

LAINGSBURG MUNISIPALITEIT



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

INHOUDSOPGAWE

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Deel 1 – Maandverslag

1. Burgemeester se verslag

Die maandelikse begrotingsverslag vir September 2024 is opgestel om aan die wetgewende vereistes van die Munisipale Begroting en Verslagdoeningsregulasies te voldoen. Die September 2024 Maandelikse begrotingverslag is die derde 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)	#REF!	#REF!	34 473 062	#REF!
Totale Uitgawe	78 777 873	78 777 873	18 393 291	23.35
Surplus (Tekort) (Ingesluit Kapitale subsidies)	#REF!	#REF!	16 079 771	#REF!
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	20 782 038	20 782 038	766 432	3.69
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	6 573 047	6 573 047	460 403	7.00
<i>Nasional Regering - WSIG</i>	14 208 991	14 208 991	306 029	2.15
<i>Provinsiale Regering - WCRF</i>	-	-	-	-
<i>Provinsiale Regering - LIB</i>	-	-	-	-
<i>Inteme Finansiering</i>	-	-	-	-

Bedryfsinkomste

Die Munisipaliteit het tot dusver 27.22% of R R 34 473 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 18 393 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 4 532 miljoen. Dit sal die totale uitgawe tot dusver effektief tot op R 22 925 miljoen te staan bring. Die uitgawes tot op datum is meer as die begrote jaar-tot-datum bedrag en staan op 4.10% meer.

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

Kapitaalbesteding

Die kapitale betalings vir die maand het R - miljoen beloop. Die totale jaar tot datum kapitale uitgawe beloop R 0.766 miljoen en beloop 3.36% van die jaarlikse totale begroting van R48 344. Dit is tans 21.64% onder die jaar tot datum beplanning.

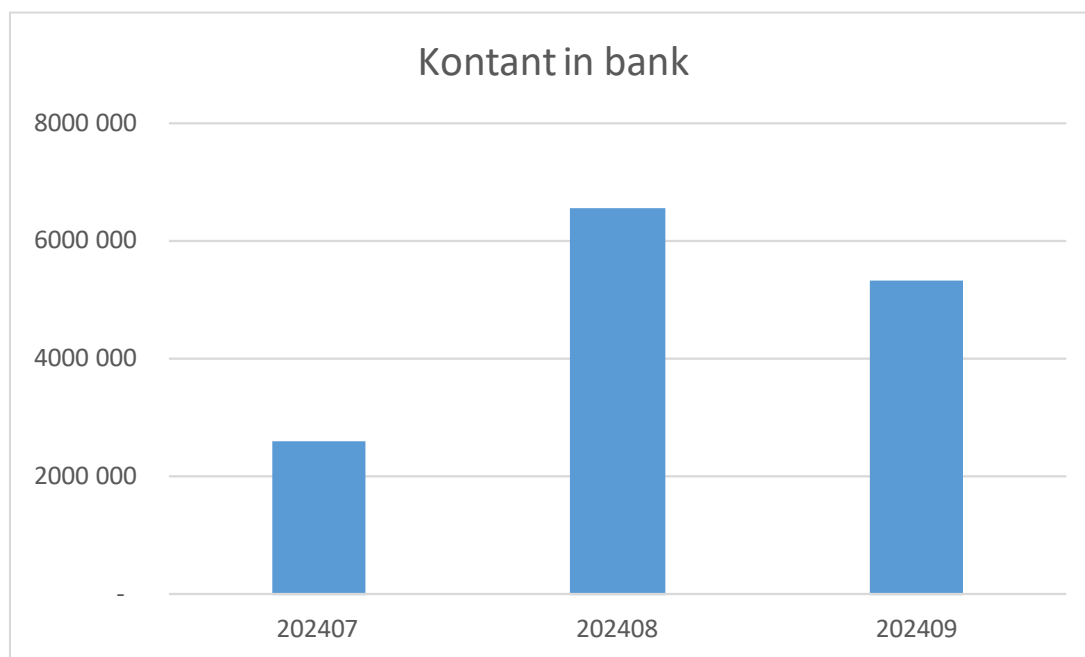
Verwys na Tabel C5 vir meer besonderhede oor kapitaalbesteding.

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 26.120 miljoen. Dit is 'n styging van R 19.406 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	
September 2024	
Item	Amount
Balance as per CFA	26 119 526
Total commitments against cash	20 767 920
Unspent Conditional Grants	14 122 078
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	995 188
Creditors	3 661 872
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 988 782
Netto cash available	R 5 351 606

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

Debiteure

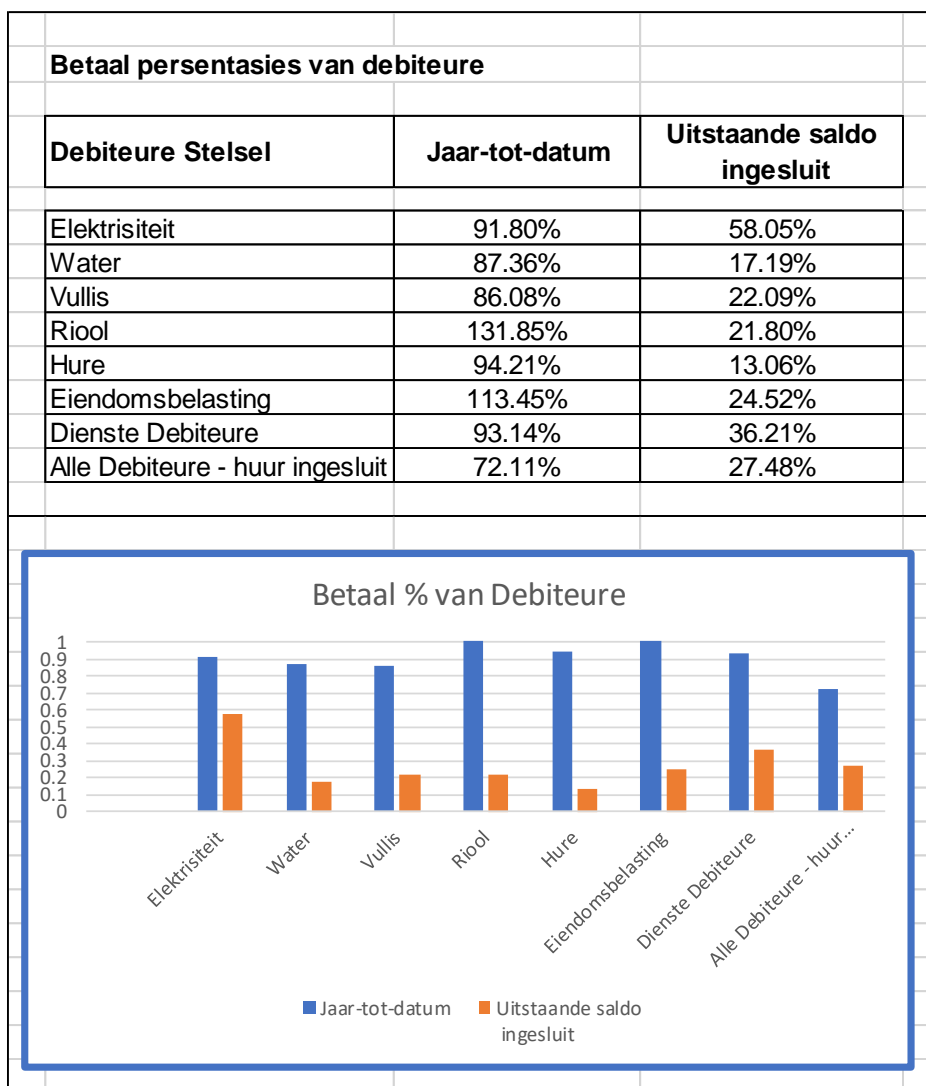
Die uitstaande debiteure van die Munisipaliteit beloop 'n totaal van R 17.690 miljoen aan die einde van die maand, (R 19.033 miljoen vorige maand). Daar was dus 'n daling van R 1.343 miljoen maand op maand. Die jaarlikse eiendomsbelasting word in Julie van elke jaar gehef en die grootste gedeelte daarvan 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 93.14%.

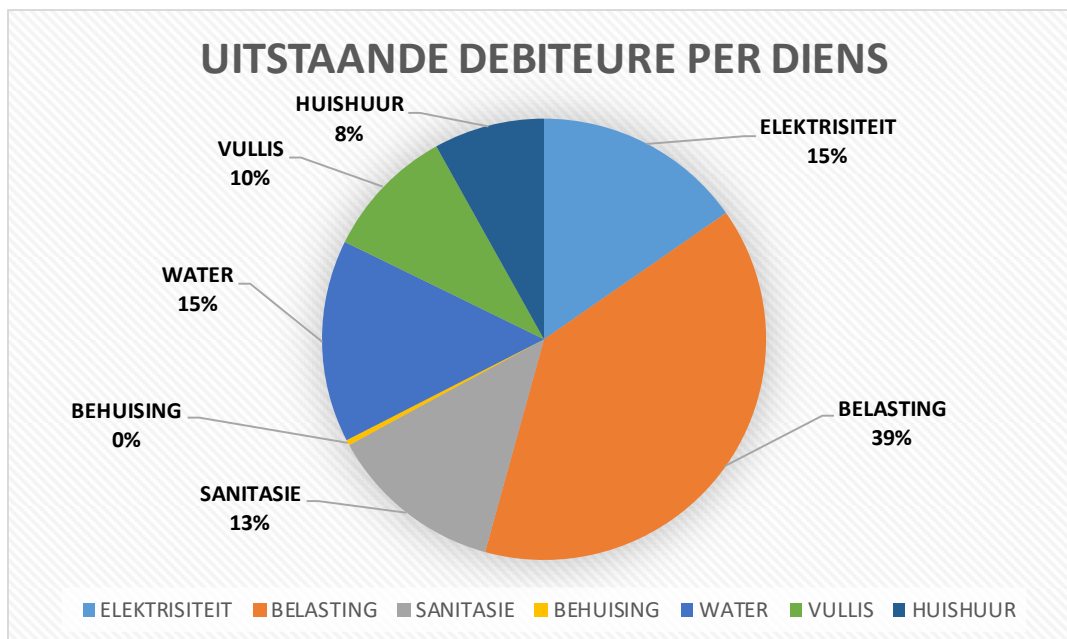
Die totale bedrag uitstaande vir langer as 12 maande beloop R 9.920 miljoen en dit beloop 56.08% van al die debiteure langer as 30 dae uitstaande. Die totale bedrag kontant vasgevang in uitstaande debiteure ouer as 90 dae beloop R 10.664 miljoen.. Die styging van 1 Julie tot aan die einde van die huidige tydperk beloop R 4.173 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 1.343 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:

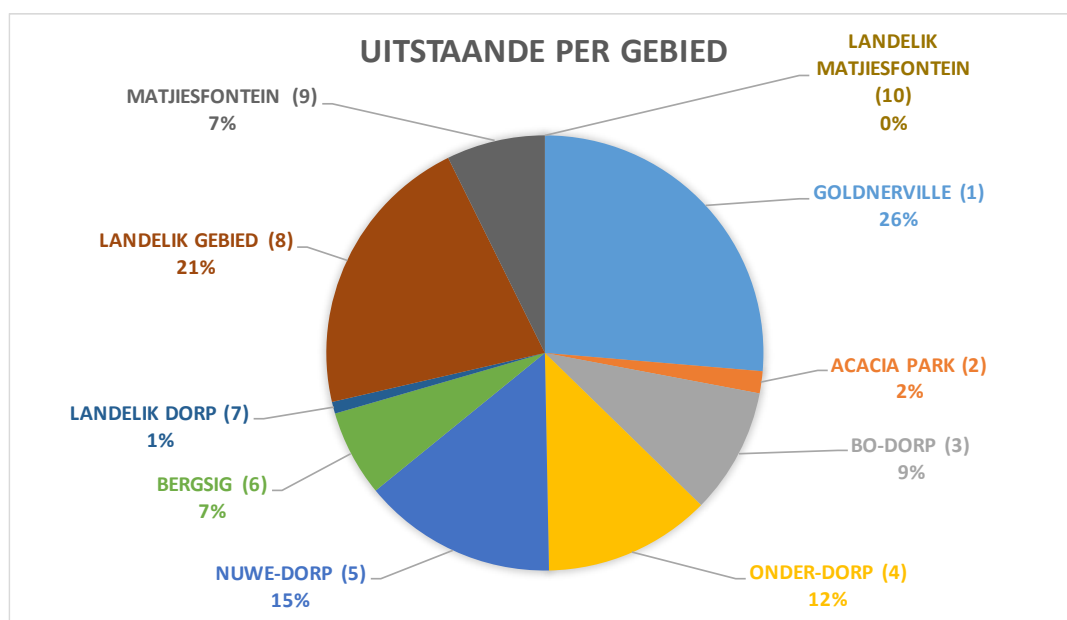


Die Munisipaliteit pas die Skuldinvordering en Kredietbeheerbeleid toe, maar daar sal dringend na hersienende stappe gekyk moet word om die beleid na behore toe te pas andersins sal die kontantposisie van die Raad voortgaan om te verswak.

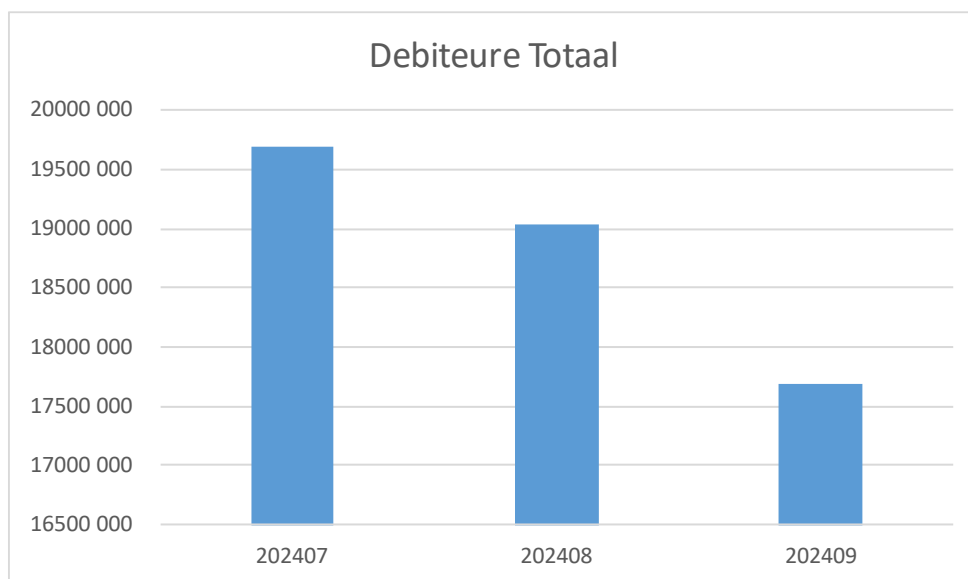
Die volgende grafiek toon die uitstaande debiteure per gebied soos aan die einde van maand:



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

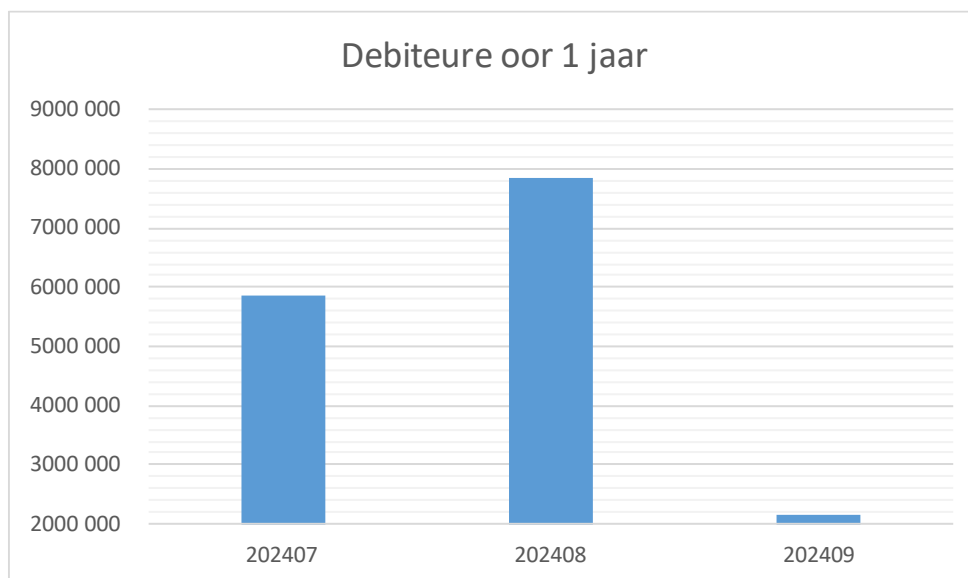


Die volgende grafieke toon die beweging in die totale debiteure oor die jaar-tot-datum tydperk:

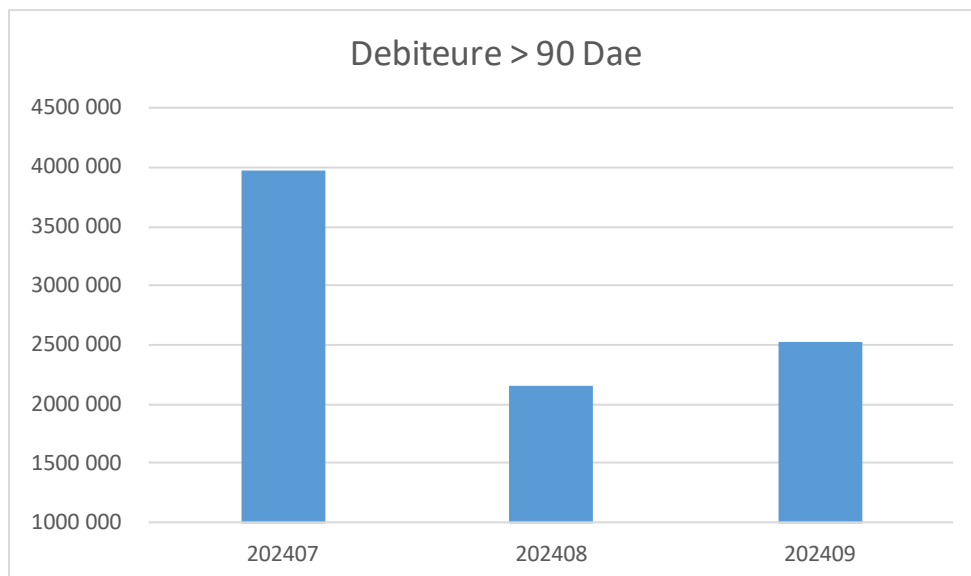


As daar in ag geneem word dat die jaarlikse tariewe in Julie gehief word en die maandelikse paaiement oor die res van die finansiële jaar betaal word, behoort daar 'n skerp maandelikse afname in die totale debiteurebedrag te wees. Die teenoorgestelde is duidelik sigbaar.

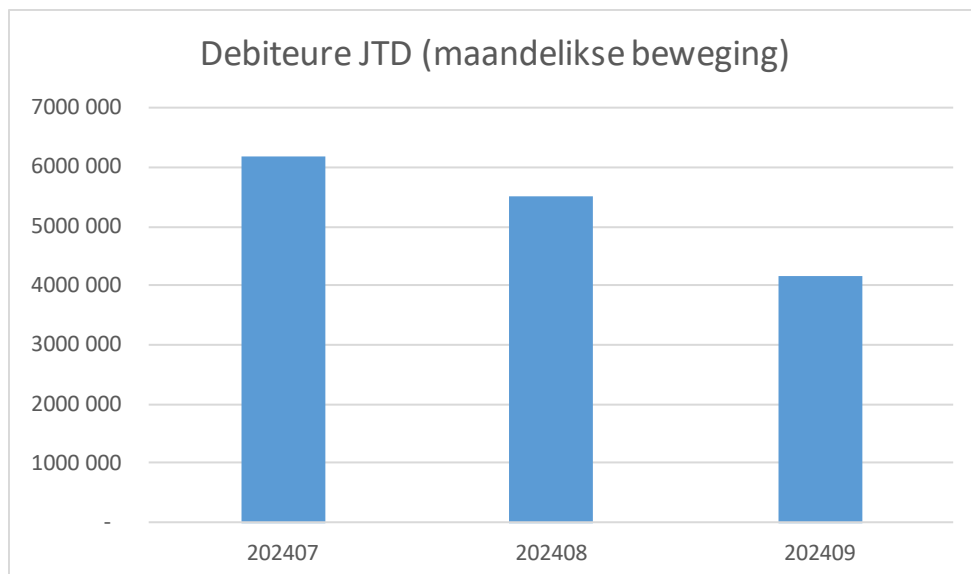
Die volgende grafiek toon die vlak van die totale uitstaande skuld oer as een jaar:



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 1.870 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	1 956 628	1 358 092	1 996 367	162 374	39 738
Reis en verblyfkoste	623 665	51 972	155 916	59 029	172 989	7 057	17 072
Akkommodasie	300 272	25 023	75 068	41 006	57 208	15 983	(17 860)
Borgskappe en spyseniering	55 189	4 599	13 797	6 952	8 033	2 353	(5 764)
Kommunikasie	269 365	22 447	67 341	22 468	70 172	21	2 831
Oortyd	726 408	60 534	181 602	64 317	195 737	3 783	14 135
Totaal	R 9 149 203	R 1 360 292	R 2 450 353	R 1 551 863	R 2 500 507	191 571	50 153

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

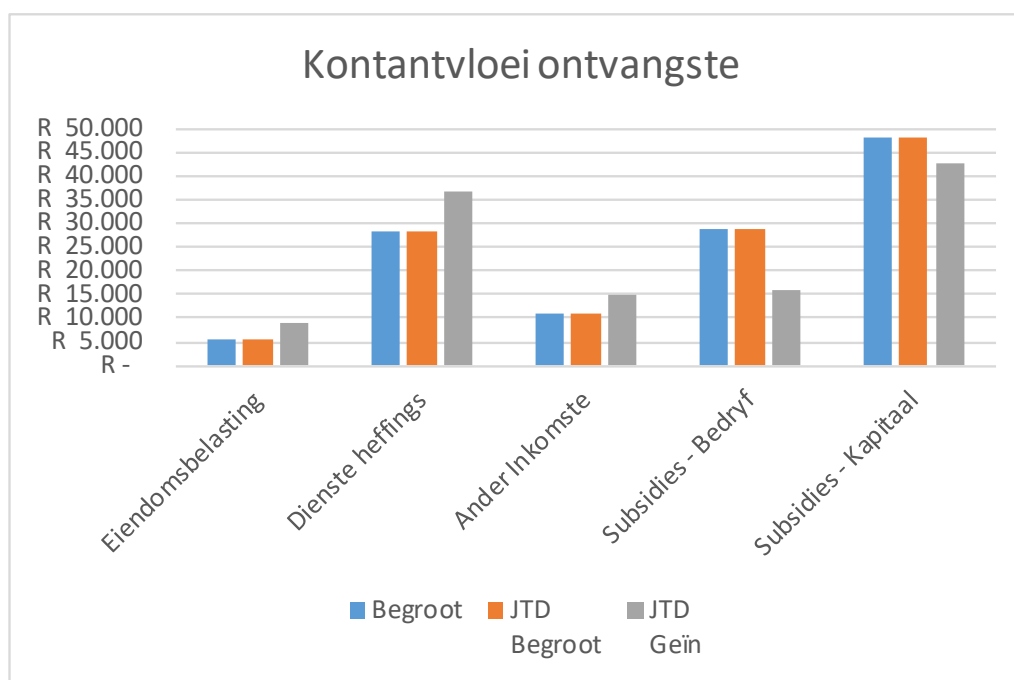
Tot aan die einde van die maand het die totale kontant ge-in deur die Munisipaliteit R 119.892 miljoen beloop teenoor 'n begrote R 121.999 miljoen vir die jaar-tot-datum. Dit wil sê 'n bedrag van R 2.107 miljoen minder as die begroting. Die bedryfinkomste het R 15.982 miljoen meer ge-in en die bedryfsubsidies 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.

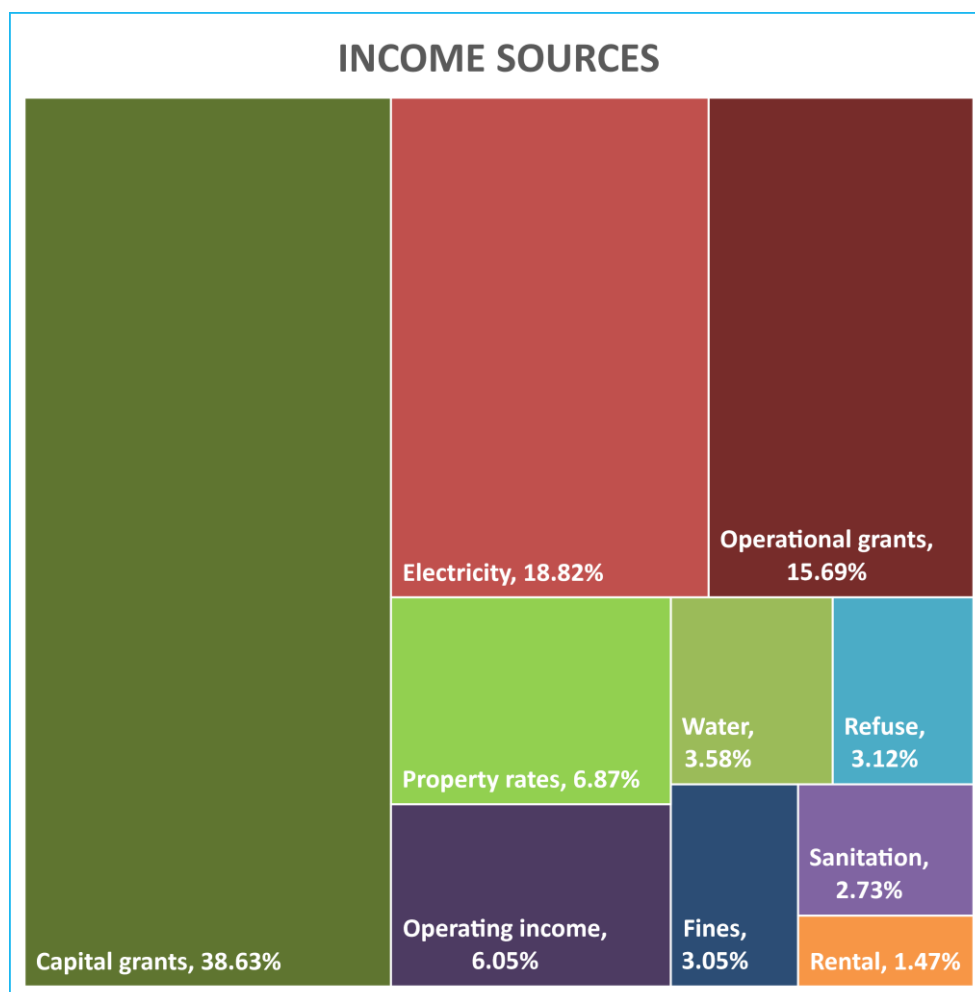
Die jaar tot datum kontant ingevorder (regterkantse kolom) van die dienste en ander inkomste moes ten minste gelyk of meer as die jaar tot datum begroting (middelste kolom) gestaan het. Dit toon dat die bedryfsinkomste swakker vaar.

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 21.709 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 - M03 September

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	-	(72)	5 596	1 487	4 109	276%	5 947
Service charges	27 678	30 965	-	2 998	8 742	7 741	1 001	13%	30 965
Investment revenue	1 265	938	-	147	381	234	146	62%	938
Transfers and subsidies - Operational	32 308	29 737	-	268	10 195	7 434	2 761	0	29 737
Other own revenue	39 291	39 060	-	3 257	9 743	9 765	(22)	-0%	-
Total Revenue (excluding capital transfers and contributions)	105 565	106 648	-	6 598	34 657	26 662	7 995	30%	106 648
Employee costs	33 127	35 894	-	2 897	8 049	8 973	(925)	-10%	35 894
Remuneration of Councillors	3 607	3 605	-	286	858	901	(43)	-5%	3 605
Depreciation and amortisation	15 971	5 994	-	499	1 498	1 498	-	-	5 994
Interest	2 518	1 004	-	-	-	251	(251)	-100%	1 004
Inventory consumed and bulk purchases	14 083	15 159	-	1 538	5 408	3 790	1 618	43%	15 153
Transfers and subsidies	-	1	-	-	-	0	(0)	-100%	1
Other expenditure	54 287	48 091	-	4 019	9 663	12 023	(2 360)	-20%	48 098
Total Expenditure	123 592	109 747	-	9 239	25 476	27 437	(1 961)	-7%	109 748
Surplus/(Deficit)	(18 026)	(3 100)	-	(2 642)	9 181	(775)	9 956	-1285%	(3 101)
Transfers and subsidies - capital	41 510	23 670	-	-	766	5 918	(5 151)	-87%	23 670
Surplus/(Deficit) after capital transfers & contributions	23 483	20 570	-	(2 642)	9 947	5 143	4 805	93%	20 569
Surplus/ (Deficit) for the year	23 483	20 570	-	(2 642)	9 947	5 143	4 805	93%	20 569
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	766	3 133	(2 366)	-76%	22 782
Total sources of capital funds	-	-	-	-	766	3 133	(2 366)	-76%	22 782
Financial position									
Total current assets	17 187	24 690	-	-	41 836	-	-	-	24 690
Total non current assets	322 467	305 522	-	-	323 513	-	-	-	305 522
Total current liabilities	19 478	25 169	-	-	32 537	-	-	-	25 169
Total non current liabilities	39 492	26 099	-	-	39 527	-	-	-	26 099
Community wealth/Equity	295 591	278 944	-	-	293 284	-	-	-	278 944
Cash flows									
Net cash from (used) operating	33 832	31 487	-	(1 603)	16 237	17 783	1 545	9%	28 642
Net cash from (used) investing	(35 680)	(22 526)	-	350	77	(6 486)	(6 563)	101%	-
Cash/cash equivalents at the month/year	(1 848)	8 961	-	(1 253)	16 314	11 297	(5 017)	-44%	28 642
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	5 898	637	491	361	-	383	2 139	7 781	17 690
Creditors Age Analysis									
Total Creditors	1 688	-	-	137	-	-	-	46	1 870

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) - M03 September

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>		80 252	56 134	-	621	17 900	13 765	4 135	30%	56 134
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		80 252	56 134	-	621	17 900	13 765	4 135	30%	56 134
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		35 909	34 901	-	2 732	8 158	8 722	(564)	-6%	34 901
Community and social services		1 880	2 705	-	92	257	674	(418)	-62%	2 705
Sport and recreation		4	2	-	-	0	0	(0)	-37%	2
Public safety		34 012	32 176	-	2 638	7 897	8 044	(147)	-2%	32 176
Housing		11	18	-	1	4	3	1	35%	18
Health		2	-	-	-	-	-	-	-	1
<i>Economic and environmental services</i>		1 260	1 304	-	126	389	321	68	21%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 260	1 304	-	126	389	321	68	21%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 654	37 978	-	3 118	8 977	6 028	2 949	49%	37 978
Energy sources		19 003	21 294	-	2 102	5 986	3 076	2 910	95%	21 294
Water management		4 427	8 073	-	385	1 104	1 400	(296)	-21%	8 073
Waste water management		3 126	4 164	-	317	938	772	166	22%	4 164
Waste management		3 098	4 447	-	315	949	780	168	22%	4 447
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	147 075	130 318	-	6 598	35 423	28 836	6 588	23%	130 318
Expenditure - Functional										
<i>Governance and administration</i>		18 991	14 139	-	1 561	2 085	2 470	(386)	-16%	14 140
Executive and council		5 737	5 841	-	481	1 343	1 403	(60)	-4%	5 842
Finance and administration		13 254	8 298	-	1 080	742	1 067	(326)	-31%	8 298
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 197	39 403	-	2 893	8 518	28 135	(19 617)	-70%	39 403
Community and social services		2 430	2 685	-	176	501	649	(148)	-23%	2 685
Sport and recreation		981	663	-	52	149	153	(4)	-3%	663
Public safety		37 765	36 040	-	2 663	7 865	27 330	(19 466)	-71%	36 040
Housing		12	15	-	1	3	3	1	19%	15
Health		9	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 073	20 318	-	1 686	4 934	4 965	(31)	-1%	20 318
Planning and development		1 231	1 442	-	115	447	357	90	25%	1 442
Road transport		16 842	18 876	-	1 572	4 487	4 608	(121)	-3%	18 876
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		44 762	35 338	-	3 061	9 832	7 450	2 382	32%	35 338
Energy sources		20 326	17 145	-	1 702	5 957	2 891	3 066	106%	17 145
Water management		9 174	9 525	-	711	2 034	2 409	(376)	-16%	9 525
Waste water management		5 296	4 900	-	372	1 177	1 206	(28)	-2%	4 900
Waste management		9 966	3 768	-	275	664	944	(280)	-30%	3 768
<i>Other</i>		424	549	-	39	108	130	(23)	-17%	549
Total Expenditure - Functional	3	123 447	109 747	-	9 239	25 476	43 150	(17 675)	-41%	109 748
Surplus/ (Deficit) for the year		23 628	20 570	-	(2 642)	9 947	(14 315)	24 262	-1.694903	20 569

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) - M03

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										
Vote 3 - CORPORATE SERVICES (12: IE)	1	4 919	5 156	-	691	1 970	1 058	911	86.1%	5 156
Vote 4 - BUDGET AND TREASURY (13: IE)		75 333	51 423	-	(26)	16 067	12 818	3 249	25.4%	51 423
Vote 6 - COMMUNITY AND SOCIAL SERV		1 882	2 705	-	92	257	674	(418)	-61.9%	2 705
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	-	-	0	0	(0)	-36.9%	2
Vote 8 - HOUSING (17: IE)		11	12	-	1	3	2	1	69.9%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	-	2 638	7 897	8 044	(147)	-1.8%	32 176
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	-	126	389	321	68	21.2%	1 304
Vote 11 - WASTE MANAGEMENT (20: IE)		3 098	4 340	-	302	912	753	159	21.1%	4 340
Vote 12 - WASTE WATER MANAGEMENT		3 126	4 070	-	305	905	748	157	21.0%	4 070
Vote 13 - WATER (22: IE)		4 427	7 923	-	368	1 054	1 362	(308)	-22.6%	7 923
Vote 14 - ELECTRICITY (23: IE)		19 003	21 209	-	2 099	5 969	3 055	2 915	95.4%	21 209
Total Revenue by Vote	2	147 075	130 318	-	6 598	35 423	28 836	6 588	22.8%	130 318
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 160	5 285	-	450	1 300	1 275	25	2.0%	5 286
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 641	3 483	-	293	829	860	(31)	-3.6%	3 483
Vote 3 - CORPORATE SERVICES (12: IE)		6 601	7 928	-	632	1 595	1 526	69	4.5%	7 928
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	-	1 771	3 106	3 428	(322)	-9.4%	15 940
Vote 5 - PLANNING AND DEVELOPMENT		867	861	-	66	302	212	90	42.6%	861
Vote 6 - COMMUNITY AND SOCIAL SERV		1 839	1 602	-	93	250	378	(128)	-33.9%	1 602
Vote 7 - SPORTS AND RECREATION (16: IE)		821	364	-	31	85	76	9	11.3%	364
Vote 8 - HOUSING (17: IE)		6	8	-	1	2	1	1	51.0%	8
Vote 9 - PUBLIC SAFETY (18: IE)		35 696	32 806	-	2 395	7 061	26 522	(19 461)	-73.4%	32 806
Vote 10 - ROAD TRANSPORT (19: IE)		14 695	13 665	-	1 137	3 184	3 305	(121)	-3.7%	13 665
Vote 11 - WASTE MANAGEMENT (20: IE)		9 004	2 400	-	160	320	602	(282)	-46.8%	2 400
Vote 12 - WASTE WATER MANAGEMENT		4 089	3 060	-	230	750	746	5	0.6%	3 060
Vote 13 - WATER (22: IE)		6 222	5 798	-	385	1 057	1 478	(421)	-28.5%	5 798
Vote 14 - ELECTRICITY (23: IE)		13 590	16 548	-	1 595	5 635	2 742	2 893	105.5%	16 548
Total Expenditure by Vote	2	123 447	109 747	-	9 239	25 476	43 150	(17 675)	-41.0%	109 748
Surplus/ (Deficit) for the year	2	23 628	20 570	-	(2 642)	9 947	(14 315)	24 262	-169.5%	20 569

Tabel C4: Finansiële prestasie (inkomste en uitgawes)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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		2 071	5 909	4 994	915	18%	19 977
Service charges - Water		3 936	5 566		348	1 035	1 392	(357)	-26%	5 566
Service charges - Waste Water Management		2 844	2 432		296	905	608	297	49%	2 432
Service charges - Waste management		2 767	2 990		284	893	748	145	19%	2 990
Sale of Goods and Rendering of Services		295	365		14	95	91	4	4%	364
Agency services		197	234		23	60	59	2	3%	234
Interest		184	-		-	-	-	-	-	-
Interest earned from Receivables		594	621		61	187	155	32	21%	621
Interest from Current and Non Current Assets		1 265	938		147	381	234	146	62%	938
Rent on Land		103	89		2	6	22	(16)	-71%	89
Rental from Fixed Assets		1 644	1 710		126	372	427	(56)	-13%	1 710
Licence and permits		256	301		18	54	75	(22)	-29%	301
Operational Revenue		42	44		2	8	11	(3)	-27%	44
Property rates		5 025	5 947		(72)	5 596	1 487	4 109	276%	5 947
Surcharges and Taxes		296	3 501		-	-	875	(875)	-100%	3 501
Fines, penalties and forfeits		33 765	31 318		2 628	7 913	7 830	84	1%	31 319
Transfers and subsidies - Operational		32 308	29 737		268	10 195	7 434	2 761	37%	29 737
Interest		423	295		32	97	74	23	31%	295
Operational Revenue		-	326		-	-	82	(82)	-100%	326
Gains on disposal of Assets		630	256		350	950	64	886	1384%	256
Other Gains		862	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 565	106 648	-	6 598	34 657	26 662	7 995	30%	106 648
Total Expenditure		123 592	109 747	-	9 239	25 476	27 437	(1 961)	-7%	109 748
Employee related costs		33 127	35 894		2 897	8 049	8 973	(925)	-10%	35 894
Remuneration of councillors		3 607	3 605		286	858	901	(43)	-5%	3 605
Bulk purchases - electricity		11 873	14 328		1 468	5 379	3 582	1 797	50%	14 328
Inventory consumed		2 210	831		70	28	208	(179)	-86%	825
Debt impairment		33 770	25 513		2 044	6 132	6 378	(246)	-4%	25 513
Depreciation and amortisation		15 971	5 994		499	1 498	1 498	-	-	5 994
Interest		2 518	1 004		-	-	251	(251)	-100%	1 004
Contracted services		5 182	6 649		1 252	1 880	1 662	217	13%	6 531
Transfers and subsidies		-	1		-	-	0	(0)	-100%	1
Irrecoverable debts written off		-	3 632		-	-	908	(908)	-100%	3 632
Operational costs		15 335	12 297		724	1 651	3 074	(1 424)	-46%	12 422
Surplus/(Deficit)		(18 026)	(3 100)	-	(2 642)	9 181	(775)	9 956	(0)	(3 101)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670		-	766	5 918	(5 151)	(0)	23 670
Surplus/(Deficit) after capital transfers & contributions		23 483	20 570	-	(2 642)	9 947	5 143	4 805	0	20 569
Surplus/(Deficit) after income tax		23 483	20 570	-	(2 642)	9 947	5 143	4 805	0	20 569
Surplus/(Deficit) attributable to municipality		23 483	20 570	-	(2 642)	9 947	5 143	4 805	0	20 569
Surplus/ (Deficit) for the year		23 483	20 570	-	(2 642)	9 947	5 143	4 805	0	20 569

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

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

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										
Multi-Year expenditure appropriation	2									
Vote 19 - ROAD TRANSPORT (39: CAPEX)		5 589	6 573	-	-	460	904	(443)	-49%	6 573
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		18 971	8 869	-	-	306	1 220	(914)	-75%	8 869
Vote 22 - WATER (42: CAPEX)		4 754	7 340	-	-	-	1 009	(1 009)	-100%	7 340
Total Capital single-year expenditure	4	29 314	22 782	-	-	766	3 133	(2 366)	-76%	22 782
Total Capital Expenditure		29 314	22 782	-	-	766	3 133	(2 366)	-76%	22 782
Community and public safety		6 964	-	-	-	-	-	-	-	-
Community and social services		58	-	-	-	-	-	-	-	-
Sport and recreation		6 906	-	-	-	-	-	-	-	-
Economic and environmental services		5 589	6 573	-	-	460	904	(443)	-49%	6 573
Road transport		5 589	6 573	-	-	460	904	(443)	-49%	6 573
Trading services		23 725	16 209	-	-	306	2 229	(1 923)	-86%	16 209
Water management		4 754	7 340	-	-	-	1 009	(1 009)	-100%	7 340
Waste water management		18 971	8 869	-	-	306	1 220	(914)	-75%	8 869
Total Capital Expenditure - Functional Classification	3	36 278	22 782	-	-	766	3 133	(2 366)	-76%	22 782
National Government		34 717	20 782	-	-	766	2 858	(2 091)	-73%	20 782
Provincial Government		1 561	2 000	-	-	-	275	(275)	-100%	2 000
Transfers recognised - capital		36 278	22 782	-	-	766	3 133	(2 366)	-76%	22 782
Total Capital Funding		36 278	22 782	-	-	766	3 133	(2 366)	-76%	22 782

Tabel C6: Finansiële Posisie

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M03 September

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands						
ASSETS						
Current assets						
Cash and cash equivalents		6 713	8 978		26 120	8 978
Trade and other receivables from exchange transactions		2 762	2 779		6 238	2 779
Receivables from non-exchange transactions		1 426	4 545		4 561	4 545
Inventory		111	271		281	271
VAT		3 503	5 784		2 261	5 784
Other current assets		2 672	2 333		2 374	2 333
Total current assets		17 187	24 690	-	41 836	24 690
Investment property		22 096	22 153		21 208	22 153
Property, plant and equipment		299 882	282 276		302 078	282 276
Heritage assets		43	43		43	43
Intangible assets		427	524		156	524
Trade and other receivables from exchange transactions		18	525		27	525
Total non current assets		322 467	305 522	-	323 513	305 522
TOTAL ASSETS		339 654	330 212	-	365 348	330 212
Consumer deposits		1 046	930		1 059	930
Trade and other payables from exchange transactions		22 696	20 497		18 494	20 497
Trade and other payables from non-exchange transactions		1 995	1 148		14 122	1 148
Provision		276	278		3 089	278
VAT		(6 706)	2 187		(4 397)	2 187
Other current liabilities		171	129		171	129
Total current liabilities		19 478	25 169	-	32 537	25 169
Financial liabilities		2	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		39 492	26 099	-	39 527	26 099
TOTAL LIABILITIES		58 970	51 268	-	72 064	51 268
NET ASSETS	2	280 683	278 944	-	293 284	278 944
Accumulated surplus/(deficit)		295 591	278 944		293 284	278 944
TOTAL COMMUNITY WEALTH/EQUITY	2	295 591	278 944	-	293 284	278 944

References

Tabel C7: Kontantvloei

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		8 996	5 770		1 358	2 635	1 443	1 192	83%	-
Service charges		29 487	31 078		1 024	5 784	8 698	(2 913)	-33%	-
Other revenue		9 461	24 415		1 013	4 750	14 379	(9 629)	-67%	112 658
Transfers and Subsidies - Operational		26 229	30 569		2 203	16 110	7 489	8 621	115%	-
Transfers and Subsidies - Capital		43 015	23 670		2 000	9 894	5 918	3 977	67%	-
Interest		1 234	938		143	371	234	136	58%	938
Payments										
Suppliers and employees		(84 590)	(83 950)		(9 344)	(23 307)	(20 127)	(3 180)	16%	(83 950)
Interest		(0)	(1 004)		-	-	(251)	251	-100%	(1 004)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 832	31 487	-	(1 603)	16 237	17 783	1 545	9%	28 642
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256		350	958	64	894	1397%	-
Payments										
Capital assets		(35 732)	(22 782)		-	(881)	(6 550)	5 668	-87%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	-	350	77	(6 486)	(6 563)	101%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(1 848)	8 961	-	(1 253)	16 314	11 297			28 642
Cash/cash equivalents at beginning:										-
Cash/cash equivalents at month/year end:		(1 848)	8 961	-	(1 253)	16 314	11 297			28 642

4. Ondersteunende dokumentasie

4.1 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Water	(0)	still the winter months sales that have an impact	Revenue may mis with an immaterial difference.
	Rent on Land	(0)		None
	Rental from Fixed Assets			None
2	Expenditure By Type			
	Debt impairment	(0)	No debt impairment has been calculated or accounted for.	To be calculated at year end
	Interest	(0)	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill site etc.	Straight line budgeting will be implemented
	Transfers and subsidies	(0)		
	Operational costs	(0)	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	0			
4	Financial Position			
			The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting

4.2 Ondersteunende Tabel SC1 - Variansie verduidelikings – deel 2

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M03 September

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

4.3 Ondersteunende Tabel SC2 – Prestasie-aanwysers

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September

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		2.0%	6.4%	0.0%	2.0%	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		9.8%	9.3%	0.0%	12.6%	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	88.2%	98.1%	0.0%	128.6%	98.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		34.5%	35.7%	0.0%	80.3%	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		6.5%	9.5%	0.0%	38.1%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	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		31.4%	33.7%	0.0%	23.2%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	0.0%	0.9%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17.5%	6.6%	0.0%	1.4%	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 - M03 September

Description	NT Code	Budget Year 2024/25									Total over 90 days	Accrual over 90 days	Debits Written Off against Debtors	Impairment i.t.o. Council	Bad Debts i.t.o. Council
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	357	148	122	109	–	100	563	1 225	2 624	1 997	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 694	175	57	42	–	31	182	527	2 709	782	–	–	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	3 174	58	54	32	–	49	461	3 068	6 895	3 609	–	–	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	276	110	90	79	–	74	409	1 219	2 257	1 781	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	301	109	87	74	–	70	371	695	1 709	1 211	–	–	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	70	31	21	21	–	54	130	929	1 255	1 134	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	27	5	60	4	–	5	23	119	242	150	–	–	–	–
Total By Income Source	2000	5 898	637	491	361	–	383	2 139	7 781	17 690	10 664	–	–	–	–
2023/24 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	508	44	26	21	–	21	108	413	1 142	964	–	–	–	–
Commercial	2300	3 052	104	53	46	–	83	479	2 840	6 656	3 447	–	–	–	–
Households	2400	2 338	489	412	295	–	278	1 552	4 528	9 892	6 653	–	–	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	5 898	637	491	361	–	383	2 139	7 781	17 690	10 664	–	–	–	–

4.5 Ondersteunende Tabel SC4 – Krediteure Ouderdomsontleding

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2024/25									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 688	–	–	–	–	–	–	–	–	1 688
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											1 870

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 - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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
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 - M03 September

Description	Ref	Budget Year 2024/25								
		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:		28 923	26 040	-	177	9 943	6 510	3 433	52.7%	26 040
Equitable Share		21 520	22 685	-	-	9 452	5 671	3 781	66.7%	22 685
Expanded Public Works Programme Integrated Grant		1 173	1 209	-	114	305	302	2	0.8%	1 209
Local Government Financial Management Grant		2 046	1 800	-	33	100	450	(350)	-77.8%	1 800
Municipal Infrastructure Grant		436	346	-	29	86	86	-	-	346
National Treasury		3 748	-	-	-	-	-	-	-	-
Provincial Government:		1 988	3 657	-	91	252	914	(662)	-72.5%	3 657
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		76	76	-	-	-	19	(19)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 862	2 687	-	91	252	672	(420)	-62.5%	2 687
IR: GRANT - MAIN ROADS		50	50	-	-	-	13	(13)	-100.0%	50
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	287	-	-	-	72	(72)	-100.0%	287
Specify (Add grant description)		-	557	-	-	-	139	(139)	-100.0%	557
Other grant providers:		51	40	-	-	-	10	(10)	-100.0%	40
Public Sector SETA		51	40	-	-	-	10	(10)	-100.0%	40
Total Operating Transfers and Grants	5	30 962	29 737	-	268	10 195	7 434	2 761	37.1%	29 737
National Government:		39 614	20 782	-	-	766	5 196	(4 429)	-85.2%	20 782
Municipal Infrastructure Grant		13 782	6 573	-	-	480	1 643	(1 183)	-72.0%	6 573
Water Services Infrastructure Grant		25 832	14 209	-	-	306	3 552	(3 246)	-91.4%	14 209
Provincial Government:		-	2 888	-	-	-	722	(722)	-100.0%	2 888
IR: WC - Housing - Human Settlements Grant		-	888	-	-	-	222	(222)	-100.0%	888
Specify (Add grant description)		-	2 000	-	-	-	500	(500)	-100.0%	2 000
Total Capital Transfers and Grants	5	39 614	23 670	-	-	766	5 918	(5 151)	-87.0%	23 670
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	70 576	53 407	-	268	10 961	13 352	(2 390)	-17.9%	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 Management 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 Management 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 - Uitgawes op raadslidtoelaes en werknemervoordele

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

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		254	763	801	(38)	-5%	3 204
Motor Vehicle Allowance		53	55		4	13	14	(0)	-3%	55
Cellphone Allowance		348	346		27	82	86	(4)	-5%	346
Sub Total - Councillors		3 607	3 605	-	286	858	901	(43)	-5%	3 605
% increase	4		0.0%							0.0%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 040	4 163		376	1 048	1 041	7	1%	4 163
Pension and UIF Contributions		482	545		47	128	136	(8)	-6%	545
Medical Aid Contributions		134	151		11	34	38	(4)	-9%	151
Overtime										
Performance Bonus		223	233		-	-	58	(58)	-100%	233
Motor Vehicle Allowance		735	760		61	184	190	(6)	-3%	760
Cellphone Allowance										
Housing Allowances		13	12		1	3	3	0	7%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Municipality		5 627	5 864	-	497	1 398	1 466	(68)	-5%	5 864
% increase	4		4.2%							4.2%
Other Municipal Staff										
Basic Salaries and Wages		19 297	21 057		1 852	5 057	5 264	(207)	-4%	21 057
Pension and UIF Contributions		2 702	2 909		266	726	727	(2)	0%	2 909
Medical Aid Contributions		775	1 054		56	167	263	(96)	-36%	1 054
Overtime		801	726		64	196	182	14	8%	726
Performance Bonus		1 353	1 424		-	-	356	(356)	-100%	1 424
Motor Vehicle Allowance		654	836		54	163	209	(45)	-22%	836
Cellphone Allowance		3	3		0	1	1	(0)	-5%	3
Housing Allowances		66	129		8	23	32	(10)	-30%	129
Other benefits and allowances		551	622		42	143	156	(12)	-8%	622
Payments in lieu of leave		201	134		-	-	33	(33)	-100%	134
Long service awards		317	206		-	-	52	(52)	-100%	206
Post-retirement benefit obligations		732	588		57	169	147	22	15%	588
Acting and post related allowance		566	892		41	146	223	(77)	-34%	892
In kind benefits										
Sub Total - Other Municipal Staff		28 018	30 581	-	2 441	6 792	7 645	(854)	-11%	30 581
% increase	4		9.1%							9.1%
Total Parent Municipality		37 252	40 051	-	3 224	9 048	10 013	(965)	-10%	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 - M03 September

Description	Ref	Budget Year 2024/25											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget
Cash Receipts By Source													
Property rates		243	1 034	1 358	481	481	481	481	481	481	481	481	(3 684)
Service charges - Electricity revenue		1 779	1 517	728	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	(13 883)
Service charges - Water revenue		318	211	128	514	514	514	514	514	514	514	514	(3 958)
Service charges - Waste Water Management		211	247	98	232	232	232	232	232	232	232	232	(1 705)
Service charges - Waste Management		245	232	70	273	273	273	273	273	273	273	273	(2 027)
Rental of facilities and equipment		136	98	115	172	172	172	172	172	172	172	172	(1 345)
Interest earned - external investments		130	98	143	78	78	78	78	78	78	78	78	(625)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	230	494	566	566	566	566	566	566	566	566	(4 357)
Licences and permits		141	162	190	25	25	25	25	25	25	25	25	(163)
Agency services		-	-	-	22	22	22	22	22	22	22	22	(180)
Transfers and Subsidies - Operational		9 452	4 455	2 203	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	(19 972)
Other revenue		2 679	291	214	330	330	330	330	330	330	330	330	(2 625)
Cash Receipts by Source		15 334	8 574	5 741	7 070	7 070	7 070	7 070	7 070	7 070	7 070	7 070	(54 535)
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	1 973	(15 780)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	600	350	21	21	21	21	21	21	21	21	(171)
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		23 220	9 174	8 091	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	(70 486)
Cash Payments by Type													
Employee related costs		4 075	4 224	4 593	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	(26 332)
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	84	84	84	84	84	84	84	84	(669)
Bulk purchases - Electricity		1 296	1 820	2 091	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	(9 517)
Acquisitions - water & other inventory		-	-	-	159	159	159	159	159	159	159	159	(1 273)
Contracted services		44	536	1 216	635	635	635	635	635	635	635	635	(5 002)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		756	1 212	1 444	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	(8 684)
Cash Payments by Type		6 171	7 792	9 344	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	(51 478)
Other Cash Flows/Payments by Type													
Capital assets		-	881	-	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	(17 466)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		6 171	8 673	9 344	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	(68 944)
NET INCREASE/(DECREASE) IN CASH HELD		17 050	901	(1 253)	207	207	207	207	207	207	207	207	(1 542)
Cash/cash equivalents at the month/year beginning:		17 918	1 625	(137)	287	287	287	287	287	287	287	287	4 546
Cash/cash equivalents at the month/year end:		34 967	2 126	(1 389)	494	494	494	494	494	494	494	494	3 004

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 - M03 September

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 - M03 September

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									
<u>Monthly expenditure performance trend</u>									
July	3 023	1 899		-		1 899	-		
August	3 023	1 899		766	#VALUE!	3 797	#VALUE!	#VALUE!	#VALUE!
September	3 023	1 899		-		5 696	-		
October	3 023	1 899		-		7 594	-		
November	3 023	1 899		-		9 493	-		
December	3 023	1 899		-		11 391	-		
January	3 023	1 899		-		13 290	-		
February	3 023	1 899		-		15 188	-		
March	3 023	1 899		-		17 087	-		
April	3 023	1 899		-		18 985	-		
May	3 023	1 899		-		20 884	-		
June	3 023	1 899		-		22 782	-		
Total Capital expenditure	36 278	22 782	-	766					

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 - M03

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		29 314	22 782	-	-	766	3 133	2 366	75.5%	22 782
Roads Infrastructure		5 424	6 194	-	-	367	852	484	56.9%	6 194
Road Structures		5 424	6 194	-	-	367	852	(484)	-56.9%	6 194
Water Supply Infrastructure		17 627	16 209	-	-	306	2 229	1 923	86.3%	16 209
Boreholes		-	2 000	-	-	-	275	(275)	-100.0%	2 000
Reservoirs		3 137	-	-	-	-	-	-	-	-
Pump Stations		14 377	8 869	-	-	306	1 220	(914)	-74.9%	8 869
Bulk Mains		113	5 340	-	-	-	734	(734)	-100.0%	5 340
Sanitation Infrastructure		6 098	-	-	-	-	-	-	-	-
Reticulation		1 504	-	-	-	-	-	-	-	-
Waste Water Treatment Works		4 594	-	-	-	-	-	-	-	-
Rail Infrastructure		166	379	-	-	93	52	(41)	-78.6%	379
Storm water Conveyance		166	379	-	-	93	52	41	78.6%	379
Furniture and Office Equipment		58	-	-	-	-	-	-	-	-
Furniture and Office Equipment		58	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	29 372	22 782	-	-	766	3 133	2 366	75.5%	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 assets by asset class - M03

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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		6 906	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6 906	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		6 906	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing a	1	6 906	-	-	-	-	-	-	-	-

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 - M03

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		363	439	-	32	48	60	13	20.8%	439
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		348	417	-	32	47	57	11	18.5%	417
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		14	78	-	-	-	11	(11)	-100.0%	78
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		22	37	-	-	13	5	8	165.8%	37
LV Networks		313	302	-	32	33	42	(8)	-19.7%	302
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1	5	-	-	-	1	1	100.0%	5
Dams and Weirs		-	3	-	-	-	0	(0)	-100.0%	3
Distribution		1	1	-	-	-	0	(0)	-100.0%	1
Sanitation Infrastructure		14	17	-	0	1	2	1	55.6%	17
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1	5	-	0	-	1	(1)	-100.0%	5
Waste Water Treatment Works		13	12	-	-	1	2	(1)	-38.4%	12
Community Assets		2	49	-	0	0	7	6	94.8%	49
Community Facilities		2	49	-	0	0	7	6	94.8%	49
Halls		-	-	-	-	-	-	-	-	-
Libraries		2	49	-	0	0	7	(6)	-94.8%	49
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		103	152	-	27	28	21	(7)	-32.6%	152
Operational Buildings		103	150	-	27	28	21	(7)	-33.7%	150
Municipal Offices		103	150	-	27	28	21	7	33.7%	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		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		5	4	-	0	2	1	(1)	-157.7%	4
Furniture and Office Equipment		5	4	-	0	2	1	1	157.7%	4
Machinery and Equipment		250	210	-	1	5	29	24	81.9%	210
Machinery and Equipment		250	210	-	1	5	29	(24)	-81.9%	210
Transport Assets		511	976	-	87	240	134	(106)	-79.1%	976
Transport Assets		511	976	-	87	240	134	106	79.1%	976
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expendi	1	1 234	1 829	-	147	324	252	(72)	-28.5%	1 829

4.16 Ondersteunende Tabel SC13c – Waardevermindering volgens bateklas

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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										
Depreciation by Asset Class/Sub-class										
Infrastructure		14 039	5 213	-	438	1 314	1 303	(11)	-0.8%	5 213
Roads Infrastructure		1 466	-	-	-	-	-	-	-	-
Road Structures		1 466	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 851	2 201	-	187	561	550	(11)	-1.9%	2 201
Drainage Collection		-	2 201	-	187	561	550	11	1.9%	2 201
Storm water Conveyance		1 851	-	-	-	-	-	-	-	-
Electrical Infrastructure		669	357	-	30	89	89	-	-	357
MV Switching Stations		6	-	-	-	-	-	-	-	-
MV Networks		132	-	-	-	-	-	-	-	-
LV Networks		531	357	-	30	89	89	-	-	357
Water Supply Infrastructure		2 402	1 428	-	119	357	357	-	-	1 428
Boreholes		342	-	-	-	-	-	-	-	-
Reservoirs		821	-	-	-	-	-	-	-	-
Pump Stations		134	-	-	-	-	-	-	-	-
Bulk Mains		406	-	-	-	-	-	-	-	-
Distribution		699	1 428	-	119	357	357	-	-	1 428
Sanitation Infrastructure		2 132	1 222	-	102	305	305	-	-	1 222
Pump Station		564	-	-	-	-	-	-	-	-
Reticulation		833	1 222	-	102	305	305	-	-	1 222
Waste Water Treatment Works		734	-	-	-	-	-	-	-	-
Toilet Facilities		1	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5 518	5	-	0	1	1	-	-	5
Landfill Sites		5 518	5	-	0	1	1	-	-	5
Community Assets		585	53	-	8	23	13	(9)	-69.8%	53
Community Facilities		42	11	-	1	3	3	-	-	11
Libraries		20	11	-	1	3	3	-	-	11
Cemeteries/Crematoria		22	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		543	42	-	7	20	11	(9)	-88.1%	42
Outdoor Facilities		543	42	-	7	20	11	9	88.1%	42
Investment properties		57	-	-	-	-	-	-	-	-
Revenue Generating		57	-	-	-	-	-	-	-	-
Improved Property		57	-	-	-	-	-	-	-	-
Other assets		98	149	-	12	37	37	-	-	149
Operational Buildings		98	149	-	12	37	37	-	-	149
Municipal Offices		98	149	-	12	37	37	-	-	149
Intangible Assets		108	11	-	-	-	3	3	100.0%	11
Licences and Rights		108	11	-	-	-	3	3	100.0%	11
Computer Software and Applications		108	11	-	-	-	3	(3)	-100.0%	11
Computer Equipment		226	190	-	16	47	47	-	-	190
Computer Equipment		226	190	-	16	47	47	-	-	190
Furniture and Office Equipment		99	257	-	16	47	64	17	26.7%	257
Furniture and Office Equipment		99	257	-	16	47	64	(17)	-26.7%	257
Machinery and Equipment		184	120	-	10	30	30	-	-	120
Machinery and Equipment		184	120	-	10	30	30	-	-	120
Transport Assets		574	-	-	-	-	-	-	-	-
Transport Assets		574	-	-	-	-	-	-	-	-
Total Depreciation	1	15 971	5 994	-	499	1 498	1 498	-	-	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

VERWYSINGSOMMER / REFERENCE NUMBER / SAISON / ENQUIRIES	Tel: (023) 551 1029 Faks/Fax: (023) 5511029
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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 September 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

Signature Alida Groenewald

Date 2024-09-11

6. Aanbeveling

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