

# LAINGSBURGMUNICIPALITY

## SECTION 52 REPORTS

### QUARTERLY PERFORMANCE

# 2024/25 ASSESSMENT REPORT- Q 1

01 July 2024 – 30 September 2024

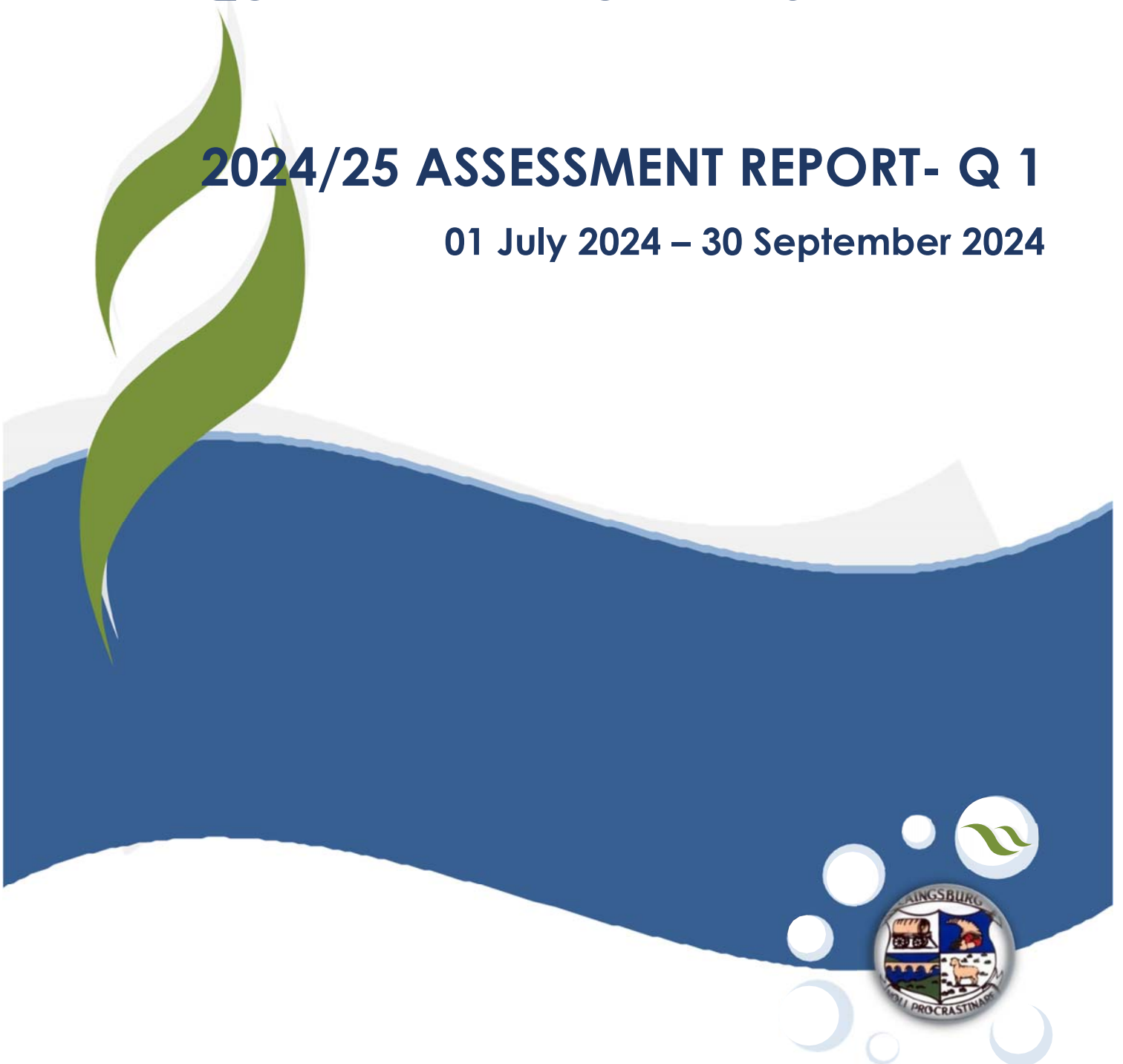


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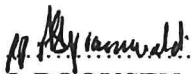
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## QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 July 2024 until 30 September 2024 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



**J. BOOYSEN**  
**MUNICIPAL MANAGER**  
22 October 2024

## SECTION 1 - INTRODUCTION

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget.

The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which are part of the service delivery and budget implementation plan.

The reports strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions.

Section 52 (d) of the MFMA requires that:

***“The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.”***

Section 75 (1) (k) of the MFMA requires that one should place the following documents of the municipality on the website:

***“All quarterly reports tabled in the council in terms of section 52 (d).”***

Council must therefore take note that this report will be published on the official website of the Municipality.

The report provides a quarterly overview of the municipal financial and non-financial performance to give council a monitoring tool to review performance as part of the Service Delivery and Budget Implementation plan (SDBIP) regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realization of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the second quarter (01 July 2024 – 30 September 2024) of the 2024/2025 financial year.

## SECTION 2 – EXECUTIVE MAYOR’S REPORT

Schedule C (In-Year Reports of Municipalities) of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations, relating to the Mayor’s report states that:

“3. Mayor’s report - The mayor’s report accompanying an in-year must provide-

- a) A summary of whether the municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;”**

Refer to Section 3 – Executive summary for the measurement of financial (Section 3.1) and non-financial (Section 3.2) key performance indicators.

- b) “A summary of any financial problems or risks facing the municipality or any such entity; and”**

I am not aware of any financial problems or risks facing the municipality.

- c) “Any other information considered relevant by the mayor.”**

There is no other information considered to be relevant.

## SECTION 3 – RESOLUTIONS

The draft resolution tabled to Council by the Executive Mayor for consideration regarding the Section 52 report is:

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 September 2024 on the implementation of the budget and the financial state of affairs of the municipality.

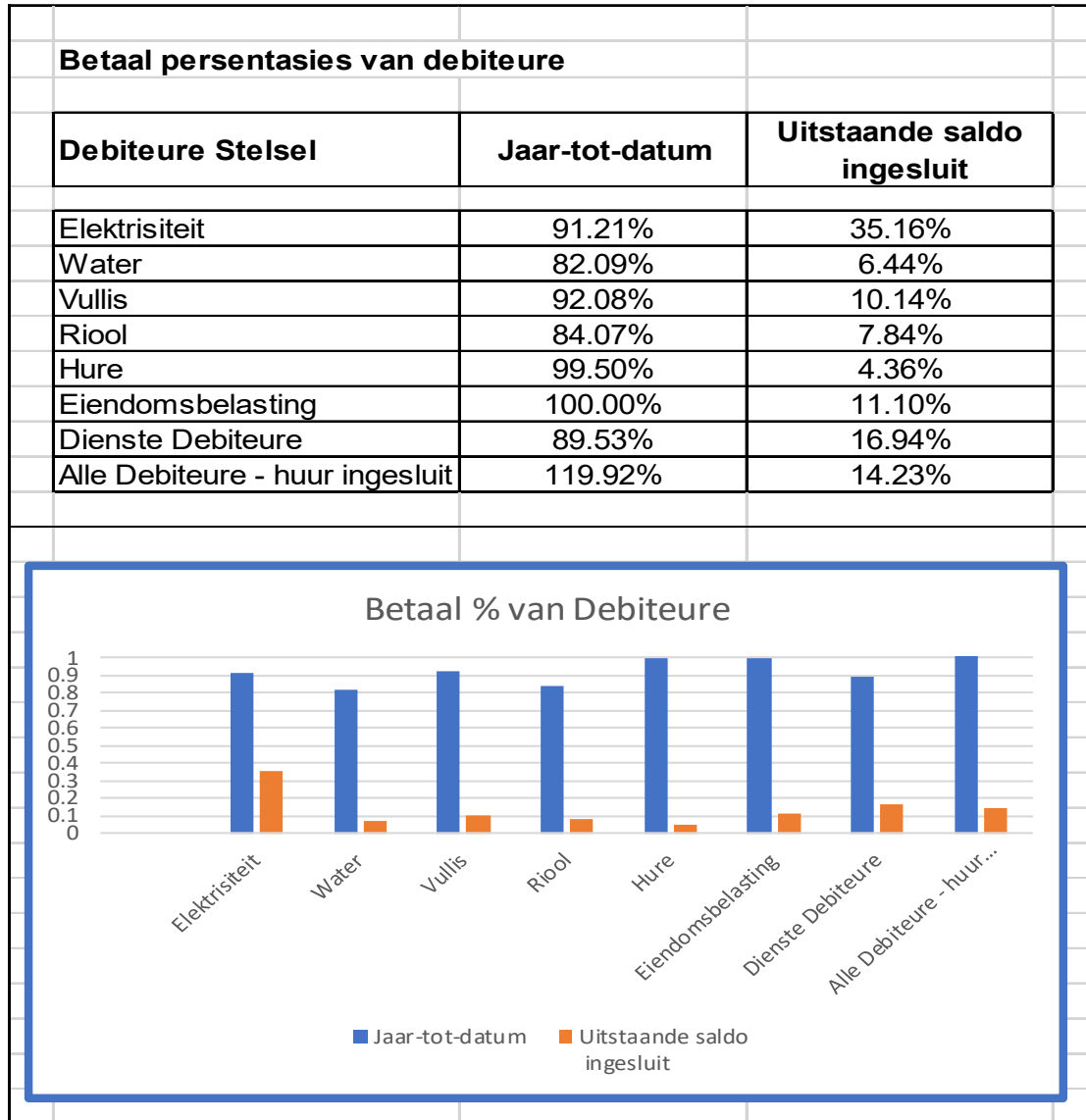
## SECTION 4 – EXECUTIVE SUMMARY

The quarterly report, the so called MFMA Section 52 report, is a monitoring tool for the approved service delivery and budget implementation plan, which can be divided into two parts namely the financial and non-financial key performance indicators.

### 4.1 Financial problems and risks

At the end of the first quarter, the Municipality generated 197.2% or R 62.568 million of the budgeted income. This amount includes the operating subsidies to date. Total operating expenses for the quarter, including provisions, stand at R 22.562 million. The total unspent subsidies at the end of this quarter amount to R 14.122 million against the cash of R 26.120 million in the bank. The total cash liabilities against the available cash amount to R 20.768 million. This means that if all obligations are paid immediately, there will in effect be R 5.352

million in cash more than the obligations. Payment of receivables for the quarter was 89.53%. This is less than the 95% budgeted for. Annual tax is levied during July for the financial year and is in monthly installments payable in 11 months.



From this it can be deduced that the collection percentage of debtors is below the budgeted 95%. The outstanding total amount for debtors from 1 July 2024 to the end of the quarter with R4.173 million rose. This means that the increase in the debtor balance for the past financial year did not come in cash for the industry.

**4.2 Other Relevant information**

**4.3 Operating Revenue**

For this quarter, the Municipality generated 197.2% or R 62.568 million of the quarterly budgeted income of R 31.723 million, which is more than the budgeted amounts. This



amount includes the operational allowances to date.

#### 4.4 Operating Expenditure

Operating expenses of R 18.393 million for the quarter do not include part of the depreciation costs, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 4.169 million. This will effectively bring the total quarterly expenditure to date to R 22.562 million. The quarterly expenditure is more than the budgeted quarterly amount. This means that the Municipality 14.6% more spent during this quarter.

#### 4.5 Capital Expenditure

The Municipality spent R 0.766 million of the externally funded capital budget for this quarter. An amount of R 13.552 million in capital grants (MIG and WSIG) has already been received. So far, 13.5% of the quarter's capital budget has been spent. However, the year to date capital expenditure amounts to 3.36%.

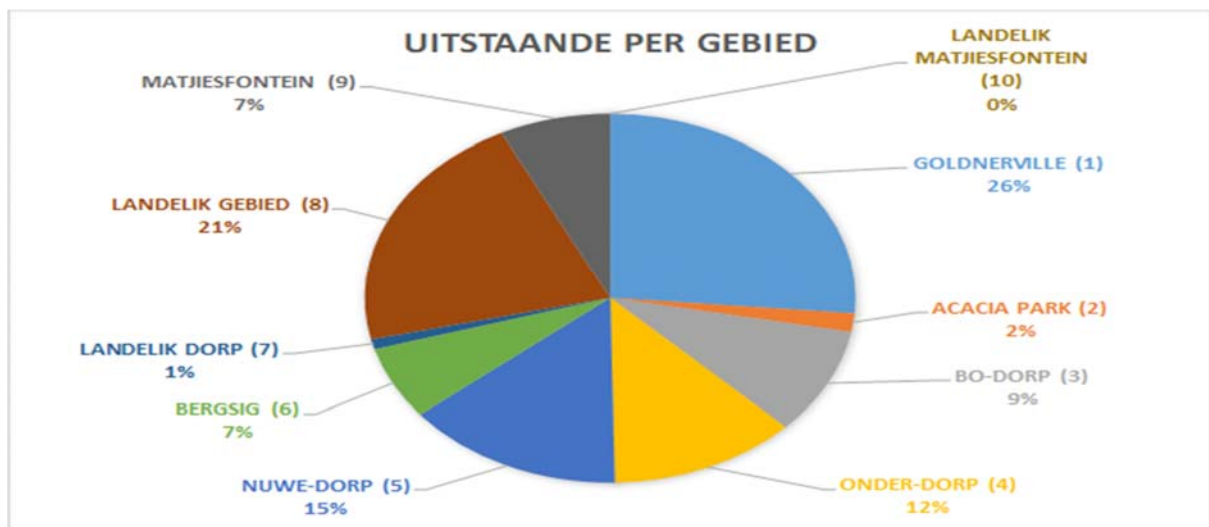
#### 4.6 Cash Flow

The Municipality started with a cash balance of R 6.713 million at the beginning of the first quarter and it increased by R 19.406 million. The ending balance for the quarter is R 26.120 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The first transfers of Equitable Share and other capital allocations were received during the quarter.

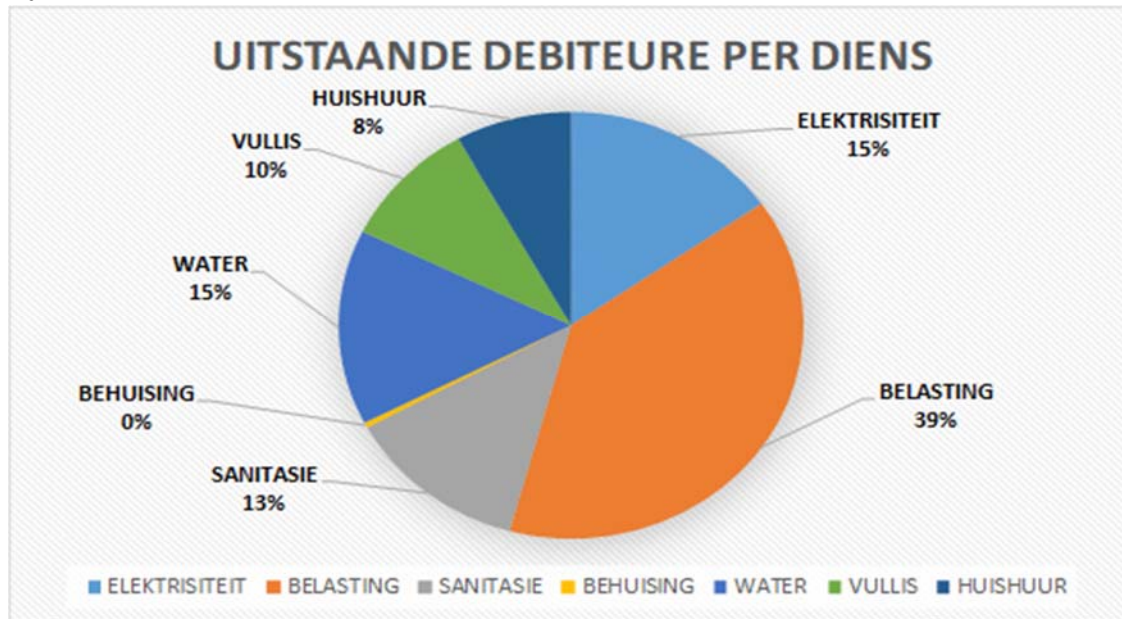
#### 4.7 Debtors

The outstanding debtors of the Municipality amount to R 17.690 million at the end of this quarter.

The following graph shows the outstanding debtors per ward as at the end of September 2024:



The following graph shows the outstanding debtors per service type as at the end of September 2024:



#### 4.8 Creditors

Total outstanding operating creditors amount to R 1.870 million at the end of the first quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the date of the invoicedate for payment, but in most cases the payments are made upon presentation of the invoices.

#### 4.9 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 September 2019 and came into effect on 1 July 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 are effectively, be used efficiently and economically.

Pursuant to MFMA Circular 97 issued on 1 July 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.

KOSTE BESPARINGS JAAR-TOT-DATUM VERSLAG							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	7 174 304	1 195 717	1 956 628	1 358 092	1 996 367	162 374	39 738
Reis en verblyf koste	623 665	51 972	155 916	59 029	172 989	7 057	17 072
Akkommodasie	300 272	25 023	75 068	41 006	57 208	15 983	(17 860)
Borgskappe en spyseniering	55 189	4 599	13 797	6 952	8 033	2 353	(5 764)
Kommunikasie	269 365	22 447	67 341	22 468	70 172	21	2 831
Oortyd	726 408	60 534	181 602	64 317	195 737	3 783	14 135
<b>Totaal</b>	<b>R 9 149 203</b>	<b>R 1 360 292</b>	<b>R 2 450 353</b>	<b>R 1 551 863</b>	<b>R 2 500 507</b>	<b>191 571</b>	<b>50 153</b>

**SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS**

The financial performance indicators as prescribed by National Treasury are provided in Table SC 2.

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,0%	6,4%	0,0%	0,0%	4,2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9,8%	9,3%	0,0%	12,6%	9,3%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	88,2%	98,1%	0,0%	128,6%	98,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		34,5%	35,7%	0,0%	80,3%	35,7%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		6,5%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		31,4%	33,7%	0,0%	23,2%	33,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,2%	1,7%	0,0%	0,9%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		17,5%	6,6%	0,0%	0,0%	4,3%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

References

**Table SC2 – Financial Performance indicators**

The other financial performance indicators are discussed below:

Table 5.1 provides a high level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 30 September 2024.

### 5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	32 579 441	27 436 819	3 132 530
Actuals as at Current Quarter	35 423 065	25 475 608	766 432
Variance between YTD Budget and YTD Actuals	-2 843 624	1 961 211	2 366 098
Variance %	-8,73	7,15	75,53

**Table 5. 2 Actual Budget Spending**

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	130 317 764	109 747 277	22 782 041
Actuals as at Current Quarter	35 423 065	25 475 608	766 432
Actual as % of total Budget	27,18	23,21	3,36

Table 5.3 provides the key financial indicators, comparing the 2023/24 financial performance of the municipality to the 2024/25 year to date figures as at 30 September 2024.

RATIO DESCRIPTION	CQ	PQ
<b>Revenue Management</b>		
Level of reliance on Government grants	2,32	27,00
Actual income vs Budgeted Income	108,73	100,00
<b>Expenditure Management</b>		
Personnel Costs to total Expenditure	3,37	3,85
Actual expenditure vs Budgeted Expenditure	92,85	82,98
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,11	0,46
Repairs and maintenance / total expenditure	1,27	1,46
<b>Asset Management</b>		
Actual versus Budgeted Capital Expenditure	3,36	42,20
Stockholding period(Days)		
<b>Debt Management</b>		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	726	155
<b>Liquidity</b>		
Current ratio	128,58	191,98
Acid Test ratio	121,63	168,99
Turnover of accounts receivable	0,60	2,35
Cash to interest	0	0
Debt to cash	5,73	2,41
Cash to income	2,94	0,24
Total Liabilities / Total Assets	19,72	10,42

## 5.2 Borrowing, funding and reserves policy

The borrowing, funding and reserves policy makes the measurement of the following ratios compulsory:

- a) Interest paid to total expenditure

### 5.2.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the interest paid to total expenditure may not exceed 5%.

### 5.2.2 Interpretation of Results

Interest paid to total expenditure is well within the norm of 5% Interest payments are currently made bi-annually.

- b) Total long term debt to total operating revenue

### 5.2.3 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the total long term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%. Table 5.4 provides the year to date measurement against the results of 2023/24.

**Table 5.4 Long Term Revenue**

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	34 602 828	96 417 900

### 5.2.4 Interpretation of Results

This percentage of long-term debt to operating revenue is well within the approved policy of Council of 45%.

- c) Cash generation from operating activities

### 5.2.5 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the cash generation from operating activities must at least cover the annual loan repayments 1 time.

Table 5.5 provides the year to date measurement against the results of 2023/24.

**Table 5.5 Loan Repayments versus Cash**

Description	CQ	PQ
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	-1 602 563	-5 636 397
Annual Loan Repayments	0	0

**5.2.6 Interpretation of Results**

Laingsburg Municipality does not have a high reliance on loans. Thus the ratio will always be favorable. The coverage of cash generated from operating activities to the annual loan repayment is well above the norm of 1 time.

- d) Percentage of annual loan repayment to total operating expenditure

**5.2.7 Purpose/ Use of the Ratio and Norm**

The approved policy by Council determines that the percentage of total annual loan repayment (Capital and Interest) to total operating expenditure must not be more than 10%.

Table 5.6 provides the year to date measurement against the results of 2023/24.

**Table 5.6 Loan Repayments**

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	25 475 608	93 648 896,00

**5.2.8 Interpretation of Results**

Laingsburg Municipality does not have a high reliance on loans and thus the amounts relating to repayment of loans are low. Thus the ratio will always be favorable. The percentage of annual loan repayment to total operating expenditure is well within the norm of 10%.

**5.3 Liquidity policy**

The liquidity policy makes the measurement of the following ratios compulsory:

- a) Cash/Cost Coverage Ratio

**5.3.1 Purpose/ Use of the Ratio and Norm**

The approved policy by Council determines that the Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) must be calculated as ((Cash and Cash Equivalents – Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortization, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) and that a coverage of 1-3 times is acceptable.

Table 5.7 provides the measurement based on the last month of the quarter measured against the first quarter of 2024/25.

**Table 5.7 Cash and Cash Equivalents**

<b>DESCRIPTION</b>	<b>CQ</b>	<b>PQ</b>
<b>Cash/Cost Coverage Ratio (Times)</b>		
Cash and Cash equivalents	16 314 330	-6 847 626
<b>Monthly Fixed Operational Expenditure</b>	4 744 177	4 685 777
<b>Cash and Cash Equivalents:</b>		
Petty Cash and bank Balances	25 608 886	6 202 835
Less:		
Unspent Conditional Grants	14 122 078	10 119 568
Overdraft	0	0
Plus:		
Short-term investments	510 639	476 180
<b>Monthly Fixed Operational Expenditure</b>		
Total average monthly expenditure for the year	8 491 869	31 216 299
Less:		
Depreciation & Amortisation	6 132 300	0
Provision for bad debt	5 775 578	5 549 940
Impairment and loss on Disposal of Assets	5 233 186	3 304 666
Fair Value Adjustments	0	0

**5.3.2 Interpretation of Results**

The cash/cost coverage ratio is less than the norm of 1-3 times as per liquidity policy and improved from 2023/24 to 2024/25 mainly because of the increase in “Short-term investments”.

b) Current ratio

**5.3.3 Purpose/ Use of the Ratio and Norm**

The purpose of this ratio is to measure the Municipality’s ability to meets its short-term commitments.

The higher the current Ratio, the more capable the Municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems i.e. insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

The approved policy by Council determines that the current ratio must be between 1.5:1 and 2:1.

**Table 5.8 Current Assets and Liabilities**

Description	CQ	PQ
Current Ratio	128,58	191,98
Current Assets	41 835 740	16 932 089
Current Liabilities	32 536 932	8 819 684

**5.3.4 Interpretation of Results**

The municipality operates above the norm set by Council. The ratio improved since the end of the previous year.

The liquidity policy goes a step further and prescribes the calculation formula to determine a minimum liquidity requirement; it differs from the normal generally recognized calculation method as used above.

Table 5.9 provides the measurement method as prescribed in the policy; it measures the year to date results against the results of 2023/24.

**Table 5.9 Liquidity Requirement Calculation**

Liquidity Requirement Calculation	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	340 228	691 329
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	38 225 826	21 908 361
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	4 744 177	4 685 777
Consumer Deposits	3 088 785	53 930
Other Deposits and Other Advance Payments:		
- Retentions	1 988 782	1 277 883
- Payments Received in Advance	335 012	-49 542
- Other Deposits	189 203	190 646
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	22 015 609	12 612 422



**Table 5.10 Actual Liquidity**

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
<b>Bank Balance at e.g.:</b>		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	25 608 886	6 202 835
Bank balance sub total	25 608 886	6 202 835
95% of all other term investments with Banks	485 107	452 371
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	6 535 681	984 058
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	14 122 078	10 119 568
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
<b>TOTAL LIQUIDITY AVAILABLE</b>	46 751 752	17 758 831
<b>LIQUIDITY SURPLUS (SHORTFALL)</b>		
<b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>	0	0

**5.3.5 Interpretation of Results**

It is clear from above that the Municipality does meet the minimum level set by the approved policy. The liquidity surplus improved measured against the result of the last financial year.

**5.4 Other ratios of importance**

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

**5.4.1 Purpose/ Use of the Ratio and Norm**

This ratio reflects the collection period. The debtor days refers to the average number of days required for the Municipality to receive payment from its consumers for bills/invoices issued to them for services.

The ratio is also a good indication of the effectiveness of credit control procedures within the Municipality. If the ratio is above the norm, it indicates that the Municipality is exposed to significant cash flow risk.

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential

cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

**Table 5.11 Debt Collection**

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	726	155
Rates revenue + Services revenue + Debtors income		

**5.4.2 Interpretation of Results**

The municipality does not operate within the norm. The ration has weakened measured against the result of the last financial year. The reason for the increase in the collection period is due to raising of annual rates in the second quarter of the financial year for the financial period as a whole.

b) Level of reliance on government grants

**5.4.3 Purpose/ Use of the Ratio and Norm**

The Ratio measures the extent to which the municipality’s Expenditure is funded through government grant and subsidies.

No norm is proposed at this time by National Treasury. It must be mentioned that National Treasury does promote a healthy balance of funding sources.

**Table 5.12 Grant Reliance**

Description	CQ	PQ
Level of reliance on government grants	2,32	27,00
Government Grants and subsidies	514 208,00	20 323 170,00
Total Revenue	34 656 633,00	21 980 516,00

**5.4.4 Interpretation of Results**

The results indicate that the municipality is dependent on grant funding to run its normal operations.

b) Implementation of the Capital program

**5.4.5 Purpose/ Use of the Ratio and Norm**

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality’s ability to implement capital projects and monitor the risks associated with non-implementation.

The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance above 5% indicates discrepancies in planning and budgeting which should be investigated and corrective measures implemented. Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects.

Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects. Overspending may also indicate inaccurate budgeting or poor financial management control.

The norm ranges between 0% and 5% variance

**Table 5.13 Actual Budget Spending**

Description	CQ	PQ
Actual versus Budgeted Capital Expenditure	766 432	20 439 923
Actual Capital Expenditure : Budgeted Capital Expenditure	3,36	42,20
Budgeted Capital Expenditure	22 782 041	48 432 120

**5.4.6 Interpretation of Results**

The Municipality is functioning within the norm and is on track as per the YTD Budget allocation.

- c) Implementation: Operational Revenue

**5.4.7 Purpose/ Use of the Ratio and Norm**

This ratio measures the extent of actual operating revenue (Excl. Capital Grant Revenue) received in relation to budgeted operating revenue during the financial year, under review.

A ratio outside the norm indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

The norm ranges between 0% and 5% variance.

**5.4.8 Interpretation of Results**

With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2024/2025 budget. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

- d) Implementation: Operational Expenditure

**5.4.9 Purpose/ Use of the Ratio and Norm**

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance outside the norm either indicate a challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible cash flow difficulties or capacity challenges to undertake budgeted/ planned service delivery, and/ or does

not prepare accurate and credible budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

The norm ranges between 0% and 5% variance.

**Table 5.14 Budget Expenditure**

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	34 656 633	21 980 516
Actual Expenditure – Budgeted Expenditure	103,90	54,54
Budgeted Expenditure	33 354 331	40 301 689

**5.4.10 Interpretation of Results**

The Municipality is functioning outside the norm. With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2024/2025 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

**SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT**

**6.1 Background**

**6.1.1 Legislative Requirements**

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” Performance management is not only relevant to the organization as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

**6.1.2 Definition of Performance Management**

Performance management is a process which measures the implementation of the organization’s strategy. It is also a management tool to plan, monitor, measure and review

performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality.

### **6.1.3 Institutionalizing Performance Management**

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether the strategic goals, set by the organization and its employees, are met.

The constitution of S.A (1996), section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community, and
- to facilitate a culture of public service and accountability amongst staff.

### **6.1.4 Strategic Performance**

This report highlight the strategic performance in terms of the municipality’s Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key Performance Indicators prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

### **6.1.5 Definition of Service Delivery Budget Implementation Plan**

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

The Report is a requirement in terms of section 52 of the Local Government: Municipal Financial Management Act, no. 56 of 2003 which provide for:

- a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;

b) The Accounting Officer, while conducting the above, must take into account:

- Section 71 Reports;
- Performance in line with the Service Delivery & Budget Implementation Plans.

#### **6.1.6 The IDP and the Budget**

The Final IDP 2022/2027 year 2 review implementation 2024/2025 and the Final Budget 2024/2025 was approved by Council the 13<sup>th</sup> of June 2024. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

#### **6.1.7 Municipal Scorecard**

The municipal scorecard (Top Layer SDBIP) consolidate service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components include:
  - Monthly projections of revenue to be collected for each source
  - Expected revenue to be collected NOT billed
  - Monthly projections of expenditure (operating and capital) and revenue for each vote
  - Section 71 format (Monthly budget statements)
  - Quarterly projections of service delivery targets and performance indicators for each vote
  - Non-financial measurable performance objectives in the form of targets and indicators
  - Output not input / internal management objectives
  - Level and standard of service being provided to the community
  - Ward information for expenditure and service delivery
  - Detailed capital project plan broken down by ward over three years

#### **6.1.8 Background to the format of SDBIP**

The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organizational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section

10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the Integrated Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 24<sup>th</sup> of June 2024. The Departmental SDBIP’s measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Color	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 3.1: SDBIP Measurement Categories

The Performance Management System is an internet based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

This non-financial part of the report is based on the Top Layer SDBIP and comprises the following;

- Summary of the quarterly performance of the Municipality in terms of the seven (7) Municipal Strategic Objective; and
- A detailed performance review per Municipal directorate.

#### **6.1.9 Monitoring and Evaluation**

The performance is monitored and evaluated via the SDBIP system. The web based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against key performance indicator targets every month for the previous month's performance.

The system closes every month between the 10th to the 18th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

The system provides management information in tables and graphs, indicating actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

The system requires key performance indicator owners to update performance comment for each actual captured, which provides a clear indication of how the actual was calculated/reached and serves as part of the portfolio of evidence for audit purposes.

In terms of Section 46(1) (a) (iii) of the Municipal Systems Act the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

#### **6.2 Actual Performance for the 1<sup>st</sup> Quarter**

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the municipality's strategic plan and shows the strategic alignment between the different documents. (IDP, Budget and Performance Agreements)



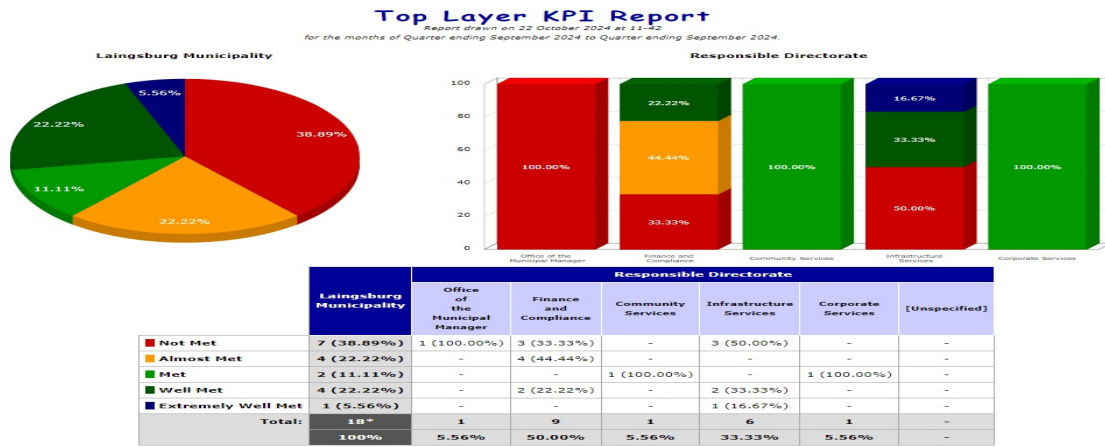
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 1<sup>st</sup> quarter of the financial year 2024/2025 is provided for in section 6 of this report.

Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in this report.

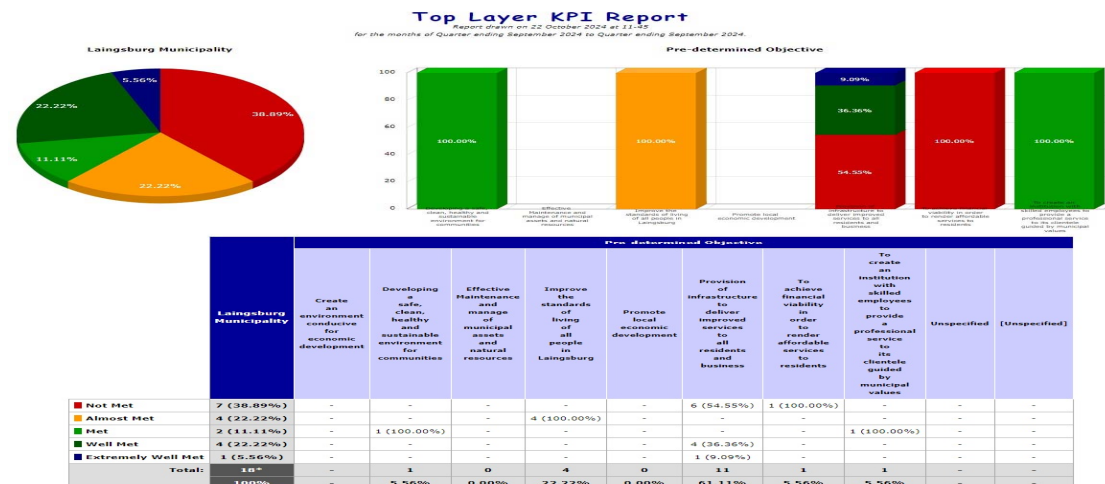
### 6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2024/2025(1<sup>st</sup> quarter).

The performance is also measured and reported on; per National and Municipal Key Performance Area.



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 July 2024 to 30 September 2024)



## Laingsburg Municipality 2024-2025: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI Name	Description of Unit of Measurement	Calculation Type	Quarter ending September 2024			Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
								Target	Actual	R	Target	Actual	R
TL33	Office of the Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to the Audit Committee by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A

TL34	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	15 %	0%	R	15 %	0%	R
TL35	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Institutional Development	Achieve a debtor payment percentage of 75% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed	% debtor payment achieved	Last Value	75 %	0%	R	75 %	0%	R

					Revenue x 100]								
TL36	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	Last Value	896	510	R	896	510	R
TL37	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties that receive piped water (credit and prepaid water	Number of residential properties which are billed for water	Last Value	1 336	1 376	G2	1 336	1 376	G2

					metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025								
TL38	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2025	Number of residential properties which are billed for sewerage	Last Value	1 320	0	R	1 320	0	R
TL39	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all	Infrastructure Development	Number of formal residential properties for	Number of residential properties which are	Last Value	1 370	1 373	G2	1 370	1 373	G2

			residents and business		which refuse is removed once per week and billed for the service as at 30 June 2025	billed for refuse removal							
TL40	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2025	Number of households receiving free basic electricity	Last Value	370	336	○	370	336	○
TL41	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	Last Value	480	449	○	480	449	○
TL42	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2025	Number of households receiving free basic sanitation services	Last Value	480	458	○	480	458	○
TL43	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic refuse removal to indigent households as at 30 June	Number of households receiving free basic refuse removal	Last Value	480	454	○	480	454	○

					2025	services							
TL44	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A

TL45	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2025	Revenue Last Value	0%	0%	N/A	0%	0%	N/A
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TL46	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2025	Last Value	0	0	N/A	0	0	N/A
TL47	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable	Infrastructure Development	Review the Disaster Management	Reviewed Disaster Management	Carry Over	0	0	N/A	0	0	N/A

			environment for communities		Plan and submit to Council by 31 March 2025	t Plan submitted to Council by 31 March 2025							
TL48	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	12	G	12	12	G
TL49	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	Last Value	0%	0%	N/A	0%	0%	N/A
TL50	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	0	0	N/A	0	0	N/A
TL51	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity	% electricity unaccounted for by 30 June	Reverse Last Value	0%	0%	N/A	0%	0%	N/A

					Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased ) × 100]								
TL52	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	0%	0%	N/A	0%	0%	N/A

TL53	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	0%	0%	N/A	0%	0%	N/A
TL54	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2025 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	Last Value	0%	0%	N/A	0%	0%	N/A

TL55	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	18 %	G2	15 %	18 %	G2
TL56	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	0%	R	15 %	0%	R

TL57	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	3%	R	15 %	3%	R
TL58	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	20 %	G2	15 %	20 %	G2

TL59	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2025	Development Planning Phase completed by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A
TL60	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Drilling and equipping of boreholes in Soutkloof by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	30 %	B	15 %	30 %	B
TL61	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Water Supply Infrastructure (Bulk Mains) within the Municipal	% of budget spent by 30 June 2025	Last Value	15 %	0%	R	15 %	0%	R

					area by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]								
TL62	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2025 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A
TL63	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2025	Last Value	0%	0%	N/A	0%	0%	N/A



					30 June 2025 [(Actual amount spent on training/total operational budget) x 100]								
TL64	Corporate Services	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2025 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2025	Zero	0	0	G	0	0	G
TL65	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2025	Number of job opportunities created by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A

TL66	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	Accumulative	0	0	N/A	0	0	N/A
TL67	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December 2024	Carry Over	0	0	N/A	0	0	N/A
TL68	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	Carry Over	0	0	N/A	0	0	N/A
TL69	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to Council by 31 December 2024	Carry Over	0	0	N/A	0	0	N/A

### Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	<b>Total KPIs:</b>		<b>37</b>

**SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES**

The tables included in section 4 of this report are from the C Schedule Monthly Budget Statements legislated as part of the Municipal Budget and Reporting Regulations (MBRR) and reflects the figures of last month of the quarter. All material variances, in other words variances of more than 10%, regarding the financial performance as per table C4; Capital expenditure table as per C5; Financial Position as per table C6 and/or Cash flow as per table C7 are listed with reasons and remedial/corrective measures in table SC1 following table C7.

**Table C1: Monthly Budget Statement Summary**

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	5 025	5 947	-	5 596	5 596	1 487	4 109	276%	5 947
Service charges	27 678	30 965	-	8 742	8 742	7 741	1 001	13%	30 965
Investment revenue	1 265	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 265	938	-	381	381	234	146	62%	938
Other own revenue	70 334	68 798	-	19 938	19 938	17 199	2 738	16%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>105 565</b>	<b>106 648</b>	<b>-</b>	<b>34 657</b>	<b>34 657</b>	<b>26 662</b>	<b>7 995</b>	<b>30%</b>	<b>106 648</b>
Employee costs	33 127	35 894	-	8 049	8 049	8 973	(925)		35 894
Remuneration of Councillors	3 607	3 605	-	858	858	901	(43)		3 605
Depreciation and amortisation	15 971	5 994	-	1 498	1 498	1 498	-		5 994
Interest	2 518	1 004	-	-	-	251	(251)		1 004
Inventory consumed and bulk purchases	14 083	15 159	-	5 408	5 408	3 790	1 618		15 153
Transfers and subsidies	-	1	-	-	-	0	(0)	-100%	1
Other expenditure	54 287	48 091	-	9 663	9 663	12 023	(2 360)	-20%	48 098
<b>Total Expenditure</b>	<b>123 592</b>	<b>109 747</b>	<b>-</b>	<b>25 476</b>	<b>25 476</b>	<b>27 437</b>	<b>(1 961)</b>	<b>-7%</b>	<b>109 748</b>
<b>Surplus/(Deficit)</b>	<b>(18 026)</b>	<b>(3 100)</b>	<b>-</b>	<b>9 181</b>	<b>9 181</b>	<b>(775)</b>	<b>9 956</b>	<b>-1285%</b>	<b>(3 101)</b>
Transfers and subsidies - capital (monetary)	41 510	23 670	-	460	766	5 918	###	-87%	23 670
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>	<b>4 805</b>	<b>93%</b>	<b>20 569</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>	<b>4 805</b>	<b>93%</b>	<b>20 569</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>29 314</b>	<b>22 782</b>	<b>-</b>	<b>766</b>	<b>766</b>	<b>3 133</b>	<b>(2 366)</b>	<b>-76%</b>	<b>22 782</b>
Capital transfers recognised	36 278	22 782	-	766	766	3 133	(2 366)	-76%	22 782
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	-	-	-	-	-	-		-
<b>Total sources of capital funds</b>	<b>36 278</b>	<b>22 782</b>	<b>-</b>	<b>766</b>	<b>766</b>	<b>3 133</b>	<b>(2 366)</b>	<b>-76%</b>	<b>22 782</b>
<b>Financial position</b>									
Total current assets	17 187	24 690	-	-	41 836	-	-	-	24 690
Total non current assets	322 467	305 522	-	-	323 513	-	-	-	305 522
Total current liabilities	19 478	25 169	-	-	32 537	-	-	-	25 169
Total non current liabilities	39 492	26 099	-	-	39 527	-	-	-	26 099
Community wealth/Equity	295 591	278 944	-	-	293 284	-	-	-	278 944
<b>Cash flows</b>									
Net cash from (used) operating	33 832	31 487	-	(1 603)	16 237	17 783	1 545	9%	28 642
Net cash from (used) investing	(35 680)	(22 526)	-	350	77	(6 486)	(6 563)	101%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>2 479</b>	<b>25 995</b>	<b>-</b>	<b>(1 253)</b>	<b>16 314</b>	<b>11 297</b>	<b>(5 017)</b>	<b>-44%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	5 898	637	491	361	-	383	2 139	7 781	17 690
<b>Creditors Age Analysis</b>									
Total Creditors	1 688	-	-	137	-	-	-	46	1 870

**Table C2: Financial Performance (Functional Classification)**

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

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									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		80 252	56 134	-	20 658	17 900	13 765	4 135	30%	56 134
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		80 252	56 134	-	20 658	17 900	13 765	4 135	30%	56 134
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		35 909	34 901	-	7 677	8 158	8 722	(564)	-6%	34 901
Community and social services		1 880	2 705	-	463	257	674	(418)	-62%	2 705
Sport and recreation		4	2	-	-	0	0	(0)	-37%	2
Public safety		34 012	32 176	-	7 212	7 897	8 044	(147)	-2%	32 176
Housing		11	18	-	3	4	3	1	35%	18
Health		2	-	-	-	-	-	-	-	1
<i>Economic and environmental services</i>		1 260	1 304	-	303	389	321	68	21%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 260	1 304	-	303	389	321	68	21%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		29 654	37 978	-	7 299	8 977	6 028	2 949	49%	37 978
Energy sources		19 003	21 294	-	4 810	5 986	3 076	2 910	95%	21 294
Water management		4 427	8 073	-	976	1 104	1 400	(296)	-21%	8 073
Waste water management		3 126	4 164	-	753	938	772	166	22%	4 164
Waste management		3 098	4 447	-	761	949	780	168	22%	4 447
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	147 075	130 318	-	35 937	35 423	28 836	6 588	23%	130 318
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		18 991	14 139	-	7 944	2 085	2 470	(386)	-16%	14 140
Executive and council		5 737	5 841	-	2 847	1 343	1 403	(60)	-4%	5 842
Finance and administration		13 254	8 298	-	5 096	742	1 067	(326)	-31%	8 298
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		41 197	39 403	-	7 251	8 518	28 135	(19 617)	-70%	39 403
Community and social services		2 430	2 685	-	388	501	649	(148)	-23%	2 685
Sport and recreation		981	663	-	73	149	153	(4)	-3%	663
Public safety		37 765	36 040	-	6 789	7 865	27 330	(19 466)	-71%	36 040
Housing		12	15	-	2	3	3	1	19%	15
Health		9	-	-	(0)	-	-	-	-	-
<i>Economic and environmental services</i>		18 073	20 318	-	3 229	4 934	4 965	(31)	-1%	20 318
Planning and development		1 231	1 442	-	166	447	357	90	25%	1 442
Road transport		16 842	18 876	-	3 062	4 487	4 608	(121)	-3%	18 876
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		44 762	35 338	-	6 219	9 832	7 450	2 382	32%	35 338
Energy sources		20 326	17 145	-	4 209	5 957	2 891	3 066	106%	17 145
Water management		9 174	9 525	-	1 051	2 034	2 409	(376)	-16%	9 525
Waste water management		5 296	4 900	-	592	1 177	1 206	(28)	-2%	4 900
Waste management		9 966	3 768	-	368	664	944	(280)	-30%	3 768
<i>Other</i>		424	549	-	97	108	130	(23)	-17%	549
<b>Total Expenditure - Functional</b>	3	123 447	109 747	-	24 739	25 476	43 150	(17 675)	-41%	109 748
<b>Surplus/ (Deficit) for the year</b>		23 628	20 570	-	11 198	9 947	(14 315)	24 262	-169%	20 569

**Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)**

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

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										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		4 919	5 156	-	866	1 970	1 058	911	86,1%	5 156
Vote 4 - BUDGET AND TREASURY (13: IE)		75 333	51 423	-	19 792	16 067	12 818	3 249	25,4%	51 423
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 882	2 705	-	463	257	674	(418)	-61,9%	2 705
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	-	-	0	0	(0)	-36,9%	2
Vote 8 - HOUSING (17: IE)		11	12	-	3	3	2	1	69,9%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	-	7 212	7 897	8 044	(147)	-1,8%	32 176
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	-	303	389	321	68	21,2%	1 304
Vote 11 - WASTE MANAGEMENT (20: IE)		3 098	4 340	-	761	912	753	159	21,1%	4 340
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 126	4 070	-	753	905	748	157	21,0%	4 070
Vote 13 - WATER (22: IE)		4 427	7 923	-	976	1 054	1 362	(308)	-22,6%	7 923
Vote 14 - ELECTRICITY (23: IE)		19 003	21 209	-	4 810	5 969	3 055	2 915	95,4%	21 209
<b>Total Revenue by Vote</b>	2	<b>147 075</b>	<b>130 318</b>	<b>-</b>	<b>35 937</b>	<b>35 423</b>	<b>28 836</b>	<b>6 588</b>	<b>22,8%</b>	<b>130 318</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)	1	5 160	5 285	-	2 004	1 300	1 275	25	2,0%	5 286
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 641	3 483	-	843	829	860	(31)	-3,6%	3 483
Vote 3 - CORPORATE SERVICES (12: IE)		6 601	7 928	-	1 314	1 595	1 526	69	4,5%	7 928
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	-	3 875	3 106	3 428	(322)	-9,4%	15 940
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		867	861	-	166	302	212	90	42,6%	861
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 839	1 602	-	388	250	378	(128)	-33,9%	1 602
Vote 7 - SPORTS AND RECREATION (16: IE)		821	364	-	76	85	76	9	11,3%	364
Vote 8 - HOUSING (17: IE)		6	8	-	2	2	1	1	51,0%	8
Vote 9 - PUBLIC SAFETY (18: IE)		35 696	32 806	-	6 789	7 061	26 522	(19 461)	-73,4%	32 806
Vote 10 - ROAD TRANSPORT (19: IE)		14 695	13 665	-	3 062	3 184	3 305	(121)	-3,7%	13 665
Vote 11 - WASTE MANAGEMENT (20: IE)		9 004	2 400	-	368	320	602	(282)	-46,8%	2 400
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 089	3 060	-	592	750	746	5	0,6%	3 060
Vote 13 - WATER (22: IE)		6 222	5 798	-	1 051	1 057	1 478	(421)	-28,5%	5 798
Vote 14 - ELECTRICITY (23: IE)		13 590	16 548	-	4 209	5 635	2 742	2 893	105,5%	16 548
<b>Total Expenditure by Vote</b>	2	<b>123 447</b>	<b>109 747</b>	<b>-</b>	<b>24 739</b>	<b>25 476</b>	<b>43 150</b>	<b>(17 675)</b>	<b>-41,0%</b>	<b>109 748</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>23 628</b>	<b>20 570</b>	<b>-</b>	<b>11 198</b>	<b>9 947</b>	<b>(14 315)</b>	<b>24 262</b>	<b>-169,5%</b>	<b>20 569</b>

**Table C4: Financial Performance (Revenue and Expenditure)**

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		18 131	19 977	-	5 909	5 909	4 994	915	18%	19 977
Service charges - Water		3 936	5 566	-	1 035	1 035	1 392	(357)	-26%	5 566
Service charges - Waste Water Management		2 844	2 432	-	905	905	608	297	49%	2 432
Service charges - Waste management		2 767	2 990	-	893	893	748	145	19%	2 990
Sale of Goods and Rendering of Services		295	365	-	95	95	91	4	4%	364
Agency services		197	234	-	60	60	59	2	3%	234
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	-	187	187	155	32	21%	621
Interest from Current and Non Current Assets		1 265	938	-	381	381	234	146	62%	938
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		103	89	-	6	6	22	(16)	-71%	89
Rental from Fixed Assets		1 644	1 710	-	372	372	427	(56)	-13%	1 710
Licence and permits		256	301	-	54	54	75	(22)	-29%	301
Operational Revenue		42	44	-	8	8	11	(3)	-27%	44
<b>Non-Exchange Revenue</b>										
Property rates		5 025	5 947	-	5 596	5 596	1 487	4 109	276%	5 947
Surcharges and Taxes		296	3 501	-	-	-	875	(875)	-100%	3 501
Fines, penalties and forfeits		33 765	31 318	-	7 913	7 913	7 830	84	1%	31 319
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		32 308	29 737	-	10 195	10 195	7 434	2 761	37%	29 737
Interest		423	295	-	97	97	74	23	31%	295
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	326	-	-	-	82	(82)	-100%	326
Gains on disposal of Assets		630	256	-	950	950	64	886	1384%	256
Other Gains		862	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>105 565</b>	<b>106 648</b>	<b>-</b>	<b>34 657</b>	<b>34 657</b>	<b>26 662</b>	<b>7 995</b>	<b>30%</b>	<b>106 648</b>
<b>Expenditure By Type</b>										
Employee related costs		33 127	35 894	-	8 049	8 049	8 973	(925)	-10%	35 894
Remuneration of councillors		3 607	3 605	-	858	858	901	(43)	-5%	3 605
Bulk purchases - electricity		11 873	14 328	-	5 379	5 379	3 582	1 797	50%	14 328
Inventory consumed		2 210	831	-	28	28	208	(179)	-86%	825
Debt impairment		33 770	25 513	-	6 132	6 132	6 378	(246)	-4%	25 513
Depreciation and amortisation		15 971	5 994	-	1 498	1 498	1 498	-	-	5 994
Interest		2 518	1 004	-	-	-	251	(251)	-100%	1 004
Contracted services		5 182	6 649	-	1 880	1 880	1 662	217	13%	6 531
Transfers and subsidies		-	1	-	-	-	0	(0)	-100%	1
Irrecoverable debts written off		-	3 632	-	-	-	908	(908)	-100%	3 632
Operational costs		15 335	12 297	-	1 651	1 651	3 074	(1 424)	-46%	12 422
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>123 592</b>	<b>109 747</b>	<b>-</b>	<b>25 476</b>	<b>25 476</b>	<b>27 437</b>	<b>(1 961)</b>	<b>-7%</b>	<b>109 748</b>
<b>Surplus/(Deficit)</b>		<b>(18 026)</b>	<b>(3 100)</b>	<b>-</b>	<b>9 181</b>	<b>9 181</b>	<b>(775)</b>	<b>9 956</b>	<b>(0)</b>	<b>(3 101)</b>
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	-	460	766	5 918	(5 151)	(0)	23 670
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>			<b>20 569</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>			<b>20 569</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>			<b>20 569</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>23 483</b>	<b>20 570</b>	<b>-</b>	<b>9 641</b>	<b>9 947</b>	<b>5 143</b>			<b>20 569</b>

The Municipality has generated 25% or R 26 662 million of the Budgeted Revenue to date which is lower than the budgeted amounts. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

**Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)**

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote 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
<b>R thousands</b>										
<b>Multi-Year expenditure appropriation</b>	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		5 589	6 573	-	460	460	904	(443)	-49%	6 573
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		18 971	8 869	-	306	306	1 220	(914)	-75%	8 869
Vote 22 - WATER (42: CAPEX)		4 754	7 340	-	-	-	1 009	(1 009)	-100%	7 340
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	29 314	22 782	-	766	766	3 133	(2 366)	-76%	22 782
<b>Total Capital Expenditure</b>		29 314	22 782	-	766	766	3 133	(2 366)	-76%	22 782
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		6 964	-	-	-	-	-	-	-	-
Community and social services		58	-	-	-	-	-	-	-	-
Sport and recreation		6 906	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5 589	6 573	-	460	460	904	(443)	-49%	6 573
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		5 589	6 573	-	460	460	904	(443)	-49%	6 573
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		23 725	16 209	-	306	306	2 229	(1 923)	-86%	16 209
Energy sources		-	-	-	-	-	-	-	-	-
Water management		4 754	7 340	-	-	-	1 009	(1 009)	-100%	7 340
Waste water management		18 971	8 869	-	306	306	1 220	(914)	-75%	8 869
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	36 278	22 782	-	766	766	3 133	(2 366)	-76%	22 782
<b>Funded by:</b>										
National Government		34 717	20 782	-	766	766	2 858	(2 091)	-73%	20 782
Provincial Government		1 561	2 000	-	-	-	275	(275)	-100%	2 000
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		36 278	22 782	-	766	766	3 133	(2 366)	-76%	22 782
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		36 278	22 782	-	766	766	3 133	(2 366)	-76%	22 782



**Table C6: Financial Position**

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		6 713	8 978	-	26 120	8 978
Trade and other receivables from exchange transactions		2 762	2 779	-	6 238	2 779
Receivables from non-exchange transactions		1 426	4 545	-	4 561	4 545
Current portion of non-current receivables		-	-	-	-	-
Inventory		111	271	-	281	271
VAT		3 503	5 784	-	2 261	5 784
Other current assets		2 672	2 333	-	2 374	2 333
<b>Total current assets</b>		<b>17 187</b>	<b>24 690</b>	<b>-</b>	<b>41 836</b>	<b>24 690</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		22 096	22 153	-	21 208	22 153
Property, plant and equipment		299 882	282 276	-	302 078	282 276
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		43	43	-	43	43
Intangible assets		427	524	-	156	524
Trade and other receivables from exchange transactions		18	525	-	27	525
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>322 467</b>	<b>305 522</b>	<b>-</b>	<b>323 513</b>	<b>305 522</b>
<b>TOTAL ASSETS</b>		<b>339 654</b>	<b>330 212</b>	<b>-</b>	<b>365 348</b>	<b>330 212</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		1 046	930	-	1 059	930
Trade and other payables from exchange transactions		22 696	20 497	-	18 494	20 497
Trade and other payables from non-exchange transactions		1 995	1 148	-	14 122	1 148
Provision		276	278	-	3 089	278
VAT		(6 706)	2 187	-	(4 397)	2 187
Other current liabilities		171	129	-	171	129
<b>Total current liabilities</b>		<b>19 478</b>	<b>25 169</b>	<b>-</b>	<b>32 537</b>	<b>25 169</b>
<b>Non current liabilities</b>						
Financial liabilities		2	2	-	-	2
Provision		35 100	21 670	-	35 137	21 670
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		4 390	4 427	-	4 390	4 427
<b>Total non current liabilities</b>		<b>39 492</b>	<b>26 099</b>	<b>-</b>	<b>39 527</b>	<b>26 099</b>
<b>TOTAL LIABILITIES</b>		<b>58 970</b>	<b>51 268</b>	<b>-</b>	<b>72 064</b>	<b>51 268</b>
<b>NET ASSETS</b>	2	<b>280 683</b>	<b>278 944</b>	<b>-</b>	<b>293 284</b>	<b>278 944</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		295 591	278 944	-	293 284	278 944
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>295 591</b>	<b>278 944</b>	<b>-</b>	<b>293 284</b>	<b>278 944</b>

Explanatory notes to Table C6 – Financial Position

**Current Assets**

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury. The current assets amounted to R 41 836 mil as at 30 September 2024 (R 16 932 mil as at 30 June 2024), the classification below complies with the GRAP disclosure format.

**Non-Current Assets**

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortization run on all applicable capital assets still needs to be performed.

**Current Liabilities**

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 32 537 mil as at 30 September 2024 (R 8 820 million as at 30 June 2024).

**Non-Current Liabilities**

The non-current provisions are created in order to enable the municipality to be in a position to fulfill its known legal obligations when they become due and payable. Non -current provisions, National Treasury’s budget formats do not provide for a line item where non-current deposits can be accounted for and thus was included in non-current provisions.

**Community wealth/Equity**

The reserves amount is represented by the Capital Replacement Reserve as at R 0 (30 September 2024) amounted to R 0 (R 0 as at 30 June 2024).

The Capital Replacement Reserve is a cash-backed reserve established to enable the municipality to finance future capital expenditure. Cash contributions, depending on the availability thereof, are made annually to the reserve. The municipality is not able to finance its annual infrastructure capital program by means of this reserve.

**Table C7: Cash Flow**

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		8 996	5 770	-	1 358	2 635	1 443	1 192	83%	-
Service charges		29 487	31 078	-	1 024	5 784	8 698	(2 913)	-33%	-
Other revenue		9 461	24 415	-	1 013	4 750	14 379	(9 629)	-67%	112 658
Transfers and Subsidies - Operational		26 229	30 569	-	2 203	16 110	7 489	8 621	115%	-
Transfers and Subsidies - Capital		43 015	23 670	-	2 000	9 894	5 918	3 977	67%	-
Interest		1 234	938	-	143	371	234	136	58%	938
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(84 590)	(83 950)	-	(9 344)	(23 307)	(20 127)	(3 180)	16%	(83 950)
Interest		(0)	(1 004)	-	-	-	(251)	251	-100%	(1 004)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>33 832</b>	<b>31 487</b>	<b>-</b>	<b>(1 603)</b>	<b>16 237</b>	<b>17 783</b>	<b>1 545</b>	<b>9%</b>	<b>28 642</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		51	256	-	350	958	64	894	1397%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(35 732)	(22 782)	-	-	(881)	(6 550)	5 668	-87%	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(35 680)</b>	<b>(22 526)</b>	<b>-</b>	<b>350</b>	<b>77</b>	<b>(6 486)</b>	<b>(6 563)</b>	<b>101%</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1 848)</b>	<b>8 961</b>	<b>-</b>	<b>(1 253)</b>	<b>16 314</b>	<b>11 297</b>			<b>28 642</b>
Cash/cash equivalents at beginning:		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at month/year end:		2 479	25 995	-	(1 253)	16 314	11 297			-

The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

**Table SC1 Material variance explanations**

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<u>Revenue</u>			
	Service charges - Water	-26,00%	still the winter months sales that have an impact	Revenue may mis with an immaterial difference.
	Rent on Land	-7100,00%	0	None
	Rental from Fixed Assets	0,00%	0	None
	0	0,00%	0	0
2	<u>Expenditure By Type</u>			
	Debt impairment	-100,00%	No debt impairment has been calculated or accounted for.	To be calculated at year end
	Interest	-10000,00%	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill site etc.	Straight line budgeting will be implemented
	Transfers and subsidies	-100,00%	0	0
	Operational costs	-46,31%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	<u>Capital Expenditure</u>			
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
4	<u>Financial Position</u>			
	0	0,00%	0	0
	0	0,00%	The nunicipality is struggling with the financial	Working with Rdata to address balance sheet budgeting
	0	0,00%	0	0
	0	0,00%	0	0
5	<u>Cash Flow</u>			
	0	0,00%	0	0
	0	0,00%	The nunicipality is struggling with the financial	Working with Rdata to address balance sheet budgeting
	0	0,00%	0	0
	0	0,00%	0	0
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

**SECTION 8 – DEBTOR ANALYSIS**

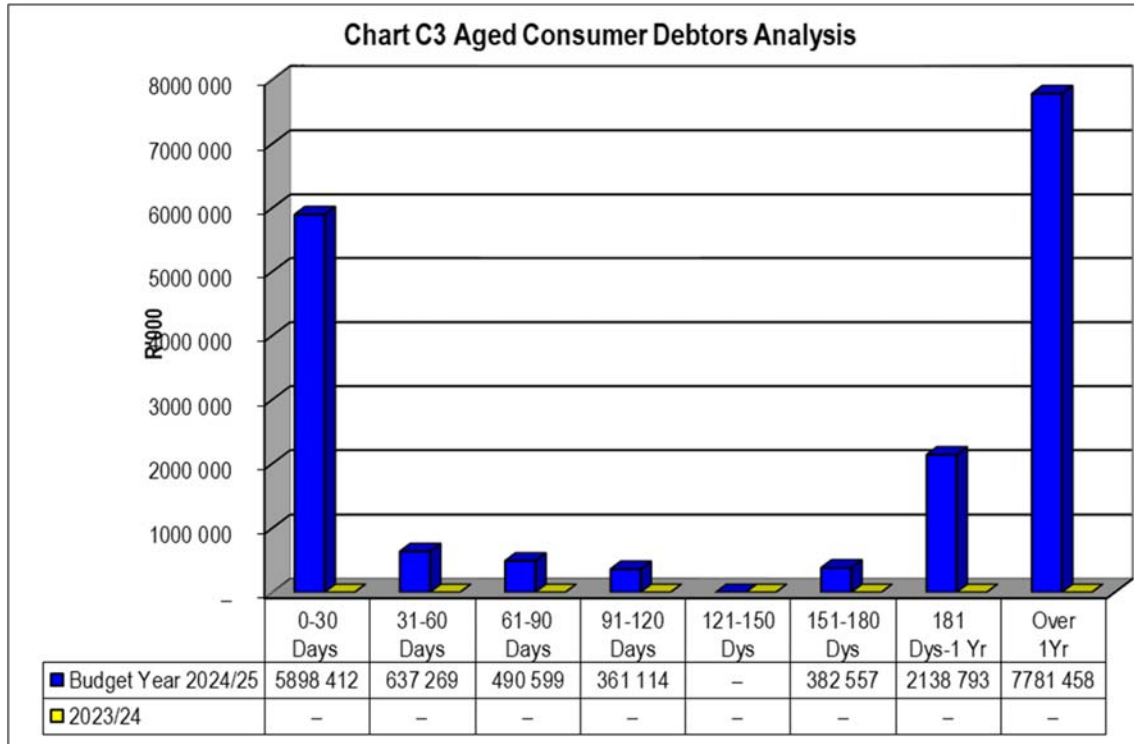
Table SC3 provides an age analysis of consumer debtors as at 30 September 2024.

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25								Total	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				
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	357	148	122	109	-	100	563	1 225	2 624	1 997	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 694	175	57	42	-	31	182	527	2 709	782	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 174	58	54	32	-	49	461	3 068	6 895	3 609	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	276	110	90	79	-	74	409	1 219	2 257	1 781	-	-
Receivables from Exchange Transactions - Waste Management	1600	301	109	87	74	-	70	371	695	1 709	1 211	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	70	31	21	21	-	54	130	929	1 255	1 134	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	27	5	60	4	-	5	23	119	242	150	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>5 898</b>	<b>637</b>	<b>491</b>	<b>361</b>	<b>-</b>	<b>383</b>	<b>2 139</b>	<b>7 781</b>	<b>17 690</b>	<b>10 664</b>	<b>-</b>	<b>-</b>
<b>2023/24 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	508	44	26	21	-	21	108	413	1 142	564	-	-
Commercial	2300	3 052	104	53	46	-	83	479	2 840	6 656	3 447	-	-
Households	2400	2 338	489	412	295	-	278	1 552	4 528	9 892	6 653	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 898</b>	<b>637</b>	<b>491</b>	<b>361</b>	<b>-</b>	<b>383</b>	<b>2 139</b>	<b>7 781</b>	<b>17 690</b>	<b>10 664</b>	<b>-</b>	<b>-</b>

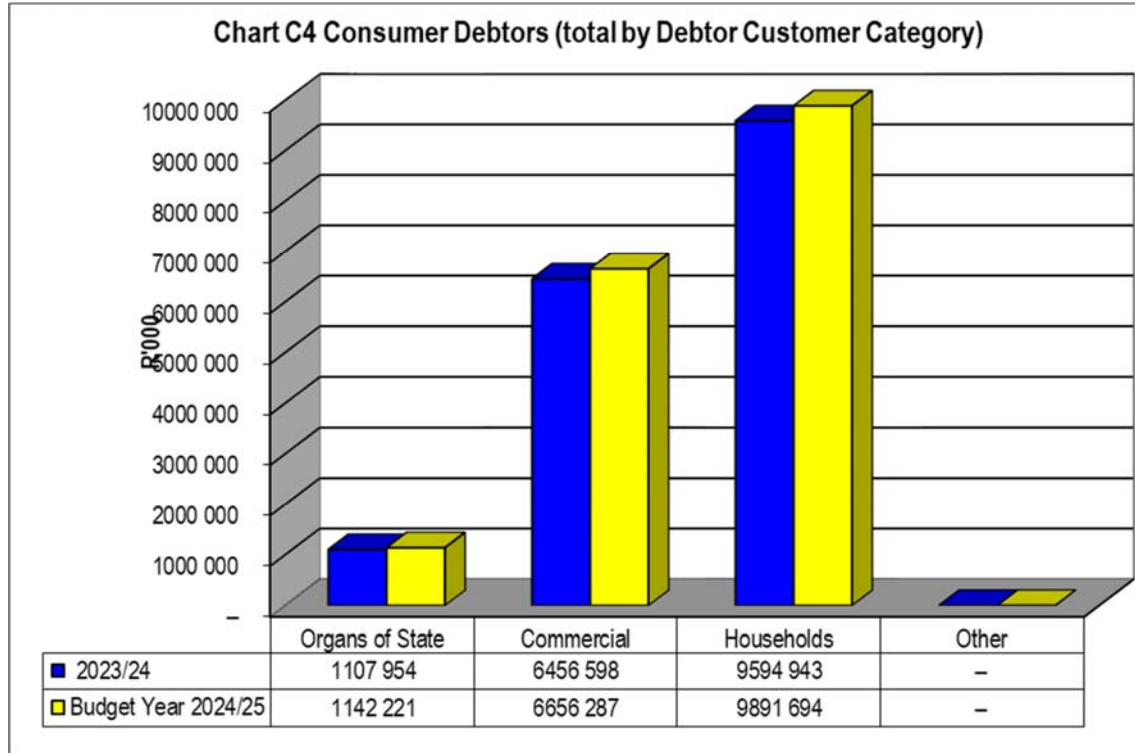
Table C6 (Statement of Financial Position) as at 30 September 2024 shows the total outstanding debtors is R 17, 690 million.

The graph below illustrates the aged consumer debt analysis at 30 September 2024 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2023/24 financial year, indicating the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.

The graph below illustrates the consumer category debtor arrears. The category is the households followed by the organs of stat.



The above tables explain that the debtor arrears from July 2023 up to the end of September 2024.

**SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)**

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 September 2024.

**Table SC4 Creditors Analysis**

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	1 688	-	-	-	-	-	-	-	1 688
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	137	-	-	-	46	182
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 688</b>	<b>-</b>	<b>-</b>	<b>137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>1 870</b>

**SECTION 10 – INVESTMENT PORTFOLIO**

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only recognized on date of maturity or the accrued interest as on 30 June of each year. Even with this recognition of accrued interest, the accrual is classified in terms of GRAP as other receivables and not as part of the investments or call deposits.

In order to be classified as an Investment in terms of GRAP the investment must be made for a period longer than 12 months, otherwise it is classified as cash and cash equivalents. Laingsburg Municipality does have monetary investments at present. For the purpose of this section, investments held for a period until maturity is also viewed as investments.

**Table SC5 Investment Portfolio**

Table SC5 above shows the investment portfolio per quarter ending September 2024.

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
	0	0	0	0	0	0	0	0	00 January 1900	-	-	-	-	-
Municipality sub-total										-	-	-	-	-
Entities														
Entities sub-total										-	-	-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									-	-	-	-	-

**SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

Table SC 8 provides the councilor and staff benefits per employee related cost type.

**Table SC 8 Councilor and staff benefits**

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q1 First Quarter

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3 206	3 204	-	786	763	801	(38)	-5%	3 204
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	-	13	13	14	(0)	-3%	55
Cellphone Allowance		348	346	-	79	82	86	(4)	-5%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 607</b>	<b>3 605</b>	<b>-</b>	<b>879</b>	<b>858</b>	<b>901</b>	<b>(43)</b>	<b>-5%</b>	<b>3 605</b>
% increase	4		0,0%							0,0%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4 040	4 163	-	998	1 048	1 041	7	1%	4 163
Pension and UIF Contributions		482	545	-	121	128	136	(8)	-6%	545
Medical Aid Contributions		134	151	-	32	34	38	(4)	-9%	151
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		223	233	-	-	-	58	(58)	-100%	233
Motor Vehicle Allowance		735	760	-	184	184	190	(6)	-3%	760
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		13	12	-	3	3	3	0	7%	12
Other benefits and allowances		0	0	-	0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 627</b>	<b>5 864</b>	<b>-</b>	<b>1 338</b>	<b>1 398</b>	<b>1 466</b>	<b>(68)</b>	<b>-5%</b>	<b>5 864</b>
% increase	4		4,2%							4,2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		19 297	21 057	-	3 128	5 057	5 264	(207)	-4%	21 057
Pension and UIF Contributions		2 702	2 909	-	512	726	727	(2)	0%	2 909
Medical Aid Contributions		775	1 054	-	130	167	263	(96)	-36%	1 054
Overtime		801	726	-	98	196	182	14	8%	726
Performance Bonus		1 353	1 424	-	2	-	356	(356)	-100%	1 424
Motor Vehicle Allowance		654	836	-	109	163	209	(45)	-22%	836
Cellphone Allowance		3	3	-	1	1	1	(0)	-5%	3
Housing Allowances		66	129	-	55	23	32	(10)	-30%	129
Other benefits and allowances		551	622	-	-	143	156	(12)	-8%	622
Payments in lieu of leave		201	134	-	-	-	33	(33)	-100%	134
Long service awards		317	206	-	-	-	52	(52)	-100%	206
Post-retirement benefit obligations		732	588	-	-	169	147	22	15%	588
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		566	892	-	-	146	223	(77)	-34%	892
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>28 018</b>	<b>30 581</b>	<b>-</b>	<b>4 035</b>	<b>6 792</b>	<b>7 645</b>	<b>(854)</b>	<b>-11%</b>	<b>30 581</b>
% increase	4		9,1%							9,1%
<b>Total Parent Municipality</b>		<b>37 252</b>	<b>40 051</b>	<b>-</b>	<b>6 252</b>	<b>9 048</b>	<b>10 013</b>	<b>(965)</b>	<b>-10%</b>	<b>40 051</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>37 252</b>	<b>40 051</b>	<b>-</b>	<b>6 252</b>	<b>9 048</b>	<b>10 013</b>	<b>(965)</b>	<b>-10%</b>	<b>40 051</b>
% increase	4		7,5%							7,5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>33 646</b>	<b>36 446</b>	<b>-</b>	<b>5 373</b>	<b>8 189</b>	<b>9 111</b>	<b>(922)</b>	<b>-10%</b>	<b>36 446</b>



**SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES**

The measurement of actual versus planned receipting of transfers and grants are provided in Table SC 6.

**SC6 Transfers and Grant Receipts**

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

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										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		28 923	26 040	-	9 897	9 943	6 510	3 433	52,7%	26 040
Equitable Share		21 520	22 685	-	8 967	9 452	5 671	3 781	66,7%	22 685
Expanded Public Works Programme Integrated Grant		1 173	1 209	-	293	305	302	2	0,8%	1 209
Local Government Financial Management Grant		2 046	1 800	-	450	100	450	(350)	-77,8%	1 800
Municipal Infrastructure Grant		436	346	-	187	86	86	-	-	346
National Treasury		3 748	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 988	3 657	-	478	252	914	(662)	-72,5%	3 657
GRANT - HUMAN SETTLEMENTS		76	76	-	-	-	19	(19)	-100,0%	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 862	2 687	-	19	252	672	(420)	-62,5%	2 687
IR: GRANT - DEPT CULTURE SPORT		50	50	-	459	-	13	(13)	-100,0%	50
IR: GRANT - MAIN ROADS		-	287	-	-	-	72	(72)	-100,0%	287
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		51	40	-	4	-	10	(10)	-100,0%	40
Public Sector SETA		51	40	-	4	-	10	(10)	-100,0%	40
<b>Total Operating Transfers and Grants</b>	5	<b>30 962</b>	<b>29 737</b>	<b>-</b>	<b>10 379</b>	<b>10 195</b>	<b>7 434</b>	<b>2 761</b>	<b>37,1%</b>	<b>29 737</b>
<b>Capital Transfers and Grants</b>										
National Government:		39 614	20 782	-	5 063	766	5 196	(4 429)	-85,2%	20 782
Municipal Infrastructure Grant		-	-	-	3 112	-	-	-	-	-
Water Services Infrastructure Grant		13 782	6 573	-	1 951	460	1 643	(1 183)	-72,0%	6 573
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 888	-	-	-	722	(722)	-100,0%	2 888
IR: WC - Housing - Human Settlements Grant		-	888	-	-	-	222	(222)	-100,0%	888
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>39 614</b>	<b>23 670</b>	<b>-</b>	<b>5 063</b>	<b>766</b>	<b>5 918</b>	<b>(5 151)</b>	<b>-87,0%</b>	<b>23 670</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>70 576</b>	<b>53 407</b>	<b>-</b>	<b>15 441</b>	<b>10 961</b>	<b>13 352</b>	<b>(2 390)</b>	<b>-17,9%</b>	<b>53 407</b>

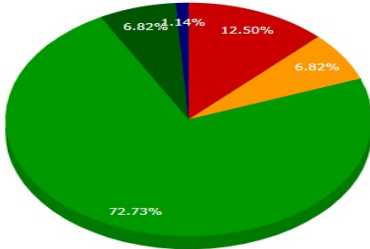
**SECTION 13 – MATERIAL VARIANCES TO THE SDBIP**

The following graphs provides the Top Level key performance indicators of the municipality per directorate and whether these KPI’s were met for the quarter ending September 2024.

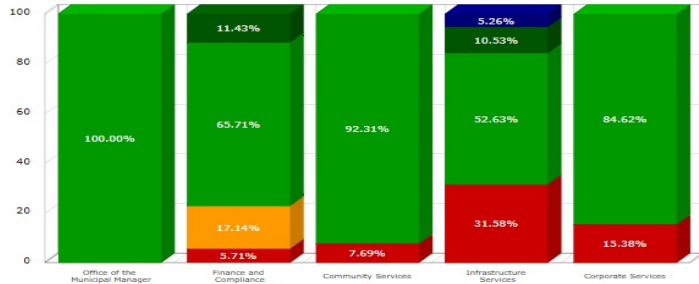
**Departmental KPI Report**

*Report drawn on 22 October 2024 at 11-21 for the months of July 2024 to September 2024.*

Laingsburg Municipality



Responsible Department

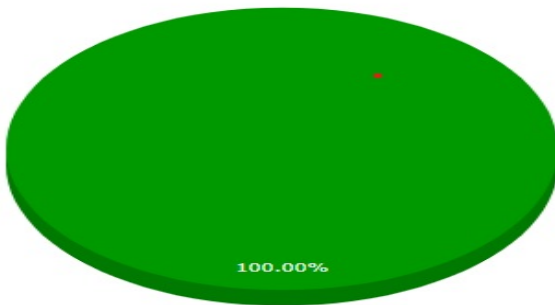


	Laingsburg Municipality	Responsible Department					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	11 (12.50%)	-	2 (5.71%)	1 (7.69%)	6 (31.58%)	2 (15.38%)	-
Almost Met	6 (6.82%)	-	6 (17.14%)	-	-	-	-
Met	64 (72.73%)	8 (100.00%)	23 (65.71%)	12 (92.31%)	10 (52.63%)	11 (84.62%)	-
Well Met	6 (6.82%)	-	4 (11.43%)	-	2 (10.53%)	-	-
Extremely Well Met	1 (1.14%)	-	-	-	1 (5.26%)	-	-
<b>Total:</b>	<b>88*</b>	<b>8</b>	<b>35</b>	<b>13</b>	<b>19</b>	<b>13</b>	<b>-</b>
	<b>100%</b>	<b>9.09%</b>	<b>39.77%</b>	<b>14.77%</b>	<b>21.59%</b>	<b>14.77%</b>	<b>-</b>

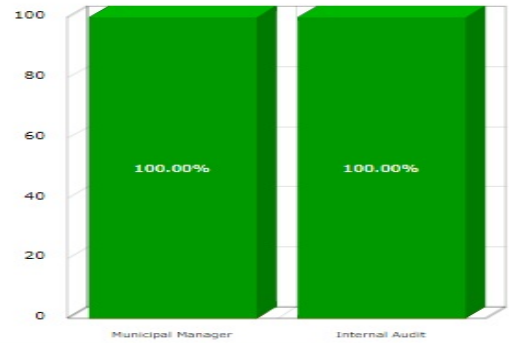
**Departmental KPI Report**

*Report drawn on 22 October 2024 at 11-29 for the months of July 2024 to September 2024.*

Office of the Municipal Manager



Responsible Department

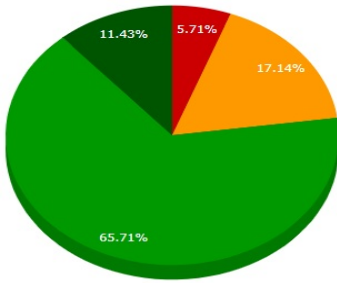


	Office of the Municipal Manager	Responsible Department		
		Municipal Manager	Internal Audit	[Unspecified]
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	8 (100.00%)	3 (100.00%)	5 (100.00%)	-
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
<b>Total:</b>	<b>8*</b>	<b>3</b>	<b>5</b>	<b>-</b>
	<b>100%</b>	<b>37.50%</b>	<b>62.50%</b>	<b>-</b>

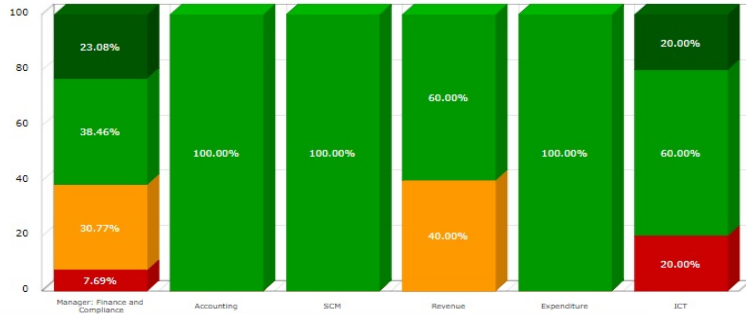
### Departmental KPI Report

Report drawn on 22 October 2024 at 11:31  
for the months of July 2024 to September 2024.

Finance and Compliance



Responsible Department

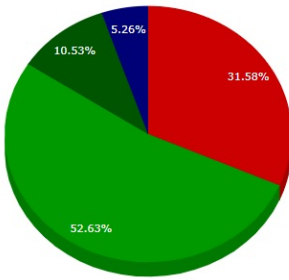


	Finance and Compliance	Responsible Department							
		Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT	[Unspecified]
<b>Not Met</b>	2 (5.71%)	1 (7.69%)	-	-	-	-	-	1 (20.00%)	-
<b>Almost Met</b>	6 (17.14%)	4 (30.77%)	-	-	2 (40.00%)	-	-	-	-
<b>Met</b>	23 (65.71%)	5 (38.46%)	5 (100.00%)	5 (100.00%)	3 (60.00%)	2 (100.00%)	-	3 (60.00%)	-
<b>Well Met</b>	4 (11.43%)	3 (23.08%)	-	-	-	-	-	1 (20.00%)	-
<b>Extremely Well Met</b>	-	-	-	-	-	-	-	-	-
<b>Total:</b>	35*	13	5	5	5	2	-	5	-
	100%	37.14%	14.29%	14.29%	14.29%	5.71%	-	14.29%	-

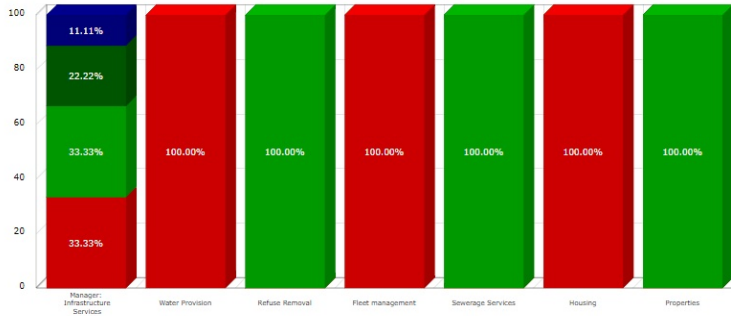
### Departmental KPI Report

Report drawn on 22 October 2024 at 11:35  
for the months of July 2024 to September 2024.

Infrastructure Services



Responsible Department

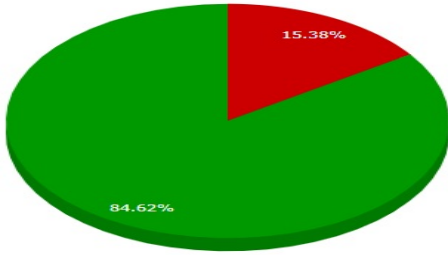


	Infrastructure Services	Responsible Department								
		Manager: Infrastructure Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Electricity	Road Transport
<b>Not Met</b>	6 (31.58%)	3 (33.33%)	1 (100.00%)	-	1 (100.00%)	-	1 (100.00%)	-	-	-
<b>Almost Met</b>	-	-	-	-	-	-	-	-	-	-
<b>Met</b>	10 (52.63%)	3 (33.33%)	-	2 (100.00%)	-	2 (100.00%)	-	3 (100.00%)	-	-
<b>Well Met</b>	2 (10.53%)	2 (22.22%)	-	-	-	-	-	-	-	-
<b>Extremely Well Met</b>	1 (5.26%)	1 (11.11%)	-	-	-	-	-	-	-	-
<b>Total:</b>	19*	9	1	2	1	2	1	3	-	-
	100%	47.37%	5.26%	10.53%	5.26%	10.53%	5.26%	15.79%	-	-

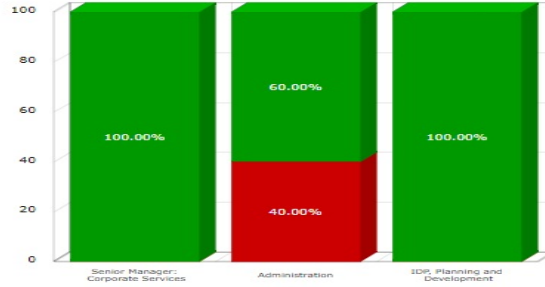
### Departmental KPI Report

Report drawn on 22 October 2024 at 11:38 for the months of July 2024 to September 2024.

Corporate Services



Responsible Department

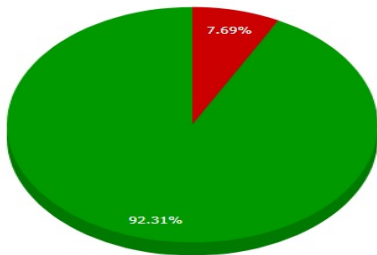


	Corporate Services	Responsible Department						
		Senior Manager: Corporate Services	Thusong Centre	Human Resources	Administration	IDP, Planning and Development	Tourism	[Unspecified]
Not Met	2 (15.38%)	-	-	-	2 (40.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-
Met	11 (84.62%)	3 (100.00%)	-	-	3 (60.00%)	5 (100.00%)	-	-
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>13*</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>-</b>
	<b>100%</b>	<b>23.08%</b>	<b>-</b>	<b>-</b>	<b>38.46%</b>	<b>38.46%</b>	<b>-</b>	<b>-</b>

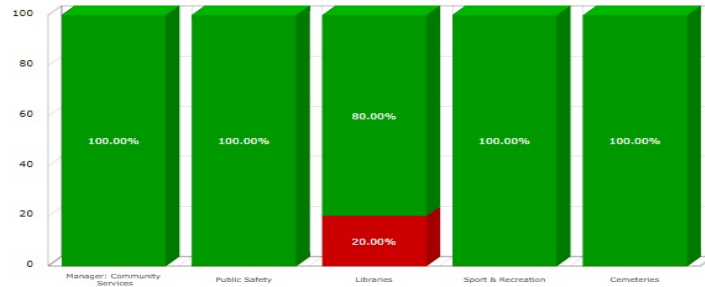
### Departmental KPI Report

Report drawn on 22 October 2024 at 11:33 for the months of July 2024 to September 2024.

Community Services



Responsible Department



	Community Services	Responsible Department					
		Manager: Community Services	Public Safety	Libraries	Sport & Recreation	Cemeteries	[Unspecified]
Not Met	1 (7.69%)	-	-	1 (20.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	12 (92.31%)	2 (100.00%)	4 (100.00%)	4 (80.00%)	1 (100.00%)	1 (100.00%)	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
<b>Total:</b>	<b>13*</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>-</b>
	<b>100%</b>	<b>15.38%</b>	<b>30.77%</b>	<b>38.46%</b>	<b>7.69%</b>	<b>7.69%</b>	<b>-</b>

Material variances have occurred. For explanations and corrective measures of all immaterial variances to the financial and non-financial indicators please refer to Sections 6.

**SECTION 14 – CAPITAL PROGRAMME PERFORMANCE**

The measurements of actual versus planned capital expenditure are provided Table SC 12. The year to date values and percentage variances are also indicated.

**Table SC12 – Capital expenditure trend**

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

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	-	1 899	-	-	-	1 899	1 899	100,0%	0%
August	2 062	1 899	-	766	766	3 797	3 031	79,8%	3%
September	66	1 899	-	-	766	5 696	4 929	86,5%	3%
October	390	1 899	-	-		7 594	-		
November	651	1 899	-	-		9 493	-		
December	5 727	1 899	-	-		11 391	-		
January	932	1 899	-	-		13 290	-		
February	65	1 899	-	-		15 188	-		
March	1 063	1 899	-	-		17 087	-		
April	1 042	1 899	-	-		18 985	-		
May	1 286	1 899	-	-		20 884	-		
June	4 024	1 899	-	-		22 782	-		
<b>Total Capital expenditure</b>	<b>17 308</b>	<b>22 782</b>	<b>-</b>	<b>766</b>					

**SECTION 15 – OTHER SUPPORTING DOCUMENTATION**

Other National Treasury prescribed supporting documentation not used elsewhere in this document is listed below.

**Table SC9 – Cash flow per month by source of revenue and type of expenditure**

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	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
<b>R thousands</b>																
<b>Cash Receipts By Source</b>																
Property rates		243	1 034	1 358	481	481	481	481	481	481	481	481	(3 684)	2 797	6 059	6 362
Service charges - Electricity revenue		1 779	1 517	728	1 880	1 880	1 880	1 880	1 880	1 880	1 880	1 880	(13 893)	5 171	20 833	21 665
Service charges - Water revenue		318	211	128	514	514	514	514	514	514	514	514	(3 958)	813	5 705	5 995
Service charges - Waste Water Management		211	247	98	232	232	232	232	232	232	232	232	(1 705)	704	2 585	2 718
Service charges - Waste Management		245	232	70	273	273	273	273	273	273	273	273	(2 027)	705	2 994	3 132
Rental of facilities and equipment		136	98	115	172	172	172	172	172	172	172	172	(1 345)	379	2 155	2 156
Interest earned - external investments		130	98	143	78	78	78	78	78	78	78	78	(625)	371	981	1 040
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	230	494	566	566	566	566	566	566	566	566	(4 357)	894	7 101	7 428
Licences and permits		141	162	190	25	25	25	25	25	25	25	25	(163)	530	315	334
Agency services		-	-	-	22	22	22	22	22	22	22	22	(180)	-	282	299
Transfers and Subsidies - Operational		9 452	4 455	2 203	2 496	2 496	2 496	2 496	2 496	2 496	2 496	2 496	(19 972)	16 110	28 404	29 060
Other revenue		2 679	291	214	330	330	330	330	330	330	330	330	(2 625)	3 198	14 288	17 681
<b>Cash Receipts by Source</b>		<b>15 334</b>	<b>8 574</b>	<b>5 741</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>7 070</b>	<b>(54 535)</b>	<b>31 673</b>	<b>91 702</b>	<b>97 870</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 886	0	2 000	##	1 973	1 973	1 973	###	1 973	1 973	##	###	9 886	17 709	41 847
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>23 220</b>	<b>9 174</b>	<b>8 091</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>9 064</b>	<b>(70 486)</b>	<b>42 509</b>	<b>109 411</b>	<b>139 717</b>
<b>Cash Payments by Type</b>																
Employee related costs		4 075	4 224	4 593	3 292	3 292	3 292	3 292	3 292	3 292	3 292	3 292	(26 332)	12 893	40 108	42 420
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	84	84	84	84	84	84	84	84	(669)	-	1 050	1 098
Bulk purchases - Electricity		1 296	1 820	2 091	1 373	1 373	1 373	1 373	1 373	1 373	1 373	1 373	(9 517)	6 675	18 576	21 493
Acquisitions - water & other inventory		-	-	-	159	159	159	159	159	159	159	159	(1 273)	-	1 998	2 090
Contracted services		44	536	1 216	635	635	635	635	635	635	635	635	(5 002)	1 872	8 621	22 565
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		756	1 212	1 444	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	(8 684)	3 776	14 011	14 874
<b>Cash Payments by Type</b>		<b>6 171</b>	<b>7 792</b>	<b>9 344</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>6 673</b>	<b>(51 478)</b>	<b>25 215</b>	<b>84 364</b>	<b>104 540</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		-	881	-	2 183	2 183	2 183	2 183	2 183	2 183	2 183	2 183	(17 466)	881	13 669	19 000
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	5 048	5 251
<b>Total Cash Payments by Type</b>		<b>6 171</b>	<b>8 673</b>	<b>9 344</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>8 857</b>	<b>(68 944)</b>	<b>26 097</b>	<b>103 081</b>	<b>128 791</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
Cash/cash equivalents at the monthly year beginning:		17 050	501	(1 253)	207	207	207	207	207	207	207	207	(1 542)	16 412	6 330	10 925
Cash/cash equivalents at the monthly year end:		17 918	34 967	35 468	34 215	34 422	34 629	34 836	35 043	35 250	35 457	35 664	35 871	16 412	6 330	10 925
		34 967	35 468	34 215	34 422	34 629	34 836	35 043	35 250	35 457	35 664	35 871	34 330			

**Table SC13 a – Capital expenditure on new assets by asset class**

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		27 811	20 782	-	-	766	2 858	2 091	73,2%	20 782
Roads Infrastructure		5 424	6 194	-	-	367	852	484	56,9%	6 194
<i>Road Structures</i>		5 424	6 194	-	-	367	852	484	56,9%	6 194
Water Supply Infrastructure		17 627	14 209	-	-	306	1 954	1 648	84,3%	14 209
<i>Reservoirs</i>		3 137	-	-	-	-	-	-	-	-
<i>Pump Stations</i>		14 377	8 869	-	-	306	1 220	914	74,9%	8 869
<i>Bulk Mains</i>		113	5 340	-	-	-	734	734	100,0%	5 340
Sanitation Infrastructure		4 594	-	-	-	-	-	-	-	-
<i>Reticalation</i>		-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>		4 594	-	-	-	-	-	-	-	-
Rail Infrastructure		166	379	-	-	93	52	(41)	-78,6%	379
<i>Storm water Conveyance</i>		166	379	-	-	93	52	(41)	-78,6%	379
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	27 811	20 782	-	-	766	2 858	2 091	73,2%	20 782

**Table SC13 b – Capital expenditure on renew on existing assets by asset class**

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q1 First

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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>		6 906	-	-	201	-	-	-	-	-
Sport and Recreation Facilities		6 906	-	-	201	-	-	-	-	-
<i>Outdoor Facilities</i>		6 906	-	-	201	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	6 906	-	-	201	-	-	-	-	-

**Table SC13 c – Expenditure on Repairs and Maintenance by asset class**

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

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										
<b>Infrastructure</b>		363	439	-	63	48	60	13	20,8%	439
Electrical Infrastructure		348	417	-	61	47	57	11	18,5%	417
<i>LV Networks</i>		313	302	-	61	33	42	8	19,7%	302
Sanitation Infrastructure		14	17	-	2	1	2	1	55,6%	17
<i>Waste Water Treatment Works</i>		13	12	-	2	1	2	1	38,4%	12
<b>Community Assets</b>		2	49	-	0	0	7	6	94,8%	49
Community Facilities		2	49	-	0	0	7	6	94,8%	49
<i>Libraries</i>		2	49	-	0	0	7	6	94,8%	49
<b>Other assets</b>		103	152	-	29	28	21	(7)	-32,6%	152
Operational Buildings		103	150	-	29	28	21	(7)	-33,7%	150
<i>Municipal Offices</i>		103	150	-	29	28	21	(7)	-33,7%	150
<b>Furniture and Office Equipment</b>		5	4	-	1	2	1	(1)	-157,7%	4
Furniture and Office Equipment		5	4	-	1	2	1	(1)	-157,7%	4
<b>Machinery and Equipment</b>		250	210	-	5	5	29	24	81,9%	210
Machinery and Equipment		250	210	-	5	5	29	24	81,9%	210
<b>Transport Assets</b>		511	976	-	90	240	134	(106)	-79,1%	976
Transport Assets		511	976	-	90	240	134	(106)	-79,1%	976
<b>Total Repairs and Maintenance Expenditure</b>	1	1 234	1 829	-	188	324	252	(72)	-28,5%	1 829

**Table SC13 d – Depreciation charges by asset class**

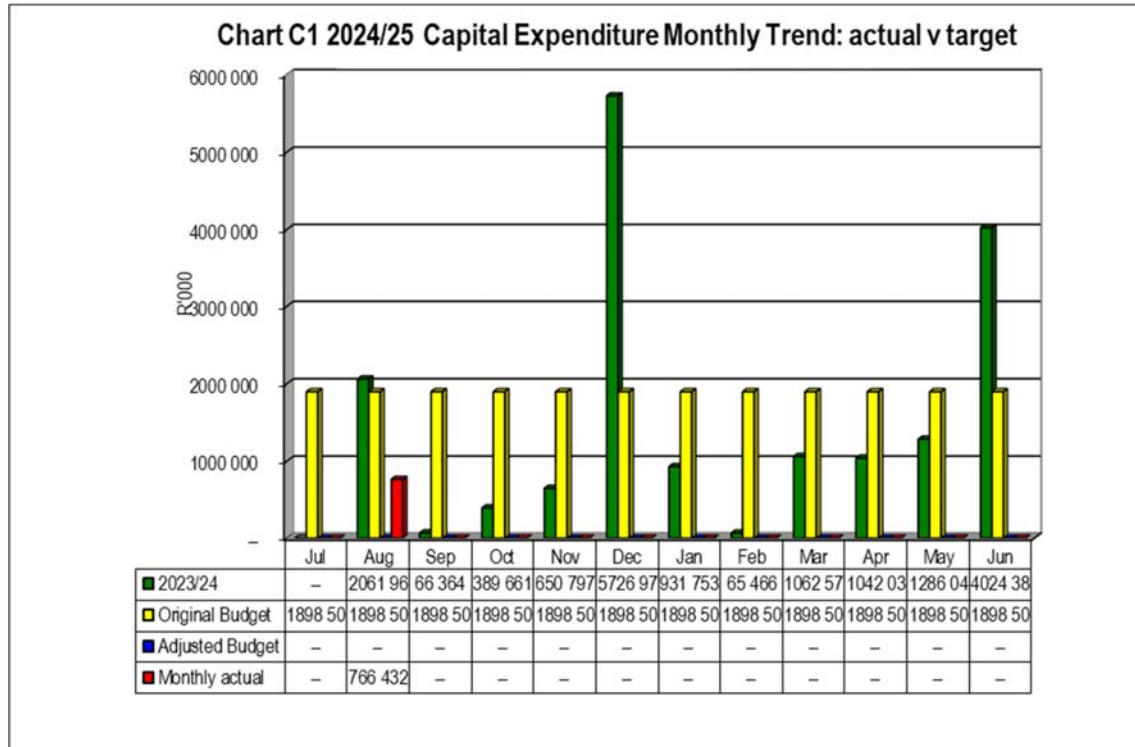
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14 039	5 213	-	1 296	1 314	1 303	(11)	-0,8%	5 213
Roads Infrastructure		1 466	-	-	-	-	-	-	-	-
<i>Road Structures</i>		1 466	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 851	2 201	-	579	561	550	(11)	-1,9%	2 201
<i>Drainage Collection</i>		-	2 201	-	579	561	550	(11)	-1,9%	2 201
Electrical Infrastructure		669	357	-	85	89	89	-	-	357
<i>LV Networks</i>		531	357	-	85	89	89	-	-	357
Water Supply Infrastructure		2 402	1 428	-	340	357	357	-	-	1 428
<i>Distribution</i>		699	1 428	-	340	357	357	-	-	1 428
Sanitation Infrastructure		2 132	1 222	-	291	305	305	-	-	1 222
<i>Reticulation</i>		833	1 222	-	291	305	305	-	-	1 222
Solid Waste Infrastructure		5 518	5	-	1	1	1	-	-	5
<i>Landfill Sites</i>		5 518	5	-	1	1	1	-	-	5
<b>Community Assets</b>		585	53	-	13	23	13	(9)	-69,8%	53
Community Facilities		42	11	-	3	3	3	-	-	11
<i>Libraries</i>		20	11	-	3	3	3	-	-	11
Sport and Recreation Facilities		543	42	-	10	20	11	(9)	-88,1%	42
<i>Outdoor Facilities</i>		543	42	-	10	20	11	(9)	-88,1%	42
<b>Other assets</b>		98	149	-	35	37	37	-	-	149
Operational Buildings		98	149	-	35	37	37	-	-	149
<i>Municipal Offices</i>		98	149	-	35	37	37	-	-	149
<b>Intangible Assets</b>		108	11	-	-	-	3	3	100,0%	11
Licences and Rights		108	11	-	-	-	3	3	100,0%	11
<i>Computer Software and Applications</i>		108	11	-	-	-	3	3	100,0%	11
<b>Computer Equipment</b>		226	190	-	45	47	47	-	-	190
Computer Equipment		226	190	-	45	47	47	-	-	190
<b>Furniture and Office Equipment</b>		99	257	-	61	47	64	17	26,7%	257
Furniture and Office Equipment		99	257	-	61	47	64	17	26,7%	257
<b>Machinery and Equipment</b>		184	120	-	29	30	30	-	-	120
Machinery and Equipment		184	120	-	29	30	30	-	-	120
<b>Transport Assets</b>		574	-	-	-	-	-	-	-	-
Transport Assets		574	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	15 971	5 994	-	1 480	1 498	1 498	-	-	5 994

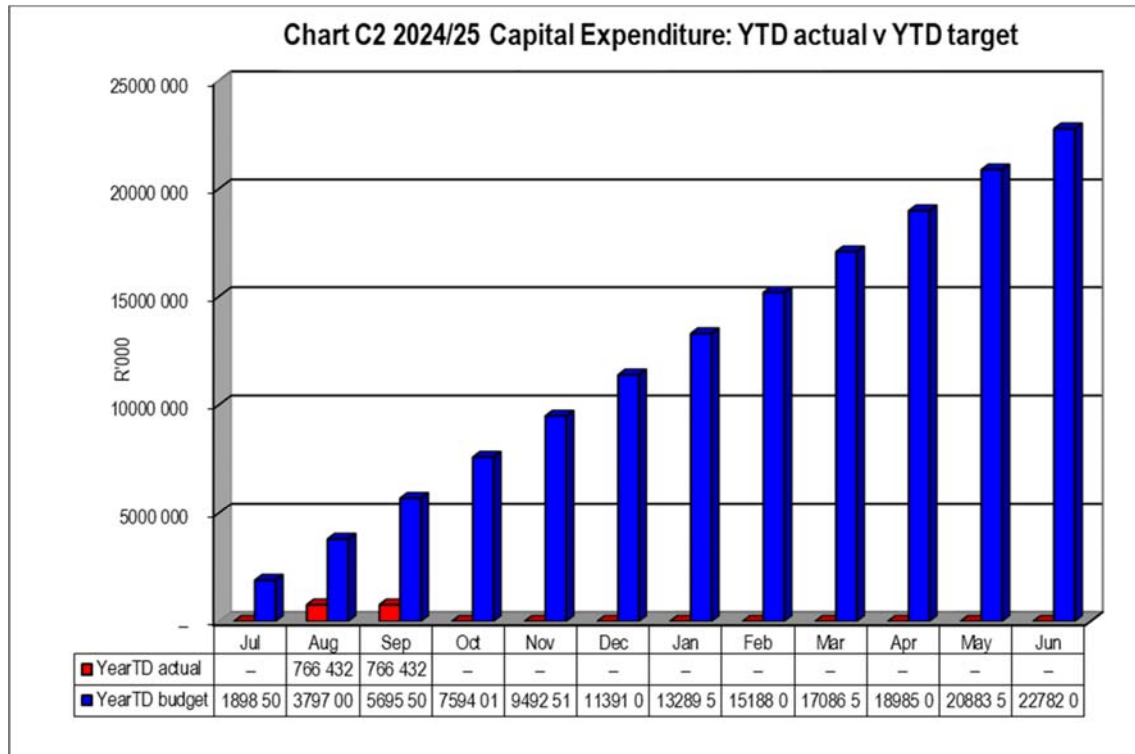


**Schedule C – National Treasury Formats graphs**

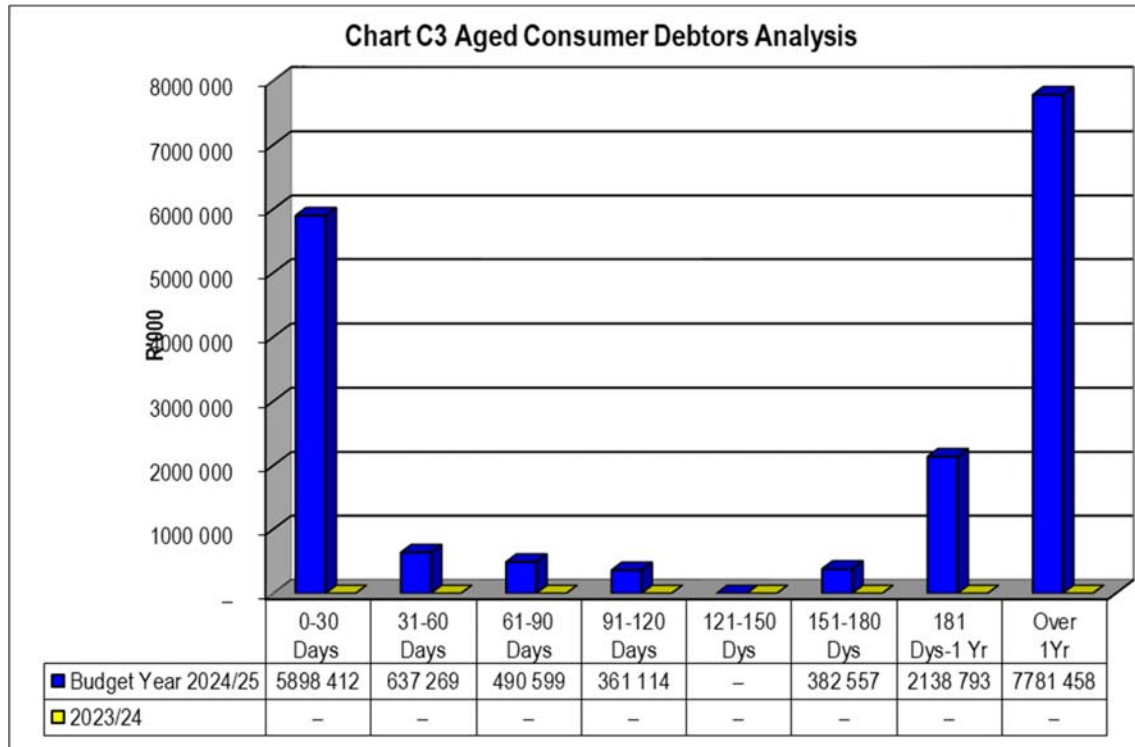
**Capital Expenditure monthly trend: Actual VS Target**



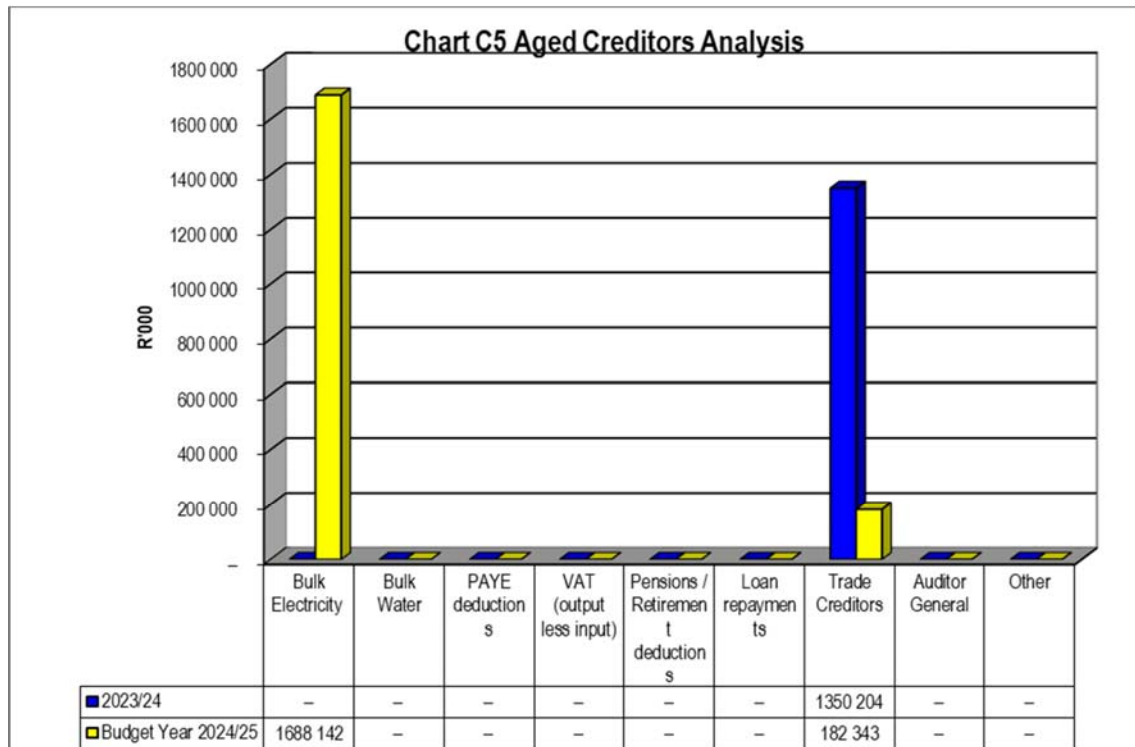
**Capital Expenditure: YTD Actual VS YTD Target**



**Aged Consumer Debtors analysis**



**Aged Creditors analysis**



**SECTION 16 - WARD COMMITTEES**

The municipal public participation policy and ward committee policy is in place. The Municipality did establish new ward committees.

**SECTION 17 – RECOMMENDATIONS**

- (a) That Council notes the contents of this report and supporting documentations for the first quarter of 2024/2025 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.

**SECTION 18 - CONCLUSION**

The above-mentioned report outlines the performance of the municipality with regards to the overall Performance of the municipality, Financial Performance as well as Non- Financial Performance with regards legislative compliance. The municipal manager will conduct a quarterly review and the outcome of the Performance Review will be recorded to rectify non-performance to ensure that that all targets can be achieved before year-end.