

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Mei 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Mei 2024 Maandelikse begrotingverslag is die elfde 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	108 398 337	70.10
Totale Uitgawe	112 856 344	112 856 344	84 384 453	74.77
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	24 013 883	57.47
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	18 050 860	37.34
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	9 124 418	64.21
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	7 255 263	21.26
<i>Provinsiale Regering - WCRF</i>	-	-	1 671 179	-
<i>Inteme Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	18 050 860	37.34

Bedryfsinkomste

Die Munisipaliteit het tot dusver 70.10% of R R 108 398 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 1 445 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 84 384 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 563 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 84 947 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 16.40% minder.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 1.123 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 18.051 miljoen en beloop 37.34% van die jaarlikse totale begroting van R48 344. Dit is tans 54.33% onder die jaar tot datum beplanning.

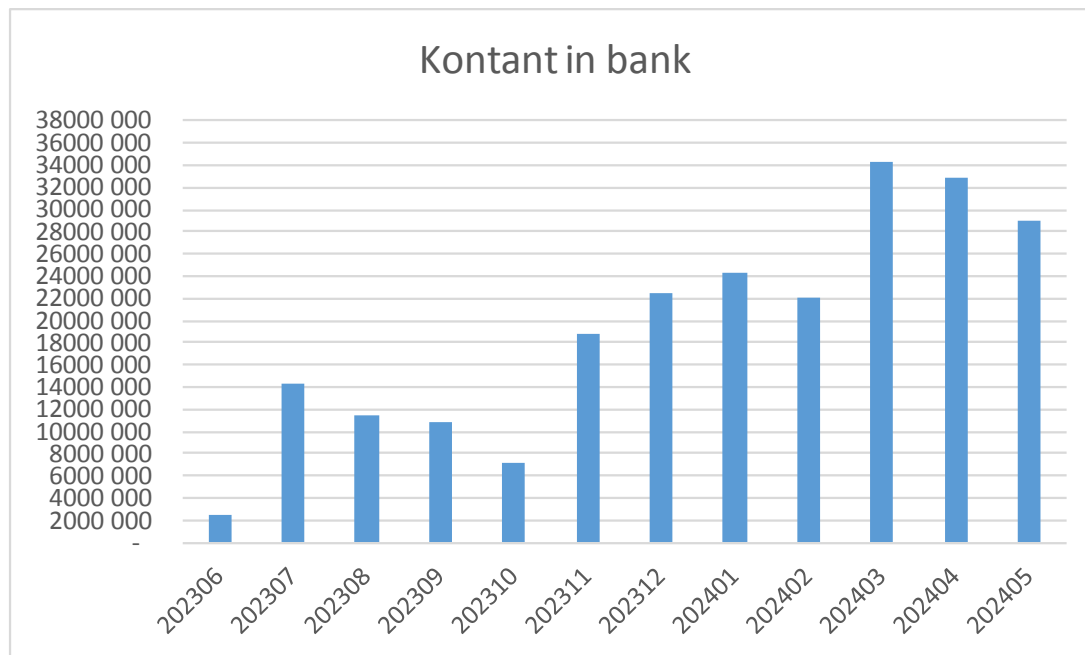
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

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 28.821 miljoen. Dit is 'n styging van R 26.342 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 May 2024	
Item	Amount
Balance as per CFA	28 906 919
Total commitments against cash	29 885 555
Unspent Conditional Grants	27 747 615
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	954 528
Creditors	-94 471
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 277 883
Netto cash available	R -978 636

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 0.979 miljoen minder is as die korttermyn verpligtinge daarteen.

Debiteure

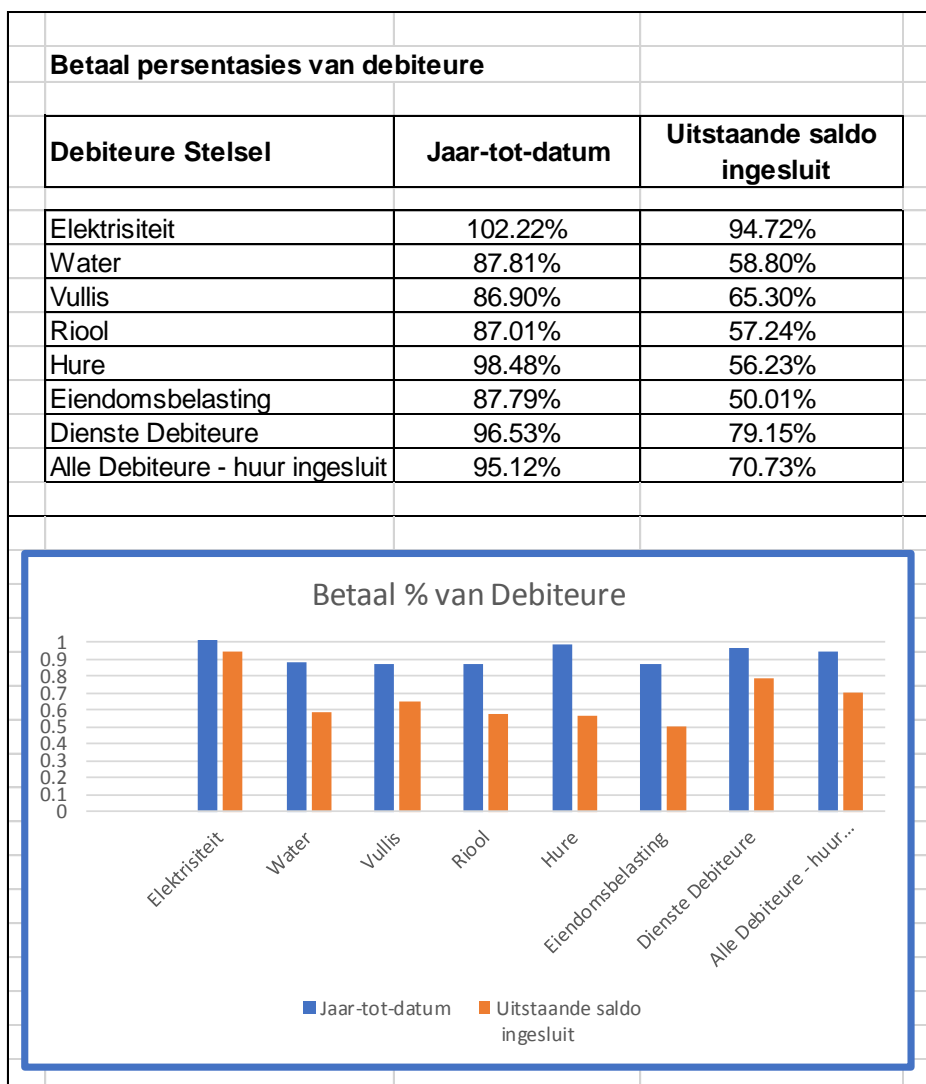
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 13.604 miljoen aan die einde van die maand, (R 12.463 miljoen vorige maand). Daar was dus 'n styging van R 1.141 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan 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 96.53%.

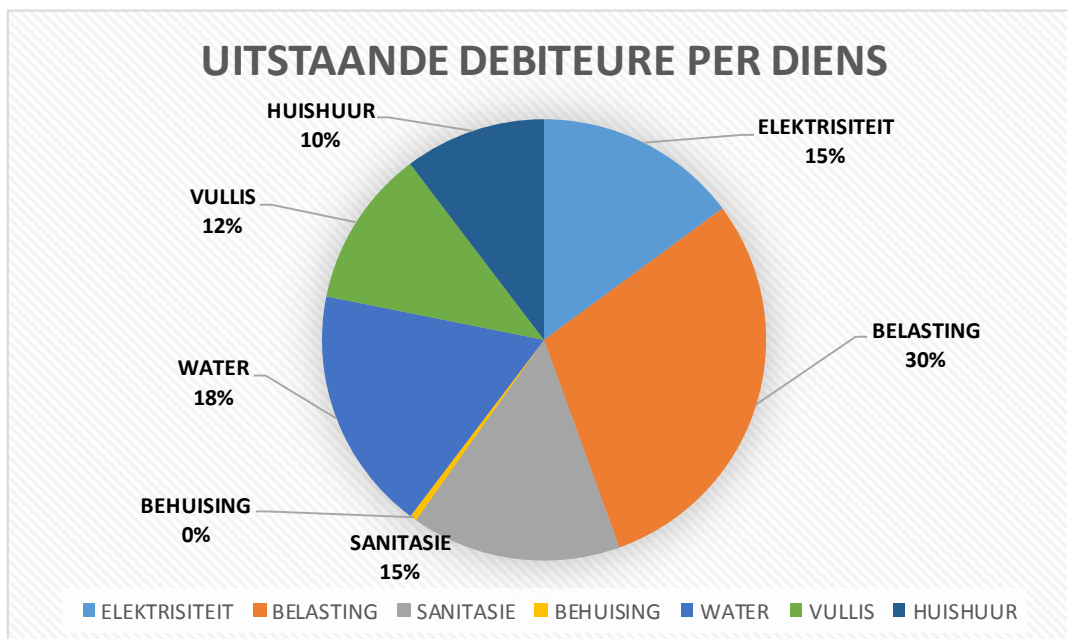
Die totale bedrag uitstaande vir langer as 12 maande beloop R 9.343 miljoen en dit beloop 68.68% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.349 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 1.571 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 1.141 miljoen toegeneem.

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:

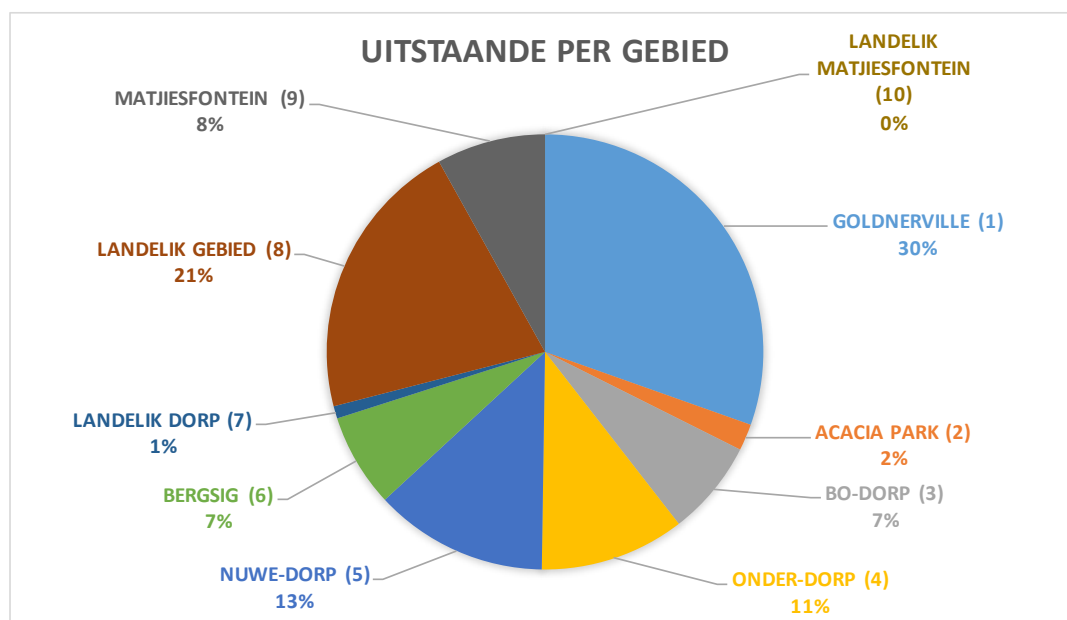


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

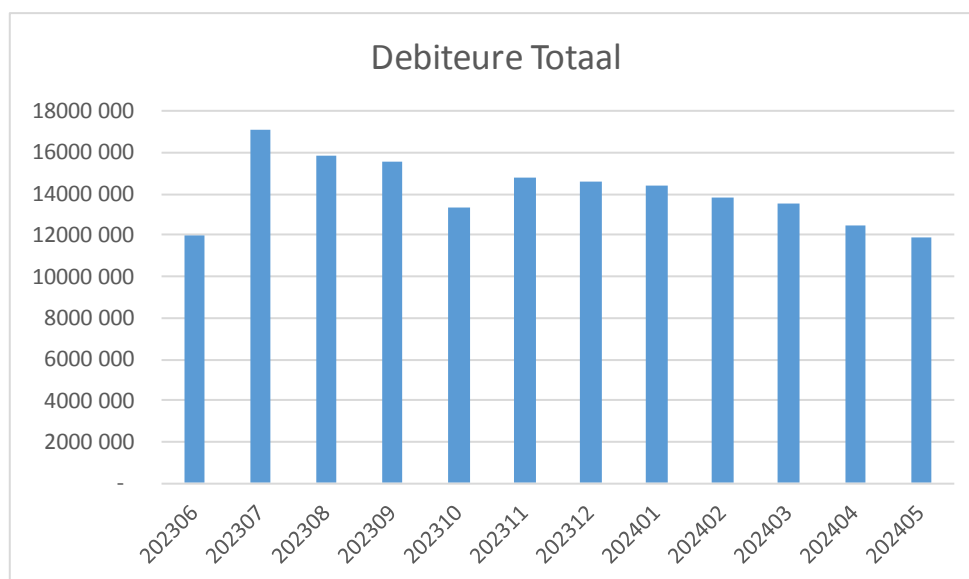
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

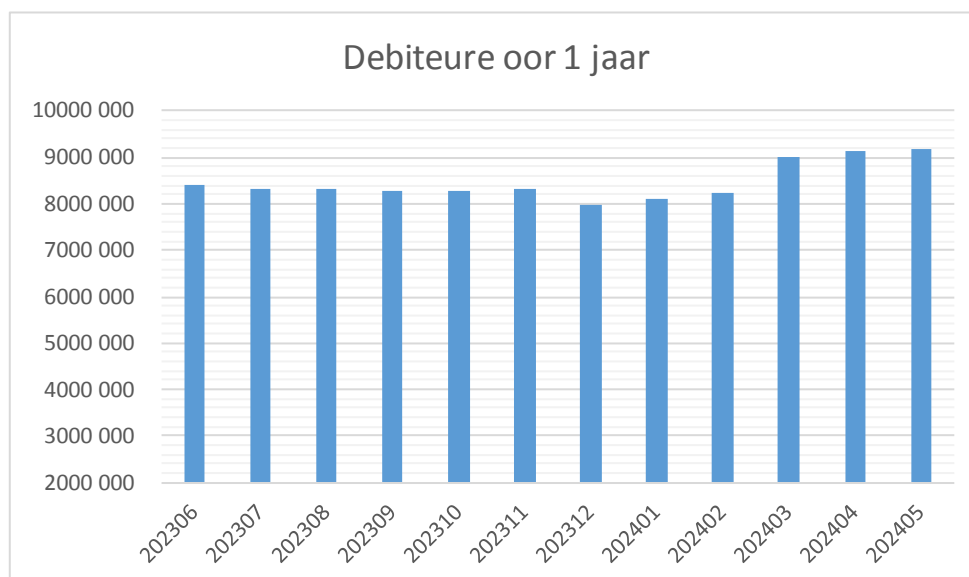


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

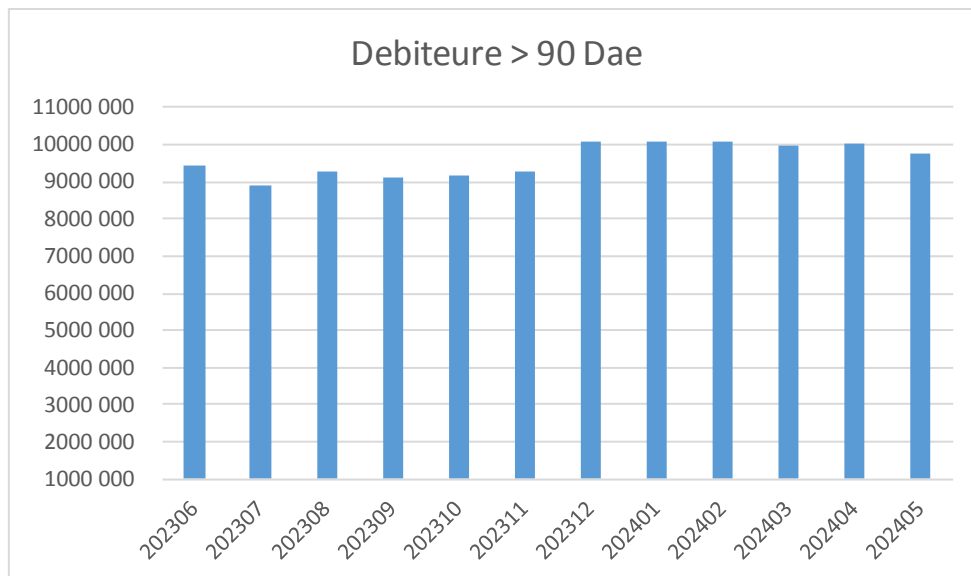


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

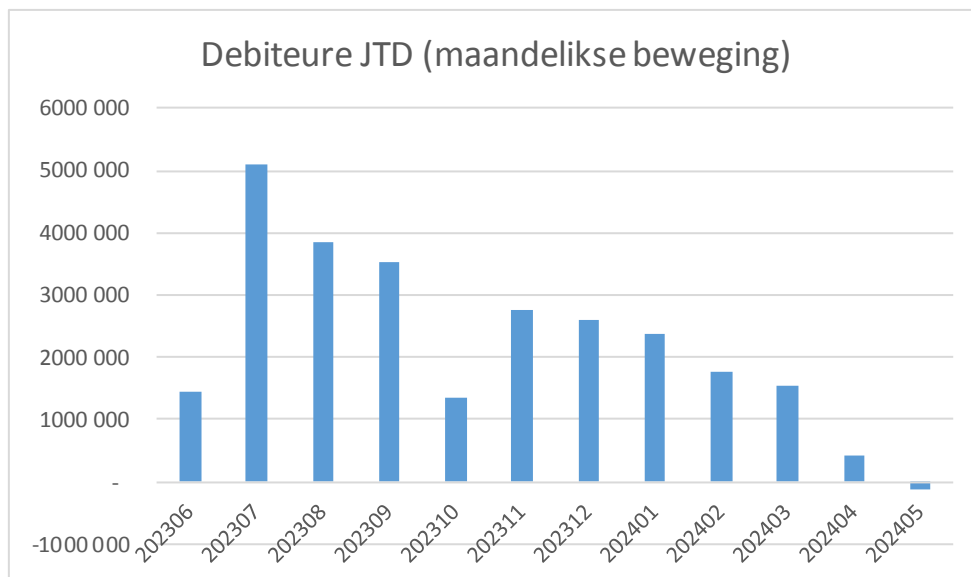
Die volgende grafiek toon die vlak van die totale uitstaande skuld ower as een jaar:



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 1.044 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.

Kostebepelingsmaatreëls

Die Plaaslike Regering: Munisipale Kostebesparings Regulasies (MKR), is op 7 Julie 2019 gepromulgeer en het op 1 Augustus 2019 in werking getree.

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 028 592	1 171 432	7 028 592	1 220 569	6 548 993	49 137	(479 599)
Reis en verblyf koste	635 892	52 991	582 901	53 706	459 646	715	(123 255)
Akkommodasie	288 240	24 020	264 220	-	288 744	(24 020)	24 524
Borgskappe en spyseniering	53 064	4 422	48 642	2 025	30 092	(2 397)	(18 550)
Kommunikasie	256 776	21 398	235 378	20 785	233 784	(613)	(1 594)
Oortyd	745 524	62 127	683 397	59 335	728 654	(2 792)	45 257
Totaal	R 9 008 088	R 1 336 390	R 8 843 130	R 1 356 419	R 8 289 913	20 029	(553 217)

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

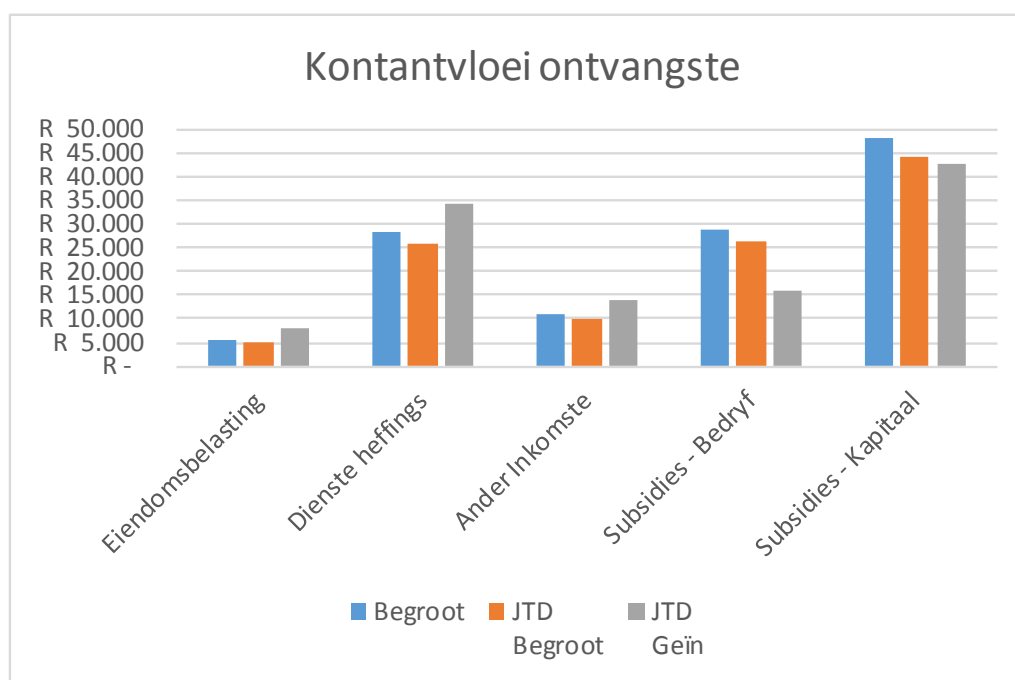
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 115.252 miljoen beloop teenoor 'n begrote R 111.832 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 3.420 miljoen meer as die begroting. Die bedryfinkomste het R 15.071 miljoen meer ge-in en die bedryfsubsidies R 10.352 miljoen minder as die begroting. Die kapitaalsubsidies het R 1.300 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 24.704 miljoen kapitaalsubsidie ontvang as wat die werklike kapitaalspandering behoort. Die bedrag vorm deel van die totale onspandeerde subsidie bedrag.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfsaktiviteite	Begroot	JTD Begroot	JTD Geïen	%
Eiendomsbelasting	R 5.393	R 4.943	R 8.030	162.5%
Dienste heffings	R 28.255	R 25.901	R 34.315	132.5%
Ander Inkomste	R 11.107	R 10.181	R 13.752	135.1%
<i>Subsidies - Bedryf</i>	R 28.900	R 26.492	R 16.140	60.9%
<i>Subsidies - Kapitaal</i>	R 48.344	R 44.315	R 43.015	97.1%
Totale kontant van Bedryf	R 121.999	R 111.832	R 115.252	103.1%
			103.1%	

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.

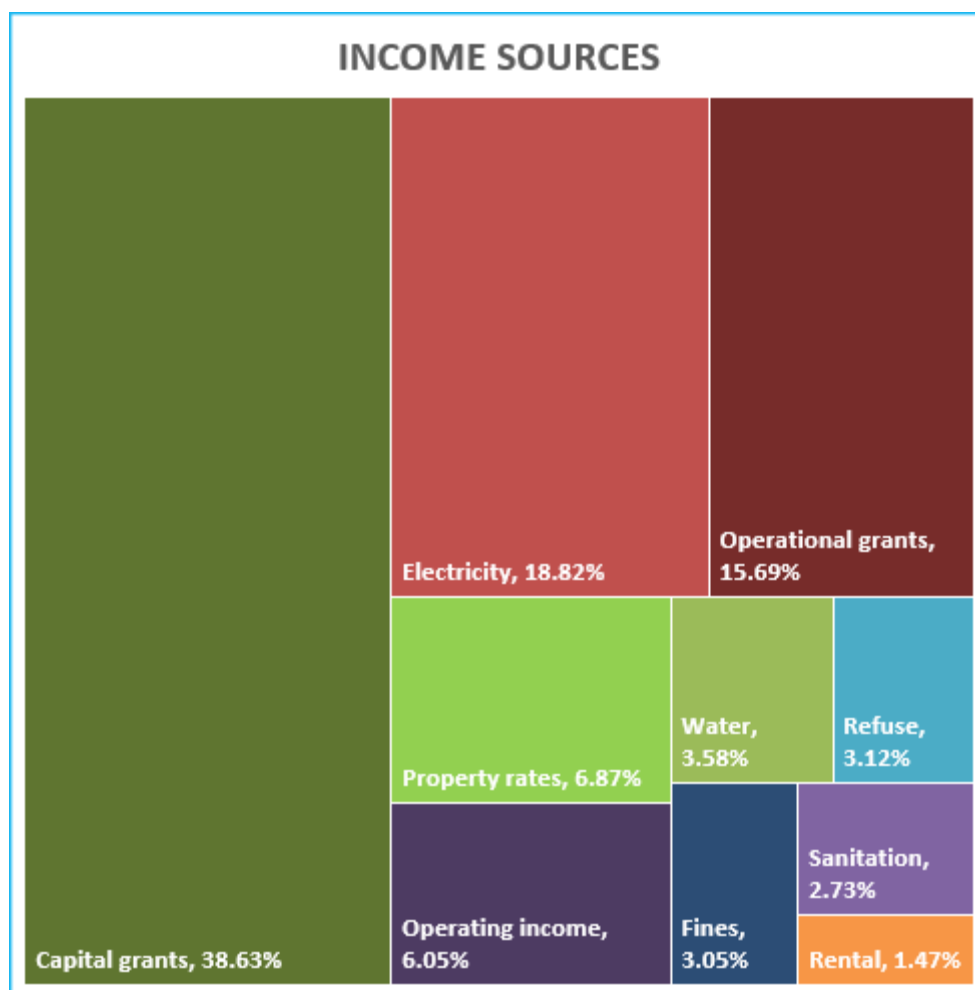
Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

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 oorbetaal 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 uitvloeï van kontant jaar-tot-datum beloop R 88.869 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 24.704 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 skuldinvoering 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 - M11 May

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	5 018	4 559	459	10%	4 973
Service charges	22 400	29 549	28 774	2 457	25 158	26 376	(1 218)	-5%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	185	1 103	811	292	36%	885
Other own revenue	81 939	70 827	71 083	7 669	59 224	65 160	(5 936)	-9%	-
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	10 319	90 502	96 906	(6 403)	-7%	105 715
Employee costs	31 587	33 824	33 023	2 586	29 493	30 271	(778)		33 023
Remuneration of Councillors	3 318	3 527	3 505	286	3 320	3 213	107		3 505
Depreciation and amortisation	12 258	5 919	5 929	493	5 425	5 435	(10)		5 929
Interest	2 767	957	957	-	0	877	(877)		957
Inventory consumed and bulk purchases	13 279	17 211	15 682	1 127	12 434	14 375	(1 942)		15 642
Transfers and subsidies	12	210	212	-	86	195	(108)	-56%	212
Other expenditure	69 799	51 215	39 771	3 672	33 627	36 456	(2 829)	-8%	39 811
Total Expenditure	133 022	112 863	99 080	8 164	84 386	90 823	(6 437)	-7%	99 080
Surplus/(Deficit)	(22 765)	(6 558)	6 636	2 154	6 116	6 083	33	1%	6 636
Transfers and subsidies - capital (monetary Surplus/(Deficit) after capital transfers & contributions	23 887	48 344	45 092	1 123	17 896	41 334	(23 438)	-57%	45 092
Surplus/ (Deficit) for the year	1 122	41 786	51 728	3 277	24 012	47 417	(23 405)	-49%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Capital transfers recognised	-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Total sources of capital funds	-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Financial position									
Total current assets	17 192	20 976	26 477		40 592				26 477
Total non current assets	288 734	257 047	331 237		300 327				331 237
Total current liabilities	21 513	20 673	21 513		29 166				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		285 654				310 102
Cash flows									
Net cash from (used) operating	8 387	71 292	71 232	(8 771)	31 992	65 296	33 304	51%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(1 123)	(17 999)	(44 396)	(26 397)	59%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(12 557)	26 038	25 277	-	16 470	23 377	6 907	30%	73 709
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	2 222	608	425	393	327	286	9 343	-	13 604
Creditors Age Analysis									
Total Creditors	998	-	-	-	-	-	-	46	1 044

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) - M11 May

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	86 111	6 476	53 841	78 935	(25 093)	-32%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	86 111	6 476	53 841	78 935	(25 093)	-32%	86 111
<i>Community and public safety</i>		55 913	30 349	30 646	2 507	27 685	28 092	(407)	-1%	30 646
Community and social services		1 615	1 865	1 852	127	1 362	1 698	(336)	-20%	1 852
Sport and recreation		1	1	2	-	3	2	1	48%	2
Public safety		54 286	28 471	28 781	2 379	26 311	26 383	(72)	0%	28 781
Housing		11	13	11	1	10	10	(0)	0%	11
<i>Economic and environmental services</i>		1 140	1 250	1 265	2	571	1 160	(589)	-51%	1 265
Road transport		1 140	1 250	1 265	2	571	1 160	(589)	-51%	1 265
<i>Trading services</i>		24 578	33 579	32 786	2 456	26 302	30 054	(3 752)	-12%	32 786
Energy sources		15 373	20 623	19 448	1 514	16 724	17 828	(1 104)	-6%	19 448
Water management		3 451	5 667	4 681	341	3 931	4 291	(360)	-8%	4 681
Waste water management		2 751	3 638	4 410	308	2 821	4 043	(1 222)	-30%	4 410
Waste management		3 002	3 652	4 246	293	2 825	3 892	(1 067)	-27%	4 246
Total Revenue - Functional	2	134 236	154 649	150 807	11 442	108 398	138 240	(29 842)	-22%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		19 586	24 305	21 491	1 352	8 996	19 700	(10 704)	-54%	21 491
Executive and council		6 106	5 709	5 980	418	4 859	5 481	(623)	-11%	5 980
Finance and administration		13 480	18 596	15 511	934	4 138	14 219	(10 081)	-71%	15 511
<i>Community and public safety</i>		59 966	33 524	23 225	2 650	29 734	21 290	8 444	40%	23 225
Community and social services		2 256	2 188	2 445	175	2 054	2 241	(187)	-8%	2 445
Sport and recreation		440	706	539	35	430	494	(65)	-13%	539
Public safety		57 185	30 607	20 218	2 438	27 235	18 533	8 702	47%	20 218
Housing		69	13	12	1	11	11	(1)	-7%	12
Health		17	11	11	0	5	10	(5)	-51%	11
<i>Economic and environmental services</i>		18 808	16 252	16 220	1 339	14 853	14 868	(15)	0%	16 220
Planning and development		1 411	1 201	1 163	84	993	1 066	(73)	-7%	1 163
Road transport		17 396	15 051	15 057	1 255	13 860	13 802	58	0%	15 057
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 252	38 325	37 633	2 787	30 433	34 497	(4 064)	-12%	37 633
Energy sources		13 442	21 125	21 446	1 486	17 563	19 659	(2 096)	-11%	21 446
Water management		8 852	9 106	8 185	680	6 970	7 503	(533)	-7%	8 185
Waste water management		4 570	4 626	4 402	398	3 653	4 035	(382)	-9%	4 402
Waste management		7 388	3 468	3 600	224	2 247	3 300	(1 053)	-32%	3 600
<i>Other</i>		409	457	510	37	369	468	(98)	-21%	510
Total Expenditure - Functional	3	133 022	112 863	99 080	8 164	84 386	90 823	(6 437)	-7%	99 080
Surplus/ (Deficit) for the year		1 213	41 786	51 728	3 277	24 012	47 417	(23 405)	-49%	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) - M11 May

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 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	471	3 541	4 836	(1 294)	-26.8%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	6 005	50 300	74 099	(23 799)	-32.1%	80 835
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	127	1 362	1 698	(336)	-19.8%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	-	3	2	1	47.6%	2
Vote 8 - HOUSING (17: IE)		11	13	11	1	10	10	(0)	-0.4%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	2 379	26 311	26 383	(72)	-0.3%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	2	571	1 160	(589)	-50.8%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	293	2 825	3 892	(1 067)	-27.4%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	308	2 821	4 043	(1 222)	-30.2%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	341	3 931	4 291	(360)	-8.4%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	1 514	16 724	17 828	(1 104)	-6.2%	19 448
Total Revenue by Vote	2	134 236	154 649	150 807	11 442	108 398	138 240	(29 842)	-21.6%	150 807
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	387	4 640	4 802	(162)	-3.4%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	267	3 046	3 069	(22)	-0.7%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	448	5 299	5 744	(445)	-7.7%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	1 610	12 262	20 543	(8 282)	-40.3%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	56	657	758	(101)	-13.3%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	130	1 506	1 670	(164)	-9.8%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	22	281	318	(37)	-11.7%	347
Vote 8 - HOUSING (17: IE)		5	8	7	0	6	7	(1)	-18.0%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	2 279	25 324	16 765	8 560	51.1%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	1 090	11 877	11 985	(108)	-0.9%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	150	1 359	2 493	(1 134)	-45.5%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	305	2 539	2 891	(352)	-12.2%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	452	4 245	5 175	(930)	-18.0%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	967	11 345	14 604	(3 259)	-22.3%	15 932
Total Expenditure by Vote	2	133 022	112 863	99 080	8 164	84 386	90 823	(6 437)	-7.1%	99 080
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	3 277	24 012	47 417	(23 405)	-49.4%	51 728

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	1 514	16 420	16 821	(401)	-2%	18 350
Service charges - Water		2 882	5 408	4 422	341	3 608	4 054	(446)	-11%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	310	2 575	2 758	(183)	-7%	3 008
Service charges - Waste management		2 528	2 408	2 994	292	2 556	2 744	(188)	-7%	2 994
Sale of Goods and Rendering of Services		120	191	344	26	272	316	(43)	-14%	344
Agency services		185	221	221	11	174	203	(29)	-14%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	52	542	537	5	1%	585
Interest from Current and Non Current Assets		415	454	885	185	1 103	811	292		885
Rent on Land		5	35	84	46	101	77	23		84
Rental from Fixed Assets		1 732	1 806	1 659	176	1 523	1 521	2	0%	1 659
Licence and permits		194	181	284	18	236	261	(24)	-9%	284
Operational Revenue		20	112	70	4	40	64	(23)	-37%	70
Non-Exchange Revenue										
Property rates		5 086	5 474	4 973	8	5 018	4 559	459	10%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	3 027	(3 027)		3 303
Fines, penalties and forfeits		54 092	28 290	28 514	2 361	26 083	26 138	(55)		28 514
Transfers and subsidies - Operational		29 825	35 784	35 734	4 940	29 850	32 756	(2 907)		35 734
Interest		337	356	278	35	403	255	148		278
Gains on disposal of Assets		(4 831)	6	6	-	-	6	(6)		6
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		110 257	106 305	105 715	10 319	90 502	96 906	(6 403)	-7%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	2 586	29 493	30 271	(778)	-3%	33 023
Remuneration of councillors		3 318	3 527	3 505	286	3 320	3 213	107	3%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	868	10 578	11 652	(1 074)		12 711
Inventory consumed		2 542	3 607	2 971	259	1 856	2 724	(868)		2 931
Debt impairment		(708)	1 531	2 782	-	-	2 550	(2 550)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	493	5 425	5 435	(10)	0%	5 929
Interest		2 767	957	957	-	0	877	(877)	-100%	957
Contracted services		5 077	7 315	5 669	387	4 699	5 197	(497)	-10%	5 468
Transfers and subsidies		12	210	212	-	86	195	(108)	-56%	212
Irrecoverable debts written off		51 016	24 442	14 394	1 984	21 826	13 194	8 632		14 394
Operational costs		14 415	17 927	16 926	1 301	7 102	15 515	(8 413)	-54%	17 167
Total Expenditure										
		133 022	112 863	99 080	8 164	84 386	90 823	(6 437)	-7%	99 080
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	1 123	17 896	41 334	(23 438)	(0)	45 092
Surplus/(Deficit) after capital transfers & contributions										
		1 122	41 786	51 728	3 277	24 012	47 417			51 728
Surplus/(Deficit) after income tax										
		1 122	41 786	51 728	3 277	24 012	47 417			51 728
Surplus/(Deficit) attributable to municipality										
		1 122	41 786	51 728	3 277	24 012	47 417			51 728
Surplus/ (Deficit) for the year										
		1 122	41 786	51 728	3 277	24 012	47 417			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) - M11 May

Vote Description	Ref	2022/23		Budget Year 2023/24						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
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 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	400	-	-	367	(367)	-100%	400
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	-	-	211	(211)	-100%	230
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	-	256	7 040	(6 784)	-96%	7 680
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	34	5 479	5 115	364	7%	5 580
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	292	8 532	17 315	(8 783)	-51%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	15 057	797	3 784	13 802	(10 019)	-73%	15 057
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	596	-	-	546	(546)	-100%	596
Total Capital single-year expenditure	4	-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Total Capital Expenditure		-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Capital Expenditure - Functional Classification										
Governance and administration		-	-	400	-	-	367	(367)	-100%	400
Finance and administration		-	-	400	-	-	367	(367)	-100%	400
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	7 910	-	256	7 251	(6 994)	-96%	7 910
Community and social services		-	-	230	-	-	211	(211)	-100%	230
Sport and recreation		-	7 600	7 680	-	256	7 040	(6 784)	-96%	7 680
Economic and environmental services		-	6 611	5 580	34	5 479	5 115	364	7%	5 580
Road transport		-	6 611	5 580	34	5 479	5 115	364	7%	5 580
Trading services		-	34 133	34 542	1 089	12 316	31 664	(19 348)	-61%	34 542
Energy sources		-	-	596	-	-	546	(546)	-100%	596
Water management		-	15 244	15 057	797	3 784	13 802	(10 019)	-73%	15 057
Waste water management		-	18 889	18 889	292	8 532	17 315	(8 783)	-51%	18 889
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Funded by:										
National Government		-	48 344	45 092	918	16 380	41 334	(24 955)	-60%	45 092
Provincial Government		-	-	3 340	204	1 671	3 062	(1 390)	-45%	3 340
Transfers recognised - capital		-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432
Total Capital Funding		-	48 344	48 432	1 123	18 051	44 396	(26 345)	-59%	48 432

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	Budget Year 2023/24				
		2022/23 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	28 907	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	3 786	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	3 092	(9 544)
Current portion of non-current receivables						
Inventory		271	306	271	155	271
VAT		5 760	7 240	5 760	2 618	5 760
Other current assets		2 333	2 233	2 333	2 034	2 333
Total current assets		17 192	20 976	26 477	40 592	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	278 102	307 990
Heritage assets		43	43	43	43	43
Intangible assets		535	611	525	535	525
Trade and other receivables from exchange transactions		525	18	525	(507)	525
Total non current assets		288 734	257 047	331 237	300 327	331 237
TOTAL ASSETS		305 926	278 023	357 713	340 918	357 713
LIABILITIES						
Current liabilities						
Financial liabilities						
Consumer deposits		930	852	930	1 030	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	3 622	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	27 748	1 148
Provision		278	2 887	278	54	278
VAT		(1 469)	1 064	(1 469)	(3 417)	(1 469)
Other current liabilities		129	121	129	129	129
Total current liabilities		21 513	20 673	21 513	29 166	21 513
Non current liabilities						
Financial liabilities		2	3	2	2	2
Provision		26 097	24 794	26 097	26 097	26 097
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	59 692	52 039
NET ASSETS	2	253 887	227 914	305 675	281 227	305 675
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	285 654	310 102
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	285 654	310 102

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	Budget Year 2023/24								Full Year Forecast
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378	4 954	384	8 030	4 541	3 489	77%	-
Service charges		24 471	28 129	29 919	2 522	26 917	27 426	(509)	-2%	-
Other revenue		11 480	34 132	34 465	844	8 519	31 593	(23 075)	-73%	146 252
Transfers and Subsidies - Operational		25 432	35 784	31 822	-	26 229	29 170	(2 941)	-10%	-
Transfers and Subsidies - Capital		23 257	48 344	45 092	-	43 015	41 334	1 680	4%	-
Interest		411	454	885	182	1 072	811	261	32%	885
Dividends								-		
Payments										
Suppliers and employees		(82 618)	(79 972)	(74 948)	(12 703)	(81 790)	(68 702)	(13 087)	19%	(74 948)
Interest		(0)	(957)	(957)	-	(0)	(877)	877	-100%	(957)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 387	71 292	71 232	(8 771)	31 992	65 296	33 304	51%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	-	51	-	51	#DIV/0!	-
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(15 857)	(48 344)	(48 432)	(1 123)	(18 051)	(44 396)	26 345	-59%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(1 123)	(17 999)	(44 396)	(26 397)	59%	-
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	(9 894)	13 992	20 900			71 232
Cash/cash equivalents at beginning:		(5 139)	3 090	2 477	-	2 477	2 477	-		2 477
Cash/cash equivalents at month/year end:		(12 557)	26 038	25 277		16 470	23 377			73 709

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-11%		Revenue may mis with an immaterial difference
	Sale of Goods and Rendering of Services	-14%	Unpredictable cyclical of revenue realising	None
	Agency services	-14%		None
	Operational Revenue	-37%	Deviation from a very small base. Unpredictable cyclical of	Amount immaterial
2	Expenditure By Type			
	Debt impairment	-100%	No debt impairment has been calculated or accounted for.	To be calculated at year end
	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	-56%		Saving identified due to liquidity constraints
	Operational costs	-54%	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 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 - M11 May

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
	<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 - M11 May

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.1%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	8.8%	8.4%	12.5%	8.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	79.9%	101.5%	123.1%	139.2%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	99.1%	117.3%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.4%	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%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	31.8%	31.2%	32.6%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	1.7%	1.6%	1.3%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.6%	6.5%	6.5%	0.0%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

4.4 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2023/24										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 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	320	155	122	123	93	82	1 537	-	2 434	1 836	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 064	144	49	41	30	20	671	-	2 020	763	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	136	64	56	53	51	51	3 623	-	4 033	3 777	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	251	107	87	79	67	58	1 431	-	2 080	1 634	-	-
Receivables from Exchange Transactions - Waste Management	1600	284	107	88	75	61	52	901	-	1 568	1 090	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	157	27	20	19	21	20	1 045	-	1 310	1 106	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	5	2	2	3	3	134	-	159	142	-	-
Total By Income Source	2000	2 222	608	425	393	327	286	9 343	-	13 604	10 349	-	-
2022/23 - totals only		1645770	485164	474449	388215	335927	300308	8402687	0	12 033	9 427	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	102	82	22	18	11	11	547	-	794	588	-	-
Commercial	2300	1 076	98	51	51	50	51	3 414	-	4 791	3 566	-	-
Households	2400	1 044	428	352	324	266	224	5 382	-	8 019	6 195	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 222	608	425	393	327	286	9 343	-	13 604	10 349	-	-

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2023/24									
		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	998	-	-	-	-	-	-	-	-	998
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	998	-	-	-	-	-	-	-	46	1 044

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 - M11 May

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														

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 - M11 May

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		23 567	32 125	32 075	4 818	28 377	29 402	(1 025)	-3.5%	32 075
Equitable Share		20 139	21 520	21 520	-	21 520	19 727	1 793	9.1%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	1 075	(587)	-54.5%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	-	1 113	1 650	(537)	-32.5%	1 800
Municipal Infrastructure Grant		344	748	698	-	436	640	(203)	-31.8%	698
National Treasury		-	6 884	6 884	4 818	4 818	6 310	(1 492)	-23.6%	6 884
Provincial Government:		1 734	3 621	3 621	122	1 469	3 319	(1 850)	-55.7%	3 621
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	70	6	9.1%	76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	122	1 343	1 682	(339)	-20.2%	1 835
IR: GRANT - MAIN ROADS		43	50	50	-	50	46	4	9.1%	50
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	1 522	(1 522)	-100.0%	1 660
Other grant providers:		-	38	38	-	4	35	(31)	-88.7%	38
Public Sector SETA		-	38	38	-	4	35	(31)	-88.7%	38
Total Operating Transfers and Grants	5	25 301	35 784	35 734	4 940	29 850	32 756	(2 907)	-8.9%	35 734
National Government:		23 887	48 344	45 092	1 123	17 896	41 334	(23 438)	-56.7%	45 092
Municipal Infrastructure Grant		6 527	14 211	13 260	238	7 086	12 155	(5 069)	-41.7%	13 260
Water Services Infrastructure Grant		17 360	34 133	31 832	885	10 810	29 179	(18 369)	-63.0%	31 832
Total Capital Transfers and Grants	5	23 887	48 344	45 092	1 123	17 896	41 334	(23 438)	-56.7%	45 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 187	84 128	80 826	6 063	47 746	74 091	(26 345)	-35.6%	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 - M11 May

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		14 863	17 598	16 454	1 817	14 848	15 082	(234)	-1.6%	16 614
Equitable Share		12 481	13 535	11 770	892	10 552	10 789	(237)	-2.2%	11 770
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	757	(757)	-100.0%	826
FD.O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1
FD.O: CKDM GRANT		-	-	-	2	4	-	4	#DIV/0!	160
FD.O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	58	(58)	-100.0%	63
FD.O: Main Road Subsidy		-	6	6	-	-	6	(6)	-100.0%	6
FD.O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	833	1 858	1 259	599	47.5%	1 374
Local Government Financial Management Grant		1 925	1 893	2 413	89	2 434	2 212	222	10.1%	2 413
Provincial Government:		-	1 344	1 444	833	1 858	1 324	534	40.3%	1 444
FD.O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1
FD.O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	58	(58)	-100.0%	63
FD.O: Main Road Subsidy		-	6	6	-	-	6	(6)	-100.0%	6
FD.O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	833	1 858	1 259	599	47.5%	1 374
Total operating expenditure of Transfers and Grants:		14 863	18 943	17 898	2 654	16 713	16 407	307	1.9%	18 378
National Government:		93 134	48 344	107 659	1 123	77 308	103 623	(26 315)	-25.4%	107 659
FD.C: Cultural Affairs and Sport		-	-	230	-	-	211	(211)	-100.0%	230
FD.C: Municipal Interventions Grant		-	-	1 400	-	-	1 283	(1 283)	-100.0%	1 400
FD.C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	204	1 671	1 568	104	6.6%	1 710
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-
Municipal Infrastructure Grant		104 801	14 211	72 487	34	64 962	71 382	(6 420)	-9.0%	72 487
Water Services Infrastructure Grant		-	34 133	31 832	885	10 645	29 179	(18 535)	-63.5%	31 832
Provincial Government:		(1 319)	-	3 340	204	1 671	3 062	(1 390)	-45.4%	3 340
FD.C: Cultural Affairs and Sport		-	-	230	-	-	211	(211)	-100.0%	230
FD.C: Municipal Interventions Grant		-	-	1 400	-	-	1 283	(1 283)	-100.0%	1 400
FD.C: WC - Unforeseen and Unavoidable Reserve Fund		(1 319)	-	1 710	204	1 671	1 568	104	6.6%	1 710
Total capital expenditure of Transfers and Grants		91 815	48 344	110 999	1 327	78 979	106 684	(27 706)	-26.0%	110 999
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 678	67 287	128 897	3 981	95 692	123 091	(27 399)	-22.3%	129 377

4.9 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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)	1									
Basic Salaries and Wages		2 926	3 145	3 091	254	2 951	2 833	118	4%	3 091
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		53	55	53	4	49	49	-		53
Cellphone Allowance		339	328	361	27	320	331	(11)	-3%	361
Sub Total - Councillors		3 318	3 527	3 505	286	3 320	3 213	107	3%	3 505
% increase	4		6.3%	5.6%						5.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 819	3 987	3 992	333	3 659	3 659	-		3 992
Pension and UIF Contributions		454	513	484	40	444	444	-		484
Medical Aid Contributions		111	109	132	11	123	121	2	1%	132
Overtime								-		
Performance Bonus		308	219	219	-	219	201	18	9%	219
Motor Vehicle Allowance		546	546	735	61	674	674	-		735
Housing Allowances		12	12	13	1	12	12	-		13
Sub Total - Senior Managers of Municipality		5 250	5 386	5 575	447	5 130	5 111	20	0%	5 575
% increase	4		2.6%	6.2%						6.2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	1 607	17 307	17 732	(426)	-2%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	217	2 482	2 571	(90)	-3%	2 805
Medical Aid Contributions		547	942	838	56	675	768	(93)	-12%	838
Overtime		747	871	746	59	729	683	45	7%	746
Performance Bonus		1 148	1 397	1 344	-	1 322	1 232	90	7%	1 344
Motor Vehicle Allowance		497	625	722	54	599	661	(62)	-9%	722
Cellphone Allowance		46	5	3	0	3	3	-		3
Housing Allowances		57	130	81	5	59	74	(16)	-21%	81
Sub Total - Other Municipal Staff		24 226	26 896	25 882	2 000	23 175	23 726	(550)	-2%	25 882
% increase	4		11.0%	6.8%						6.8%
Total Parent Municipality		32 794	35 810	34 963	2 733	31 626	32 049	(423)	-1%	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 - M11 May

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 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	
R thousands	1																
Cash Receipts By Source																	
Property rates		413	413	413	413	413	413	413	413	413	413	413	1 487	6 028	6 060	6 363	
Service charges - Electricity revenue		1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	1 494	2 223	18 659	19 163	19 940	
Service charges - Water revenue		377	377	377	377	377	377	377	377	377	377	377	1 254	5 404	5 672	5 960	
Service charges - Waste Water Management		328	328	328	328	328	328	328	328	328	328	328	(1 421)	2 190	2 292	2 409	
Service charges - Waste Management		294	294	294	294	294	294	294	294	294	294	294	2 425	5 654	5 915	6 188	
Rental of facilities and equipment		145	145	145	145	145	145	145	145	145	145	145	456	2 050	2 141	2 141	
Interest earned - external investments		74	74	74	74	74	74	74	74	74	74	74	127	938	981	1 040	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	2 376	(19 349)	6 789	7 101	7 428	
Licences and permits		24	24	24	24	24	24	24	24	24	24	24	41	301	315	334	
Agency services		18	18	18	18	18	18	18	18	18	18	18	67	270	282	299	
Transfers and Subsidies - Operational		2 652	2 652	2 652	2 652	2 652	2 652	2 652	2 652	2 652	2 652	2 652	1 531	30 701	28 555	29 220	
Other revenue		309	309	309	309	309	309	309	309	309	309	309	13 035	16 433	15 913	19 360	
Cash Receipts by Source		8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	8 584	1 877	95 418	94 399	100 683	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	3 750	(17 664)	23 670	17 709	41 847	
Total Cash Receipts by Source		12 261	12 261	12 261	12 261	12 261	12 261	12 261	12 261	12 261	12 261	12 261	(15 788)	119 088	112 099	142 529	
Cash Payments by Type																	
Employee related costs		3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	3 044	6 126	39 610	40 225	42 543	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		80	80	80	80	80	80	80	80	80	80	80	127	1 004	1 050	1 098	
Bulk purchases - Electricity		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	4 825	16 477	18 576	21 493	
Acquisitions - water & other inventory		248	248	248	248	248	248	248	248	248	248	248	4 289	7 014	7 337	7 674	
Contracted services		472	472	472	472	472	472	472	472	472	472	472	1 501	6 698	8 524	22 463	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	1 422	4 130	19 774	20 594	21 545	
Cash Payments by Type		6 325	6 325	6 325	6 325	6 325	6 325	6 325	6 325	6 325	6 325	6 325	20 998	90 577	96 306	116 615	
Other Cash Flows/Payments by Type																	
Capital assets		4 036	4 036	4 036	4 036	4 036	4 036	4 036	4 036	4 036	4 036	4 036	(21 514)	22 782	13 669	19 000	
Total Cash Payments by Type		10 361	10 361	10 361	10 361	10 361	10 361	10 361	10 361	10 361	10 361	10 361	4 205	118 190	114 943	140 956	
NET INCREASE/(DECREASE) IN CASH HELD		1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	1 900	(19 903)	907	(2 845)	1 573	
Cash/cash equivalents at the month/year beginning:		1 900	1 900	3 800	5 700	7 600	9 500	11 400	13 300	15 200	17 100	19 000	20 600	-	607	(1 537)	
Cash/cash equivalents at the month/year end:		1 900	3 800	5 700	7 600	9 500	11 400	13 300	15 200	17 100	19 000	20 900	607	907	(1 537)	(364)	

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 - M11 May

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 - M11 May

Month	2022/23	Budget Year 2023/24								% spend of Original Budget
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands										
Monthly expenditure performance trend										
July		4 029	4 029	4 036	1 788	4 029	2 241	55.6%	4%	
August		4 029	4 029	4 036	2 656	8 057	5 401	67.0%	5%	
September		4 029	4 029	4 036	619	12 086	11 467	94.9%	1%	
October		4 029	4 029	4 036	1 854	16 115	14 261	88.5%	4%	
November		4 029	4 029	4 036	363	20 143	19 780	98.2%	1%	
December		4 029	4 029	4 036	4 054	24 172	20 118	83.2%	8%	
January		4 029	4 029	4 036	155	28 201	28 046	99.5%	0%	
February		4 029	4 029	4 036	1 753	32 229	30 476	94.6%	4%	
March		4 029	4 029	4 036	2 050	36 258	34 208	94.3%	4%	
April		4 029	4 029	4 036	1 636	40 287	38 650	95.9%	0	
May		4 029	4 029	4 036	1 123	44 315	43 193	97.5%	0	
June		4 029	4 029	4 036	-	48 344	48 344	100.0%	-	
Total Capital expenditure		-	48 344	48 344	48 432					

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 - M11 May

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	40 744	39 122	1 123	17 794	35 862	18 067	50.4%	39 122
Roads Infrastructure		-	4 699	4 619	34	5 313	4 234	(1 079)	-25.5%	4 619
Roads										
Road Structures		-	4 699	4 619	34	5 313	4 234	1 079	25.5%	4 619
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	32 333	30 032	885	6 027	27 529	21 503	78.1%	30 032
Dams and Weirs										
Boreholes										
Reservoirs		-	3 596	3 596	593	1 999	3 296	(1 297)	-39.3%	3 596
Pump Stations		-	17 089	17 089	292	3 914	15 665	(11 751)	-75.0%	17 089
Water Treatment Works										
Bulk Mains		-	11 648	9 347	-	113	8 568	(8 455)	-98.7%	9 347
Sanitation Infrastructure		-	1 800	3 510	204	6 289	3 218	(3 071)	-95.5%	3 510
Pump Station										
Reticulation		-	-	1 710	204	1 671	1 568	104	6.6%	1 710
Waste Water Treatment Works		-	1 800	1 800	-	4 618	1 650	2 968	179.9%	1 800
Landfill Sites										
Rail Infrastructure		-	1 912	961	-	166	881	715	81.2%	961
Storm water Conveyance		-	1 912	961	-	166	881	(715)	-61.2%	961
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets										
Intangible Assets		-	-	-	-	-	-	-		-
Computer Equipment										
Furniture and Office Equipment		-	-	230	-	-	211	211	100.0%	230
Furniture and Office Equipment		-	-	230	-	-	211	(211)	-100.0%	230
Machinery and Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets										
Land		-	-	-	-	-	-	-		-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-		-
Living resources										
Total Capital Expenditure on new assets	1	-	40 744	39 352	1 123	17 794	36 073	18 278	50.7%	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 - M11 May

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	-	256	7 040	6 784	96.4%	7 680
Sport and Recreation Facilities		-	7 600	7 680	-	256	7 040	6 784	96.4%	7 680
Outdoor Facilities		-	7 600	7 680	-	256	7 040	(6 784)	-96.4%	7 680
Computer Equipment		-	-	400	-	-	367	367	100.0%	400
Computer Equipment		-	-	400	-	-	367	(367)	-100.0%	400
Machinery and Equipment		-	-	1 000	-	-	917	917	100.0%	1 000
Machinery and Equipment		-	-	1 000	-	-	917	(917)	-100.0%	1 000
Total Capital Expenditure on renewal of existing assets	1	-	7 600	9 080	-	256	8 323	8 067	96.9%	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 - M11 May

Description	Ref	2022/23	Budget Year 2023/24						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance			
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		671	495	418	67	320	383	63	16.6%	418	
Electrical Infrastructure		655	474	398	67	306	364	59	16.1%	398	
HV Transmission Conductors		142	75	75	-	9	68	(59)	-86.3%	75	
MV Networks		68	53	35	-	3	32	(29)	-89.9%	35	
LV Networks		444	346	288	67	293	264	29	11.1%	288	
Water Supply Infrastructure		3	4	4	-	1	4	3	74.7%	4	
Dams and Weirs		2	3	3	-	-	3	(3)	-100.0%	3	
Distribution		1	1	1	-	1	1	(0)	-21.6%	1	
Sanitation Infrastructure		14	17	16	-	13	15	2	11.7%	16	
Reticulation		7	4	4	-	-	4	(4)	-100.0%	4	
Waste Water Treatment Works		7	13	11	-	13	11	2	22.5%	11	
Community Assets		2	46	46	-	2	42	40	95.6%	46	
Community Facilities		2	46	46	-	2	42	40	95.6%	46	
Libraries		2	46	46	-	2	42	(40)	-95.6%	46	
Other assets		306	281	144	30	201	132	(69)	-52.0%	144	
Operational Buildings		306	280	143	30	201	131	(70)	-53.3%	143	
Municipal Offices		306	280	143	30	201	131	70	53.3%	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	4	3	(1)	-17.8%	3	
Furniture and Office Equipment		2	2	3	0	4	3	1	17.8%	3	
Machinery and Equipment		(181)	179	199	91	222	182	(40)	-21.8%	199	
Machinery and Equipment		(181)	179	199	91	222	182	40	21.8%	199	
Transport Assets		778	788	922	90	467	845	377	44.7%	922	
Transport Assets		778	788	922	90	467	845	(377)	-44.7%	922	
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	278	1 215	1 588	372	23.5%	1 732	

4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

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	4 753	4 753	-		5 185	
Roads Infrastructure		1 437	-	-	-	-	-	-		-	
Road Structures		1 437	-	-	-	-	-	-		-	
Storm water Infrastructure		2 029	2 099	2 314	193	2 121	2 121	-		2 314	
Drainage Collection		2 029	2 099	2 314	193	2 121	2 121	-		2 314	
Electrical Infrastructure		662	340	340	28	312	312	-		340	
LV Networks		662	340	340	28	312	312	-		340	
Water Supply Infrastructure		2 317	1 362	1 362	113	1 248	1 248	-		1 362	
Distribution		2 317	1 362	1 362	113	1 248	1 248	-		1 362	
Sanitation Infrastructure		1 977	1 165	1 165	97	1 068	1 068	-		1 165	
Reticulation		1 977	1 165	1 165	97	1 068	1 068	-		1 165	
Solid Waste Infrastructure		2 226	4	4	0	4	4	-		4	
Landfill Sites		2 226	4	4	0	4	4	-		4	
Community Assets		641	291	51	4	47	47	-		51	
Community Facilities		641	76	11	1	10	10	-		11	
Libraries		641	76	11	1	10	10	-		11	
Sport and Recreation Facilities		-	215	40	3	37	37	-		40	
Outdoor Facilities		-	215	40	3	37	37	-		40	
Other assets		182	142	142	12	130	130	-		142	
Operational Buildings		182	142	142	12	130	130	-		142	
Municipal Offices		182	142	142	12	130	130	-		142	
Intangible Assets		86	11	11	-	-	10	10	100.0%	11	
Licences and Rights		86	11	11	-	-	10	10	100.0%	11	
Computer Software and Applications		86	11	11	-	-	10	(10)	-100.0%	11	
Computer Equipment		157	181	181	15	166	166	-		181	
Computer Equipment		157	181	181	15	166	166	-		181	
Furniture and Office Equipment		85	209	245	20	224	224	-		245	
Furniture and Office Equipment		85	209	245	20	224	224	-		245	
Machinery and Equipment		106	115	115	10	105	105	-		115	
Machinery and Equipment		106	115	115	10	105	105	-		115	
Transport Assets		353	-	-	-	-	-	-		-	
Transport Assets		353	-	-	-	-	-	-		-	
Total Depreciation	1	12 258	5 919	5 929	493	5 425	5 435	10	0.2%	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 Hebeekstraat PRIVAATSAK X4 LAINGSBURG 6900		Municipal Buildings, Van Hebeek Street PRIVATE BAG X4 LAINGSBURG 6900
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OFFICE OF THE MUNICIPAL MANAGER

VERBYNDINGSNUMMER: REFERENCE NUMBER: NOMBRES: ENGLISH:	Tel. (023) 551 1019 Telefax (023) 5513019
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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 May 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 13/06/2024

6. Aanbeveling

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