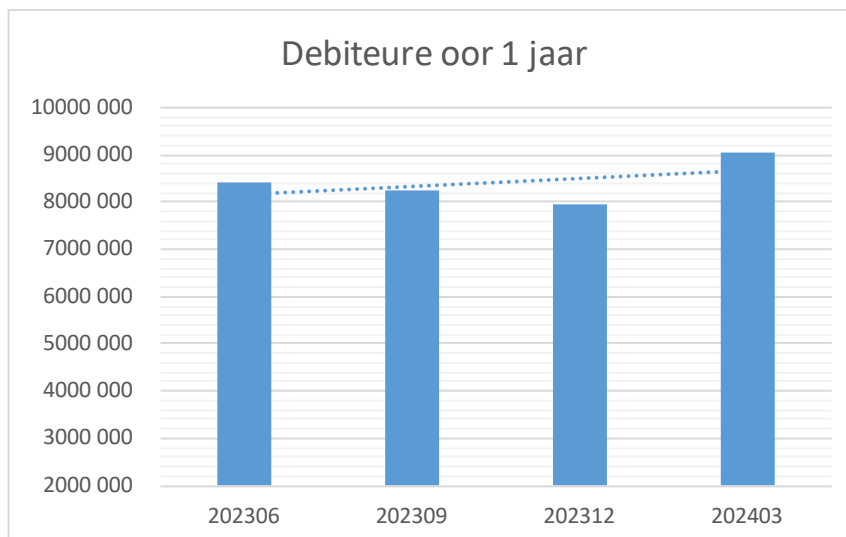


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:



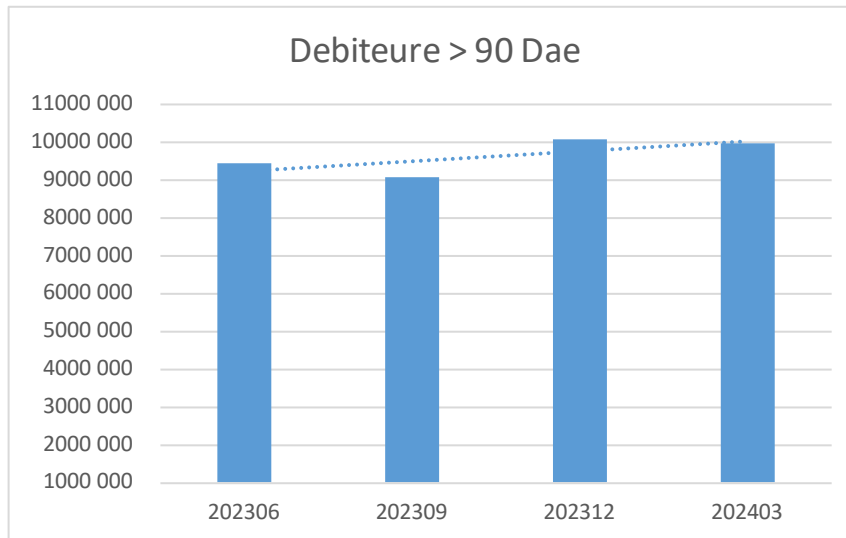
Die trentlyn toon dat daar 'n styging in die totale debiteure vanaf die einde van die vorige jaar se laaste kwartaal voorkom.

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



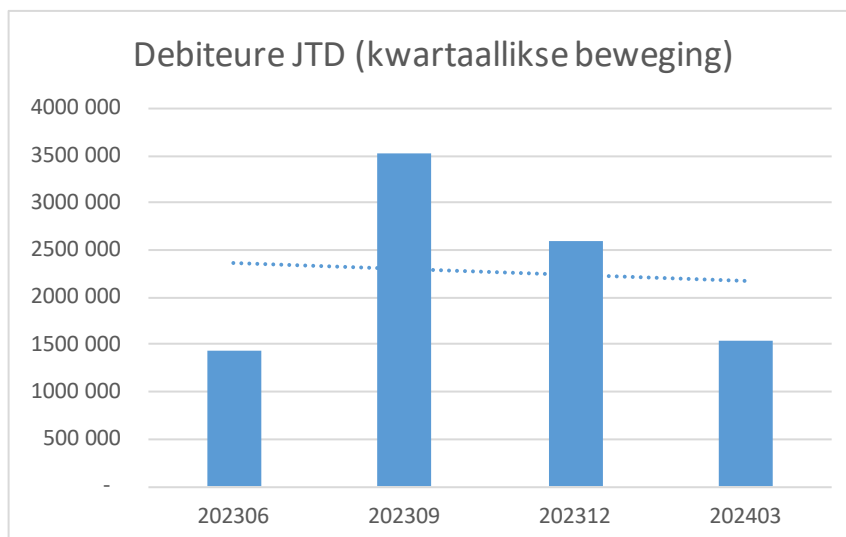
Daar is 'n opwaartse beweging in die uitstaande saldo van skulde ouer as 1 jaar.

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



Die saldo van skulde ouer as 90 dae het die kwartaal 'n geringe daling getoon. Dit was as gevolg van staatsdepartemente wat agterstallinge skuld betaal het.

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



Op hierdie grafiek kan gesien word dat die jaarlikse heffing van belasting wat in die eerste kwartaal gedoen word, en maandeliks ingevorder word, kwartaalliks die effek van 'n daling aantoon.

Die ideale posisie van die beweging moet onder die nullyn beweeg (dws die grafiek moet afwaartse bene toon), wat beteken dat daar op agterstallinge skuld betaal word.

## Krediteure

Totale uitstaande bedryfskrediteure beloop R 1.045 aan die einde van die eerste kwartaal. Al die uitstaande bedrae is binne die 30 dae uitstaande kategorieë wat aan Artikel 65 van die MFMA voldoen. Soms gebeur dit egter dat 'n verskaffer fakture meer as 30 dae na die datum van die faktuurdatum vir betaling uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

## Koste Beperkingsmaatreëls

Die Plaaslike Regering: Munisipale Kostebepanking Regulasies (MCCR), is op 7 September 2019 gepromulgeer en het op 1 Julie 2019 in werking getree.

Artikels 62(1)(a) en 95(a) van die Wet op Munisipale Finansiële Bestuur No. 56 van 2003 (MFMA) bepaal dat die rekenpligtige beampte van 'n munisipaliteit of munisipale entiteit verantwoordelik is vir die bestuur van die finansiële administrasie van 'n munisipaliteit en moet neem vir hierdie doel alle redelike stappe om te verseker dat die hulpbronne van die munisipaliteit effektief, doeltreffend en ekonomies aangewend word.

Ingevolge MFMA Omsendbrief 97 wat op 1 Julie 2019 uitgereik is, word van munisipaliteite verwag om bestaande verslagdoeningsvereistes te benut, om intern en ekstern verslag te doen oor kostebesparingsmaatreëls.

Die volgende tabel som die hoofitems op soos voorgeskryf in die omsendbrief en MKR.

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	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
<b>Totaal</b>	<b>R 9 008 088</b>	<b>R 1 336 390</b>	<b>R 7 235 288</b>	<b>R 428 033</b>	<b>R 6 489 060</b>	<b>(908 357)</b>	<b>(746 228)</b>

## 5. In jaarbegrotingstabelle

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

- (a) Tabel C1 Maandelikse Begrotingstaat Opsomming
- (b) Tabel C2 Maandelikse Begrotingstaat -Finansiële Prestasie (standaardklassifikasie)
- (c) Tabel 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 stemming, standaardklassifikasie en befondsing)

## Tabel C1 : Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5 086	5 474	4 973	25	5 001	3 730	1 271	34%	4 973
Service charges	22 400	29 549	28 774	5 834	20 121	21 581	(1 459)	-7%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	378	771	663	108	16%	885
Other own revenue	81 939	70 827	71 083	13 958	48 801	53 312	(4 512)	-8%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 257</b>	<b>106 305</b>	<b>105 715</b>	<b>20 194</b>	<b>74 694</b>	<b>79 286</b>	<b>(4 593)</b>	<b>-6%</b>	<b>105 715</b>
Employee costs	31 587	33 824	33 023	7 701	24 370	24 767	(397)		33 023
Remuneration of Councillors	3 318	3 527	3 505	858	2 748	2 629	119		3 505
Depreciation and amortisation	12 258	5 919	5 929	1 480	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	2 818	10 207	11 762	(1 555)		15 682
Transfers and subsidies	12	210	212	(936)	29	159	(130)	-81%	212
Other expenditure	69 799	51 215	39 771	8 380	27 191	29 828	(2 637)	-9%	39 771
<b>Total Expenditure</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>20 302</b>	<b>68 985</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7%</b>	<b>99 080</b>
<b>Surplus/(Deficit)</b>	<b>(22 765)</b>	<b>(6 558)</b>	<b>6 636</b>	<b>(107)</b>	<b>5 708</b>	<b>4 977</b>	<b>732</b>	<b>15%</b>	<b>6 636</b>
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	3 803	15 137	33 819	###	-55%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>48 344</b>	<b>48 432</b>	<b>26 398</b>	<b>15 292</b>	<b>36 324</b>	<b>(21 032)</b>	<b>-58%</b>	<b>48 432</b>
Capital transfers recognised	-	48 344	48 432	45 791	15 292	36 324	(21 032)	-58%	48 432
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	1 074	-	-	-		-
<b>Total sources of capital funds</b>	<b>-</b>	<b>48 344</b>	<b>48 432</b>	<b>46 866</b>	<b>15 292</b>	<b>36 324</b>	<b>(21 032)</b>	<b>-58%</b>	<b>48 432</b>
<b>Financial position</b>									
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	<b>269 465</b>	<b>232 553</b>	<b>310 102</b>		<b>278 113</b>				<b>310 102</b>
<b>Cash flows</b>									
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	-	-	-	-	-	-	-		-
<b>Cash/cash equivalents at the month/year end</b>	<b>2 479</b>	<b>25 995</b>	<b>25 995</b>	<b>12 282</b>	<b>34 371</b>	<b>20 296</b>	<b>(14 076)</b>	<b>-69%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	2 556	643	420	342	308	275	9 028	-	13 572
<b>Creditors Age Analysis</b>									
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 statistiekkategorieë en subkategorieë is. Dit word deur die Nasionale Tesourie gebruik om die samestelling van nasionale en internasionale rekeninge vir vergelykingsdoelindes te help, ongeag die unieke organisatoriese struktuur wat deur die verskillende instellings gebruik word. Die hoofkategorieë is: Bestuur en Administrasie, Gemeenskaps- en Openbare Veiligheid, Ekonomiese en Omgewingsdienste, Handelsdienste en Ander Dienste.

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		52 606	89 471	86 111	20 658	45 325	64 583	(19 258)	-30%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	86 111	20 658	45 325	64 583	(19 258)	-30%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	7 677	22 668	22 984	(317)	-1%	30 646
Community and social services		1 615	1 865	1 852	463	1 107	1 389	(282)	-20%	1 852
Sport and recreation		1	1	2	-	2	1	1	56%	2
Public safety		54 286	28 471	28 781	7 212	21 551	21 586	(35)	0%	28 781
Housing		11	13	11	3	8	8	(0)	0%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	303	568	949	(381)	-40%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 140	1 250	1 265	303	568	949	(381)	-40%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	7 299	21 270	24 589	(3 319)	-13%	32 786
Energy sources		15 373	20 623	19 448	4 810	13 567	14 586	(1 019)	-7%	19 448
Water management		3 451	5 667	4 681	976	3 236	3 511	(275)	-8%	4 681
Waste water management		2 751	3 638	4 410	753	2 234	3 308	(1 074)	-32%	4 410
Waste management		3 002	3 652	4 246	761	2 233	3 184	(952)	-30%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>134 236</b>	<b>154 649</b>	<b>150 807</b>	<b>35 937</b>	<b>89 831</b>	<b>113 105</b>	<b>(23 275)</b>	<b>-21%</b>	<b>150 807</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		32 802	39 587	36 773	7 944	20 214	27 580	(7 366)	-27%	36 773
Executive and council		8 950	8 315	8 586	2 847	6 334	6 440	(106)	-2%	8 586
Finance and administration		23 852	31 271	28 187	5 096	13 880	21 140	(7 260)	-34%	28 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 988	30 749	20 451	7 251	22 266	15 338	6 928	45%	20 451
Community and social services		2 160	1 558	1 815	388	1 291	1 361	(70)	-5%	1 815
Sport and recreation		226	499	333	73	221	250	(28)	-11%	333
Public safety		53 596	28 678	18 289	6 789	20 748	13 717	7 031	51%	18 289
Housing		5	8	7	2	5	6	(1)	-18%	7
Health		1	7	7	(0)	1	5	(5)	-85%	7
<i>Economic and environmental services</i>		15 110	13 934	13 902	3 229	10 316	10 426	(110)	-1%	13 902
Planning and development		773	865	827	166	546	620	(74)	-12%	827
Road transport		14 338	13 068	13 074	3 062	9 770	9 806	(36)	0%	13 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 720	28 142	27 450	6 219	15 893	20 588	(4 695)	-23%	27 450
Energy sources		12 807	15 611	15 932	4 209	9 494	11 949	(2 455)	-21%	15 932
Water management		6 345	6 565	5 645	1 051	3 340	4 234	(893)	-21%	5 645
Waste water management		3 406	3 378	3 154	592	2 032	2 365	(334)	-14%	3 154
Waste management		6 163	2 588	2 720	368	1 028	2 040	(1 012)	-50%	2 720
<i>Other</i>		402	451	504	97	296	378	(82)	-22%	504
<b>Total Expenditure - Functional</b>	3	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>24 739</b>	<b>68 985</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7%</b>	<b>99 080</b>
<b>Surplus/ (Deficit) for the year</b>		<b>1 215</b>	<b>41 786</b>	<b>51 728</b>	<b>11 198</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	866	2 729	3 957	(1 228)	-31.0%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	19 792	42 596	60 626	(18 030)	-29.7%	80 835
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	463	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	3	8	8	(0)	-0.3%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	7 212	21 551	21 586	(35)	-0.2%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	303	568	949	(381)	-40.1%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	761	2 233	3 184	(952)	-29.9%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	753	2 234	3 308	(1 074)	-32.5%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	976	3 236	3 511	(275)	-7.8%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	4 810	13 567	14 586	(1 019)	-7.0%	19 448
<b>Total Revenue by Vote</b>	<b>2</b>	<b>134 236</b>	<b>154 649</b>	<b>150 807</b>	<b>35 937</b>	<b>89 831</b>	<b>113 105</b>	<b>(23 275)</b>	<b>-20.6%</b>	<b>150 807</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	2 004	3 819	3 929	(110)	-2.8%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	843	2 515	2 511	4	0.2%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	1 314	4 359	4 699	(340)	-7.2%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	3 875	9 806	16 808	(7 002)	-41.7%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	166	546	620	(74)	-12.0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	388	1 292	1 366	(74)	-5.4%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	76	232	260	(28)	-10.9%	347
Vote 8 - HOUSING (17: IE)		5	8	7	2	5	6	(1)	-17.6%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	6 789	20 748	13 717	7 031	51.3%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	3 062	9 770	9 806	(36)	-0.4%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	368	1 028	2 040	(1 012)	-49.6%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	592	2 032	2 365	(334)	-14.1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	1 051	3 340	4 234	(893)	-21.1%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	4 209	9 494	11 949	(2 455)	-20.5%	15 932
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>24 739</b>	<b>68 985</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7.2%</b>	<b>99 080</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>1 215</b>	<b>41 786</b>	<b>51 728</b>	<b>11 198</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46.3%</b>	<b>51 728</b>



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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 764	19 525	18 350	3 991	13 262	13 763	(500)	-4%	18 350
Service charges - Water		2 882	5 408	4 422	869	2 912	3 317	(404)	-12%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	485	1 981	2 256	(276)	-12%	3 008
Service charges - Waste management		2 528	2 408	2 994	489	1 966	2 245	(280)	-12%	2 994
Sale of Goods and Rendering of Services		120	191	344	79	235	258	(23)	-9%	344
Agency services		185	221	221	44	150	166	(16)	-9%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	158	441	439	2	1%	585
Interest from Current and Non Current Assets		415	454	885	378	771	663	108	16%	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	(176)	53	63	(10)	-16%	84
Rental from Fixed Assets		1 732	1 806	1 659	381	1 209	1 244	(35)	-3%	1 659
Licence and permits		194	181	284	55	198	213	(15)	-7%	284
Operational Revenue		20	112	70	8	32	52	(21)	-39%	70
<b>Non-Exchange Revenue</b>										
Property rates		5 086	5 474	4 973	25	5 001	3 730	1 271	34%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	2 477	(2 477)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	7 102	21 361	21 386	(25)	0%	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	6 194	24 787	26 801	(2 013)	-8%	35 734
Interest		337	356	278	113	334	209	125	60%	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	-	-	5	(5)	-100%	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>110 257</b>	<b>106 305</b>	<b>105 715</b>	<b>20 194</b>	<b>74 694</b>	<b>79 286</b>	<b>(4 593)</b>	<b>-6%</b>	<b>105 715</b>
<b>Expenditure By Type</b>										
Employee related costs		31 587	33 824	33 023	7 701	24 370	24 767	(397)	-2%	33 023
Remuneration of councillors		3 318	3 527	3 505	858	2 748	2 629	119	5%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	2 316	8 861	9 533	(672)	-7%	12 711
Inventory consumed		2 542	3 607	2 971	503	1 346	2 228	(882)	-40%	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	1 480	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	781	4 110	4 252	(142)	-3%	5 669
Transfers and subsidies		12	210	212	(936)	29	159	(130)	-81%	212
Irrecoverable debts written off		51 016	24 442	14 394	5 953	17 858	10 795	7 063	65%	14 394
Operational costs		14 415	17 927	16 926	1 647	5 224	12 694	(7 471)	-59%	16 926
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>20 302</b>	<b>68 985</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7%</b>	<b>99 080</b>
<b>Surplus/(Deficit)</b>		<b>(22 765)</b>	<b>(6 558)</b>	<b>6 636</b>	<b>(107)</b>	<b>5 708</b>	<b>4 977</b>	<b>732</b>	<b>0</b>	<b>6 636</b>
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	3 803	15 137	33 819	(18 682)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>			<b>51 728</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>			<b>51 728</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>			<b>51 728</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>			<b>51 728</b>

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	16	-	173	(173)	-100%	230
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	201	256	5 760	(5 504)	-96%	7 680
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	7 725	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	1 340	5 240	4 185	1 055	25%	5 580
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	15 371	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	1 515	7 157	14 167	(7 010)	-49%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	15 057	230	2 638	11 293	(8 655)	-77%	15 057
<b>Total Capital single-year expenditure</b>	4	-	48 344	48 432	26 398	15 292	36 324	(21 032)	-58%	48 432
<b>Total Capital Expenditure</b>		-	48 344	48 432	26 398	15 292	36 324	(21 032)	-58%	48 432
<b>Community and public safety</b>		-	7 600	7 910	73	256	5 933	(5 676)	-96%	7 910
Sport and recreation		-	7 600	7 680	73	256	5 760	(5 504)	-96%	7 680
<b>Economic and environmental services</b>		-	6 611	5 580	3 912	5 240	4 185	1 055	25%	5 580
Road transport		-	6 611	5 580	3 912	5 240	4 185	1 055	25%	5 580
<b>Trading services</b>		-	34 133	34 542	42 881	9 795	25 907	(16 112)	-62%	34 542
Water management		-	15 244	15 057	36	2 638	11 293	(8 655)	-77%	15 057
Waste water management		-	18 889	18 889	42 844	7 157	14 167	(7 010)	-49%	18 889
<b>Total Capital Expenditure - Functional Classification</b>	3	-	48 344	48 432	46 866	15 292	36 324	(21 032)	-58%	48 432
National Government		-	48 344	45 092	45 791	14 100	33 819	(19 719)	-58%	45 092
Transfers recognised - capital		-	48 344	48 432	45 791	15 292	36 324	(21 032)	-58%	48 432
Internally generated funds		-	-	-	1 074	-	-	-	-	-
<b>Total Capital Funding</b>		-	48 344	48 432	46 866	15 292	36 324	(21 032)	-58%	48 432

**Tabel C6: Finansiële Posisie**

**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 479	25 995	25 234	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
<b>Total current assets</b>		<b>17 192</b>	<b>20 976</b>	<b>26 477</b>	<b>46 968</b>	<b>26 477</b>
<b>Non current assets</b>						
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		-	-	-	-	-
<b>Total non current assets</b>		<b>288 734</b>	<b>257 047</b>	<b>331 237</b>	<b>299 079</b>	<b>331 237</b>
<b>TOTAL ASSETS</b>		<b>305 926</b>	<b>278 023</b>	<b>357 713</b>	<b>346 047</b>	<b>357 713</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		<b>21 513</b>	<b>20 673</b>	<b>21 513</b>	<b>41 836</b>	<b>21 513</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>30 526</b>	<b>29 436</b>	<b>30 526</b>	<b>30 526</b>	<b>30 526</b>
<b>TOTAL LIABILITIES</b>		<b>52 039</b>	<b>50 109</b>	<b>52 039</b>	<b>72 362</b>	<b>52 039</b>
<b>NET ASSETS</b>	2	<b>253 887</b>	<b>227 914</b>	<b>305 675</b>	<b>273 686</b>	<b>305 675</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		269 465	232 553	310 102	278 113	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>269 465</b>	<b>232 553</b>	<b>310 102</b>	<b>278 113</b>	<b>310 102</b>

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
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		-	-	-	-	-	-	-		-
<b>Payments</b>										
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		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 387</b>	<b>71 292</b>	<b>71 232</b>	<b>13 347</b>	<b>41 873</b>	<b>53 424</b>	<b>11 551</b>	<b>22%</b>	<b>71 232</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		53	-	-	9	38	-	38	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(15 857)	(48 344)	(48 432)	(2 050)	(15 292)	(36 324)	21 032	-58%	(48 432)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(15 805)</b>	<b>(48 344)</b>	<b>(48 432)</b>	<b>(2 041)</b>	<b>(15 254)</b>	<b>(36 324)</b>	<b>(21 070)</b>	<b>58%</b>	<b>(48 432)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(7 418)</b>	<b>22 948</b>	<b>22 800</b>	<b>11 306</b>	<b>26 619</b>	<b>17 100</b>			<b>22 800</b>
Cash/cash equivalents at beginning:		9 897	3 048	3 196	976	7 752	3 196	4 556	0	7 752
Cash/cash equivalents at month/year end:		2 479	25 995	25 995	12 282	34 371	20 296			-

## 6. Ondersteunende dokumentasie

### Debiteure Ontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
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-ex change Transactions - Property Rates	1400	489	71	58	57	54	42	3 686	--	4 458	3 639	--	--
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	--	1 460	986	--	--
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	--	--
<b>Total By Income Source</b>	<b>2800</b>	<b>2 556</b>	<b>643</b>	<b>420</b>	<b>342</b>	<b>308</b>	<b>275</b>	<b>9 028</b>	<b>--</b>	<b>13 572</b>	<b>9 953</b>	<b>--</b>	<b>--</b>
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
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	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total By Customer Group</b>	<b>2600</b>	<b>2 556</b>	<b>643</b>	<b>420</b>	<b>342</b>	<b>308</b>	<b>275</b>	<b>9 028</b>	<b>--</b>	<b>13 572</b>	<b>9 953</b>	<b>--</b>	<b>--</b>

### Krediteure Ontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
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	--	--	--	--	--	--	--	--	--	--	--
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 000</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>46</b>	<b>1 045</b>	<b>--</b>	<b>--</b>

## Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.1%	6.9%	0.0%	4.5%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		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%
<b><u>Liquidity</u></b>							
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%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		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%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
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%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Tabel 2 van Prestasie aanwysings volg.....

Tabel 2 van Prestasie aanwysings:

<u>Calculations</u>					
Financial liabilities	2	3	2	2	
Total Assets	305 926	278 023	357 713	346 047	357 713
Employee related costs	31 587	33 824	33 023	24 370	33 023
Repairs & Maintenance	1 579	1 792	1 732	882	1 732
Interest (finance charges)	2 767	957	957		957
Principal paid					
Depreciation	12 258	5 919	5 929		3 505
Operating expenditure	133 022	112 863	99 080	68 985	99 080
Total Capital Expenditure		48 344	48 432	46 866	15 292
Borrowed funding for capital					
Debt	26 075	20 390	26 075	47 329	26 075
Equity	269 465	232 553	310 102	278 113	310 102
Reserves and funds					
Borrowing	2	3	2	2	2
Current assets	17 192	20 976	26 477	46 968	26 477
Current liabilities	21 513	20 673	21 513	41 836	21 513
Monetary assets	2 479	25 995	25 234	34 371	25 234
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	74 694	105 715
Transfers and subsidies - Operational	29 825				
Transfers and subsidies - capital (monetary allocations)	23 887	48 344	45 092	15 137	45 092
Debt service payments	411	454	885	( )	(957)
Outstanding debtors (receivables)	9 208				
Annual services revenue	27 486	35 023	33 747	5 859	25 122
Cash + investments		Including LT investments			
	2 479	25 995	25 234	34 371	25 234
Fixed operational expend. (monthly)					
Longstanding debtors outstanding	525	18	525	18	525
Longstanding debtors recovered					
Attorney collections					



## Opsomming van Subsidies en Oordragte

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		23 567	32 125	32 075	9 897	23 558	24 056	(498)	-2.1%	32 075
Equitable Share		20 139	21 520	21 520	8 967	21 520	16 140	5 380	33.3%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	489	880	(391)	-44.4%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	450	1 113	1 350	(237)	-17.5%	1 800
Municipal Infrastructure Grant		344	748	698	187	436	523	(87)	-16.6%	698
National Treasury		-	6 884	6 884	-	-	5 163	(5 163)	-100.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 734	3 621	3 621	478	1 225	2 716	(1 491)	-54.9%	3 621
GRANT - HUMAN SETTLEMENTS		95	76	76	-	76	57	19	33.3%	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 595	1 835	1 835	19	1 099	1 376	(277)	-20.1%	1 835
IR: GRANT - DEPT CULTURE SPORT		43	50	50	459	50	38	12	33.3%	50
IR: GRANT - MAIN ROADS		-	1 660	1 660	-	-	1 245	(1 245)	-100.0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		53	38	38	4	4	29	(25)	-86.2%	38
Public Sector SETA		53	38	38	4	4	29	(25)	-86.2%	38
<b>Total Operating Transfers and Grants</b>	5	25 353	35 784	35 734	10 379	24 787	26 801	(2 013)	-7.5%	35 734
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		23 887	48 344	45 092	5 063	15 137	33 819	(18 682)	-55.2%	45 092
Municipal Infrastructure Grant		6 527	14 211	13 260	3 112	6 368	9 945	(3 577)	-36.0%	13 260
Water Services Infrastructure Grant		17 360	34 133	31 832	1 951	8 769	23 874	(15 105)	-63.3%	31 832
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	23 887	48 344	45 092	5 063	15 137	33 819	(18 682)	-55.2%	45 092
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	49 240	84 128	80 826	15 441	39 925	60 620	(20 695)	-34.1%	80 826

## Opsomming van maandelikse begrote en werklike Subsidies en Oordragte

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
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	-	-	(10 471)	35 784	27 113	35 616	
Other revenue		103	170	463	142	68	72	81	105	89	12 647	12 647	(22 986)	3 601	3 803	3 967	
<b>Cash Receipts by Source</b>		<b>11 560</b>	<b>6 592</b>	<b>4 462</b>	<b>4 891</b>	<b>5 183</b>	<b>10 832</b>	<b>4 606</b>	<b>25 638</b>	<b>9 156</b>	<b>12 685</b>	<b>12 685</b>	<b>(4 411)</b>	<b>103 877</b>	<b>100 421</b>	<b>112 525</b>	
<b>Other Cash Flows by Source</b>																	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>21 847</b>	<b>6 592</b>	<b>6 601</b>	<b>4 902</b>	<b>18 836</b>	<b>13 790</b>	<b>6 538</b>	<b>25 638</b>	<b>20 086</b>	<b>12 685</b>	<b>12 685</b>	<b>2 022</b>	<b>152 221</b>	<b>122 829</b>	<b>130 924</b>	
<b>Cash Payments by Type</b>																	
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	3 892	18 094	18 990	19 886	
<b>Cash Payments by Type</b>		<b>5 691</b>	<b>8 124</b>	<b>7 810</b>	<b>7 135</b>	<b>7 784</b>	<b>6 894</b>	<b>5 478</b>	<b>7 274</b>	<b>6 745</b>	<b>6 744</b>	<b>6 744</b>	<b>4 506</b>	<b>80 929</b>	<b>85 775</b>	<b>91 682</b>	
<b>Other Cash Flows/Payments by Type</b>																	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>7 479</b>	<b>10 781</b>	<b>8 429</b>	<b>8 989</b>	<b>8 147</b>	<b>10 948</b>	<b>5 632</b>	<b>9 027</b>	<b>8 795</b>	<b>6 744</b>	<b>6 744</b>	<b>37 558</b>	<b>129 273</b>	<b>103 682</b>	<b>110 081</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>14 368</b>	<b>(4 189)</b>	<b>(1 828)</b>	<b>(4 087)</b>	<b>10 688</b>	<b>2 842</b>	<b>895</b>	<b>16 611</b>	<b>11 292</b>	<b>5 941</b>	<b>5 941</b>	<b>(35 537)</b>	<b>22 948</b>	<b>19 147</b>	<b>20 843</b>	
Cash/cash equivalents at the month/year beginning:		2 477	16 845	12 656	10 828	6 742	17 430	20 272	21 177	37 788	49 080	55 021	60 962	-	-	-	
Cash/cash equivalents at the month/year end:		16 845	12 656	10 828	6 742	17 430	20 272	21 177	37 788	49 080	55 021	60 962	25 425	22 948	19 147	20 843	

## Opsomming van Werknemer en Raadslid vergoeding

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 926	3 145	3 091	786	2 443	2 318	125	5%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	13	40	40	-	-	53
Cellphone Allowance		339	328	361	79	265	271	(5)	-2%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 318</b>	<b>3 527</b>	<b>3 505</b>	<b>879</b>	<b>2 748</b>	<b>2 629</b>	<b>119</b>	<b>5%</b>	<b>3 505</b>
<b>% increase</b>	4		<b>6.3%</b>	<b>5.6%</b>						<b>5.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 819	3 987	3 992	998	2 994	2 994	-	-	3 992
Pension and UIF Contributions		454	513	484	121	363	363	-	-	484
Medical Aid Contributions		111	109	132	32	100	99	1	1%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	164	55	33%	219
Motor Vehicle Allowance		546	546	735	184	552	552	-	-	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	3	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		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 250</b>	<b>5 386</b>	<b>5 575</b>	<b>1 338</b>	<b>4 237</b>	<b>4 181</b>	<b>56</b>	<b>1%</b>	<b>5 575</b>
<b>% increase</b>	4		<b>2.6%</b>	<b>6.2%</b>						<b>6.2%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		18 537	20 110	19 344	3 128	14 092	14 508	(416)	-3%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	512	2 050	2 104	(54)	-3%	2 805
Medical Aid Contributions		547	942	838	130	563	628	(65)	-10%	838
Overtime		747	871	746	98	595	559	36	6%	746
Performance Bonus		1 148	1 397	1 344	2	1 322	1 008	314	31%	1 344
Motor Vehicle Allowance		497	625	722	109	490	541	(51)	-9%	722
Cellphone Allowance		46	5	3	1	2	2	-	-	3
Housing Allowances		57	130	81	55	48	61	(13)	-21%	81
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>24 226</b>	<b>26 896</b>	<b>25 882</b>	<b>4 035</b>	<b>19 163</b>	<b>19 412</b>	<b>(249)</b>	<b>-1%</b>	<b>25 882</b>
<b>% increase</b>	4		<b>11.0%</b>	<b>6.8%</b>						<b>6.8%</b>
<b>Total Parent Municipality</b>		<b>32 794</b>	<b>35 810</b>	<b>34 963</b>	<b>6 252</b>	<b>26 148</b>	<b>26 222</b>	<b>(74)</b>	<b>0%</b>	<b>34 963</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>32 794</b>	<b>35 810</b>	<b>34 963</b>	<b>6 252</b>	<b>26 148</b>	<b>26 222</b>	<b>(74)</b>	<b>0%</b>	<b>34 963</b>
<b>% increase</b>	4		<b>9.2%</b>	<b>6.6%</b>						<b>6.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>29 476</b>	<b>32 282</b>	<b>31 458</b>	<b>5 373</b>	<b>23 400</b>	<b>23 593</b>	<b>(194)</b>	<b>-1%</b>	<b>31 458</b>

## Maandelikse opsomming van kapitaaluitgawe patroon

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	4 029	4 036	1 788	1 788	4 036	2 248	55.7%	4%
August	2 062	4 029	4 036	2 656	4 444	8 072	3 628	44.9%	9%
September	66	4 029	4 036	619	5 063	12 108	7 045	58.2%	10%
October	390	4 029	4 036	1 854	6 917	16 144	9 227	57.2%	14%
November	651	4 029	4 036	363	7 280	20 180	12 900	63.9%	15%
December	5 727	4 029	4 036	4 054	11 334	24 216	12 882	53.2%	23%
January	932	4 029	4 036	155	11 489	28 252	16 764	59.3%	24%
February	65	4 029	4 036	1 753	13 242	32 288	19 046	59.0%	27%
March	1 063	4 029	4 036	2 050	15 292	36 324	21 032	57.9%	32%
April	1 042	4 029	4 036	-	-	40 360	-	-	-
May	1 286	4 029	4 036	-	-	44 396	-	-	-
June	4 024	4 029	4 036	-	-	48 432	-	-	-
<b>Total Capital expenditure</b>	<b>17 308</b>	<b>48 344</b>	<b>48 432</b>	<b>15 292</b>					

## Kapitaalbesteding op nuwe bates volgens bateklas

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Capital expenditure on new assets by Asset Class</b>										
<b>Infrastructure</b>	1	-	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
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>-</b>	<b>40 744</b>	<b>39 122</b>	<b>2 041</b>	<b>15 035</b>	<b>30 558</b>	<b>15 523</b>	<b>50.8%</b>	<b>39 122</b>

## 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 - Q3 Third**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on renewal of existing asset</b>										
<b>Community Assets</b>		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
Sport and Recreation Facilities		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
<i>Outdoor Facilities</i>		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	7 600	9 080	201	256	5 700	5 444	95.5%	9 080

**Uitgawes aan herstelwerk en instandhouding volgens bateklas**
**WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third Quarter**

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Infrastructure</b>		671	495	418	63	251	371	120	32.4%	418
Electrical Infrastructure		655	474	398	61	238	355	117	33.0%	398
<i>LV Networks</i>		444	346	288	61	226	260	34	13.0%	288
Sanitation Infrastructure		14	17	16	2	13	13	(0)	-1.3%	16
<i>Waste Water Treatment Works</i>		7	13	11	2	13	9	(4)	-37.4%	11
<b>Community Assets</b>		2	46	46	0	1	29	28	95.0%	46
Community Facilities		2	46	46	0	1	29	28	95.0%	46
<i>Libraries</i>		2	46	46	0	1	29	28	95.0%	46
<b>Other assets</b>		306	281	144	29	155	211	56	26.7%	144
Operational Buildings		306	280	143	29	155	210	55	26.3%	143
<i>Municipal Offices</i>		306	280	143	29	155	210	55	26.3%	143
<b>Furniture and Office Equipment</b>		2	2	3	1	3	2	(1)	-74.4%	3
Furniture and Office Equipment		2	2	3	1	3	2	(1)	-74.4%	3
<b>Machinery and Equipment</b>		(181)	179	199	5	129	135	5	3.9%	199
Machinery and Equipment		(181)	179	199	5	129	135	5	3.9%	199
<b>Transport Assets</b>		778	788	922	90	343	591	249	42.1%	922
Transport Assets		778	788	922	90	343	591	249	42.1%	922
<b>Total Repairs and Maintenance Expenditure</b>	1	1 579	1 792	1 732	188	882	1 339	457	34.1%	1 732

**Waardevermindering volgens bateklas**

## WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 648	4 970	5 185	1 296	3 889	3 727	(162)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
<i>Road Structures</i>		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	2 314	579	1 736	1 574	(162)	-10.3%	2 314
<i>Drainage Collection</i>		2 029	2 099	2 314	579	1 736	1 574	(162)	-10.3%	2 314
Electrical Infrastructure		662	340	340	85	255	255	-	-	340
<i>LV Networks</i>		662	340	340	85	255	255	-	-	340
Water Supply Infrastructure		2 317	1 362	1 362	340	1 021	1 021	-	-	1 362
<i>Distribution</i>		2 317	1 362	1 362	340	1 021	1 021	-	-	1 362
Sanitation Infrastructure		1 977	1 165	1 165	291	874	874	-	-	1 165
<i>Reticulation</i>		1 977	1 165	1 165	291	874	874	-	-	1 165
Solid Waste Infrastructure		2 226	4	4	1	3	3	-	-	4
<i>Landfill Sites</i>		2 226	4	4	1	3	3	-	-	4
<b>Community Assets</b>		641	291	51	13	38	219	180	82.5%	51
Community Facilities		641	76	11	3	8	57	49	86.1%	11
<i>Libraries</i>		641	76	11	3	8	57	49	86.1%	11
Sport and Recreation Facilities		-	215	40	10	30	162	131	81.3%	40
<i>Outdoor Facilities</i>		-	215	40	10	30	162	131	81.3%	40
<b>Other assets</b>		182	142	142	35	106	106	-	-	142
Operational Buildings		182	142	142	35	106	106	-	-	142
<i>Municipal Offices</i>		182	142	142	35	106	106	-	-	142
<b>Intangible Assets</b>		86	11	11	-	-	8	8	100.0%	11
Licences and Rights		86	11	11	-	-	8	8	100.0%	11
<i>Computer Software and Applications</i>		86	11	11	-	-	8	8	100.0%	11
<b>Computer Equipment</b>		157	181	181	45	136	136	-	-	181
Computer Equipment		157	181	181	45	136	136	-	-	181
<b>Furniture and Office Equipment</b>		85	209	245	61	184	157	(27)	-17.0%	245
Furniture and Office Equipment		85	209	245	61	184	157	(27)	-17.0%	245
<b>Machinery and Equipment</b>		106	115	115	29	86	86	-	-	115
Machinery and Equipment		106	115	115	29	86	86	-	-	115
<b>Transport Assets</b>		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	12 258	5 919	5 929	1 480	4 439	4 439	-	-	5 929

## 7. Ander inligting of dokumentasie

### Munisipale Bestuurder se Kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipale-geboue, Van Riebeeckstraat

PRIVAATSAK X4  
LAINGSBURG  
6900



Municipal Buildings, Van Riebeeck Street

PRIVATE BAG X4  
LAINGSBURG  
6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNOMMER:  
REFERENCE NUMBER:  
NAWRAE:  
ENQUIRIES:

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

QUALITY CERTIFICATE

I, Alida Groenewald, Senior Manager Finance and Corporate Services, of Laingsburg Municipality, hereby certify that –

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state affairs of the municipality**
- Mid-year budget and performance assessment

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

Print name: Ms. A Groenewald

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature ..... *Alida Groenewald* .....

Date ..... 2024-09-11 .....

## 8. Aanbeveling

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

