

LAINGSBURG MUNISIPALITEIT



**MAANDELIKSE BEGROTINGSVERSLAG
VIR DIE MAAND EINDIGEND
29 FEBRUARIE 2024**

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Februarie 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Februarie 2024 Maandelikse begrotingverslag is die agtste verslag vir die 2023/2024 finansiële jaar.

2. Uitvoerende Opsomming

Artikel 71 van die MFMA bepaal dat die Rekenpligtige Beampte van 'n Munisipaliteit teen nie later nie as 10 werksdae na die einde van elke maand 'n verklaring in die voorgeskrewe formaat aan die Burgemeester van die Munisipaliteit en die betrokke Provinsiale Tesourie moet voorlê oor die stand van die Munisipaliteit se begroting.

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

Die tabel hieronder illustreer 'n oorsig van die begrotingsimplementering van Laingsburg Munisipaliteit vir die maand geëindig:

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	77 338 009	50.01
Totale Uitgawe	112 856 344	112 856 344	61 825 827	54.78
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	15 512 182	37.12
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	13 241 591	27.39
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	7 320 101	51.51
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	5 013 109	14.69
<i>Provinsiale Regering - WCRF</i>	-	-	908 381	-
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	13 241 591	27.39

Bedryfsinkomste

Die Munisipaliteit het tot dusver 50.01% of R 77 338 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 7 116 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 61 826 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 4 209 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 66 035 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 8.15% minder.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 1.753 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 13.242 miljoen en beloop 27.39% van die jaarlikse totale begroting van R48 344. Dit is tans 39.28% onder die jaar tot datum beplanning.

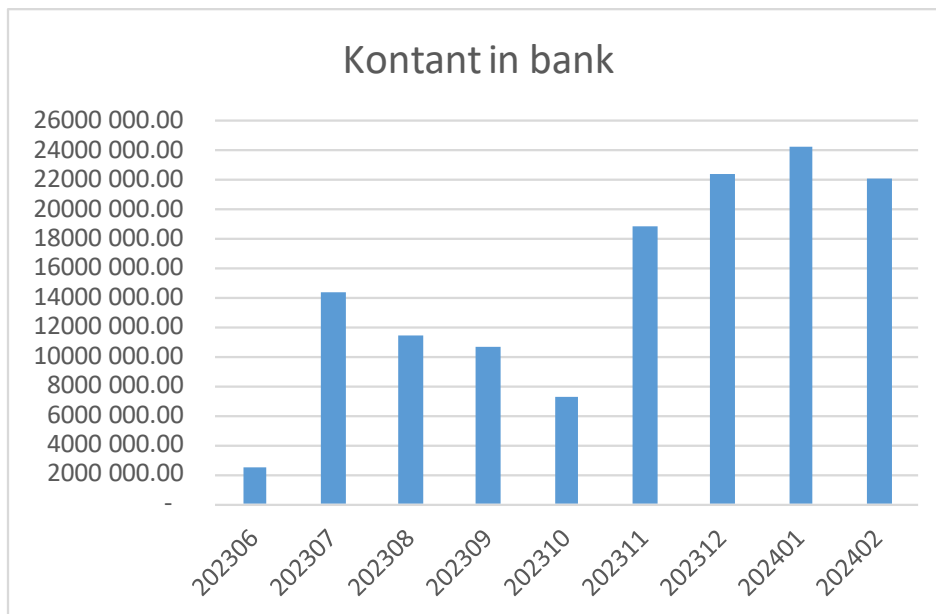
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

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 22.089 miljoen. Dit is 'n styging van R 19.610 vir finansiële jaar. Die kontant in die bank bestaan hoofsaaklik uit onspandeerde kapitaalsubsidies. Die munisipale kontantvloei is hoofsaaklik uit bedryfsaktiwiteite en toelaes, aangesien geen lenings of beleggings vir die 2023/2024 finansiële jaar begroot word nie.

Verwys na Tabel C7 vir meer besonderhede oor kontantvloei.

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



Verpligtinge teen kontant

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

Commitments against Cash and Cash Equivalents February 2024	
Item	Amount
Balance as per CFA	22 088 796
Total commitments against cash	25 782 496
Unspent Conditional Grants	21 058 075
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	956 647
Creditors	2 309 921
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 457 853
Netto cash available	R -3 693 700

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 3.694 miljoen minder is as die korttermyn verpligtinge daarteen.

Debiteure

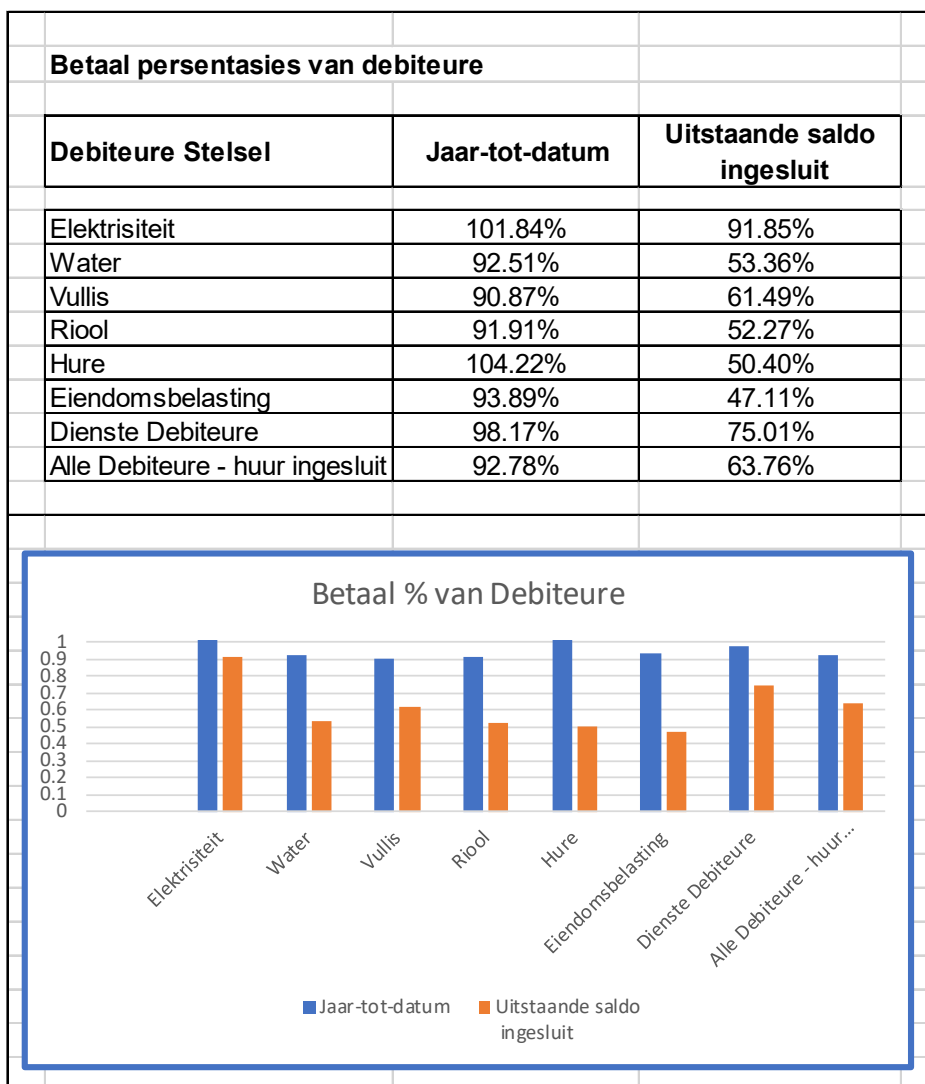
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 13.791 miljoen aan die einde van die maand, (R 14.417 miljoen vorige maand). Daar was dus 'n daling van R 0.626 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan word maandelik oor die finansiële jaar in maandelikse paaieimente betaal.

Verwys na Tabel SC3 vir meer besonderhede oor debiteure.

Die betalingskoers vir 2022/2023 finansiële jaar was 93,55%. Aan die einde van hierdie verslagperiode was die betalingskoers vir dienste 98.17%.

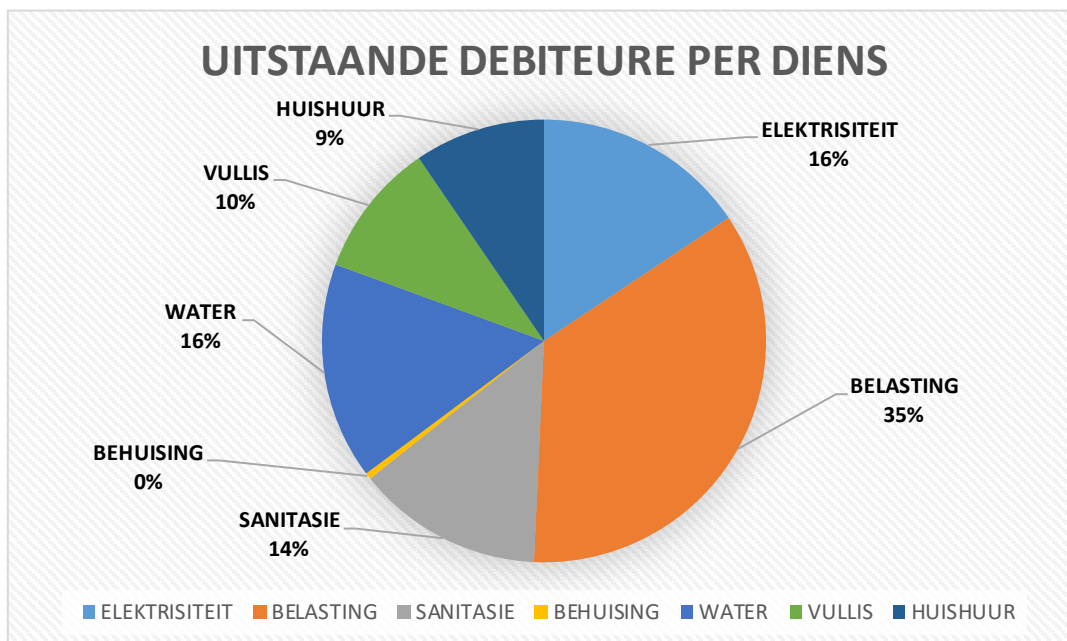
Die totale bedrag uitstaande vir langer as 12 maande beloop R 8.216 miljoen en dit beloop 59.58% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.068 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 1.758 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 0.626 miljoen gedaal.

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

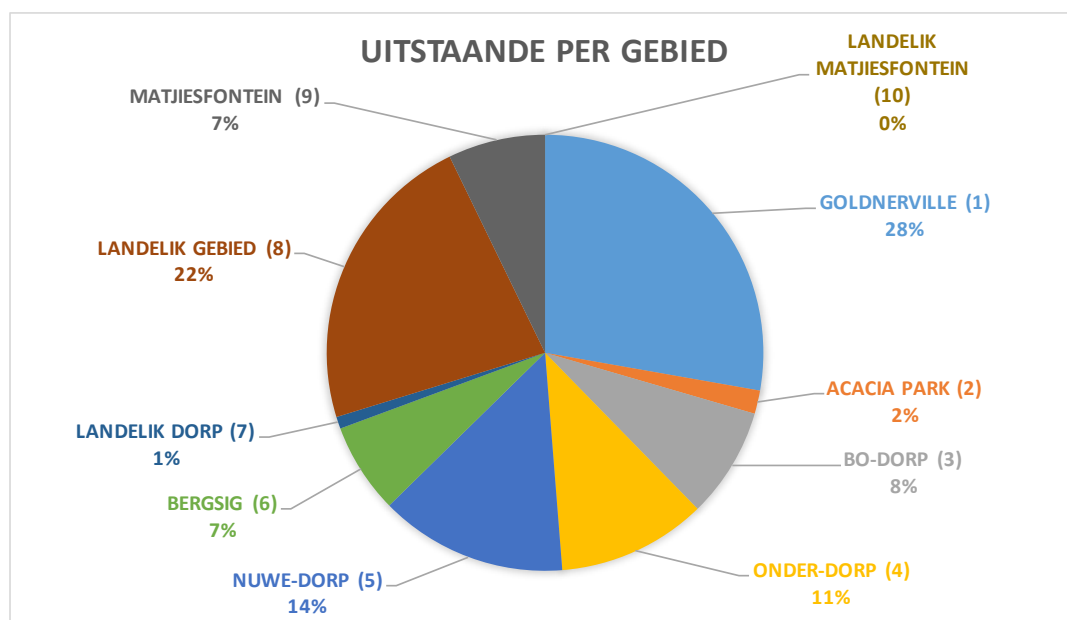


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

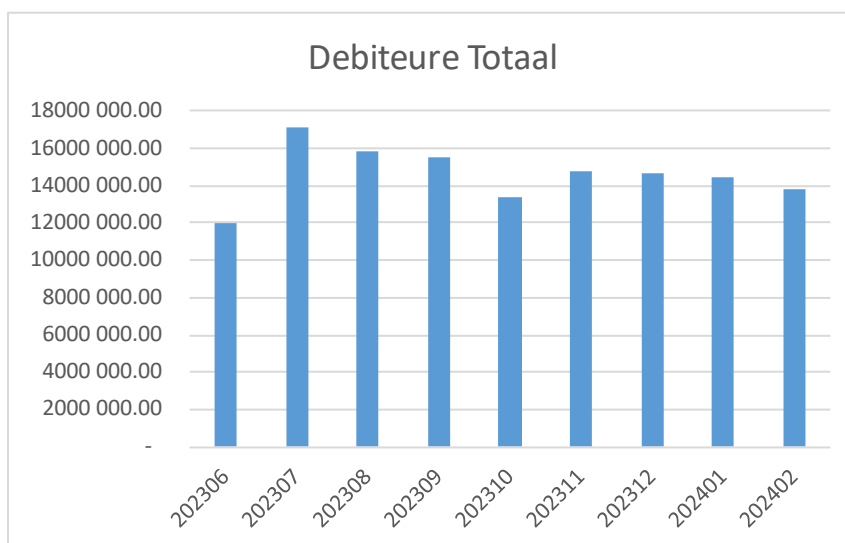
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

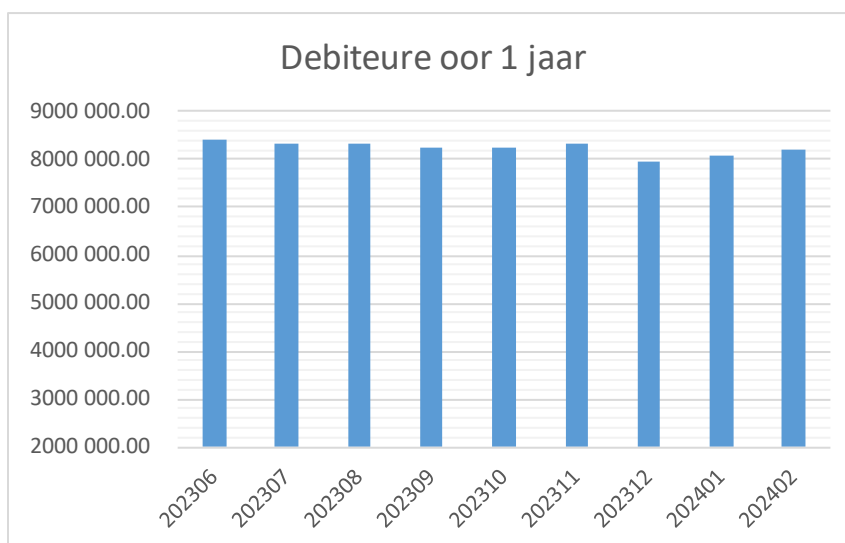


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

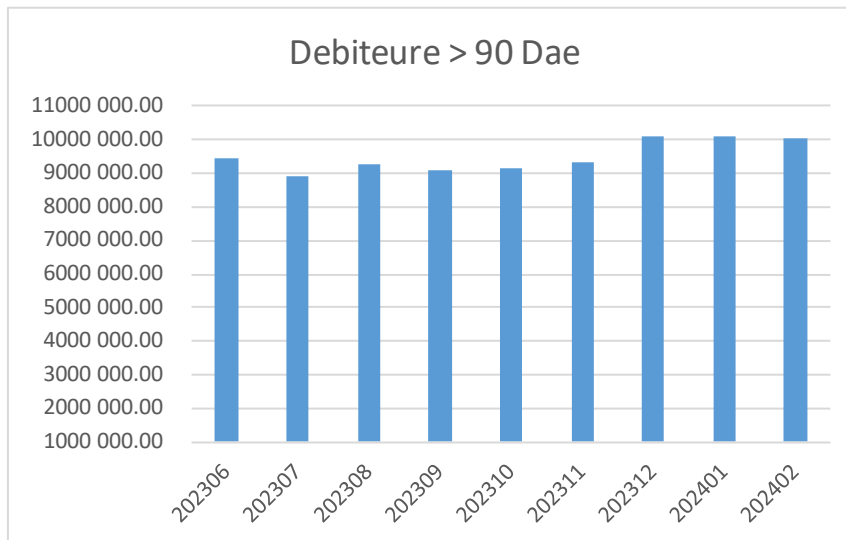


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehef word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

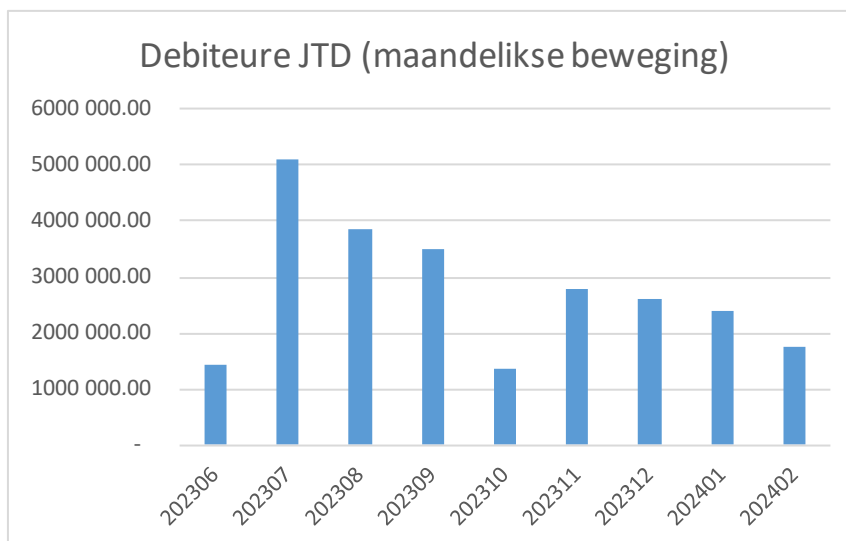
Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:



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



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



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

Krediteure

Totale uitstaande korttermyn bedryfskrediteure beloop R 0.755 miljoen aan die einde van die maand. Hierdie bedrag sluit skuld aan die Ouditeur-Generaal uit. Al die uitstaande bedrae behalwe die rekening van die Ouditeur-Generaal is binne die 30 dae uitstaande kategorieë, wat aan Artikel 65 van die MFMA voldoen. Gevalle kom voor waar verskaffers fakture meer as 30 dae na die betaaldatum van die faktuur uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Verwys na Tabel SC4 vir meer besonderhede oor debiteure.

Kostebepoeringsmaatreëls

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

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 028 592	1 171 432	5 111 703	592 775	4 790 132	(578 657)	(321 571)
Reis en verblyfkoste	635 892	52 991	423 928	45 684	334 919	(7 307)	(89 009)
Akkommodasie	288 240	24 020	192 160	7 191	190 240	(16 829)	(1 920)
Borgskappe en spyseniering	53 064	4 422	35 376	7 528	25 414	3 106	(9 962)
Kommunikasie	256 776	21 398	171 184	20 798	170 297	(600)	(888)
Oortyd	745 524	62 127	497 016	139 556	549 755	77 429	52 739
Totaal	R 9 008 088	R 1 336 390	R 6 431 367	R 813 532	R 6 060 757	(522 858)	(370 610)

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

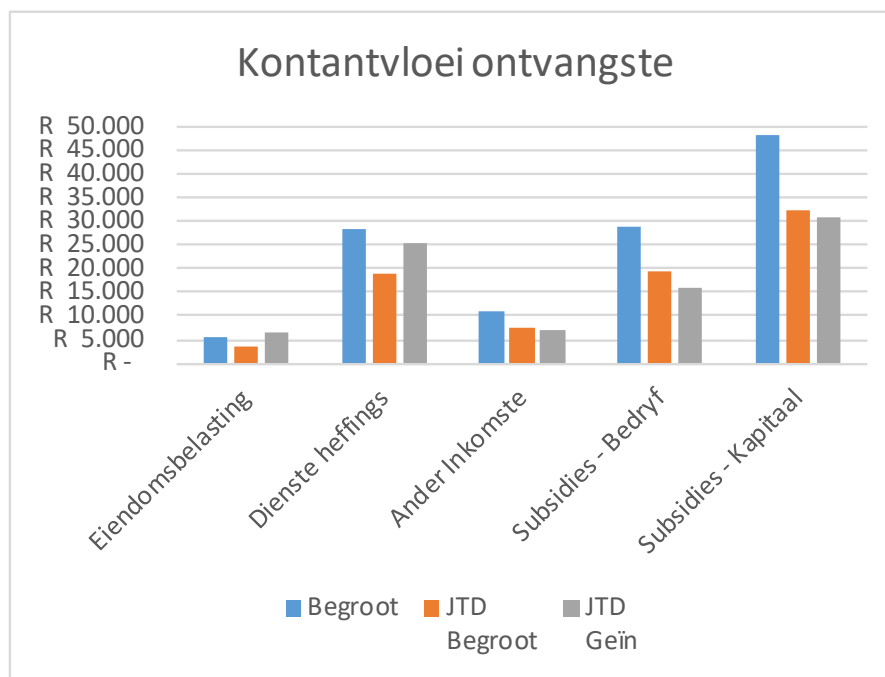
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 86.186 miljoen beloop teenoor 'n begrote R 81.333 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 4.853 miljoen meer as die begroting. Die bedryfinkomste het R 9.229 miljoen minder ge-in en die bedryfsubsidies R 3.127 miljoen minder as die begroting. Die kapitaalsubsidies het R 1.249 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 17.658 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 3.595	R 6.563	182.6%
Dienste heffings	R 28.255	R 18.837	R 25.520	135.5%
Ander Inkomste	R 11.107	R 7.405	R 6.983	94.3%
Subsidies - Bedryf	R 28.900	R 19.267	R 16.140	83.8%
Subsidies - Kapitaal	R 48.344	R 32.229	R 30.980	96.1%
Totale kontant van Bedryf	R 121.999	R 81.333	R 86.186	106.0%

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.

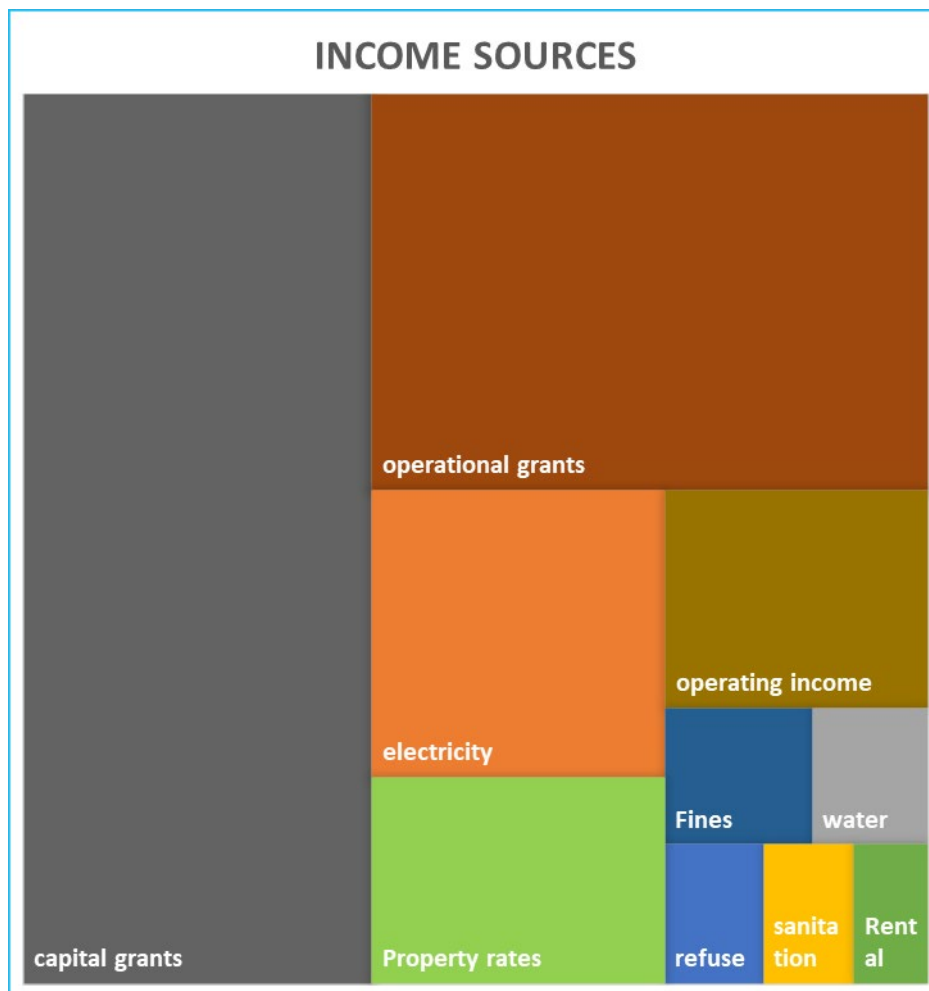
Die grafieke vir die bydryfsubsidies toon dat daar minder as die begroting ingevloei het. Die rede daarvoor is dat die billike deel subsidie (equitable share) kwartaalliks oorbetal word. Die ander bedryfsubsidies is reeds vir die volle finansiële jaar ontvang. Die kapitaalsubsidies is daar teenoor meer 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 uitvloei van kontant jaar-tot-datum beloop R 66.607 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 17.658 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 skuldinvoerding 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 - M08 February

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	-	5 474	4 973	8	4 993	3 316	1 677	51%	4 973
Service charges	22 400	29 549	28 774	1 127	18 012	19 183	(1 170)	-6%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	132	648	590	58	10%	885
Other own revenue	81 939	70 827	71 083	2 751	40 598	47 389	(6 791)	-14%	-
Total Revenue (excluding capital transfers and contributions)	105 170	106 305	105 715	4 018	64 251	70 477	(6 226)	-9%	105 715
Employee costs	31 587	33 824	33 023	2 630	21 885	22 015	(130)		33 023
Remuneration of Councillors	3 318	3 527	3 505	286	2 462	2 337	125		3 505
Depreciation and amortisation	12 258	5 919	5 929	493	3 946	3 953	(7)		5 929
Interest	2 767	957	957	0	0	638	(638)		957
Inventory consumed and bulk purchases	13 279	17 211	15 682	738	9 085	10 455	(1 370)		15 682
Transfers and subsidies	12	210	212	(966)	(0)	142	(142)	-100%	212
Other expenditure	69 799	51 215	39 771	3 261	24 448	26 514	(2 065)	-8%	39 771
Total Expenditure	133 022	112 863	99 080	6 443	61 826	66 053	(4 227)	-6%	99 080
Surplus/(Deficit)	(27 851)	(6 558)	6 636	(2 424)	2 425	4 424	(1 999)	-45%	6 636
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	1 753	13 087	30 061	###	-56%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	(3 965)	41 786	51 728	(671)	15 512	34 485	(18 973)	-55%	51 728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	(3 965)	41 786	51 728	(671)	15 512	34 485	(18 973)	-55%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	1 753	13 242	32 288	(19 046)	-59%	48 432
Capital transfers recognised	-	48 344	48 432	1 753	13 242	32 288	(19 046)	-59%	48 432
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
Total sources of capital funds	-	48 344	48 432	1 753	13 242	32 288	(19 046)	-59%	48 432
Financial position									
Total current assets	17 192	20 976	26 477		34 668				26 477
Total non current assets	288 734	257 047	331 237		297 522				331 237
Total current liabilities	21 513	20 673	21 513		33 220				21 513
Total non current liabilities	26 099	24 797	26 099		26 099				26 099
Community wealth/Equity	269 465	232 553	310 102		272 871				310 102
Cash flows									
Net cash from (used) operating	10 826	71 292	71 232	(1 662)	28 526	47 488	18 962	40%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(1 753)	(13 213)	(32 288)	(19 076)	59%	(48 432)
Net cash from (used) financing	-	-	-	-	-	-	-		-
Cash/cash equivalents at the month/year end	2 479	25 995	25 995	(2 191)	22 089	18 360	(3 729)	-20%	25 234
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	1 957	490	378	321	285	1 215	2 798	5 329	12 773
Creditors Age Analysis									
Total Creditors	709	-	-	-	-	-	-	46	755

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) - M08 February

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	978	37 505	57 407	(19 902)	-35%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	86 111	86 111	978	37 505	57 407	(19 902)	-35%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	2 498	20 156	20 430	(275)	-1%	30 646
Community and social services	1 615	1 865	1 852	1 852	122	984	1 235	(251)	-20%	1 852
Sport and recreation	1	1	2	2	1	2	1	1	75%	2
Public safety	54 286	28 471	28 781	28 781	2 373	19 162	19 187	(25)	0%	28 781
Housing	11	13	11	11	1	7	7	(0)	0%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	8	516	844	(327)	-39%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	1 265	1 265	8	516	844	(327)	-39%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	2 288	19 162	21 857	(2 696)	-12%	32 786
Energy sources	15 373	20 623	19 448	19 448	1 377	12 324	12 966	(642)	-5%	19 448
Water management	3 451	5 667	4 681	4 681	428	2 866	3 121	(255)	-8%	4 681
Waste water management	2 751	3 638	4 410	4 410	259	1 993	2 940	(947)	-32%	4 410
Waste management	3 002	3 652	4 246	4 246	224	1 979	2 831	(852)	-30%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	150 807	5 771	77 338	100 538	(23 200)	-23%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		32 802	39 587	36 773	1 295	18 304	24 515	(6 212)	-25%	36 773
Executive and council	8 950	8 315	8 586	8 586	(322)	5 660	5 724	(64)	-1%	8 586
Finance and administration	23 852	31 271	28 187	28 187	1 617	12 644	18 791	(6 147)	-33%	28 187
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 988	30 749	20 451	2 445	19 856	13 634	6 223	46%	20 451
Community and social services	2 160	1 558	1 815	1 815	147	1 205	1 210	(5)	0%	1 815
Sport and recreation	226	499	333	333	20	200	222	(22)	-10%	333
Public safety	53 596	28 678	18 289	18 289	2 277	18 446	12 193	6 254	51%	18 289
Housing	5	8	7	7	0	4	5	(1)	-17%	7
Health	1	7	7	7	0	1	5	(4)	-83%	7
<i>Economic and environmental services</i>		15 110	13 934	13 902	1 107	9 195	9 268	(73)	-1%	13 902
Planning and development	773	865	827	827	55	490	551	(61)	-11%	827
Road transport	14 338	13 068	13 074	13 074	1 052	8 705	8 716	(12)	0%	13 074
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 720	28 142	27 450	1 561	14 209	18 300	(4 092)	-22%	27 450
Energy sources	12 807	15 611	15 932	15 932	702	8 585	10 621	(2 037)	-19%	15 932
Water management	6 345	6 565	5 645	5 645	434	2 859	3 763	(904)	-24%	5 645
Waste water management	3 406	3 378	3 154	3 154	305	1 831	2 103	(271)	-13%	3 154
Waste management	6 163	2 588	2 720	2 720	121	933	1 813	(880)	-49%	2 720
<i>Other</i>		402	451	504	34	262	336	(74)	-22%	504
Total Expenditure - Functional	3	133 022	112 863	99 080	6 443	61 826	66 053	(4 227)	-6%	99 080
Surplus/ (Deficit) for the year		1 215	41 786	51 728	(671)	15 512	34 485	(18 973)	-55%	51 728

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 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	315	2 410	3 517	(1 107)	-31.5%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	664	35 095	53 890	(18 795)	-34.9%	80 835
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	122	984	1 235	(251)	-20.3%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	1	2	1	1	75.3%	2
Vote 8 - HOUSING (17: IE)		11	13	11	1	7	7	(0)	-0.2%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	2 373	19 162	19 187	(25)	-0.1%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	8	516	844	(327)	-38.8%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	224	1 979	2 831	(852)	-30.1%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	259	1 993	2 940	(947)	-32.2%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	428	2 866	3 121	(255)	-8.2%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	1 377	12 324	12 966	(642)	-5.0%	19 448
Total Revenue by Vote	2	134 236	154 649	150 807	5 771	77 338	100 538	(23 200)	-23.1%	150 807
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	(570)	3 407	3 492	(86)	-2.5%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	248	2 253	2 232	21	1.0%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	718	3 921	4 177	(256)	-6.1%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	933	8 976	14 940	(5 965)	-39.9%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	55	490	551	(61)	-11.1%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	147	1 206	1 214	(9)	-0.7%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	22	209	231	(22)	-9.5%	347
Vote 8 - HOUSING (17: IE)		5	8	7	0	4	5	(1)	-17.3%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	2 277	18 446	12 193	6 254	51.3%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	1 052	8 705	8 716	(12)	-0.1%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	121	933	1 813	(880)	-48.5%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	305	1 831	2 103	(271)	-12.9%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	434	2 859	3 763	(904)	-24.0%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	702	8 585	10 621	(2 037)	-19.2%	15 932
Total Expenditure by Vote	2	133 022	112 863	99 080	6 443	61 826	66 053	(4 227)	-6.4%	99 080
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	(671)	15 512	34 485	(18 973)	-55.0%	51 728

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	1 073	12 019	12 233	(214)	-2%	18 350
Service charges - Water		2 882	5 408	4 422	104	2 542	2 948	(406)	-14%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	(15)	1 739	2 006	(266)	-13%	3 008
Service charges - Waste management		2 528	2 408	2 994	(34)	1 712	1 996	(284)	-14%	2 994
Sale of Goods and Rendering of Services		120	191	344	34	208	230	(22)	-10%	344
Agency services		185	221	221	16	136	147	(11)	-8%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	39	381	390	(10)	-2%	585
Interest from Current and Non Current Assets		415	454	885	132	648	590	-	-	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	2	51	56	(5)	-	84
Rental from Fixed Assets		1 732	1 806	1 659	128	1 090	1 106	(16)	-1%	1 659
Licence and permits		194	181	284	14	180	190	(9)	-5%	284
Operational Revenue		20	112	70	2	30	47	(16)	-35%	70
Non-Exchange Revenue										
Property rates		-	5 474	4 973	8	4 993	3 316	1 677	51%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	2 202	(2 202)	-	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	2 357	18 990	19 009	(19)	-	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	122	19 236	23 823	(4 587)	-	35 734
Interest		337	356	278	38	297	185	112	-	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	-	-	4	(4)	-	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 170	106 305	105 715	4 018	64 251	70 477	(6 226)	-9%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	2 630	21 885	22 015	(130)	-1%	33 023
Remuneration of councillors		3 318	3 527	3 505	286	2 462	2 337	125	5%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	617	8 032	8 474	(443)	-	12 711
Inventory consumed		2 542	3 607	2 971	121	1 053	1 981	(928)	-	2 971
Debt impairment		(708)	1 531	2 782	-	-	1 855	(1 855)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	493	3 946	3 953	(7)	0%	5 929
Interest		2 767	957	957	0	0	638	(638)	-100%	957
Contracted services		5 077	7 315	5 669	481	3 885	3 779	106	3%	5 669
Transfers and subsidies		12	210	212	(966)	(0)	142	(142)	-100%	212
Irrecoverable debts written off		51 016	24 442	14 394	1 984	15 874	9 596	6 278	-	14 394
Operational costs		14 415	17 927	16 926	796	4 689	11 284	(6 594)	-58%	16 926
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	99 080	6 443	61 826	66 053	(4 227)	-6%	99 080
Surplus/(Deficit)		(27 851)	(6 558)	6 636	(2 424)	2 425	4 424	(1 999)	(0)	6 636
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	45 092	1 753	13 087	30 061	(16 974)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 965)	41 786	51 728	(671)	15 512	34 485			51 728
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(3 965)	41 786	51 728	(671)	15 512	34 485			51 728
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(3 965)	41 786	51 728	(671)	15 512	34 485			51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 965)	41 786	51 728	(671)	15 512	34 485			51 728

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	400	-	-	267	(267)	-100%	400
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	-	-	153	(153)	-100%	230
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	-	248	5 120	(4 872)	-95%	7 680
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	112	4 987	3 720	1 267	34%	5 580
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	18 889	597	5 994	12 593	(6 599)	-52%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	15 057	1 045	2 013	10 038	(8 025)	-80%	15 057
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	596	-	-	397	(397)	-100%	596
Total Capital single-year expenditure	4	-	48 344	48 432	1 753	13 242	32 288	(19 046)	-99%	48 432
Total Capital Expenditure		-	48 344	48 432	1 753	13 242	32 288	(19 046)	-99%	48 432
Capital Expenditure - Functional Classification										
Governance and administration		-	-	400	-	-	267	(267)	-100%	400
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	400	-	-	267	(267)	-100%	400
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	7 910	-	248	5 273	(5 026)	-95%	7 910
Community and social services		-	-	230	-	-	153	(153)	-100%	230
Sport and recreation		-	7 600	7 680	-	248	5 120	(4 872)	-95%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	5 580	112	4 987	3 720	1 267	34%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	112	4 987	3 720	1 267	34%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	34 542	1 641	8 007	23 028	(15 021)	-65%	34 542
Energy sources		-	-	596	-	-	397	(397)	-100%	596
Water management		-	15 244	15 057	1 045	2 013	10 038	(8 025)	-80%	15 057
Waste water management		-	18 889	18 889	597	5 994	12 593	(6 599)	-52%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	1 753	13 242	32 288	(19 046)	-99%	48 432
Funded by:										
National Government		-	48 344	45 092	1 072	12 333	30 061	(17 728)	-59%	45 092
Provincial Government		-	-	3 340	681	908	2 227	(1 318)	-59%	3 340
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	48 432	1 753	13 242	32 288	(19 046)	-99%	48 432
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	48 432	1 753	13 242	32 288	(19 046)	-99%	48 432

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	22 089	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	2 736	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	3 997	(9 544)
Current portion of non-current receivables		-	-	-	-	-
Inventory		271	306	271	311	271
VAT		5 760	7 240	5 760	3 325	5 760
Other current assets		2 333	2 233	2 333	2 209	2 333
Total current assets		17 192	20 976	26 477	34 668	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	274 773	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	297 522	331 237
TOTAL ASSETS		305 926	278 023	357 713	332 190	357 713
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	930	1 007	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	13 548	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	21 058	1 148
Provision		278	2 887	278	244	278
VAT		(1 469)	1 064	(1 469)	(2 766)	(1 469)
Other current liabilities		129	121	129	129	129
Total current liabilities		21 513	20 673	21 513	33 220	21 513
Non current liabilities						
Financial liabilities		2	3	2	2	2
Provision		26 097	24 794	26 097	26 097	26 097
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		-	-	-	-	-
Total non current liabilities		26 099	24 797	26 099	26 099	26 099
TOTAL LIABILITIES		47 612	45 470	47 612	59 319	47 612
NET ASSETS	2	258 314	232 553	310 102	272 871	310 102
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	272 871	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	272 871	310 102

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378	4 954	496	6 563	3 303	3 261	99%	4 954
Service charges		24 471	28 129	29 919	13 845	19 479	19 946	(467)	-2%	29 919
Other revenue		11 480	34 132	34 465	1 155	6 269	22 977	(16 708)	-73%	34 465
Transfers and Subsidies - Operational		25 432	35 784	31 822	(10 013)	20 799	21 215	(415)	-2%	31 822
Transfers and Subsidies - Capital		23 257	48 344	45 092	-	30 980	30 061	918	3%	45 092
Interest		411	454	885	129	626	590	36	6%	885
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(80 178)	(79 972)	(74 948)	(7 274)	(56 190)	(49 965)	6 225	-12%	(74 948)
Interest		(0)	(957)	(957)	(0)	(0)	(638)	(638)	100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	71 232	(1 662)	28 526	47 488	18 962	40%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	-	29	-	29	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(15 857)	(48 344)	(48 432)	(1 753)	(13 242)	(32 288)	(19 046)	59%	(48 432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(1 753)	(13 213)	(32 288)	(19 076)	59%	(48 432)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(4 979)	22 948	22 800	(3 415)	15 314	15 200			22 800
Cash/cash equivalents at beginning:		7 458	3 048	3 196	1 224	6 775	3 196			6 775
Cash/cash equivalents at month/year end:		2 479	25 995	25 995	(2 191)	22 089	18 360			25 234

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-13.77%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste Water Management	-13.27%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste management	-14.23%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Sale of Goods and Rendering of Services	-9.60%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Operational Revenue	-35.35%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	The possibility is maintained that the income will indeed be generated.
2	Expenditure By Type			
	Debt impairment	-100%	No debt impairment has been calculated or accounted for.	Impairment will be assessed and accounted for on a monthly basis from March 2024 and the portion not accounted for will be taken into account
	Interest	-100%	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill site etc.	Straight line budgeting will be implemented
	Transfers and subsidies	(0)	Incorrect allocations	Will be investigated and corrected
	Operational costs	-58.4%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	Capital Expenditure			
	Capital projects and capital transfers and funding		Capital projects are behind schedule due to delays in the appointment of the consultants and procurement caused a backlog. It should be noted that significant amounts of funding has already been paid to the municipality and the adjustment DoRA caused some recindideration and downscaling	According to the technical manager, the projects are on track and substantial payments to contractors will be made shortly for the work completed.
4	Financial Position			
			The municipality 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 - M08 February

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

4.3 Ondersteunende Tabel SC2 – Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

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		8.0%	6.8%	7.0%	12.7%	7.0%
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%	104.4%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	66.5%	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		8.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.0%	31.8%	31.2%	34.1%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	1.7%	1.6%	1.2%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.3%	6.5%	6.5%	0.0%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

4.4 Ondersteunende Tabel SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	232	123	94	83	75	75	395	959	2 036	1 587	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	717	100	64	34	29	27	185	421	1 578	696	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	603	64	61	57	46	983	1 519	1 430	4 763	4 035	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	163	89	67	62	58	57	283	1 006	1 785	1 466	-	-
Receivables from Exchange Transactions - Waste Management	1600	180	82	62	57	52	51	246	534	1 264	940	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	42	28	27	22	21	20	156	873	1 189	1 092	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	20	4	3	6	3	3	15	106	158	132	-	-
Total By Income Source	2000	1 957	490	378	321	285	1 215	2 798	5 329	12 773	9 948	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	48	30	19	12	10	117	128	312	676	579	-	-
Commercial	2300	918	98	89	66	55	851	1 578	1 257	4 912	3 807	-	-
Households	2400	990	362	271	243	220	247	1 091	3 760	7 185	5 562	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 957	490	378	321	285	1 215	2 798	5 329	12 773	9 948	-	-

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	709	-	-	-	-	-	-	-	-	709
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	46	46
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	709	-	-	-	-	-	-	-	46	755

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 - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality			Call investment	No	F	0.07	0	0	30 June 2024	470	3	-	-	472
														-
														-
														-
Municipality sub-total										470		-	-	472

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 - M08 February

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		23 567	32 125	32 075	-	18 178	21 383	(3 205)	-15.0%	32 075
Equitable Share		20 139	21 520	21 520	-	16 140	14 347	1 793	12.5%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	782	(293)	-37.5%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	-	1 113	1 200	(87)	-7.2%	1 800
Municipal Infrastructure Grant		344	748	698	-	436	465	(29)	-6.2%	698
National Treasury		-	6 884	6 884	-	-	4 589	(4 589)	-100.0%	6 884
Provincial Government:		1 734	3 621	3 621	122	1 053	2 414	(1 361)	-56.4%	3 621
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	51	25	50.0%	76
IR: GRANT - DEPT CULTURE - SPORT		1 595	1 835	1 835	122	977	1 223	(246)	-20.1%	1 835
IR: GRANT - MAIN ROADS		43	50	50	-	-	33	(33)	-100.0%	50
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	1 107	(1 107)	-100.0%	1 660
Other grant providers:		53	38	38	-	4	25	(21)	-84.4%	38
Public Sector SETA		53	38	38	-	4	25	(21)	-84.4%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 734	122	19 236	23 823	(4 587)	-19.3%	35 734
National Government:		23 887	48 344	45 092	1 753	13 087	30 061	(16 974)	-56.5%	45 092
Municipal Infrastructure Grant		6 527	14 211	13 260	793	5 823	8 840	(3 017)	-34.1%	13 260
Water Services Infrastructure Grant		17 360	34 133	31 832	960	7 264	21 221	(13 957)	-65.8%	31 832
Total Capital Transfers and Grants	5	23 887	48 344	45 092	1 753	13 087	30 061	(16 974)	-56.5%	45 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	80 826	1 875	32 322	53 884	(21 562)	-40.0%	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 - M08 February

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		14 863	16 254	15 009	277	9 885	10 006	(121)	-1.2%	15 009
Equitable Share		12 481	13 535	11 770	127	7 737	7 847	(110)	-1.4%	11 770
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	551	(551)	-100.0%	826
Local Government Financial Management Grant		1 925	1 893	2 413	149	2 148	1 609	540	33.5%	2 413
Provincial Government:		-	1 344	1 444	112	913	963	(50)	-5.2%	1 444
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	42	(42)	-100.0%	63
FD:O: Main Road Subsidy		-	6	6	-	-	4	(4)	-100.0%	6
FD:O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	112	913	916	(3)	-0.3%	1 374
Total operating expenditure of Transfers and Grants:		14 863	17 598	16 454	389	10 798	10 969	(171)	-1.6%	16 454
National Government:		93 134	48 344	104 319	1 072	71 590	89 288	(17 698)	-19.8%	104 319
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-
Municipal Infrastructure Grant		104 801	14 211	72 487	112	64 461	68 067	(3 605)	-5.3%	72 487
Water Services Infrastructure Grant		-	34 133	31 832	960	7 098	21 221	(14 123)	-66.6%	31 832
Provincial Government:		(1 319)	-	3 340	681	908	2 227	(1 318)	-59.2%	3 340
FD:C: Cultural Affairs and Sport		-	-	230	-	-	153	(153)	-100.0%	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	933	(933)	-100.0%	1 400
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	681	908	1 140	(232)	-20.3%	1 710
WIP: LAND AND BUILDINGS - ACQUISITIONS - OUTSOURCED		(1 319)	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		91 815	48 344	107 659	1 753	72 498	91 515	(19 016)	-20.8%	107 659
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 678	65 942	124 112	2 142	83 296	102 484	(19 187)	-18.7%	124 112

4.9 Ondersteunende Tabel SC8 - Uitgaves op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145	3 091	254	2 189	2 061	128	6%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	4	36	36	-	-	53
Cellphone Allowance		339	328	361	27	238	240	(3)	-1%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	3 505	286	2 462	2 337	125	5%	3 505
% increase	4		6.3%	5.6%						5.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3 819	3 987	3 992	333	2 661	2 661	-	-	3 992
Pension and UIF Contributions		454	513	484	40	323	323	-	-	484
Medical Aid Contributions		111	109	132	11	88	88	0	0%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	146	73	50%	219
Motor Vehicle Allowance		546	546	735	61	490	490	-	-	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	1	9	9	-	-	13
Other benefits and allowances		0	0	0	0	0	0	-	-	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 386	5 575	447	3 790	3 717	73	2%	5 575
% increase	4		2.6%	6.2%						6.2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	1 578	12 533	12 896	(363)	-3%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	224	1 831	1 870	(39)	-2%	2 805
Medical Aid Contributions		547	942	838	64	504	559	(55)	-10%	838
Overtime		747	871	746	140	550	497	53	11%	746
Performance Bonus		1 148	1 397	1 344	-	1 322	896	426	48%	1 344
Motor Vehicle Allowance		497	625	722	54	436	481	(45)	-9%	722
Cellphone Allowance		46	5	3	0	2	2	-	-	3
Housing Allowances		57	130	81	5	43	54	(11)	-21%	81
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		24 226	26 896	25 882	2 067	17 221	17 255	(34)	0%	25 882
% increase	4		11.0%	6.8%						6.8%
Total Parent Municipality		32 794	35 810	34 963	2 799	23 473	23 308	165	1%	34 963

4.10 Ondersteunende Tabel SC9 – Werklike en hersiene teikens vir kontantontvangste

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M08 February

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands																
Cash Receipts By Source																
Property rates		371	1 434	608	1 299	1 093	447	816	496	-	-	-	(1 185)	5 378	5 940	6 238
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	473	9 188	-	-	-	6 176	19 351	20 336	21 134
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	-	-	-	2 096	4 518	5 619	5 890
Service charges - Waste Water Management		181	140	33	27	70	17	73	1 312	-	-	-	355	2 209	2 467	2 633
Service charges - Waste Management		183	179	2	4	12	4	51	1 594	-	-	-	23	2 051	2 349	2 427
Rental of facilities and equipment		136	121	107	141	113	80	218	368	-	-	-	554	1 838	1 909	1 890
Interest earned - external investments		28	56	69	63	58	103	120	129	38	38	38	(285)	454	476	500
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	522	253	627	559	570	-	-	-	25 895	28 290	29 987	31 786
Licences and permits		154	155	189	134	198	97	145	112	-	-	-	(1 004)	181	190	200
Agency services		-	-	-	-	-	-	-	-	-	-	-	221	221	232	244
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	1 944	(10 013)	-	-	-	14 985	35 784	27 113	35 616
Other revenue		103	170	463	142	68	72	81	105	12 647	12 647	12 647	(35 544)	3 601	3 803	3 967
Cash Receipts by Source		11 560	6 592	4 462	4 891	5 183	10 832	4 606	5 612	12 685	12 685	12 685	12 685	103 877	100 421	112 525
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	-	2 136	-	13 653	2 947	1 928	-	-	-	-	17 393	48 344	22 407	18 399
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	11	-	11	4	-	-	-	-	(30)	-	-	-
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	12 685	12 685	12 685	29 449	152 221	122 829	139 924
Cash Payments by Type																
Employee related costs		3 814	3 809	4 019	3 708	5 479	3 978	3 913	4 349	3 113	3 113	3 113	(5 055)	37 351	39 598	41 795
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	0	80	80	80	80	718	957	1 004	1 051
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	818	869	1 134	1 134	1 134	1 654	13 604	15 337	17 745
Acquisitions - water & other inventory		-	190	208	122	40	157	87	120	301	301	301	1 781	3 607	3 784	3 962
Contracted services		-	1 176	854	328	430	379	21	458	610	610	610	1 840	7 315	7 062	7 243
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 508	1 508	1 508	3 569	18 094	18 990	19 886
Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	5 478	7 274	6 744	6 744	6 744	4 507	80 929	85 775	91 682
Other Cash Flows/Payments by Type																
Capital assets		1 788	2 656	619	1 854	363	4 054	155	1 753	-	-	-	35 102	48 344	17 907	18 399
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		7 479	10 781	8 429	8 989	8 147	10 948	5 632	9 027	6 744	6 744	6 744	39 609	129 273	103 682	110 081
NET INCREASE/(DECREASE) IN CASH HELD																
Cash/cash equivalents at the month/year beginning:		14 368	(4 189)	(1 828)	(4 087)	10 688	2 842	905	(3 415)	5 941	5 941	5 941	(10 180)	22 948	19 147	20 843
Cash/cash equivalents at the month/year end:		2 477	16 845	12 656	10 828	6 742	17 430	20 272	21 177	17 762	23 703	29 644	35 585	-	-	-
		16 845	12 656	10 828	6 742	17 430	20 272	21 177	17 762	23 703	29 644	35 585	25 425	22 948	19 147	20 843

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

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M08 February

Description	Ref	2022/23	Budget Year 2023/24							YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
R thousands	1											

4.12 Ondersteunende Tabel SC12 – Kapitaal spanderingspatroon

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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

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 - M08 February

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	1 753	12 994	27 163	14 169	52.2%	39 122
Roads Infrastructure		-	4 699	4 619	112	4 821	3 133	(1 689)	-53.9%	4 619
Road Structures		-	4 699	4 619	112	4 821	3 133	(1 689)	-53.9%	4 619
Water Supply Infrastructure		-	32 333	30 032	951	3 983	21 555	17 573	81.5%	30 032
Reservoirs		-	3 596	3 596	364	991	2 397	1 406	58.7%	3 596
Pump Stations		-	17 089	17 089	588	2 878	11 393	8 515	74.7%	17 089
Bulk Mains		-	11 648	9 347	-	113	7 765	7 652	98.5%	9 347
Sanitation Infrastructure		-	1 800	3 510	690	4 024	1 200	(2 824)	-235.4%	3 510
Reticulation		-	-	1 710	681	908	-	(908)	#DIV/0!	1 710
Waste Water Treatment Works		-	1 800	1 800	9	3 116	1 200	(1 916)	-159.7%	1 800
Rail Infrastructure		-	1 912	961	-	166	1 275	1 109	87.0%	961
Storm water Conveyance		-	1 912	961	-	166	1 275	1 109	87.0%	961
Furniture and Office Equipment		-	-	230	-	-	-	-	-	230
Furniture and Office Equipment		-	-	230	-	-	-	-	-	230
Total Capital Expenditure on new assets	1	-	40 744	39 352	1 753	12 994	27 163	14 169	52.2%	39 352

4.13 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 - M08

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	-	248	5 067	4 819	95.1%	7 680
Sport and Recreation Facilities		-	7 600	7 680	-	248	5 067	4 819	95.1%	7 680
Outdoor Facilities		-	7 600	7 680	-	248	5 067	4 819	95.1%	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	-	248	5 067	4 819	95.1%	9 080

4.14 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 - M08 February

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		671	495	418	55	224	330	106	32.0%	418
Electrical Infrastructure		655	474	398	49	212	316	103	32.7%	398
HV Transmission Conductors		142	75	75	-	7	50	43	86.1%	75
MV Networks		68	53	35	-	3	35	32	90.8%	35
LV Networks		444	346	288	49	202	231	29	12.4%	288
Water Supply Infrastructure		3	4	4	-	-	3	3	100.0%	4
Dams and Weirs		2	3	3	-	-	2	2	100.0%	3
Distribution		1	1	1	-	-	1	1	100.0%	1
Sanitation Infrastructure		14	17	16	5	12	11	(1)	-5.3%	16
Reticulation		7	4	4	-	-	3	3	100.0%	4
Waste Water Treatment Works		7	13	11	5	12	8	(4)	-42.7%	11
Community Assets		2	46	46	-	1	27	25	96.1%	46
Community Facilities		2	46	46	-	1	27	25	96.1%	46
Libraries		2	46	46	-	1	27	25	96.1%	46
Other assets		306	281	144	50	134	187	53	28.3%	144
Operational Buildings		306	280	143	50	134	186	52	28.0%	143
Municipal Offices		306	280	143	50	134	186	52	28.0%	143
Housing		-	1	1	-	-	1	1	100.0%	1
Social Housing		-	1	1	-	-	1	1	100.0%	1
Furniture and Office Equipment		2	2	3	1	3	2	(1)	-65.3%	3
Furniture and Office Equipment		2	2	3	1	3	2	(1)	-65.3%	3
Machinery and Equipment		(181)	179	199	68	122	120	(3)	-2.2%	199
Machinery and Equipment		(181)	179	199	68	122	120	(3)	-2.2%	199
Transport Assets		778	788	922	23	277	526	249	47.4%	922
Transport Assets		778	788	922	23	277	526	249	47.4%	922
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	196	761	1 191	430	36.1%	1 732

4.15 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February

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	432	3 457	3 313	(144)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-		-
Road Structures		1 437	-	-	-	-	-	-		-
Storm water Infrastructure		2 029	2 099	2 314	193	1 543	1 399	(144)	-10.3%	2 314
Drainage Collection		2 029	2 099	2 314	193	1 543	1 399	(144)	-10.3%	2 314
Electrical Infrastructure		662	340	340	28	227	227	-		340
LV Networks		662	340	340	28	227	227	-		340
Water Supply Infrastructure		2 317	1 362	1 362	113	908	908	-		1 362
Distribution		2 317	1 362	1 362	113	908	908	-		1 362
Sanitation Infrastructure		1 977	1 165	1 165	97	776	776	-		1 165
Reticulation		1 977	1 165	1 165	97	776	776	-		1 165
Solid Waste Infrastructure		2 226	4	4	0	3	3	-		4
Landfill Sites		2 226	4	4	0	3	3	-		4
Community Assets		641	291	51	4	34	194	160	82.5%	51
Community Facilities		641	76	11	1	7	51	44	86.1%	11
Libraries		641	76	11	1	7	51	44	86.1%	11
Sport and Recreation Facilities		-	215	40	3	27	144	117	81.3%	40
Outdoor Facilities		-	215	40	3	27	144	117	81.3%	40
Other assets		182	142	142	12	95	95	-		142
Operational Buildings		182	142	142	12	95	95	-		142
Municipal Offices		182	142	142	12	95	95	-		142
Intangible Assets		86	11	11	-	-	7	7	100.0%	11
Licences and Rights		86	11	11	-	-	7	7	100.0%	11
Computer Software and Applications		86	11	11	-	-	7	7	100.0%	11
Computer Equipment		157	181	181	15	121	121	-		181
Computer Equipment		157	181	181	15	121	121	-		181
Furniture and Office Equipment		85	209	245	20	163	140	(24)	-17.0%	245
Furniture and Office Equipment		85	209	245	20	163	140	(24)	-17.0%	245
Machinery and Equipment		106	115	115	10	76	76	-		115
Machinery and Equipment		106	115	115	10	76	76	-		115
Transport Assets		353	-	-	-	-	-	-		-
Transport Assets		353	-	-	-	-	-	-		-
Total Depreciation	1	12 258	5 919	5 929	493	3 946	3 946	-		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

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER:
REFERENCE NUMBER:
NAVRAE:
ENQUIRIES:

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

QUALITY CERTIFICATE

I, Alida Groenewald, Senior Manager Finance and Compliance 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 February 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

Signature Alida Groenewald

Date 2024-03-12

6. Aanbeveling

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

WC051 - Laingsburg Municipality



Certification: Budget Funding Plan Implementation


14-Mar-2

I, Jafta Booysen, in my capacity as accounting officer of Laingsburg Municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget data-strings, pertaining to the budget as well as including in year monitoring reports, have been uploaded the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- A virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- An adjustments budget approved by council.
- The budget funding plan will be monitored, reported on and uploaded on GoMuni on a monthly basis.
- Council is fully committed to the implementation of the budget funding plan.

Signature 
Municipal manager of Laingsburg Municipality

Date 14/3/23

Signature 
Mayor of Laingsburg Municipality

Date 14/3/23

Signature 
Chief Financial Officer of Laingsburg Municipality

Date 14/3/23

Budget Funding Implementation Schedule

14-Mar-24	Activity	Activity Detail	Status	Due Date	Date Achieved	Comments / Reasons / remedial action	Alternative Date	Person/s responsible for action					
Positive Cash Flows with a Focus on Revenue from Trading Services	Evaluate and confirm billing completeness & accuracy	Investigate and ensure that all properties the needs to be billed for services are being billed - services linked to a property to be established.	Target Missed	31-Jan-24		Certified new CV was issued. Impact still to be assessed as well as completeness. The additional revenue is an estimate and the reconciliation will inform. New target date 31 March 2024		CFO & BTO Manager	Non_Exchange_Revenue	Operational Revenue	R	20 000.00	Funding Plan '2023/24_Q4
	Evaluate and confirm billing completeness & accuracy	Appoint a contracted meter reader - contract performance based & needs objectivity Assess exception reporting and confirm accuracy of meter readings	Target Missed	31-Jan-24		This will be done after the completion of the JD process currently under review. Improvement can be expected, revenue estimate		CFO & Admin Manager	Exchange_Revenue	Operational Revenue	R	20 000.00	Funding Plan '2023/24_Q4
	Additional revenue - sewerage	Target Q1_ Additional revenue due to windfarm and road-works - Q1 target + R200k	Achieved	30-Sep-23	30-Sep-23	The targets realized and were replaced with actuals. Currently additional services are rendered with an inflow of revenue		CFO / Technical Manager	Exchange_Revenue	Service charges - Waste Water Management	R	200 000.00	Funding Plan '2023/24_Q1
	Additional revenue - Refuse	Target Q1_ Additional revenue due to windfarm and road-works - Q1 target + R160k	Achieved	30-Sep-23	30-Sep-23	The targets realized and were replaced with actuals. Currently additional services are rendered with an inflow of revenue		CFO / Technical Manager	Exchange_Revenue	Service charges - Waste Management	R	160 000.00	Funding Plan '2023/24_Q1
	Additional revenue - sewerage	Target Q2_ Additional revenue due to windfarm and road-works - Q2 target + R190k	Achieved	15-Jan-24	15-Jan-24	The targets realized and were replaced with actuals. Currently additional services are rendered with an inflow of revenue		CFO / Technical Manager	Exchange_Revenue	Service charges - Waste Water Management	R	191 000.00	Funding Plan '2023/24_Q2
	Additional revenue - Refuse	Target Q2_ Additional revenue due to windfarm and road-works - Q2 target + R150k	Achieved	15-Jan-24	15-Jan-24	The targets realized and were replaced with actuals. Currently additional services are rendered with an inflow of revenue - This target however missed with R30k vs projected (20% miss)		CFO / Technical Manager	Exchange_Revenue	Service charges - Waste Management	R	113 000.00	Funding Plan '2023/24_Q2
	Reduction in water Losses _Q1_2024	Target - 25% - Add technical actions as well as non-technical and target (25%)	Achieved	30-Oct-23	14-Nov-23	To be maintained at 25% - submit a business plan to PT for meter support. Actuals for Q1 was 24% - Impact not quantifiable. Business plan was drafted & submitted with the section 71 report with a PT allocation for meters - TBC officially		CFO / Technical Manager	Exchange_Revenue	Service charges - Water	R	-	Funding Plan '2023/24_Q1
	Reduction in water Losses _Q2_2024	Target - 23% - Add technical actions as well as non-technical and target	Achieved	31-Jan-24	29-Feb-24	Reduced by 2% - late start on the replacement of bulk meters and the aim is to reduce but will take time Water losses currently 22%			Exchange_Revenue	Service charges - Water	R	-	Funding Plan '2023/24_Q2
	Reduction in electricity Losses _Q1_2024	Target - 10% - Add technical actions as well as non-technical and target (11% Actuals)	Achieved	30-Oct-23	14-Nov-23	To be reduced by 1% - improved credit control and submit a business plan to PT for meter support - No Quantified due to winter tariffs Business plan was drafted & submitted with the section 71 report with a PT allocation for meters - TBC officially		CFO / Technical Manager	Expenditure	Bulk purchases - electricity	R	-	Funding Plan '2023/24_Q1
	Reduction in electricity Losses _Q2_2024	Target - 8% - Add technical actions as well as non-technical and target (11% Actuals)	Target Missed	31-Jan-24		To be reduced by 2% from Q1- improved credit control and submit a business plan to PT for meter support The meter verification and installation project will commence as soon as the PT funding is transferred.			Expenditure	Bulk purchases - electricity	R	-	Funding Plan '2023/24_Q2
	Improved management of conditional grant spending	Moving grants to an money market account @ an increased interest rate	Target Missed	31-Jan-24		Increase in interest is about 2% from current to market 32 day account. Only small amount of grants on investment - new target date 31 March 2024.			Non_Exchange_Revenue	Interest	R	100 000.00	Funding Plan '2023/24_Q4
Creditors Payment Rates that ensure that all Fixed Obligations, Incl. Obligations	Reduction in fleet expenses	Draft a Fleet Management Policy (reduce R&M on vehicles and monitoring of use)	Achieved	30-Nov-23	30-Nov-23	Policy approval & Implementation the target Draft Policy has been prepared and will be tabled in Jan 2024		CFO & BTO Manager	Expenditure	Operational costs			
	Reduction in consultancy fees / Contract Management	Draft a contract management policy in terms of the NT Policy Framework Changed to be included under the Cost Containment Policy	Achieved	30-Nov-23	30-Nov-23	To be quantified in due course - included as a 2% saving on below mentioned Draft Policy has been prepared and will be tabled in Jan 2024		CFO & BTO Manager	Expenditure	Contracted services	R	-	Funding Plan '2023/24_Q4
	Reduction in consultancy fees / Contract Management	Implement a GAP / Needs Analysis to be used before the appointment of a consultant (part of the contract management policy - implementation schedule) - Saving 2%	Achieved	30-Nov-23	30-Nov-23	To be reduced by 2% from Q1- improved credit control and submit a business plan to PT for meter support GAP Analysis & Consultant use assessment added to CCMP		CFO & BTO Manager	Expenditure	Contracted services	-R	150 000.00	Funding Plan '2023/24_Q4
	UIF&W	Identify all contracts subject to irregular expenditure - go out on tender and obtain cheaper contract / competitive prices (Syntell, Legal costs, etc.)	Achieved	31-Jan-24	28-Feb-24	Panel legal experts & pre-paid vending advertised. Saving will be there but amount needs further investigation Pre-paid electricity tender was advertised with the bank tender to follow. Legal panel still to be established but very little legal activity to date.			Expenditure	Contracted services	-R	30 000.00	Funding Plan '2023/24_Q4
Ring Fenced & Cash Backed of Conditional Grants	Separate conditional transfers from operational receipts	Transfer all conditional grants to a 32-day notice or money market account (investment account)	Achieved	31-Dec-23	15-Jan-24	Partially met - not all grant funding in market market account. Q1 already did beat on interest charges. Improved management of grants and investments can increase with a significant potential.			Non_Exchange_Revenue	Interest	R	25 000.00	Funding Plan '2023/24_Q2
	Separate conditional transfers from operational receipts	All grants and outstanding retentions to be cash backed	Target Missed	31-Dec-23	00-Jan-00	The combination of grants, retentions and deposits are not completely cash backed to date (approx 80-90% cash backed) - new target date 31 March 2024			Non_Exchange_Revenue	Interest	R	-	Funding Plan '2023/24_Q4
	Improved management of conditional grant spending	Target Q3_80%. Consult the procurement plan and ensure full expenditure as in terms of target.	Target Missed	31-Dec-23	00-Jan-00	Delays in procurement - remedial actions to be taken			Non_Exchange_Revenue		R	-	Funding Plan '2023/24_Q2