

LAINGSBURG MUNICIPALITY



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

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Part 1 – Monthly Report

1. Mayor's report

The monthly budget report for July 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The July 2024 Monthly budget report is the first 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)	154 642 739	154 642 739	131 528 776	85.05
Total Expenditure	112 856 344	112 856 344	93 070 472	82.47
Surplus (Deficit) (Including Capital subsidies)	41 786 395	41 786 395	38 458 305	92.04
Capital budget				
R Thousands	Original Budget	Adjustments Budget	JTD Indeed	JTD %
Total Capital Outlay	20 782 038	20 782 038	-	-
Sources of Funding				
<i>National Government - MIG</i>	6 573 047	6 573 047	-	-
<i>National Regering - WSIG</i>	14 208 991	14 208 991	-	-
<i>Provincial Government - WCRF</i>	-	-	-	-
<i>Provincial Government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
Total Funding of Capital	20 782 038	20 782 038	-	-

Operating income

The Municipality has so far generated 85.05% or RR 131 529 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 7 815 million more than the budget.

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

Operating expenses

Operating expenses of R 93 070 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 563 million. This will effectively bring the total expenditure to date to R 93 633 million. The expenditure to date is more than the budgeted year-to-date amount and stands at 74.63% more.

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

Capital expenditure

The capital payments for the month amounted to R 1.788 million. The total year to date capital expenditure amounts to R 35.732 million and amounts to 73.91% of the annual total budget of R48 344. It is currently 65.58% below year-to-date planning.

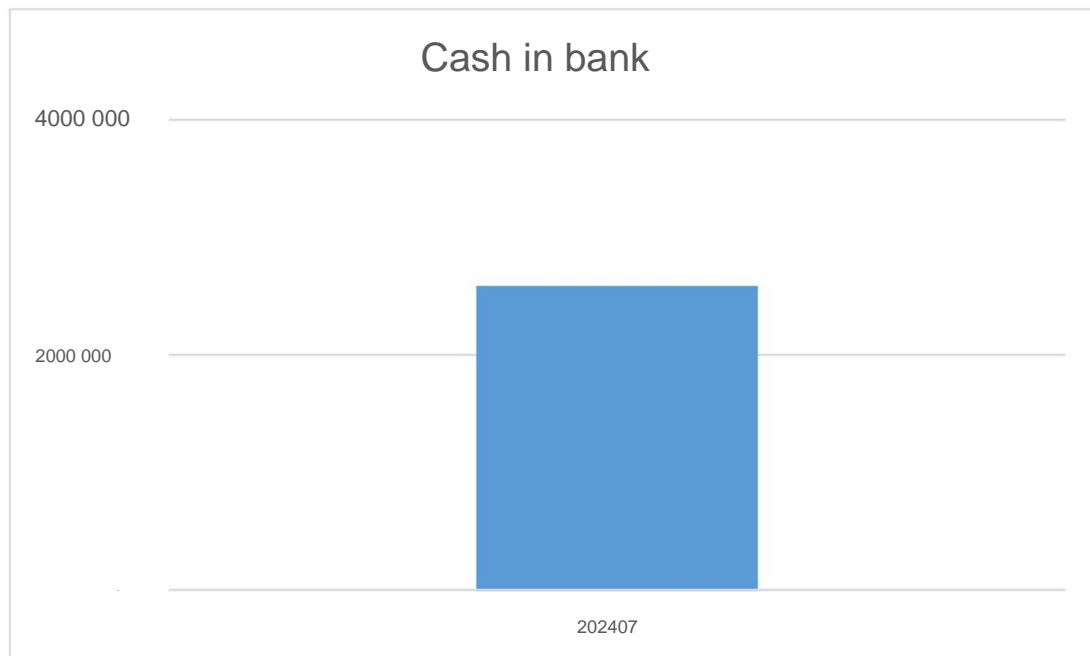
Refer to Table C5 for more details on capital expenditure.

Cash flow

The Municipality started with a cash balance of R 2.479 million at the beginning of the year which rose to R 16.679 million. This is an increase of R 14,200 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 funds to which a condition for their spending linked must be placed in a separate bank account until spent.

Commitments against Cash and Cash Equivalents	
July 2024	
Item	Amount
Balance as per CFA	24 631 059
Total commitments against cash	22 039 385
Unspent Conditional Grants	17 790 317
Capital Replacement Reserves	R 0
Self Insurance Reserve	R 0
Consumer & Sundry Deposits	997 442
Creditors	1 973 743
Performance Bonus Provision	R 0
Provision for Environmental Rehabilitation	R 0
Provision for Leave Payments	0
Retentions	1 277 883
Netto cash available	R 2 591 674

From the above table it can be deduced that the total cash in the bank is R 2.592 million more than the short-term obligations against it.

Debtors

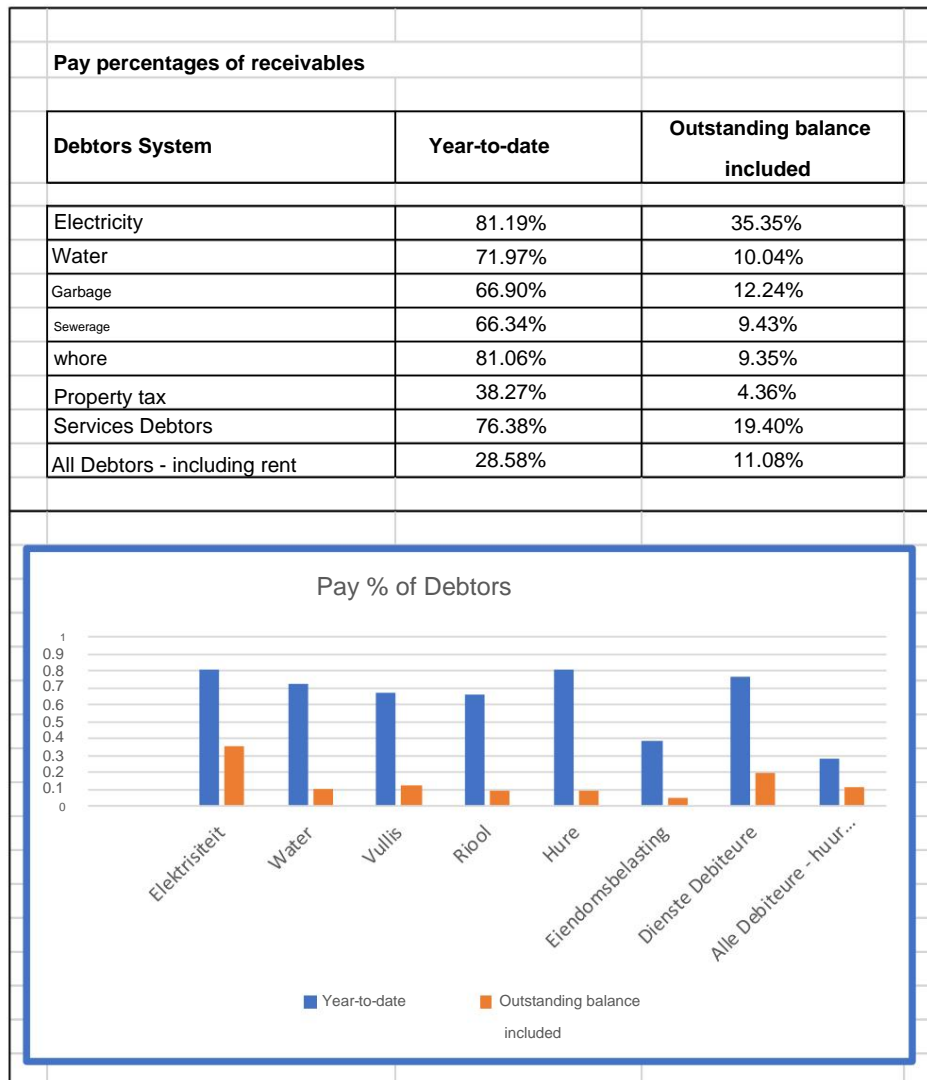
The outstanding debtors of the Municipality amount to a total of R 13.517 million at the end of the month, (R 13.604 million previous month). There was therefore a drop of R 0.087 million month on month. The annual property tax is levied in July of each year and the greater part of it is paid monthly 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 76.38%.

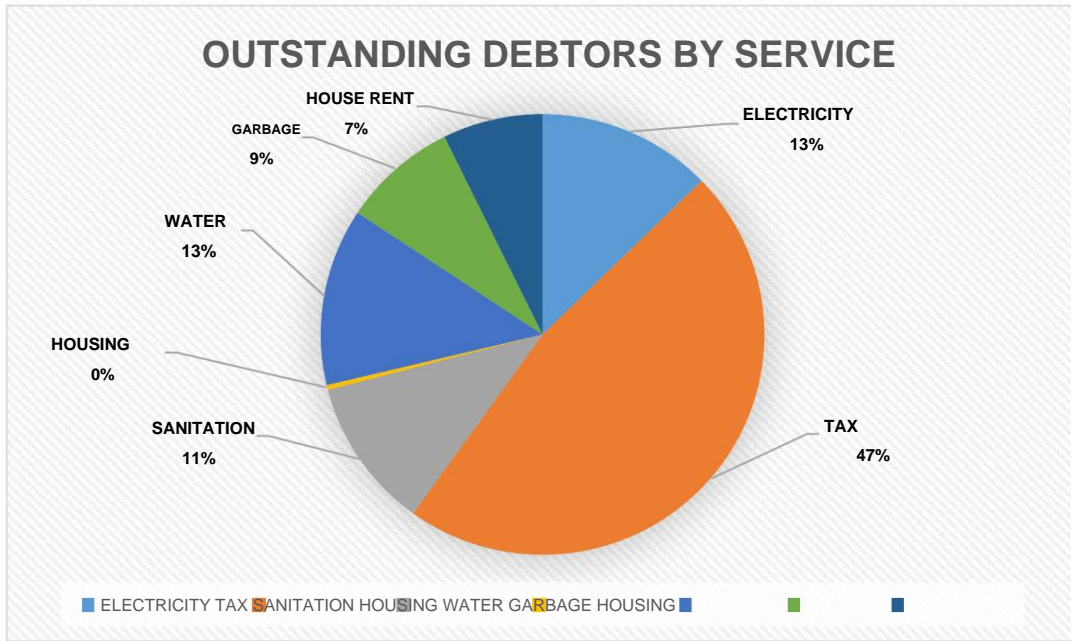
The total amount outstanding for more than 12 months amounts to R 9.596 million and this amounts to 70.99% of all the debtors more than 30 days outstanding. The total amount of cash trapped in outstanding debtors older than 90 days amounts to R 10.654 million. The increase from 1 July to the end of the current period amounts to R 1.484 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 0.087 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:

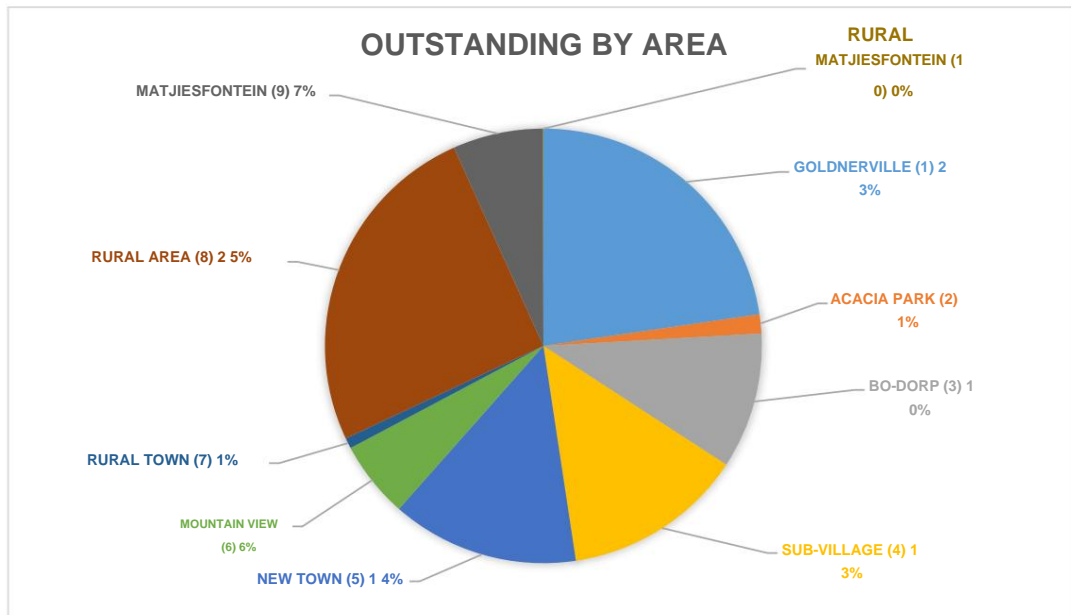


The Municipality applies the Debt Collection and Credit Control Policy, but urgent review steps will need to be taken to apply the policy properly otherwise the cash position of the Council will continue to weaken.

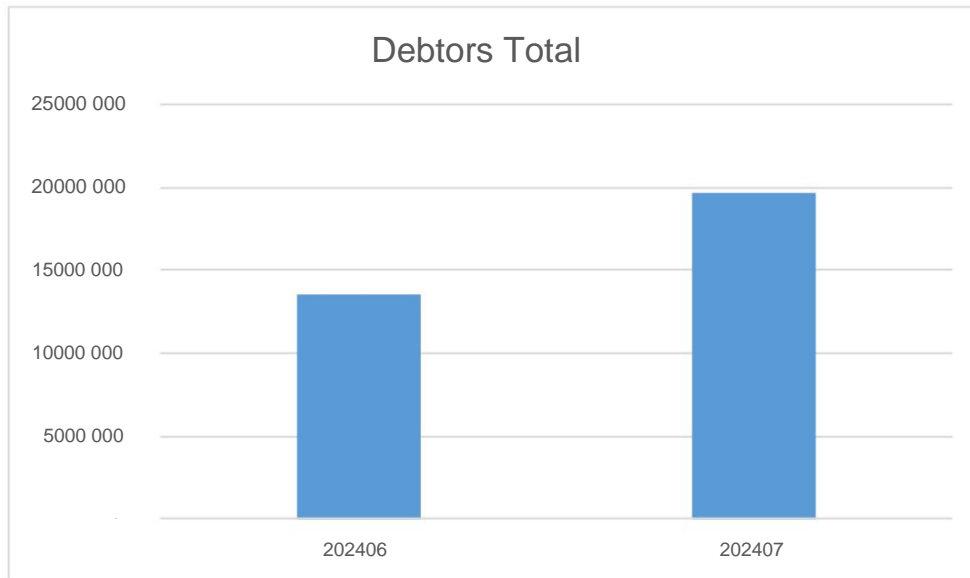
The following chart shows the outstanding debtors per area as at the end of the month:



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

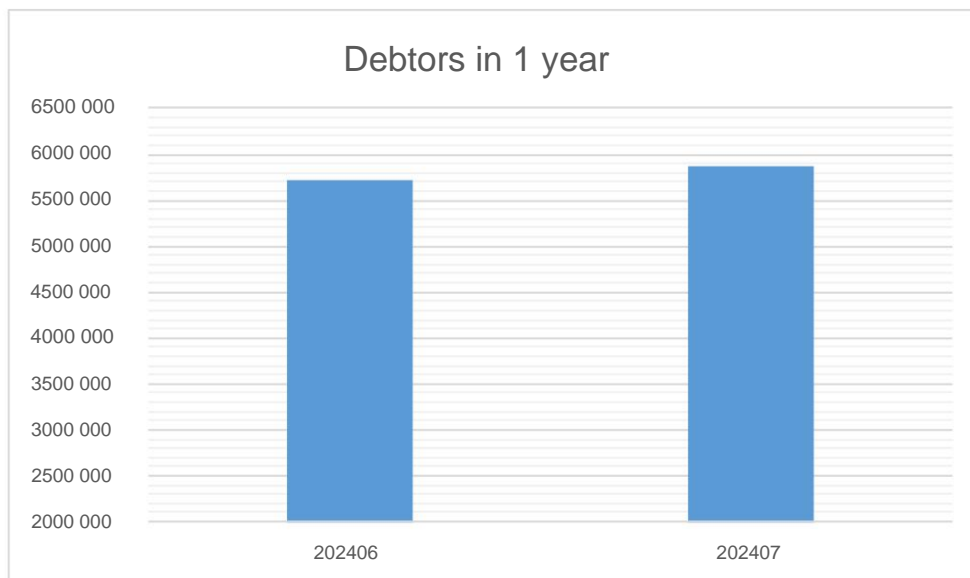


The following graphs show the movement in total receivables over the year-to-date period:

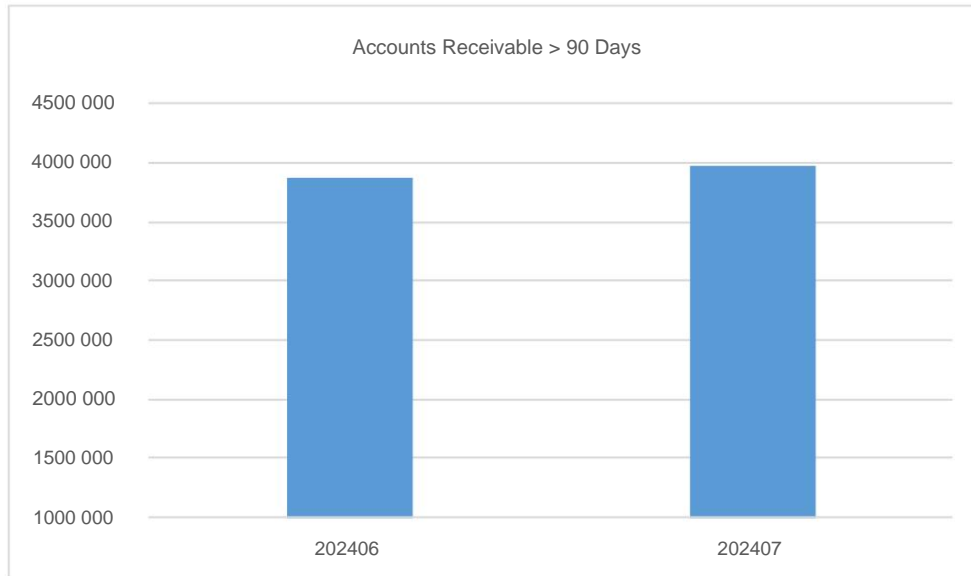


Considering that the annual rates are charged in July and the monthly installment is paid over the rest of the financial year, there should be a sharp monthly decrease in the total amount owed. The opposite is clearly visible.

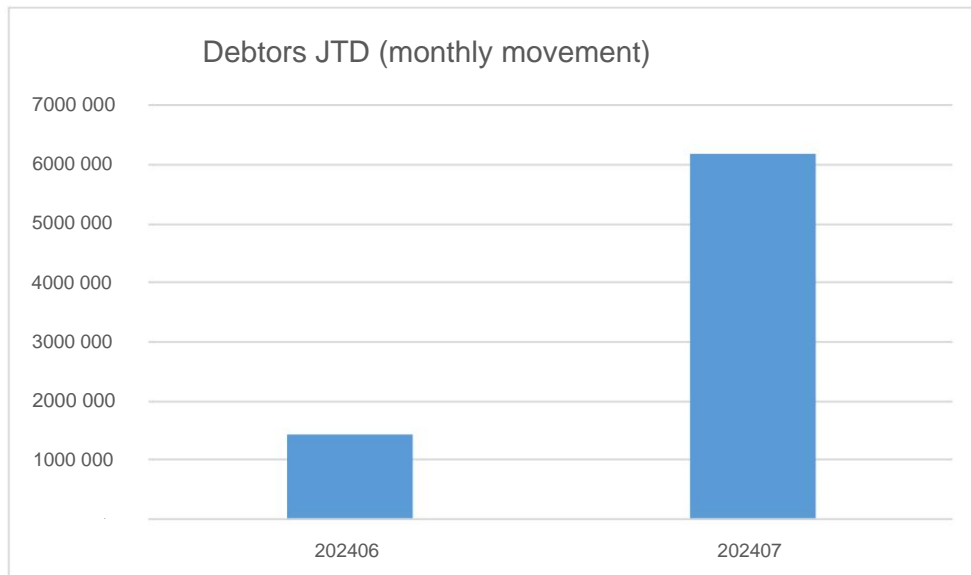
The following chart shows the level of total outstanding debt over one year:



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 1.536 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	652 209	87 036	87 036	(108 681)	(565 173)
Travel and accommodation costs	623 665	51 972	51 972	56 104	56 104	4 132	4 132
Accommodation	300 272	25 023	25 023			(25 023)	(25 023)
Sponsorships and catering	55 189	4 599	4 599			(4 599)	(4 599)
Communication	269 365	22 447	22 447	21 861	22 131	(586)	(316)
Overtime	726 408	60 534	60 534	67 317	67 317	6 783	6 783
Total	R 9 149 203	R 1 360 292	R 816 784	R 232 317	(1 127 975)		(584 197)

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.

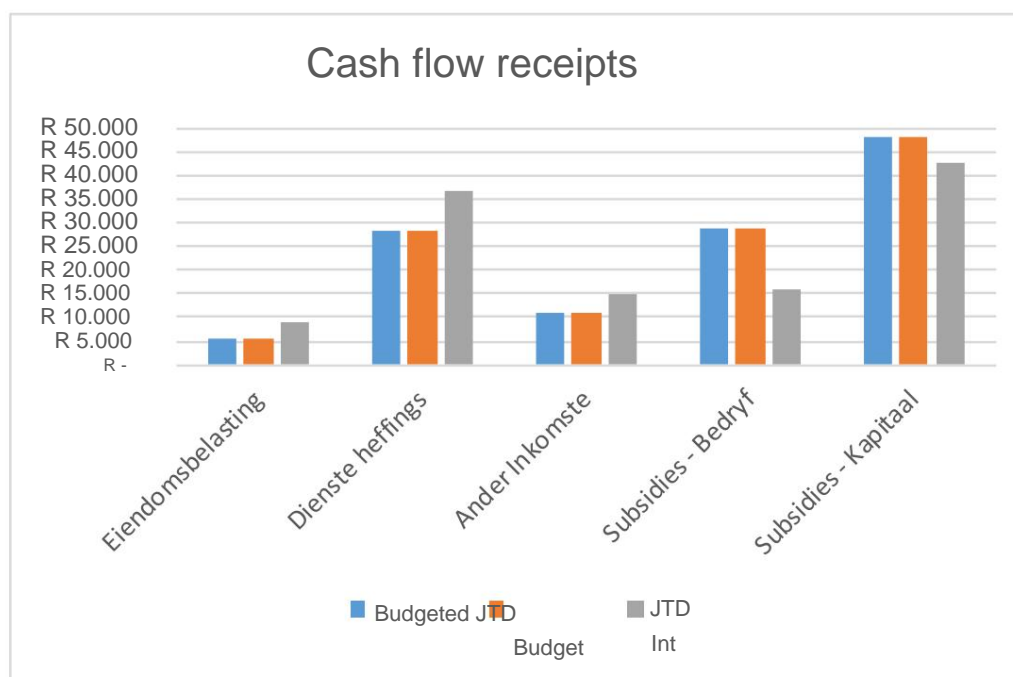
It cannot be used to finance the current account. The equitable share subsidy is paid quarterly in advance and must therefore be spread over more than one period.

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.

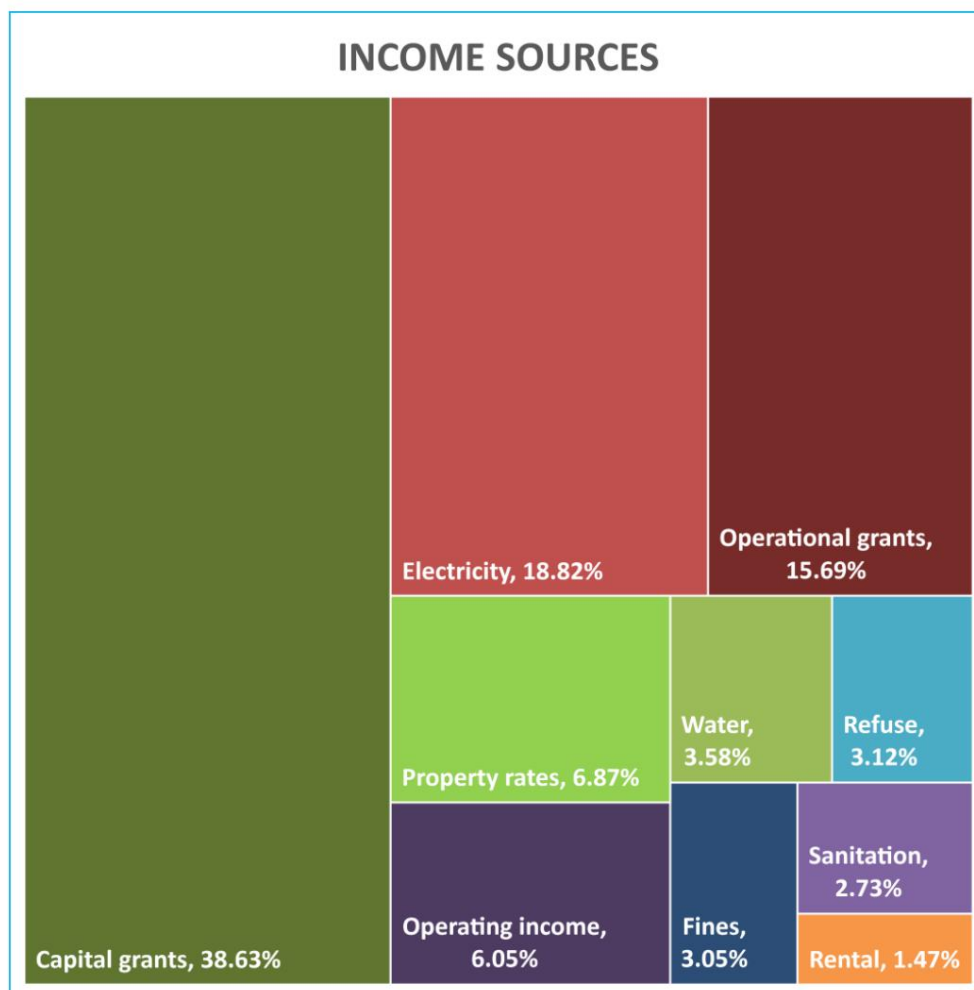
The graphs for the operating subsidies show that less than the budget has flowed in. The reason for that is that the equitable share subsidy is repaid quarterly. The other operating subsidies have already been received for the full financial year. The capital subsidies are there against more than the 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 54.277 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 - M01 July

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	-	5 661	5 661	496	5 165	1042%	5 947
Service charges	27 672	30 965	-	2 797	2 797	(1 660)	4 456	-269%	30 965
Investment revenue	1 269	938	-	133	133	78	55	71%	938
Transfers and subsidies - Operational	29 972	29 737	-	9 667	9 667	2 478	7 189	0	29 737
Other own revenue	4 263	39 060	-	2 909	2 909	2 919	(10)	-0%	-
Total Revenue (excluding capital transfers and contributions)	68 200	106 648	-	21 168	21 168	4 311	16 856	391%	106 648
Employee costs	32 038	35 894	-	2 526	2 526	2 991	(465)	-16%	35 894
Remuneration of Councillors	3 607	3 605	-	286	286	300	(14)	-5%	3 605
Depreciation and amortisation	-	5 994	-	499	499	499	-	-	5 994
Interest	0	1 004	-	-	-	84	(84)	-100%	1 004
Inventory consumed and bulk purchases	14 142	15 159	-	(53)	(53)	(821)	768	-94%	15 159
Transfers and subsidies	1	1	-	-	-	0	(0)	-100%	1
Other expenditure	13 966	48 078	-	2 513	2 513	25 298	(22 786)	-90%	48 078
Total Expenditure	63 753	109 734	-	5 771	5 771	28 352	(22 580)	-80%	109 734
Surplus/(Deficit)	4 447	(3 086)	-	15 396	15 396	(24 040)	39 436	-164%	(3 086)
Transfers and subsidies - capital (monetary)	35 402	23 670	-	-	-	1 973	###	-100%	23 670
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	39 850	20 584	-	15 396	15 396	(22 068)	37 464	-170%	20 584
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	39 850	20 584	-	15 396	15 396	(22 068)	37 464	-170%	20 584
Capital expenditure & funds sources									
Capital expenditure	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	-	-	-	-	-	-	-	-
Financial position									
Total current assets	13 469	24 690	-	-	35 363	-	-	-	24 690
Total non current assets	323 958	305 522	-	-	323 468	-	-	-	305 522
Total current liabilities	9 615	25 169	-	-	15 444	-	-	-	25 169
Total non current liabilities	26 337	26 099	-	-	26 337	-	-	-	26 099
Community wealth/Equity	300 053	278 944	-	-	317 051	-	-	-	278 944
Cash flows									
Net cash from (used) operating	23 473	31 487	-	17 050	17 050	13 045	(4 005)	-31%	31 487
Net cash from (used) investing	(35 680)	(22 526)	-	-	-	(2 162)	(2 162)	100%	(22 526)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(12 207)	8 961	-	17 050	17 050	10 883	(6 167)	-57%	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	8 162	555	-	470	348	322	3 980	5 861	19 697
Debtors Age Analysis									
Total Creditors	-	137	-	-	-	-	-	46	182

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 different 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) - M01 July

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>		72 000	56 134	-	15 525	15 525	4 350	11 175	257%	56 134
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		72 000	56 134	-	15 525	15 525	4 350	11 175	257%	56 134
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 898	34 901	-	2 712	2 712	2 904	(193)	-7%	34 901
Community and social services		1 484	2 705	-	82	82	223	(141)	-63%	2 705
Sport and recreation		4	2	-	-	-	(0)	0	-100%	2
Public safety		399	32 176	-	2 628	2 628	2 681	(54)	-2%	32 176
Housing		11	18	-	1	1	(0)	2	-2324%	18
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		576	1 304	-	78	78	102	(25)	-24%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		576	1 304	-	78	78	102	(25)	-24%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 128	37 978	-	2 853	2 853	(1 072)	3 926	-366%	37 978
Energy sources		18 563	21 294	-	1 886	1 886	(972)	2 858	-294%	21 294
Water management		4 341	8 073	-	375	375	(83)	458	-552%	8 073
Waste water management		3 126	4 164	-	274	274	18	257	1442%	4 164
Waste management		3 097	4 447	-	318	318	(35)	353	-1015%	4 447
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	103 603	130 318	-	21 168	21 168	6 284	14 884	237%	130 318
Expenditure - Functional										
<i>Governance and administration</i>		9 264	14 139	-	157	157	(123)	279	-227%	14 139
Executive and council		4 571	5 841	-	426	426	417	10	2%	5 841
Finance and administration		4 693	8 298	-	(270)	(270)	(540)	270	-50%	8 298
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		8 797	39 403	-	2 828	2 828	25 631	(22 803)	-89%	39 403
Community and social services		2 182	2 685	-	160	160	196	(37)	-19%	2 685
Sport and recreation		428	663	-	48	48	39	8	21%	663
Public safety		6 167	36 040	-	2 619	2 619	25 395	(22 776)	-90%	36 040
Housing		12	15	-	1	1	0	1	480%	15
Health		8	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		14 182	20 318	-	1 463	1 463	1 553	(90)	-6%	20 318
Planning and development		1 194	1 442	-	105	105	116	(11)	-10%	1 442
Road transport		12 988	18 876	-	1 359	1 359	1 437	(79)	-5%	18 876
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		31 104	35 338	-	1 291	1 291	1 253	39	3%	35 338
Energy sources		19 603	17 145	-	142	142	(277)	419	-151%	17 145
Water management		6 238	9 525	-	632	632	828	(196)	-24%	9 525
Waste water management		2 830	4 900	-	345	345	385	(40)	-10%	4 900
Waste management		2 433	3 768	-	172	172	316	(144)	-46%	3 768
<i>Other</i>		406	549	-	32	32	38	(5)	-14%	549
Total Expenditure - Functional	3	63 753	109 747	-	5 771	5 771	28 351	(22 580)	-80%	109 747
Surplus/ (Deficit) for the year		39 850	20 570	-	15 396	15 396	(22 067)	37 463	-1.697689	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) - M01 July

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)		4 471	5 156	-	362	362	148	214	144.9%	5 156	
Vote 4 - BUDGET AND TREASURY (13: IE)		67 530	51 423	-	15 209	15 209	4 239	10 970	258.8%	51 423	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 484	2 705	-	82	82	223	(141)	-63.0%	2 705	
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	-	-	-	(0)	0	-100.0%	2	
Vote 8 - HOUSING (17: IE)		11	12	-	1	1	(1)	2	-243.8%	12	
Vote 9 - PUBLIC SAFETY (18: IE)		399	32 176	-	2 628	2 628	2 681	(54)	-2.0%	32 176	
Vote 10 - ROAD TRANSPORT (19: IE)		576	1 304	-	78	78	102	(25)	-24.3%	1 304	
Vote 11 - WASTE MANAGEMENT (20: IE)		3 097	4 340	-	306	306	(44)	350	-800.4%	4 340	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 126	4 070	-	264	264	10	254	2568.2%	4 070	
Vote 13 - WATER (22: IE)		4 341	7 923	-	359	359	(95)	454	-476.0%	7 923	
Vote 14 - ELECTRICITY (23: IE)		18 563	21 209	-	1 879	1 879	(979)	2 859	-291.9%	21 209	
Total Revenue by Vote	2	103 603	130 318	-	21 168	21 168	6 284	14 884	236.8%	130 318	
Vote 1 - MAYORAL AND COUNCIL (10: IE)		4 202	5 285	-	423	423	384	40	10.3%	5 285	
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 432	3 483	-	265	265	277	(12)	-4.2%	3 483	
Vote 3 - CORPORATE SERVICES (12: IE)		5 721	7 928	-	364	364	104	260	250.7%	7 928	
Vote 4 - BUDGET AND TREASURY (13: IE)		13 519	15 940	-	683	683	648	35	5.4%	15 940	
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		831	861	-	56	56	67	(11)	-16.7%	861	
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 590	1 602	-	76	76	106	(30)	-28.4%	1 602	
Vote 7 - SPORTS AND RECREATION (16: IE)		268	364	-	26	26	12	14	113.2%	364	
Vote 8 - HOUSING (17: IE)		6	8	-	1	1	(0)	1	-228.0%	8	
Vote 9 - PUBLIC SAFETY (18: IE)		4 097	32 806	-	2 351	2 351	25 125	(22 774)	-90.6%	32 806	
Vote 10 - ROAD TRANSPORT (19: IE)		10 840	13 665	-	925	925	1 003	(79)	-7.8%	13 665	
Vote 11 - WASTE MANAGEMENT (20: IE)		1 471	2 400	-	57	57	202	(145)	-71.6%	2 400	
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		1 623	3 060	-	203	203	231	(29)	-12.4%	3 060	
Vote 13 - WATER (22: IE)		3 286	5 798	-	306	306	518	(211)	-40.8%	5 798	
Vote 14 - ELECTRICITY (23: IE)		12 867	16 548	-	35	35	(326)	361	-110.8%	16 548	
Total Expenditure by Vote	2	63 753	109 747	-	5 771	5 771	28 351	(22 580)	-79.6%	109 747	
Surplus/ (Deficit) for the year	2	39 850	20 570	-	15 396	15 396	(22 067)	37 463	-169.8%	20 570	

Table C4: Financial performance (income and expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
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		18 125	19 977		1 864	1 864	(1 082)	2 947	-272%	19 977
Service charges - Water		3 937	5 566		359	359	(292)	651	-223%	5 566
Service charges - Waste Water Management		2 844	2 432		268	268	(132)	400	-304%	2 432
Service charges - Waste management		2 766	2 990		305	305	(154)	459	-298%	2 990
Sale of Goods and Rendering of Services		294	365		48	48	(20)	68	-345%	365
Agency services		197	234		12	12	(13)	24	-191%	234
Interest earned from Receivables		594	621		62	62	52	10	20%	621
Interest from Current and Non Current Assets		1 269	938		133	133	78	55	71%	938
Rent on Land		103	89		2	2	(5)	7	-145%	89
Rental from Fixed Assets		1 641	1 710		121	121	(93)	213	-230%	1 710
Licence and permits		256	301		17	17	25	(8)	-32%	301
Operational Revenue		42	44		5	5	(2)	7	-292%	44
Property rates		5 025	5 947		5 661	5 661	496	5 165	1042%	5 947
Surcharges and Taxes		-	3 501		-	-	292	(292)	-100%	3 501
Fines, penalties and forfeits		152	31 318		2 610	2 610	2 610	1	0%	31 318
Transfers and subsidies - Operational		29 972	29 737		9 667	9 667	2 478	7 189	290%	29 737
Interest		436	295		32	32	25	8	32%	295
Operational Revenue		-	326		-	-	27	(27)	-100%	326
Gains on disposal of Assets		548	256		-	-	21	(21)	-100%	256
Total Revenue (excluding capital transfers and contributions)		68 200	106 648	-	21 168	21 168	4 311	16 856	391%	106 648
Expenditure										
Employee related costs		32 038	35 894		2 526	2 526	2 991	(465)	-16%	35 894
Remuneration of councillors		3 607	3 605		286	286	300	(14)	-5%	3 605
Bulk purchases - electricity		11 873	14 328		-	-	(776)	776	-100%	14 328
Inventory consumed		2 269	831		(53)	(53)	(45)	(8)	17%	831
Debt impairment		-	25 513		2 044	2 044	25 493	(23 449)	-92%	25 513
Depreciation and amortisation		-	5 994		499	499	499	-	-	5 994
Interest		0	1 004		-	-	84	(84)	-100%	1 004
Contracted services		5 318	6 636		77	77	(333)	410	-123%	6 636
Transfers and subsidies		1	1		-	-	0	(0)	-100%	1
Irrecoverable debts written off		-	3 632		-	-	281	(281)	-100%	3 632
Operational costs		8 648	12 297		391	391	(143)	535	-373%	12 297
Total Expenditure		63 753	109 734	-	5 771	5 771	28 352	(22 580)	-80%	109 734
Surplus/(Deficit)		4 447	(3 086)	-	15 396	15 396	(24 040)	39 436	(0)	(3 086)
Transfers and subsidies - capital (monetary allocations)		35 402	23 670		-	-	1 973	(1 973)	(0)	23 670
Surplus/(Deficit) after capital transfers & contributions		39 850	20 584	-	15 396	15 396	(22 068)	37 464	(0)	20 584
Surplus/(Deficit) after income tax		39 850	20 584	-	15 396	15 396	(22 068)	37 464	(0)	20 584
Surplus/(Deficit) attributable to municipality		39 850	20 584		15 396	15 396	(22 068)	37 464	(0)	20 584
Surplus/ (Deficit) for the year		39 850	20 584	-	15 396	15 396	(22 068)	37 464	(0)	20 584

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

Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		2023/24	2024/25						
		Audited Outcome	Original Budget	Adjusted Budget					
R thousands									
Multi-Year expenditure appropriation	2								
Vote 19 - ROAD TRANSPORT (39: CAPEX)		5 479	6 573	-	-	(356)	356	-100%	6 573
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		18 582	8 869	-	-	(480)	480	-100%	8 869
Vote 22 - WATER (42: CAPEX)		4 660	7 340	-	-	(398)	398	-100%	7 340
Total Capital single-year expenditure	4	26 721	22 782	-	-	(1 234)	1 234	-100%	22 782
Total Capital Expenditure		26 721	22 782	-	-	(1 234)	1 234	-100%	22 782
Community and public safety		7 011	-	-	-	-	-	-	-
Community and social services		175	-	-	-	-	-	-	-
Sport and recreation		6 836	-	-	-	-	-	-	-
Economic and environmental services		5 479	6 573	-	-	(356)	356	-100%	6 573
Road transport		5 479	6 573	-	-	(356)	356	-100%	6 573
Trading services		23 242	16 209	-	-	(878)	878	-100%	16 209
Water management		4 660	7 340	-	-	(398)	398	-100%	7 340
Waste water management		18 582	8 869	-	-	(480)	480	-100%	8 869
Total Capital Expenditure - Functional Classification	3	35 732	22 782	-	-	(1 234)	1 234	-100%	22 782
National Government		33 886	20 782	-	-	(1 126)	1 126	-100%	20 782
Provincial Government		1 846	2 000	-	-	(108)	108	-100%	2 000
Transfers recognised - capital		35 732	22 782	-	-	(1 234)	1 234	-100%	22 782
Total Capital Funding		35 732	22 782	-	-	(1 234)	1 234	-100%	22 782

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M01 July

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		24 631	8 978
Trade and other receivables from exchange transactions		3 673	2 779		4 470	2 779
Receivables from non-exchange transactions		(1 500)	4 545		4 071	4 545
Current portion of non-current receivables						
Inventory		111	271		167	271
VAT		2 127	5 784		(377)	5 784
Other current assets		2 345	2 333		2 401	2 333
Total current assets		13 469	24 690	-	35 363	24 690
Non current assets						
Investments						
Investment property		22 153	22 153		22 153	22 153
Property, plant and equipment		301 208	282 276		300 709	282 276
Biological assets						
Living and non-living resources						
Heritage assets		43	43		43	43
Intangible assets		535	524		535	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		323 958	305 522	-	323 468	305 522
TOTAL ASSETS		337 427	330 212	-	358 831	330 212
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 044	930		1 050	930
Trade and other payables from exchange transactions		4 811	20 497		2 544	20 497
Trade and other payables from non-exchange transactions		10 120	1 148		17 790	1 148
Provision		54	278		54	278
VAT		(6 457)	2 187		(6 039)	2 187
Other current liabilities		44	129		44	129
Total current liabilities		9 615	25 169	-	15 444	25 169
Non current liabilities						
Financial liabilities		2	2		2	2
Provision		21 908	21 670		21 908	21 670
Long term portion of trade payables						
Other non-current liabilities		4 427	4 427		4 427	4 427
Total non current liabilities		26 337	26 099	-	26 337	26 099
TOTAL LIABILITIES		35 952	51 268	-	41 781	51 268
NET ASSETS		301 475	278 944	-	317 051	278 944
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		300 053	278 944		317 051	278 944
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	300 053	278 944	-	317 051	278 944

Table C7: Cash flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		243	243	481	(238)	-50%	5 770
Service charges		29 487	31 078		2 553	2 553	2 899	(346)	-12%	31 078
Other revenue		9 461	24 415		2 956	2 956	12 149	(9 193)	-76%	24 415
Transfers and Subsidies - Operational		26 229	30 569		9 452	9 452	2 496	6 956	279%	30 569
Transfers and Subsidies - Capital		43 015	23 670		7 886	7 886	1 973	5 913	300%	23 670
Interest		1 234	938		130	130	78	52	66%	938
Dividends								-		
Payments										
Suppliers and employees		(94 949)	(83 950)		(6 171)	(6 171)	(6 948)	777	-11%	(83 950)
Interest		(0)	(1 004)		-	-	(84)	84	-100%	(1 004)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 473	31 487	-	17 050	17 050	13 045	(4 005)	-31%	31 487
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256		-	-	21	(21)	-100%	256
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(35 732)	(22 782)		-	-	(2 183)	2 183	-100%	(22 782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	-	-	-	(2 162)	(2 162)	100%	(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		(12 207)	8 961	-	17 050	17 050	10 883			8 961
Cash/cash equivalents at beginning:										-
Cash/cash equivalents at month/year end:		(12 207)	8 961	-	17 050	17 050	10 883			8 961

4. Supporting documentation

4.1 Supporting Table SC1 - Variance explanations – part 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M01 July

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 - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
	<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 - M01 July

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%	8.7%	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		6.5%	9.3%	0.0%	7.8%	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	140.1%	98.1%	0.0%	229.0%	98.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		69.8%	35.7%	0.0%	159.5%	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		6.7%	9.5%	0.0%	51.8%	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		47.0%	33.7%	0.0%	11.9%	33.7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.0%	1.7%	0.0%	0.0%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0.0%	6.6%	0.0%	2.4%	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 Supporting Table SC3 – Debtors Age Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual bad Debts Written Off against Debtors	Impairment i.Lo Council Balances
		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	367	148	-	119	99	96	536	1 199	2 564	2 050	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 549	143	-	61	33	23	194	505	2 507	815	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	5 488	34	-	58	50	49	2 258	1 360	9 296	3 774	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	285	99	-	85	71	69	390	1 173	2 173	1 788	-	-	
Receivables from Exchange Transactions - Waste Management	1600	320	99	-	84	70	65	358	658	1 653	1 235	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	81	29	-	58	20	19	221	850	1 277	1 168	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	73	4	-	5	4	2	24	116	228	151	-	-	
Total By Income Source	2900	8 162	555	-	478	348	322	3 980	5 861	19 697	10 980	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	967	37	-	29	19	13	201	353	1 619	615	-	-	
Commercial	2300	4 348	126	-	104	51	50	2 159	1 249	8 087	3 612	-	-	
Households	2400	2 847	392	-	337	278	258	1 621	4 259	9 992	6 753	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	8 162	555	-	478	348	322	3 980	5 861	19 697	10 980	-	-	

4.5 Supporting Table SC4 – Creditors Age analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2024/25									
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
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 - M01 July

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														
														-
														-
														-
														-
														-
														-
														-
Municipality sub-total										-	-	-	-	-

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 - M01 July

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		28 377	26 040	-	9 587	9 587	2 170	7 417	341.8%	26 040
Equitable Share		21 520	22 685		9 452	9 452	1 890	7 562	400.0%	22 685
Expanded Public Works Programme Integrated Grant		489	1 209		73	73	101	(27)	-27.2%	1 209
Local Government Financial Management Grant		1 113	1 800		33	33	150	(117)	-77.8%	1 800
Municipal Infrastructure Grant		436	346		29	29	29	-		346
National Treasury		4 818	-		-	-	-	-		-
Provincial Government:		1 591	3 657	-	80	80	305	(225)	-73.8%	3 657
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		76	76		-	-	6	(6)	-100.0%	76
IR: GRANT - DEPT CULTURE SPORT		1 465	2 687		80	80	224	(144)	-64.4%	2 687
IR: GRANT - MAIN ROADS		50	50		-	-	4	(4)	-100.0%	50
R:NER - T S - O - MA - PG - WC - CB Other - Emerge		-	287		-	-	24	(24)	-100.0%	287
Specify (Add grant description)		-	557		-	-	46	(46)	-100.0%	557
Other grant providers:		4	40	-	-	-	3	(3)	-100.0%	40
Public Sector SETA		4	40		-	-	3	(3)	-100.0%	40
Total Operating Transfers and Grants	5	29 972	29 737	-	9 667	9 667	2 478	7 189	290.1%	29 737
National Government:		35 402	20 782	-	-	-	1 732	(1 732)	-100.0%	20 782
Municipal Infrastructure Grant		13 665	6 573		-	-	548	(548)	-100.0%	6 573
Water Services Infrastructure Grant		21 737	14 209		-	-	1 184	(1 184)	-100.0%	14 209
Provincial Government:		-	2 888	-	-	-	241	(241)	-100.0%	2 888
IR: WC - Housing - Human Settlements Grant		-	888		-	-	74	(74)	-100.0%	888
Specify (Add grant description)		-	2 000		-	-	167	(167)	-100.0%	2 000
Total Capital Transfers and Grants	5	35 402	23 670	-	-	-	1 973	(1 973)	-100.0%	23 670
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	65 374	53 407	-	9 667	9 667	4 451	5 217	117.2%	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 - M01 July									
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	254	267	(13)	-5%	3 204
Pension and UIF Contributions									
Medical Aid Contributions									
Motor Vehicle Allowance	53	55		4	4	5	(0)	-3%	55
Cellphone Allowance	348	346		27	27	29	(1)	-5%	346
Sub Total - Councillors	3 607	3 605	-	286	286	300	(14)	-5%	3 605
% increase		0.0%							0.0%
Senior Managers of the Municipality	3								
Basic Salaries and Wages	4 040	4 163		336	336	347	(11)	-3%	4 163
Pension and UIF Contributions	484	545		40	40	45	(5)	-11%	545
Medical Aid Contributions	134	151		11	11	13	(1)	-9%	151
Overtime									
Performance Bonus	219	233		-	-	19	(19)	-100%	233
Motor Vehicle Allowance	735	760		61	61	63	(2)	-3%	760
Cellphone Allowance									
Housing Allowances	13	12		1	1	1	0	5%	12
Other benefits and allowances	0	0		0	0	0	(0)	-8%	0
Sub Total - Senior Managers of Municipality	5 626	5 864	-	450	450	489	(38)	-8%	5 864
% increase		4.2%							4.2%
Other Municipal Staff	4								
Basic Salaries and Wages	19 302	21 057		1 549	1 549	1 755	(205)	-12%	21 057
Pension and UIF Contributions	2 700	2 909		230	230	242	(12)	-5%	2 909
Medical Aid Contributions	775	1 054		55	55	88	(33)	-37%	1 054
Overtime	801	726		67	67	61	7	11%	726
Performance Bonus	1 322	1 424		-	-	119	(119)	-100%	1 424
Motor Vehicle Allowance	654	836		54	54	70	(15)	-22%	836
Cellphone Allowance	3	3		0	0	0	(0)	-5%	3
Housing Allowances	66	129		7	7	11	(3)	-31%	129
Other benefits and allowances	551	622		50	50	52	(2)	-4%	622
Payments in lieu of leave	-	134		-	-	11	(11)	-100%	134
Long service awards	190	206		-	-	17	(17)	-100%	206
Post-retirement benefit obligations	-	588		56	56	49	7	15%	588
Acting and post related allowance	566	892		54	54	74	(20)	-27%	892
In kind benefits									
Sub Total - Other Municipal Staff	26 931	30 581	-	2 125	2 125	2 548	(424)	-17%	30 581
% increase		13.6%							13.6%
Total Parent Municipality	36 163	40 051	-	2 861	2 861	3 338	(476)	-14%	40 051

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

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

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	481	481	481	481	481	481	481	481	481	481	481	(4 176)	875	6 059	6 362
Service charges - Electricity revenue		1 779	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	(17 466)	3 113	20 833	21 665
Service charges - Water revenue		318	514	514	514	514	514	514	514	514	514	514	514	(4 972)	488	5 705	5 995
Service charges - Waste Water Management		211	232	232	232	232	232	232	232	232	232	232	232	(2 174)	354	2 585	2 718
Service charges - Waste Management		245	273	273	273	273	273	273	273	273	273	273	273	(2 556)	422	2 964	3 132
Rental of facilities and equipment		136	172	172	172	172	172	172	172	172	172	172	172	(1 663)	193	2 155	2 156
Interest earned - external investments		130	78	78	78	78	78	78	78	78	78	78	78	(761)	130	981	1 040
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	566	566	566	566	566	566	566	566	566	566	566	(5 657)	1	7 101	7 428
Licences and permits		141	25	25	25	25	25	25	25	25	25	25	25	(176)	216	315	334
Agency services		-	22	22	22	22	22	22	22	22	22	22	22	(225)	-	282	299
Transfers and Subsidies - Operational		9 452	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	(23 098)	11 318	28 404	29 060
Other revenue		2 679	330	330	330	330	330	330	330	330	330	330	330	(3 266)	2 712	14 288	17 681
Cash Receipts by Source		15 334	7 070	7 070	7 070	7 070	7 070	7 070	7 070	7 070	7 070	7 070	7 070	(66 210)	19 822	91 792	97 878
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 886	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	1 973	(19 725)	7 886	17 709	41 847
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	21	21	21	21	21	21	21	21	21	21	21	(213)	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	9 064	(86 148)	27 788	109 411	139 717
Cash Payments by Type																	
Employee related costs		4 075	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	(32 915)	4 076	40 108	42 420
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	84	84	84	84	84	84	84	84	84	84	84	(837)	-	1 050	1 098
Bulk purchases - Electricity		1 296	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	(13 731)	1 296	16 576	21 493
Acquisitions - water & other inventory		-	159	159	159	159	159	159	159	159	159	159	159	(1 592)	-	1 996	2 090
Contracted services		44	635	635	635	635	635	635	635	635	635	635	635	(6 346)	45	8 621	22 565
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		756	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	(11 307)	759	14 011	14 674
Cash Payments by Type		6 171	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	6 673	(66 728)	6 176	84 364	104 540
Other Cash Flows/Payments by Type																	
Capital assets		-	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	(21 833)	-	13 669	19 000
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	5 048	5 251
Total Cash Payments by Type		6 171	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	8 857	(88 561)	6 176	103 081	128 791
NET INCREASE/(DECREASE) IN CASH HELD		17 050	207	207	207	207	207	207	207	207	207	207	207	2 412	21 532	6 330	10 925
Cash/cash equivalents at the month/year beginning:		17 918	287	287	287	287	287	287	287	287	287	287	287	8 472	29 255	14 256	23 376
Cash/cash equivalents at the month/year end:		34 967	494	494	494	494	494	494	494	494	494	494	494	10 884	50 787	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 - M01 July

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 spending pattern

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

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	2 978	1 899		-		1 899	-		
August	2 978	1 899		-		3 797	-		
September	2 978	1 899		-		5 696	-		
October	2 978	1 899		-		7 594	-		
November	2 978	1 899		-		9 493	-		
December	2 978	1 899		-		11 391	-		
January	2 978	1 899		-		13 290	-		
February	2 978	1 899		-		15 188	-		
March	2 978	1 899		-		17 087	-		
April	2 978	1 899		-		18 985	-		
May	2 978	1 899		-		20 884	-		
June	2 978	1 899		-		22 782	-		
Total Capital expenditure	35 732	22 782		-					

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 - M01 July

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		28 721	22 782	-	-	-	(1 234)	(1 234)	100.0%	22 782
Roads Infrastructure		5 313	6 194	-	-	-	(336)	(336)	100.0%	6 194
Road Structures		5 313	6 194	-	-	-	(336)	336	-100.0%	6 194
Water Supply Infrastructure		16 953	16 209	-	-	-	(878)	(878)	100.0%	16 209
Boreholes		-	2 000	-	-	-	(108)	108	-100.0%	2 000
Reservoirs		2 875	-	-	-	-	-	-	-	-
Pump Stations		13 964	8 869	-	-	-	(480)	480	-100.0%	8 869
Bulk Mains		113	5 340	-	-	-	(289)	289	-100.0%	5 340
Sanitation Infrastructure		6 289	-	-	-	-	-	-	-	-
Reticulation		1 671	-	-	-	-	-	-	-	-
Waste Water Treatment Works		4 618	-	-	-	-	-	-	-	-
Rail Infrastructure		166	379	-	-	-	(21)	(21)	100.0%	379
Storm water Conveyance		166	379	-	-	-	(21)	21	-100.0%	379
Furniture and Office Equipment		175	-	-	-	-	-	-	-	-
Furniture and Office Equipment		175	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	28 896	22 782	-	-	-	(1 234)	(1 234)	100.0%	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 asset class - M01 July

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 renewal of existing assets by Asset Class/Sub-class											
Community Assets											
		6 836	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		6 836	-	-	-	-	-	-	-	-	-
Outdoor Facilities		6 836	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	6 836	-	-	-	-	-	-	-	-	-

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 - M01 July

Description	Ref	2023/24	Budget Year 2024/25						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		363	439	-	(0)	(0)	(24)	(23)	98.4%	439	
Electrical Infrastructure		348	417	-	-	-	(23)	(23)	100.0%	417	
HV Transmission Conductors		14	78	-	-	-	(4)	4	-100.0%	78	
MV Networks		22	37	-	-	-	(2)	2	-100.0%	37	
LV Networks		313	302	-	-	-	(16)	16	-100.0%	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	-	(0)	(0)	(1)	(1)	57.5%	17	
Reticulation		1	5	-	(0)	(0)	(0)	(0)	52.2%	5	
Waste Water Treatment Works		13	12	-	-	-	(1)	1	-100.0%	12	
Community Assets		2	49	-	-	-	(3)	(3)	100.0%	49	
Community Facilities		2	49	-	-	-	(3)	(3)	100.0%	49	
Libraries		2	49	-	-	-	(3)	3	-100.0%	49	
Other assets		239	152	-	(1)	(1)	(8)	(7)	88.4%	152	
Operational Buildings		239	150	-	(1)	(1)	(8)	(7)	88.3%	150	
Municipal Offices		239	150	-	(1)	(1)	(8)	7	-88.3%	150	
Housing		-	1	-	-	-	(0)	(0)	100.0%	1	
Social Housing		-	1	-	-	-	(0)	0	-100.0%	1	
Furniture and Office Equipment		5	4	-	-	-	0	0	100.0%	4	
Furniture and Office Equipment		5	4	-	-	-	0	(0)	-100.0%	4	
Machinery and Equipment		250	210	-	1	1	(11)	(12)	105.5%	210	
Machinery and Equipment		250	210	-	1	1	(11)	12	-105.5%	210	
Transport Assets		511	976	-	3	3	(53)	(56)	105.4%	976	
Transport Assets		511	976	-	3	3	(53)	56	-105.4%	976	
Total Repairs and Maintenance Expenditure	1	1 370	1 829	-	2	2	(99)	(101)	102.1%	1 829	

4.16 Supporting Table SC13c – Depreciation by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

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		-	5 213	-	438	438	434	(4)	-0.8%	5 213
Storm water Infrastructure		-	2 201	-	187	187	183	(4)	-1.9%	2 201
Drainage Collection		-	2 201	-	187	187	183	4	1.9%	2 201
Electrical Infrastructure		-	357	-	30	30	30	-		357
LV Networks		-	357	-	30	30	30	-		357
Water Supply Infrastructure		-	1 428	-	119	119	119	-		1 428
Distribution		-	1 428	-	119	119	119	-		1 428
Sanitation Infrastructure		-	1 222	-	102	102	102	-		1 222
Reticulation		-	1 222	-	102	102	102	-		1 222
Solid Waste Infrastructure		-	5	-	0	0	0	-		5
Landfill Sites		-	5	-	0	0	0	-		5
Community Assets		-	53	-	8	8	4	(3)	-69.8%	53
Community Facilities		-	11	-	1	1	1	-		11
Libraries		-	11	-	1	1	1	-		11
Sport and Recreation Facilities		-	42	-	7	7	4	(3)	-88.1%	42
Outdoor Facilities		-	42	-	7	7	4	3	88.1%	42
Other assets		-	149	-	12	12	12	-		149
Operational Buildings		-	149	-	12	12	12	-		149
Municipal Offices		-	149	-	12	12	12	-		149
Intangible Assets		-	11	-	-	-	1	1	100.0%	11
Licences and Rights		-	11	-	-	-	1	1	100.0%	11
Computer Software and Applications		-	11	-	-	-	1	(1)	-100.0%	11
Computer Equipment		-	190	-	16	16	16	-		190
Computer Equipment		-	190	-	16	16	16	-		190
Furniture and Office Equipment		-	257	-	16	16	21	6	26.7%	257
Furniture and Office Equipment		-	257	-	16	16	21	(6)	-26.7%	257
Machinery and Equipment		-	120	-	10	10	10	-		120
Machinery and Equipment		-	120	-	10	10	10	-		120
Total Depreciation	1	-	5 994	-	499	499	499	-		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:

Munisipaliteit • LAINGSBURG • Municipality

MUNISIPALITEIT - LAINGSBURG, Van Riebeeck Street
 PRIVATSAKKE
 LAINGSBURG
 8001

Munisipaliteitskantoor, Van Riebeeck Street
 PRIVATSAKKE
 LAINGSBURG
 8001

OFFICE OF THE MUNICIPAL MANAGER

WED. J. BOOYSEN
 WED. J. BOOYSEN
 WED. J. BOOYSEN
 WED. J. BOOYSEN

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 July 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 (WC061)

Signature: 

Date: 15/07/2024

6. Recommendation

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