

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Januarie 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Januarie 2024 Maandelikse begrotingverslag is die sewende 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 Januarie 2024.

Bedryfsbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Inkomste (Ingesluit Kapitale Subsidies)	154 642 739	154 642 739	71 566 805	46.28
Totale Uitgawe	112 856 344	112 856 344	55 383 190	49.07
Surplus (Tekort) (Ingesluit Kapitale subsidies)	41 786 395	41 786 395	16 183 615	38.73
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	48 344 052	48 344 052	11 488 568	23.76
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	14 211 052	14 211 052	7 208 441	50.72
<i>Nasional Regering - WSIG</i>	34 133 000	34 133 000	4 052 862	11.87
<i>Provinsiale Regering - WCRF</i>	-	-	227 265	-
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	48 344 052	48 344 052	11 488 568	23.76

Bedryfsinkomste

Die Munisipaliteit het tot dusver 46.28% of R R 71 567 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 7 153 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 55 383 miljoen vir die tydperk tot aan die einde van Januarie 2024 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 2 711 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 58 094 miljoen te staan bring. Die uitgawes tot op datum is minder as die begrote jaar-tot-datum bedrag en staan op 6.86% minder.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 0.155 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 11.489 miljoen en beloop 23.77% van die jaarlikse totale begroting van R48 344. Dit is tans 34.57% onder die jaar tot datum beplanning.

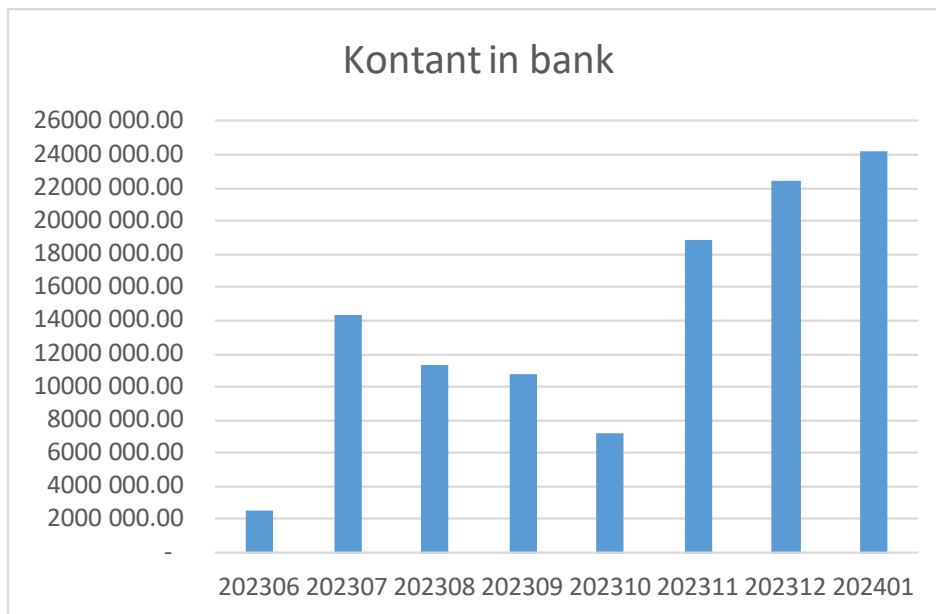
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

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 24.279 miljoen. Dit is 'n styging van R 21.800 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 January 2024	
Item	Amount
Balance as per CFA	24 279 473
Total commitments against cash	26 607 073
Unspent Conditional Grants	21 593 055
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	954 107
Creditors	2 602 058
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 457 853
Netto cash available	R -2 327 600

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 2.328 miljoen minder is as die korttermyn verpligtinge daarteen.

Debiteure

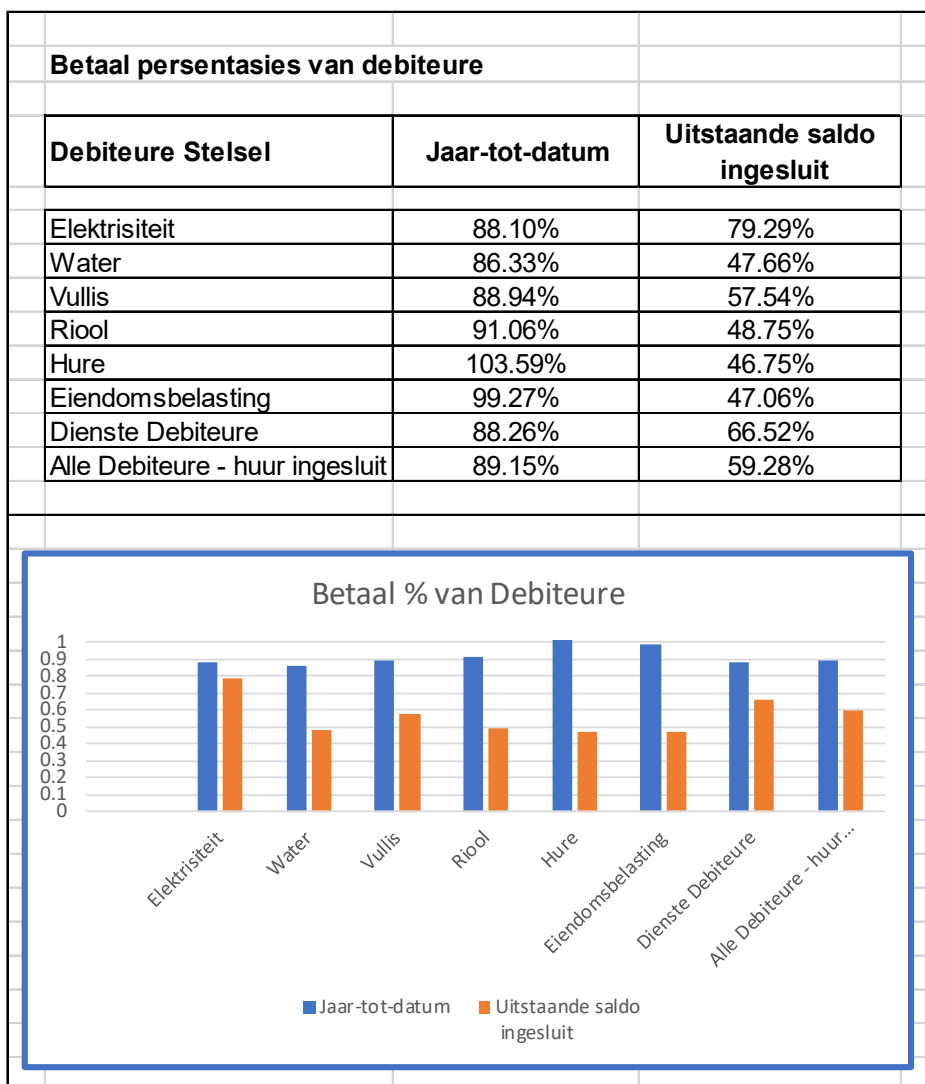
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 14.417 miljoen aan die einde van die maand, (R 14.636 miljoen vorige maand). Daar was dus 'n daling van R 0.219 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan 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 88.26%.

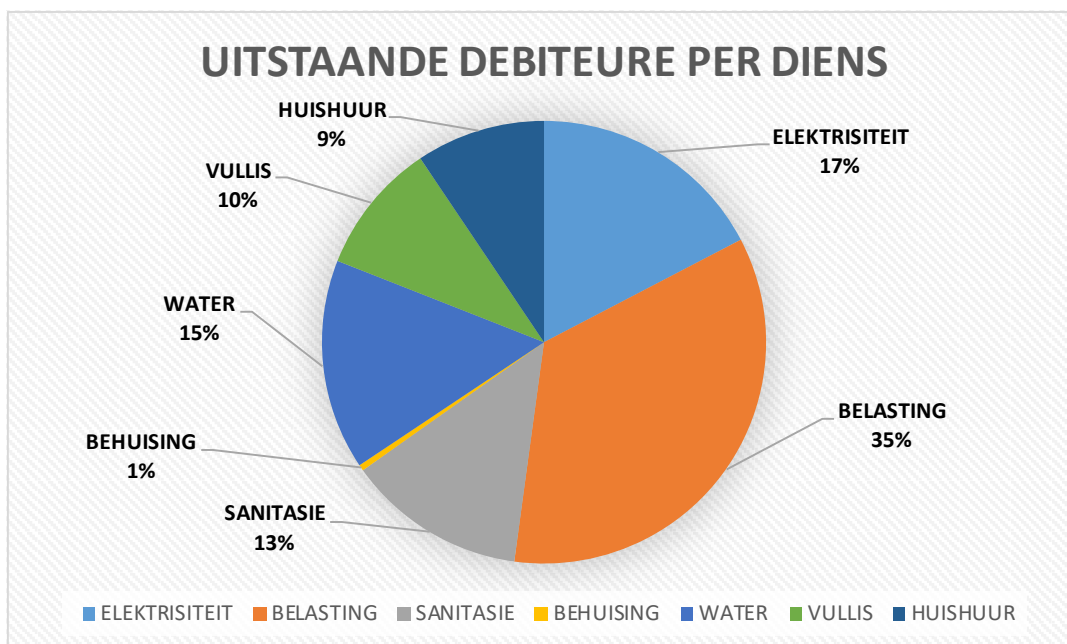
Die totale bedrag uitstaande vir langer as 12 maande beloop R 8.096 miljoen en dit beloop 56.16% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.102 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 2.384 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 0.219 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:

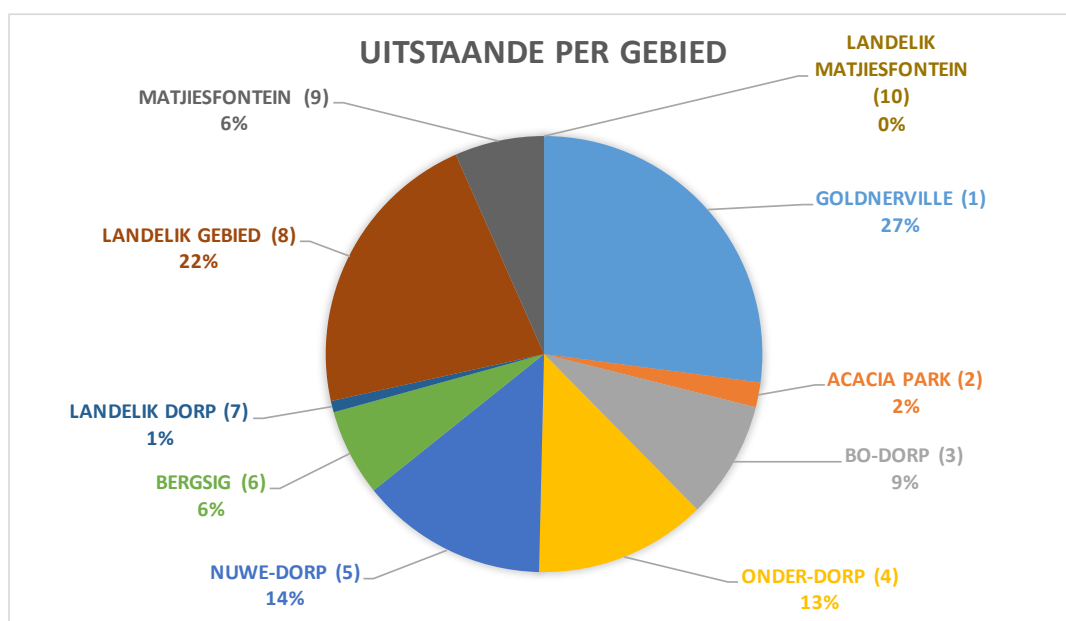


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

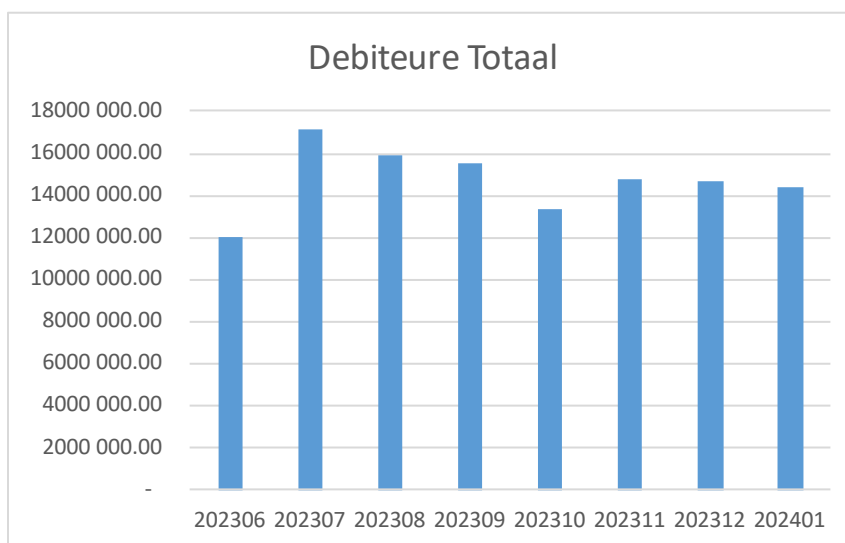
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van November 2023:



Die volgende grafiek toon die uitstaande debiteure per dienstipe soos aan die einde van November 2023:

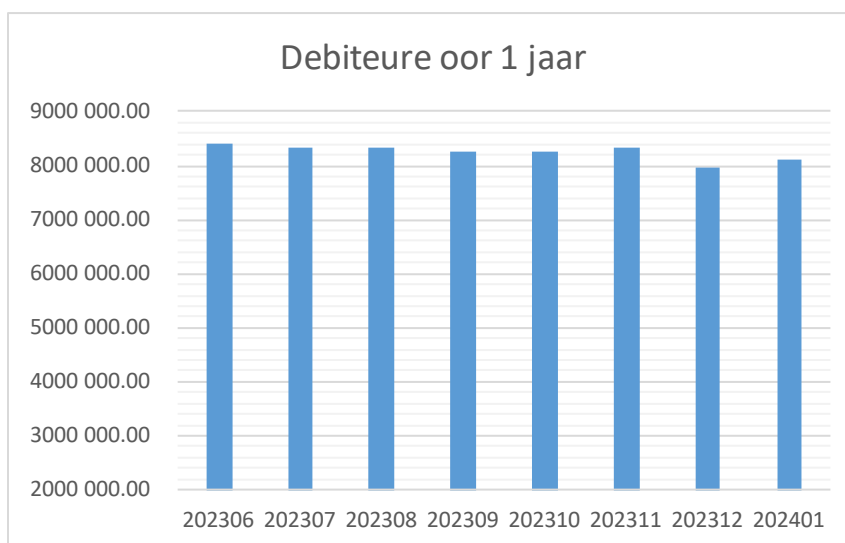


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

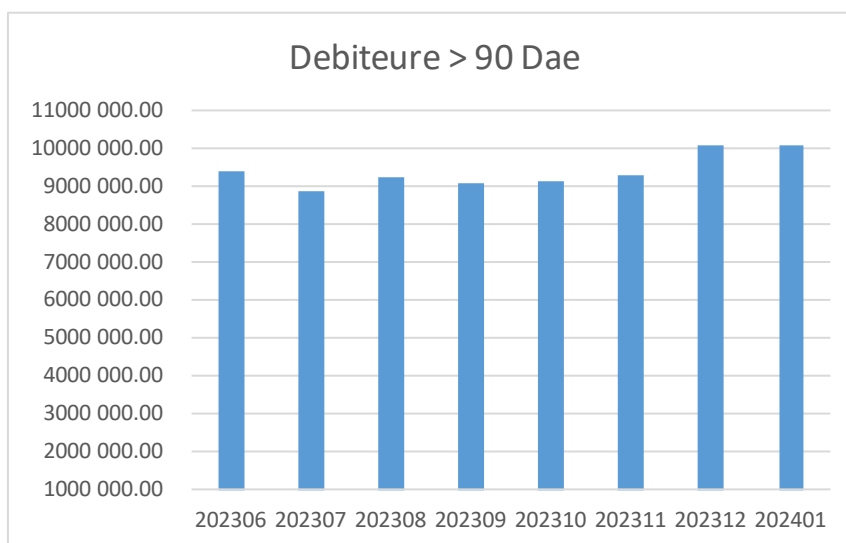


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehief word en die maandelikse paaient oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

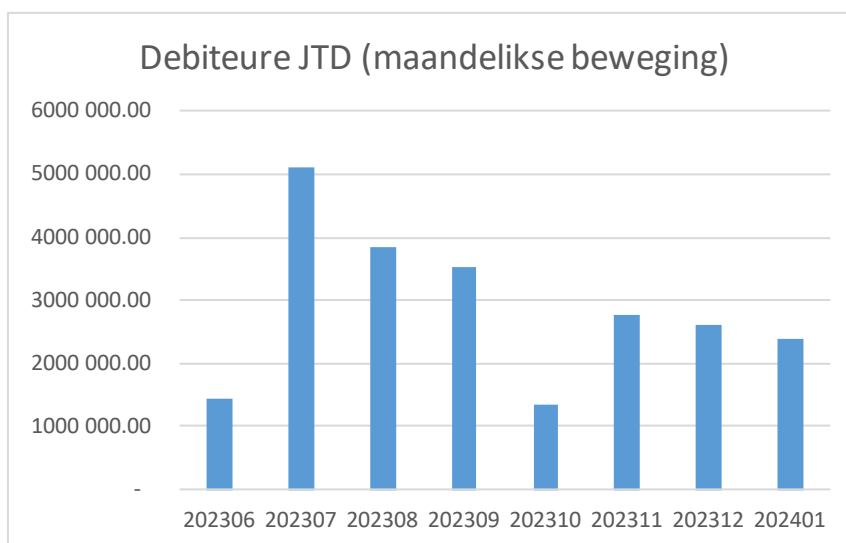
Die volgende grafiek toon die vlak van die totale uitstaande skuld ouer as een jaar:



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



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



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

Krediteure

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

Verwys na Tabel SC4 vir meer besonderhede oor debiteure.

Kostebepoeringsmaatreëls

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

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	8 604 588	1 434 098	10 038 686	189 046	4 197 357	(1 245 052)	(5 841 329)
Reis en verblyf koste	628 392	52 366	366 562	5 733	289 235	(46 633)	(77 327)
Akkommodasie	224 184	18 682	130 774	2 094	183 048	(16 588)	52 274
Borgskappe en spyseniering	76 704	6 392	44 744	1 018	17 886	(5 374)	(26 858)
Kommunikasie	246 888	20 574	144 018	21 214	147 339	640	3 321
Oortyd	696 710	58 059	406 414	77 950	410 199	19 891	3 785
Totaal	R 10 477 466	R 1 590 171	R 11 131 198	R 297 054	R 5 245 065	(1 293 117)	(5 886 133)

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

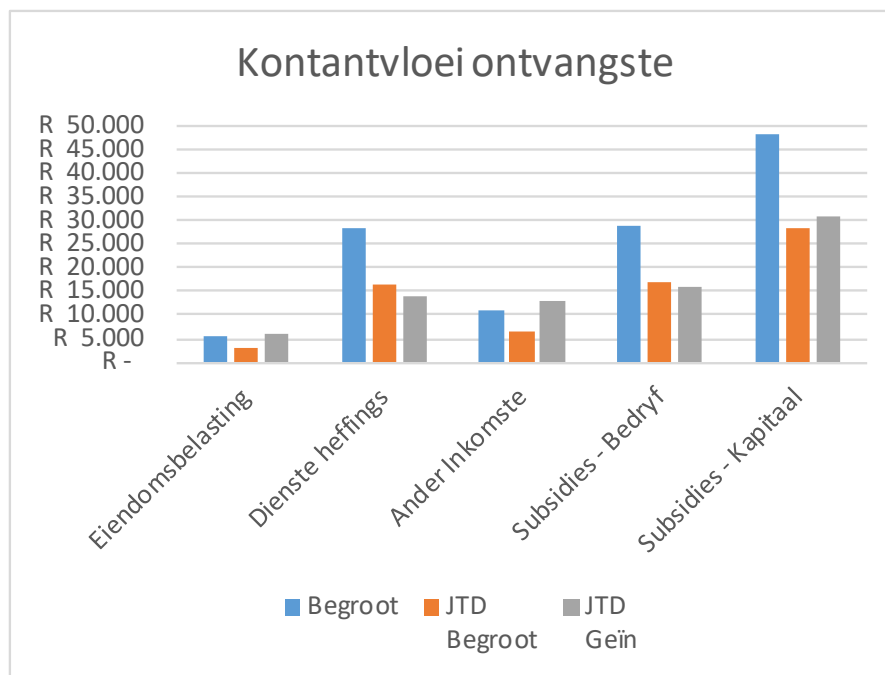
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 80.574 miljoen beloop teenoor 'n begrote R 71.166 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 9.408 miljoen meer as die begroting. Die bedryfinkomste het R 7.347 miljoen meer ge-in en die bedryfsubsidies R 0.718 miljoen minder as die begroting. Die kapitaalsubsidies het R 2.779 miljoen meer as die begroting tot op datum ge-in. Die bedrag uit kapitaalsubsidies is egter verpligtinge aangesien dit aan spesifieke projekte gekoppel word en daaraan spandeer moet word. Dit kan nie aangewend word om die bedryfsrekening te finansier nie. Die billike deel subsidie (equitable share) word kwartaalliks vooruit betaal en moet ook dus oor meer as een periode versprei word.

Daar is reeds tot aan die einde van hierdie periode R 19.411 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 3.146	R 6.067	192.9%
Dienste heffings	R 28.255	R 16.482	R 14.178	86.0%
Ander Inkomste	R 11.107	R 6.479	R 13.209	203.9%
Subsidies - Bedryf	R 28.900	R 16.858	R 16.140	95.7%
Subsidies - Kapitaal	R 48.344	R 28.201	R 30.980	109.9%
Totale kontant van Bedryf	R 121.999	R 71.166	R 80.574	113.2%
			113.2%	

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.

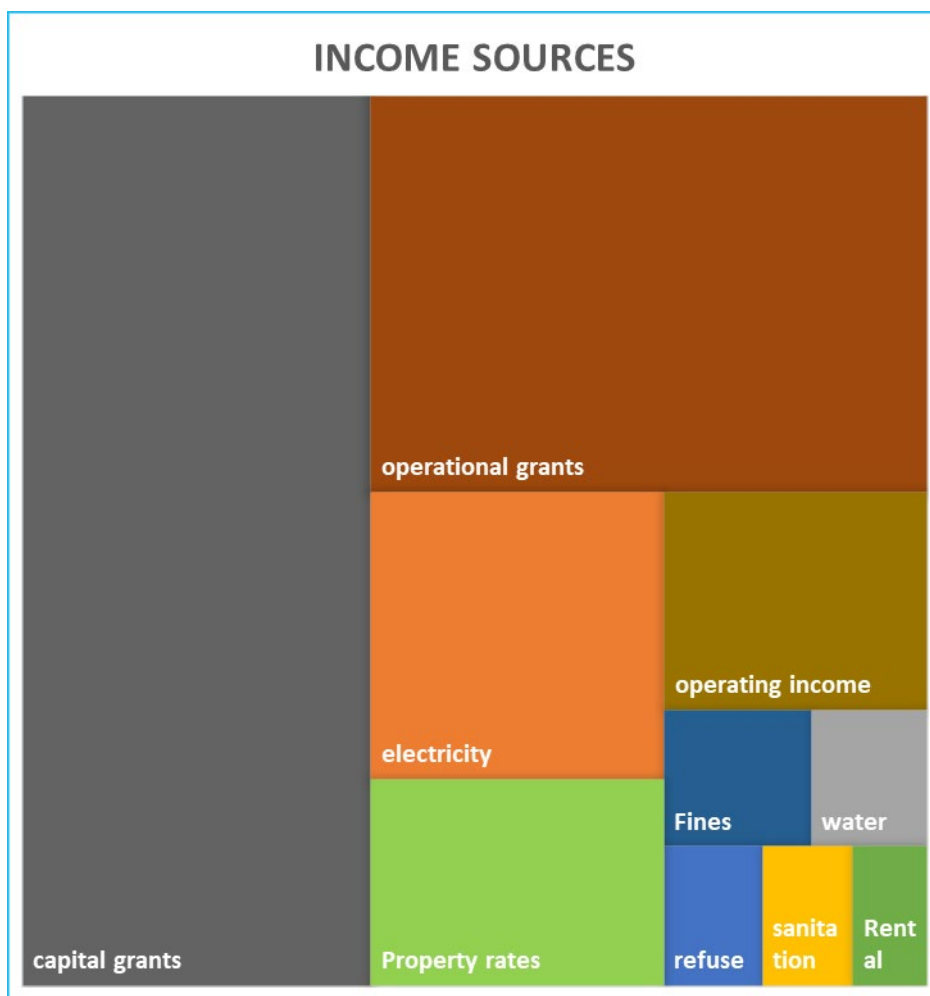
Die grafieke vir die bydryfsubsidies toon dat daar minder as die begroting ingevloei het. Die rede daarvoor is dat die billike deel subsidie (equitable share) kwartaalliks oorbetal word. Die ander bedryfsubsidies is reeds vir die volle finansiële jaar ontvang. Die kapitaalsubsidies is daar teenoor meer 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 paaieamente.

Die uitvloeï van kontant jaar-tot-datum beloop R 58.804 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 19.411 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 invloeï:



3. Jaar tot datum begrotingstabelle

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

- (a) Tabel C1 Maandelikse Begrotingstaat - Opsomming
- (b) Tabel C2 Maandelikse Begrotingstaat – Finansiële Prestasie (standaardklassifikasie)
- (c) Verhaal C3 Maandelikse Begrotingsstaat - Finansiële Prestasie (inkomste en uitgawes volgens munisipale stemming)
- (d) Tabel C4 Maandelikse Begrotingstaat - Finansiële Prestasie (inkomste en uitgawes)
- (e) Tabel C5 Maandelikse Begrotingstaat - Kapitaalbesteding (munisipale uitgawe poste, standaardklassifikasie en befondsing)
- (f) Tabel C6 Maandelikse Begrotingstaat- Finansiële Posisie
- (g) Tabel C7 Maandelikse Begrotingstaat - Kontantvloei

Tabel C1: Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M07 January

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	5 180	5 474	-	8	4 984	3 193	1 791	56%	5 474
Service charges	22 400	29 549	-	2 598	16 886	17 237	(352)	-2%	29 549
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	-	123	516	265	251	95%	454
Other own revenue	81 939	70 827	-	3 004	37 847	41 316	(3 469)	-8%	-
Total Revenue (excluding capital transfers and contributions)	110 350	106 305	-	5 734	60 233	62 011	(1 778)	-3%	106 305
Employee costs	31 587	33 824	-	2 585	19 255	19 731	(476)	-	33 824
Remuneration of Councillors	3 318	3 527	-	286	2 176	2 058	118	-	3 527
Depreciation and amortisation	12 258	5 919	-	493	3 452	3 452	-	-	5 919
Interest	2 767	957	-	-	-	558	(558)	-	957
Inventory consumed and bulk purchases	13 279	17 211	-	958	8 347	10 046	(1 700)	-	17 228
Transfers and subsidies	12	210	-	0	966	122	843	689%	210
Other expenditure	69 799	51 215	-	2 377	21 187	29 865	(8 678)	-29%	51 198
Total Expenditure	133 022	112 863	-	6 699	55 383	65 833	(10 450)	-16%	112 863
Surplus/(Deficit)	(22 672)	(6 558)	-	(966)	4 850	(3 822)	8 671	-227%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	-	-	11 334	28 201	###	-60%	48 344
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 215	41 786	-	(966)	16 184	24 379	(8 195)	-34%	41 786
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 215	41 786	-	(966)	16 184	24 379	(8 195)	-34%	41 786
Capital expenditure & funds sources									
Capital expenditure	-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Capital transfers recognised	-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Financial position									
Total current assets	17 192	20 976	-	-	38 610	-	-	-	20 976
Total non current assets	288 734	257 047	-	-	296 244	-	-	-	257 047
Total current liabilities	21 513	20 673	-	-	35 209	-	-	-	20 673
Total non current liabilities	26 099	24 797	-	-	26 099	-	-	-	24 797
Community wealth/Equity	269 465	232 553	-	-	273 546	-	-	-	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	-	641	31 658	41 587	9 929	24%	71 292
Net cash from (used) investing	(15 805)	(48 344)	-	(151)	(11 459)	-	11 459	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 427	-	20 348	22 678	16 451	(6 227)	-38%	-
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	3 164	707	443	335	1 326	346	8 096	-	14 417
Creditors Age Analysis									
Total Creditors	1 000	-	-	-	-	-	-	46	1 045

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) - M07 January

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										
Governance and administration		52 606	89 471	-	493	36 526	52 191	(15 665)	-30%	89 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	52 606	89 471	-	493	36 526	52 191	(15 665)	-30%	89 471	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 913	30 349	-	2 643	17 658	17 704	(46)	0%	30 349
Community and social services	1 615	1 865	-	246	862	1 088	(226)	-21%	1 865	
Sport and recreation	1	1	-	-	1	1	1	87%	1	
Public safety	54 286	28 471	-	2 397	16 789	16 608	181	1%	28 471	
Housing	11	13	-	1	6	8	(1)	-16%	13	
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 140	1 250	-	2	509	729	(221)	-30%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 140	1 250	-	2	509	729	(221)	-30%	1 250	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 578	33 579	-	2 595	16 874	19 588	(2 714)	-14%	33 579
Energy sources	15 373	20 623	-	1 675	10 947	12 030	(1 083)	-9%	20 623	
Water management	3 451	5 667	-	394	2 438	3 306	(868)	-26%	5 667	
Waste water management	2 751	3 638	-	256	1 734	2 122	(388)	-18%	3 638	
Waste management	3 002	3 652	-	269	1 755	2 130	(375)	-18%	3 652	
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	-	5 734	71 567	90 212	(18 645)	-21%	154 649
Expenditure - Functional										
Governance and administration		32 802	39 587	-	1 651	17 008	23 092	(6 084)	-26%	39 587
Executive and council		8 950	8 315	-	619	5 982	4 851	1 132	23%	8 315
Finance and administration	23 852	31 271	-	1 033	11 026	18 242	(7 215)	-40%	31 271	
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 988	30 749	-	2 465	17 412	17 934	(522)	-3%	30 749
Community and social services	2 160	1 558	-	125	1 058	905	153	17%	1 558	
Sport and recreation	226	499	-	24	179	291	(112)	-38%	499	
Public safety	53 596	28 678	-	2 316	16 170	16 729	(559)	-3%	28 678	
Housing	5	8	-	0	4	5	(1)	-23%	8	
Health	1	7	-	(1)	1	4	(4)	-87%	7	
Economic and environmental services		15 110	13 934	-	1 068	8 088	8 128	(40)	0%	13 934
Planning and development	773	865	-	55	435	505	(70)	-14%	865	
Road transport	14 338	13 068	-	1 013	7 653	7 623	29	0%	13 068	
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 720	28 142	-	1 484	12 647	16 416	(3 769)	-23%	28 142
Energy sources	12 807	15 611	-	920	7 883	9 107	(1 224)	-13%	15 611	
Water management	6 345	6 565	-	268	2 426	3 830	(1 404)	-37%	6 565	
Waste water management	3 406	3 378	-	204	1 526	1 970	(444)	-23%	3 378	
Waste management	6 163	2 588	-	92	812	1 510	(697)	-46%	2 588	
Other		402	451	-	32	228	263	(35)	-13%	451
Total Expenditure - Functional	3	133 022	112 863	-	6 699	55 383	65 833	(10 450)	-16%	112 863
Surplus/ (Deficit) for the year		1 215	41 786	-	(966)	16 184	24 379	(8 195)	-34%	41 786

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) - M07 January

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)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	-	149	2 095	2 750	(654)	-23.8%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	344	34 431	49 441	(15 011)	-30.4%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	246	862	1 088	(226)	-20.8%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	1	1	1	87.1%	1
Vote 8 - HOUSING (17: IE)		11	13	-	1	6	8	(1)	-15.9%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	2 397	16 789	16 608	181	1.1%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	2	509	729	(221)	-30.3%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	269	1 755	2 130	(375)	-17.6%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	256	1 734	2 122	(388)	-18.3%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	394	2 438	3 306	(868)	-26.3%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	1 675	10 947	12 030	(1 083)	-9.0%	20 623
Total Revenue by Vote	2	134 236	154 649	-	5 734	71 567	90 212	(18 645)	-20.7%	154 649
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	376	3 977	3 006	971	32.3%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	243	2 005	1 845	161	8.7%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	312	3 203	5 689	(2 486)	-43.7%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	751	8 043	12 806	(4 763)	-37.2%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	55	435	505	(70)	-13.8%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	124	1 059	909	150	16.5%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	25	188	300	(112)	-37.4%	515
Vote 8 - HOUSING (17: IE)		5	8	-	0	4	5	(1)	-22.6%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	2 316	16 170	16 729	(559)	-3.3%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	1 013	7 653	7 623	29	0.4%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	92	812	1 510	(697)	-46.2%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	204	1 526	1 970	(444)	-22.5%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	268	2 426	3 830	(1 404)	-36.7%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	920	7 883	9 107	(1 224)	-13.4%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	6 699	55 383	65 833	(10 450)	-15.9%	112 863
Surplus/ (Deficit) for the year	2	1 215	41 786	-	(966)	16 184	24 379	(8 195)	-33.6%	41 786

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525		1 675	10 947	11 389	(443)	-4%	19 525
Service charges - Water		2 882	5 408		394	2 438	3 154	(717)	-23%	5 408
Service charges - Waste Water Management		2 225	2 209		260	1 755	1 289	466	36%	2 209
Service charges - Waste management		2 528	2 408		269	1 746	1 405	341	24%	2 408
Sale of Goods and Rendering of Services		120	191		18	174	110	64	58%	190
Agency services		185	221		14	120	129	(9)	-7%	221
Interest		97	-		-	-	-	-	-	-
Interest earned from Receivables		581	541		58	341	316	26	8%	541
Interest from Current and Non Current Assets		415	454		123	516	265	-	-	454
Dividends		-	-		-	-	-	-	-	-
Rent on Land		5	35		(180)	49	20	29	-	35
Rental from Fixed Assets		1 732	1 806		134	962	1 054	(92)	-9%	1 806
Licence and permits		194	181		22	166	106	60	57%	181
Operational Revenue		20	112		5	29	66	(38)	-57%	112
Non-Exchange Revenue										
Property rates		5 180	5 474		8	4 984	3 193	1 791	56%	5 474
Surcharges and Taxes		-	3 303		-	-	1 926	(1 926)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290		2 374	16 633	16 502	131	1%	28 290
Licence and permits		-	-		-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784		520	19 114	20 874	(1 761)	-8%	35 784
Interest		337	356		39	260	208	52	25%	356
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	-		-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6		-	-	4	(4)	-100%	6
Other Gains		-	-		-	-	-	-	-	-
Discontinued Operations		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 350	106 305	-	5 734	60 233	62 011	(1 778)	-3%	106 305
Expenditure By Type										
Employee related costs		31 587	33 824		2 585	19 255	19 731	(476)	-2%	33 824
Remuneration of councillors		3 318	3 527		286	2 176	2 058	118	6%	3 527
Bulk purchases - electricity		10 737	13 604		869	7 415	7 936	(521)	-7%	13 604
Inventory consumed		2 542	3 607		89	932	2 111	(1 179)	-56%	3 624
Debt impairment		(708)	1 531		-	-	893	(893)	-100%	1 531
Depreciation and amortisation		12 258	5 919		493	3 452	3 452	-	-	5 919
Interest		2 767	957		-	-	558	(558)	-100%	957
Contracted services		5 077	7 315		76	3 404	4 264	(860)	-20%	7 305
Transfers and subsidies		12	210		0	966	122	843	689%	210
Irrecoverable debts written off		51 016	24 442		1 984	13 889	14 258	(369)	-3%	24 442
Operational costs		14 415	17 927		316	3 894	10 450	(6 557)	-63%	17 920
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		133 022	112 863	-	6 699	55 383	65 833	(10 450)	-16%	112 863
Surplus/(Deficit)		(22 672)	(6 558)	-	(966)	4 850	(3 822)	8 671	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)		23 887	48 344		-	11 334	28 201	(16 867)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 215	41 786	-	(966)	16 184	24 379			41 786
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 215	41 786	-	(966)	16 184	24 379			41 786
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 215	41 786	-	(966)	16 184	24 379			41 786
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 215	41 786	-	(966)	16 184	24 379			41 786

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	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)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	-	-	248	4 433	(4 186)	-94%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	-	4 876	3 856	1 019	26%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	-	5 397	11 019	(5 621)	-51%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	155	968	8 892	(7 924)	-89%	15 244
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Total Capital Expenditure		-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	7 600	-	-	248	4 433	(4 186)	-94%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 600	-	-	248	4 433	(4 186)	-94%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 611	-	-	4 876	3 856	1 019	26%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	-	-	4 876	3 856	1 019	26%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	34 133	-	155	6 365	19 911	(13 546)	-68%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	-	155	968	8 892	(7 924)	-89%	15 244
Waste water management		-	18 889	-	-	5 397	11 019	(5 621)	-51%	18 889
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344
Funded by:										
National Government		-	48 344	-	-	11 261	28 201	(16 939)	-60%	48 344
Provincial Government		-	-	-	155	227	-	227	#DIV/0!	-
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	-	155	11 489	28 201	(16 712)	-59%	48 344
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	-	155	11 489	28 201	(16 712)	-59%	48 344

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M07 January

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		24 279	25 995
Trade and other receivables from exchange transactions		2 313	3 106		3 239	3 106
Receivables from non-exchange transactions		4 036	(17 905)		4 333	(17 905)
Current portion of non-current receivables		-	-		-	-
Inventory		271	306		311	306
VAT		5 760	7 240		4 220	7 240
Other current assets		2 333	2 233		2 228	2 233
Total current assets		17 192	20 976	-	38 610	20 976
Non current assets						
Investments		-	-		-	-
Investment property		22 153	23 414		22 153	23 414
Property, plant and equipment		265 477	232 961		273 513	232 961
Biological assets		-	-		-	-
Living and non-living resources		-	-		-	-
Heritage assets		43	43		43	43
Intangible assets		535	611		535	611
Trade and other receivables from exchange transactions		525	18		-	18
Non-current receivables from non-exchange transactions		-	-		-	-
Other non-current assets		-	-		-	-
Total non current assets		288 734	257 047	-	296 244	257 047
TOTAL ASSETS		305 926	278 023	-	334 854	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		930	852		1 004	852
Trade and other payables from exchange transactions		20 497	14 038		14 130	14 038
Trade and other payables from non-exchange transactions		1 148	1 711		21 593	1 711
Provision		278	2 887		252	2 887
VAT		(1 469)	1 064		(1 899)	1 064
Other current liabilities		129	121		129	121
Total current liabilities		21 513	20 673	-	35 209	20 673
Non current liabilities						
Financial liabilities		2	3		2	3
Provision		26 097	24 794		26 097	24 794
Long term portion of trade payables		-	-		-	-
Other non-current liabilities		-	-		-	-
Total non current liabilities		26 099	24 797	-	26 099	24 797
TOTAL LIABILITIES		47 612	45 470	-	61 308	45 470
NET ASSETS	2	258 314	232 553	-	273 546	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553		273 546	232 553
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	-	273 546	232 553

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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		816	6 067	-	6 067	#DIV/0!	-
Service charges		24 471	28 129		723	5 634	-	5 634	#DIV/0!	-
Other revenue		11 480	34 132		1 003	6 584	88 531	(81 947)	-93%	151 767
Transfers and Subsidies - Operational		25 432	35 784		1 944	30 812	-	30 812	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344		1 953	30 980	-	30 980	#DIV/0!	-
Interest		411	454		120	497	265	232	88%	454
Dividends		-	-		-	-	-	-		-
Payments										
Suppliers and employees		(80 178)	(79 972)		(5 918)	(48 916)	(46 650)	2 266	-5%	(79 972)
Interest		(0)	(957)		-	-	(558)	(558)	100%	(957)
Transfers and Subsidies		-	-		-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	641	31 658	41 587	9 929	24%	71 292
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-		-	-	-	-		-
Decrease (increase) in non-current receivables		-	-		4	30	-	30	#DIV/0!	-
Decrease (increase) in non-current investments		-	-		-	-	-	-		-
Payments										
Capital assets		(15 857)	(48 344)		(155)	(11 489)	-	11 489	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(151)	(11 459)	-	11 459	#DIV/0!	-
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	-	490	20 199	41 587			71 292
Cash/cash equivalents at beginning:		7 458	2 479		19 858	2 479	2 479			2 479
Cash/cash equivalents at month/year end:		2 479	25 427		20 348	22 678	16 451			-

Deel 2 – Ondersteunende Dokumentasie

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M07 January

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	-23%	The demand is lower as budgeted for	Will be adjusted downwards
	Service charges - Waste Water Management	36%	Revenue exceeds due to the impact of the windfarms and road maintenance projects	To be accounted for in the adjustments budget
	Service charges - Waste management	24%	Revenue exceeds due to the impact of the windfarms and Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	To be accounted for in the adjustments budget
	Sale of Goods and Rendering of Services	58%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	Investigate cyclical nature and adjust revenue accordingly if necessary
	Licence and permits	57%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	Investigate cyclical nature and adjust revenue accordingly if necessary
	Operational Revenue	-57%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small amount	Investigate cyclical nature and adjust revenue accordingly if necessary
	Property rates	56%	Annual payable rates already accounted for and therefore exceeding the budget. Monthly billing appears to be in line for revenue forecast to be met.	Will be assessed as part of the adjustment budget
	Surcharges and Taxes	-100%	This item is a year end item and accounts for the recognition of own revenue originating from VAT recovered on conditional grants	Straight-line budget to be addressed and revenue recognised once earned.
	Interest	25%	Cyclical in nature and difficult to forecast the flow of revenue, that will be determined by the timing of grant funding paid over	Straight-line budget to be addressed and revenue recognised once earned.
	Gains on disposal of Assets	-100%	This item is a year end item and accounts for the recognition of own revenue originating from VAT recovered on conditional grants	Straight-line budget to be addressed and revenue recognised once earned.
2	Expenditure By Type			
	Inventory consumed	-56%	Inventory items issued were not kept up to date and will be posted to accounts by end of February	Staff member appointed and will get training in February
	Debt impairment	-100%	No debt impairment has been calculated or accounted for	Impairment will be assessed and accounted for on a monthly basis
	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
	Contracted services	-20%	The use of consultants will only start again at the end of the third quarter in preparation for the year-end process.	Spending will begin during the third quarter
	Transfers and subsidies	689%	Incorrect allocations	Will be investigated and corrected
	Operational costs	-63%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	Will be investigated and corrected and corrected in the adjustment budget
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 reconsideration and downscaling	Spending to be investigated, accelerated and budget adjusted
4	Financial Position			
			The municipality is struggling with the financial system/MSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
5	Cash Flow			
			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 SC3 – Debiteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	349	154	103	89	87	74	1 360	–	2 216	1 609	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 410	257	92	41	37	26	637	–	2 499	740	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	800	70	61	47	1 053	55	2 931	–	5 018	4 086	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	236	93	79	69	65	58	1 279	–	1 880	1 472	–	–
Receivables from Exchange Transactions - Waste Management	1600	272	97	75	64	61	51	765	–	1 386	941	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	65	31	25	22	21	78	1 004	–	1 245	1 124	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	31	4	9	3	3	4	120	–	174	130	–	–
Total By Income Source	2000	3 164	707	443	335	1 326	346	8 096	–	14 417	10 102	–	–
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	218	74	41	12	128	9	481	–	963	630	–	–
Commercial	2300	1 557	256	97	58	910	123	2 797	–	5 797	3 887	–	–
Households	2400	1 389	378	305	265	288	214	4 818	–	7 658	5 585	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	3 164	707	443	335	1 326	346	8 096	–	14 417	10 102	–	–

4.3 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2023/24									
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1 000	–	–	–	–	–	–	–	46	1 045
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1 000	–	–	–	–	–	–	–	46	1 045

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. 4 Ondersteunende Tabel SC2 - Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M07 January

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%	0.0%	0.0%	4.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. 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%	0.0%	13.1%	6.8%
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%	0.0%	109.7%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	0.0%	69.0%	125.7%
<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		8.3%	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))		100.0%	100.0%	100.0%	100.0%	100.0%
<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	10.2%	4.5%	4.5%	10.3%	8.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	24.5%	20.0%	20.0%	22.1%	20.0%
Employee costs	Employee costs/Total Revenue - capital revenue		28.6%	31.8%	0.0%	32.0%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	1.7%	0.0%	0.9%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.6%	6.5%	0.0%	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						

4.5 Ondersteunende Tabel SC5 - Beleggingsportefeulje

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

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 investmen	No	F	0.07	0	0	30 June 2024	467	3	-	-	470

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

4.6 Ondersteunende Tabel SC6 - Toekenningsontvangste

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
RECEIPTS:	1,2										
Operating Transfers and Grants											
National Government:		23 567	32 125	32 125	276	18 178	18 740	(561)	-3.0%	32 125	
Equitable Share		20 139	21 520	21 520	-	16 140	12 553	3 587	28.6%	21 520	
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	-	489	684	(196)	-28.6%	1 173	
Local Government Financial Management Grant		2 010	1 800	1 800	213	1 113	1 050	63	6.0%	1 800	
Municipal Infrastructure Grant		344	748	748	62	436	436	-		748	
National Treasury		-	6 884	6 884	-	-	4 016	(4 016)	-100.0%	6 884	
Provincial Government:		1 734	3 621	3 621	244	931	2 112	(1 181)	-55.9%	3 621	
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	-	76	44	32	71.4%	76	
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	244	855	1 070	(215)	-20.1%	1 835	
IR: GRANT - MAIN ROADS		43	50	50	-	-	29	(29)	-100.0%	50	
IR: WC - Housing - Human Settlements Grant		-	1 660	1 660	-	-	968	(968)	-100.0%	1 660	
Other grant providers:		53	38	38	-	4	22	(18)	-82.2%	38	
<i>Public Sector SETA</i>		53	38	38	-	4	22	(18)	-82.2%	38	
Total Operating Transfers and Grants	5	25 353	35 784	35 784	520	19 114	20 874	(1 761)	-8.4%	35 784	
National Government:		23 887	48 344	48 344	-	11 334	28 201	(16 867)	-59.8%	48 344	
Municipal Infrastructure Grant		6 527	14 211	14 211	-	5 030	8 290	(3 260)	-39.3%	14 211	
Water Services Infrastructure Grant		17 360	34 133	34 133	-	6 304	19 911	(13 607)	-68.3%	34 133	
Total Capital Transfers and Grants	5	23 887	48 344	48 344	-	11 334	28 201	(16 867)	-59.8%	48 344	
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	520	30 448	49 075	(18 627)	-38.0%	84 128	

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.

4.7 Ondersteunende Tabel SC8 - Uitgawes op raadslidtoelae en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

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		254	1 934	1 834	100	5%	3 145
Pension and UIF Contributions		-	-		-	-	-	-		-
Medical Aid Contributions		-	-		-	-	-	-		-
Motor Vehicle Allowance		53	55		4	31	32	(1)	-3%	55
Cellphone Allowance		339	328		27	210	191	19	10%	328
Housing Allowances		-	-		-	-	-	-		-
Other benefits and allowances		-	-		-	-	-	-		-
Sub Total - Councillors		3 318	3 527	-	286	2 176	2 058	118	6%	3 527
% increase	4		6.3%							6.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 819	3 987		333	2 328	2 326	3	0%	3 987
Pension and UIF Contributions		454	513		40	282	299	(17)	-6%	513
Medical Aid Contributions		111	109		11	77	64	13	21%	109
Overtime		-	-		-	-	-	-		-
Performance Bonus		308	219		-	219	128	91	72%	219
Motor Vehicle Allowance		546	546		61	429	319	110	35%	546
Cellphone Allowance		-	-		-	-	-	-		-
Housing Allowances		12	12		1	7	7	0	5%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-		-	-	-	-		-
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations		-	-		-	-	-	-		-
Entertainment	2	-	-		-	-	-	-		-
Scarcity		-	-		-	-	-	-		-
Acting and post related allowance		-	-		-	-	-	-		-
In kind benefits		-	-		-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 250	5 386	-	447	3 343	3 142	201	6%	5 386
% increase	4		2.6%							2.6%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110		1 601	10 955	11 731	(776)	-7%	20 110
Pension and UIF Contributions		2 647	2 816		227	1 607	1 642	(35)	-2%	2 816
Medical Aid Contributions		547	942		63	440	550	(110)	-20%	942
Overtime		747	871		78	410	508	(98)	-19%	871
Performance Bonus		1 148	1 397		-	1 322	815	507	62%	1 397
Motor Vehicle Allowance		497	625		54	381	365	17	5%	625
Cellphone Allowance		46	5		0	2	3	(1)	-31%	5
Housing Allowances		57	130		5	37	76	(39)	-51%	130
Other benefits and allowances		-	-		-	-	-	-		-
Payments in lieu of leave		-	-		-	-	-	-		-
Long service awards		-	-		-	-	-	-		-
Post-retirement benefit obligations		-	-		-	-	-	-		-
Entertainment	2	-	-		-	-	-	-		-
Scarcity		-	-		-	-	-	-		-
Acting and post related allowance		-	-		-	-	-	-		-
In kind benefits		-	-		-	-	-	-		-
Sub Total - Other Municipal Staff		24 226	26 896	-	2 029	15 154	15 689	(535)	-3%	26 896
% increase	4		11.0%							11.0%
Total Parent Municipality		32 794	35 810	-	2 762	20 674	20 889	(215)	-1%	35 810

5. Ander inligting of dokumentasie

Munisipale Bestuurder se Kwaliteitsertifikaat

Die verslag moet gedek word deur 'n kwaliteitsertifikaat in die formaat hieronder:

Munisipaliteit • LAINGSBURG • Municipality

Munisipalegeboue, Van Riebeeckstraat
PRIVATSWAEG 34
LAINGSBURG
6008



Municipal Buildings, Van Riebeeck Street
PRIVATE BAG 34
LAINGSBURG
6008

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER: REFERENCE NUMBER: TEL: 0538 550 1009
BYWAAK: INQUIRE: Faks/Fax: 0538 551 3015

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 December 2023 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 *2024-01-04*

6. Aanbeveling

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