

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET REPORT
FOR THE MONTH ENDING
31 AUGUSTUS 2024**

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Part 1 – Monthly Report

1. Mayor's report

The monthly budget report for August 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The August 2024 Monthly Budget Report is the second report for the 2024/2025 financial year.

2. Executive Summary

Section 71 of the MFMA states that the Accounting Officer of a Municipality must submit a statement in the prescribed format to the Mayor of the Municipality and the relevant Provincial Treasury no later than 10 working days after the end of each month regarding the state of the Municipality's budget.

This report presents the current state of budget implementation and reasons for deviations and possible actions to be taken. Section 54 of the MFMA states that the Mayor of the Municipality must consider and check whether the approved budget has been implemented in accordance with the Service Delivery and Budget Implementation Plan (SDBIP), and revisions consider.

The table below illustrates an overview of the budget implementation of Laingsburg Municipality for the month ended:

Operating budget				
R Thousands	Original Budget	Adjustments Budget	JTD Indeed	JTD %
Total Income (Including Capital Grants)	#REF!	#REF!	28 225 312	#REF!
Total Expenditure	78 777 873	78 777 873	11 548 023	14.66
Surplus (Deficit) (Including Capital subsidies)	#REF!	#REF!	16 677 290	#REF!
Capital budget				
R Thousands	Original Budget	Adjustments Budget	JTD Indeed	JTD %
Total Capital Outlay	20 782 038	20 782 038	13 520 396	65.06
Sources of Funding				
<i>National Government - MIG</i>	6 573 047	6 573 047	6 049 771	92.04
<i>National Regering - WSIG</i>	14 208 991	14 208 991	7 470 625	52.58
<i>Provincial Government - WCRF</i>	.	.	.	.
<i>Provincial Government - LIB</i>	.	.	.	.
<i>Internal Financing</i>	.	.	.	.
Total Funding of Capital	20 782 038	20 782 038	13 520 396	65.06

Operating income

The Municipality has so far generated 0.00% or RR 28 225 million of the total budgeted income which is less than the budgeted amount. The projected budgeted income for the full financial year amounts to R 154,623 million. This includes the annual capital contributions of R48,344. The actual monthly income was R 3 495 million less than the budget.

Refer to table C4 for more details on income by source.

Operating expenses

Operating expenses of R 11 548 million for the period to the end of the month do not include the part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 4 532 million. This will effectively bring the total expenditure to date to R 16 080 million. The expenditure to date is more than the budgeted year-to-date amount and stands at 3.75% more.

Refer to Table C4 for further details on expenditure by type.

Capital expenditure

The capital payments for the month amounted to R 0.766 million. The total year to date capital expenditure amounts to R 37.045 million and amounts to 162.61% of the annual total budget of R48 344.

It is currently 145.94% below year-to-date planning.

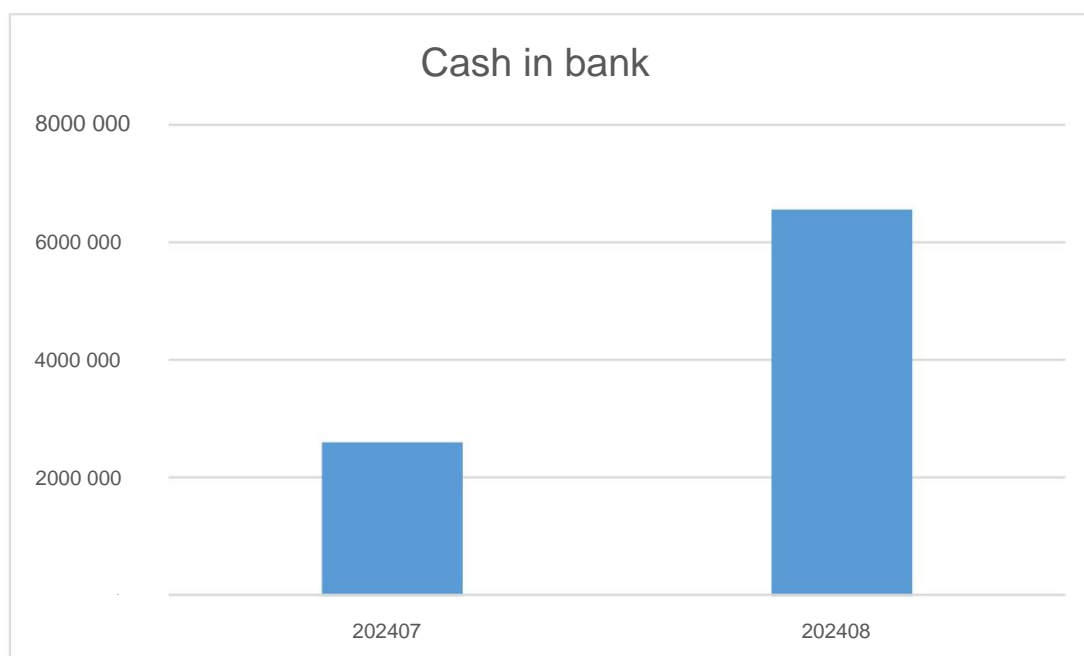
Refer to Table C5 for more details on capital expenditure.

Cash flow

The Municipality started with a cash balance of R 6.713 million at the beginning of the year which rose to R 26.256 million. This is an increase of R 19,543 for the financial year. The cash in the bank consists mainly of unspent capital subsidies. The municipal cash flow is mainly from operating activities and grants, as no loans or investments for the 2023/2024 financial year is not budgeted.

Refer to Table C7 for more details on cash flows.

The following graph shows the movement in the monthly cash available:



Liabilities against cash

The table below shows the obligations that exist against the cash of the Municipality. All subsidy monies that were unspent at the end of the month as well as receipts during the current month are at this stage included in the municipality's current account and short-term investments. All subsidy money to which a condition for its spending linked must be placed in a separate bank account until spent.

Commitments against Cash and Cash Equivalents	
August 2024	
Item	Amount
Balance as per CFA	26 256 339
Total commitments against cash	19 676 721
Unspent Conditional Grants	12 313 799
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	995 718
Creditors	4 378 422
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 988 782
Netto cash available	R 6 579 618

From the above table it can be deduced that the total cash in the bank is R 6.580 million more than the short-term obligations against it.

Debtors

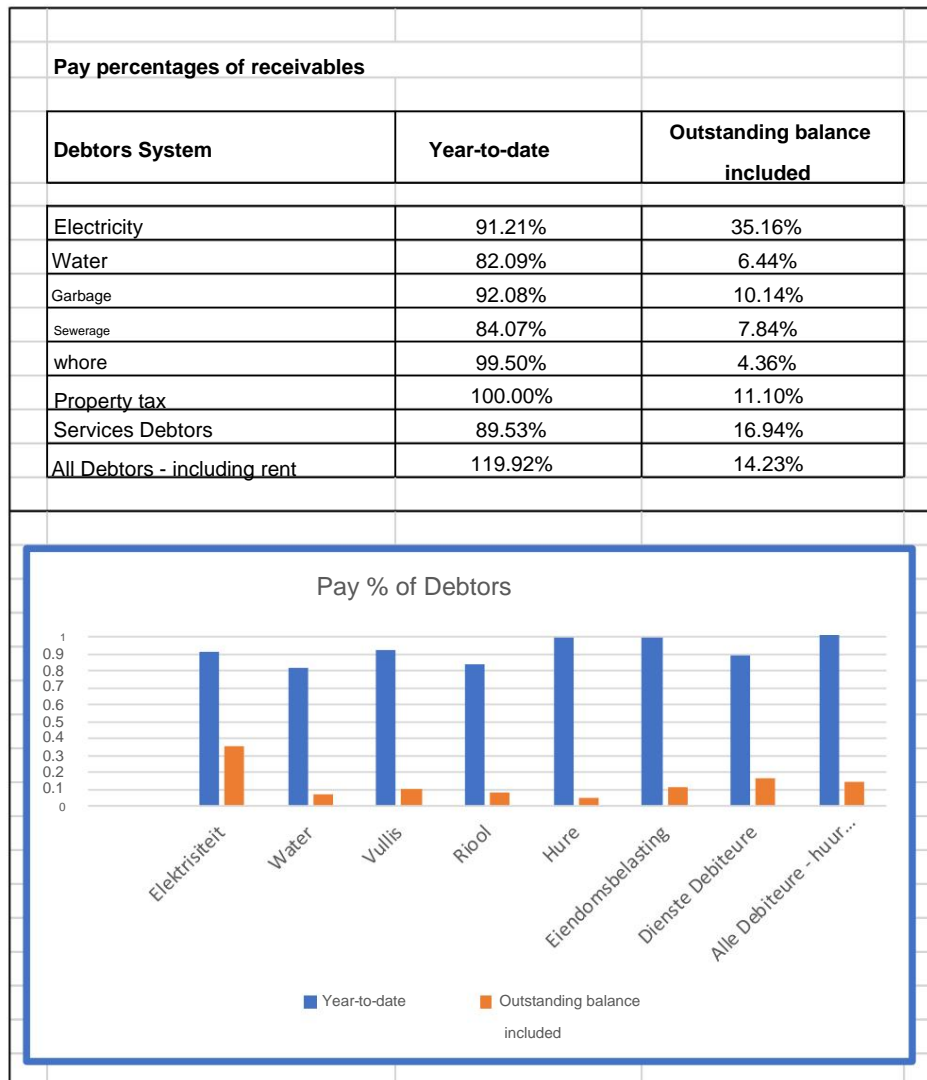
The outstanding debtors of the Municipality amount to a total of R 19.033 million at the end of the month, (R 19.697 million previous month). There was therefore a drop of R 0.664 million month on month. The annual property tax is levied in July of each year and the greater part of it is paid monthly over the financial year in monthly installments.

Refer to Table SC3 for more details on receivables.

The payment rate for 2022/2023 financial year was 93.55%. At the end of this reporting period the payment rate for services was 89.53%.

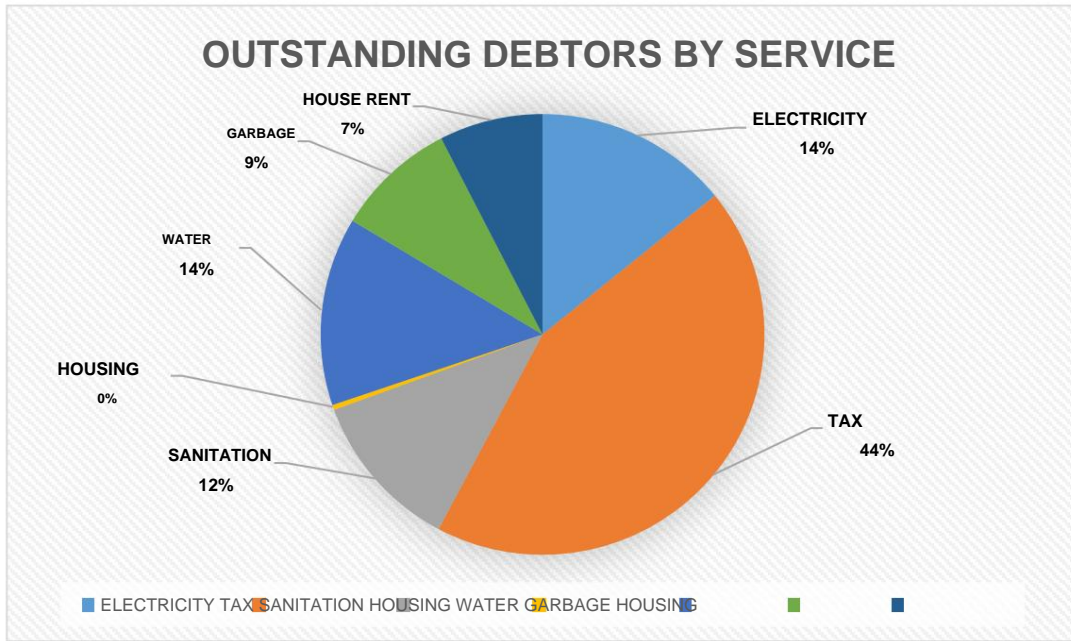
The total amount outstanding for more than 12 months amounts to R 10.004 million and this amounts to 52.56% of all the debtors more than 30 days outstanding. The total amount of cash trapped in outstanding debtors older than 90 days amounts to R 10.757 million. The increase from 1 July to the end of the current period amounts to R 5.516 million which includes the annual levy. The total outstanding debt increased from the end of the previous month to the end of the current month by R 0.664 million
dropped

The following table shows the actual movement on the payment percentage of the various debtor groups for the current financial year as well as on the total outstanding balance:

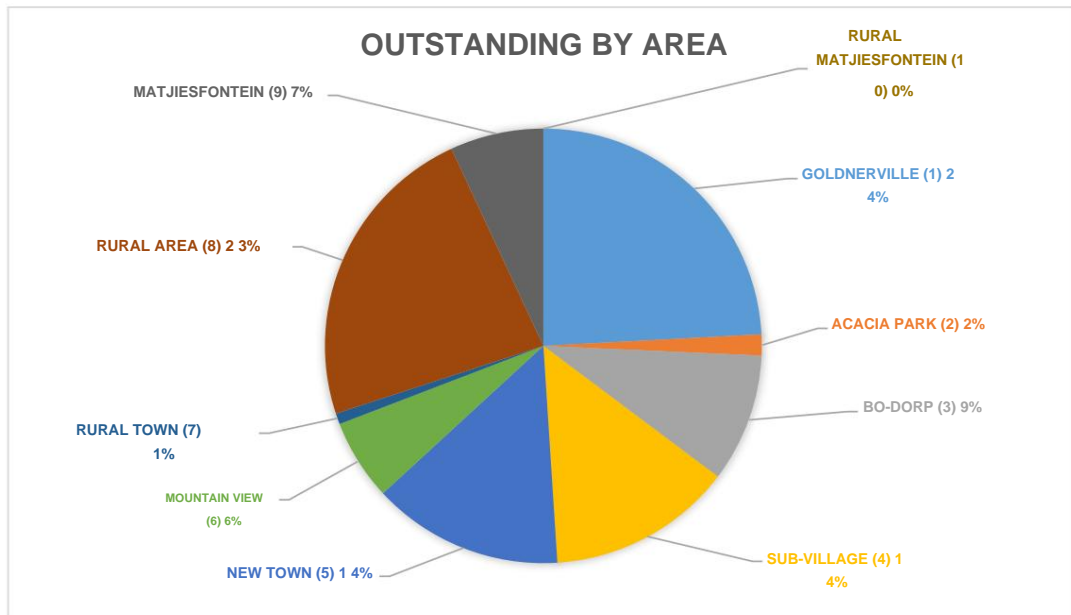


The Municipality applies the Debt Collection and Credit Control Policy, but urgent review steps will need to be taken to apply the policy properly otherwise the cash position of the Council will continue to weaken.

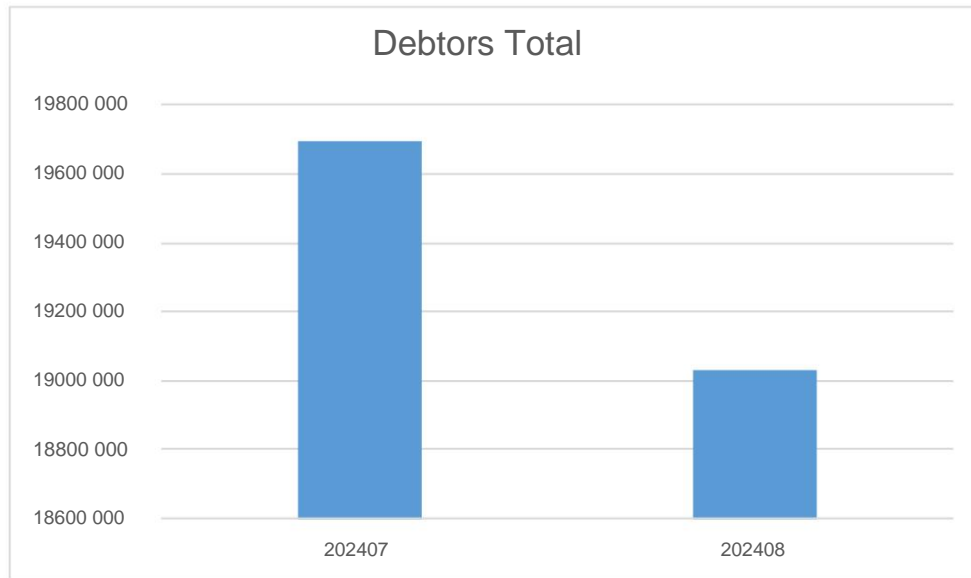
The following chart shows the outstanding debtors per area as at the end of the month:



The following graph shows the outstanding debtors by service type as at the end of the month:

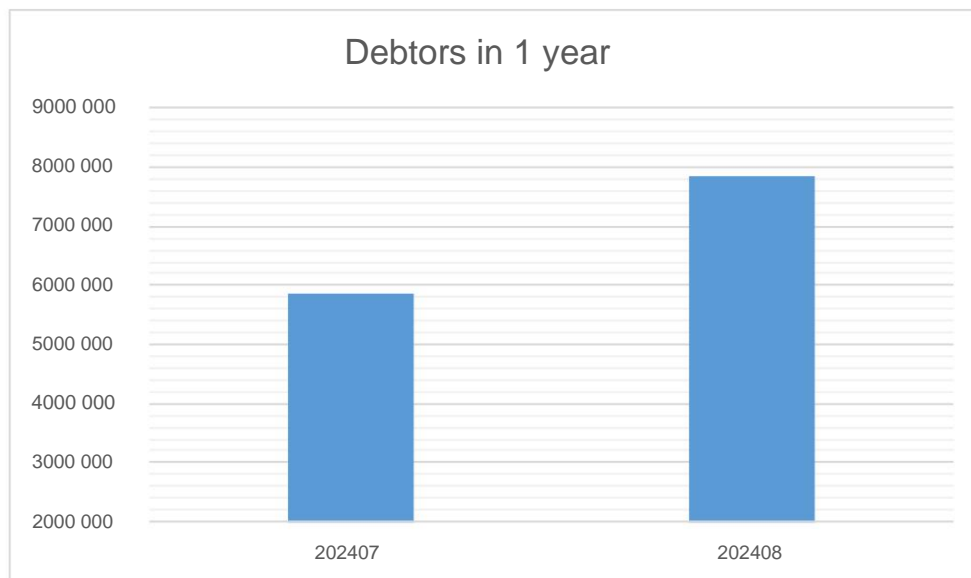


The following graphs show the movement in total receivables over the year-to-date period:

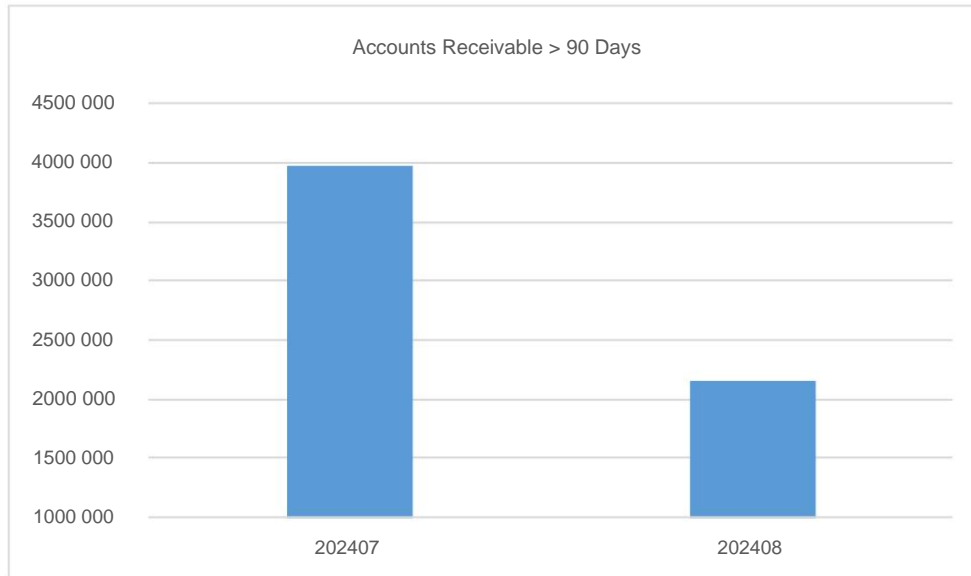


Considering that the annual rates are charged in July and the monthly installment is paid over the rest of the financial year, there should be a sharp monthly decrease in the total amount owed. The opposite is clearly visible.

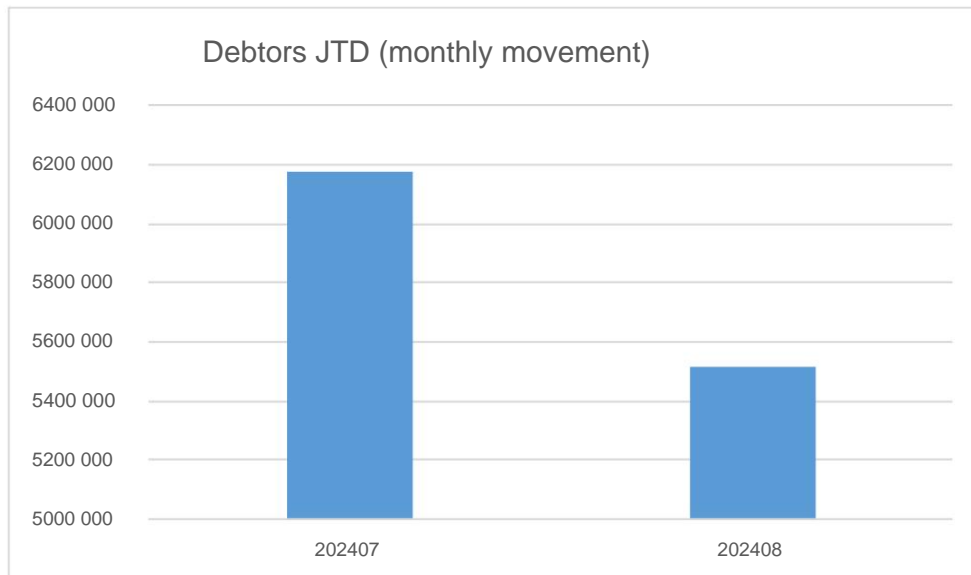
The following chart shows the level of total outstanding debt over one year:



The following chart shows the level of total outstanding debt over 90 days:



The following graph shows the decrease and increase in the monthly total outstanding debtors:



The ideal position of the movement should move below the zero line, which means that overdue debts are being paid.

Creditors

Total outstanding short-term operating creditors amount to R 2.587 million at the end of the month.

This amount excludes debt to the Auditor-General. All outstanding amounts except the Auditor-General's account are within the 30 days outstanding categories, which comply with Section 65 of the MFMA. Cases occur where suppliers invoice more than 30 days after the payment date

of the invoice, but in most cases the payments are made on presentation of the invoices.

Refer to Table SC4 for more details on receivables.

Cost containment measures

The Local Government: Municipal Cost Savings Regulations (MCR), were promulgated on 7 July 2019 and came into force on 1 August 2019.

Sections 62(1)(a) and 95(a) of the Act on Municipal Financial Management No. 56 of 2003 (MFMA) states that the accounting officer of a municipality or municipal entity is responsible for the management of the financial administration of a municipality and must, for this purpose, take all reasonable steps to ensure that the resources of the municipality -effective,

managed efficiently and economically.

Pursuant to MFMA Circular 97 issued on 1 August 2019, municipalities are expected to utilize existing reporting requirements, to report internally and externally on cost saving measures.

The following table summarizes the main items as prescribed in the circular and MKR:

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUALLY BUDGET	MONTHLY BUDGET	BUDGET JTD	ISSUE THIS PERIOD	ISSUE JTD	ABOUT OR (SAVE) FOR MONTH	ABOUT OR (SAVE) JTD
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	7 174 304	1 195 717	1 304 419	551 239	638 275	(644 479)	(666 144)
Travel and accommodation costs	623 665	51 972	103 944	57 856	113 960	5 884	10 016
Accommodation	300 272	25 023	50 045	16 202	16 202	(8 820)	(33 843)
Sponsorships and catering	55 189	4 599	9 198	1 082	1 082	(3 517)	(8 117)
Communication	269 365	22 447	44 894	25 034	47 435	2 587	2 541
Overtime	726 408	60 534	121 068	64 103	131 420	3 569	10 352
Total	R 9 149 203 R 1 360 292	R 1 633 569 R 155 116	R 948 373 (644 776)				(685 195)

Financial problems or risks facing the Municipality

Until the end of the month, the total cash collected by the Municipality amounted to R 119.892 million against a budgeted R 121.999 million for the year to date. This means an amount of R 2.107 million less than the budget. The operating income received R 15.982 million more and the operating subsidies R 12.760 million less than the budget. The capital subsidies have brought in R 5.329 million less than the budget to date. However, the amount from capital subsidies are obligations as they are linked to specific projects and must be spent on them.

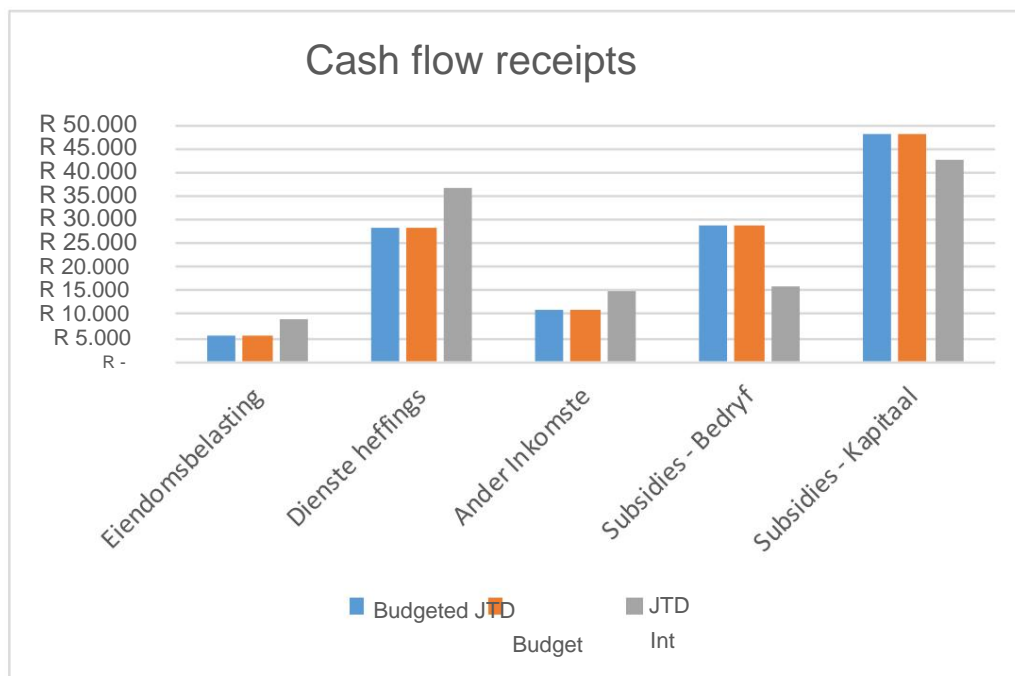
It cannot be used to finance the current account. The equitable share subsidy is paid quarterly in advance and must therefore also be spread over more than one period.

Up until the end of this period, R 7.023 million in capital subsidy has already been received, which is the actual capital expenditure. The amount forms part of the total unspent subsidy amount.

The table below gives an account of the cash collected:

Cash inflow from Operating Activities	Budget	JTD Budget	JTD Int	%
Property tax	R 5.393 R	5.393 R	8.996	166.8%
Services charges	R 28.255 R	28.255 R	36.885	130.5%
Other Income	R 11.107 R	11.107 R	14.857	133.8%
<i>Subsidies - Operation</i>	R 28.900 R	28.900 R	16.140	55.8%
<i>Subsidies - Capital</i>	R 48.344 R	48.344 R	43.015	89.0%
Total cash from Operations	R 121.999 R	121.999 R	119.892	98.3%
			98.3%	

The following representation shows the above table in graphical format:



- The left-hand column shows the financial year's total budgeted amount.
- The middle column shows the year to date budget
- The right hand column shows the actual figure collected to date.

The year-to-date cash collected (right-hand column) from the services and other income must have at least equaled or exceeded the year-to-date budget (middle column). This shows that the operating income is doing worse.

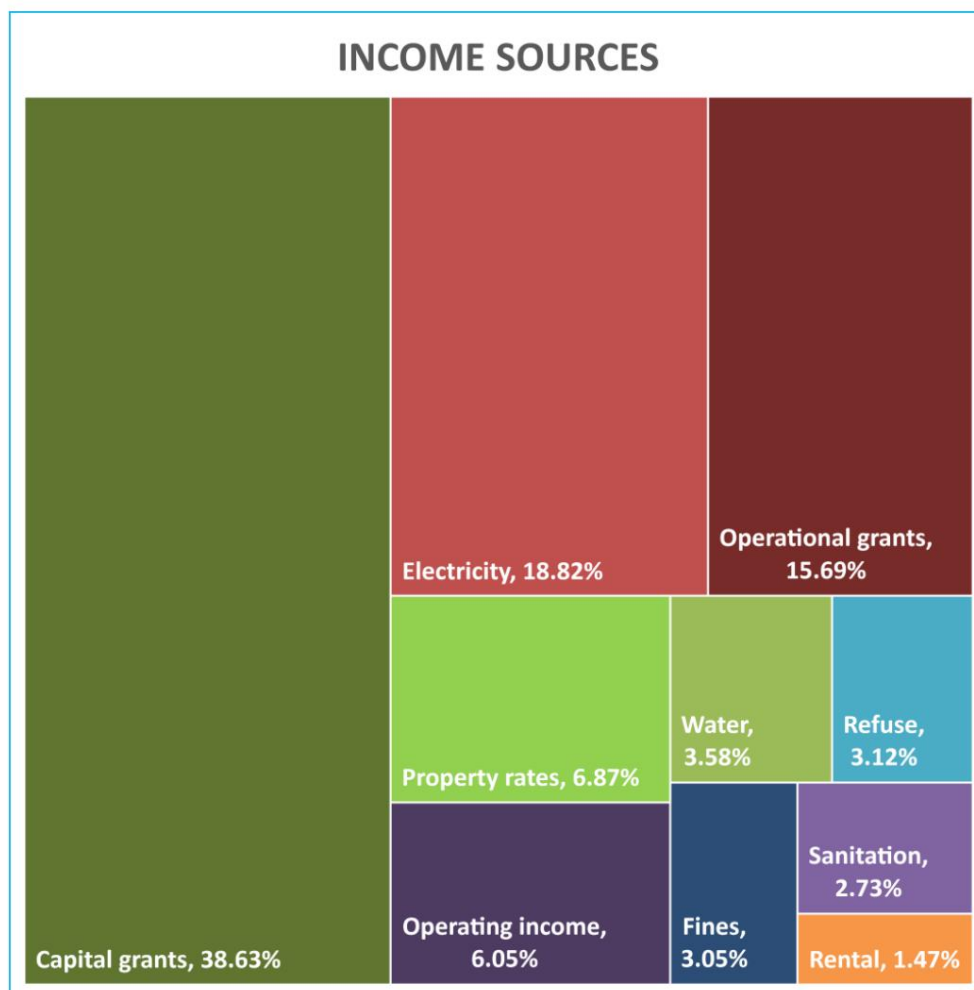
The graphs for the operating subsidies show that less than the budget has flowed in. The reason for that is that the equitable share subsidy is repaid quarterly. The other operating subsidies have already been received for the full financial year. The capital subsidies are there against more than the budget.

However, the worrying part is that the services and other income of the municipality is less brought in more cash than the budget to date. The property tax has so far brought in more than the budget, which was the result of government departments already paying their bills in full before the end of September 2023. The largest group of taxpayers pay monthly instalments.

The outflow of cash year-to-date amounts to R 13.479 million, which includes the capital projects. If the amount of R 7.023 million capital subsidy that has already been received in advance is added to the year-to-date cash expenses, there is actually only a balance of R 4.868 million available to pay the other short-term obligations amounting to R7.196 million . This means that the municipality is in effect sitting on the books with an overdraft of R2.238 million.

Operating expenditure will have to be cut or more intensive application of debt importation will have to take place.

The following graphic representation shows the various sources from which the cash flows into the municipality:



3. Year to date budget table

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables in the First Appendix to this Schedule, namely-

- (a) Table C1 Monthly Budget Statement - Summary
- (b) Table C2 Monthly Budget Statement – Financial Performance (standard classification)
- (c) Story C3 Monthly Budget Statement - Financial Performance (income and expenditure according to municipal vote)
- (d) Table C4 Monthly Budget Statement - Financial Performance (income and expenditure)
- (e) Table C5 Monthly Budget Statement - Capital expenditure (municipal expenditure items, standard classification and funding)
- (f) Table C6 Monthly Budget Statement - Financial Position
- (g) Table C7 Monthly Budget Statement - Cash Flow

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M02 August

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	5 668	991	4 677	472%	5 947
Service charges	27 678	30 965	-	2 947	5 744	1 306	4 437	340%	30 965
Investment revenue	1 265	938	-	101	234	156	78	50%	938
Transfers and subsidies - Operational	33 226	29 737	-	260	9 927	4 956	4 971	0	29 737
Other own revenue	5 622	39 060	-	3 576	6 485	6 205	281	5%	-
Total Revenue (excluding capital transfers and contributions)	72 815	106 648	-	6 891	28 059	13 615	14 444	106%	106 648
Employee costs	32 892	35 894	-	2 626	5 152	5 982	(831)	-14%	35 894
Remuneration of Councillors	3 607	3 605	-	286	572	601	(29)	-5%	3 605
Depreciation and amortisation	13 278	5 994	-	499	999	999	-	-	5 994
Interest	0	1 004	-	-	-	167	(167)	-100%	1 004
Inventory consumed and bulk purchases	14 112	15 159	-	3 923	3 870	632	3 238	513%	15 159
Transfers and subsidies	-	1	-	-	-	0	(0)	-100%	1
Other expenditure	15 582	48 091	-	3 131	5 643	27 370	(21 726)	-79%	48 091
Total Expenditure	79 469	109 747	-	10 465	16 236	35 751	(19 515)	-55%	109 747
Surplus/(Deficit)	(6 654)	(3 100)	-	(3 573)	11 823	(22 136)	33 959	-153%	(3 100)
Transfers and subsidies - capital (monetary)	41 510	23 670	-	460	460	3 945	(3 485)	-88%	23 670
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	-168%	20 570
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	-168%	20 570
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	11 843	24 690	-	-	36 329	-	-	-	24 690
Total non current assets	313 399	305 522	-	-	322 243	-	-	-	305 522
Total current liabilities	2 661	25 169	-	-	23 962	-	-	-	25 169
Total non current liabilities	26 183	26 099	-	-	39 529	-	-	-	26 099
Community wealth/Equity	299 934	278 944	-	-	295 081	-	-	-	278 944
Cash flows									
Net cash from (used) operating	23 498	31 487	-	790	17 840	15 414	(2 426)	-16%	31 487
Net cash from (used) investing	(35 680)	(22 526)	-	(273)	(273)	(4 324)	(4 051)	94%	(22 526)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(12 182)	8 961	-	517	17 567	11 090	(6 477)	-58%	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	7 186	667	424	-	426	328	2 163	7 841	19 033
Debtors Age Analysis									
Total Creditors	2 405	-	137	-	-	-	-	46	2 587

Table C2: Financial performance (standard classification)

This table reflects the operating budget (financial performance) in the standard classifications which are the government-funded statistical functions and sub-functions. It is used by the National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structure used by the various institutions.

The main functions are Government and Administration, Community and Public Safety, Economic and Environmental Services, Trade Services and Other Services.

It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal expenditure positions, Table C3.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

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>		81 095	56 134	-	1 447	16 972	9 057	7 915	87%	56 134
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration	81 095	56 134	-	-	1 447	16 972	9 057	7 915	87%	56 134
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 315	34 901	-	2 715	5 426	5 813	(387)	-7%	34 901
Community and social services	1 880	2 705	-	-	82	164	449	(284)	-63%	2 705
Sport and recreation	4	2	-	-	0	0	0	0	109%	2
Public safety	420	32 176	-	-	2 631	5 259	5 363	(104)	-2%	32 176
Housing	11	18	-	-	1	3	2	1	84%	18
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 260	1 304	-	185	263	212	51	24%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport	1 260	1 304	-	-	185	263	212	51	24%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 654	37 978	-	3 005	5 858	2 478	3 381	136%	37 978
Energy sources	19 003	21 294	-	-	1 997	3 884	1 052	2 832	269%	21 294
Water management	4 427	8 073	-	-	345	720	658	61	9%	8 073
Waste water management	3 126	4 164	-	-	347	621	395	226	57%	4 164
Waste management	3 098	4 447	-	-	316	634	373	261	70%	4 447
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	114 325	130 318	-	7 352	28 519	17 560	10 960	62%	130 318
Expenditure - Functional										
<i>Governance and administration</i>		10 691	14 139	-	367	524	1 174	(650)	-55%	14 139
Executive and council	5 725	5 841	-	-	436	862	910	(47)	-5%	5 841
Finance and administration	4 966	8 298	-	-	(69)	(338)	264	(602)	-228%	8 298
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		9 689	39 403	-	2 797	5 625	26 883	(21 258)	-79%	39 403
Community and social services	2 417	2 685	-	-	165	325	422	(98)	-23%	2 685
Sport and recreation	971	663	-	-	49	97	96	0	0%	663
Public safety	6 281	36 040	-	-	2 582	5 201	26 363	(21 161)	-80%	36 040
Housing	12	15	-	-	1	2	2	1	48%	15
Health	8	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		18 038	20 318	-	1 784	3 248	3 259	(12)	0%	20 318
Planning and development	1 194	1 442	-	-	228	332	236	96	41%	1 442
Road transport	16 844	18 876	-	-	1 556	2 915	3 023	(108)	-4%	18 876
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		40 483	35 338	-	5 480	6 771	4 351	2 420	56%	35 338
Energy sources	20 326	17 145	-	-	4 112	4 254	1 307	2 947	225%	17 145
Water management	9 163	9 525	-	-	690	1 322	1 619	(296)	-18%	9 525
Waste water management	5 285	4 900	-	-	460	805	795	10	1%	4 900
Waste management	5 709	3 768	-	-	218	389	630	(241)	-38%	3 768
<i>Other</i>		424	549	-	36	69	84	(15)	-18%	549
Total Expenditure - Functional	3	79 324	109 747	-	10 465	16 236	35 751	(19 515)	-55%	109 747
Surplus/ (Deficit) for the year		35 000	20 570	-	(3 113)	12 283	(18 191)	30 474	-1.675226	20 570

Table C3: Financial performance (income and expenditure according to municipal expenditure items)

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02

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)		4 692	5 156	-	916	1 278	603	675	112.0%	5 156
Vote 4 - BUDGET AND TREASURY (13: IE)		76 403	51 423	-	578	15 787	8 528	7 259	85.1%	51 423
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 880	2 705	-	82	164	449	(284)	-63.4%	2 705
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	-	0	0	0	0	108.5%	2
Vote 8 - HOUSING (17: IE)		11	12	-	1	2	0	1	273.8%	12
Vote 9 - PUBLIC SAFETY (18: IE)		420	32 176	-	2 631	5 259	5 363	(104)	-1.9%	32 176
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	-	185	263	212	51	24.0%	1 304
Vote 11 - WASTE MANAGEMENT (20: IE)		3 098	4 340	-	304	610	355	255	71.9%	4 340
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 126	4 070	-	336	600	379	221	58.3%	4 070
Vote 13 - WATER (22: IE)		4 427	7 923	-	327	686	633	53	8.3%	7 923
Vote 14 - ELECTRICITY (23: IE)		19 003	21 209	-	1 991	3 871	1 038	2 833	273.0%	21 209
Total Revenue by Vote	2	114 325	130 318	-	7 352	28 519	17 560	10 960	62.4%	130 318
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 160	5 285	-	427	850	829	21	2.5%	5 285
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 629	3 483	-	271	536	568	(32)	-5.6%	3 483
Vote 3 - CORPORATE SERVICES (12: IE)		6 580	7 928	-	600	963	815	148	18.2%	7 928
Vote 4 - BUDGET AND TREASURY (13: IE)		12 949	15 940	-	652	1 335	2 038	(703)	-34.5%	15 940
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		831	861	-	179	235	140	96	68.8%	861
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 825	1 602	-	81	157	242	(85)	-35.0%	1 602
Vote 7 - SPORTS AND RECREATION (16: IE)		811	364	-	28	54	44	10	21.8%	364
Vote 8 - HOUSING (17: IE)		6	8	-	1	1	0	1	231.7%	8
Vote 9 - PUBLIC SAFETY (18: IE)		4 211	32 806	-	2 314	4 665	25 824	(21 158)	-81.9%	32 806
Vote 10 - ROAD TRANSPORT (19: IE)		14 696	13 665	-	1 122	2 047	2 154	(108)	-5.0%	13 665
Vote 11 - WASTE MANAGEMENT (20: IE)		4 747	2 400	-	103	160	402	(242)	-60.1%	2 400
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 078	3 060	-	317	520	488	32	6.5%	3 060
Vote 13 - WATER (22: IE)		6 211	5 798	-	365	671	998	(327)	-32.7%	5 798
Vote 14 - ELECTRICITY (23: IE)		13 590	16 548	-	4 005	4 040	1 208	2 832	234.5%	16 548
Total Expenditure by Vote	2	79 324	109 747	-	10 465	16 236	35 751	(19 515)	-54.6%	109 747
Surplus/ (Deficit) for the year	2	35 000	20 570	-	(3 113)	12 283	(18 191)	30 474	-167.5%	20 570

Table C4: Financial performance (income and expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August										
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		1 974	3 839	832	3 006	361%	19 977
Service charges - Water		3 936	5 566		327	686	241	445	185%	5 566
Service charges - Waste Water Management		2 844	2 432		342	610	101	508	502%	2 432
Service charges - Waste management		2 767	2 990		304	609	132	477	362%	2 990
Sale of Goods and Rendering of Services		293	365		33	81	15	66	432%	365
Agency services		197	234		26	37	10	27	280%	234
Interest		184	-		-	-	-	-	-	-
Interest earned from Receivables		594	621		64	126	103	23	22%	621
Interest from Current and Non Current Assets		1 265	938		101	234	156	78	50%	938
Rent on Land		103	89		2	4	4	1	16%	89
Rental from Fixed Assets		1 651	1 710		125	245	71	174	244%	1 710
Licence and permits		256	301		18	35	50	(15)	-30%	301
Operational Revenue		42	44		2	6	2	4	243%	44
Non-Exchange Revenue										
Property rates		5 025	5 947		8	5 668	991	4 677	472%	5 947
Surcharges and Taxes		296	3 501		-	-	583	(583)	-100%	3 501
Fines, penalties and forfeits		173	31 318		2 674	5 285	5 220	65	1%	31 318
Transfers and subsidies - Operational		33 226	29 737		260	9 927	4 956	4 971	100%	29 737
Interest		423	295		32	65	49	16	32%	295
Operational Revenue		-	326		-	-	54	(54)	-100%	326
Gains on disposal of Assets		548	256		600	600	43	557	1306%	256
Other Gains		862	-		-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		72 815	106 648	-	6 891	28 059	13 615	14 444	106%	106 648
Expenditure By Type										
Employee related costs		32 892	35 894		2 626	5 152	5 982	(831)	-14%	35 894
Remuneration of councillors		3 607	3 605		286	572	601	(29)	-5%	3 605
Bulk purchases - electricity		11 873	14 328		3 911	3 911	597	3 314	555%	14 328
Inventory consumed		2 238	831		12	(41)	35	(76)	-219%	831
Debt impairment		2 229	25 513		2 044	4 088	25 495	(21 407)	-84%	25 513
Depreciation and amortisation		13 278	5 994		499	999	999	-	-	5 994
Interest		0	1 004		-	-	167	(167)	-100%	1 004
Contracted services		5 182	6 649		551	628	301	327	108%	6 649
Transfers and subsidies		-	1		-	-	0	(0)	-100%	1
Irrecoverable debts written off		-	3 632		-	-	585	(585)	-100%	3 632
Operational costs		8 171	12 297		536	927	988	(61)	-6%	12 297
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		79 469	109 747	-	10 465	16 236	35 751	(19 515)	-55%	109 747
Surplus/(Deficit)		(6 654)	(3 100)	-	(3 573)	11 823	(22 136)	33 959	(0)	(3 100)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670		460	460	3 945	(3 485)	(0)	23 670
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	(0)	20 570
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	(0)	20 570
Surplus/(Deficit) attributable to		34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	(0)	20 570
Surplus/ (Deficit) for the year		34 855	20 570	-	(3 113)	12 283	(18 191)	30 474	(0)	20 570

Table C5: Capital expenditure (municipal expenditure items, standard classification and funding)

Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	Budget Year		Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		2023/24	2024/25							
Audited Outcome	Original Budget									
R thousands										
Multi-Year expenditure appropriation	2									
Vote 19 - ROAD TRANSPORT (39: CAPEX)		5 479	6 573	-	460	6 050	274	5 776	2109%	6 573
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		18 971	8 869	-	306	7 471	370	7 101	1921%	8 869
Vote 22 - WATER (42: CAPEX)		4 754	7 340	-	-	-	306	(306)	-100%	7 340
Total Capital single-year expenditure	4	29 204	22 782	-	766	13 520	949	12 571	1324%	22 782
Total Capital Expenditure		29 204	22 782	-	766	13 520	949	12 571	1324%	22 782
Community and public safety		7 075	-	-	-	-	-	-	-	-
Community and social services		58	-	-	-	-	-	-	-	-
Sport and recreation		7 017	-	-	-	-	-	-	-	-
Economic and environmental services		5 479	6 573	-	460	6 050	274	5 776	2109%	6 573
Road transport		5 479	6 573	-	460	6 050	274	5 776	2109%	6 573
Trading services		23 725	16 209	-	306	7 471	675	6 795	1006%	16 209
Water management		4 754	7 340	-	-	-	306	(306)	-100%	7 340
Waste water management		18 971	8 869	-	306	7 471	370	7 101	1921%	8 869
Total Capital Expenditure - Functional Classification	3	36 278	22 782	-	766	13 520	949	12 571	1324%	22 782
National Government		34 717	20 782	-	766	13 520	866	12 654	1461%	20 782
Provincial Government		1 561	2 000	-	-	-	83	(83)	-100%	2 000
Transfers recognised - capital		36 278	22 782	-	766	13 520	949	12 571	1324%	22 782
Total Capital Funding		36 278	22 782	-	766	13 520	949	12 571	1324%	22 782

References

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M02 August

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		26 256	8 978
Trade and other receivables from exchange transactions		1 435	2 779		2 584	2 779
Receivables from non-exchange transactions		(1 491)	4 545		2 965	4 545
Current portion of non-current receivables						
Inventory		111	271		311	271
VAT		2 433	5 784		1 847	5 784
Other current assets		2 642	2 333		2 366	2 333
Total current assets		11 843	24 690	-	36 329	24 690
Non current assets						
Investments						
Investment property		22 096	22 153		22 096	22 153
Property, plant and equipment		290 815	282 276		299 650	282 276
Biological assets						
Living and non-living resources						
Heritage assets		43	43		43	43
Intangible assets		427	524		427	524
Trade and other receivables from exchange transactions		18	525		27	525
Non-current receivables from non-exchange transactions						
Other non-current assets						
Total non current assets		313 399	305 522	-	322 243	305 522
TOTAL ASSETS		325 243	330 212	-	358 573	330 212
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 046	930		1 050	930
Trade and other payables from exchange transactions		5 880	20 497		15 542	20 497
Trade and other payables from non-exchange transactions		2 147	1 148		12 772	1 148
Provision		41	278		276	278
VAT		(6 624)	2 187		(5 849)	2 187
Other current liabilities		171	129		171	129
Total current liabilities		2 661	25 169	-	23 962	25 169
Non current liabilities						
Financial liabilities		2	2		2	2
Provision		21 791	21 670		35 137	21 670
Long term portion of trade payables						
Other non-current liabilities		4 390	4 427		4 390	4 427
Total non current liabilities		26 183	26 099	-	39 529	26 099
TOTAL LIABILITIES		28 844	51 268	-	63 492	51 268
NET ASSETS	2	296 399	278 944	-	295 081	278 944
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		299 934	278 944		295 081	278 944
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	299 934	278 944	-	295 081	278 944

Table C7: Cash flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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		1 034	1 277	962	315	33%	5 770
Service charges		29 487	31 078		2 207	4 760	5 798	(1 038)	-18%	31 078
Other revenue		9 461	24 415		780	3 737	13 264	(9 527)	-72%	24 415
Transfers and Subsidies - Operational		26 229	30 569		4 455	13 907	4 993	8 914	179%	30 569
Transfers and Subsidies - Capital		43 015	23 670		8	7 894	3 945	3 949	100%	23 670
Interest		1 234	938		98	228	156	71	46%	938
Dividends										
Payments										
Suppliers and employees		(94 924)	(83 950)		(7 792)	(13 963)	(13 537)	(426)	3%	(83 950)
Interest		(0)	(1 004)		-	-	(167)	167	-100%	(1 004)
Transfers and Subsidies										
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 498	31 487	-	790	17 840	15 414	(2 426)	-16%	31 487
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256		608	608	43	566	1326%	256
Decrease (increase) in non-current receivables										
Decrease (increase) in non-current investments										
Payments										
Capital assets		(35 732)	(22 782)		(881)	(881)	(4 367)	3 485	-80%	(22 782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	-	(273)	(273)	(4 324)	(4 051)	94%	(22 526)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans										
Borrowing long term/refinancing										
Increase (decrease) in consumer deposits										
Payments										
Repayment of borrowing										
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(12 182)	8 961	-	517	17 567	11 090			8 961
Cash/cash equivalents at beginning:										
Cash/cash equivalents at month/year end:		(12 182)	8 961	-	517	17 567	11 090			8 961

4. Supporting documentation

4.1 Supporting Table SC1 - Variance explanations – part 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M02 August

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

4.2 Supporting Table SC1 - Variance explanations – part 2

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M02 August

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

4.3 Supporting Table SC2 – Performance indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M02 August

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		0.0%	6.4%	0.0%	3.1%	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		4.1%	9.3%	0.0%	11.1%	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	445.1%	98.1%	0.0%	151.6%	98.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		252.3%	35.7%	0.0%	109.6%	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		3.6%	9.5%	0.0%	28.3%	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		45.2%	33.7%	0.0%	18.4%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.7%	1.7%	0.0%	0.6%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		18.2%	6.6%	0.0%	1.8%	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 Supporting Table SC3 – Debtors Age Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	341	152	133	-	111	84	563	1 237	2 631	2 005	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 738	131	57	-	42	26	184	518	2 695	770	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4 474	66	33	-	51	49	460	3 168	8 299	3 727	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	254	115	91	-	81	70	409	1 202	2 222	1 762	-	-
Receivables from Exchange Transactions - Waste Management	1600	278	113	86	-	78	66	374	685	1 680	1 203	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	88	27	21	-	56	19	151	914	1 276	1 140	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	13	64	4	-	5	4	22	117	230	149	-	-
Total By Income Source	2900	7 186	667	424	-	426	328	2 163	7 841	19 033	10 757	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 004	35	22	-	22	12	114	447	1 655	595	-	-
Commercial	2300	3 650	101	50	-	87	47	496	2 899	7 329	3 528	-	-
Households	2400	2 532	531	352	-	317	268	1 553	4 496	10 049	6 634	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	7 186	667	424	-	426	328	2 163	7 841	19 033	10 757	-	-

4.5 Supporting Table SC4 – Creditors Age analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

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	2 405	-	-	-	-	-	-	-	-	2 405
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											

The Eskom bulk bill is received before the end of the month and booked as an expense for the month in which it falls but paid on the last date according to the account statement. Other trade creditors are recorded on the payment date of the account statement.

4.6 Supporting Table SC5 – Investment portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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 ¹	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands Municipality														

The Municipality has no term investments and all unspent funds rest in the current account and demand deposit accounts.

4.7 Supporting Table SC6 - Award Receipt

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

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:		29 993	26 040	-	179	9 767	4 340	5 427	125.0%	26 040
Equitable Share		21 520	22 685	-	-	9 452	3 781	5 671	150.0%	22 685
Expanded Public Works Programme Integrated Grant		1 173	1 209	-	117	190	202	(11)	-5.5%	1 209
Local Government Financial Management Grant		2 046	1 800	-	33	67	300	(233)	-77.8%	1 800
Municipal Infrastructure Grant		436	346	-	29	58	58	-	-	346
National Treasury		4 818	-	-	-	-	-	-	-	-
Provincial Government:		1 836	3 657	-	81	161	610	(449)	-73.7%	3 657
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		(76)	76	-	-	-	13	(13)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 862	2 687	-	81	161	448	(287)	-64.1%	2 687
IR: GRANT - MAIN ROADS		50	50	-	-	-	8	(8)	-100.0%	50
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	287	-	-	-	48	(48)	-100.0%	287
Specify (Add grant description)		-	557	-	-	-	93	(93)	-100.0%	557
Other grant providers:		51	40	-	-	-	7	(7)	-100.0%	40
Public Sector SETA		51	40	-	-	-	7	(7)	-100.0%	40
Total Operating Transfers and Grants	5	31 881	29 737	-	260	9 927	4 956	4 971	100.3%	29 737
National Government:		39 614	20 782	-	460	460	3 464	(3 003)	-86.7%	20 782
Municipal Infrastructure Grant		13 782	6 573	-	460	460	1 096	(635)	-58.0%	6 573
Water Services Infrastructure Grant		25 832	14 209	-	-	-	2 368	(2 368)	-100.0%	14 209
Provincial Government:		-	2 888	-	-	-	481	(481)	-100.0%	2 888
IR: WC - Housing - Human Settlements Grant		-	888	-	-	-	148	(148)	-100.0%	888
Specify (Add grant description)		-	2 000	-	-	-	333	(333)	-100.0%	2 000
Total Capital Transfers and Grants	5	39 614	23 670	-	460	460	3 945	(3 485)	-88.3%	23 670
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	71 494	53 407	-	720	10 388	8 901	1 486	16.7%	53 407

It should be noted that all grants received, except the fair share grant, are recorded in an unspent grant control account and transferred to revenue only when actual expenditures for the project are completed. All unspent awards are supposed to be held in a separate bank account.

4.8 Supporting Table SC7 – Monthly grants and subsidy expenditure

WC051 Laingsburg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2022/23		Budget Year 2023/24						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		14 863	17 598	16 454	1 914	16 762	17 598	(837)	-4.8%	16 614
Equitable Share		12 481	13 535	11 770	1 306	11 858	13 535	(1 677)	-12.4%	11 770
Expanded Public Works Programme Integrated Grant		458	826	826	-	-	826	(826)	-100.0%	826
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	118	118	1	117	9279.3%	1
FD:O: CKDM GRANT		-	-	-	114	118	-	118	#DIV/0!	160
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	63	(63)	-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	257	2 114	1 273	841	66.0%	1 374
Local Government Financial Management Grant		1 925	1 893	2 413	119	2 553	1 893	660	34.9%	2 413
Expanded Public Works Programme Integrated Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 344	1 444	375	2 233	1 344	888	66.1%	1 444
FD:O: CDW - OPERATIONAL SUPPORT GRANT		-	1	1	118	118	1	117	9279.3%	1
FD:O: LOCAL GRADUATE INTERNSHIP		-	63	63	-	-	63	(63)	-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	257	2 114	1 273	841	66.0%	1 374
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	114	118	-	118	-	160
FD:O: CKDM GRANT		-	-	-	114	118	-	118	-	160
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	114	118	-	118	#DIV/0!	160
FD:O: CKDM GRANT		-	-	-	114	118	-	118	#DIV/0!	160
Public Sector SETA		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		14 863	18 943	17 898	2 516	19 230	18 943	287	1.5%	18 378
Capital expenditure of Transfers and Grants										
National Government:		91 815	48 344	107 659	17 681	94 988	48 344	46 644	96.5%	107 659
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
FD:C: Cultural Affairs and Sport		-	-	230	175	175	-	175	#DIV/0!	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	-	-	-	1 400
FD:C: SMME Booster Funds - Infrastructure		-	-	-	-	-	-	-	-	-
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	-	1 671	-	1 671	#DIV/0!	1 710
Integrated National Electrification Programme Grant		(11 667)	-	-	-	30	-	30	#DIV/0!	-
Municipal Infrastructure Grant		104 801	14 211	72 487	6 580	71 541	14 211	57 330	403.4%	72 487
Specify (Add grant description)		(1 319)	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	34 133	31 832	10 926	21 571	34 133	(12 562)	-36.8%	31 832
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		(1 319)	-	3 340	175	1 846	-	1 846	#DIV/0!	3 340
FD:C: Cultural Affairs and Sport		-	-	230	175	175	-	175	#DIV/0!	230
FD:C: Municipal Interventions Grant		-	-	1 400	-	-	-	-	-	1 400
FD:C: SMME Booster Funds - Infrastructure		-	-	-	-	-	-	-	-	-
FD:C: WC - Unforeseen and Unavoidable Reserve Fund		-	-	1 710	-	1 671	-	1 671	#DIV/0!	1 710
Specify (Add grant description)		(1 319)	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		90 496	48 344	110 999	17 855	96 834	48 344	48 490	100.3%	110 999
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		105 359	67 287	128 897	20 372	116 064	67 287	48 777	72.5%	129 377

4.9 Supporting Table SC8 - Expenditure on board member allowances and employee benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

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)	1									
Basic Salaries and Wages		3 206	3 204		254	508	534	(26)	-5%	3 204
Motor Vehicle Allowance		53	55		4	9	9	(0)	-3%	55
Cellphone Allowance		348	346		27	55	58	(3)	-5%	346
Sub Total - Councillors		3 607	3 605	-	286	572	601	(29)	-5%	3 605
% increase	4		0.0%							0.0%
Basic Salaries and Wages		4 040	4 163		336	672	694	(21)	-3%	4 163
Pension and UIF Contributions		482	545		40	81	91	(10)	-11%	545
Medical Aid Contributions		134	151		11	23	25	(2)	-9%	151
Performance Bonus		219	233		-	-	39	(39)	-100%	233
Motor Vehicle Allowance		735	760		61	123	127	(4)	-3%	760
Housing Allowances		13	12		1	2	2	0	5%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Municipality		5 624	5 864	-	450	901	977	(77)	-8%	5 864
% increase	4		4.3%							4.3%
Basic Salaries and Wages		19 297	21 057		1 655	3 205	3 509	(305)	-9%	21 057
Pension and UIF Contributions		2 702	2 909		230	460	485	(25)	-5%	2 909
Medical Aid Contributions		775	1 054		56	111	176	(64)	-37%	1 054
Overtime		801	726		64	131	121	10	9%	726
Performance Bonus		1 322	1 424		-	-	237	(237)	-100%	1 424
Motor Vehicle Allowance		654	836		54	109	139	(30)	-22%	836
Cellphone Allowance		3	3		0	1	1	(0)	-5%	3
Housing Allowances		66	129		7	15	22	(7)	-31%	129
Other benefits and allowances		551	622		51	101	104	(3)	-3%	622
Payments in lieu of leave		-	134		-	-	22	(22)	-100%	134
Long service awards		317	206		-	-	34	(34)	-100%	206
Post-retirement benefit obligations		732	588		56	113	98	15	15%	588
Acting and post related allowance		566	892		50	105	149	(44)	-29%	892
Sub Total - Other Municipal Staff		27 787	30 581	-	2 226	4 350	5 897	(746)	-15%	30 581
% increase	4		10.1%							10.1%
Total Parent Municipality		37 017	40 051	-	2 962	5 823	6 675	(852)	-13%	40 051

4.10 Supporting Table SC9 – Actual and revised targets for cash receipt

WC851 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M02 August

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousands	1																
Cash Receipts By Source																	
Property rates		243	1 034	481	481	481	481	481	481	481	481	481	(3 951)	1 653	6 059	6 362	
Service charges - Electricity revenue		1 779	1 517	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	(16 892)	3 324	20 833	21 665	
Service charges - Water revenue		318	211	514	514	514	514	514	514	514	514	514	(4 621)	536	5 705	5 995	
Service charges - Waste Water Management		211	247	232	232	232	232	232	232	232	232	232	(2 083)	460	2 585	2 718	
Service charges - Waste Management		245	232	273	273	273	273	273	273	273	273	273	(2 458)	477	2 994	3 132	
Rentals of facilities and equipment		136	98	172	172	172	172	172	172	172	172	172	(1 513)	268	2 155	2 156	
Interest earned - external investments		130	98	78	78	78	78	78	78	78	78	78	(703)	228	981	1 040	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		1	230	566	566	566	566	566	566	566	566	566	(4 929)	393	7 101	7 428	
Licences and permits		141	162	25	25	25	25	25	25	25	25	25	(157)	371	315	334	
Agency services		-	-	22	22	22	22	22	22	22	22	22	(202)	-	282	299	
Transfers and Subsidies - Operational		9 452	4 455	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	(20 636)	15 739	28 404	29 060	
Other revenue		2 679	291	330	330	330	330	330	330	330	330	330	(2 931)	3 008	14 288	17 681	
Cash Receipts by Source		15 334	8 574	7 870	7 870	7 870	7 870	7 870	7 870	7 870	7 870	7 870	(61 079)	26 438	91 702	97 870	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 866	0	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	(15 753)	9 886	17 709	41 847	
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	21	21	21	21	21	21	21	21	21	(192)	600	-	-	
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	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	(77 023)	36 944	109 411	139 717	
Cash Payments by Type																	
Employee related costs		4 075	4 224	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	(29 623)	8 300	40 108	42 420	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest		-	-	84	84	84	84	84	84	84	84	84	(753)	-	1 050	1 098	
Bulk purchases - Electricity		1 296	1 820	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	(10 267)	5 207	18 576	21 493	
Acquisitions - water & other inventory		-	-	159	159	159	159	159	159	159	159	159	(1 433)	-	1 908	2 090	
Contracted services		44	536	635	635	635	635	635	635	635	635	635	(5 324)	969	8 621	22 565	
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure		756	1 212	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	(9 595)	2 552	14 011	14 874	
Cash Payments by Type		6 171	7 792	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	(56 995)	17 828	84 364	104 548	
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	2 183	(19 650)	881	13 669	19 000	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	5 048	5 251	
Total Cash Payments by Type		6 171	8 673	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	(76 643)	17 909	103 081	128 791	
NET INCREASE/(DECREASE) IN CASH HELD		17 050	501	297	297	297	297	297	297	297	297	297	(379)	19 035	6 330	10 925	
Cash/cash equivalents at the month/year beginning		17 518	1 625	287	287	287	287	287	287	287	287	287	5 616	27 739	14 256	23 376	
Cash/cash equivalents at the month/year end		34 967	2 126	494	494	494	494	494	494	494	494	494	5 238	46 773	20 587	34 302	

4.11 Supporting Table SC10 and SC11 – Entities (the municipality has none entities)

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M02 August

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 Supporting Table SC12 – Capital expenditure pattern

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

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		12 754	12 754	1 899	(10 855)	-571.8%	56%
August	3 023	1 899		766	13 520	3 797	(9 723)	-256.1%	59%
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	-	13 520					

4.13 Supporting Table SC13a – Capital expenditure on new assets according to asset class

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

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		29 204	22 782	-	766	13 520	949	(12 571)	-1324.3%	22 782
Roads Infrastructure		5 313	6 194	-	367	5 791	258	(5 533)	-2143.7%	6 194
Road Structures		5 313	6 194	-	367	5 791	258	5 533	2143.7%	6 194
Water Supply Infrastructure		17 627	16 209	-	306	7 471	675	(6 795)	-1006.1%	16 209
Boreholes		-	2 000	-	-	-	83	(83)	-100.0%	2 000
Reservoirs		3 137	-	-	-	-	-	-	-	-
Pump Stations		14 377	8 869	-	306	7 471	370	7 101	1921.5%	8 869
Bulk Mains		113	5 340	-	-	-	222	(222)	-100.0%	5 340
Sanitation Infrastructure		6 098	-	-	-	-	-	-	-	-
Reticulation		1 504	-	-	-	-	-	-	-	-
Waste Water Treatment Works		4 594	-	-	-	-	-	-	-	-
Rail Infrastructure		166	379	-	93	259	16	(243)	-1540.3%	379
Storm water Conveyance		166	379	-	93	259	16	243	1540.3%	379
Furniture and Office Equipment		58	-	-	-	-	-	-	-	-
Furniture and Office Equipment		58	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	29 261	22 782	-	766	13 520	949	(12 571)	-1324.3%	22 782

4.14 Supporting Table SC13b – Capital expenditure on renewal of existing assets by asset class

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

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										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		7 017	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Nature Reserves										
Sport and Recreation Facilities		7 017	-	-	-	-	-	-	-	-
Indoor Facilities										
Outdoor Facilities		7 017	-	-	-	-	-	-	-	-
Capital Spares										
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments										
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property										
Unimproved Property										
Total Capital Expenditure on renewal of exis	1	7 017	-	-	-	-	-	-	-	-

4.15 Supporting Table SC13c – Expenditure on repairs and maintenance by asset class

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

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	-	16	15	18	3	15.4%	439
Electrical Infrastructure		348	417	-	15	15	17	3	14.7%	417
HV Transmission Conductors		14	78	-	-	-	3	(3)	-100.0%	78
MV Networks		22	37	-	13	13	2	12	777.1%	37
LV Networks		313	302	-	1	1	13	(11)	-88.8%	302
Water Supply Infrastructure		1	5	-	-	-	0	0	100.0%	5
Dams and Weirs		-	3	-	-	-	0	(0)	-100.0%	3
Distribution		1	1	-	-	-	0	(0)	-100.0%	1
Sanitation Infrastructure		14	17	-	1	1	1	0	8.8%	17
Reticulation		1	5	-	-	(0)	0	(1)	-297.0%	5
Waste Water Treatment Works		13	12	-	1	1	1	1	103.2%	12
Community Assets		2	49	-	-	-	2	2	100.0%	49
Community Facilities		2	49	-	-	-	2	2	100.0%	49
Libraries		2	49	-	-	-	2	(2)	-100.0%	49
Other assets		103	152	-	2	1	6	6	88.9%	152
Operational Buildings		103	150	-	2	1	6	6	88.8%	150
Municipal Offices		103	150	-	2	1	6	(6)	-88.8%	150
Housing		-	1	-	-	-	0	0	100.0%	1
Social Housing		-	1	-	-	-	0	(0)	-100.0%	1
Furniture and Office Equipment		5	4	-	2	2	1	(1)	-247.0%	4
Furniture and Office Equipment		5	4	-	2	2	1	1	247.0%	4
Machinery and Equipment		250	210	-	4	5	9	4	47.8%	210
Machinery and Equipment		250	210	-	4	5	9	(4)	-47.8%	210
Transport Assets		511	976	-	151	153	41	(113)	-277.4%	976
Transport Assets		511	976	-	151	153	41	113	277.4%	976
Total Repairs and Maintenance Expenditure	1	1 234	1 829	-	174	176	77	(100)	-130.0%	1 829

4.16 Supporting Table SC13c – Depreciation by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

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										
Depreciation by Asset Class/Sub-class										
Infrastructure		11 346	5 213	-	438	876	869	(7)	-0.8%	5 213
Roads Infrastructure		1 466	-	-	-	-	-	-	-	-
Road Structures		1 466	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 851	2 201	-	187	374	367	(7)	-1.9%	2 201
Drainage Collection		-	2 201	-	187	374	367	7	1.9%	2 201
Storm water Conveyance		1 851	-	-	-	-	-	-	-	-
Electrical Infrastructure		669	357	-	30	59	59	-	-	357
MV Switching Stations		6	-	-	-	-	-	-	-	-
MV Networks		132	-	-	-	-	-	-	-	-
LV Networks		531	357	-	30	59	59	-	-	357
Water Supply Infrastructure		2 402	1 428	-	119	238	238	-	-	1 428
Boreholes		342	-	-	-	-	-	-	-	-
Reservoirs		821	-	-	-	-	-	-	-	-
Pump Stations		134	-	-	-	-	-	-	-	-
Bulk Mains		406	-	-	-	-	-	-	-	-
Distribution		699	1 428	-	119	238	238	-	-	1 428
Sanitation Infrastructure		2 132	1 222	-	102	204	204	-	-	1 222
Pump Station		564	-	-	-	-	-	-	-	-
Reticulation		833	1 222	-	102	204	204	-	-	1 222
Waste Water Treatment Works		734	-	-	-	-	-	-	-	-
Toilet Facilities		1	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 825	5	-	0	1	1	-	-	5
Landfill Sites		2 825	5	-	0	1	1	-	-	5
Community Assets		585	53	-	8	15	9	(6)	-69.8%	53
Community Facilities		42	11	-	1	2	2	-	-	11
Libraries		20	11	-	1	2	2	-	-	11
Cemeteries/Crematoria		22	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		543	42	-	7	13	7	(6)	-88.1%	42
Outdoor Facilities		543	42	-	7	13	7	6	88.1%	42
Investment properties		57	-	-	-	-	-	-	-	-
Revenue Generating		57	-	-	-	-	-	-	-	-
Improved Property		57	-	-	-	-	-	-	-	-
Other assets		98	149	-	12	25	25	-	-	149
Operational Buildings		98	149	-	12	25	25	-	-	149
Municipal Offices		98	149	-	12	25	25	-	-	149
Intangible Assets		108	11	-	-	-	2	2	100.0%	11
Licences and Rights		108	11	-	-	-	2	2	100.0%	11
Computer Software and Applications		108	11	-	-	-	2	(2)	-100.0%	11
Computer Equipment		226	190	-	16	32	32	-	-	190
Computer Equipment		226	190	-	16	32	32	-	-	190
Furniture and Office Equipment		99	257	-	16	31	43	11	26.7%	257
Furniture and Office Equipment		99	257	-	16	31	43	(11)	-26.7%	257
Machinery and Equipment		184	120	-	10	20	20	-	-	120
Machinery and Equipment		184	120	-	10	20	20	-	-	120
Transport Assets		574	-	-	-	-	-	-	-	-
Transport Assets		574	-	-	-	-	-	-	-	-
Total Depreciation	1	13 278	5 994	-	499	999	999	-	-	5 994

5. Other information or documentation

Municipal Manager's quality certificate

The report must be covered by a quality certificate in the format below:

Municipaliteit • LAINGSBURG • Municipality



OFFICE OF THE MUNICIPAL MANAGER

REPUBLIC OF SOUTH AFRICA
 PROVINCE OF WESTERN CAPE
 LAINGSBURG MUNICIPALITY
 6001

QUALITY CERTIFICATE

I, Jatta 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 August 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

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

Signature 

Date 13/09/2024

6. Recommendation

It is recommended that the Council / Finance Committee take note of this report.