

# LAINGSBURG MUNISIPALITEIT



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

## INHOUDSOPGAWE

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## Deel 1 – Maandverslag

### 1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Junie 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Junie 2024 Maandelikse begrotingverslag is die finale 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 %
<b>Totale Inkomste (Ingesluit Kapitale Subsidies)</b>	154 642 739	154 642 739	131 528 776	85.05
<b>Totale Uitgawe</b>	112 856 344	112 856 344	93 070 472	82.47
<b>Surplus (Tekort) (Ingesluit Kapitale subsidies)</b>	<b>41 786 395</b>	<b>41 786 395</b>	<b>38 458 305</b>	<b>92.04</b>

Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
<b>Totale Kapitale Uitgawe</b>	<b>48 344 052</b>	<b>48 344 052</b>	<b>35 731 630</b>	<b>73.91</b>
<b>Bronne van Finansiering</b>				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	15 704 059	110.51
<i>Nasionale Regering - WSIG</i>	34 133 000	34 133 000	18 181 714	53.27
<i>Provinsiale Regering - WCRF</i>	-	-	1 671 179	-
<i>Provinsiale Regering - LIB</i>	-	-	174 678	-
<i>Interne Finansiering</i>	-	-	-	-
<b>Totale Befondsing van Kapitaal</b>	<b>48 344 052</b>	<b>48 344 052</b>	<b>35 731 630</b>	<b>73.91</b>

### **Bedryfsinkomste**

Die Munisipaliteit het tot dusver 85.05% of R R 131 529 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 10 243 miljoen meer as die begroting.

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

### **Bedryfsuitgawes**

Bedryfsuitgawes van R 93 070 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 93 633 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 17.03% minder.

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

### **Kapitaalbesteding**

Die kapitale betalings vir die maand het R 17.681 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 35.732 miljoen en beloop 73.91% van die jaarlikse totale begroting van R48 344. Dit is tans 26.09% onder die jaar tot datum beplanning.

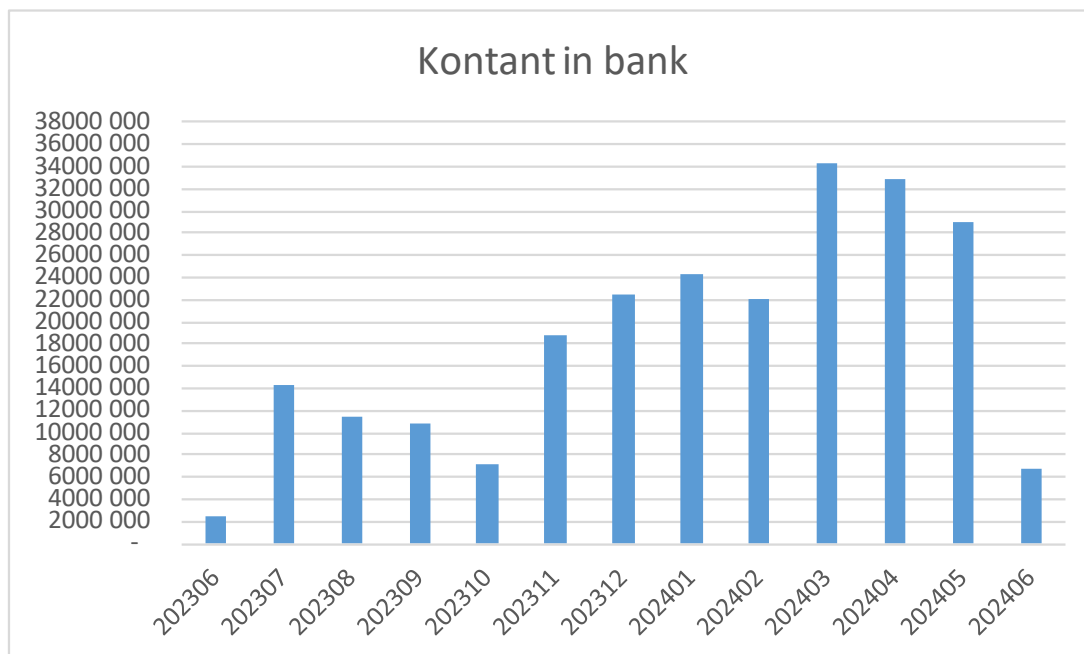
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

### **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 6.679 miljoen. Dit is 'n styging van R 4.200 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.

<b>Commitments against Cash and Cash Equivalents June 2024</b>	
<b>Item</b>	<b>Amount</b>
Balance as per CFA	<b>6 679 014</b>
<b>Total commitments against cash</b>	<b>12 888 942</b>
Unspent Conditional Grants	10 119 568
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	957 573
Creditors	533 918
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 277 883
<b>Netto cash available</b>	<b>R -6 209 928</b>

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 6.210 miljoen minder is as die korttermyn verpligtinge daarteen.

## Debiteure

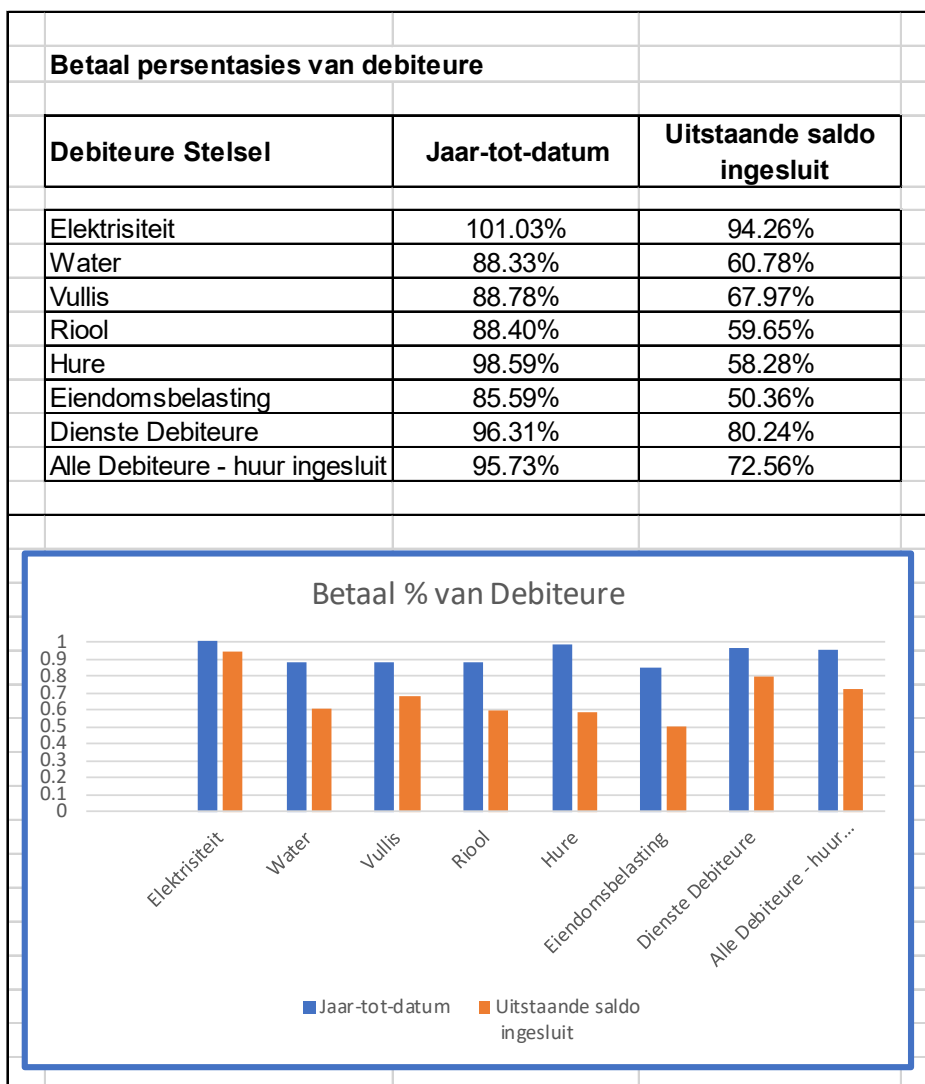
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 13.517 miljoen aan die einde van die maand, ( R 13.604 miljoen vorige maand). Daar was dus 'n daling van R 0.087 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan word maandelik oor die finansiële jaar in maandelikse paaiemente betaal.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van hierdie verslagperiode was die betalingskoers vir dienste 96.31%.

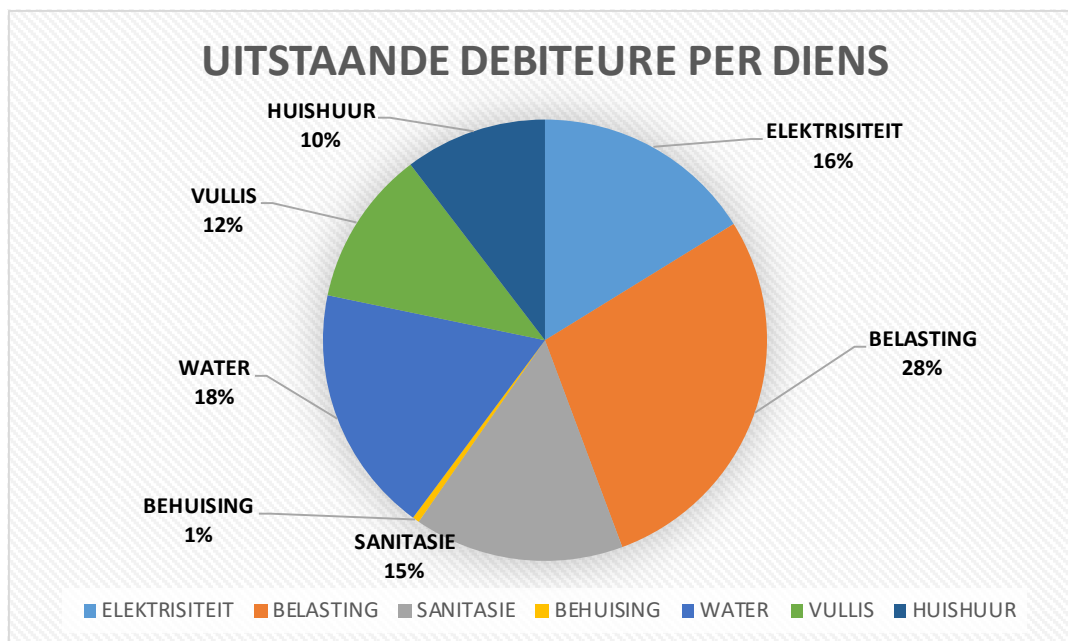
Die totale bedrag uitstaande vir langer as 12 maande beloop R 9.596 miljoen en dit beloop 70.99% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.654 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 1.484 miljoen wat die jaarlikse heffing insluit. Die totale uitstaande skuld het van die einde van die vorige maand tot aan die einde van die huidige maand met R 0.087 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:

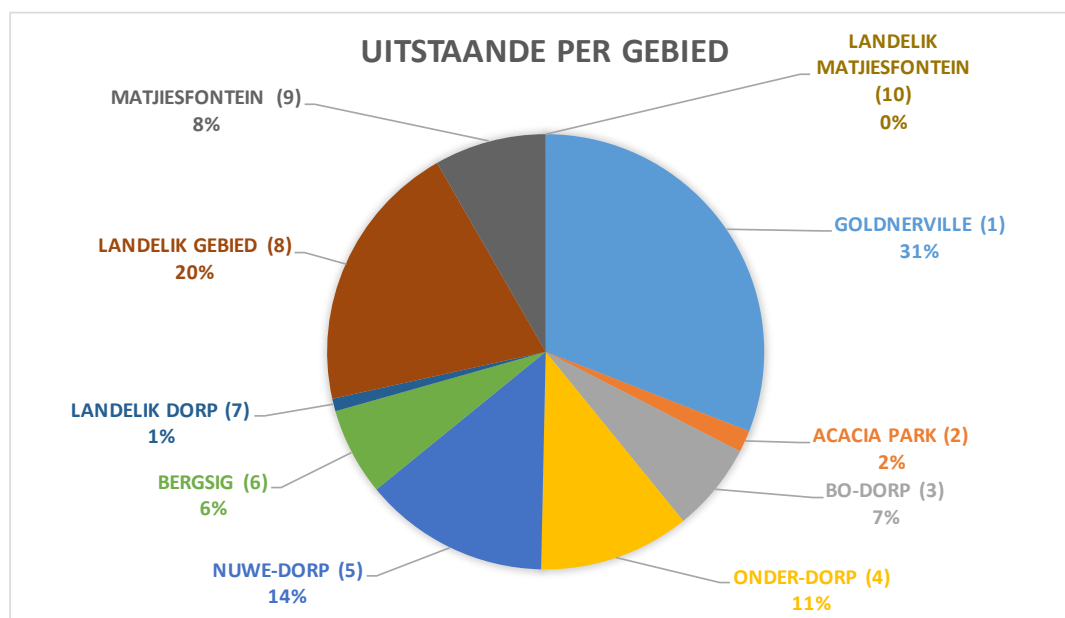


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

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

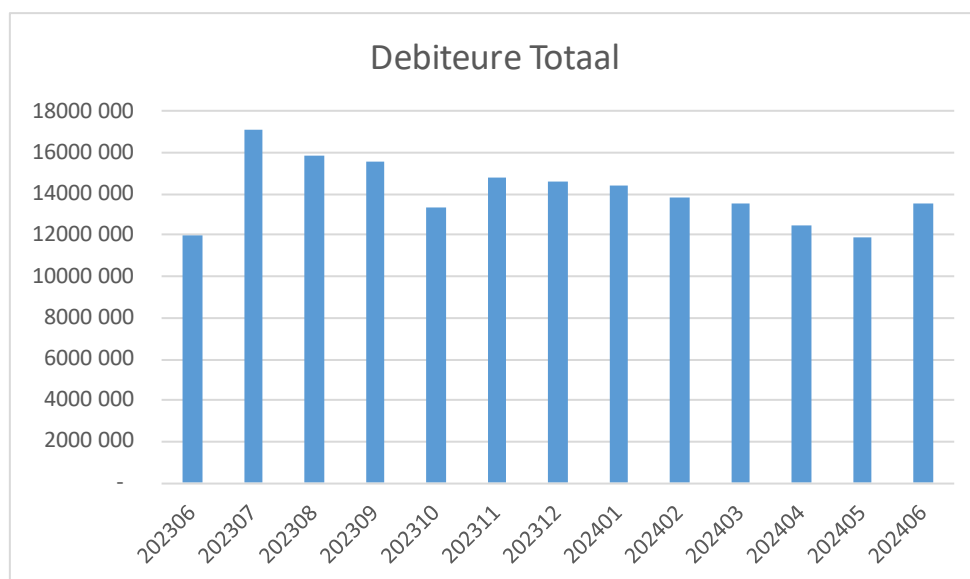


Die volgende grafiek toon die uitstaande debiteure per diensstipe soos aan die einde van die maand:



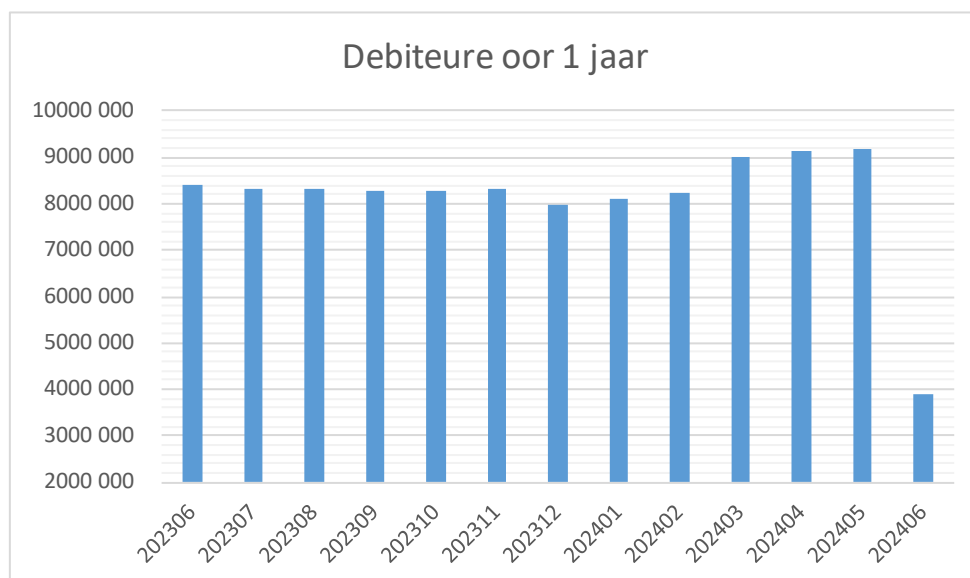


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

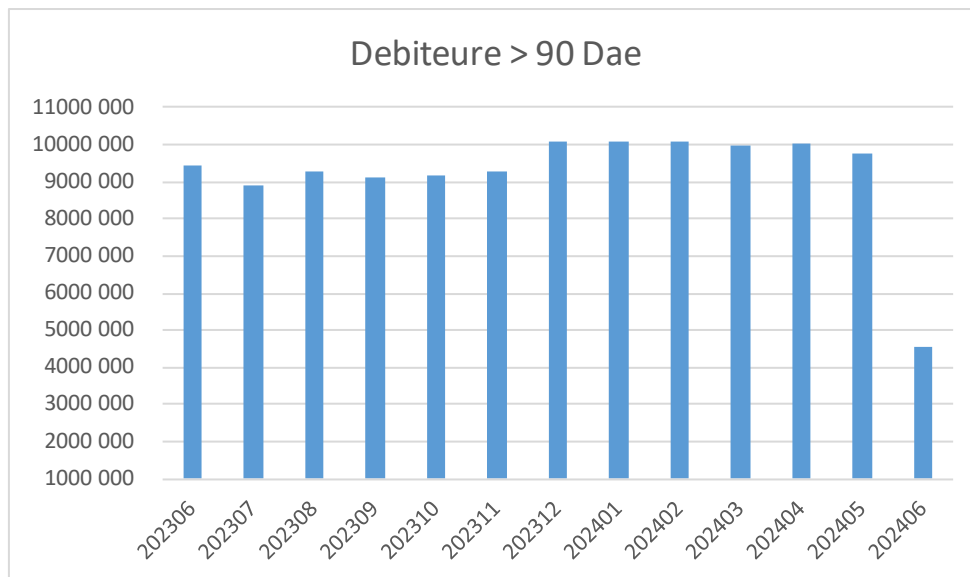


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

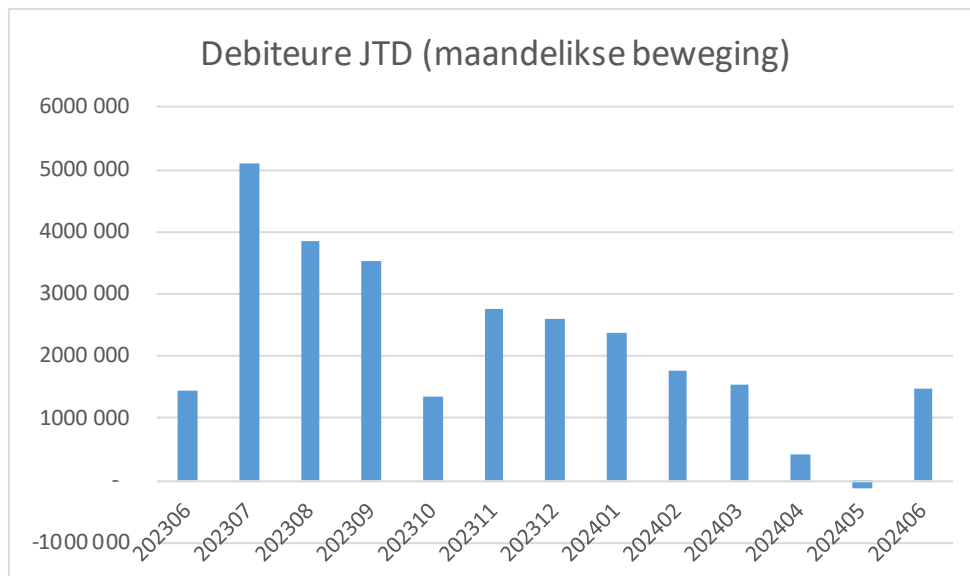
Die volgende grafiek toon die vlak van die totale uitstaande skuld ower as een jaar:



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 1.536 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.

### Kostebeperkingsmaatreëls

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	7 667 555	817 065	7 366 058	(354 367)	(301 497)
Reis en verblyfkoste	635 892	52 991	635 892	25 545	485 191	(27 446)	(150 701)
Akkommodasie	288 240	24 020	288 240	29 775	318 519	5 755	30 279
Borgskappe en spyseniering	53 064	4 422	53 064	6 798	36 890	2 376	(16 174)
Kommunikasie	256 776	21 398	256 776	21 502	255 556	104	(1 220)
Oortyd	745 524	62 127	745 524	72 469	801 123	10 342	55 599
<b>Totaal</b>	<b>R 9 008 088</b>	<b>R 1 336 390</b>	<b>R 9 647 051</b>	<b>R 973 154</b>	<b>R 9 263 337</b>	<b>(363 236)</b>	<b>(383 714)</b>

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

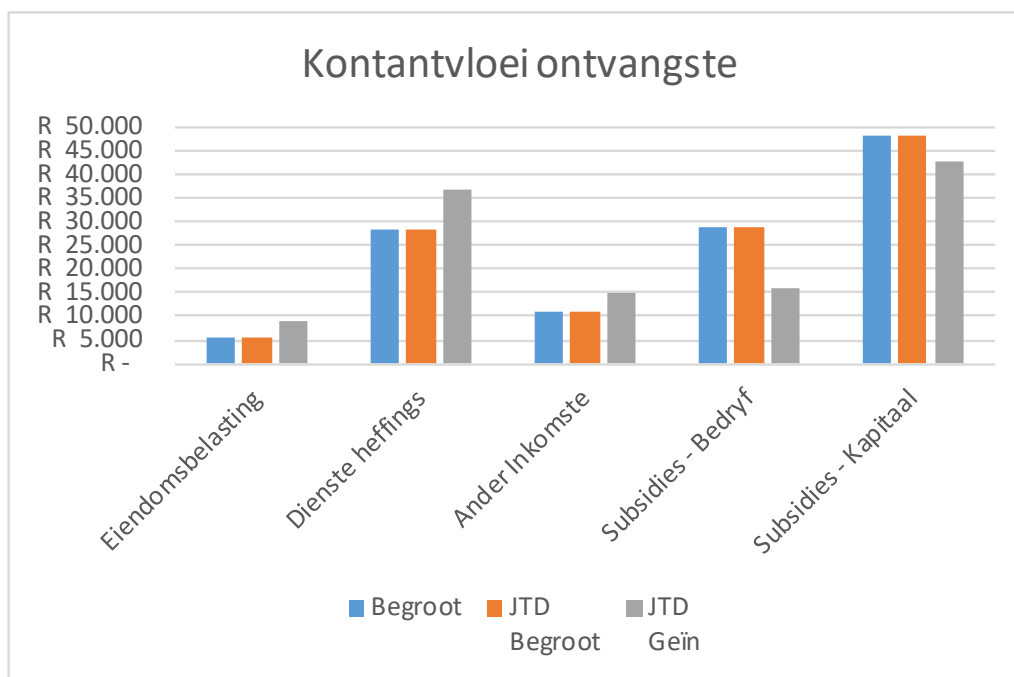
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 119.892 miljoen beloop teenoor 'n begrote R 121.999 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 2.107 miljoen minder as die begroting. Die bedryfinkomste het R 15.982 miljoen meer ge-in en die bedryfsubsidies R 12.760 miljoen minder as die begroting. Die kapitaalsubsidies het R 5.329 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 7.023 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 Bedryfaktiwiteite	Begroot	JTD Begroot	JTD Gein	%
Eiendomsbelasting	R 5.393	R 5.393	R 8.996	166.8%
Dienste heffings	R 28.255	R 28.255	R 36.885	130.5%
Ander Inkomste	R 11.107	R 11.107	R 14.857	133.8%
<i>Subsidies - Bedryf</i>	R 28.900	R 28.900	R 16.140	55.8%
<i>Subsidies - Kapitaal</i>	R 48.344	R 48.344	R 43.015	89.0%
<b>Totale kontant van Bedryf</b>	<b>R 121.999</b>	<b>R 121.999</b>	<b>R 119.892</b>	<b>98.3%</b>
			<b>98.3%</b>	

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.

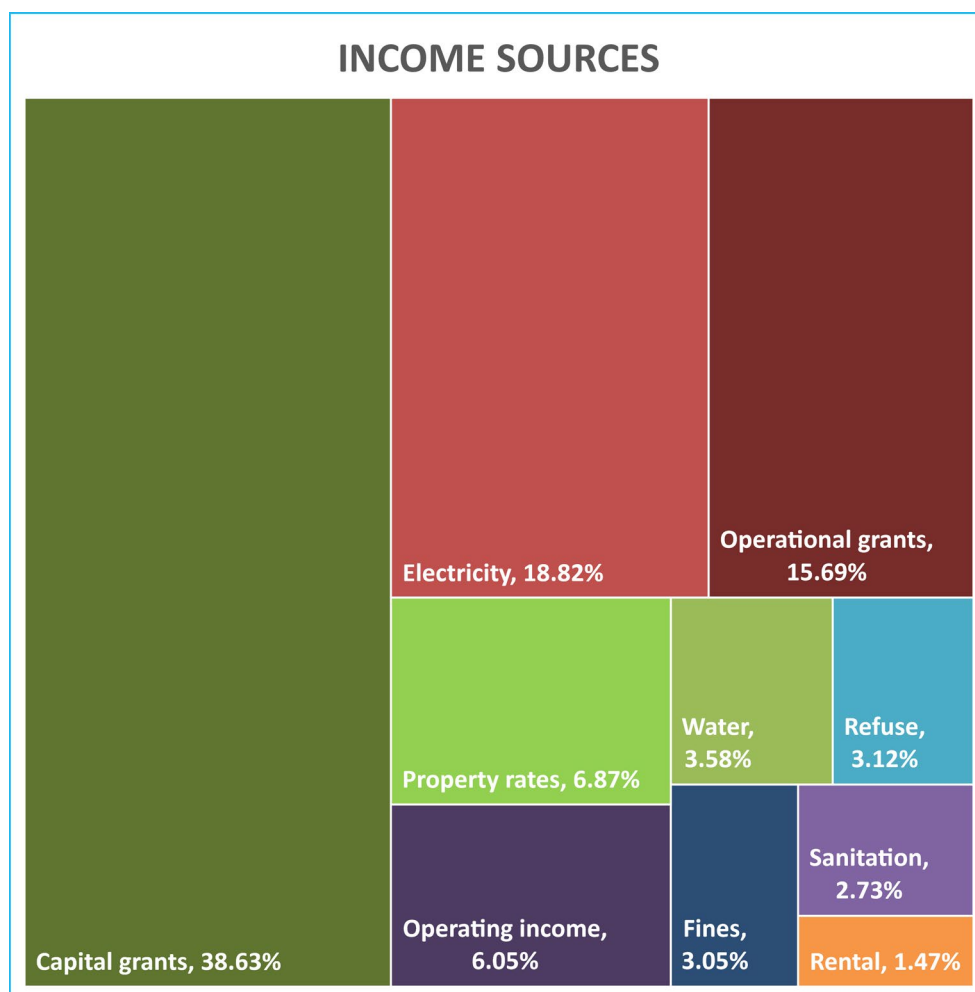
Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

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 115.741 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 7.023 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 - M12 June

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5 086	5 474	4 973	7	5 025	5 474	(449)	-8%	4 973
Service charges	22 400	29 549	28 774	2 707	27 865	29 549	(1 685)	-6%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	165	1 268	454	814	179%	885
Other own revenue	81 939	70 827	71 083	3 294	62 517	70 827	(8 310)	-12%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 257</b>	<b>106 305</b>	<b>105 715</b>	<b>6 172</b>	<b>96 674</b>	<b>106 305</b>	<b>(9 631)</b>	<b>-9%</b>	<b>105 715</b>
Employee costs	31 587	33 824	33 023	3 064	32 557	33 824	(1 267)	-	33 023
Remuneration of Councillors	3 318	3 527	3 505	286	3 607	3 527	79	-	3 505
Depreciation and amortisation	12 258	5 919	5 929	493	5 919	5 919	-	-	5 929
Interest	2 767	957	957	-	0	957	(957)	-	957
Inventory consumed and bulk purchases	13 279	17 211	15 682	1 559	13 993	17 211	(3 218)	-	15 642
Transfers and subsidies	12	210	212	259	345	210	135	64%	212
Other expenditure	69 799	51 215	39 771	3 602	37 229	51 215	(13 986)	-27%	39 811
<b>Total Expenditure</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>9 263</b>	<b>93 649</b>	<b>112 863</b>	<b>(19 214)</b>	<b>-17%</b>	<b>99 080</b>
<b>Surplus/(Deficit)</b>	<b>(22 765)</b>	<b>(6 558)</b>	<b>6 636</b>	<b>(3 091)</b>	<b>3 025</b>	<b>(6 558)</b>	<b>9 583</b>	<b>-146%</b>	<b>6 636</b>
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	17 506	35 402	48 344	###	-27%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>	<b>(3 359)</b>	<b>-8%</b>	<b>51 728</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>	<b>(3 359)</b>	<b>-8%</b>	<b>51 728</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>-</b>	<b>48 344</b>	<b>48 432</b>	<b>17 681</b>	<b>35 732</b>	<b>48 344</b>	<b>(12 612)</b>	<b>-26%</b>	<b>48 432</b>
Capital transfers recognised	-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>48 344</b>	<b>48 432</b>	<b>17 681</b>	<b>35 732</b>	<b>48 344</b>	<b>(12 612)</b>	<b>-26%</b>	<b>48 432</b>
<b>Financial position</b>									
Total current assets	17 192	20 976	26 477	-	16 932	-	-	-	26 477
Total non current assets	288 734	257 047	331 237	-	318 040	-	-	-	331 237
Total current liabilities	21 513	20 673	21 513	-	8 820	-	-	-	21 513
Total non current liabilities	25 887	24 797	26 099	-	26 099	-	-	-	26 099
Community wealth/Equity	<b>269 465</b>	<b>232 553</b>	<b>310 102</b>	-	<b>300 053</b>	-	-	-	<b>310 102</b>
<b>Cash flows</b>									
Net cash from (used) operating	8 387	71 292	71 232	(5 636)	26 356	71 292	44 936	63%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(17 681)	(35 680)	(48 344)	(12 664)	26%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(12 557)</b>	<b>26 038</b>	<b>25 277</b>	<b>-</b>	<b>(6 848)</b>	<b>26 038</b>	<b>32 885</b>	<b>126%</b>	<b>73 709</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	984	-	543	367	329	320	3 861	5 652	12 056
<b>Creditors Age Analysis</b>									
Total Creditors	1 627	-	-	-	-	-	-	46	1 672

## 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) - M12 June										
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										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		52 606	89 471	86 111	18 496	72 337	89 471	(17 133)	-19%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	86 111	86 111	18 496	72 337	89 471	(17 133)	-19%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	2 502	30 187	30 349	(162)	-1%	30 646
Community and social services	1 615	1 865	1 852	1 852	123	1 484	1 865	(380)	-20%	1 852
Sport and recreation	1	1	2	2	1	4	1	3	262%	2
Public safety	54 286	28 471	28 781	28 781	2 378	28 688	28 471	218	1%	28 781
Housing	11	13	11	11	1	11	13	(2)	-16%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	5	576	1 250	(674)	-54%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	1 265	1 265	5	576	1 250	(674)	-54%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	2 675	28 976	33 579	(4 603)	-14%	32 786
Energy sources	15 373	20 623	19 448	19 448	1 744	18 468	20 623	(2 155)	-10%	19 448
Water management	3 451	5 667	4 681	4 681	354	4 285	5 667	(1 382)	-24%	4 681
Waste water management	2 751	3 638	4 410	4 410	305	3 126	3 638	(511)	-14%	4 410
Waste management	3 002	3 652	4 246	4 246	272	3 097	3 652	(554)	-15%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>134 236</b>	<b>154 649</b>	<b>150 807</b>	<b>23 678</b>	<b>132 077</b>	<b>154 649</b>	<b>(22 572)</b>	<b>-15%</b>	<b>150 807</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		19 586	24 305	21 491	1 312	10 308	24 305	(13 997)	-58%	21 491
Executive and council	6 106	5 709	5 980	5 980	731	5 590	5 709	(119)	-2%	5 980
Finance and administration	13 480	18 596	15 511	15 511	580	4 718	18 596	(13 878)	-75%	15 511
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		59 966	33 524	23 225	2 901	32 635	33 524	(889)	-3%	23 225
Community and social services	2 256	2 188	2 445	2 445	212	2 266	2 188	79	4%	2 445
Sport and recreation	440	706	539	539	39	468	706	(237)	-34%	539
Public safety	57 185	30 607	20 218	20 218	2 646	29 881	30 607	(725)	-2%	20 218
Housing	69	13	12	12	1	12	13	(1)	-11%	12
Health	17	11	11	11	3	8	11	(4)	-32%	11
<i>Economic and environmental services</i>		18 808	16 252	16 220	1 938	16 791	16 252	539	3%	16 220
Planning and development	1 411	1 201	1 163	1 163	201	1 194	1 201	(7)	-1%	1 163
Road transport	17 396	15 051	15 057	15 057	1 737	15 597	15 051	546	4%	15 057
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 252	38 325	37 633	3 076	33 509	38 325	(4 816)	-13%	37 633
Energy sources	13 442	21 125	21 446	21 446	1 956	19 519	21 125	(1 606)	-8%	21 446
Water management	8 852	9 106	8 185	8 185	623	7 593	9 106	(1 512)	-17%	8 185
Waste water management	4 570	4 626	4 402	4 402	318	3 972	4 626	(654)	-14%	4 402
Waste management	7 388	3 468	3 600	3 600	178	2 425	3 468	(1 043)	-30%	3 600
<i>Other</i>		409	457	510	36	405	457	(51)	-11%	510
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>9 263</b>	<b>93 649</b>	<b>112 863</b>	<b>(19 214)</b>	<b>-17%</b>	<b>99 080</b>
<b>Surplus/ (Deficit) for the year</b>		<b>1 215</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>	<b>(3 359)</b>	<b>-8%</b>	<b>51 728</b>



### 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) - M12 June

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	928	4 470	4 714	(244)	-5.2%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	17 568	67 868	84 757	(16 889)	-19.9%	80 835
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	123	1 484	1 865	(380)	-20.4%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	1	4	1	3	261.8%	2
Vote 8 - HOUSING (17: IE)		11	13	11	1	11	13	(2)	-16.2%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	2 378	28 688	28 471	218	0.8%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	5	576	1 250	(674)	-53.9%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	272	3 097	3 652	(554)	-15.2%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	305	3 126	3 638	(511)	-14.1%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	354	4 285	5 667	(1 382)	-24.4%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	1 744	18 468	20 623	(2 155)	-10.5%	19 448
<b>Total Revenue by Vote</b>	<b>2</b>	<b>134 236</b>	<b>154 649</b>	<b>150 807</b>	<b>23 678</b>	<b>132 077</b>	<b>154 649</b>	<b>(22 572)</b>	<b>-14.6%</b>	<b>150 807</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 261	5 153	5 239	647	5 287	5 153	134	2.6%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	320	3 366	3 163	203	6.4%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	615	5 914	9 753	(3 839)	-39.4%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	1 089	13 351	21 954	(8 603)	-39.2%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	173	831	865	(35)	-4.0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	169	1 674	1 564	110	7.0%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	26	307	515	(207)	-40.3%	347
Vote 8 - HOUSING (17: IE)		5	8	7	0	6	8	(2)	-23.7%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	2 487	27 812	28 678	(866)	-3.0%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	1 572	13 449	13 068	380	2.9%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	104	1 463	2 588	(1 124)	-43.5%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	226	2 765	3 378	(613)	-18.1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	396	4 641	6 565	(1 924)	-29.3%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	1 438	12 783	15 611	(2 828)	-18.1%	15 932
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>9 263</b>	<b>93 649</b>	<b>112 863</b>	<b>(19 214)</b>	<b>-17.0%</b>	<b>99 080</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>1 215</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>	<b>(3 359)</b>	<b>-8.0%</b>	<b>51 728</b>

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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 764	19 525	18 350	1 744	18 163	19 525	(1 361)	-7%	18 350
Service charges - Water		2 882	5 408	4 422	354	3 961	5 408	(1 446)	-27%	4 422
Service charges - Waste Water Management		2 225	2 209	3 006	337	2 912	2 209	703	32%	3 008
Service charges - Waste management		2 528	2 408	2 994	272	2 828	2 408	420	17%	2 994
Sale of Goods and Rendering of Services		120	191	344	22	294	191	103	54%	344
Agency services		185	221	221	16	190	221	(31)	-14%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	52	594	541	52	10%	585
Interest from Current and Non Current Assets		415	454	885	165	1 268	454	814	-	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	2	103	35	68	-	84
Rental from Fixed Assets		1 732	1 806	1 659	119	1 641	1 806	(165)	-9%	1 659
Licence and permits		194	181	284	20	256	181	75	41%	284
Operational Revenue		20	112	70	2	42	112	(70)	-62%	70
<b>Non-Exchange Revenue</b>										
Property rates		5 086	5 474	4 973	7	5 025	5 474	(449)	-8%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	3 303	(3 303)	-	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	2 358	28 441	28 290	151	-	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	122	29 972	35 784	(5 813)	-	35 734
Interest		337	356	278	34	436	356	80	-	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	548	548	6	541	-	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>110 257</b>	<b>106 305</b>	<b>105 715</b>	<b>6 172</b>	<b>96 674</b>	<b>106 305</b>	<b>(9 631)</b>	<b>-9%</b>	<b>105 715</b>
<b>Expenditure By Type</b>										
Employee related costs		31 587	33 824	33 023	3 064	32 557	33 824	(1 267)	-4%	33 023
Remuneration of councillors		3 318	3 527	3 505	286	3 607	3 527	79	2%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	1 296	11 873	13 604	(1 731)	-	12 711
Inventory consumed		2 542	3 607	2 971	264	2 120	3 607	(1 488)	-	2 931
Debt impairment		(708)	1 531	2 782	-	-	1 531	(1 531)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	493	5 919	5 919	-	-	5 929
Interest		2 767	957	957	-	0	957	(957)	-100%	957
Contracted services		5 077	7 315	5 669	560	5 260	7 315	(2 055)	-28%	5 468
Transfers and subsidies		12	210	212	259	345	210	135	64%	212
Irrecoverable debts written off		51 016	24 442	14 394	1 984	23 810	24 442	(632)	-	14 394
Operational costs		14 415	17 927	16 926	1 057	8 159	17 927	(9 768)	-54%	17 167
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>9 263</b>	<b>93 649</b>	<b>112 863</b>	<b>(19 214)</b>	<b>-17%</b>	<b>99 080</b>
<b>Surplus/(Deficit)</b>		<b>(22 765)</b>	<b>(6 558)</b>	<b>6 636</b>	<b>(3 091)</b>	<b>3 025</b>	<b>(6 558)</b>	<b>9 583</b>	<b>(0)</b>	<b>6 636</b>
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	17 506	35 402	48 344	(12 942)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>			<b>51 728</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>			<b>51 728</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>			<b>51 728</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>14 416</b>	<b>38 428</b>	<b>41 786</b>			<b>51 728</b>

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	400	-	-	-	-	-	400
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	175	175	-	175	#DIV/0!	230
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	6 580	6 836	7 600	(764)	-10%	7 680
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	-	5 479	6 611	(1 132)	-17%	5 580
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	10 050	18 582	18 889	(307)	-2%	18 889
Vote 22 - WATER (42: CAPEX)		-	15 244	15 057	876	4 660	15 244	(10 584)	-69%	15 057
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	596	-	-	-	-	-	596
<b>Total Capital single-year expenditure</b>	4	-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432
<b>Total Capital Expenditure</b>		-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	-	400	-	-	-	-	-	400
Executive and council		-	-	400	-	-	-	-	-	400
Finance and administration		-	-	400	-	-	-	-	-	400
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	7 600	7 910	6 754	7 011	7 600	(589)	-8%	7 910
Community and social services		-	-	230	175	175	-	175	#DIV/0!	230
Sport and recreation		-	7 600	7 680	6 580	6 836	7 600	(764)	-10%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	6 611	5 580	-	5 479	6 611	(1 132)	-17%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	-	5 479	6 611	(1 132)	-17%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	34 133	34 542	10 926	23 242	34 133	(10 891)	-32%	34 542
Energy sources		-	-	596	-	-	-	-	-	596
Water management		-	15 244	15 057	876	4 660	15 244	(10 584)	-69%	15 057
Waste water management		-	18 889	18 889	10 050	18 582	18 889	(307)	-2%	18 889
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432
<b>Funded by:</b>										
National Government		-	48 344	45 092	17 506	33 886	48 344	(14 458)	-30%	45 092
Provincial Government		-	-	3 340	175	1 846	-	1 846	#DIV/0!	3 340
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		-	48 344	48 432	17 681	35 732	48 344	(12 612)	-26%	48 432

## Tabel C6: Finansiële Posisie

### WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	Budget Year 2023/24				
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 479	25 995	25 234	6 679	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	3 416	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	2 767	(9 544)
Current portion of non-current receivables						
Inventory		271	306	271	111	271
VAT		5 760	7 240	5 760	2 027	5 760
Other current assets		2 333	2 233	2 333	1 932	2 333
<b>Total current assets</b>		<b>17 192</b>	<b>20 976</b>	<b>26 477</b>	<b>16 932</b>	<b>26 477</b>
<b>Non current assets</b>						
Investments						
Investment property		22 153	23 414	22 153	22 153	22 153
Property, plant and equipment		265 477	232 961	307 990	295 290	307 990
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		535	611	525	535	525
Trade and other receivables from exchange transactions		525	18	525	18	525
Non-current receivables from non-exchange transactions						
Other non-current assets						
<b>Total non current assets</b>		<b>288 734</b>	<b>257 047</b>	<b>331 237</b>	<b>318 040</b>	<b>331 237</b>
<b>TOTAL ASSETS</b>		<b>305 926</b>	<b>278 023</b>	<b>357 713</b>	<b>334 972</b>	<b>357 713</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft						
Financial liabilities						
Consumer deposits		930	852	930	1 044	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	3 930	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	10 120	1 148
Provision		278	2 887	278	54	278
VAT		(1 469)	1 064	(1 469)	(6 457)	(1 469)
Other current liabilities		129	121	129	129	129
<b>Total current liabilities</b>		<b>21 513</b>	<b>20 673</b>	<b>21 513</b>	<b>8 820</b>	<b>21 513</b>
<b>Non current liabilities</b>						
Financial liabilities		2	3	2	2	2
Provision		21 458	20 155	21 670	21 670	21 670
Long term portion of trade payables						
Other non-current liabilities		4 427	4 639	4 427	4 427	4 427
<b>Total non current liabilities</b>		<b>25 887</b>	<b>24 797</b>	<b>26 099</b>	<b>26 099</b>	<b>26 099</b>
<b>TOTAL LIABILITIES</b>		<b>47 400</b>	<b>45 470</b>	<b>47 612</b>	<b>34 919</b>	<b>47 612</b>
<b>NET ASSETS</b>		<b>258 526</b>	<b>232 553</b>	<b>310 102</b>	<b>300 053</b>	<b>310 102</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		269 465	232 553	310 102	300 053	310 102
Reserves and funds						
Other						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>269 465</b>	<b>232 553</b>	<b>310 102</b>	<b>300 053</b>	<b>310 102</b>

## Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 955	5 378	4 954	966	8 996	5 378	3 618	67%	-
Service charges		24 471	28 129	29 919	2 570	29 487	28 129	1 358	5%	-
Other revenue		11 480	34 132	34 465	943	9 461	34 132	(24 671)	-72%	146 252
Transfers and Subsidies - Operational		25 432	35 784	31 822	-	26 229	35 784	(9 555)	-27%	-
Transfers and Subsidies - Capital		23 257	48 344	45 092	-	43 015	48 344	(5 329)	-11%	-
Interest		411	454	885	162	1 234	454	780	172%	885
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(82 618)	(79 972)	(74 948)	(10 277)	(92 067)	(79 972)	(12 095)	15%	(74 948)
Interest		(0)	(957)	(957)	-	(0)	(957)	957	-100%	(957)
Transfers and Subsidies								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>8 387</b>	<b>71 292</b>	<b>71 232</b>	<b>(5 636)</b>	<b>26 356</b>	<b>71 292</b>	<b>44 936</b>	<b>63%</b>	<b>71 232</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		53	-	-	-	51	-	51	#DIV/0!	-
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(15 857)	(48 344)	(48 432)	(17 681)	(35 732)	(48 344)	12 612	-26%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(15 805)</b>	<b>(48 344)</b>	<b>(48 432)</b>	<b>(17 681)</b>	<b>(35 680)</b>	<b>(48 344)</b>	<b>(12 664)</b>	<b>26%</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing								-		
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(7 418)</b>	<b>22 948</b>	<b>22 800</b>	<b>(23 317)</b>	<b>(9 325)</b>	<b>22 948</b>			<b>71 232</b>
Cash/cash equivalents at beginning:		(5 139)	3 090	2 477	-	2 477	3 090	(613)		2 477
Cash/cash equivalents at month/year end:		(12 557)	26 038	25 277		(6 848)	26 038			73 709

## 4. Ondersteunende dokumentasie

### 4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Water	(0)		Revenue may mis with an immaterial difference
	Sale of Goods and Rendering of Services	(0)	Unpredictable cyclical of revenue realising	None
	Agency services	(0)		None
2	<b>Expenditure By Type</b>			
	Debt impairment	(0)	No debt impairment has been calculated or accounted for.	To be calculated at year end
	Interest	(0)	Interest was budgeted for on the straight-line method but is a	Straight line budgeting will be implemented
	Transfers and subsidies	(0)		Saving identified due to liquidity constraints
	Operational costs	(0)	Budget not realizing as liquidity remains under pressure and	The possibility is maintained that the expenditure will indeed
3	<b>Capital Expenditure</b>			
			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	<b>Financial Position</b>			
			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 - M12 June

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



### 4.3 Ondersteunende Tabel SC2 – Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
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%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	8.8%	8.4%	6.2%	8.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	79.9%	101.5%	123.1%	192.0%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	75.7%	117.3%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.4%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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%	33.7%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	1.7%	1.6%	1.4%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.6%	6.5%	6.5%	0.0%	4.2%
<b>IDP regulation financial viability indicators</b>							
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 - M12 June

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment i.t.o. Council Deliberation
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	221	-	127	103	99	104	499	1 147	2 301	1 953	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	379	-	94	41	26	22	193	475	1 229	756	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	34	-	62	51	49	48	2 207	1 318	3 769	3 673	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	145	-	90	72	69	65	374	1 133	1 949	1 714	-	-
Receivables from Exchange Transactions - Waste Management	1600	152	-	92	72	65	60	343	625	1 409	1 166	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	49	-	72	24	19	19	222	838	1 243	1 121	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	-	5	4	2	2	23	115	156	146	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>984</b>	<b>-</b>	<b>543</b>	<b>367</b>	<b>329</b>	<b>320</b>	<b>3 861</b>	<b>5 652</b>	<b>12 056</b>	<b>10 529</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	87	-	33	19	13	11	203	342	708	589	-	-
Commercial	2300	289	-	138	54	43	43	2 134	1 176	3 877	3 450	-	-
Households	2400	608	-	372	294	273	266	1 523	4 134	7 471	6 490	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>984</b>	<b>-</b>	<b>543</b>	<b>367</b>	<b>329</b>	<b>320</b>	<b>3 861</b>	<b>5 652</b>	<b>12 056</b>	<b>10 529</b>	<b>-</b>	<b>-</b>

#### 4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2023/24									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	1 490	-	-	-	-	-	-	-	-	1 490
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	137	-	-	-	-	-	-	-	46	182
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>1 672</b>

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 - M12 June

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 <sup>3</sup>	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												
<b>R thousands</b>														
<b>Municipality</b>														
Laingsburg Municipality			Call investment	No	F	0.07	0	0	30 June 2024	481	3	-	-	483
														-
														-
														-
														-
														-

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 - M12 June

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		23 567	32 125	32 075	-	28 377	32 125	(3 748)	-11.7%	32 075
Equitable Share		20 139	21 520	21 520	-	21 520	21 520	0	0.0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	1 173	(684)	-58.3%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	-	1 113	1 800	(687)	-38.1%	1 800
Municipal Infrastructure Grant		344	748	698	-	436	748	(312)	-41.7%	698
National Treasury		-	6 884	6 884	-	4 818	6 884	(2 066)	-30.0%	6 884
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1 734	3 621	3 621	122	1 991	3 621	(2 030)	-56.1%	3 621
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	76	-	-	76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	122	1 465	1 835	(370)	-20.2%	1 835
IR: GRANT - MAIN ROADS		43	50	50	-	50	50	-	-	50
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	1 660	(1 660)	-100.0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		53	38	38	-	4	38	(34)	-89.6%	38
Public Sector SETA		53	38	38	-	4	38	(34)	-89.6%	38
<b>Total Operating Transfers and Grants</b>	5	25 333	35 784	35 734	122	29 972	35 784	(5 813)	-16.2%	35 734
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		23 887	48 344	45 092	17 506	35 402	48 344	(12 942)	-26.8%	45 092
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		6 527	14 211	13 260	6 580	13 665	14 211	(546)	-3.8%	13 260
Water Services Infrastructure Grant		17 360	34 133	31 832	10 926	21 737	34 133	(12 396)	-36.3%	31 832
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	23 887	48 344	45 092	17 506	35 402	48 344	(12 942)	-26.8%	45 092
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	49 240	84 128	80 826	17 628	65 374	84 128	(18 754)	-22.3%	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 - M12 June

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		14 863	17 598	16 454	1 914	16 762	17 598	(837)	-4.8%	16 614
Equitable Share		12 481	13 535	11 770	1 306	11 858	13 535	(1 677)	-12.4%	11 770
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	826	(826)	-100.0%	826
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	118	118	1	117	9279.3%	1
FD:O: CKDM GRANT		-	-	-	114	118	-	118	#DIV/0!	160
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	63	(63)	-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	257	2 114	1 273	841	66.0%	1 374
Local Government Financial Management Grant		1 925	1 893	2 413	119	2 553	1 893	660	34.9%	2 413
Expanded Public Works Programme Integrated Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	1 344	1 444	375	2 233	1 344	888	66.1%	1 444
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	118	118	1	117	9279.3%	1
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	63	(63)	-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	257	2 114	1 273	841	66.0%	1 374
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	114	118	-	118	-	160
FD:O: CKDM GRANT		-	-	-	114	118	-	118	-	160
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	114	118	-	118	#DIV/0!	160
FD:O: CKDM GRANT		-	-	-	114	118	-	118	#DIV/0!	160
Public Sector SETA		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		14 863	18 943	17 898	2 516	19 230	18 943	287	1.5%	18 378
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		91 815	48 344	107 659	17 681	94 988	48 344	46 644	96.5%	107 659
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
FD:C: Cultural Affairs and Sport		-	-	230	175	175	-	175	#DIV/0!	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	-	-	-	1 400
FD:C: SMME Booster Funds - Infrastructure		-	-	-	-	-	-	-	-	-
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	-	1 671	-	1 671	#DIV/0!	1 710
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-
Municipal Infrastructure Grant		104 801	14 211	72 487	6 580	71 541	14 211	57 330	403.4%	72 487
Specify (Add grant description)		(1 319)	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	34 133	31 832	10 926	21 571	34 133	(12 562)	-36.8%	31 832
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		(1 319)	-	3 340	175	1 846	-	1 846	#DIV/0!	3 340
FD:C: Cultural Affairs and Sport		-	-	230	175	175	-	175	#DIV/0!	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	-	-	-	1 400
FD:C: SMME Booster Funds - Infrastructure		-	-	-	-	-	-	-	-	-
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	-	1 671	-	1 671	#DIV/0!	1 710
Specify (Add grant description)		(1 319)	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		90 496	48 344	110 999	17 855	96 834	48 344	48 490	100.3%	110 999
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		105 359	67 287	128 897	20 372	116 064	67 287	48 777	72.5%	129 377

## 4.9 Ondersteunende Tabel SC8 - Uitgaves op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		2 926	3 145	3 091	254	3 206	3 145	61	2%	3 091
Motor Vehicle Allowance		53	55	53	4	53	55	(2)	-3%	53
Cellphone Allowance		339	328	361	27	348	328	20	6%	361
<b>Sub Total - Councillors</b>		<b>3 318</b>	<b>3 527</b>	<b>3 505</b>	<b>286</b>	<b>3 607</b>	<b>3 527</b>	<b>79</b>	<b>2%</b>	<b>3 505</b>
% increase	4		6.3%	5.6%						5.6%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 819	3 987	3 992	382	4 040	3 987	54	1%	3 992
Pension and UIF Contributions		454	513	484	40	484	513	(29)	-6%	484
Medical Aid Contributions		111	109	132	11	134	109	25	23%	132
Performance Bonus		308	219	219	-	219	219	0	0%	219
Motor Vehicle Allowance		546	546	735	61	735	546	189	35%	735
Housing Allowances		12	12	13	1	13	12	1	5%	13
Other benefits and allowances		0	0	0	0	0	0	(0)	-8%	0
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 250</b>	<b>5 386</b>	<b>5 575</b>	<b>496</b>	<b>5 626</b>	<b>5 386</b>	<b>240</b>	<b>4%</b>	<b>5 575</b>
% increase	4		2.6%	6.2%						6.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		18 537	20 110	19 344	1 995	19 302	20 110	(808)	-4%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	218	2 700	2 816	(116)	-4%	2 805
Medical Aid Contributions		547	942	838	56	731	942	(211)	-22%	838
Overtime		747	871	746	72	801	871	(70)	-8%	746
Performance Bonus		1 148	1 397	1 344	-	1 322	1 397	(75)	-5%	1 344
Motor Vehicle Allowance		497	625	722	54	654	625	29	5%	722
Cellphone Allowance		46	5	3	0	3	5	(1)	-31%	3
Housing Allowances		57	130	81	7	66	130	(64)	-49%	81
Other benefits and allowances		46	44	66	10	33	44	(11)	-26%	66
Payments in lieu of leave		96	134	128	-	-	134	(134)	-100%	128
Long service awards		229	137	76	73	190	137	53	38%	76
Post-retirement benefit obligations	2	1 104	477	561	47	562	477	85	18%	561
Acting and post related allowance		637	749	735	34	566	749	(183)	-24%	735
<b>Sub Total - Other Municipal Staff</b>		<b>26 338</b>	<b>28 438</b>	<b>27 448</b>	<b>2 968</b>	<b>26 931</b>	<b>28 438</b>	<b>(1 507)</b>	<b>-5%</b>	<b>27 448</b>
% increase	4		8.0%	4.2%						4.2%
<b>Total Parent Municipality</b>		<b>34 906</b>	<b>37 351</b>	<b>36 528</b>	<b>3 350</b>	<b>36 163</b>	<b>37 351</b>	<b>(1 188)</b>	<b>-3%</b>	<b>36 528</b>

## 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 - M12 June

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 Outcome	June Outcome	Budget Year 2023/24	+1 2024/25	+2 2025/26
<b>R thousands</b>	1															
<b>Cash Receipts By Source</b>																
Property rates		371	1 434	608	1 299	1 093	447	816	496	614	469	384	966	8 996	5 770	6 059
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	473	9 188	1 508	1 800	1 698	1 699	19 879	20 310	20 833
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	298	352	295	310	3 677	5 435	5 705
Service charges - Waste Water Management		181	140	33	27	70	17	73	1 312	186	269	271	287	2 867	2 471	2 585
Service charges - Waste Management		153	179	2	4	12	4	51	1 594	210	293	258	274	3 063	2 852	2 994
Rental of facilities and equipment		136	121	107	141	113	80	218	368	120	116	133	148	1 802	2 064	2 155
Interest earned - external investments		28	56	69	63	58	103	120	129	121	144	182	162	1 234	938	981
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	522	253	627	559	570	458	342	538	458	4 381	6 789	7 101
Licences and permits		154	155	189	134	198	97	145	112	122	84	75	163	1 630	301	315
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	270	282
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	1 944	(10 013)	5 430	-	-	(0)	26 229	30 569	28 404
Other revenue		103	170	463	142	68	72	81	105	89	74	99	173	1 639	14 991	14 288
<b>Cash Receipts by Source</b>		<b>11 568</b>	<b>6 392</b>	<b>4 462</b>	<b>4 891</b>	<b>5 183</b>	<b>10 832</b>	<b>4 606</b>	<b>5 612</b>	<b>9 156</b>	<b>3 943</b>	<b>3 932</b>	<b>4 641</b>	<b>75 407</b>	<b>92 771</b>	<b>91 782</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	-	2 136	-	13 653	2 947	1 928	-	10 927	1 086	-	-	42 964	23 670	17 708
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	256	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	11	-	11	4	-	4	7	4	4	48	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>21 847</b>	<b>6 392</b>	<b>6 601</b>	<b>4 902</b>	<b>18 636</b>	<b>13 790</b>	<b>6 538</b>	<b>5 612</b>	<b>20 086</b>	<b>5 036</b>	<b>3 935</b>	<b>4 644</b>	<b>118 419</b>	<b>116 697</b>	<b>109 411</b>
<b>Cash Payments by Type</b>																
Employee related costs		3 614	3 809	4 019	3 708	5 479	3 978	3 913	4 349	4 461	3 810	4 653	4 802	50 794	39 499	40 108
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	0	-	-	-	-	0	1 004	1 050
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	818	869	617	830	848	868	11 712	16 477	16 576
Acquisitions - water & other inventory		-	190	208	122	40	157	87	120	284	-	-	(0)	1 209	1 910	1 998
Contracted services		-	1 176	854	328	430	379	21	458	157	148	361	511	4 865	7 618	8 621
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 185	1 365	6 841	4 096	23 487	13 572	14 011
<b>Cash Payments by Type</b>		<b>5 691</b>	<b>8 124</b>	<b>7 810</b>	<b>7 135</b>	<b>7 784</b>	<b>6 894</b>	<b>5 478</b>	<b>7 274</b>	<b>6 745</b>	<b>6 152</b>	<b>12 783</b>	<b>10 277</b>	<b>92 067</b>	<b>80 080</b>	<b>84 364</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		1 788	2 656	619	1 854	363	4 054	155	1 753	2 050	1 636	1 123	17 681	35 732	22 782	13 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	4 874	5 048
<b>Total Cash Payments by Type</b>		<b>7 479</b>	<b>10 781</b>	<b>8 429</b>	<b>8 969</b>	<b>8 147</b>	<b>10 948</b>	<b>5 632</b>	<b>9 027</b>	<b>8 795</b>	<b>7 789</b>	<b>13 626</b>	<b>27 958</b>	<b>127 798</b>	<b>107 736</b>	<b>103 081</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>14 368</b>	<b>(4 189)</b>	<b>(1 828)</b>	<b>(4 067)</b>	<b>10 688</b>	<b>2 842</b>	<b>905</b>	<b>(3 415)</b>	<b>11 292</b>	<b>(2 732)</b>	<b>(9 896)</b>	<b>(23 313)</b>	<b>(9 379)</b>	<b>9 961</b>	<b>6 330</b>
Cash/cash equivalents at the month/year beginning		11 900	(2 997)	(626)	(3 496)	11 593	3 633	1 798	(2 191)	12 282	(1 507)	(3 957)	(19 751)	6 676	8 976	14 256
Cash/cash equivalents at the month/year end		26 268	(7 186)	(2 454)	(7 563)	22 281	6 475	2 703	(5 606)	23 574	(4 290)	(13 847)	(43 064)	(2 703)	17 936	20 587

#### 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 - M12 June

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 - M12 June

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									
<b>Monthly expenditure performance trend</b>									
July	-	4 029	4 029	1 788	1 788	4 029	2 241	55.6%	4%
August	-	4 029	4 029	2 656	4 444	8 057	3 613	44.8%	9%
September	-	4 029	4 029	619	5 063	12 086	7 023	58.1%	10%
October	-	4 029	4 029	1 854	6 917	16 115	9 198	57.1%	14%
November	-	4 029	4 029	363	7 280	20 143	12 863	63.9%	15%
December	-	4 029	4 029	4 054	11 334	24 172	12 838	53.1%	23%
January	-	4 029	4 029	155	11 489	28 201	16 712	59.3%	24%
February	-	4 029	4 029	1 753	13 242	32 229	18 988	58.9%	27%
March	-	4 029	4 029	2 050	15 292	36 258	20 966	57.8%	32%
April	-	4 029	4 029	1 636	16 928	40 287	23 359	58.0%	0
May	-	4 029	4 029	1 123	18 051	44 315	26 265	59.3%	0
June	-	4 029	4 029	17 681	35 732	48 344	12 612	26.1%	0
<b>Total Capital expenditure</b>	-	<b>48 344</b>	<b>48 344</b>	<b>35 732</b>					

### 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 - M12 June

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	40 744	39 122	10 926	28 721	40 744	12 023	29.5%	39 122
Roads Infrastructure		-	4 699	4 619	-	5 313	4 699	(614)	-13.1%	4 619
Road Structures		-	4 699	4 619	-	5 313	4 699	614	13.1%	4 619
Water Supply Infrastructure		-	32 333	30 032	10 926	16 953	32 333	15 380	47.6%	30 032
Reservoirs		-	3 596	3 596	876	2 875	3 596	(721)	-20.0%	3 596
Pump Stations		-	17 089	17 089	10 050	13 964	17 089	(3 125)	-18.3%	17 089
Bulk Mains		-	11 648	9 347	-	113	11 648	(11 535)	-99.0%	9 347
Sanitation Infrastructure		-	1 800	3 510	-	6 289	1 800	(4 489)	-249.4%	3 510
Reticulation		-	-	1 710	-	1 671	-	1 671	#DIV/0!	1 710
Waste Water Treatment Works		-	1 800	1 800	-	4 618	1 800	2 818	156.5%	1 800
Rail Infrastructure		-	1 912	961	-	166	1 912	1 746	91.3%	961
Storm water Conveyance		-	1 912	961	-	166	1 912	(1 746)	-91.3%	961
<b>Furniture and Office Equipment</b>		-	-	230	175	175	-	(175)	#DIV/0!	230
Furniture and Office Equipment		-	-	230	175	175	-	175	#DIV/0!	230
<b>Total Capital Expenditure on new assets</b>	1	-	40 744	39 352	11 101	28 896	40 744	11 848	29.1%	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 - M12 June

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>										
Sport and Recreation Facilities		-	7 600	7 680	6 580	6 836	7 600	764	10.1%	7 680
Outdoor Facilities		-	7 600	7 680	6 580	6 836	7 600	764	10.1%	7 680
<b>Computer Equipment</b>		-	-	400	-	-	-	-	-	400
Computer Equipment		-	-	400	-	-	-	-	-	400
<b>Machinery and Equipment</b>		-	-	1 000	-	-	-	-	-	1 000
Machinery and Equipment		-	-	1 000	-	-	-	-	-	1 000
<b>Total Capital Expenditure on renewal of existing assets</b>	1	-	7 600	9 080	6 580	6 836	7 600	764	10.1%	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 - M12 June

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		671	495	418	43	363	495	132	26.7%	418
Electrical Infrastructure		655	474	398	43	348	474	125	26.4%	398
HV Transmission Conductors		142	75	75	5	14	75	(61)	-81.5%	75
MV Networks		68	53	35	19	22	53	(31)	-58.4%	35
LV Networks		444	346	288	20	313	346	(34)	-9.7%	288
Water Supply Infrastructure		3	4	4	-	1	4	3	76.8%	4
Dams and Weirs		2	3	3	-	-	3	(3)	-100.0%	3
Distribution		1	1	1	-	1	1	(0)	-28.2%	1
Sanitation Infrastructure		14	17	16	1	14	17	3	19.7%	16
Reticulation		7	4	4	1	1	4	(4)	-83.7%	4
Waste Water Treatment Works		7	13	11	-	13	13	0	3.0%	11
<b>Community Assets</b>		2	46	46	0	2	46	44	95.2%	46
Community Facilities		2	46	46	0	2	46	44	95.2%	46
Libraries		2	46	46	0	2	46	(44)	-95.2%	46
<b>Other assets</b>		306	281	144	38	239	281	42	15.0%	144
Operational Buildings		306	280	143	38	239	280	41	14.6%	143
Municipal Offices		306	280	143	38	239	280	(41)	-14.6%	143
Housing		-	1	1	-	-	1	1	100.0%	1
Social Housing		-	1	1	-	-	1	(1)	-100.0%	1
<b>Furniture and Office Equipment</b>		2	2	3	1	5	2	(2)	-100.2%	3
Furniture and Office Equipment		2	2	3	1	5	2	2	100.2%	3
<b>Machinery and Equipment</b>		(181)	179	199	28	250	179	(71)	-39.3%	199
Machinery and Equipment		(181)	179	199	28	250	179	71	39.3%	199
<b>Transport Assets</b>		778	788	922	42	510	788	279	35.4%	922
Transport Assets		778	788	922	42	510	788	(279)	-35.4%	922
<b>Total Repairs and Maintenance Expenditure</b>	1	1 579	1 792	1 732	153	1 368	1 792	424	23.7%	1 732

## 4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 648	4 970	5 185	432	5 185	4 970	(215)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
Road Structures		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	2 314	193	2 314	2 099	(215)	-10.3%	2 314
Drainage Collection		2 029	2 099	2 314	193	2 314	2 099	215	10.3%	2 314
Electrical Infrastructure		662	340	340	28	340	340	-	-	340
LV Networks		662	340	340	28	340	340	-	-	340
Water Supply Infrastructure		2 317	1 362	1 362	113	1 362	1 362	-	-	1 362
Distribution		2 317	1 362	1 362	113	1 362	1 362	-	-	1 362
Sanitation Infrastructure		1 977	1 165	1 165	97	1 165	1 165	-	-	1 165
Reticulation		1 977	1 165	1 165	97	1 165	1 165	-	-	1 165
Solid Waste Infrastructure		2 226	4	4	0	4	4	-	-	4
Landfill Sites		2 226	4	4	0	4	4	-	-	4
<b>Community Assets</b>		641	291	51	4	51	291	240	82.5%	51
Community Facilities		641	76	11	1	11	76	65	86.1%	11
Libraries		641	76	11	1	11	76	(65)	-86.1%	11
Sport and Recreation Facilities		-	215	40	3	40	215	175	81.3%	40
Outdoor Facilities		-	215	40	3	40	215	(175)	-81.3%	40
<b>Other assets</b>		182	142	142	12	142	142	-	-	142
Operational Buildings		182	142	142	12	142	142	-	-	142
Municipal Offices		182	142	142	12	142	142	-	-	142
<b>Intangible Assets</b>		86	11	11	-	-	11	11	100.0%	11
Licences and Rights		86	11	11	-	-	11	11	100.0%	11
Computer Software and Applications		86	11	11	-	-	11	(11)	-100.0%	11
<b>Computer Equipment</b>		157	181	181	15	181	181	-	-	181
Computer Equipment		157	181	181	15	181	181	-	-	181
<b>Furniture and Office Equipment</b>		85	209	245	20	245	209	(36)	-17.0%	245
Furniture and Office Equipment		85	209	245	20	245	209	36	17.0%	245
<b>Machinery and Equipment</b>		106	115	115	10	115	115	-	-	115
Machinery and Equipment		106	115	115	10	115	115	-	-	115
<b>Transport Assets</b>		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	12 258	5 919	5 929	493	5 919	5 919	-	-	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**

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

I, Jafta Booysen, Municipal Manager of Laingsburg Municipality, hereby certify that –

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

For the month of June 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 ..... 12/07/2024 .....

## 6. Aanbeveling

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