

LAINGSBURG MUNISIPALITEIT



Vierde Kwartaallikse
Begrotingmoniteringsverslag tot
30 Junie 2024

INHOUDSOPGAWE

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1. Woordelys

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

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

Begroting – Die finansiële plan van die Munisipaliteit.

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

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

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

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

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

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

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

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

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

IHHS – Informele Behuising en Menslike Nedersettings, provinsiale toekenning.

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

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

MIG – Munisipale Infrastruktuur Toelae.

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

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

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

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

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

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

Virement – 'n Oordrag van begroting.

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

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

2. Wetgewende raamwerk

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

Hierdie verslag is ingevolge die volgende wetgewende raamwerk opgestel:

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

Die MBRR beklemtoon die formaat van die maandelikse begrotingstate.

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

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

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

3. Burgemeestersverslag

Die kwartaallike finansiële inligting is reeds in die afdeling 71, maandelikse begrotingstaat vir 30 Junie 2024 aangebied. Die maandelikse en kwartaallike verslae moet in samehang met mekaar gelees word.

4. Uitvoerende Opsomming

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

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

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	131 528 776	85.05
Totale Uitgawe	112 856 344	112 856 344	93 070 472	82.47
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	38 458 305	92.04
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	35 731 630	73.91
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	15 704 059	110.51
<i>Nasional 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>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	35 731 630	73.91

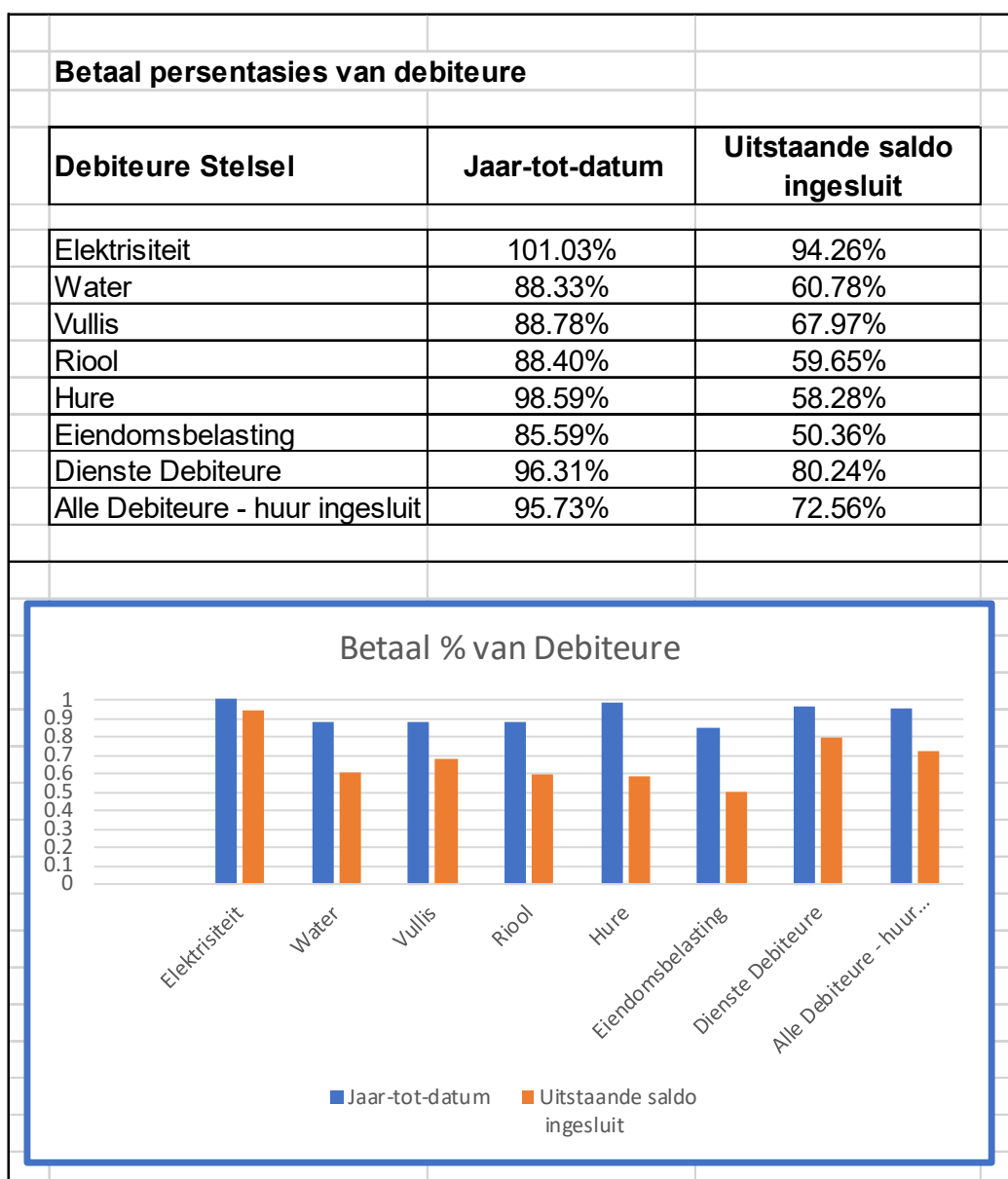
4.1.1 Finansiële probleme of risiko's wat die Munisipaliteit in die gesig staar

Aan die einde van die vierde kwartaal het die Munisipaliteit 107.9% of R 41.698 van die kwartaalike begrote inkomste gegeneer. Hierdie bedrag sluit die bedryfssubsidies tot op hede in.

Totale bedryfsuitgawes vir die kwartaal, insluitend voorsienings, staan op R 24.226 miljoen.

Die totale onspandeerde subsidies op aan die einde van hierdie kwartaal beloop R 10.120 miljoen teenoor die kontant van R 6.679 miljoen in die bank. Die totale kontantverpligtinge teen die beskikbare kontant beloop R 12.889 miljoen. Dit beteken dat as alle verpligtinge onmiddelik betaal word, sal daar in effek 'n kontant tekort van R 6.210 miljoen wees.

Betaling van debiteure vir die tweede kwartaal was 95.73%. Dit is 'n breukdeel meer as die 95% waarvoor begroot is. Jaarlikse belasting word gedurende Julie vir die finansiële jaar gehef en is in maandelikse paaiemente oor 11 maande betaalbaar.



Hieruit kan afgelei word dat die invorderingspersentasie van alle debiteure in balans is met die begrote 95%. Die uitstaande totale bedrag vir debiteure het vanaf 1 Julie 2023 tot die einde van die kwartaal met R 1.484 miljoen gestyg. Dit beteken dat die styging in die debiteure saldo vir die afgelope boekjaar nie in kontant ingekom het vir die bedryf nie.

4.1.2 Ander relevante inligting

Bedryfsinkomste

Die Munisipaliteit het vir hierdie kwartaal 107.9% of R 41.698 miljoen van die kwartaallikse begrote inkomste van R 38.661 miljoen gegeneer wat meer is as die begrote bedrae. Hierdie bedrag sluit die operasionele toelaes tot op hede in.

Bedryfsuitgawes

Bedryfsuitgawes van R 24.085 miljoen vir die kwartaal sluit nie 'n deel van die waardeverminderingskoste, jaarlikse bonusse in nie en sluit die jaarlikse berekening vir voorsienings uit. Die totale bedrag vir die jaar-tot-datum gedeelte van voorsienings is R 0.141 miljoen. Dit sal die totale kwartaallikse uitgawe tot dusver effektief op R 24.226 miljoen te staan bring. Die kwartaal uitgawe is minder as die begroting kwartaallikse bedrag. Dit beteken dat die Munisipaliteit 14.1% minder bestee het gedurende hierdie kwartaal.

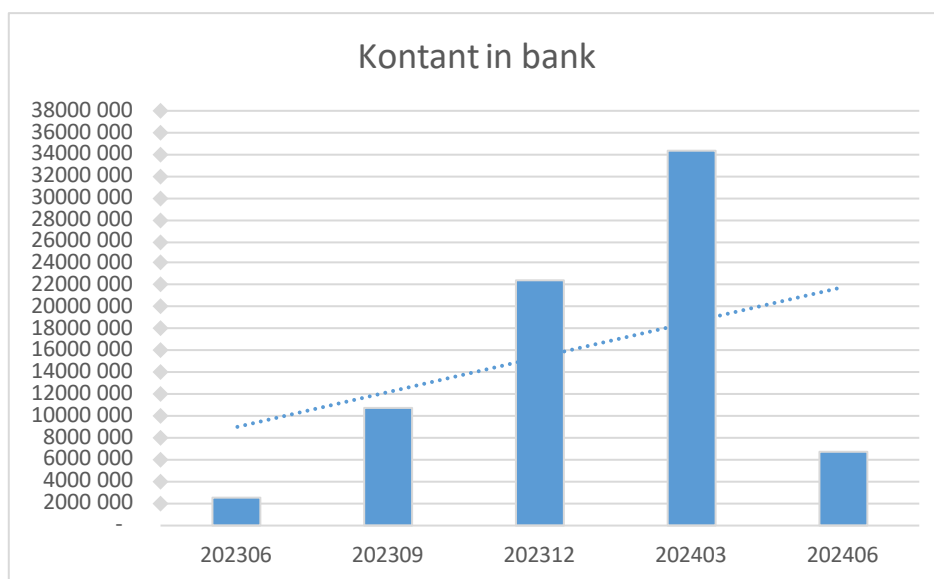
Kapitaalbesteding

Die Munisipaliteit het vir hierdie kwartaal R 20.440 miljoen van die eksterne befondste kapitaalbegroting spandeer. Daar is reeds 'n bedrag van R 10 120 miljoen kapitaaltoekennings (MIG en WSIG) ontvang. Tot dusver is daar 73.91% van die jaar se kapitale begroting spandeer.

Kontantvloei

Die Munisipaliteit het begin met 'n kontantsaldo van R 2,479 miljoen aan die begin van die eerste kwartaal en dit het met R 4.200 miljoen vermeerder. Die eindsaldo vir die kwartaal is R 6.679 miljoen. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes aangesien geen lenings of beleggings vir die finansiële jaar begroot word nie. Die eerste oordragte van Equitable Share (billike deeltokenning) en ander kapitaaltoekennings is gedurende die kwartaal ontvang.

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



Verpligtinge teen kontant

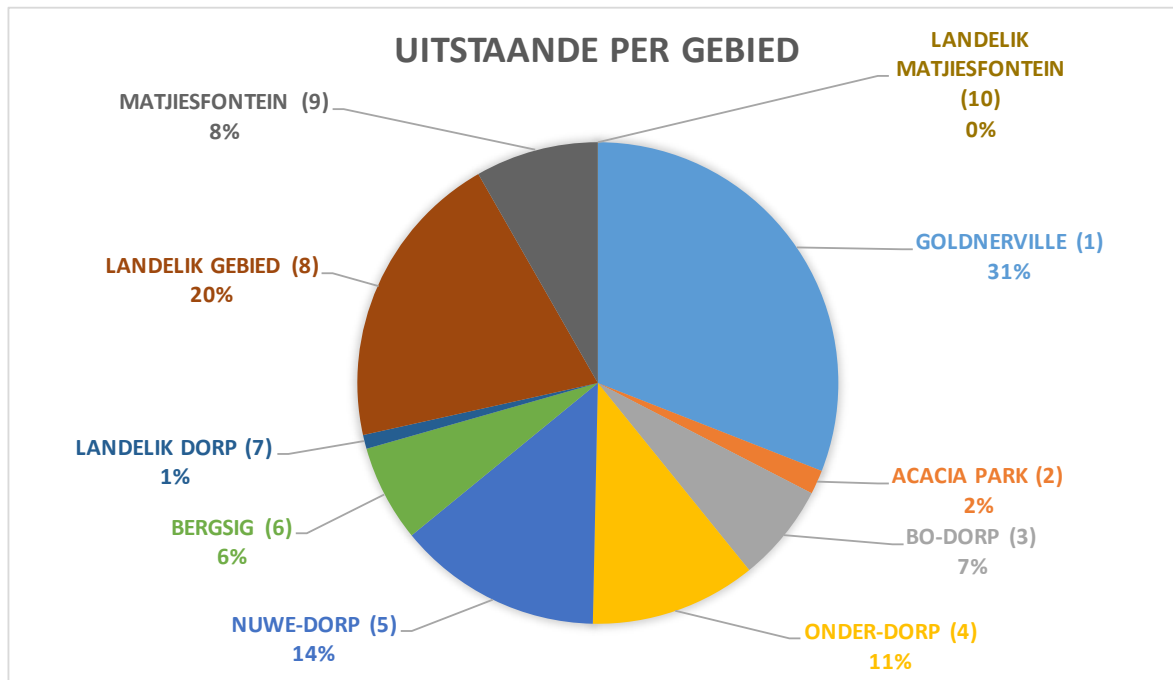
Onderstaande tabel toon die verpligtinge wat teen die kontant van die Munisipaliteit bestaan. Alle subsidie gelde wat onspandeer was op 30 Junie asook ontvangste gedurende die huidige jaar is op hierdie stadium ingesluit in die munisipaliteit se lopende rekening en korttermyn beleggings. Alle subsidie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

Commitments against Cash and Cash Equivalents June 2024	
Item	Amount
Balance as per CFA	6 679 014
Total commitments against cash	12 888 942
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
Netto cash available	R -6 209 928

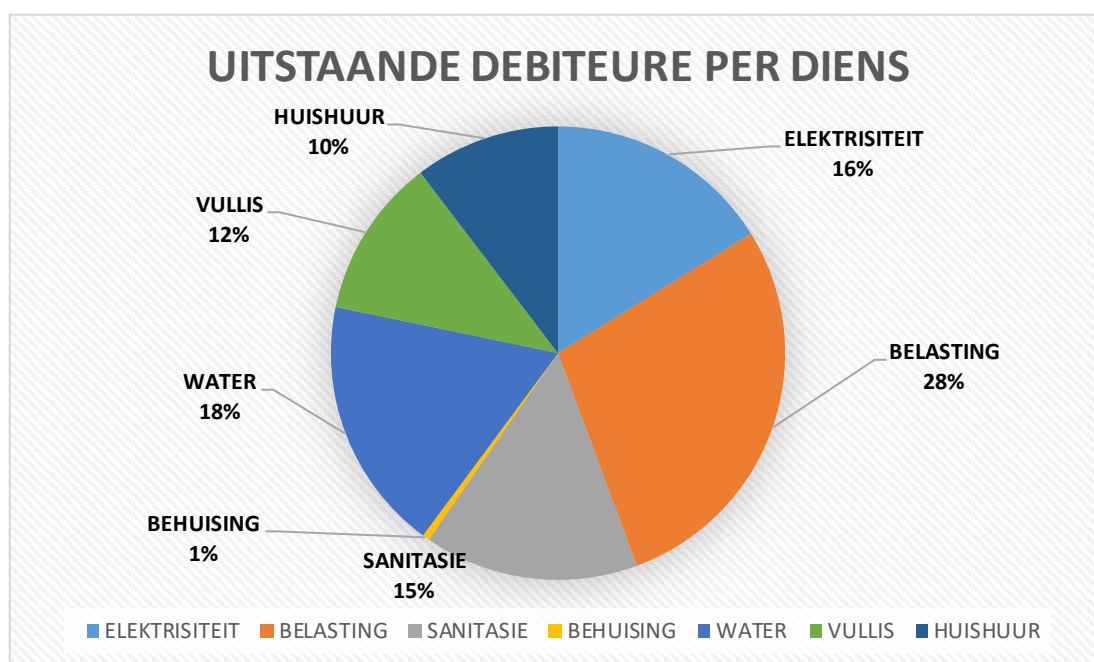
Debiteure

Die uitstaande debiteure van die Munisipaliteit beloop R 13.517 miljoen aan die einde van hierdie kwartaal.

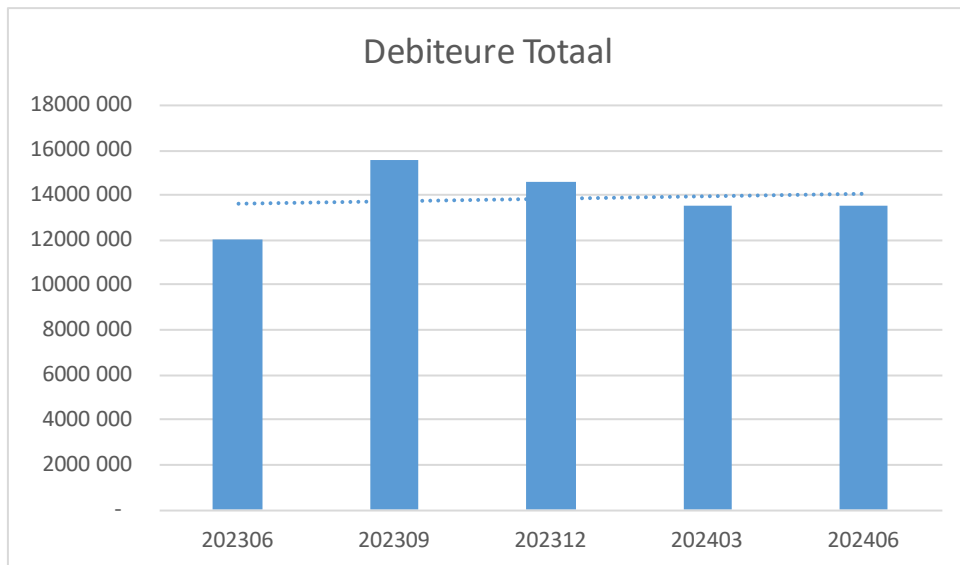
Die volgende grafiek toon die uitstaande debiteure per wyk soos aan die einde van die kwartaal:



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

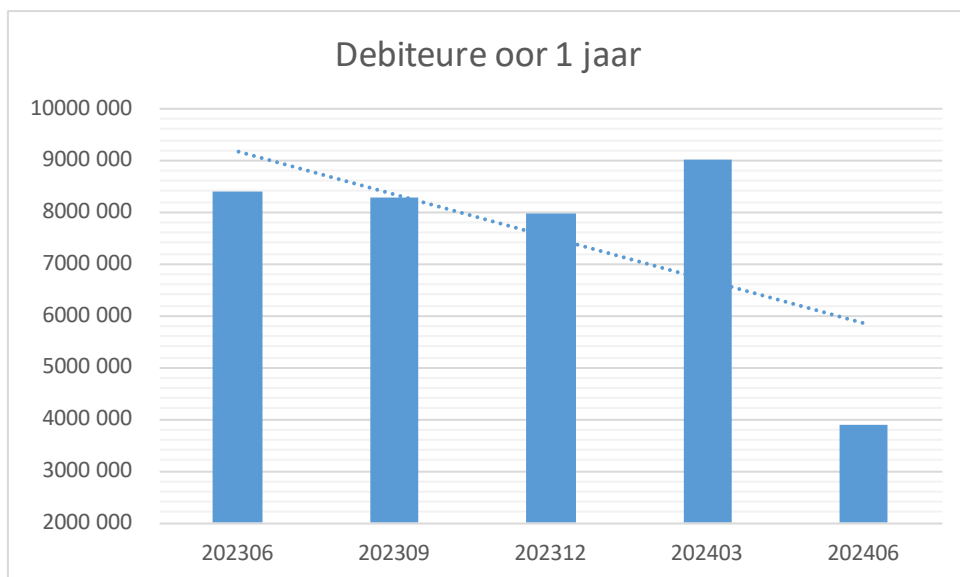


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:



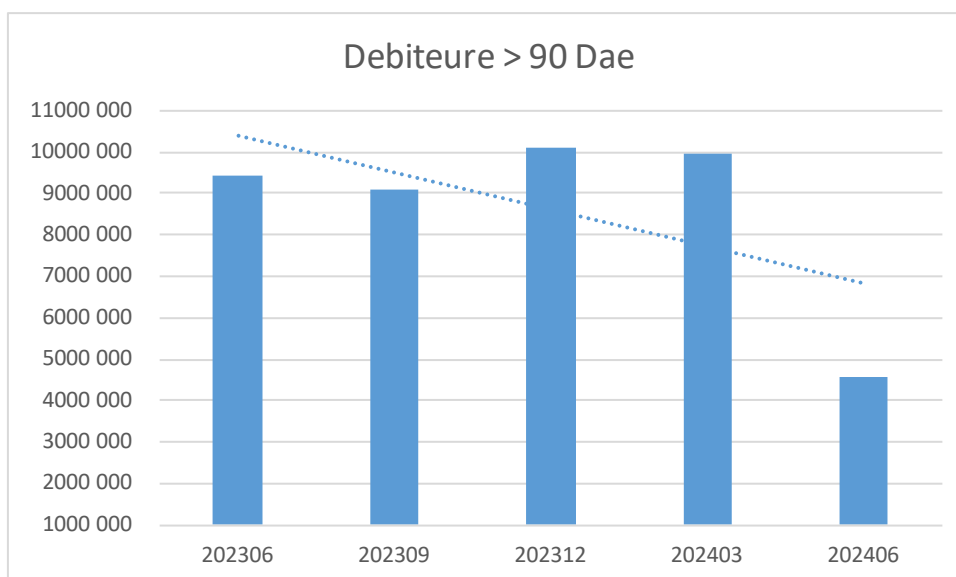
Die trentlyn toon dat daar 'n styging in die totale debiteure vanaf die einde van die vorige jaar se laaste kwartaal voorkom.

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



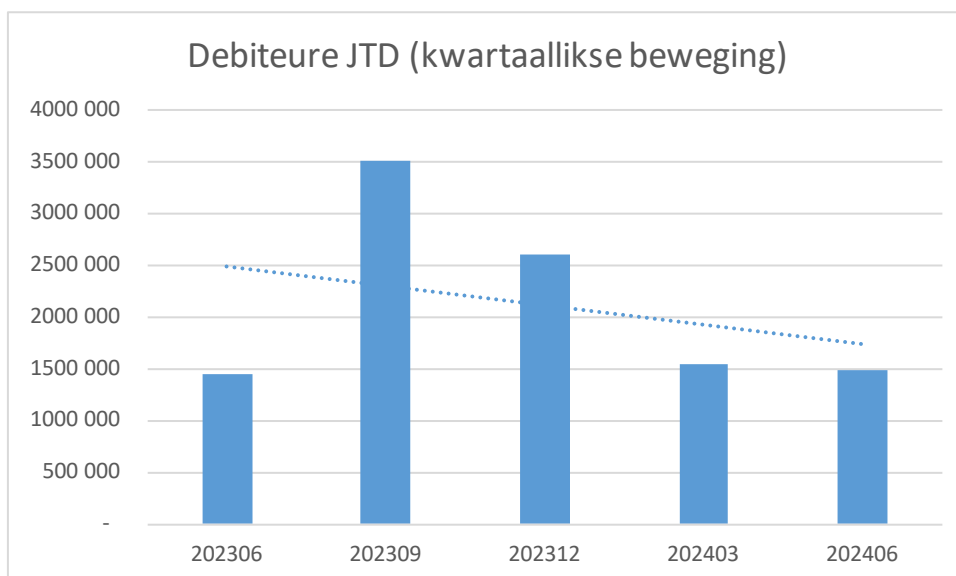
Daar is 'n opwaartse beweging in die uitstaande saldo van skulde ouer as 1 jaar.

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



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

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



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

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

Krediteure

Totale uitstaande bedryfskrediteure beloop R 1.536 miljoen aan die einde van die eerste kwartaal. Al die uitstaande bedrae is binne die 30 dae uitstaande kategorieë wat aan Artikel 65 van die MFMA voldoen. Soms gebeur dit egter dat 'n verskaffer fakture meer as 30 dae na die datum van die faktuurdatum vir betaling uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Koste Beperkingsmaatreëls

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

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 028 592	1 171 432	7 667 555	817 065	7 366 058	(354 367)	(301 497)
Reis en verblyf koste	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
Totaal	R 9 008 088	R 1 336 390	R 9 647 051	R 973 154	R 9 263 337	(363 236)	(383 714)

5. In jaarbegrotingstabelle

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

- (a) Tabel C1 Maandelikse Begrotingstaat Opsomming
- (b) Tabel C2 Maandelikse Begrotingstaat -Finansiële Prestasie (standaardklassifikasie)
- (c) Tabel C3 Maandelikse Begrotingsstaat- Finansiële prestasie (inkomste en uitgawes volgens munisipale stemming)
- (d) Tabel C4 Maandelikse Begrotingstaat-Finansiële Prestasie (inkomste en uitgawes)
- (e) Tabel C5 Maandelikse Begrotingstaat- Kapitaalbesteding (munisipale stemming, standaardklassifikasie en befondsing)

Tabel C1 : Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 086	5 474	4 973	24	5 025	5 474	(449)	-8%	4 973
Service charges	22 400	29 549	28 774	7 744	27 865	29 549	(1 685)	-6%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	497	1 268	454	814	179%	885
Other own revenue	81 939	70 827	71 083	13 716	62 517	70 827	(8 310)	-12%	-
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	21 981	96 674	106 305	(9 631)	-9%	105 715
Employee costs	31 587	33 824	33 023	8 186	32 557	33 824	(1 267)	-	33 023
Remuneration of Councillors	3 318	3 527	3 505	858	3 607	3 527	79	-	3 505
Depreciation and amortisation	12 258	5 919	5 929	1 480	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	3 786	13 993	17 211	(3 218)	-	15 642
Transfers and subsidies	12	210	212	316	345	210	135	64%	212
Other expenditure	69 799	51 215	39 771	10 038	37 229	51 215	(13 986)	-27%	39 811
Total Expenditure	133 022	112 863	99 080	24 664	93 649	112 863	(19 214)	-17%	99 080
Surplus/(Deficit)	(22 765)	(6 558)	6 636	(2 683)	3 025	(6 558)	9 583	-146%	6 636
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	20 265	35 402	48 344	###	-27%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 122	41 786	51 728	17 582	38 428	41 786	(3 359)	-8%	51 728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 122	41 786	51 728	17 582	38 428	41 786	(3 359)	-8%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Capital transfers recognised	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Financial position									
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	269 465	232 553	310 102	-	300 053	-	-	-	310 102
Cash flows									
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	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	25 277	(23 317)	(6 848)	26 038	32 885	126%	-
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	984	-	543	367	329	320	3 861	5 652	12 056
Creditors Age Analysis									
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 hoof funksies is: Bestuur en Administrasie, Gemeenskaps- en Openbare Veiligheid, Ekonomiese en Omgewingsdienste, Handelsdienste en Ander Dienste.

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	86 111	20 658	72 337	89 471	(17 133)	-19%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	86 111	20 658	72 337	89 471	(17 133)	-19%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	7 677	30 187	30 349	(162)	-1%	30 646
Community and social services		1 615	1 865	1 852	463	1 484	1 865	(380)	-20%	1 852
Sport and recreation		1	1	2	-	4	1	3	262%	2
Public safety		54 286	28 471	28 781	7 212	28 688	28 471	218	1%	28 781
Housing		11	13	11	3	11	13	(2)	-16%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	303	576	1 250	(674)	-54%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 140	1 250	1 265	303	576	1 250	(674)	-54%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	7 299	28 976	33 579	(4 603)	-14%	32 786
Energy sources		15 373	20 623	19 448	4 810	18 468	20 623	(2 155)	-10%	19 448
Water management		3 451	5 667	4 681	976	4 285	5 667	(1 382)	-24%	4 681
Waste water management		2 751	3 638	4 410	753	3 126	3 638	(511)	-14%	4 410
Waste management		3 002	3 652	4 246	761	3 097	3 652	(554)	-15%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	150 807	35 937	132 077	154 649	(22 572)	-15%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		19 586	24 305	21 491	7 944	10 308	24 305	(13 997)	-58%	21 491
Executive and council		6 106	5 709	5 980	2 847	5 590	5 709	(119)	-2%	5 980
Finance and administration		13 480	18 596	15 511	5 096	4 718	18 596	(13 878)	-75%	15 511
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		59 966	33 524	23 225	7 251	32 635	33 524	(889)	-3%	23 225
Community and social services		2 256	2 188	2 445	388	2 266	2 188	79	4%	2 445
Sport and recreation		440	706	539	73	468	706	(237)	-34%	539
Public safety		57 185	30 607	20 218	6 789	29 881	30 607	(725)	-2%	20 218
Housing		69	13	12	2	12	13	(1)	-11%	12
Health		17	11	11	(0)	8	11	(4)	-32%	11
<i>Economic and environmental services</i>		18 808	16 252	16 220	3 229	16 791	16 252	539	3%	16 220
Planning and development		1 411	1 201	1 163	166	1 194	1 201	(7)	-1%	1 163
Road transport		17 396	15 051	15 057	3 062	15 597	15 051	546	4%	15 057
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 252	38 325	37 633	6 219	33 509	38 325	(4 816)	-13%	37 633
Energy sources		13 442	21 125	21 446	4 209	19 519	21 125	(1 606)	-8%	21 446
Water management		8 852	9 106	8 185	1 051	7 593	9 106	(1 512)	-17%	8 185
Waste water management		4 570	4 626	4 402	592	3 972	4 626	(654)	-14%	4 402
Waste management		7 388	3 468	3 600	368	2 425	3 468	(1 043)	-30%	3 600
<i>Other</i>		409	457	510	97	405	457	(51)	-11%	510
Total Expenditure - Functional	3	133 022	112 863	99 080	24 739	93 649	112 863	(19 214)	-17%	99 080
Surplus/ (Deficit) for the year		1 215	41 786	51 728	11 198	38 428	41 786	(3 359)	-8%	51 728

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	866	4 470	4 714	(244)	-5.2%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	19 792	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	463	1 484	1 865	(380)	-20.4%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	-	4	1	3	261.8%	2
Vote 8 - HOUSING (17: IE)		11	13	11	3	11	13	(2)	-16.2%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	7 212	28 688	28 471	218	0.8%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	303	576	1 250	(674)	-53.9%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	761	3 097	3 652	(554)	-15.2%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	753	3 126	3 638	(511)	-14.1%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	976	4 285	5 667	(1 382)	-24.4%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	4 810	18 468	20 623	(2 155)	-10.5%	19 448
Total Revenue by Vote	2	134 236	154 649	150 807	35 937	132 077	154 649	(22 572)	-14.6%	150 807
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	2 004	5 287	5 153	134	2.6%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	843	3 366	3 163	203	6.4%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	1 314	5 914	9 753	(3 839)	-39.4%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	3 875	13 351	21 954	(8 603)	-39.2%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	166	831	865	(35)	-4.0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	388	1 674	1 564	110	7.0%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	76	307	515	(207)	-40.3%	347
Vote 8 - HOUSING (17: IE)		5	8	7	2	6	8	(2)	-23.7%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	6 789	27 812	28 678	(866)	-3.0%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	3 062	13 449	13 068	380	2.9%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	368	1 463	2 588	(1 124)	-43.5%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	592	2 765	3 378	(613)	-18.1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	1 051	4 641	6 565	(1 924)	-29.3%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	4 209	12 783	15 611	(2 828)	-18.1%	15 932
Total Expenditure by Vote	2	133 022	112 863	99 080	24 739	93 649	112 863	(19 214)	-17.0%	99 080
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	11 198	38 428	41 786	(3 359)	-8.0%	51 728

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	4 901	18 163	19 525	(1 361)	-7%	18 350
Service charges - Water		2 882	5 408	4 422	1 049	3 961	5 408	(1 446)	-27%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	931	2 912	2 209	703	32%	3 008
Service charges - Waste management		2 528	2 408	2 994	863	2 828	2 408	420	17%	2 994
Sale of Goods and Rendering of Services		120	191	344	59	294	191	103	54%	344
Agency services		185	221	221	40	190	221	(31)	-14%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	152	594	541	52	10%	585
Interest from Current and Non Current Assets		415	454	885	497	1 268	454	814	179%	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	50	103	35	68	193%	84
Rental from Fixed Assets		1 732	1 806	1 659	432	1 641	1 806	(165)	-9%	1 659
Licence and permits		194	181	284	58	256	181	75	41%	284
Operational Revenue		20	112	70	10	42	112	(70)	-62%	70
Non-Exchange Revenue										
Property rates		5 086	5 474	4 973	24	5 025	5 474	(449)	-8%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	3 303	(3 303)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	7 080	28 441	28 290	151	1%	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	5 184	29 972	35 784	(5 813)	-16%	35 734
Interest		337	356	278	102	436	356	80	22%	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	548	548	6	541	8514%	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 257	106 305	105 715	21 981	96 674	106 305	(9 631)	-9%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	8 186	32 557	33 824	(1 267)	-4%	33 023
Remuneration of councillors		3 318	3 527	3 505	858	3 607	3 527	79	2%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	3 012	11 873	13 604	(1 731)	-13%	12 711
Inventory consumed		2 542	3 607	2 971	774	2 120	3 607	(1 488)	-41%	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	1 480	5 919	5 919	-	-	5 929
Interest		2 767	957	957	-	0	957	(957)	-100%	957
Contracted services		5 077	7 315	5 669	1 150	5 260	7 315	(2 055)	-28%	5 468
Transfers and subsidies		12	210	212	316	345	210	135	64%	212
Irrecoverable debts written off		51 016	24 442	14 394	5 953	23 810	24 442	(632)	-3%	14 394
Operational costs		14 415	17 927	16 926	2 935	8 159	17 927	(9 768)	-54%	17 167
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	99 080	24 664	93 649	112 863	(19 214)	-17%	99 080
Surplus/(Deficit)		(22 765)	(6 558)	6 636	(2 683)	3 025	(6 558)	9 583	(0)	6 636
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		23 887	48 344	45 092	20 265	35 402	48 344	(12 942)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 122	41 786	51 728	17 582	38 428	41 786			51 728
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 122	41 786	51 728	17 582	38 428	41 786			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	17 582	38 428	41 786			51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 122	41 786	51 728	17 582	38 428	41 786			51 728

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: 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 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	400	-	-	-	-	-	400
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	175	175	-	175	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 - ROAD TRANSPORT (39: CAPEX)		-	18 889	18 889	10 289	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	1 375	-	-	-	-	596
Total Capital single-year expenditure	4	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Total Capital Expenditure		-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Capital Expenditure - Functional Classification										
Governance and administration		-	-	400	-	-	-	-	-	400
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	400	-	-	-	-	-	400
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	7 910	6 754	7 011	7 600	(589)	-8%	7 910
Community and social services		-	-	230	175	175	-	175	0%	230
Sport and recreation		-	7 600	7 680	6 580	6 836	7 600	(764)	-10%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	5 580	238	5 479	6 611	(1 132)	-17%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	238	5 479	6 611	(1 132)	-17%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	34 542	13 447	23 242	34 133	(10 891)	-32%	34 542
Energy sources		-	-	596	-	-	-	-	-	596
Water management		-	15 244	15 057	2 022	4 660	15 244	(10 584)	-69%	15 057
Waste water management		-	18 889	18 889	11 426	18 582	18 889	(307)	-2%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Funded by:										
National Government		-	48 344	45 092	19 786	33 886	48 344	(14 458)	-30%	45 092
Provincial Government		-	-	3 340	654	1 846	-	1 846	0%	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	20 440	35 732	48 344	(12 612)	-26%	48 432
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

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	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
Total current assets		17 192	20 976	26 477	16 932	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	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		-	-	-	-	-
Total non current assets		288 734	257 047	331 237	318 040	331 237
TOTAL ASSETS		305 926	278 023	357 713	334 972	357 713
LIABILITIES						
Current liabilities						
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
Total current liabilities		21 513	20 673	21 513	8 820	21 513
Non current liabilities						
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
Total non current liabilities		25 887	24 797	26 099	26 099	26 099
TOTAL LIABILITIES		47 400	45 470	47 612	34 919	47 612
NET ASSETS	2	258 526	232 553	310 102	300 053	310 102
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	300 053	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	300 053	310 102

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
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		-	-	-	-	-	-	-	-	-
Payments										
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		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 387	71 292	71 232	(5 636)	26 356	71 292	44 936	63%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	-	51	-	51	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(15 857)	(48 344)	(48 432)	(17 681)	(35 732)	(48 344)	12 612	-26%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(17 681)	(35 680)	(48 344)	(12 664)	26%	-
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	(23 317)	(9 325)	22 948			71 232
Cash/cash equivalents at beginning:		(5 139)	3 090	2 477	-	2 477	3 090	(613)	(0)	2 477
Cash/cash equivalents at month/year end:		2 479	25 995	25 277	(23 317)	(6 848)	26 038			-

6. Ondersteunende dokumentasie

Debiteure Ontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
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-ex change 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	-	-
Total By Income Source	2800	984	-	543	367	329	320	3 861	5 652	12 056	10 529	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
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	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	984	-	543	367	329	320	3 861	5 652	12 056	10 529	-	-

Krediteure Ontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
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	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 627	-	-	-	-	-	-	-	46	1 672	-

Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<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%	6.2%	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%	192.0%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	75.7%	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))		0.0%	0.0%	0.0%	0.0%	0.0%
<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	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	31.8%	31.2%	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%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Tabel 2 van Prestasie aanwysings volg.....

Tabel 2 van Prestasie aanwysings:

<u>Calculations</u>					
Financial liabilities	2	3	2	2	
Total Assets	305 926	278 023	357 713	334 972	357 713
Employee related costs	31 587	33 824	33 023	32 557	33 023
Repairs & Maintenance	1 579	1 792	1 732	1 368	1 732
Interest (finance charges)	2 767	957	957		957
Principal paid					
Depreciation	12 258	5 919	5 929		3 505
Operating expenditure	133 022	112 863	99 080	93 649	99 080
Total Capital Expenditure		48 344	48 432	20 440	35 732
Borrowed funding for capital					
Debt	26 075	20 390	26 075	18 479	26 075
Equity	269 465	232 553	310 102	300 053	310 102
Reserves and funds					
Borrowing	2	3	2	2	2
Current assets	17 192	20 976	26 477	16 932	26 477
Current liabilities	21 513	20 673	21 513	8 820	21 513
Monetary assets	2 479	25 995	25 234	6 679	25 234
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	96 674	105 715
Transfers and subsidies - Operational	29 825				
Transfers and subsidies - capital (monetary allocations)	23 887	48 344	45 092	35 402	45 092
Debt service payments	411	454	885	()	(957)
Outstanding debtors (receivables)	9 208				
Annual services revenue	27 486	35 023	33 747	7 768	32 889
Cash + investments		Including LT investments			
	2 479	25 995	25 234	6 679	25 234
Fixed operational expend. (monthly)					
Longstanding debtors outstanding	525	18	525	18	525
Longstanding debtors recovered					
Attorney collections					

Opsomming van Subsidies en Oordragte

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		23 567	32 125	32 075	9 897	28 377	32 125	(3 748)	-11.7%	32 075
Equitable Share		20 139	21 520	21 520	8 967	21 520	21 520	0	0.0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	489	1 173	(684)	-58.3%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	450	1 113	1 800	(687)	-38.1%	1 800
Municipal Infrastructure Grant		344	748	698	187	436	748	(312)	-41.7%	698
National Treasury		-	6 884	6 884	-	4 818	6 884	(2 066)	-30.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 734	3 621	3 621	478	1 591	3 621	(2 030)	-56.1%	3 621
GRANT - HUMAN SETTLEMENTS		95	76	76	-	76	76	-	-	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 595	1 835	1 835	19	1 465	1 835	(370)	-20.2%	1 835
IR: GRANT - DEPT CULTURE SPORT		43	50	50	459	50	50	-	-	50
IR: GRANT - MAIN ROADS		-	1 660	1 660	-	-	1 660	(1 660)	-100.0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		53	38	38	4	4	38	(34)	-89.6%	38
Public Sector SETA		53	38	38	4	4	38	(34)	-89.6%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 734	10 379	29 972	35 784	(5 813)	-16.2%	35 734
Capital Transfers and Grants										
National Government:		23 887	48 344	45 092	5 063	35 402	48 344	(12 942)	-26.8%	45 092
Municipal Infrastructure Grant		-	-	-	3 112	-	-	-	-	-
Water Services Infrastructure Grant		6 527	14 211	13 260	1 951	13 665	14 211	(546)	-3.8%	13 260
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 887	48 344	45 092	5 063	35 402	48 344	(12 942)	-26.8%	45 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	80 826	15 441	65 374	84 128	(18 754)	-22.3%	80 826

Opsomming van maandelikse begrote en werklike Subsidies en Oordragte

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2	2025/26
R thousands	1																
Cash Receipts by Source																	
Property rates		371	1 434	606	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		183	179	2	4	12	4	51	1 594	210	293	258	274	3 063	2 862		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	4 391	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
Cash Receipts by Source		11 560	6 592	4 462	4 891	5 183	10 832	4 606	5 612	9 156	3 943	3 932	4 641	75 407	92 771		91 702
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	-	-	42 964	23 670		17 709
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher 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		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
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	3 935	4 644	118 419	116 697		09 411
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	4 653	4 802	50 794	39 499		40 108
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	0	0	0	0	0	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		18 576
Acquisitions - water & other inventory		-	190	206	122	40	157	87	120	284	-	-	(0)	1 209	1 910		1 998
Contracted services		-	1 176	854	328	430	379	21	458	197	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
Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	5 478	7 274	6 745	6 152	12 703	10 277	92 067	80 080		84 364
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	1 123	17 681	35 732	22 782		13 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	4 874		5 048
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	13 826	27 958	127 798	107 736		03 081
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)	(9 890)	(23 313)	(9 379)	8 961		6 330
Cash/cash equivalents at the month/year beginning:		11 900	26 268	22 079	20 251	16 164	26 853	29 695	30 600	27 185	38 477	35 724	25 834	-	-		-
Cash/cash equivalents at the month/year end:		26 268	22 079	20 251	16 164	26 853	29 695	30 600	27 185	38 477	35 724	25 834	2 521	(9 379)	8 961		6 330

Opsomming van Werknemer en Raadslid vergoeding

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145	3 091	786	3 206	3 145	61	2%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	13	53	55	(2)	-3%	53
Cellphone Allowance		339	328	361	79	348	328	20	6%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	3 505	879	3 607	3 527	79	2%	3 505
% increase	4		6.3%	5.6%						5.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 819	3 987	3 992	998	4 040	3 987	54	1%	3 992
Pension and UIF Contributions		454	513	484	121	484	513	(29)	-6%	484
Medical Aid Contributions		111	109	132	32	134	109	25	23%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	219	0	0%	219
Motor Vehicle Allowance		546	546	735	184	735	546	189	35%	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	3	13	12	1	5%	13
Other benefits and allowances		0	0	0	0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 386	5 575	1 338	5 626	5 386	240	4%	5 575
% increase	4		2.6%	6.2%						6.2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	3 128	19 302	20 110	(808)	-4%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	512	2 700	2 816	(116)	-4%	2 805
Medical Aid Contributions		547	942	838	130	731	942	(211)	-22%	838
Overtime		747	871	746	98	801	871	(70)	-8%	746
Performance Bonus		1 148	1 397	1 344	2	1 322	1 397	(75)	-5%	1 344
Motor Vehicle Allowance		497	625	722	109	654	625	29	5%	722
Cellphone Allowance		46	5	3	1	3	5	(1)	-31%	3
Housing Allowances		57	130	81	55	66	130	(64)	-49%	81
Other benefits and allowances		46	44	66	-	33	44	(11)	-26%	66
Payments in lieu of leave		96	134	128	-	-	134	(134)	-100%	128
Long service awards		229	137	76	-	190	137	53	38%	76
Post-retirement benefit obligations		1 104	477	561	-	562	477	85	18%	561
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		637	749	735	-	566	749	(183)	-24%	735
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		26 338	28 438	27 448	4 035	26 931	28 438	(1 507)	-5%	27 448
% increase	4		8.0%	4.2%						4.2%
Total Parent Municipality		34 906	37 351	36 528	6 252	36 163	37 351	(1 188)	-3%	36 528
TOTAL SALARY, ALLOWANCES & BENEFITS		34 906	37 351	36 528	6 252	36 163	37 351	(1 188)	-3%	36 528
% increase	4		7.0%	4.6%						4.6%
TOTAL MANAGERS AND STAFF		31 587	33 824	33 023	5 373	32 557	33 824	(1 267)	-4%	33 023

Maandelikse opsomming van kapitaaluitgawe patroon

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	4 029	4 029	1 788	1 788	4 029	2 241	55.6%	4%
August	2 062	4 029	4 029	2 656	4 444	8 057	3 613	44.8%	9%
September	66	4 029	4 029	619	5 063	12 086	7 023	58.1%	10%
October	390	4 029	4 029	1 854	6 917	16 115	9 198	57.1%	14%
November	651	4 029	4 029	363	7 280	20 143	12 863	63.9%	15%
December	5 727	4 029	4 029	4 054	11 334	24 172	12 838	53.1%	23%
January	932	4 029	4 029	155	11 489	28 201	16 712	59.3%	24%
February	65	4 029	4 029	1 753	13 242	32 229	18 988	58.9%	27%
March	1 063	4 029	4 029	2 050	15 292	36 258	20 966	57.8%	32%
April	1 042	4 029	4 029	1 636	16 928	40 287	23 359	58.0%	0
May	1 286	4 029	4 029	1 123	18 051	44 315	26 265	59.3%	0
June	4 024	4 029	4 029	17 681	35 732	48 344	12 612	26.1%	0
Total Capital expenditure	17 308	48 344	48 344	35 732					

Kapitaalbesteding op nuwe bates volgens bateklas

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	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
Furniture and Office Equipment		–	–	230	175	175	–	(175)	#DIV/0!	230
Furniture and Office Equipment		–	–	230	175	175	–	(175)	#DIV/0!	230
Total Capital Expenditure on new assets	1	–	40 744	39 352	11 101	28 896	40 744	11 848	29.1%	39 352

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 - Q4

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	201	6 836	7 600	764	10.1%	7 680
Sport and Recreation Facilities		-	7 600	7 680	201	6 836	7 600	764	10.1%	7 680
Outdoor Facilities		-	7 600	7 680	201	6 836	7 600	764	10.1%	7 680
Computer Equipment		-	-	400	-	-	-	-		400
Computer Equipment		-	-	400	-	-	-	-		400
Machinery and Equipment		-	-	1 000	-	-	-	-		1 000
Machinery and Equipment		-	-	1 000	-	-	-	-		1 000
Total Capital Expenditure on renewal of existing ass	1	-	7 600	9 080	201	6 836	7 600	764	10.1%	9 080

Uitgawes aan herstelwerk en instandhouding volgens bateklas

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Infrastructure		671	495	418	63	363	495	132	26.7%	418
Electrical Infrastructure		655	474	398	61	348	474	125	26.4%	398
LV Networks		444	346	288	61	313	346	34	9.7%	288
Sanitation Infrastructure		14	17	16	2	14	17	3	19.7%	16
Waste Water Treatment Works		7	13	11	2	13	13	(0)	-3.0%	11
Community Assets		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
Other assets		306	281	144	29	239	281	42	15.0%	144
Operational Buildings		306	280	143	29	239	280	41	14.6%	143
Municipal Offices		306	280	143	29	239	280	41	14.6%	143
Furniture and Office Equipment		2	2	3	1	5	2	(2)	-100.2%	3
Furniture and Office Equipment		2	2	3	1	5	2	(2)	-100.2%	3
Machinery and Equipment		(181)	179	199	5	250	179	(71)	-39.3%	199
Machinery and Equipment		(181)	179	199	5	250	179	(71)	-39.3%	199
Transport Assets		778	788	922	90	510	788	279	35.4%	922
Transport Assets		778	788	922	90	510	788	279	35.4%	922
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	188	1 368	1 792	424	23.7%	1 732

Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 648	4 970	5 185	1 296	5 185	4 970	(215)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-		-
<i>Road Structures</i>		1 437	-	-	-	-	-	-		-
Storm water Infrastructure		2 029	2 099	2 314	579	2 314	2 099	(215)	-10.3%	2 314
<i>Drainage Collection</i>		2 029	2 099	2 314	579	2 314	2 099	(215)	-10.3%	2 314
Electrical Infrastructure		662	340	340	85	340	340	-		340
<i>LV Networks</i>		662	340	340	85	340	340	-		340
Water Supply Infrastructure		2 317	1 362	1 362	340	1 362	1 362	-		1 362
<i>Distribution</i>		2 317	1 362	1 362	340	1 362	1 362	-		1 362
Sanitation Infrastructure		1 977	1 165	1 165	291	1 165	1 165	-		1 165
<i>Reticulation</i>		1 977	1 165	1 165	291	1 165	1 165	-		1 165
Solid Waste Infrastructure		2 226	4	4	1	4	4	-		4
<i>Landfill Sites</i>		2 226	4	4	1	4	4	-		4
Community Assets		641	291	51	13	51	291	240	82.5%	51
Community Facilities		641	76	11	3	11	76	65	86.1%	11
<i>Libraries</i>		641	76	11	3	11	76	65	86.1%	11
Sport and Recreation Facilities		-	215	40	10	40	215	175	81.3%	40
<i>Outdoor Facilities</i>		-	215	40	10	40	215	175	81.3%	40
Other assets		182	142	142	35	142	142	-		142
Operational Buildings		182	142	142	35	142	142	-		142
<i>Municipal Offices</i>		182	142	142	35	142	142	-		142
Intangible Assets		86	11	11	-	-	11	11	100.0%	11
Licences and Rights		86	11	11	-	-	11	11	100.0%	11
<i>Computer Software and Applications</i>		86	11	11	-	-	11	11	100.0%	11
Computer Equipment		157	181	181	45	181	181	-		181
Computer Equipment		157	181	181	45	181	181	-		181
Furniture and Office Equipment		85	209	245	61	245	209	(36)	-17.0%	245
Furniture and Office Equipment		85	209	245	61	245	209	(36)	-17.0%	245
Machinery and Equipment		106	115	115	29	115	115	-		115
Machinery and Equipment		106	115	115	29	115	115	-		115
Transport Assets		353	-	-	-	-	-	-		-
Transport Assets		353	-	-	-	-	-	-		-
Total Depreciation	1	12 258	5 919	5 929	1 480	5 919	5 919	-		5 929

7. Ander inligting of dokumentasie

Besteding ten opsigte van personeelvoordele

Die rekenpligtige beampte van 'n munisipaliteit moet, in 'n formaat en vir tydperke wat voorgeskryf mag word, aan die raad verslag doen oor alle besteding deur die munisipaliteit ten opsigte van salarisse, lone, toelaes en voordele van personeel, en op 'n wyse wat sodanige besteding per tipe besteding aantoon, naamlik—

- (a) salarisse en lone;
- (b) bydraes ten opsigte van pensioene en mediese bystand;
- (c) reis-, motorvoertuig-, verblyf-, onderhouds- en ander toelaes;
- (d) behuisingsvoordele en -toelaes;
- (e) oortydbetalings;
- (f) lenings en voorskotte; en
- (g) enige ander tipe voordeel of toelaag in verband met personeel

MFMA Section 66 Quarterly Report											
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2023 - JUNE 2024											
TYPE OF EXPENDITURE	ADJUSTED BUDGET	ACTUAL Q1	%	ACTUAL Q2	%	ACTUAL Q3	%	ACTUAL Q4	%	ACTUAL TOTAL	%
Salaries & Wages	23 335 788	5 600 052	24.0%	5 749 821	24.6%	5 735 751	24.6%	6 256 771	26.8%	23 342 395	100.0%
Bonus	1 562 892	9 010	0.6%	1 531 853	98.0%	-	0.0%	-	0.0%	1 540 862	98.6%
Long Service Bonus	76 428	-	0.0%	76 428	100.0%	-	0.0%	113 594	148.6%	190 022	248.6%
Overtime	745 524	136 878	18.4%	195 371	26.2%	262 572	35.2%	206 301	27.7%	801 123	107.5%
Pension Fund Contributions	3 143 628	775 920	24.7%	774 539	24.6%	755 728	24.0%	735 565	23.4%	3 041 752	96.8%
Medical Aid Fund Contributions	969 840	224 830	23.2%	217 047	22.4%	221 325	22.8%	202 305	20.9%	865 507	89.2%
Telephone Allowance	3 240	810	25.0%	810	25.0%	810	25.0%	810	25.0%	3 240	100.0%
Post Retirement Benefits	560 736	140 135	25.0%	140 135	25.0%	140 760	25.1%	141 301	25.2%	562 329	100.3%
Housing Subsidy	93 960	19 195	20.4%	19 195	20.4%	19 195	20.4%	21 328	22.7%	78 914	84.0%
Vehicle Allowance	1 456 956	347 317	23.8%	347 317	23.8%	347 317	23.8%	347 317	23.8%	1 389 267	95.4%
Standby Allowance	579 672	132 198	22.8%	127 013	21.9%	145 127	25.0%	114 356	19.7%	518 693	89.5%
Acting Allowance	154 896	5 227	3.4%	7 822	5.0%	34 598	22.3%	-	0.0%	47 647	30.8%
Leave payments	127 548	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
U I F	145 368	34 577	23.8%	36 932	25.4%	35 054	24.1%	35 079	24.1%	141 643	97.4%
Traveling and Subsistence	55 632	13 500	24.3%	-	0.0%	-	0.0%	9 000	16.2%	22 500	40.4%
TOTAL	33 012 108	7 439 648	22.5%	9 224 281	27.9%	7 698 236	23.3%	8 183 727	24.8%	32 545 893	98.6%

Munisipale Bestuurder se Kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipale geboue, Van Riebeeckstraat
PRIVAATSAK X4
LAINGSBURG
6800



Municipal Buildings, Van Riebeeck Street
PRIVATE BAG X4
LAINGSBURG
6800

OFFICE OF THE MUNICIPAL MANAGER

VRYWYSINGSNUMMER:
REFERENCE NUMBER:
NAWRAE:
ENQUIRES:

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

QUALITY CERTIFICATE

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

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

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

Print name: Ms. A Groenewald
for: Municipal Manager of Laingsburg Municipality (WC051)

Signature *Alida Groenewald*

Date *2024-07-17*

8. Aanbeveling

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