

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
30 APRIL 2024**

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir April 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die April 2024 Maandelikse begrotingverslag is die tiende 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	96 956 837	62.70
Totale Uitgawe	112 856 344	112 856 344	76 220 113	67.54
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	20 736 724	49.63
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	16 928 163	35.02
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	9 090 668	63.97
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	6 370 627	18.66
<i>Provinsiale Regering - WCRF</i>	-	-	1 466 867	-
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	16 928 163	35.02

Bedryfsinkomste

Die Munisipaliteit het tot dusver 62.70% of R R 96 957 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 5 761 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 76 220 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 76 783 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 15.30% minder.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 1.636 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 16.928 miljoen en beloop 35.02% van die jaarlikse totale begroting van R48 344. Dit is tans 48.32% onder die jaar tot datum beplanning.

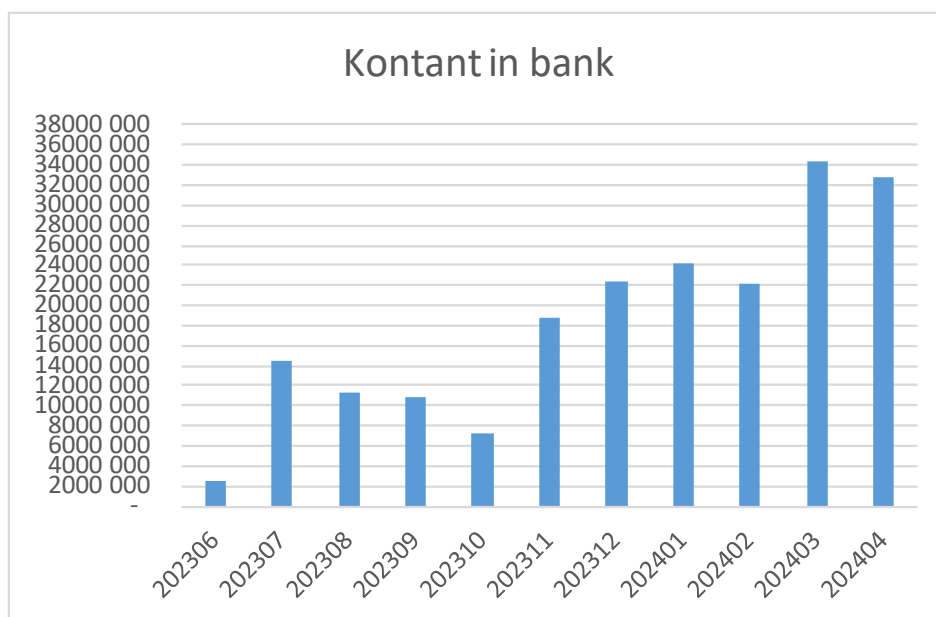
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

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 32.778 miljoen. Dit is 'n styging van R 30.299 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 April 2024	
Item	Amount
Balance as per CFA	32 863 669
Total commitments against cash	31 111 308
Unspent Conditional Grants	28 992 269
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	958 596
Creditors	-117 440
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 277 883
Netto cash available	R 1 752 361

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 1.752 miljoen meer is as die korttermyn verpligtinge daarteen.

Debiteure

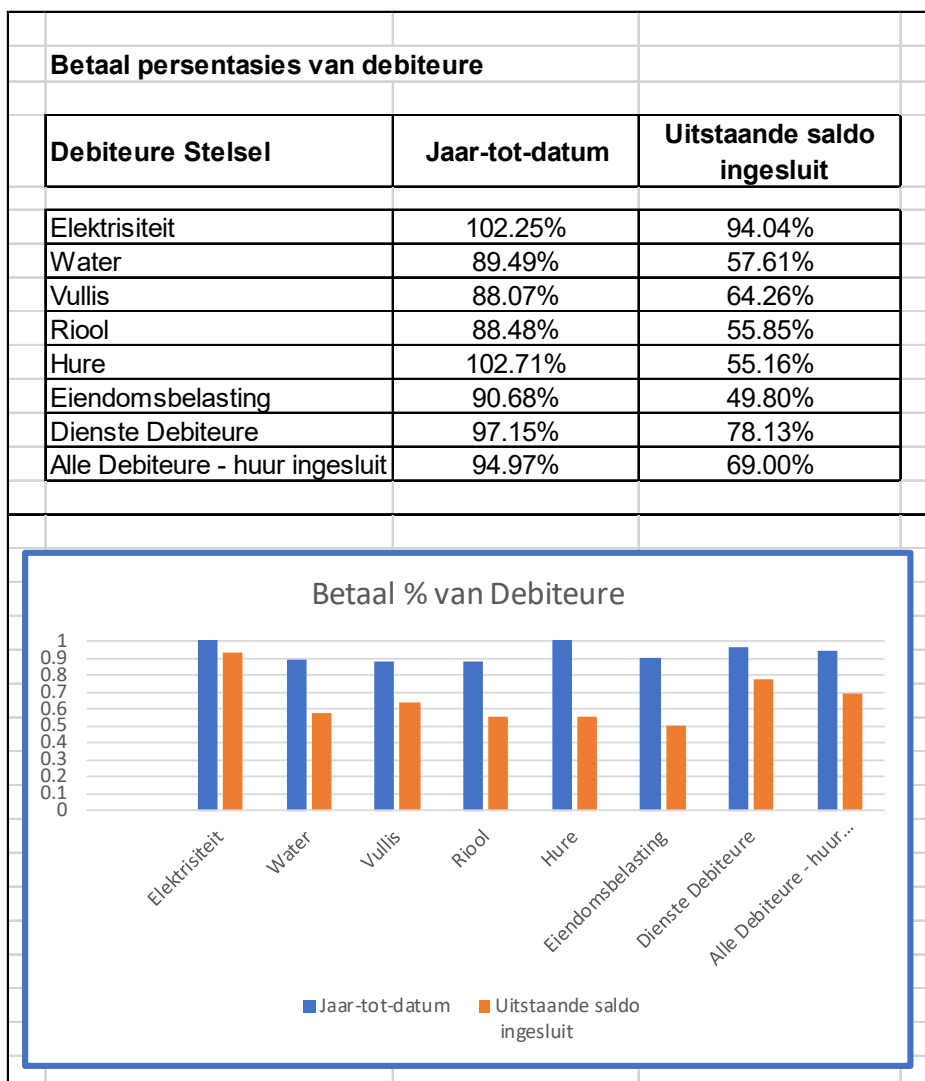
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 12.463 miljoen aan die einde van die maand, (R 13.572 miljoen vorige maand). Daar was dus 'n daling van R 1.109 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan word maandelik oor die finansiële jaar in maandelikse paaieimente betaal.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van hierdie verslagperiode was die betalingskoers vir dienste 97.15%.

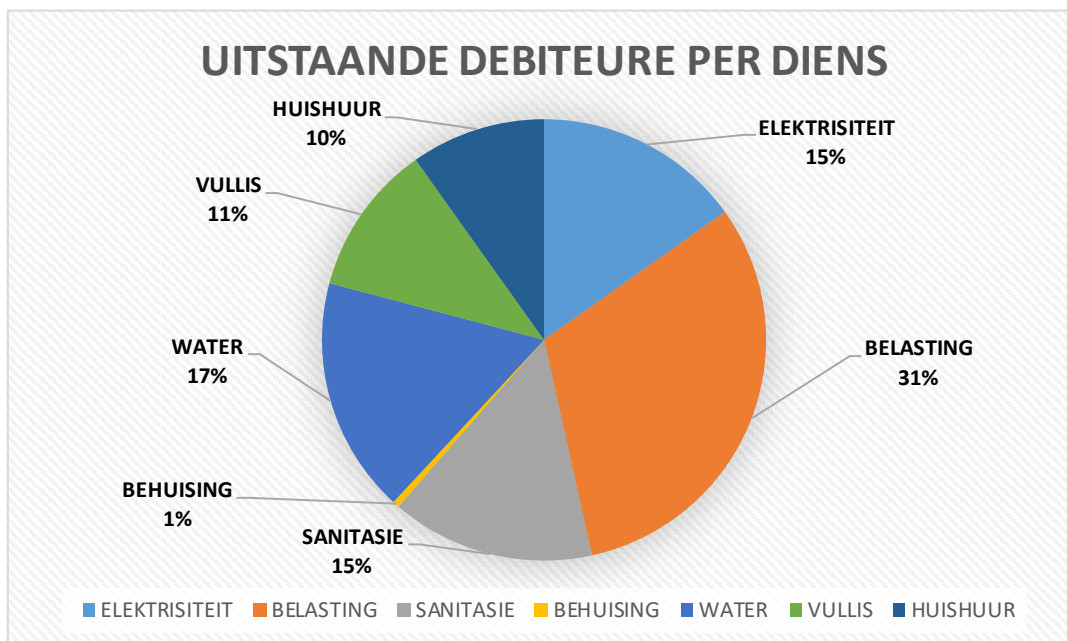
Die totale bedrag uitstaande vir langer as 12 maande beloop R 9.136 miljoen en dit beloop 73.30% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.055 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 0.430 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 1.109 miljoen gedaal.

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

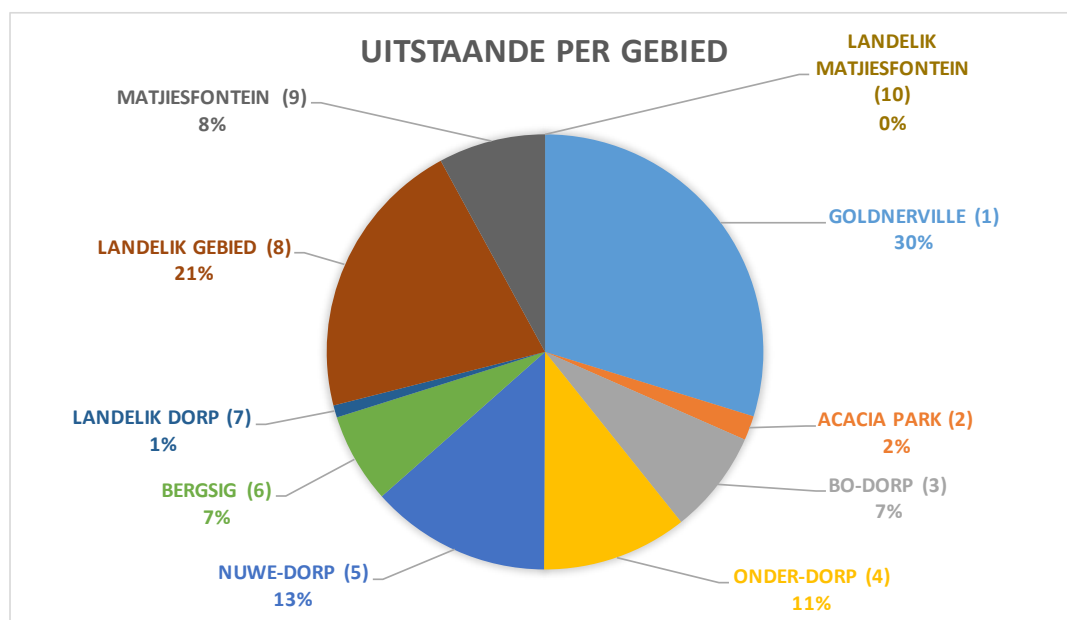


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

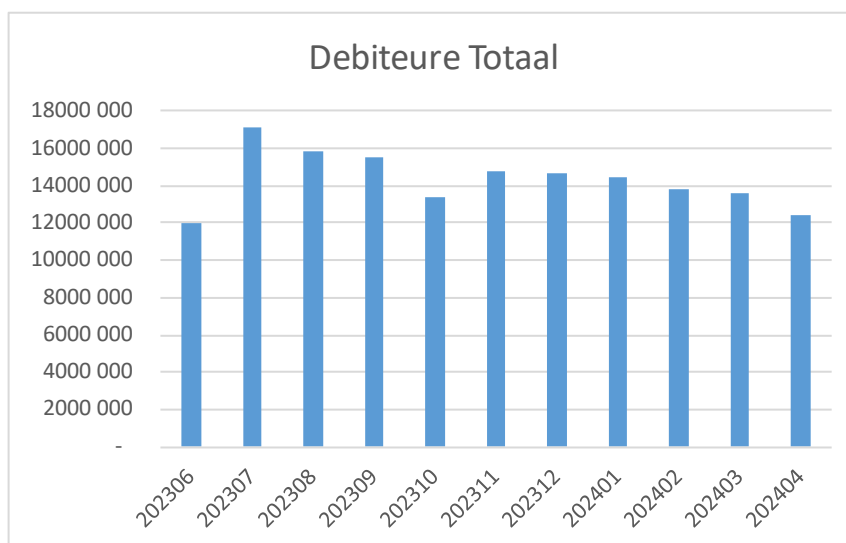
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

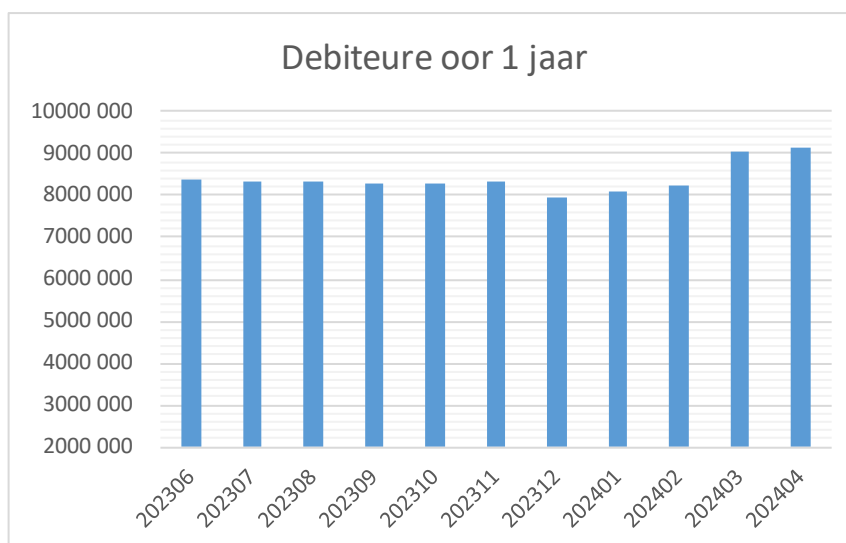


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

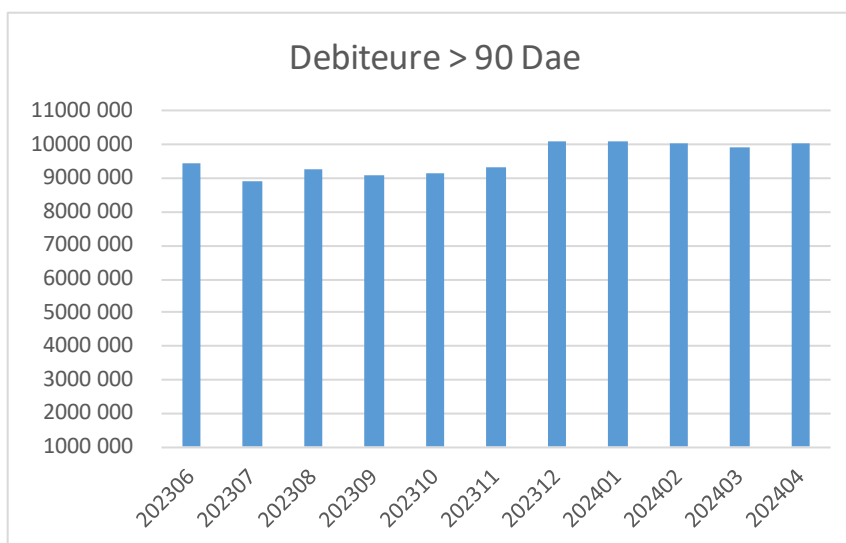


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehef word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

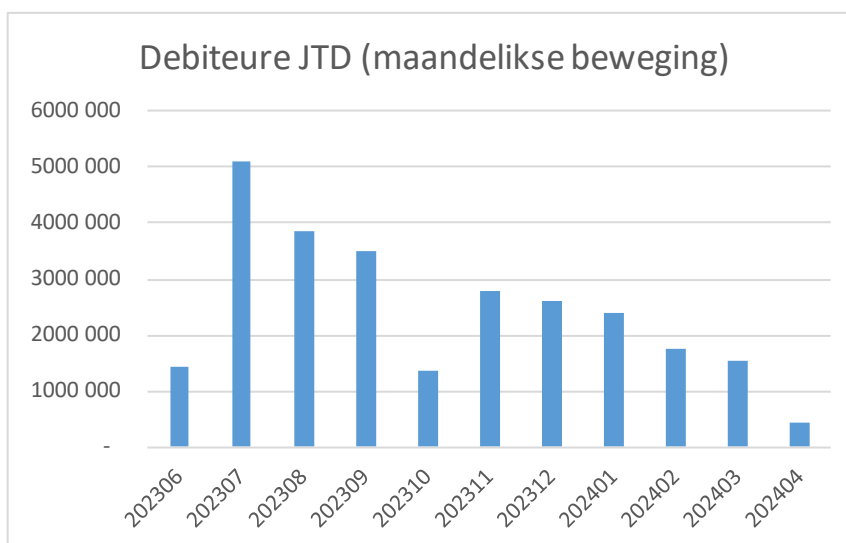
Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:



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



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



Die ideale posisie van die beweging moet onder die nullyn beweeg, wat beteken dat daar op agterstallige skuld betaal word.

Krediteure

Totale uitstaande korttermyn bedryfskrediteure beloop R 1.045 miljoen aan die einde van die maand. Hierdie bedrag sluit skuld aan die Ouditeur-Generaal uit. Al die uitstaande bedrae behalwe die rekening van die Ouditeur-Generaal is binne die 30 dae uitstaande kategorieë, wat aan Artikel 65 van die MFMA voldoen. Gevalle kom voor waar verskaffers fakture meer as 30 dae na die betaaldatum van die faktuur uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Verwys na Tabel SC4 vir meer besonderhede oor debiteure.

Kostebepoeringsmaatreëls

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

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	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	6 389 629	202 178	5 328 424	(969 254)	(1 061 205)
Reis en verblyf koste	635 892	52 991	529 910	47 388	405 940	(5 603)	(123 970)
Akkommodasie	288 240	24 020	240 200	98 504	288 744	74 484	48 544
Borgskappe en spyseniering	53 064	4 422	44 220	-	28 067	(4 422)	(16 153)
Kommunikasie	256 776	21 398	213 980	21 326	212 730	(72)	(1 250)
Oortyd	745 524	62 127	621 270	74 498	669 319	12 371	48 049
Totaal	R 9 008 088	R 1 336 390	R 8 039 209	R 443 894	R 6 933 224	(892 496)	(1 105 985)

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

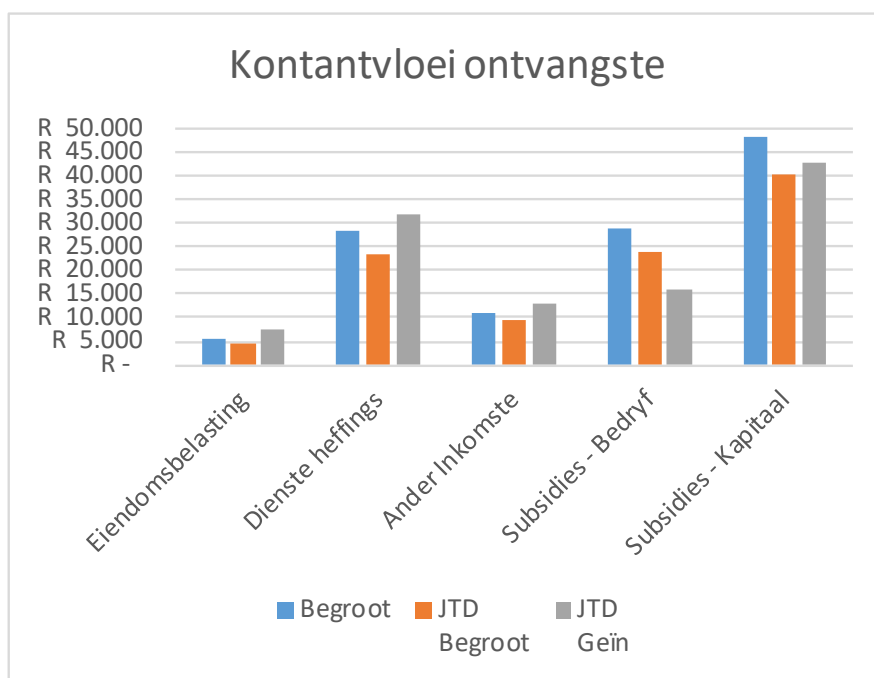
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 111.320 miljoen beloop teenoor 'n begrote R 101.666 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 9.654 miljoen meer as die begroting. Die bedryfinkomste het R 14.869 miljoen meer ge-in en die bedryfsubsidies R 7.943 miljoen minder as die begroting. Die kapitaalsubsidies het R 2.728 miljoen meer 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 25.827 miljoen kapitaalsubsidie ontvang as wat die werklike kapitaalspandering beloop. Die bedrag vorm dell van die totale onspandeerde subsidie bedrag.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfaktiwiteit	Begroot	JTD Begroot	JTD Ge'in	%
Eendomsbelasting	R 5.393	R 4.494	R 7.646	170.1%
Dienste heffings	R 28.255	R 23.546	R 31.792	135.0%
Ander Inkomste	R 11.107	R 9.256	R 12.726	137.5%
<i>Subsidies - Bedryf</i>	R 28.900	R 24.083	R 16.140	67.0%
<i>Subsidies - Kapitaal</i>	R 48.344	R 40.287	R 43.015	106.8%
Totale kontant van Bedryf	R 121.999	R 101.666	R 111.320	109.5%
			109.5%	

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.

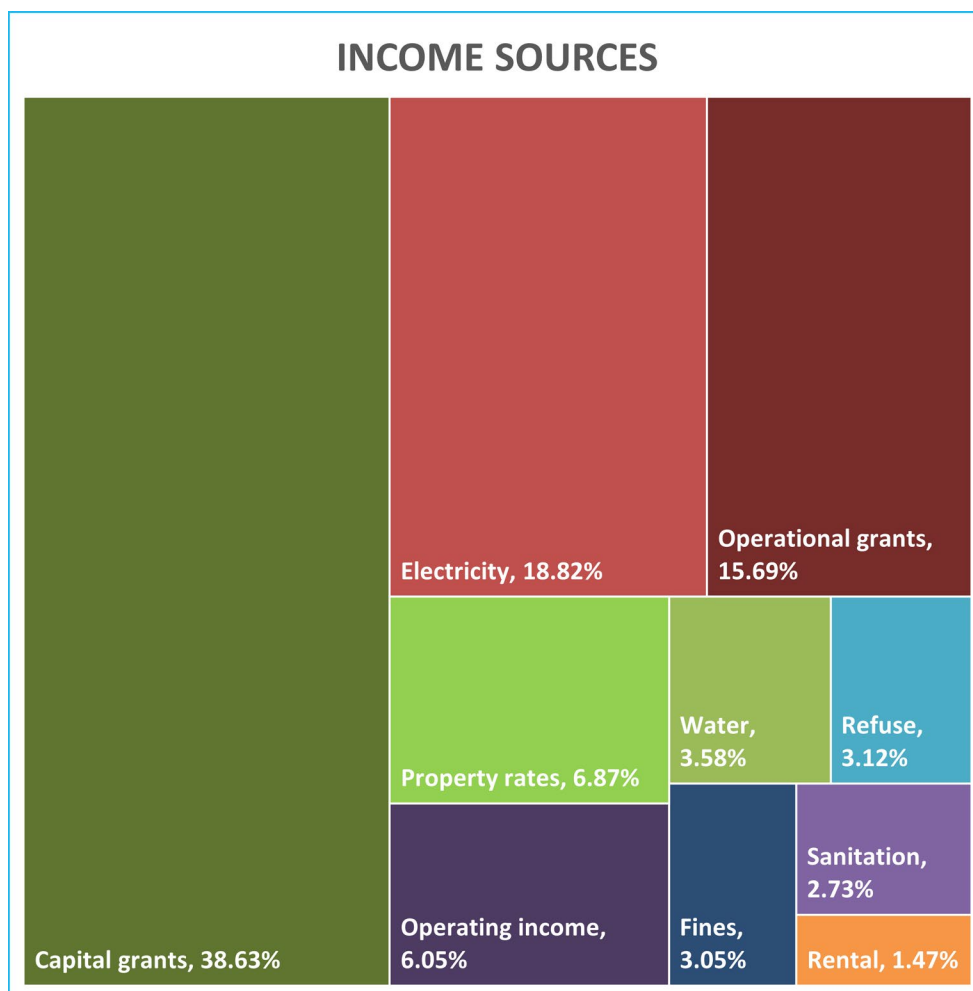
Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

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 80.977 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 25.827 miljoen kapitaalsubsidie wat reeds vooruit ontvang is, bygetel word tot die jaar-tot-datum 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 invloeï:



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 - M10 April

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	9	5 009	4 144	865	21%	4 973
Service charges	22 400	29 549	28 774	2 580	22 701	23 978	(1 277)	-5%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	147	918	737	181	25%	885
Other own revenue	81 939	70 827	71 083	2 754	51 554	59 236	(7 682)	-13%	-
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	5 490	80 183	88 096	(7 913)	-9%	105 715
Employee costs	31 587	33 824	33 023	2 537	26 907	27 519	(612)		33 023
Remuneration of Councillors	3 318	3 527	3 505	286	3 034	2 921	113		3 505
Depreciation and amortisation	12 258	5 919	5 929	493	4 932	4 941	(9)		5 929
Interest	2 767	957	957	-	0	797	(797)		957
Inventory consumed and bulk purchases	13 279	17 211	15 682	1 100	11 307	13 069	(1 762)		15 682
Transfers and subsidies	12	210	212	57	86	177	(91)	-51%	212
Other expenditure	69 799	51 215	39 771	2 764	29 955	33 142	(3 187)	-10%	39 771
Total Expenditure	133 022	112 863	99 080	7 237	76 222	82 566	(6 344)	-8%	99 080
Surplus/(Deficit)	(22 765)	(6 558)	6 636	(1 747)	3 961	5 530	(1 568)	-28%	6 636
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	1 636	16 774	37 577	###	-55%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	1 122	41 786	51 728	(111)	20 735	43 106	(22 371)	-52%	51 728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	1 122	41 786	51 728	(111)	20 735	43 106	(22 371)	-52%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Capital transfers recognised	-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Financial position									
Total current assets	17 192	20 976	26 477		45 603				26 477
Total non current assets	288 734	257 047	331 237		300 223				331 237
Total current liabilities	21 513	20 673	21 513		41 730				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		277 997				310 102
Cash flows									
Net cash from (used) operating	8 387	71 292	71 232	(1 110)	40 763	59 360	18 597	31%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(1 623)	(16 877)	(40 360)	(23 483)	58%	(48 432)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	2 479	25 995	25 234	(1 507)	32 864	21 441	(11 422)	-53%	25 234
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 488	504	416	349	298	272	3 589	5 547	12 463
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	46	46

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) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	86 111	2 040	47 365	71 759	(24 394)	-34%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	86 111	86 111	2 040	47 365	71 759	(24 394)	-34%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	2 509	25 177	25 538	(361)	-1%	30 646
Community and social services	1 615	1 865	1 852	1 852	127	1 234	1 543	(309)	-20%	1 852
Sport and recreation	1	1	2	2	0	3	2	1	62%	2
Public safety	54 286	28 471	28 781	28 781	2 381	23 931	23 984	(53)	0%	28 781
Housing	11	13	11	11	1	9	9	(0)	0%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	1	569	1 054	(485)	-46%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	1 265	1 265	1	569	1 054	(485)	-46%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	2 575	23 845	27 322	(3 476)	-13%	32 786
Energy sources	15 373	20 623	19 448	19 448	1 643	15 210	16 207	(997)	-6%	19 448
Water management	3 451	5 667	4 681	4 681	354	3 590	3 901	(311)	-8%	4 681
Waste water management	2 751	3 638	4 410	4 410	279	2 513	3 675	(1 162)	-32%	4 410
Waste management	3 002	3 652	4 246	4 246	300	2 532	3 538	(1 006)	-28%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	150 807	7 126	96 957	125 673	(28 716)	-23%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		32 802	39 587	36 773	2 005	22 219	30 644	(8 425)	-27%	36 773
Executive and council	8 950	8 315	8 586	8 586	699	7 033	7 155	(122)	-2%	8 586
Finance and administration	23 852	31 271	28 187	28 187	1 306	15 187	23 489	(8 302)	-35%	28 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 988	30 749	20 451	2 407	24 673	17 042	7 631	45%	20 451
Community and social services	2 160	1 558	1 815	1 815	84	1 375	1 512	(137)	-9%	1 815
Sport and recreation	226	499	333	333	25	247	277	(31)	-11%	333
Public safety	53 596	28 678	18 289	18 289	2 297	23 045	15 241	7 805	51%	18 289
Housing	5	8	7	7	0	5	6	(1)	-18%	7
Health	1	7	7	7	-	1	6	(5)	-87%	7
<i>Economic and environmental services</i>		15 110	13 934	13 902	1 073	11 389	11 585	(196)	-2%	13 902
Planning and development	773	865	827	827	55	601	689	(88)	-13%	827
Road transport	14 338	13 068	13 074	13 074	1 017	10 787	10 895	(108)	-1%	13 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 720	28 142	27 450	1 720	17 613	22 875	(5 262)	-23%	27 450
Energy sources	12 807	15 611	15 932	15 932	884	10 378	13 276	(2 899)	-22%	15 932
Water management	6 345	6 565	5 645	5 645	452	3 792	4 704	(912)	-19%	5 645
Waste water management	3 406	3 378	3 154	3 154	202	2 234	2 628	(394)	-15%	3 154
Waste management	6 163	2 588	2 720	2 720	181	1 209	2 267	(1 058)	-47%	2 720
<i>Other</i>	402	451	504	504	32	327	420	(93)	-22%	504
Total Expenditure - Functional	3	133 022	112 863	99 080	7 237	76 222	82 566	(6 344)	-8%	99 080
Surplus/ (Deficit) for the year		1 215	41 786	51 728	(111)	20 735	43 106	(22 371)	-52%	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) - M10 April

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	1										
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	341	3 070	4 396	(1 326)	-30.2%	5 275	
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	1 699	44 295	67 363	(23 067)	-34.2%	80 835	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	127	1 234	1 543	(309)	-20.0%	1 852	
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	0	3	2	1	62.4%	2	
Vote 8 - HOUSING (17: IE)		11	13	11	1	9	9	(0)	-0.3%	11	
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	2 381	23 931	23 984	(53)	-0.2%	28 781	
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	1	569	1 054	(485)	-46.0%	1 265	
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	300	2 532	3 538	(1 006)	-28.4%	4 246	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	279	2 513	3 675	(1 162)	-31.6%	4 410	
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	354	3 590	3 901	(311)	-8.0%	4 681	
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	1 643	15 210	16 207	(997)	-6.2%	19 448	
Total Revenue by Vote	2	134 236	154 649	150 807	7 126	96 957	125 673	(28 716)	-22.8%	150 807	
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	434	4 253	4 365	(112)	-2.6%	5 239	
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	265	2 779	2 790	(10)	-0.4%	3 347	
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	492	4 851	5 221	(370)	-7.1%	6 266	
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	845	10 651	18 676	(8 024)	-43.0%	22 411	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	55	601	689	(88)	-12.7%	827	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	84	1 376	1 518	(142)	-9.4%	1 822	
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	26	258	289	(31)	-10.6%	347	
Vote 8 - HOUSING (17: IE)		5	8	7	0	5	6	(1)	-17.8%	7	
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	2 297	23 045	15 241	7 805	51.2%	18 289	
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	1 017	10 787	10 895	(108)	-1.0%	13 074	
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	181	1 209	2 267	(1 058)	-46.7%	2 720	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	202	2 234	2 628	(394)	-15.0%	3 154	
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	452	3 792	4 704	(912)	-19.4%	5 645	
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	884	10 378	13 276	(2 899)	-21.8%	15 932	
Total Expenditure by Vote	2	133 022	112 863	99 080	7 237	76 222	82 566	(6 344)	-7.7%	99 080	
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	(111)	20 735	43 106	(22 371)	-51.9%	51 728	

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	1 643	14 905	15 292	(386)	-3%	18 350
Service charges - Water		2 882	5 408	4 422	354	3 266	3 685	(419)	-11%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	284	2 265	2 507	(242)	-10%	3 008
Service charges - Waste management		2 528	2 408	2 994	299	2 265	2 495	(230)	-9%	2 994
Sale of Goods and Rendering of Services		120	191	344	12	247	287	(40)	-14%	344
Agency services		185	221	221	13	163	184	(21)	-11%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	48	490	488	2	0%	585
Interest from Current and Non Current Assets		415	454	885	147	918	737			885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	2	55	70	(15)	-	84
Rental from Fixed Assets		1 732	1 806	1 659	137	1 346	1 382	(36)	-3%	1 659
Licence and permits		194	181	284	20	218	237	(19)	-8%	284
Operational Revenue		20	112	70	4	36	58	(22)	-38%	70
Non-Exchange Revenue										
Property rates		5 086	5 474	4 973	9	5 009	4 144	865	21%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	2 752	(2 752)	-	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	2 361	23 722	23 762	(40)	-	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	122	24 909	29 778	(4 869)	-	35 734
Interest		337	356	278	34	368	232	136	-	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	-	-	5	(5)	-	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 257	106 305	105 715	5 490	80 183	88 096	(7 913)	-9%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	2 537	26 907	27 519	(612)	-2%	33 023
Remuneration of councillors		3 318	3 527	3 505	286	3 034	2 921	113	4%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	848	9 709	10 593	(883)	-	12 711
Inventory consumed		2 542	3 607	2 971	251	1 597	2 476	(879)	-	2 971
Debt impairment		(708)	1 531	2 782	-	-	2 319	(2 319)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	493	4 932	4 941	(9)	0%	5 929
Interest		2 767	957	957	-	0	797	(797)	-100%	957
Contracted services		5 077	7 315	5 669	202	4 312	4 724	(412)	-9%	5 669
Transfers and subsidies		12	210	212	57	86	177	(91)	-51%	212
Irrecoverable debts written off		51 016	24 442	14 394	1 984	19 842	11 995	7 847	-	14 394
Operational costs		14 415	17 927	16 926	578	5 801	14 105	(8 304)	-59%	16 926
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	99 080	7 237	76 222	82 566	(6 344)	-8%	99 080
Surplus/(Deficit)		(22 765)	(6 558)	6 636	(1 747)	3 961	5 530	(1 568)	(0)	6 636
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	1 636	16 774	37 577	(20 803)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 122	41 786	51 728	(111)	20 735	43 106			51 728
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 122	41 786	51 728	(111)	20 735	43 106			51 728
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 122	41 786	51 728	(111)	20 735	43 106			51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 122	41 786	51 728	(111)	20 735	43 106			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) - M10 April

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	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 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	400	-	-	333	(333)	-100%	400
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	-	-	192	(192)	-100%	230
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	-	256	6 400	(6 144)	-96%	7 680
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	205	5 445	4 650	795	17%	5 580
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	1 083	8 240	15 741	(7 501)	-48%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	15 057	348	2 987	12 548	(9 561)	-76%	15 057
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	596	-	-	497	(497)	-100%	596
Total Capital single-year expenditure	4	-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Total Capital Expenditure		-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Capital Expenditure - Functional Classification										
Governance and administration		-	-	400	-	-	333	(333)	-100%	400
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	400	-	-	333	(333)	-100%	400
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	7 910	-	256	6 592	(6 335)	-96%	7 910
Community and social services		-	-	230	-	-	192	(192)	-100%	230
Sport and recreation		-	7 600	7 680	-	256	6 400	(6 144)	-96%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	5 580	205	5 445	4 650	795	17%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	205	5 445	4 650	795	17%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	34 542	1 432	11 227	28 785	(17 558)	-61%	34 542
Energy sources		-	-	596	-	-	497	(497)	-100%	596
Water management		-	15 244	15 057	348	2 987	12 548	(9 561)	-76%	15 057
Waste water management		-	18 889	18 889	1 083	8 240	15 741	(7 501)	-48%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Funded by:										
National Government		-	48 344	45 092	1 361	15 461	37 577	(22 115)	-59%	45 092
Provincial Government		-	-	3 340	275	1 467	2 783	(1 316)	-47%	3 340
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	48 432	1 636	16 928	40 360	(23 432)	-58%	48 432

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 479	25 995	25 234	32 864	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	2 983	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	3 441	(9 544)
Current portion of non-current receivables		-	-	-	-	-
Inventory		271	306	271	264	271
VAT		5 760	7 240	5 760	3 964	5 760
Other current assets		2 333	2 233	2 333	2 088	2 333
Total current assets		17 192	20 976	26 477	45 603	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	277 473	307 990
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		43	43	43	43	43
Intangible assets		535	611	525	535	525
Trade and other receivables from exchange transactions		525	18	525	18	525
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
Total non current assets		288 734	257 047	331 237	300 223	331 237
TOTAL ASSETS		305 926	278 023	357 713	345 826	357 713
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	930	1 026	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	13 406	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	28 992	1 148
Provision		278	2 887	278	239	278
VAT		(1 469)	1 064	(1 469)	(2 063)	(1 469)
Other current liabilities		129	121	129	129	129
Total current liabilities		21 513	20 673	21 513	41 730	21 513
Non current liabilities						
Financial liabilities		2	3	2	2	2
Provision		26 097	24 794	26 097	26 097	26 097
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		4 427	4 639	4 427	4 427	4 427
Total non current liabilities		30 526	29 436	30 526	30 526	30 526
TOTAL LIABILITIES		52 039	50 109	52 039	72 256	52 039
NET ASSETS	2	253 887	227 914	305 675	273 570	305 675
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	277 997	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	277 997	310 102

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378	4 954	469	7 646	4 128	3 518	85%	4 954
Service charges		24 471	28 129	29 919	2 714	24 395	24 933	(538)	-2%	29 919
Other revenue		11 480	34 132	34 465	616	7 675	28 721	(21 046)	-73%	34 465
Transfers and Subsidies - Operational		25 432	35 784	31 822	-	26 229	26 518	(289)	-1%	31 822
Transfers and Subsidies - Capital		23 257	48 344	45 092	1 099	43 015	37 577	5 438	14%	45 092
Interest		411	454	885	144	890	737	153	21%	885
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(82 618)	(79 972)	(74 948)	(6 152)	(69 087)	(62 457)	6 630	-11%	(74 948)
Interest		(0)	(957)	(957)	-	(0)	(797)	(797)	100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 387	71 292	71 232	(1 110)	40 763	59 360	18 597	31%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	13	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)	(1 636)	(16 928)	(40 360)	(23 432)	58%	(48 432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(1 623)	(16 877)	(40 360)	(23 483)	58%	(48 432)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(7 418)	22 948	22 800	(2 733)	23 887	19 000			22 800
Cash/cash equivalents at beginning:		9 897	3 048	2 434	1 226	8 977	2 434			8 977
Cash/cash equivalents at month/year end:		2 479	25 995	25 234	(1 507)	32 864	21 441			25 234

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M10 April

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
	Service Charges-Waste Water Management	-10%		Will realise
	Sales of Goods and Rendering Services	-14%	Unpredictable cyclical of revenue realising	None
	Operational Revenue	-38%	Deviation from a very small base. Unpredictable cyclical	Amount immaterial
2	Expenditure By Type			
	Debt Impairment	-100%	No debt impairment has been calculated or accounted	To be calculated at year end
			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
	Interest	-100%		
	Transfers & Subsidies	-51%		Saving identified due to liquidity constraints
	Operational Expenditure	-59%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	Capital Expenditure			
			Capital projects 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 - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
<u>Cash Flow</u>				
			The nunicipality 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 - M10 April

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%	16.8%	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%	109.3%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	78.8%	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%	33.6%	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%
<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 - M10 April

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	239	131	126	95	83	75	405	1 067	2 220	1 725	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	560	98	55	43	27	19	166	445	1 412	700	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	267	60	55	54	53	49	2 287	1 356	4 182	3 799	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	168	95	80	68	58	55	298	1 086	1 908	1 565	-	-
Receivables from Exchange Transactions - Waste Management	1600	187	94	78	65	53	50	265	594	1 386	1 028	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	58	24	20	22	21	17	154	884	1 200	1 098	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	2	2	3	3	6	14	115	155	140	-	-
Total By Income Source	2000	1 488	504	416	349	298	272	3 589	5 547	12 463	10 055	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	104	33	26	24	16	9	211	345	768	605	-	-
Commercial	2300	607	86	56	56	53	46	2 175	1 216	4 295	3 545	-	-
Households	2400	777	385	333	270	229	216	1 204	3 986	7 400	5 905	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 488	504	416	349	298	272	3 589	5 547	12 463	10 055	-	-

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	46	46
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	46	46

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 - M10 April

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

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

4.7 Ondersteunende Tabel SC6 - Toekenningsontvangste

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		23 567	32 125	32 075	-	23 558	26 729	(3 171)	-11.9%	32 075	
Equitable Share		20 139	21 520	21 520	-	21 520	17 933	3 587	20.0%	21 520	
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	978	(489)	-50.0%	1 173	
Local Government Financial Management Grant		2 010	1 800	1 800	-	1 113	1 500	(387)	-25.8%	1 800	
Municipal Infrastructure Grant		344	748	698	-	436	582	(145)	-25.0%	698	
National Treasury		-	6 884	6 884	-	-	5 737	(5 737)	-100.0%	6 884	
Provincial Government:		1 734	3 621	3 621	122	1 347	3 018	(1 670)	-55.4%	3 621	
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	63	13	20.0%	76	
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	122	1 221	1 529	(308)	-20.1%	1 835	
IR: GRANT - MAIN ROADS		43	50	50	-	50	42	8	20.0%	50	
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	1 383	(1 383)	-100.0%	1 660	
Other grant providers:		53	38	38	-	4	32	(28)	-87.6%	38	
Public Sector SETA		53	38	38	-	4	32	(28)	-87.6%	38	
Total Operating Transfers and Grants	5	25 353	35 784	35 734	122	24 909	29 778	(4 869)	-16.4%	35 734	
National Government:		23 887	48 344	45 092	1 636	16 774	37 577	(20 803)	-55.4%	45 092	
Municipal Infrastructure Grant		6 527	14 211	13 260	480	6 848	11 050	(4 202)	-38.0%	13 260	
Water Services Infrastructure Grant		17 360	34 133	31 832	1 157	9 926	26 527	(16 601)	-62.6%	31 832	
Total Capital Transfers and Grants	5	23 887	48 344	45 092	1 636	16 774	37 577	(20 803)	-55.4%	45 092	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	80 826	1 758	41 683	67 355	(25 672)	-38.1%	80 826	

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

4.8 Ondersteunende Tabel SC7 – Maandelikse toekennings en subsidie uitgawe

WC051 Laingsburg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	
EXPENDITURE											
Operating expenditure of Transfers and Grants											
National Government:		14 863	16 254	15 009	1 182	12 005	12 508	(503)	-4.0%	15 009	
Equitable Share		12 481	13 535	11 770	986	9 660	9 808	(149)	-1.5%	11 770	
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	688	(688)	-100.0%	826	
Local Government Financial Management Grant		1 925	1 893	2 413	197	2 345	2 011	334	16.6%	2 413	
Provincial Government:		-	1 344	1 444	-	1 025	1 204	(179)	-14.9%	1 444	
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1	
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	53	(53)	-100.0%	63	
FD:O: Main Road Subsidy		-	6	6	-	-	5	(5)	-100.0%	6	
FD:O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	-	1 025	1 145	(120)	-10.5%	1 374	
Total operating expenditure of Transfers and Grants:		14 863	17 598	16 454	1 186	13 033	13 711	(678)	-4.9%	16 454	
National Government:		93 134	48 344	104 319	1 361	74 718	96 803	(22 085)	-22.8%	104 319	
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-	
Municipal Infrastructure Grant		104 801	14 211	72 487	205	64 928	70 277	(5 349)	-7.6%	72 487	
Water Services Infrastructure Grant		-	34 133	31 832	1 157	9 760	26 527	(16 767)	-63.2%	31 832	
Provincial Government:		(1 319)	-	3 340	275	1 467	2 783	(1 316)	-47.3%	3 340	
FD:C: Cultural Affairs and Sport		-	-	230	-	-	192	(192)	-100.0%	230	
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	1 167	(1 167)	-100.0%	1 400	
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	275	1 467	1 425	42	2.9%	1 710	
WIP: LAND AND BUILDINGS - ACQUISITIONS - OUTSOURCED		(1 319)	-	-	-	-	-	-	-	-	
Total capital expenditure of Transfers and Grants		91 815	48 344	107 659	1 636	76 185	99 587	(23 402)	-23.5%	107 659	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 678	65 942	124 112	2 822	89 218	113 298	(24 080)	-21.3%	124 112	

4.9 Ondersteunende Tabel SC8 - Uitgaves op raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145	3 091	254	2 697	2 576	121	5%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	4	45	45	-	-	53
Cellphone Allowance		339	328	361	27	293	301	(8)	-3%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	3 505	286	3 034	2 921	113	4%	3 505
% increase	4		6.3%	5.6%						5.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 819	3 987	3 992	333	3 326	3 326	-	-	3 992
Pension and UIF Contributions		454	513	484	40	403	403	-	-	484
Medical Aid Contributions		111	109	132	11	111	110	1	1%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	183	37	20%	219
Motor Vehicle Allowance		546	546	735	61	613	613	-	-	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	1	11	11	-	-	13
Other benefits and allowances		0	0	0	0	0	0	-	-	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 386	5 575	447	4 684	4 646	38	1%	5 575
% increase	4		2.6%	6.2%						6.2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	1 608	15 700	16 120	(421)	-3%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	215	2 265	2 338	(73)	-3%	2 805
Medical Aid Contributions		547	942	838	56	619	698	(79)	-11%	838
Overtime		747	871	746	74	669	621	48	8%	746
Performance Bonus		1 148	1 397	1 344	-	1 322	1 120	202	18%	1 344
Motor Vehicle Allowance		497	625	722	54	545	601	(56)	-9%	722
Cellphone Allowance		46	5	3	0	3	3	-	-	3
Housing Allowances		57	130	81	5	53	68	(14)	-21%	81
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		24 226	26 896	25 882	2 013	21 176	21 569	(393)	-2%	25 882
% increase	4		11.0%	6.8%						6.8%
Total Parent Municipality		32 794	35 810	34 963	2 746	28 894	29 136	(242)	-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 - M10 April

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Outcome	Feb Outcome	March Outcome	April Outcome	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		371	1 434	608	1 289	1 093	447	816	496	614	469	–	(2 268)	5 378	5 940	6 238	
Service charges - Electricity revenue		1 175	1 284	229	290	234	242	473	9 188	1 508	1 800	–	2 869	19 351	20 336	21 134	
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	298	352	–	1 446	4 518	5 619	5 890	
Service charges - Waste Water Management		181	140	33	27	70	17	73	1 312	186	269	–	(100)	2 209	2 467	2 633	
Service charges - Waste Mangement		183	179	–	–	–	–	–	1 594	210	293	–	(481)	2 051	2 349	2 427	
Rental of facilities and equipment		136	121	107	141	113	80	218	368	120	116	–	–	318	1 838	1 909	1 890
Interest earned - external investments		28	56	69	63	58	103	120	129	121	144	74	(510)	454	476	500	
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Fines, penalties and forfeits		24	20	20	522	253	627	559	570	458	342	–	24 895	28 290	29 987	31 786	
Licences and permits		154	155	189	134	198	97	145	112	122	84	–	(1 210)	181	190	200	
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	221	232	244	
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	1 944	(10 013)	5 430	–	–	9 555	35 784	27 113	35 616	
Other revenue		103	170	463	142	68	72	81	105	89	74	12 188	(9 954)	3 601	3 803	3 967	
Cash Receipts by Source		11 560	6 592	4 462	4 691	5 183	10 832	4 606	5 612	9 156	3 943	12 261	24 780	103 877	100 421	112 525	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	–	2 136	–	13 653	2 947	1 928	–	10 927	1 086	–	5 381	48 344	22 407	18 399	
Increase (decrease) in consumer deposits		–	–	4	11	–	11	4	–	4	7	–	(41)	–	–	–	
Total Cash Receipts by Source		21 847	6 592	6 601	4 902	18 836	13 790	6 538	5 612	20 086	5 036	12 261	30 120	152 221	122 829	130 924	
Cash Payments by Type																	
Employee related costs		3 814	3 809	4 019	3 708	5 479	3 978	3 913	4 349	4 461	3 810	3 044	(7 032)	37 351	39 598	41 795	
Remuneration of councillors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	
Interest		–	–	–	–	–	–	–	0	0	–	80	877	957	1 004	1 051	
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	818	869	617	830	1 059	2 549	13 604	15 337	17 745	
Acquisitions - water & other inventory		–	190	208	122	40	157	87	120	284	–	248	2 151	3 607	3 784	3 962	
Contracted services		–	1 176	854	328	430	379	21	458	197	148	472	2 851	7 315	7 062	7 243	
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 185	1 365	1 422	4 121	18 094	18 990	19 886	
Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	5 478	7 274	6 745	6 152	6 325	5 517	80 929	83 775	91 682	
Other Cash Flows/Payments by Type																	
Capital assets		1 788	2 656	619	1 854	363	4 054	155	1 753	2 050	1 636	–	31 416	48 344	17 907	18 399	
Total Cash Payments by Type		7 479	10 781	8 429	8 989	8 147	10 948	5 632	9 027	8 795	7 789	6 325	36 933	129 273	103 682	110 081	
NET INCREASE/(DECREASE) IN CASH HELD		14 368	(4 189)	(1 828)	(4 087)	10 688	2 842	905	(3 415)	11 292	(2 752)	5 936	(6 813)	22 948	19 147	20 843	
Cash/cash equivalents at the month/year beginning:		2 477	16 845	12 656	10 828	6 742	17 430	20 272	21 177	17 762	29 054	26 302	32 238	–	–	–	
Cash/cash equivalents at the month/year end:		16 845	12 656	10 828	6 742	17 430	20 272	21 177	17 762	29 054	26 302	32 238	25 425	22 948	19 147	20 843	

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

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M10 April

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 - M10 April

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	4 029	4 036	1 788	1 788	4 036	2 248	55.7%	4%
August	-	4 029	4 036	2 656	4 444	8 072	3 628	44.9%	9%
September	-	4 029	4 036	619	5 063	12 108	7 045	58.2%	10%
October	-	4 029	4 036	1 854	6 917	16 144	9 227	57.2%	14%
November	-	4 029	4 036	363	7 280	20 180	12 900	63.9%	15%
December	-	4 029	4 036	4 054	11 334	24 216	12 882	53.2%	23%
January	-	4 029	4 036	155	11 489	28 252	16 764	59.3%	24%
February	-	4 029	4 036	1 753	13 242	32 288	19 046	59.0%	27%
March	-	4 029	4 036	2 050	15 292	36 324	21 032	57.9%	32%
April	-	4 029	4 036	1 636	16 928	40 360	23 432	58.1%	35%
May	-	4 029	4 036	-	-	44 396	-	-	-
June	-	4 029	4 036	-	-	48 432	-	-	-
Total Capital expenditure	-	48 344	48 432	16 928					

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 - M10 April

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	1 636	16 672	32 602	15 930	48.9%	39 122
Roads Infrastructure		-	4 699	4 619	205	5 279	3 849	(1 430)	-37.2%	4 619
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	4 699	4 619	205	5 279	3 849	(1 430)	-37.2%	4 619
Water Supply Infrastructure		-	32 333	30 032	193	5 142	25 027	19 884	79.5%	30 032
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	3 596	3 596	73	1 407	2 997	1 590	53.1%	3 596
Pump Stations		-	17 089	17 089	119	3 622	14 241	10 618	74.6%	17 089
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	11 648	9 347	-	113	7 789	7 676	98.5%	9 347
Sanitation Infrastructure		-	1 800	3 510	1 239	6 085	2 925	(3 160)	-108.0%	3 510
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	1 710	275	1 467	1 425	(42)	-2.9%	1 710
Waste Water Treatment Works		-	1 800	1 800	964	4 618	1 500	(3 118)	-207.9%	1 800
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	1 912	961	-	166	801	635	79.3%	961
Storm water Conveyance		-	1 912	961	-	166	801	635	79.3%	961
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	230	-	-	192	192	100.0%	230
Furniture and Office Equipment		-	-	230	-	-	192	192	100.0%	230
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	40 744	39 352	1 636	16 672	32 793	16 122	49.2%	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 - M10

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	-	256	6 400	6 144	96.0%	7 680
Sport and Recreation Facilities		-	7 600	7 680	-	256	6 400	6 144	96.0%	7 680
Outdoor Facilities		-	7 600	7 680	-	256	6 400	6 144	96.0%	7 680
Computer Equipment		-	-	400	-	-	333	333	100.0%	400
Computer Equipment		-	-	400	-	-	333	333	100.0%	400
Machinery and Equipment		-	-	1 000	-	-	833	833	100.0%	1 000
Machinery and Equipment		-	-	1 000	-	-	833	833	100.0%	1 000
Total Capital Expenditure on renewal of existing ass	1	-	7 600	9 080	-	256	7 567	7 310	96.6%	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 - M10 April

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		671	495	418	2	253	348	96	27.5%	418	
Electrical Infrastructure		655	474	398	1	239	331	93	28.0%	398	
HV Transmission Conductors		142	75	75	1	9	62	53	85.0%	75	
MV Networks		68	53	35	-	3	29	26	88.9%	35	
LV Networks		444	346	288	-	226	240	14	5.8%	288	
Water Supply Infrastructure		3	4	4	1	1	4	3	72.1%	4	
Dams and Weirs		2	3	3	-	-	2	2	100.0%	3	
Distribution		1	1	1	1	1	1	0	13.8%	1	
Sanitation Infrastructure		14	17	16	-	13	13	0	2.9%	16	
Reticulation		7	4	4	-	-	4	4	100.0%	4	
Waste Water Treatment Works		7	13	11	-	13	10	(3)	-34.8%	11	
Community Assets		2	46	46	0	2	39	37	95.2%	46	
Community Facilities		2	46	46	0	2	39	37	95.2%	46	
Libraries		2	46	46	0	2	39	37	95.2%	46	
Other assets		306	281	144	16	171	120	(51)	-42.1%	144	
Operational Buildings		306	280	143	16	171	119	(52)	-43.4%	143	
Municipal Offices		306	280	143	16	171	119	(52)	-43.4%	143	
Housing		-	1	1	-	-	1	1	100.0%	1	
Social Housing		-	1	1	-	-	1	1	100.0%	1	
Furniture and Office Equipment		2	2	3	0	3	3	(0)	-17.1%	3	
Furniture and Office Equipment		2	2	3	0	3	3	(0)	-17.1%	3	
Machinery and Equipment		(181)	179	199	2	131	166	35	20.8%	199	
Machinery and Equipment		(181)	179	199	2	131	166	35	20.8%	199	
Transport Assets		778	788	922	35	377	768	391	50.9%	922	
Transport Assets		778	788	922	35	377	768	391	50.9%	922	
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	55	937	1 443	506	35.1%	1 732	

4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

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	4 321	4 321	-		5 185
Roads Infrastructure		1 437	-	-	-	-	-	-		-
Road Structures		1 437	-	-	-	-	-	-		-
Storm water Infrastructure		2 029	2 099	2 314	193	1 928	1 928	-		2 314
Drainage Collection		2 029	2 099	2 314	193	1 928	1 928	-		2 314
Electrical Infrastructure		662	340	340	28	284	284	-		340
LV Networks		662	340	340	28	284	284	-		340
Water Supply Infrastructure		2 317	1 362	1 362	113	1 135	1 135	-		1 362
Distribution		2 317	1 362	1 362	113	1 135	1 135	-		1 362
Sanitation Infrastructure		1 977	1 165	1 165	97	971	971	-		1 165
Reticulation		1 977	1 165	1 165	97	971	971	-		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	42	42	-		51
Community Facilities		641	76	11	1	9	9	-		11
Libraries		641	76	11	1	9	9	-		11
Sport and Recreation Facilities		-	215	40	3	34	34	-		40
Outdoor Facilities		-	215	40	3	34	34	-		40
Other assets		182	142	142	12	118	118	-		142
Operational Buildings		182	142	142	12	118	118	-		142
Municipal Offices		182	142	142	12	118	118	-		142
Intangible Assets		86	11	11	-	-	9	9	100.0%	11
Licences and Rights		86	11	11	-	-	9	9	100.0%	11
Computer Software and Applications		86	11	11	-	-	9	9	100.0%	11
Computer Equipment		157	181	181	15	151	151	-		181
Computer Equipment		157	181	181	15	151	151	-		181
Furniture and Office Equipment		85	209	245	20	204	204	-		245
Furniture and Office Equipment		85	209	245	20	204	204	-		245
Machinery and Equipment		106	115	115	10	96	96	-		115
Machinery and Equipment		106	115	115	10	96	96	-		115
Transport Assets		353	-	-	-	-	-	-		-
Transport Assets		353	-	-	-	-	-	-		-
Total Depreciation	1	12 258	5 919	5 929	493	4 932	4 941	9	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 Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6900		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900
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OFFICE OF THE MUNICIPAL MANAGER

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

I, Jaftha 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 April 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

Signature 

Date 14/05/2023

6. Aanbeveling

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