

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

Deel 1 – Maand verslag

1. Burgemeester se verslag.....	3
2. Uitvoerende Opsomming.....	3
3. Jaar tot datum begrotingstabelle.....	14
4. Ondersteunende dokumentasie	23
5. Ander inligting of dokumentasie.....	37
6. Aanbeveling.....	38

Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir Oktober 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die Oktober 2024 Maandelikse begrotingverslag is die vierdie verslag vir die 2024/2025 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)	126 641 453	126 641 453	45 568 642	35.98
Totale Uitgawe	78 777 873	78 777 873	24 093 420	30.58
Surplus (Tekort) (Ingesluit Kapitale subsidies)	47 863 580	47 863 580	21 475 222	44.87
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	20 782 038	20 782 038	5 775 886	27.79
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	6 573 047	6 573 047	1 200 807	18.27
<i>Nasional Regering - WSIG</i>	14 208 991	14 208 991	4 575 079	32.20
<i>Provinsiale Regering - WCRF</i>	-	-	-	-
<i>Provinsiale Regering - LIB</i>	-	-	-	-
<i>Interne Finansiering</i>	-	-	-	-

Bedryfsinkomste

Die Munisipaliteit het tot dusver 0.00% of R R 45 569 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 4 305 miljoen minder as die begroting.

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

Bedryfsuitgawes

Bedryfsuitgawes van R 24 093 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 4 169 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 28 262 miljoen te staan bring. Die uitgawes tot op datum is meer as die begrote jaar-tot-datum bedrag en staan op 2.54% meer.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R 5.080 miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 5.847 miljoen en beloop 25.66% van die jaarlikse totale begroting van R48 344. Dit is tans 7.67% onder die jaar tot datum beplanning.

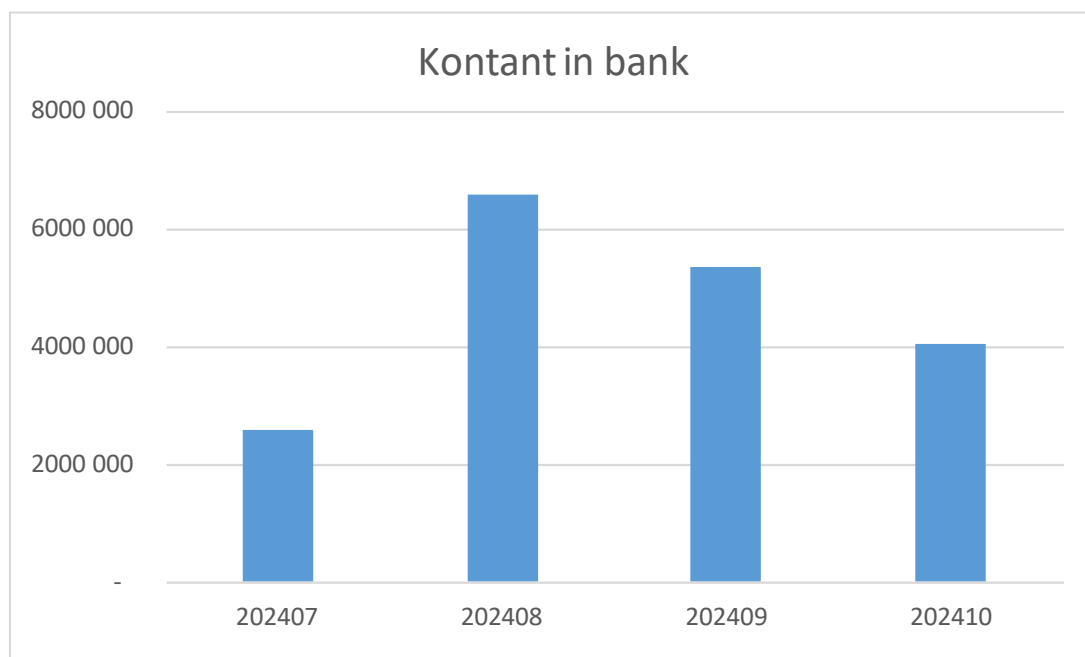
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

Kontantvloei

Die Munisipaliteit het begin met 'n kontant saldo van R 6.713 miljoen aan die begin van die jaar wat gestyg het tot R 19.493 miljoen. Dit is 'n styging van R 12.780 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 October 2024	
Item	Amount
Balance as per CFA	19 492 919
Total commitments against cash	15 421 476
Unspent Conditional Grants	9 324 220
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	992 210
Creditors	3 116 264
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 988 782
Netto cash available	R 4 071 443

Uit bostaande tabel kan afgelei word dat die totale kontant in die bank R 4.071 miljoen meer is as die korttermyn verpligtinge daarteen.

Debiteure

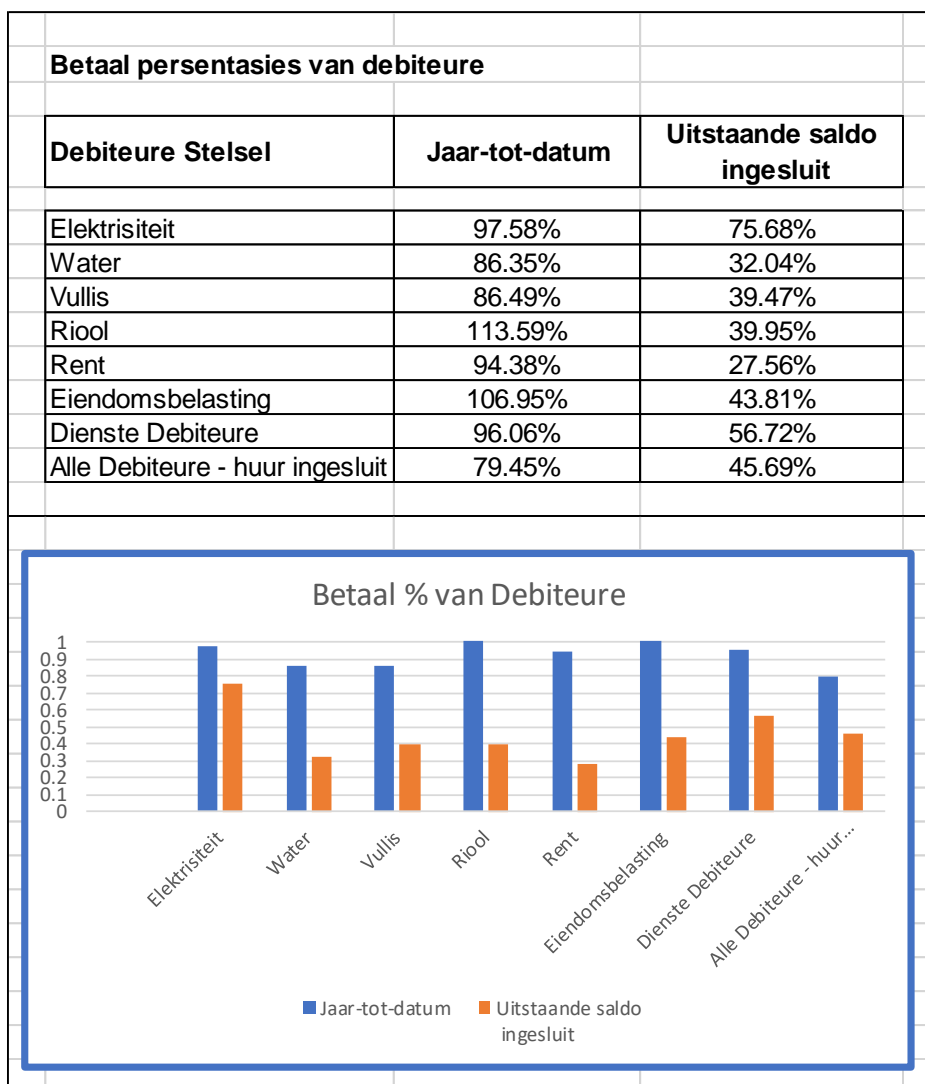
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 16.816 miljoen aan die einde van die maand, (R 17.690 miljoen vorige maand). Daar was dus 'n daling van R 0.874 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan 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 96.06%.

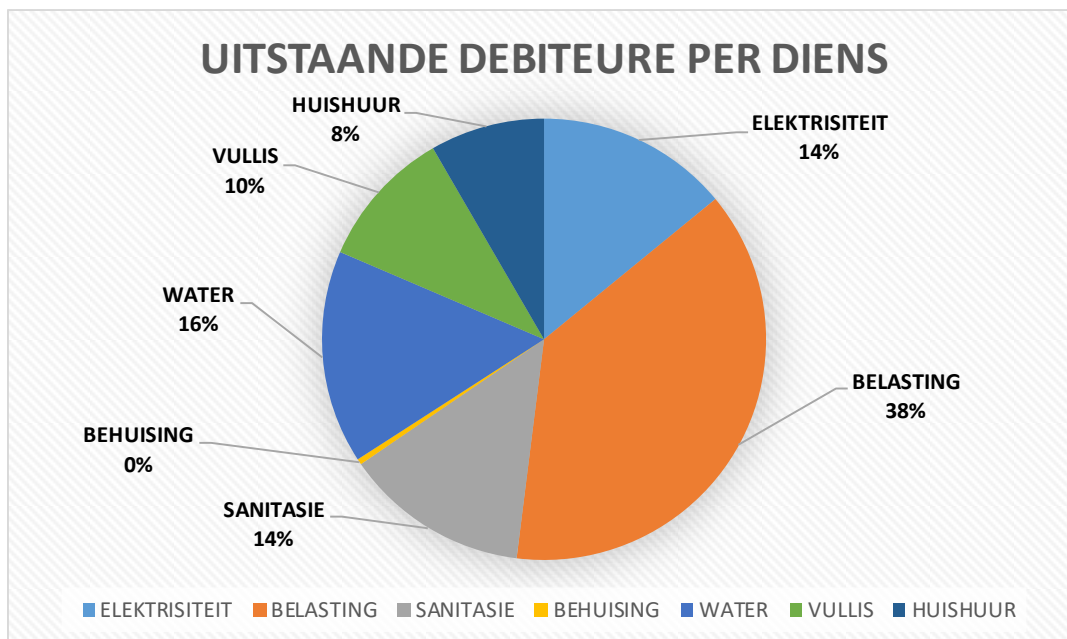
Die totale bedrag uitstaande vir langer as 12 maande beloop R 10.070 miljoen en dit beloop 59.88% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.861 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 3.299 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 0.874 miljoen gedaal.

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

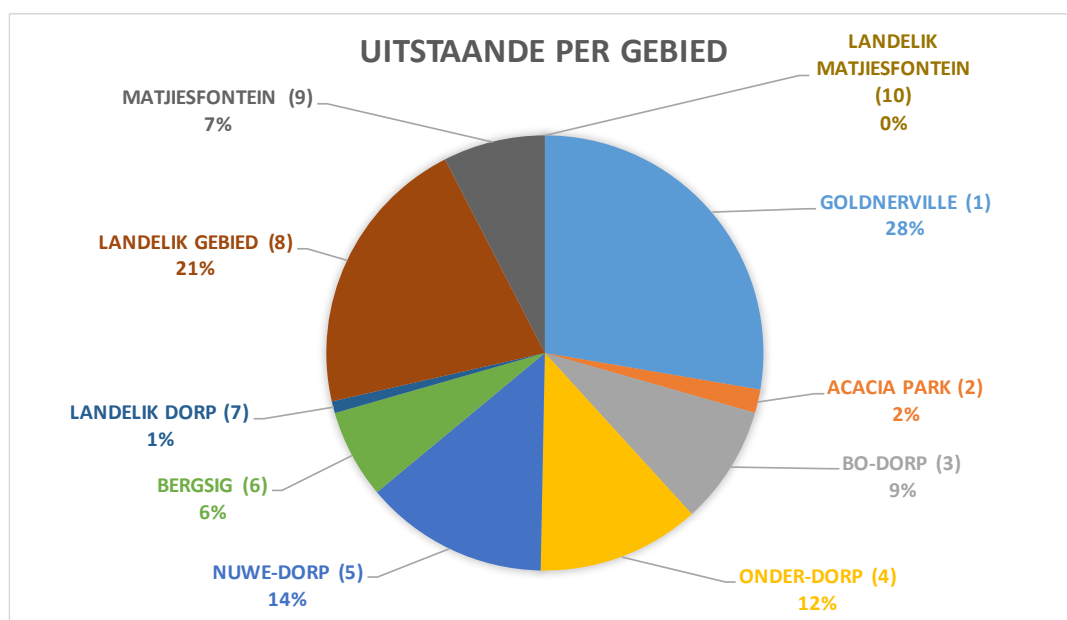


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

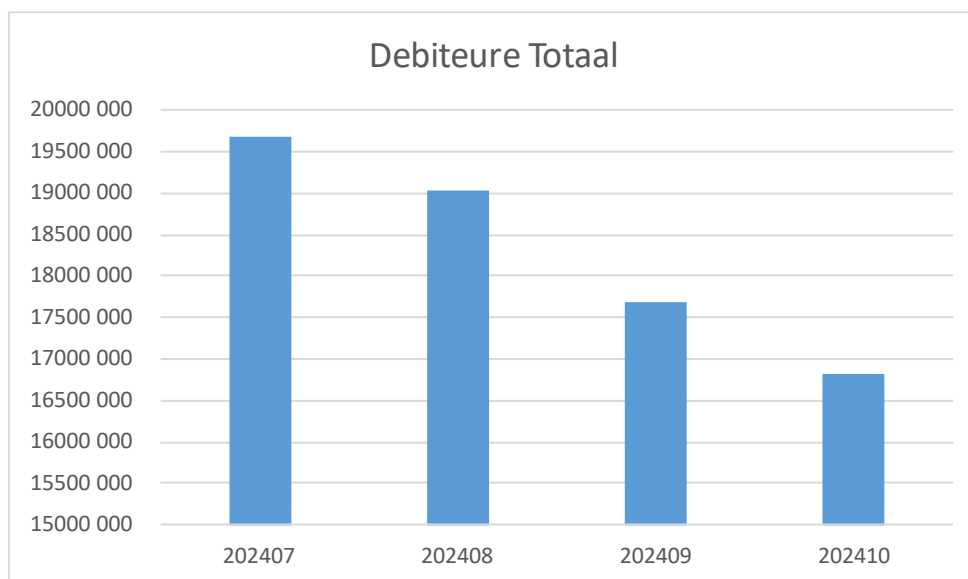
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

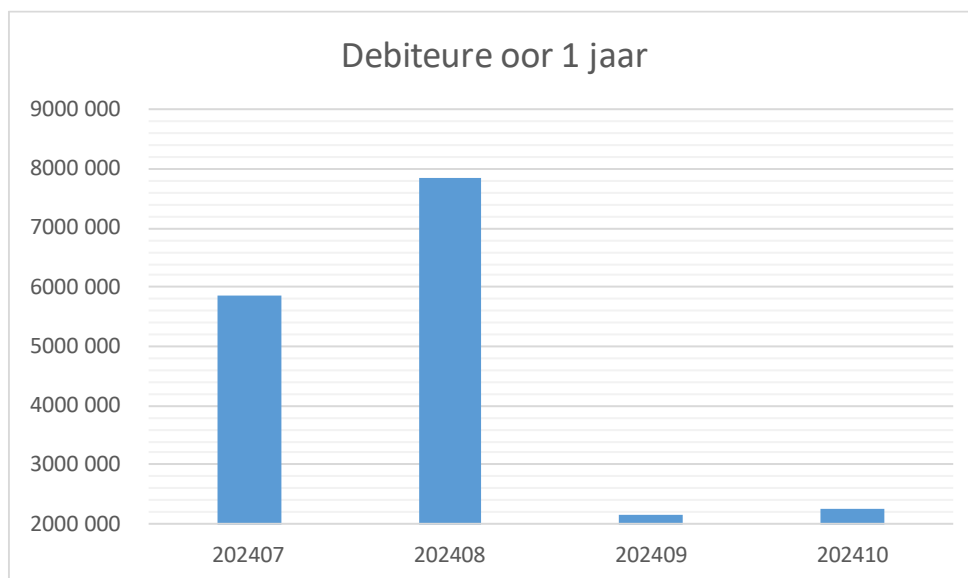


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

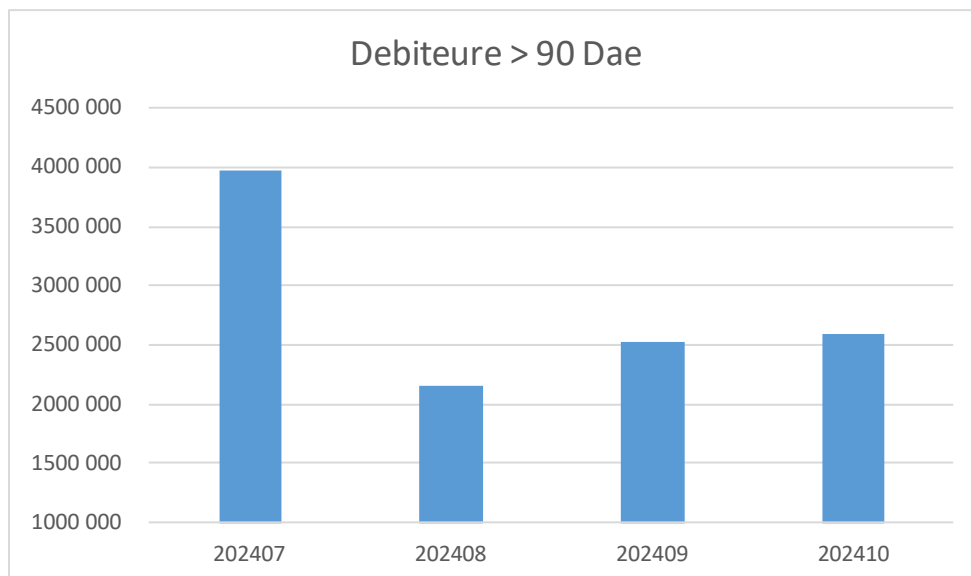


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

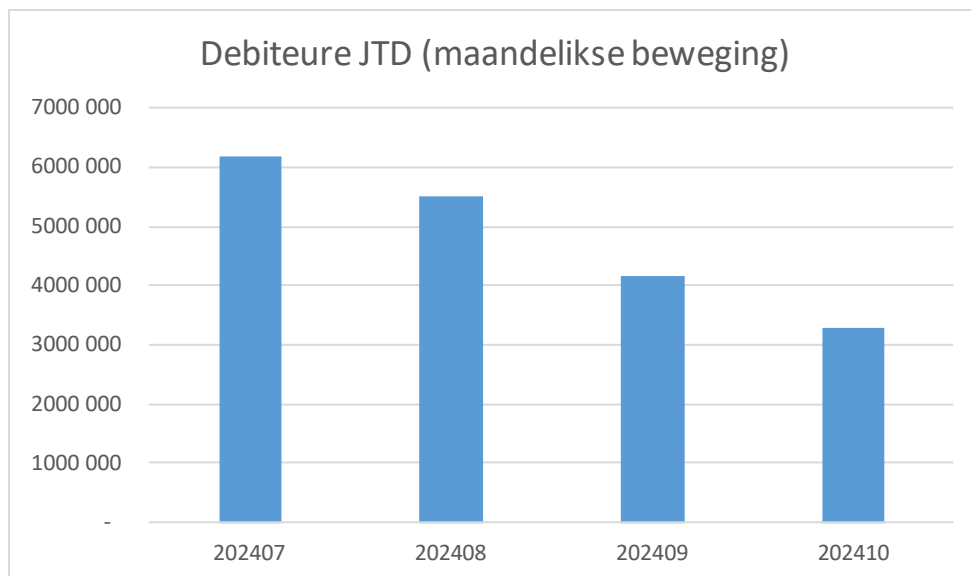
Die volgende grafiek toon die vlak van die totale uitstaande skuld ower as een jaar:



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



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



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

Krediteure

Totale uitstaande korttermyn bedryfskrediteure beloop R 1.325 miljoen aan die einde van die maand. Hierdie bedrag sluit skuld aan die Ouditeur-Generaal uit. Al die uitstaande bedrae behalwe die rekening van die Ouditeur-Generaal is binne die 30 dae uitstaande kategorieë, wat aan Artikel 65 van die MFMA voldoen. Gevalle kom voor waar verskaffers fakture meer as 30 dae na die betaaldatum

van die faktuur uitreik, maar in die meeste gevalle word die betalings gemaak by voorlegging van die fakture.

Verwys na Tabel SC4 vir meer besonderhede oor debiteure.

Kostebeperkingsmaatreëls

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

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

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

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

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 174 304	1 195 717	2 608 838	630 998	2 627 365	(564 719)	18 527
Reis en verblyfkoste	623 665	51 972	207 888	54 113	227 102	2 141	19 214
Akkommodasie	300 272	25 023	100 091	1 500	58 708	(23 523)	(41 382)
Borgskappe en spyseniering	55 189	4 599	18 396	2 206	10 240	(2 393)	(8 157)
Kommunikasie	269 365	22 447	89 788	23 488	93 931	1 041	4 142
Oortyd	726 408	60 534	242 136	72 334	268 071	11 800	25 935
Totaal	R 9 149 203	R 1 360 292	R 3 267 137	R 784 640	R 3 285 417	(575 652)	18 279

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

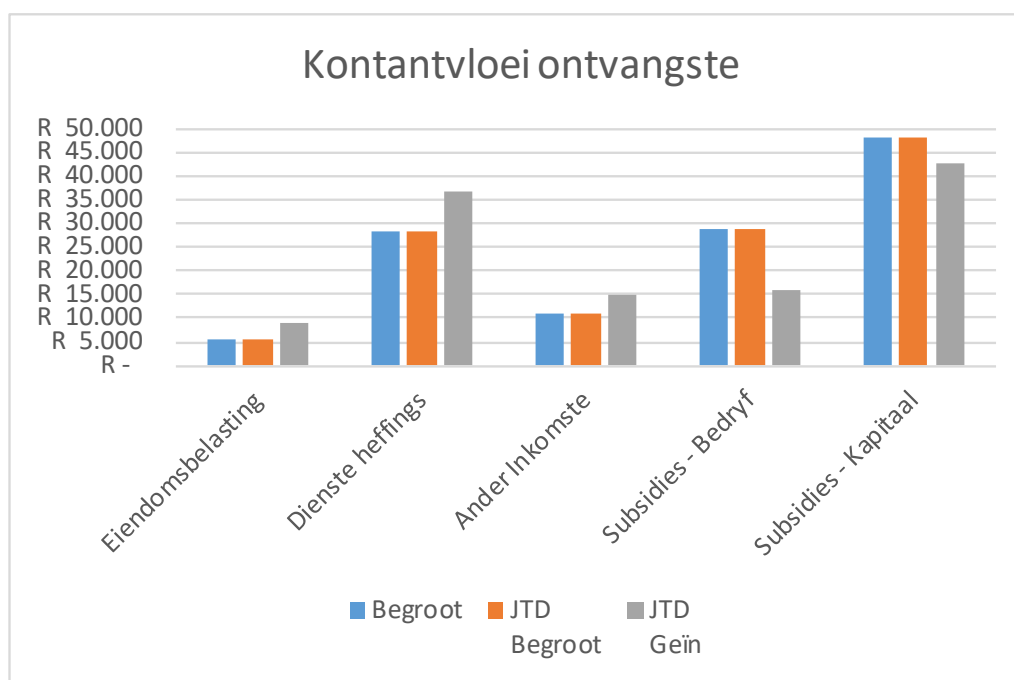
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 119.892 miljoen beloop teenoor 'n begrote R 121.999 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 2.107 miljoen minder as die begroting. Die bedryfinkomste het R 15.982 miljoen meer ge-in en die bedryfsubsidies R 12.760 miljoen minder as die begroting. Die kapitaalsubsidies het R 5.329 miljoen minder as die begroting tot op datum ge-in. Die bedrag uit kapitaalsubsidies is egter verpligtinge aangesien dit aan spesifieke projekte gekoppel word en daaraan spandeer moet word. Dit kan nie aangewend word om die bedryfsrekening te finansier nie. Die billike deel subsidie (equitable share) word kwartaalliks vooruit betaal en moet ook dus oor meer as een periode versprei word.

Daar is reeds tot aan die einde van hierdie periode R 7.023 miljoen kapitaalsubsidie ontvang as wat die werklike kapitaalspandering beloop. Die bedrag vorm dell van die totale onspandeerde subsidie bedrag.

Onderstaande tabel gee 'n weergawe van die kontant ingevorder:

Kontantinvloei van Bedryfaktiwiteite	Begroot	JTD Begroot	JTD Gein	%
Eiendomsbelasting	R 5.393	R 5.393	R 8.996	166.8%
Dienste heffings	R 28.255	R 28.255	R 36.885	130.5%
Ander Inkomste	R 11.107	R 11.107	R 14.857	133.8%
<i>Subsidies - Bedryf</i>	R 28.900	R 28.900	R 16.140	55.8%
<i>Subsidies - Kapitaal</i>	R 48.344	R 48.344	R 43.015	89.0%
Totale kontant van Bedryf	R 121.999	R 121.999	R 119.892	98.3%
			98.3%	

Die volgende voorstelling toon bostaande tabel in grafiese formaat aan:



- Die linkerkantse kolom toon die finansiële jaar se totale begrote bedrag aan.
- Die middelste kolom toon die jaar tot datum begroting aan
- Die regterkantse kolom toon die werklike ingevorderde syfer tot op datum aan.

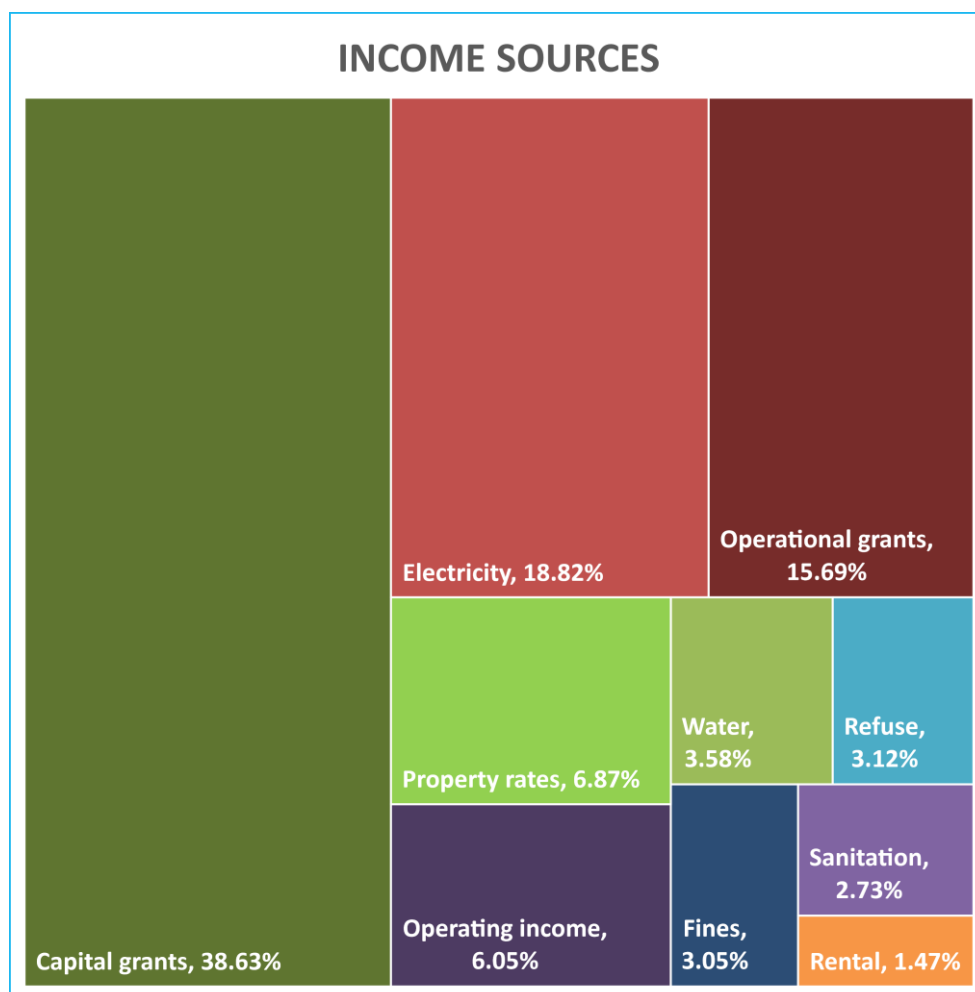
Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

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

Die kommerwekkende deel is egter dat die dienste en ander inkomste van die munisipaliteit minder kontant ingebring het as die begroting tot op datum. Die eiendomsbelasting het tot dusver meer ingebring as die begroting, wat die gevolg was van staatsdepartemente wat reeds voor die einde van September 2023 hul rekeninge ten volle betaal het. Die grootste groep belastingbetalers betaal maandelikse paaiemente.

Die uitvloeï van kontant jaar-tot-datum beloop R 34.149 miljoen, wat die kapitaalprojekte insluit. Indien die bedrag van R 7.023 miljoen kapitaalsubsidie wat reeds vooruit ontvang is, bygetel word tot die jaar-tot-datum kontant uitgawes is daar eintlik net 'n balans van R 4.868 miljoen beskikbaar om die ander korttermynverpligtinge ten bedrae van R7.196 miljoen te betaal. Dit bring mee dat die munisipaliteit in effek met 'n oortrokke rekening van R2.238 miljoen op die boeke sit. Bedryfsuitgawe sal besnoei moet word of meer intensiewe toepassing van skuldinvoering sal moet plaasvind.

Die volgende grafiese voorstelling toon die onderskeie bronne waarvandaan die kontant na die munisipaliteit invloei:



3. Jaar tot datum begrotingstabelle

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

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

Tabel C1: Opsomming

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M04 October

Description	2023/24	Budget Year 2024/25							
	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	5 025	5 947	-	8	5 604	1 982	3 622	183%	5 947
Service charges	27 678	30 965	-	2 699	11 441	7 238	4 203	58%	30 965
Investment revenue	1 265	938	-	145	525	313	213	68%	938
Transfers and subsidies - Operational	32 065	29 737	-	291	10 486	9 912	574	0	29 737
Other own revenue	38 412	39 060	-	3 245	12 987	12 776	212	2%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	-	6 388	41 044	32 221	8 823	27%	106 648
Employee costs	33 342	35 894	-	2 782	10 830	11 965	(1 134)	-9%	35 894
Remuneration of Councillors	3 607	3 605	-	387	1 245	1 202	44	4%	3 605
Depreciation and amortisation	13 361	5 994	-	499	1 998	1 998	-	-	5 994
Interest	2 518	1 004	-	-	-	335	(335)	-100%	1 004
Inventory consumed and bulk purchases	14 073	15 159	-	1 014	6 421	3 537	2 884	82%	15 159
Transfers and subsidies	-	1	-	-	-	0	(0)	-100%	1
Other expenditure	53 529	48 091	-	3 362	13 025	31 514	(18 489)	-59%	48 091
Total Expenditure	120 430	109 747	-	8 044	33 520	50 550	(17 030)	-34%	109 747
Surplus/(Deficit)	(15 986)	(3 100)	-	(1 656)	7 525	(18 329)	25 853	-141%	(3 100)
Transfers and subsidies - capital (monetary)	41 510	23 670	-	5 080	5 847	7 890	(2 043)	-26%	23 670
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	-	3 424	13 371	(10 439)	23 810	-228%	20 570
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 523	20 570	-	3 424	13 371	(10 439)	23 810	-228%	20 570
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	19 004	24 690	-	-	35 443	-	-	-	24 690
Total non current assets	334 686	305 522	-	-	328 093	-	-	-	305 522
Total current liabilities	20 720	25 169	-	-	27 301	-	-	-	25 169
Total non current liabilities	39 490	26 099	-	-	39 527	-	-	-	26 099
Community wealth/Equity	283 480	278 944	-	-	296 708	-	-	-	278 944
Cash flows									
Net cash from (used) operating	33 832	31 487	-	(2 219)	14 019	20 152	6 133	30%	31 487
Net cash from (used) investing	(35 680)	(22 526)	-	(5 530)	(5 454)	(8 648)	(3 194)	37%	(22 526)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(1 848)	8 961	-	(7 749)	8 565	11 504	2 939	26%	8 961
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	3 537	1 923	495	453	338	-	2 248	7 821	16 816
Creditors Age Analysis									
Total Creditors	1 143	-	-	-	137	-	-	46	1 325

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) - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		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>		75 576	56 134	-	5 756	23 656	18 473	5 183	28%	56 134
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		75 576	56 134	-	5 756	23 656	18 473	5 183	28%	56 134
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		35 666	34 901	-	2 731	10 889	11 631	(742)	-6%	34 901
Community and social services		1 638	2 705	-	85	342	900	(558)	-62%	2 705
Sport and recreation		4	2	-	0	0	0	(0)	-13%	2
Public safety		34 012	32 176	-	2 644	10 541	10 725	(185)	-2%	32 176
Housing		11	18	-	1	6	5	1	20%	18
Health		2	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 260	1 304	-	141	530	430	100	23%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 260	1 304	-	141	530	430	100	23%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		33 451	37 978	-	2 840	11 816	9 578	2 238	23%	37 978
Energy sources		20 193	21 294	-	1 799	7 785	5 100	2 685	53%	21 294
Water management		5 394	8 073	-	415	1 519	2 141	(622)	-29%	8 073
Waste water management		4 000	4 164	-	317	1 255	1 149	107	9%	4 164
Waste management		3 864	4 447	-	309	1 257	1 188	70	6%	4 447
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	145 953	130 318	-	11 468	46 891	40 111	6 780	17%	130 318
Expenditure - Functional										
<i>Governance and administration</i>		18 775	14 139	-	880	2 964	3 767	(802)	-21%	14 139
Executive and council		5 936	5 841	-	528	1 871	1 896	(25)	-1%	5 841
Finance and administration		12 839	8 298	-	352	1 094	1 871	(777)	-42%	8 298
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 276	39 403	-	2 848	11 366	29 387	(18 021)	-61%	39 403
Community and social services		2 493	2 685	-	167	668	875	(207)	-24%	2 685
Sport and recreation		1 071	663	-	52	200	209	(9)	-4%	663
Public safety		37 691	36 040	-	2 629	10 494	28 298	(17 805)	-63%	36 040
Housing		12	15	-	1	5	4	0	8%	15
Health		9	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 097	20 318	-	1 726	6 659	6 671	(12)	0%	20 318
Planning and development		1 223	1 442	-	110	557	478	80	17%	1 442
Road transport		16 873	18 876	-	1 616	6 102	6 193	(91)	-1%	18 876
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		41 713	35 338	-	2 556	12 387	10 549	1 839	17%	35 338
Energy sources		20 295	17 145	-	1 201	7 157	4 475	2 682	60%	17 145
Water management		9 016	9 525	-	750	2 783	3 200	(417)	-13%	9 525
Waste water management		5 228	4 900	-	373	1 550	1 616	(66)	-4%	4 900
Waste management		7 174	3 768	-	233	897	1 258	(361)	-29%	3 768
<i>Other</i>		424	549	-	35	142	177	(35)	-20%	549
Total Expenditure - Functional	3	120 285	109 747	-	8 044	33 520	50 550	(17 030)	-34%	109 747
Surplus/ (Deficit) for the year		25 668	20 570	-	3 424	13 371	(10 439)	23 810	-2.280924	20 570

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) - M04

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	-	677	2 647	1 514	1 134	74.9%	5 156
Vote 14 - CORPORATE SERVICES (12: IE)		71 536	51 423	-	5 131	21 199	17 107	4 091	23.9%	51 423
Vote 36 - CORPORATE SERVICES (12: IE)		1 639	2 705	-	85	342	900	(558)	-62.0%	2 705
Vote 47 - CORPORATE SERVICES (12: IE)		4	2	-	0	0	0	(0)	-12.6%	2
Vote 58 - CORPORATE SERVICES (12: IE)		11	12	-	1	4	3	1	33.5%	12
Vote 69 - CORPORATE SERVICES (12: IE)		34 012	32 176	-	2 644	10 541	10 725	(185)	-1.7%	32 176
Vote 80 - CORPORATE SERVICES (12: IE)		1 260	1 304	-	141	530	430	100	23.2%	1 304
Vote 91 - CORPORATE SERVICES (12: IE)		3 864	4 340	-	295	1 208	1 152	56	4.9%	4 340
Vote 102 - CORPORATE SERVICES (12: IE)		4 000	4 070	-	305	1 211	1 117	94	8.4%	4 070
Vote 113 - CORPORATE SERVICES (12: IE)		5 394	7 923	-	397	1 451	2 091	(640)	-30.6%	7 923
Vote 124 - CORPORATE SERVICES (12: IE)		20 193	21 209	-	1 790	7 759	5 072	2 688	53.0%	21 209
Total Revenue by Vote	2	145 953	130 318	-	11 468	46 891	40 111	6 780	16.9%	130 318
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	-	514	1 814	1 720	94	5.4%	5 285
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	-	275	1 105	1 151	(47)	-4.1%	3 483
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	-	572	2 168	2 238	(70)	-3.1%	7 928
Vote 14 - CORPORATE SERVICES (12: IE)		21 216	15 940	-	1 098	4 205	4 818	(614)	-12.7%	15 940
Vote 25 - CORPORATE SERVICES (12: IE)		860	861	-	62	363	284	80	28.0%	861
Vote 36 - CORPORATE SERVICES (12: IE)		1 903	1 602	-	83	333	514	(181)	-35.2%	1 602
Vote 47 - CORPORATE SERVICES (12: IE)		911	364	-	30	115	108	7	6.5%	364
Vote 58 - CORPORATE SERVICES (12: IE)		6	8	-	1	2	2	0	18.7%	8
Vote 69 - CORPORATE SERVICES (12: IE)		35 621	32 806	-	2 361	9 422	27 220	(17 799)	-65.4%	32 806
Vote 80 - CORPORATE SERVICES (12: IE)		14 725	13 665	-	1 181	4 365	4 456	(91)	-2.0%	13 665
Vote 91 - CORPORATE SERVICES (12: IE)		6 212	2 400	-	118	438	802	(363)	-45.3%	2 400
Vote 102 - CORPORATE SERVICES (12: IE)		4 022	3 060	-	230	980	1 003	(22)	-2.2%	3 060
Vote 113 - CORPORATE SERVICES (12: IE)		6 063	5 798	-	424	1 481	1 958	(477)	-24.4%	5 798
Vote 124 - CORPORATE SERVICES (12: IE)		13 559	16 548	-	1 093	6 728	4 276	2 453	57.4%	16 548
Total Expenditure by Vote	2	120 285	109 747	-	8 044	33 520	50 550	(17 030)	-33.7%	109 747
Surplus/ (Deficit) for the year	2	25 668	20 570	-	3 424	13 371	(10 439)	23 810	-228.1%	20 570

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	2023/24		Budget Year 2024/25						
		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		18 131	19 977		1 773	7 683	4 661	3 021	65%	19 977
Service charges - Water		3 936	5 566		326	1 361	1 306	55	4%	5 566
Service charges - Waste Water Management		2 844	2 432		308	1 213	567	646	114%	2 432
Service charges - Waste management		2 767	2 990		292	1 185	704	481	68%	2 990
Sale of Goods and Rendering of Services		295	365		31	126	85	41	48%	365
Agency services		197	234		20	80	55	25	46%	234
Interest		184	-		-	-	-	-	-	-
Interest earned from Receivables		594	621		70	257	207	50	24%	621
Interest from Current and Non Current Assets		1 265	938		145	525	313	213	68%	938
Dividends		-	-		-	-	-	-	-	-
Rent on Land		103	89		2	9	21	(12)	-59%	89
Rental from Fixed Assets		1 644	1 710		120	492	399	93	23%	1 710
Licence and permits		256	301		23	76	100	(24)	-24%	301
Operational Revenue		42	44		26	34	10	24	232%	44
Non-Exchange Revenue										
Property rates		5 025	5 947		8	5 604	1 982	3 622	183%	5 947
Surcharges and Taxes		296	3 501		-	-	1 167	(1 167)	-100%	3 501
Fines, penalties and forfeits		33 765	31 318		2 622	10 535	10 439	95	1%	31 318
Licence and permits		-	-		-	-	-	-	-	-
Transfers and subsidies - Operational		32 065	29 737		291	10 486	9 912	574	6%	29 737
Interest		423	295		31	128	98	30	30%	295
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	326		-	-	109	(109)	-100%	326
Gains on disposal of Assets		(249)	256		300	1 250	85	1 165	1365%	256
Other Gains		862	-		-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	-	6 388	41 044	32 221	8 823	27%	106 648
Expenditure By Type										
Employee related costs		33 342	35 894		2 782	10 830	11 965	(1 134)	-9%	35 894
Remuneration of councillors		3 607	3 605		387	1 245	1 202	44	4%	3 605
Bulk purchases - electricity		11 873	14 328		994	6 373	3 343	3 029	91%	14 328
Inventory consumed		2 200	831		20	49	194	(145)	-75%	831
Debt impairment		33 070	25 513		2 044	8 176	25 499	(17 322)	-68%	25 513
Depreciation and amortisation		13 361	5 994		499	1 998	1 998	-	-	5 994
Interest		2 518	1 004		-	-	335	(335)	-100%	1 004
Contracted services		5 205	6 649		438	2 317	1 571	746	48%	6 649
Transfers and subsidies		-	1		-	-	0	(0)	-100%	1
Irrecoverable debts written off		-	3 632		-	-	1 195	(1 195)	-100%	3 632
Operational costs		15 254	12 297		881	2 531	3 250	(718)	-22%	12 297
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		120 430	109 747	-	8 044	33 520	50 550	(17 030)	-34%	109 747
Surplus/(Deficit)		(15 986)	(3 100)	-	(1 656)	7 525	(18 329)	25 853	(0)	(3 100)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670		5 080	5 847	7 890	(2 043)	(0)	23 670
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	-	3 424	13 371	(10 439)	23 810	(0)	20 570
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 523	20 570	-	3 424	13 371	(10 439)	23 810	(0)	20 570
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 523	20 570	-	3 424	13 371	(10 439)	23 810	(0)	20 570
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 523	20 570	-	3 424	13 371	(10 439)	23 810	(0)	20 570

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

Statement - Capital Expenditure (municipal vote, functional classification and funding) - M04

Vote Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 135 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-
Vote 146 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-
Vote 157 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 135 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-
Vote 146 - CORPORATE SERVICES (12: IE)		-	-	-	-	-	-	-	-	-
Vote 157 - CORPORATE SERVICES (12: IE)		-	-	-	689	689	-	689	#DIV/0!	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	-	51	511	1 534	(1 022)	-67%	6 573
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	-	4 214	4 520	2 070	2 451	118%	8 869
Vote 22 - WATER (42: CAPEX)		-	7 340	-	126	126	1 713	(1 587)	-93%	7 340
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	22 782	-	5 080	5 847	5 316	531	10%	22 782
Total Capital Expenditure		-	22 782	-	5 080	5 847	5 316	531	10%	22 782
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	689	689	-	689	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	689	689	-	689	#DIV/0!	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	6 573	-	51	511	1 534	(1 022)	-67%	6 573
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 573	-	51	511	1 534	(1 022)	-67%	6 573
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	16 209	-	4 340	4 646	3 782	864	23%	16 209
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	7 340	-	126	126	1 713	(1 587)	-93%	7 340
Waste water management		-	8 869	-	4 214	4 520	2 070	2 451	118%	8 869
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 782	-	5 080	5 847	5 316	531	10%	22 782
Funded by:										
National Government		-	20 782	-	5 009	5 776	4 849	927	19%	20 782
Provincial Government		-	2 000	-	71	71	467	(396)	-85%	2 000
Transfers recognised - capital		-	22 782	-	5 080	5 847	5 316	531	10%	22 782
Total Capital Funding		-	22 782	-	5 080	5 847	5 316	531	10%	22 782

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		6 713	8 978		19 493	8 978
Trade and other receivables from exchange transactions		4 536	2 779		6 120	2 779
Receivables from non-exchange transactions		1 436	4 545		4 146	4 545
Current portion of non-current receivables						
Inventory		143	271		265	271
VAT		3 503	5 784		3 148	5 784
Other current assets		2 672	2 333		2 271	2 333
Total current assets		19 004	24 690	-	35 443	24 690
Non current assets						
Investments						
Investment property		21 208	22 153		21 208	22 153
Property, plant and equipment		312 774	282 276		306 659	282 276
Heritage assets		43	43		43	43
Intangible assets		156	524		156	524
Trade and other receivables from exchange transactions		501	525		27	525
Non-current receivables from non-exchange transactions		4	-		-	-
Other non-current assets						
Total non current assets		334 686	305 522	-	328 093	305 522
TOTAL ASSETS		353 690	330 212	-	363 536	330 212
LIABILITIES						
Current liabilities						
Consumer deposits		1 046	930		1 070	930
Trade and other payables from exchange transactions		20 099	20 497		17 641	20 497
Trade and other payables from non-exchange transactions		1 995	1 148		9 324	1 148
Provision		3 089	278		3 089	278
VAT		(5 679)	2 187		(3 994)	2 187
Other current liabilities		171	129		171	129
Total current liabilities		20 720	25 169	-	27 301	25 169
Non current liabilities						
Financial liabilities		-	2		-	2
Provision		35 100	21 670		35 137	21 670
Other non-current liabilities		4 390	4 427		4 390	4 427
Total non current liabilities		39 490	26 099	-	39 527	26 099
TOTAL LIABILITIES		60 210	51 268	-	66 828	51 268
NET ASSETS	2	293 480	278 944	-	296 708	278 944
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944		296 708	278 944
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	-	296 708	278 944

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		8 996	5 770		423	3 058	1 923	1 134	59%	5 770
Service charges		29 487	31 078		3 191	8 976	11 597	(2 621)	-23%	31 078
Other revenue		9 461	24 415		1 169	5 919	15 484	(9 575)	-62%	24 415
Transfers and Subsidies - Operational		26 229	30 569		562	16 672	9 986	6 686	67%	30 569
Transfers and Subsidies - Capital		43 015	23 670		12	9 906	7 890	2 016	26%	23 670
Interest		1 234	938		142	513	313	200	64%	938
Payments										
Suppliers and employees		(84 590)	(83 950)		(7 718)	(31 025)	(26 717)	(4 308)	16%	(83 950)
Interest		(0)	(1 004)		-	-	(335)	335	-100%	(1 004)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 832	31 487	-	(2 219)	14 019	20 152	6 133	30%	31 487
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256		312	1 270	85	1 185	1389%	256
Payments										
Capital assets		(35 732)	(22 782)		(5 842)	(6 724)	(6 733)	2 009	-23%	(22 782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	-	(5 530)	(5 454)	(8 648)	(3 194)	37%	(22 526)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(1 848)	8 961	-	(7 749)	8 565	11 504			8 961
Cash/cash equivalents at beginning:										-
Cash/cash equivalents at month/year end:		(1 848)	8 961	-	(7 749)	8 565	11 504			8 961

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands <u>Revenue</u>			
2	<u>Expenditure By Type</u>			
3	<u>0</u>			
4	<u>Financial Position</u>			

4.2 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 2

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M04 October

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<u>Cash Flow</u>			
	<u>Measureable performance</u>			
	<u>Municipal Entities</u>			

4.3 Ondersteunende Tabel SC2 – Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			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%	6.4%	0.0%	1.5%	4.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	9.3%	0.0%	10.6%	9.3%
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	91.7%	98.1%	0.0%	129.8%	98.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	0.0%	71.4%	35.7%
<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 Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		8.8%	9.5%	0.0%	30.6%	9.5%
Longstanding Debtors Recovered			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	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.9%	33.7%	0.0%	26.4%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	0.0%	1.1%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	0.0%	1.2%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
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 - M04 October

Description	NT Code	Budget Year 2024/25									Total over 90 days	Accrual Debits Written Off against Debtors	Impairment Bad Debts i.t.o Council Resolutions
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	278	159	132	112	103	-	588	1 262	2 634	2 065	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 192	172	91	47	34	-	192	519	2 247	791	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 526	1 309	51	49	31	-	463	3 021	6 451	3 564	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	221	118	99	86	76	-	428	1 247	2 276	1 838	-	-
Receivables from Exchange Transactions - Waste Management	1600	246	115	96	79	70	-	388	717	1 712	1 256	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	59	39	21	21	20	-	166	936	1 281	1 143	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	14	11	4	59	3	-	24	119	235	204	-	-
Total By Income Source	2000	3 537	1 923	495	453	338	-	2 248	7 821	16 816	10 861	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	197	270	33	23	19	-	105	410	1 058	557	-	-
Commercial	2300	1 573	1 105	68	49	43	-	519	2 781	6 138	3 391	-	-
Households	2400	1 766	548	393	381	276	-	1 625	4 630	9 620	6 912	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 537	1 923	495	453	338	-	2 248	7 821	16 816	10 861	-	-

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2024/25								
		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	1 143	-	-	-	-	-	-	-	1 143
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	137	-	-	46	182
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Medical Aid deductions										

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 - M04 October

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 ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
R thousands Municipality									

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 - M04 October

Description	Ref	2023/24		Budget Year 2024/25						
		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:		28 923	26 040	-	207	10 150	8 680	1 470	16.9%	26 040
Equitable Share		21 520	22 685	-	-	9 452	7 562	1 890	25.0%	22 685
Expanded Public Works Programme Integrated Grant		1 173	1 209	-	136	441	403	38	9.5%	1 209
Local Government Financial Management Grant		2 046	1 800	-	41	141	600	(459)	-76.4%	1 800
Municipal Infrastructure Grant		436	346	-	29	115	115	-	-	346
National Treasury		3 748	-	-	-	-	-	-	-	-
Provincial Government:		1 745	3 657	-	85	337	1 219	(882)	-72.4%	3 657
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		76	76	-	-	-	25	(25)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 619	2 687	-	85	337	896	(559)	-62.4%	2 687
IR: GRANT - MAIN ROADS		50	50	-	-	-	17	(17)	-100.0%	50
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	287	-	-	-	96	(96)	-100.0%	287
Specify (Add grant description)		-	557	-	-	-	186	(186)	-100.0%	557
Other grant providers:		51	40	-	-	-	13	(13)	-100.0%	40
Public Sector SETA		51	40	-	-	-	13	(13)	-100.0%	40
Total Operating Transfers and Grants	5	30 719	29 737	-	291	10 486	9 912	574	5.8%	29 737
National Government:		39 614	20 782	-	5 009	5 776	6 927	(1 151)	-16.6%	20 782
Municipal Infrastructure Grant		13 782	6 573	-	740	1 201	2 191	(990)	-45.2%	6 573
Water Services Infrastructure Grant		25 832	14 209	-	4 269	4 575	4 736	(161)	-3.4%	14 209
Provincial Government:		-	2 888	-	71	71	963	(892)	-92.6%	2 888
IR: WC - Housing - Human Settlements Grant		-	888	-	-	-	296	(296)	-100.0%	888
Specify (Add grant description)		-	2 000	-	71	71	667	(596)	-89.4%	2 000
Total Capital Transfers and Grants	5	39 614	23 670	-	5 080	5 847	7 890	(2 043)	-23.9%	23 670
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	70 333	53 407	-	5 372	16 333	17 802	(1 469)	-8.3%	53 407

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 - M11 May

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	17 598	16 454	1 817	14 848	15 082	(234)	-1.6%	16 614
Equitable Share		12 481	13 535	11 770	892	10 552	10 789	(237)	-2.2%	11 770
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	757	(757)	-100.0%	826
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1
FD:O: CKDM GRANT		-	-	-	2	4	-	4	#DIV/0!	160
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	58	(58)	-100.0%	63
FD:O: Main Road Subsidy		-	6	6	-	-	6	(6)	-100.0%	6
FD:O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	833	1 858	1 259	599	47.5%	1 374
Local Government Financial Management Grant		1 925	1 893	2 413	89	2 434	2 212	222	10.1%	2 413
Provincial Government:		-	1 344	1 444	833	1 858	1 324	534	40.3%	1 444
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	-	-	1	(1)	-100.0%	1
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	58	(58)	-100.0%	63
FD:O: Main Road Subsidy		-	6	6	-	-	6	(6)	-100.0%	6
FD:O: Western Cape Financial Mangement Support Gra		-	1 273	1 374	833	1 858	1 259	599	47.5%	1 374
Total operating expenditure of Transfers and Grants:		14 863	18 943	17 898	2 654	16 713	16 407	307	1.9%	18 378
National Government:		93 134	48 344	107 659	1 123	77 308	103 623	(26 315)	-25.4%	107 659
FD:C: Cultural Affairs and Sport		-	-	230	-	-	211	(211)	-100.0%	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	1 283	(1 283)	-100.0%	1 400
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	204	1 671	1 568	104	6.6%	1 710
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-
Municipal Infrastructure Grant		104 801	14 211	72 487	34	64 962	71 382	(6 420)	-9.0%	72 487
Water Services Infrastructure Grant		-	34 133	31 832	885	10 645	29 179	(18 535)	-63.5%	31 832
Provincial Government:		(1 319)	-	3 340	204	1 671	3 062	(1 390)	-45.4%	3 340
FD:C: Cultural Affairs and Sport		-	-	230	-	-	211	(211)	-100.0%	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	1 283	(1 283)	-100.0%	1 400
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		(1 319)	-	1 710	204	1 671	1 568	104	6.6%	1 710
Total capital expenditure of Transfers and Grants		91 815	48 344	110 999	1 327	78 979	106 684	(27 706)	-26.0%	110 999
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		106 678	67 287	128 897	3 981	95 692	123 091	(27 399)	-22.3%	129 377

4.9 Ondersteunende Tabel SC8 - Uitgaves op raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		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		3 206	3 204		355	1 118	1 068	50	5%	3 204
Pension and UIF Contributions								-		
Medical Aid Contributions								-		
Motor Vehicle Allowance		53	55		4	18	18	(1)	-3%	55
Cellphone Allowance		348	346		27	110	115	(6)	-5%	346
Housing Allowances								-		
Other benefits and allowances								-		
Sub Total - Councillors		3 607	3 605	-	387	1 245	1 202	44	4%	3 605
% increase	4		0.0%							0.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 040	4 163		349	1 397	1 388	10	1%	4 163
Pension and UIF Contributions		482	545		43	171	182	(11)	-6%	545
Medical Aid Contributions		134	151		11	46	50	(5)	-9%	151
Performance Bonus		421	233		-	-	78	(78)	-100%	233
Motor Vehicle Allowance		735	760		77	261	253	8	3%	760
Housing Allowances		13	12		1	4	4	0	8%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Municipality		5 826	5 864	-	482	1 880	1 955	(75)	-4%	5 864
% increase	4		0.7%							0.7%
Other Municipal Staff										
Basic Salaries and Wages		19 297	21 057		1 736	6 793	7 019	(226)	-3%	21 057
Pension and UIF Contributions		2 702	2 909		240	966	970	(4)	0%	2 909
Medical Aid Contributions		775	1 054		56	224	351	(128)	-36%	1 054
Overtime		801	726		72	268	242	26	11%	726
Performance Bonus		1 425	1 424		-	-	475	(475)	-100%	1 424
Motor Vehicle Allowance		654	836		78	242	279	(37)	-13%	836
Cellphone Allowance		3	3		0	1	1	(0)	-5%	3
Housing Allowances		66	129		9	32	43	(11)	-27%	129
Other benefits and allowances		551	622		51	194	207	(13)	-6%	622
Payments in lieu of leave		144	134		-	-	45	(45)	-100%	134
Long service awards		317	206		-	-	69	(69)	-100%	206
Post-retirement benefit obligations		732	588		57	226	196	30	15%	588
Acting and post related allowance	2	566	892		50	196	297	(101)	-34%	892
In kind benefits								-		
Sub Total - Other Municipal Staff		28 034	30 581	-	2 350	9 141	10 194	(1 052)	-10%	30 581
% increase	4		9.1%							9.1%
Total Parent Municipality		37 467	40 051	-	3 219	12 266	13 350	(1 084)	-8%	40 051

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 - M04 October

Description	Ref	Budget Year 2024/25											
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
R thousands	1												
Cash Receipts By Source													
Property rates		243	1 034	1 358	423	481	481	481	481	481	481	481	(3 176)
Service charges - Electricity revenue		1 779	1 517	728	2 270	1 880	1 880	1 880	1 880	1 880	1 880	1 880	(12 233)
Service charges - Water revenue		318	211	128	325	514	514	514	514	514	514	514	(3 444)
Service charges - Waste Water Management		211	247	98	295	232	232	232	232	232	232	232	(1 491)
Service charges - Waste Management		245	232	70	301	273	273	273	273	273	273	273	(1 714)
Rental of facilities and equipment		136	98	115	98	172	172	172	172	172	172	172	(1 170)
Interest earned - external investments		130	98	143	142	78	78	78	78	78	78	78	(547)
Fines, penalties and forfeits		1	230	494	605	566	566	566	566	566	566	566	(3 801)
Licences and permits		141	162	190	205	25	25	25	25	25	25	25	(86)
Agency services		-	-	-	-	22	22	22	22	22	22	22	(157)
Transfers and Subsidies - Operational		9 452	4 455	2 203	562	2 496	2 496	2 496	2 496	2 496	2 496	2 496	(17 475)
Other revenue		2 679	291	214	280	330	330	330	330	330	330	330	(2 296)
Cash Receipts by Source		15 334	8 574	5 741	5 488	7 070	7 070	7 070	7 070	7 070	7 070	7 070	(47 591)
Other Cash Flows by Source													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 886	0	2 000	-	1 973	1 973	1 973	1 973	1 973	1 973	1 973	(13 808)
Proceeds on Disposal of Fixed and Intangible Assets		-	600	350	300	21	21	21	21	21	21	21	(149)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		23 220	9 174	8 091	5 796	9 064	9 064	9 064	9 064	9 064	9 064	9 064	(61 548)
Cash Payments by Type													
Employee related costs		4 075	4 224	4 593	4 543	3 292	3 292	3 292	3 292	3 292	3 292	3 292	(23 040)
Interest		-	-	-	-	84	84	84	84	84	84	84	(586)
Bulk purchases - Electricity		1 296	1 820	2 091	1 468	1 373	1 373	1 373	1 373	1 373	1 373	1 373	(8 618)
Acquisitions - water & other inventory		-	-	-	-	159	159	159	159	159	159	159	(1 114)
Contracted services		44	536	1 219	340	635	635	635	635	635	635	635	(4 443)
Other expenditure		756	1 212	1 444	1 359	1 131	1 131	1 131	1 131	1 131	1 131	1 131	(7 554)
Cash Payments by Type		6 171	7 792	9 344	7 710	6 673	6 673	6 673	6 673	6 673	6 673	6 673	(45 365)
Other Cash Flows/Payments by Type													
Capital assets		-	881	-	5 842	2 183	2 183	2 183	2 183	2 183	2 183	2 183	(15 283)
Total Cash Payments by Type		6 171	8 673	9 344	13 569	8 857	8 857	8 857	8 857	8 857	8 857	8 857	(60 648)
NET INCREASE/(DECREASE) IN CASH HELD		17 050	501	(1 253)	(7 769)	207	207	207	207	207	207	207	(899)
Cash/cash equivalents at the month/year beginning:		17 918	34 967	35 468	34 215	26 451	26 658	26 865	27 072	27 279	27 486	27 693	27 900
Cash/cash equivalents at the month/year end:		34 967	35 468	34 215	26 451	26 658	26 865	27 072	27 279	27 486	27 693	27 900	27 000

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 - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									

4.12 Ondersteunende Tabel SC12 – Kapitaal spanderingspatroon

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

Month	2023/24	Budget Year 2024/25							
	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	-	1 899	-	-	-	1 899	-	-	-
August	-	1 899	-	766	#VALUE!	3 797	#VALUE!	#VALUE!	#VALUE!
September	-	1 899	-	-	-	5 696	-	-	-
October	-	1 899	-	5 080	#VALUE!	7 594	#VALUE!	#VALUE!	#VALUE!
November	-	1 899	-	-	-	9 493	-	-	-
December	-	1 899	-	-	-	11 391	-	-	-
January	-	1 899	-	-	-	13 290	-	-	-
February	-	1 899	-	-	-	15 188	-	-	-
March	-	1 899	-	-	-	17 087	-	-	-
April	-	1 899	-	-	-	18 985	-	-	-
May	-	1 899	-	-	-	20 884	-	-	-
June	-	1 899	-	-	-	22 782	-	-	-
Total Capital expenditure	-	22 782	-	5 847					

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 - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	22 782	-	4 391	5 157	5 316	158	3.0%	22 782
Roads Infrastructure		-	6 194	-	-	367	1 445	1 078	74.6%	6 194
Roads										
Road Structures		-	6 194	-	-	367	1 445	(1 078)	-74.6%	6 194
Water Supply Infrastructure		-	16 209	-	4 340	4 646	3 782	(864)	-22.8%	16 209
Dams and Weirs										
Boreholes		-	2 000	-	71	71	467	(396)	-84.8%	2 000
Reservoirs										
Pump Stations		-	8 869	-	4 214	4 520	2 070	2 451	118.4%	8 869
Water Treatment Works										
Bulk Mains		-	5 340	-	55	55	1 246	(1 191)	-95.6%	5 340
Rail Infrastructure		-	379	-	51	144	88	(56)	-63.1%	379
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance		-	379	-	51	144	88	56	63.1%	379
Attenuation										
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment										
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment										
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment										
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets										
Land		-	-	-	-	-	-	-	-	-
Land										
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										
Living resources		-	-	-	-	-	-	-	-	-
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on new assets	1	-	22 782	-	4 391	5 157	5 316	158	3.0%	22 782

4.14 Ondersteunende Tabel SC13b – Kapitaalbesteding op hernuwing van bestaande bates volgens bateklas

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Community Assets					689	689		(689)	#DIV/0!	
Community Facilities										
Halls										
Centres										
Crèches										
Sport and Recreation Facilities					689	689		(689)	#DIV/0!	
Indoor Facilities										
Outdoor Facilities					689	689		689	#DIV/0!	
Capital Spares										
Heritage assets										
Other assets										
Operational Buildings										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Ani										
Zoo's, Marine and Non-biological Animals										
Living resources										
Policing and Protection										
Total Capital Expenditure on rene	1				689	689		(689)	#DIV/0!	

4.15 Ondersteunende Tabel SC13c – Uitgaves aan herstelwerk en instandhouding volgens bateklas

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		363	439	-	6	53	102	49	47.8%	439
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		348	417	-	6	52	97	45	46.2%	417
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		14	78	-	-	-	18	(18)	-100.0%	78
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		22	37	-	-	13	9	5	56.6%	37
LV Networks		313	302	-	6	39	70	(32)	-44.7%	302
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1	5	-	-	-	1	1	100.0%	5
Dams and Weirs		-	3	-	-	-	1	(1)	-100.0%	3
Distribution		1	1	-	-	-	0	(0)	-100.0%	1
Sanitation Infrastructure		13	17	-	-	1	4	3	73.8%	17
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		0	5	-	-	-	1	(1)	-100.0%	5
Waste Water Treatment Works		13	12	-	-	1	3	(2)	-63.7%	12
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		60	49	-	-	0	11	11	96.9%	49
Community Facilities		60	49	-	-	0	11	11	96.9%	49
Libraries		60	49	-	-	0	11	(11)	-96.9%	49
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		102	152	-	33	61	35	(26)	-72.6%	152
Operational Buildings		102	150	-	33	61	35	(26)	-74.1%	150
Municipal Offices		102	150	-	33	61	35	26	74.1%	150
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Housing		-	1	-	-	-	0	0	100.0%	1
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	1	-	-	-	0	(0)	-100.0%	1
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		5	4	-	0	3	1	(1)	-112.8%	4
Furniture and Office Equipment		5	4	-	0	3	1	1	112.8%	4
Machinery and Equipment		250	210	-	-	5	49	44	89.3%	210
Machinery and Equipment		250	210	-	-	5	49	(44)	-89.3%	210
Transport Assets		511	976	-	83	324	228	(96)	-42.2%	976
Transport Assets		511	976	-	83	324	228	96	42.2%	976
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	1 290	1 829	-	123	446	427	(19)	-4.5%	1 829

4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October

Description	Ref	2023/24		Budget Year 2024/25						
		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		11 345	5 213	-	438	1 752	1 738	(14)	-0.8%	5 213
Roads Infrastructure		1 465	-	-	-	-	-	-	-	-
Road Structures		1 465	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 851	2 201	-	187	748	734	(14)	-1.9%	2 201
Drainage Collection		-	2 201	-	187	748	734	14	1.9%	2 201
Storm water Conveyance		1 851	-	-	-	-	-	-	-	-
Electrical Infrastructure		669	357	-	30	119	119	-	-	357
MV Switching Stations		6	-	-	-	-	-	-	-	-
MV Networks		132	-	-	-	-	-	-	-	-
LV Networks		531	357	-	30	119	119	-	-	357
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2 402	1 428	-	119	476	476	-	-	1 428
Boreholes		342	-	-	-	-	-	-	-	-
Reservoirs		821	-	-	-	-	-	-	-	-
Pump Stations		134	-	-	-	-	-	-	-	-
Bulk Mains		406	-	-	-	-	-	-	-	-
Distribution		699	1 428	-	119	476	476	-	-	1 428
Sanitation Infrastructure		2 132	1 222	-	102	407	407	-	-	1 222
Pump Station		564	-	-	-	-	-	-	-	-
Reticulation		833	1 222	-	102	407	407	-	-	1 222
Waste Water Treatment Works		734	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 825	5	-	0	2	2	-	-	5
Landfill Sites		2 825	5	-	0	2	2	-	-	5
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		640	53	-	8	30	18	(12)	-69.8%	53
Community Facilities		46	11	-	1	4	4	-	-	11
Halls		-	-	-	-	-	-	-	-	-
Libraries		22	11	-	1	4	4	-	-	11
Cemeteries/Crematoria		24	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		594	42	-	7	27	14	(12)	-88.1%	42
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		594	42	-	7	27	14	12	88.1%	42
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		66	-	-	-	-	-	-	-	-
Revenue Generating		66	-	-	-	-	-	-	-	-
Improved Property		66	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		116	149	-	12	50	50	-	-	149
Operational Buildings		116	149	-	12	50	50	-	-	149
Municipal Offices		116	149	-	12	50	50	-	-	149
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		108	11	-	-	-	4	4	100.0%	11
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		108	11	-	-	-	4	4	100.0%	11
Computer Software and Applications		108	11	-	-	-	4	(4)	-100.0%	11
Computer Equipment		223	190	-	16	63	63	-	-	190
Computer Equipment		223	190	-	16	63	63	-	-	190
Furniture and Office Equipment		99	257	-	16	63	86	23	26.7%	257
Furniture and Office Equipment		99	257	-	16	63	86	(23)	-26.7%	257
Machinery and Equipment		200	120	-	10	40	40	-	-	120
Machinery and Equipment		200	120	-	10	40	40	-	-	120
Transport Assets		574	-	-	-	-	-	-	-	-
Transport Assets		574	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	13 372	5 994	-	499	1 998	1 998	-	-	5 994

5. Ander inligting of dokumentasie

Munisipale Bestuurder se kwaliteitsertifikaat

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipale geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6900		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900
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OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER: REFERENCE NUMBER: NAME: ENQUIRIES:	Tel: (023) 551 1009 Faks/Fax: (023) 551 1009
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QUALITY CERTIFICATE

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

The monthly budget statement

Quarterly report on the implementation of the budget and financial state affairs of the municipality

Mid-year budget and performance assessment

For the month of October 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

Signature 

Date 14/11/2024

6. Aanbeveling

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