

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET REPORT
FOR THE MONTH ENDED
DECEMBER 31, 2024**

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Part 1 – Monthly report

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Part 1 – Monthly Report

1. Mayor's report

The monthly budget report for December 2024 has been prepared to comply with the legislative requirements of the Municipal Budget and Reporting Regulations. The December 2024 Monthly Budget Report is the sixth report for the 2024/2025 financial year.

2. Executive Summary

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

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

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

| Operating budget | | | | |
|--|-------------------|--------------------|-------------------|--------------|
| R Thousands | Original Budget | Adjustments Budget | JTD Really | JTD % |
| Total Income (Including Capital Subsidies) | 126 641 453 | 126 641 453 | 71 350 359 | 56.34 |
| Total Expense | 78 777 873 | 78 777 873 | 36 859 217 | 46.79 |
| Surplus (Deficit) (Including Capital Subsidies) | 47 863 580 | 47 863 580 | 34 491 143 | 72.06 |
| Capital budget | | | | |
| R Thousands | Original Budget | Adjustments Budget | JTD Really | JTD % |
| Total Capital Expenditure | 20 782 038 | 20 782 038 | 10 825 707 | 52.09 |
| Sources of Funding | | | | |
| <i>National Government - MIG</i> | 6 573 047 | 6 573 047 | 3 607 280 | 54.88 |
| <i>National Regering - WSIG</i> | 14 208 991 | 14 208 991 | 7 218 427 | 50.80 |
| <i>Provincial Government - WCRF</i> | . | . | . | . |
| <i>Provincial Government - LIB</i> | . | . | . | . |
| <i>Internal Financing</i> | . | . | . | . |

Operating income

The Municipality has so far generated 0.00% or RR 71 350 million of the total budgeted revenue which is less than the budgeted amount. The projected budgeted revenue for the full financial year amounts to R 154,623 million. This includes the annual capital contributions of R48,344. The actual monthly revenue was R 1 905 million less than the budget.

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

Operating expenses

Operating expenses of R 36 859 million for the period to the end of the month do not include 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 expenditure to date to R 41 028 million. The expenditure to date is in excess of the budgeted year-to-date amount and is 2.08% higher.

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

Capital expenditure

The capital payments for the month amounted to R 3.907 million. The total year to date capital expenditure amounts to R 11.483 million and amounts to 50.40% of the annual total budget of R48 344. It is currently 0.40% below the year to date planning.

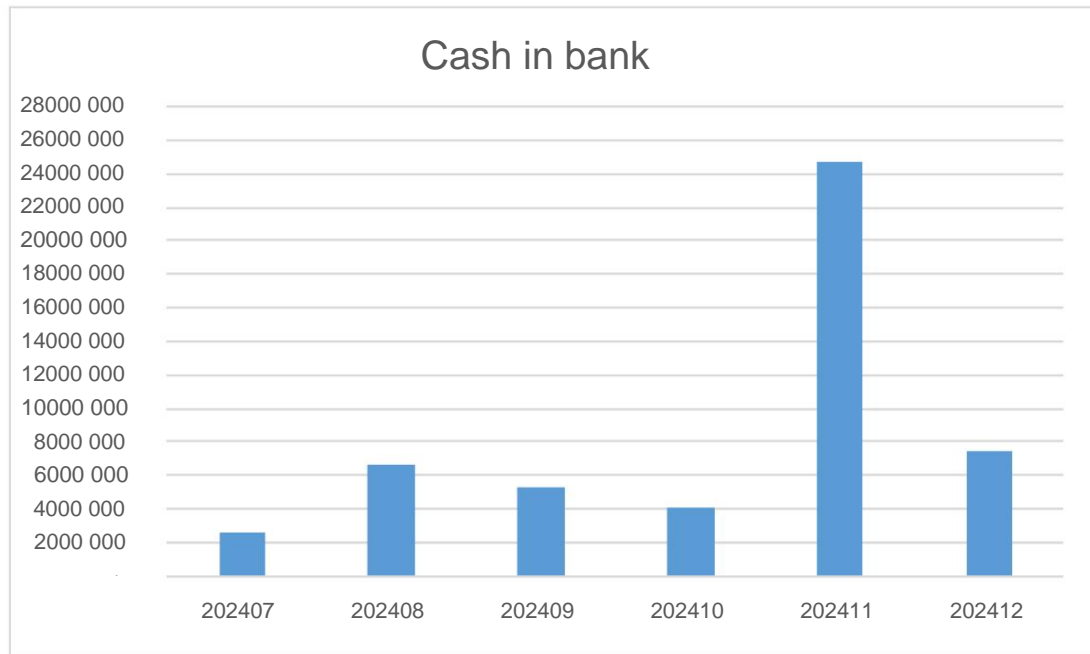
Refer to Table C5 for more details on capital expenditure.

Cash flow

The Municipality started the year with a cash balance of R 6.713 million which increased to R 24.579 million. This is an increase of R 17.865 for the financial year. The cash in the bank mainly consists of unspent capital subsidies. The municipal cash flow is mainly from operating activities and grants, as no loans or investments are made for the 2023/2024 financial year is not budgeted.

Refer to Table C7 for more details on cash flow.

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



Liabilities against cash

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

| Commitments against Cash and Cash Equivalents | |
|--|--------------------|
| December 2024 | |
| Item | Amount |
| Balance as per CFA | 24 578 657 |
| Total commitments against cash | 17 161 007 |
| Unspent Conditional Grants | 11 084 780 |
| Capital Replacement Reserves | R 0 |
| Self Insurance Reserve | R 0 |
| Consumer & Sundry Deposits | 987 649 |
| Creditors | 3 099 796 |
| Performance Bonus Provision | R 0 |
| Provision for Environmental Rehabilitation | R 0 |
| Provision for Leave Payments | 0 |
| Retentions | 1 988 782 |
| Netto cash available | R 7 417 650 |

From the table above it can be deduced that the total cash in the bank is R 7.418 million more than the short-term liabilities against it.

Debtors

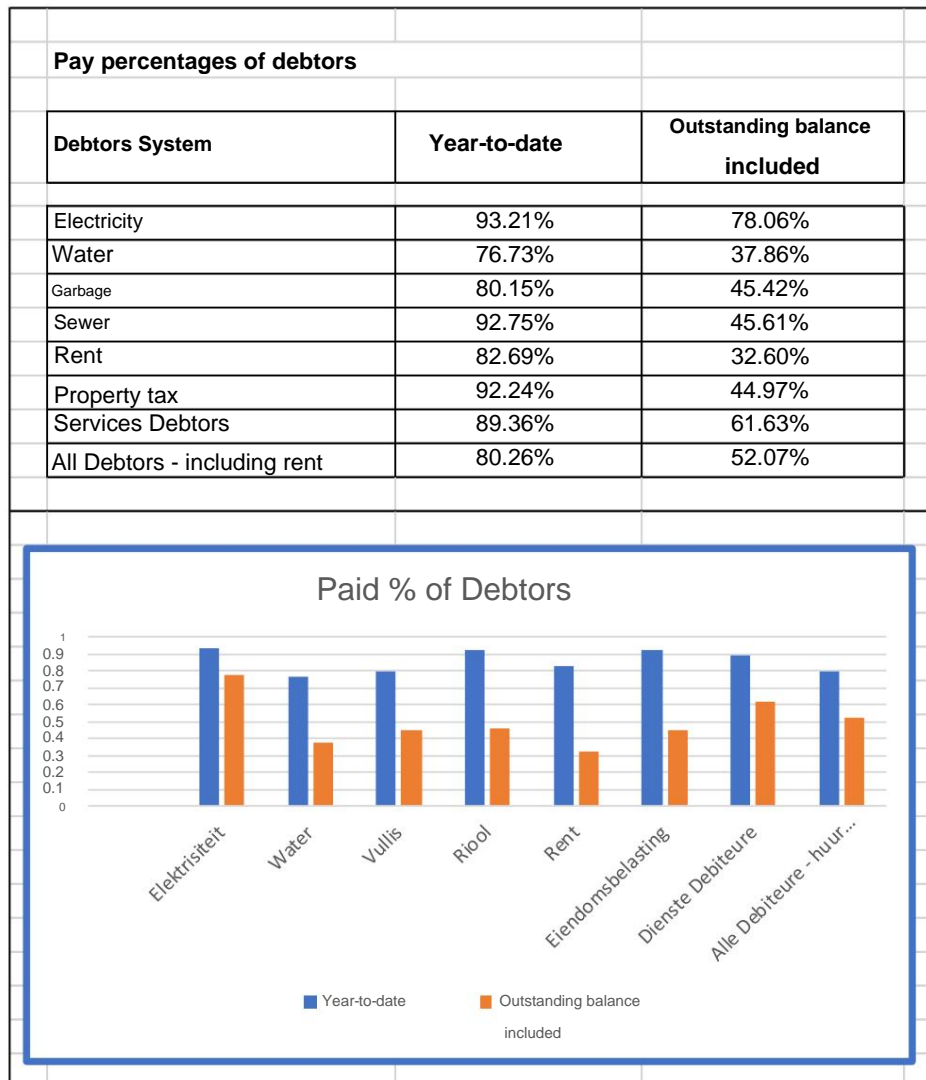
The Municipality's outstanding debtors totalled R 18.323 million at the end of the month, (R 16.273 million last month). There was therefore an increase of R 2.050 million month on month. The annual property tax is levied in July of each year and the majority of it is paid in monthly instalments over the financial year.

Refer to Table SC3 for more details on debtors.

The payment rate for the 2022/2023 financial year was 93.55%. At the end of this reporting period the payment rate for services was 89.36%.

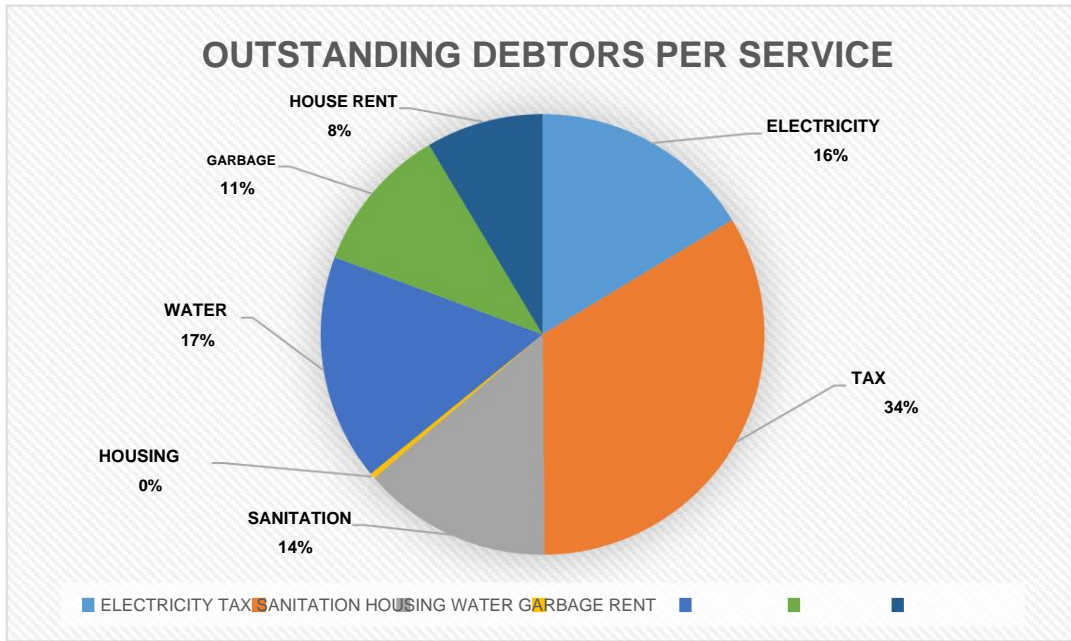
The total amount outstanding for longer than 12 months amounts to R 10.256 million and this amounts to 55.97% of all debtors outstanding for more than 30 days. The total amount of cash trapped in outstanding debtors older than 90 days amounts to R 12.730 million. The increase from 1 July to the end of the current period amounts to R 4.806 million which includes the annual levy. The total outstanding debt has increased by R 2.050 million from the end of the previous month to the end of the current month increased.

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

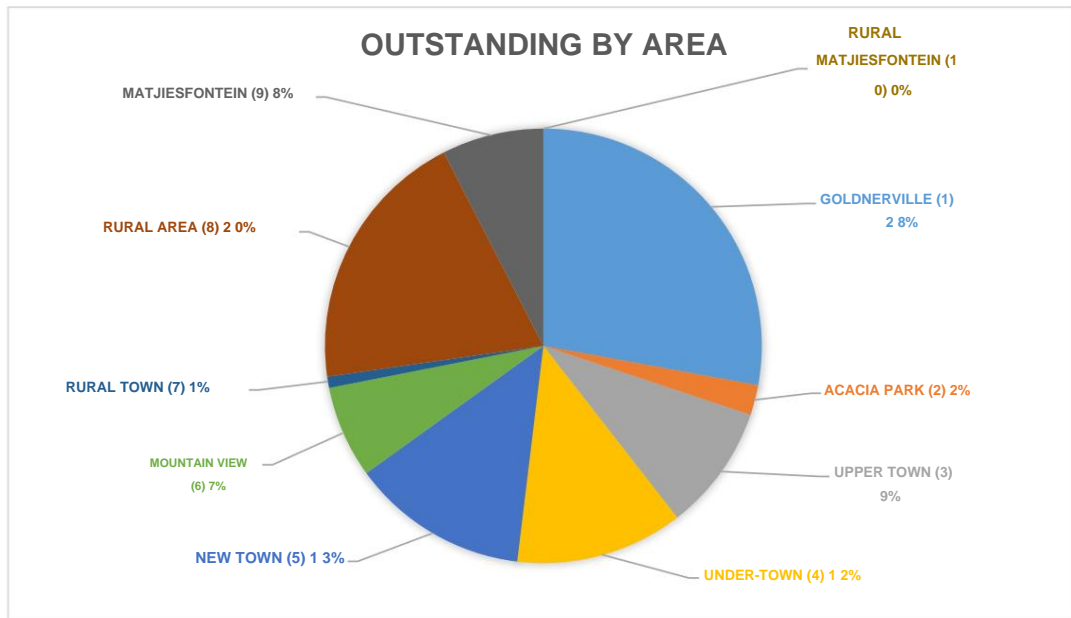


The Municipality is implementing the Debt Collection and Credit Control Policy, but urgent steps will need to be taken to ensure that the policy is implemented properly, otherwise the Council's cash position will continue to weaken.

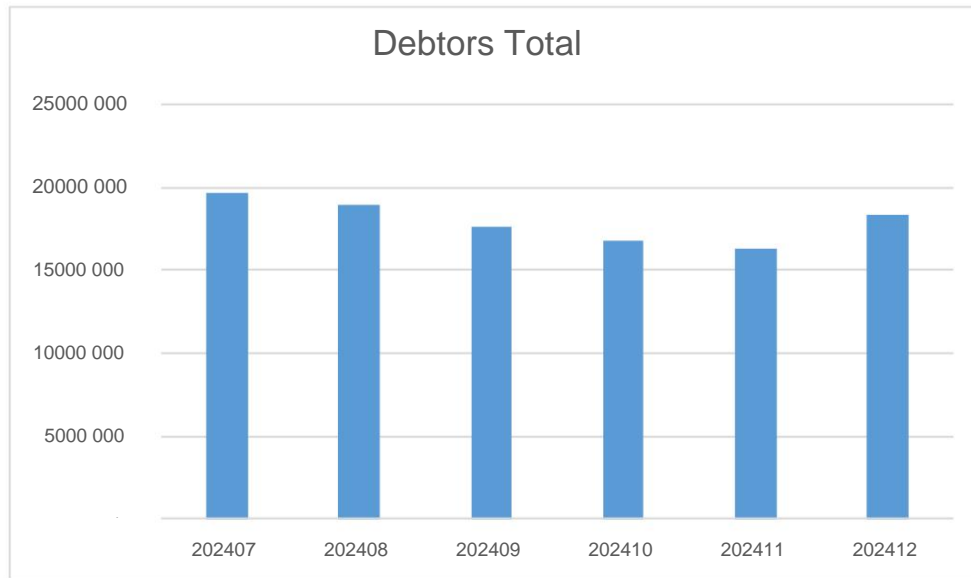
The following graph shows the outstanding debtors per area as at the end of the month:



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

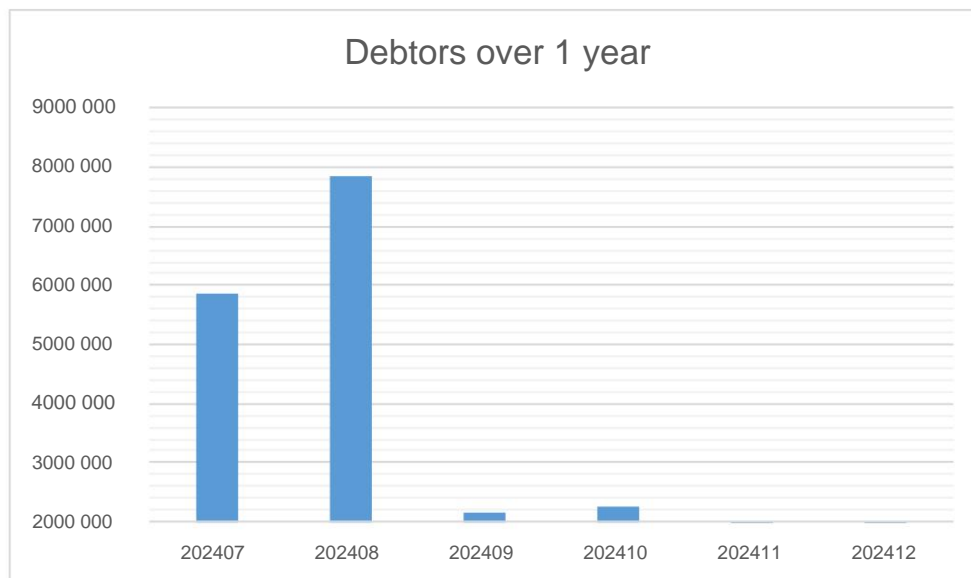


The following graphs show the movement in total debtors over the year-to-date period:

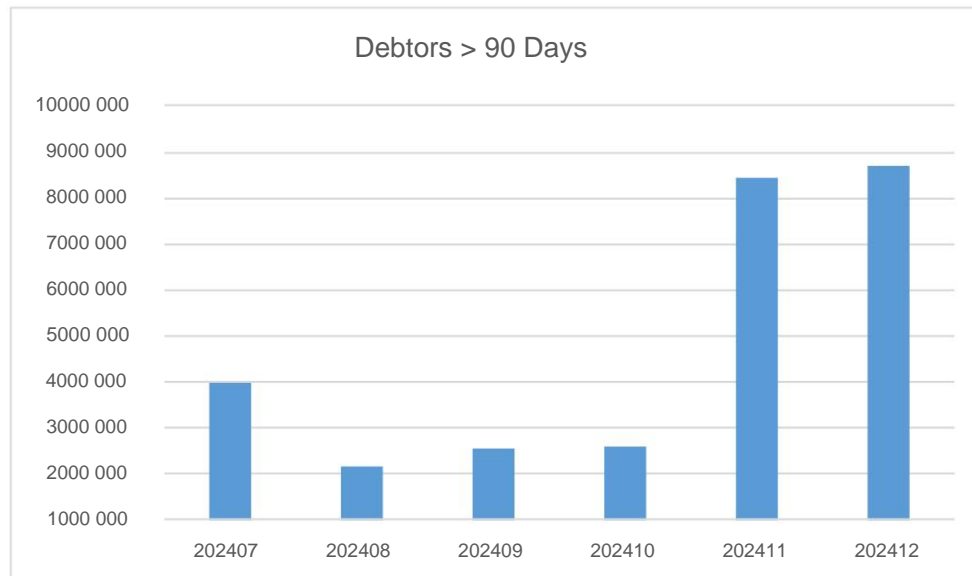


Considering that the annual rates are levied in July and the monthly instalments are paid over the rest of the financial year, there should be a sharp monthly decrease in the total debtors amount. The opposite is clearly visible.

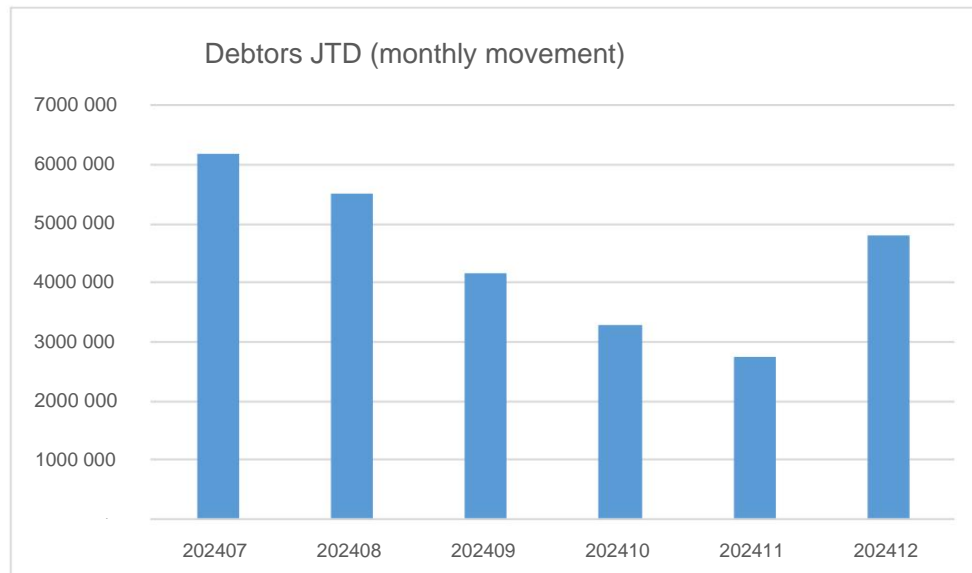
The following graph shows the level of total outstanding debt older than one year:



The following graph shows the level of total outstanding debt longer than 90 days:



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



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

Creditors

Total outstanding short-term trade creditors amounted to R 1.308 million at the end of the month.

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

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

Refer to Table SC4 for more details on debtors.

Cost containment measures

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

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) provide that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must, for this purpose, take all reasonable steps to ensure that the resources of the municipality are used cost-effectively,

managed efficiently and economically.

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

The following table summarises the main items as prescribed in the circular and MCR:

| COST SAVINGS YEAR-TO-DATE REPORT | | | | | | | |
|----------------------------------|--|----------------|------------|-------------------|-----------|---------------------------|---------------------|
| Cost Savings Items | ANNUALLY BUDGET | MONTHLY BUDGET | BUDGET JTD | ISSUE THIS PERIOD | ISSUE JTD | ABOUT OR (SAVE) FOR MONTH | ABOUT OR (SAVE) JTD |
| | R' | R' | R' | R' | R' | R' | R' |
| Use of consultants | 7 174 304 | 1 195 717 | 3 913 257 | 387 708 | 3 543 120 | (808 009) | (370 137) |
| Travel and accommodation costs | 623 665 | 51 972 | 311 833 | 16 611 | 325 659 | (35 361) | 13 826 |
| Accommodation | 300 272 | 25 023 | 150 136 | 48 882 | 155 145 | 23 860 | 5 009 |
| Sponsorships and catering | 55 189 | 4 599 | 27 595 | | 16 001 | (4 599) | (11 593) |
| Communication | 269 365 | 22 447 | 134 683 | 21 972 | 138 561 | (475) | 3 878 |
| Overtime | 726 408 | 60 534 | 363 204 | 112 719 | 443 423 | 52 185 | 80 219 |
| Total | R 9 149 203 R 1 360 292 R 4 900 706 R 587 892 R 4 621 908 (772 400) | | | | | | (278 798) |

Financial problems or risks facing the Municipality

Up to the end of the month, the total cash received by the Municipality amounted to R 119.892 million against a budgeted R 121.999 million for the year-to-date. This is an amount of R 2.107 million less than the budget. The operating income received R 15.982 million more and the operating subsidies R 12.760 million less than the budget. The capital subsidies received R 5.329 million less than the budget to date. However, the amount from capital subsidies is a liability as it is linked to specific projects and must be spent on them.

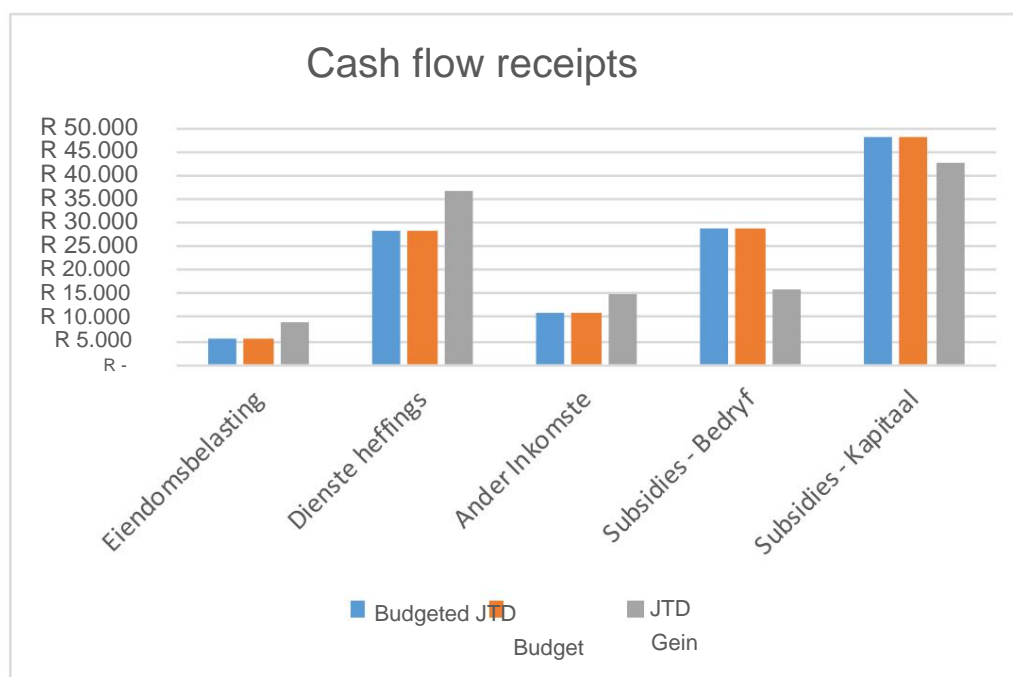
It cannot be used to finance the operating account. The equitable share subsidy is paid quarterly in advance and must therefore be spread over more than one period.

By the end of this period, R 7.023 million in capital subsidy had already been received, which is equivalent to the actual capital expenditure. This amount forms part of the total unspent subsidy amount.

The table below gives a breakdown of the cash collected:

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

The following representation shows the above table in graphical format:



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

The year to date cash collected (right-hand column) from services and other income should have been at least equal to or greater than the year to date budget (middle column). This shows that the operating income is performing worse.

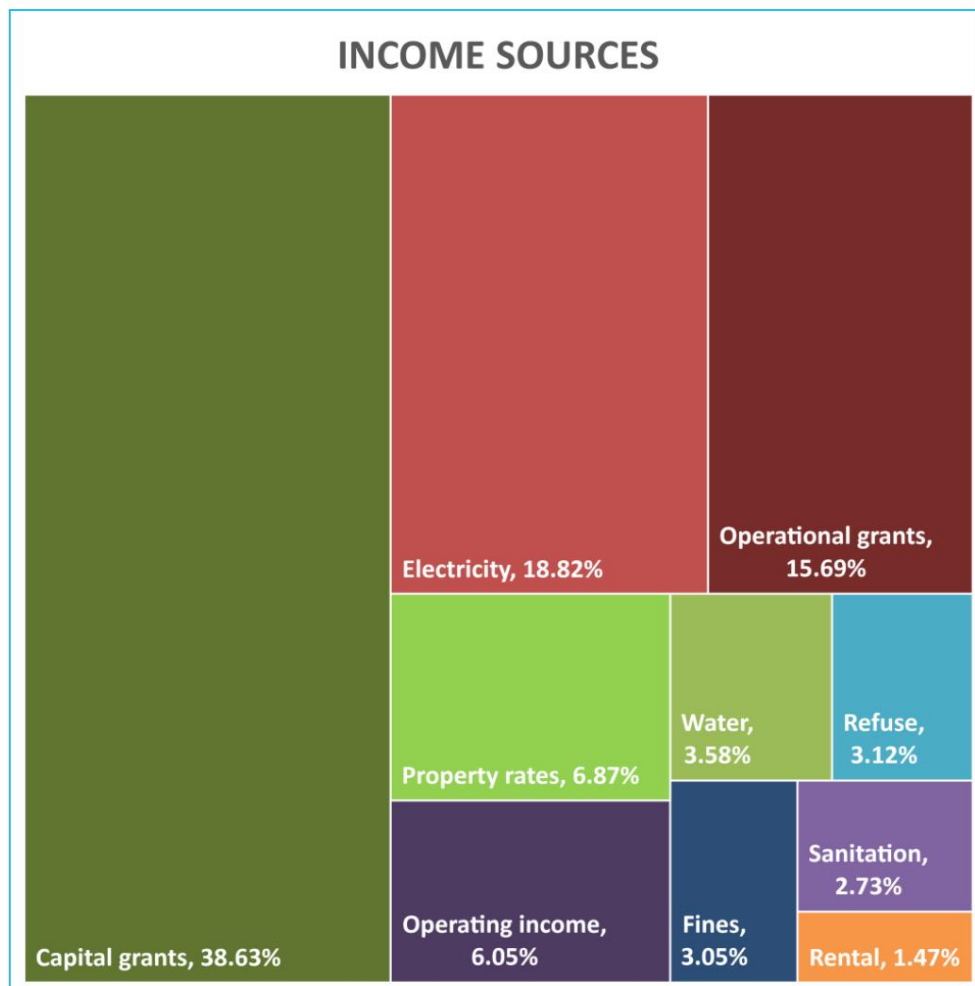
The graphs for the operating subsidies show that less than the budget was received. The reason for this is that the equitable share subsidy is paid quarterly. The other operating subsidies have already been received for the full financial year. The capital subsidies are there, compared to more than the budget.

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

The year-to-date cash outflow amounts to R 54.952 million, which includes the capital projects. If the amount of R 7.023 million capital subsidy already received in advance is added to the year-to-date cash expenditure, there is actually only a balance of R 4.868 million available to pay the other short-term liabilities amounting to R7.196 million. This means that the municipality is effectively sitting on the books with an overdraft of R2.238 million.

Operating expenses will have to be cut or more intensive application of debt introduction will have to take place.

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



3. Year to date budget table

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

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

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M06 December

| Description | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 5 025 | 5 947 | - | 7 | 5 617 | 2 973 | 2 644 | 89% | 5 947 |
| Service charges | 27 678 | 30 965 | - | 2 648 | 17 482 | 13 170 | 4 312 | 33% | 30 965 |
| Investment revenue | 1 265 | 938 | - | 94 | 757 | 469 | 288 | 61% | 938 |
| Transfers and subsidies - Operations | 32 065 | 29 737 | - | 8 088 | 18 996 | 14 869 | 4 127 | 0 | 29 737 |
| Other own revenue | 38 412 | 39 060 | - | 3 182 | 19 396 | 19 347 | 49 | 0% | - |
| Total Revenue (excluding capital transfers and contributions) | 104 444 | 106 648 | - | 13 999 | 62 247 | 50 828 | 11 419 | 22% | 106 648 |
| Employee costs | 33 342 | 35 894 | - | 2 877 | 18 038 | 17 947 | 91 | 1% | 35 894 |
| Remuneration of Councillors | 3 607 | 3 605 | - | 301 | 1 874 | 1 803 | 71 | 4% | 3 605 |
| Depreciation and amortisation | 13 361 | 5 984 | - | 499 | 2 997 | 2 997 | - | - | 5 984 |
| Interest | 2 518 | 1 004 | - | - | - | 502 | (502) | -100% | 1 004 |
| Inventory consumed and bulk purchase | 14 073 | 15 159 | - | 1 019 | 8 474 | 6 442 | 2 031 | 32% | 15 159 |
| Transfers and subsidies | - | 1 | - | 3 | 87 | 1 | 86 | 15774% | 1 |
| Other expenditure | 53 529 | 48 091 | - | 2 966 | 19 365 | 35 658 | (16 293) | -46% | 48 091 |
| Total Expenditure | 120 430 | 109 747 | - | 7 665 | 50 834 | 65 349 | (14 516) | -22% | 109 747 |
| Surplus/(Deficit) | (15 986) | (3 100) | - | 6 334 | 11 413 | (14 521) | 25 935 | -179% | (3 100) |
| Transfers and subsidies - capital | 41 510 | 23 670 | - | 3 907 | 11 483 | 11 835 | (352) | -3% | 23 670 |
| Surplus/(Deficit) after capital transfers & contributions | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | -952% | 20 570 |
| Surplus/ (Deficit) for the year | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | -952% | 20 570 |
| Financial position | | | | | | | | | |
| Total current assets | 19 004 | 24 690 | - | - | 42 121 | - | - | - | 24 690 |
| Total non current assets | 334 686 | 305 522 | - | - | 332 731 | - | - | - | 305 522 |
| Total current liabilities | 20 720 | 25 169 | - | - | 29 150 | - | - | - | 25 169 |
| Total non current liabilities | 39 490 | 26 099 | - | - | 39 527 | - | - | - | 26 099 |
| Community wealth/Equity | 283 480 | 278 944 | - | - | 306 175 | - | - | - | 278 944 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 33 832 | 31 487 | - | 8 698 | 23 245 | 24 890 | 1 645 | 7% | 31 487 |
| Net cash from (used) investing | (35 680) | (22 526) | - | (4 313) | (11 475) | (12 972) | (1 496) | 12% | (22 526) |
| Cash/cash equivalents at the month | 629 | 11 438 | - | 4 385 | 18 480 | 14 395 | (4 085) | -28% | 11 438 |
| Debtors & creditors analysis | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 3 740 | 1 311 | 541 | 1 648 | 410 | 416 | 8 687 | 1 570 | 18 323 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 1 126 | - | - | - | - | - | 137 | 46 | 1 308 |

Table C2: Financial performance (standard classification)

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

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

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

| WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 | | | | | | | | | | |
|--|----------|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|------------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 75 576 | 56 134 | - | 11 853 | 38 051 | 27 888 | 10 163 | 36% | 56 134 |
| Finance and administration | | 75 576 | 56 134 | - | 11 853 | 38 051 | 27 888 | 10 163 | 36% | 56 134 |
| <i>Community and public safety</i> | | 35 666 | 34 901 | - | 2 727 | 16 399 | 17 448 | (1 049) | -6% | 34 901 |
| Community and social services | | 1 638 | 2 705 | - | 87 | 574 | 1 351 | (777) | -57% | 2 705 |
| Sport and recreation | | 4 | 2 | - | - | 0 | 1 | (0) | -52% | 2 |
| Public safety | | 34 012 | 32 176 | - | 2 638 | 15 815 | 16 088 | (273) | -2% | 32 176 |
| Housing | | 11 | 18 | - | 1 | 9 | 8 | 1 | 7% | 18 |
| Health | | 2 | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 1 260 | 1 304 | - | 14 | 700 | 649 | 52 | 8% | 1 304 |
| Road transport | | 1 260 | 1 304 | - | 14 | 700 | 649 | 52 | 8% | 1 304 |
| <i>Trading services</i> | | 33 451 | 37 978 | - | 3 312 | 18 580 | 16 678 | 1 902 | 11% | 37 978 |
| Energy sources | | 20 193 | 21 294 | - | 1 687 | 11 603 | 9 149 | 2 455 | 27% | 21 294 |
| Water management | | 5 394 | 8 073 | - | 997 | 3 005 | 3 624 | (619) | -17% | 8 073 |
| Waste water management | | 4 000 | 4 164 | - | 318 | 1 938 | 1 903 | 35 | 2% | 4 164 |
| Waste management | | 3 864 | 4 447 | - | 310 | 2 034 | 2 002 | 31 | 2% | 4 447 |
| Total Revenue - Functional | 2 | 145 953 | 130 318 | - | 17 906 | 73 730 | 62 663 | 11 067 | 18% | 130 318 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 18 775 | 14 139 | - | 431 | 5 032 | 6 360 | (1 328) | -21% | 14 139 |
| Executive and council | | 5 936 | 5 841 | - | 408 | 3 042 | 2 882 | 159 | 6% | 5 841 |
| Finance and administration | | 12 839 | 8 298 | - | 23 | 1 991 | 3 478 | (1 487) | -43% | 8 298 |
| <i>Community and public safety</i> | | 41 276 | 39 403 | - | 2 890 | 17 432 | 31 891 | (14 459) | -45% | 39 403 |
| Community and social services | | 2 493 | 2 685 | - | 190 | 1 089 | 1 328 | (239) | -18% | 2 685 |
| Sport and recreation | | 1 071 | 663 | - | 56 | 321 | 323 | (2) | -1% | 663 |
| Public safety | | 37 691 | 36 040 | - | 2 642 | 16 015 | 30 234 | (14 219) | -47% | 36 040 |
| Housing | | 12 | 15 | - | 1 | 7 | 7 | (0) | -1% | 15 |
| Health | | 9 | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 18 097 | 20 318 | - | 1 689 | 10 408 | 10 083 | 325 | 3% | 20 318 |
| Planning and development | | 1 223 | 1 442 | - | 118 | 833 | 719 | 115 | 16% | 1 442 |
| Road transport | | 16 873 | 18 876 | - | 1 572 | 9 574 | 9 364 | 211 | 2% | 18 876 |
| <i>Trading services</i> | | 41 713 | 35 338 | - | 2 617 | 17 747 | 16 746 | 1 001 | 6% | 35 338 |
| Energy sources | | 20 295 | 17 145 | - | 1 199 | 9 568 | 7 642 | 1 925 | 25% | 17 145 |
| Water management | | 9 016 | 9 525 | - | 737 | 4 296 | 4 781 | (485) | -10% | 9 525 |
| Waste water management | | 5 228 | 4 900 | - | 396 | 2 398 | 2 437 | (39) | -2% | 4 900 |
| Waste management | | 7 174 | 3 768 | - | 284 | 1 485 | 1 885 | (400) | -21% | 3 768 |
| <i>Other</i> | | 424 | 549 | - | 38 | 215 | 270 | (55) | -20% | 549 |
| Total Expenditure - Functional | 3 | 120 285 | 109 747 | - | 7 665 | 50 834 | 65 349 | (14 516) | -22% | 109 747 |
| Surplus/ (Deficit) for the year | | 25 668 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | -9.522939 | 20 570 |

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

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

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 4 040 | 5 156 | - | 565 | 3 842 | 2 424 | 1 418 | 58.5% | 5 156 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 71 536 | 51 423 | - | 11 349 | 34 506 | 25 686 | 8 820 | 34.3% | 51 423 |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 1 639 | 2 705 | - | 87 | 574 | 1 351 | (777) | -57.5% | 2 705 |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 4 | 2 | - | - | 0 | 1 | 0 | -52.0% | 2 |
| Vote 8 - HOUSING (17: IE) | | 11 | 12 | - | 1 | 5 | 5 | 0 | 9.9% | 12 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 34 012 | 32 176 | - | 2 638 | 15 815 | 16 088 | (273) | -1.7% | 32 176 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 1 260 | 1 304 | - | 14 | 700 | 649 | 52 | 8.0% | 1 304 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 3 864 | 4 340 | - | 295 | 1 957 | 1 949 | 8 | 0.4% | 4 340 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 4 000 | 4 070 | - | 304 | 1 868 | 1 855 | 13 | 0.7% | 4 070 |
| Vote 13 - WATER (22: IE) | | 5 394 | 7 923 | - | 978 | 2 899 | 3 549 | (650) | -18.3% | 7 923 |
| Vote 14 - ELECTRICITY (23: IE) | | 20 193 | 21 209 | - | 1 674 | 11 562 | 9 106 | 2 456 | 27.0% | 21 209 |
| Total Revenue by Vote | 2 | 145 953 | 130 318 | - | 17 906 | 73 730 | 62 663 | 11 067 | 17.7% | 130 318 |
| Vote 1 - MAYORAL AND COUNCIL (10: IE) | | 5 147 | 5 285 | - | 434 | 2 831 | 2 611 | 220 | 8.4% | 5 285 |
| Vote 2 - MUNICIPAL MANAGER (11: IE) | | 3 852 | 3 483 | - | 236 | 1 782 | 1 734 | 48 | 2.8% | 3 483 |
| Vote 3 - CORPORATE SERVICES (12: IE) | | 6 187 | 7 928 | - | 465 | 3 245 | 3 660 | (415) | -11.3% | 7 928 |
| Vote 4 - BUDGET AND TREASURY (13: IE) | | 21 216 | 15 940 | - | 880 | 6 665 | 7 599 | (933) | -12.3% | 15 940 |
| Vote 5 - PLANNING AND DEVELOPMENT (14: IE) | | 860 | 861 | - | 69 | 543 | 428 | 115 | 26.8% | 861 |
| Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE) | | 1 903 | 1 602 | - | 106 | 587 | 786 | (199) | -25.3% | 1 602 |
| Vote 7 - SPORTS AND RECREATION (16: IE) | | 911 | 364 | - | 35 | 193 | 172 | 21 | 12.3% | 364 |
| Vote 8 - HOUSING (17: IE) | | 6 | 8 | - | 1 | 3 | 3 | (0) | -2.3% | 8 |
| Vote 9 - PUBLIC SAFETY (18: IE) | | 35 621 | 32 806 | - | 2 374 | 14 407 | 28 617 | (14 210) | -49.7% | 32 806 |
| Vote 10 - ROAD TRANSPORT (19: IE) | | 14 725 | 13 665 | - | 1 137 | 6 969 | 6 759 | 211 | 3.1% | 13 665 |
| Vote 11 - WASTE MANAGEMENT (20: IE) | | 6 212 | 2 400 | - | 169 | 797 | 1 201 | (404) | -33.6% | 2 400 |
| Vote 12 - WASTE WATER MANAGEMENT (21: IE) | | 4 022 | 3 060 | - | 254 | 1 544 | 1 517 | 27 | 1.8% | 3 060 |
| Vote 13 - WATER (22: IE) | | 6 063 | 5 798 | - | 412 | 2 342 | 2 918 | (576) | -19.7% | 5 798 |
| Vote 14 - ELECTRICITY (23: IE) | | 13 559 | 16 548 | - | 1 092 | 8 924 | 7 344 | 1 581 | 21.5% | 16 548 |
| Total Expenditure by Vote | 2 | 120 285 | 109 747 | - | 7 665 | 50 834 | 65 349 | (14 516) | -22.2% | 109 747 |
| Surplus/ (Deficit) for the year | 2 | 25 668 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | -95.3% | 20 570 |

Table C4: Financial performance (income and expenses)

| WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 Decen | | | | | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|-----------------|-----------------|----------------|--------------------|
| Description | Ref | 2023/24 | | Budget Year 2024/25 | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | |
| Service charges - Electricity | | 18 131 | 19 977 | | 1 657 | 11 451 | 8 490 | 2 961 | 35% | 19 977 |
| Service charges - Water | | 3 936 | 5 566 | | 391 | 2 223 | 2 371 | (148) | -6% | 5 566 |
| Service charges - Waste Water Management | | 2 844 | 2 432 | | 305 | 1 875 | 1 033 | 842 | 81% | 2 432 |
| Service charges - Waste management | | 2 767 | 2 990 | | 295 | 1 933 | 1 275 | 657 | 52% | 2 990 |
| Sale of Goods and Rendering of Services | | 295 | 365 | | 25 | 184 | 155 | 29 | 18% | 365 |
| Agency services | | 197 | 234 | | 14 | 122 | 100 | 22 | 23% | 234 |
| Interest | | 184 | - | | - | - | - | - | - | - |
| Interest earned from Receivables | | 594 | 621 | | 80 | 402 | 310 | 91 | 29% | 621 |
| Interest from Current and Non Current Assets | | 1 265 | 938 | | 94 | 757 | 469 | 288 | 61% | 938 |
| Rent on Land | | 103 | 89 | | 2 | 13 | 38 | (25) | -66% | 89 |
| Rental from Fixed Assets | | 1 644 | 1 710 | | 197 | 808 | 727 | 81 | 11% | 1 710 |
| Licence and permits | | 256 | 301 | | 13 | 111 | 151 | (40) | -26% | 301 |
| Operational Revenue | | 42 | 44 | | 2 | 44 | 19 | 25 | 133% | 44 |
| Non-Exchange Revenue | | | | | | | | | | |
| Property rates | | 5 025 | 5 947 | | 7 | 5 617 | 2 973 | 2 644 | 89% | 5 947 |
| Surcharges and Taxes | | 296 | 3 501 | | - | - | 1 750 | (1 750) | -100% | 3 501 |
| Fines, penalties and forfeits | | 33 765 | 31 318 | | 2 625 | 15 786 | 15 659 | 127 | 1% | 31 318 |
| Licence and permits | | - | - | | - | - | - | - | - | - |
| Transfers and subsidies - Operational | | 32 065 | 29 737 | | 8 068 | 18 996 | 14 869 | 4 127 | 28% | 29 737 |
| Interest | | 423 | 295 | | 44 | 217 | 147 | 70 | 47% | 295 |
| Fuel Levy | | - | - | | - | - | - | - | - | - |
| Operational Revenue | | - | 326 | | - | - | 163 | (163) | -100% | 326 |
| Gains on disposal of Assets | | (249) | 256 | | 180 | 1 710 | 128 | 1 582 | 1236% | 256 |
| Other Gains | | 862 | - | | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 104 444 | 106 648 | - | 13 999 | 62 247 | 50 828 | 11 419 | 22% | 106 648 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 33 342 | 35 894 | | 2 877 | 18 038 | 17 947 | 91 | 1% | 35 894 |
| Remuneration of councillors | | 3 607 | 3 605 | | 301 | 1 874 | 1 803 | 71 | 4% | 3 605 |
| Bulk purchases - electricity | | 11 873 | 14 328 | | 979 | 8 348 | 6 089 | 2 258 | 37% | 14 328 |
| Inventory consumed | | 2 200 | 831 | | 40 | 126 | 353 | (227) | -64% | 831 |
| Debt impairment | | 33 070 | 25 513 | | 2 044 | 12 265 | 25 502 | (13 238) | -52% | 25 513 |
| Depreciation and amortisation | | 13 361 | 5 994 | | 499 | 2 997 | 2 997 | - | - | 5 994 |
| Interest | | 2 518 | 1 004 | | - | - | 502 | (502) | -100% | 1 004 |
| Contracted services | | 5 205 | 6 649 | | 281 | 3 003 | 2 841 | 162 | 6% | 6 649 |
| Transfers and subsidies | | - | 1 | | 3 | 87 | 1 | 86 | 15774% | 1 |
| Irrecoverable debts written off | | - | 3 632 | | - | - | 1 804 | (1 804) | -100% | 3 632 |
| Operational costs | | 15 254 | 12 297 | | 641 | 4 098 | 5 511 | (1 413) | -26% | 12 297 |
| Total Expenditure | | 120 430 | 109 747 | - | 7 665 | 50 834 | 65 349 | (14 516) | -22% | 109 747 |
| Surplus/(Deficit) | | (15 986) | (3 100) | - | 6 334 | 11 413 | (14 521) | 25 935 | (0) | (3 100) |
| Transfers and subsidies - capital (monetary allocations) | | 41 510 | 23 670 | | 3 907 | 11 483 | 11 835 | (352) | (0) | 23 670 |
| Surplus/(Deficit) after capital transfers & contributions | | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | (0) | 20 570 |
| Surplus/(Deficit) after income tax | | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | (0) | 20 570 |
| Surplus/(Deficit) attributable to | | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | (0) | 20 570 |
| Surplus/ (Deficit) for the year | | 25 523 | 20 570 | - | 10 241 | 22 896 | (2 686) | 25 583 | (0) | 20 570 |

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

Monthly Budget Statement - Capital Expenditure (municipal vote,

| 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 | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 15 - BUDGET AND TREASURY (33: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Vote 17 - SPORTS AND RECREATION (36: CAPEX) | | - | - | - | 758 | 3 096 | - | 3 096 | #DIV/0! | - |
| Vote 18 - PUBLIC SAFETY (38: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Vote 19 - ROAD TRANSPORT (39: CAPEX) | | - | 6 573 | - | - | 511 | 2 794 | (2 282) | -82% | 6 573 |
| Vote 20 - WASTE MANAGEMENT (40: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX) | | - | 8 869 | - | 2 562 | 7 163 | 3 770 | 3 394 | 90% | 8 869 |
| Vote 22 - WATER (42: CAPEX) | | - | 7 340 | - | 586 | 712 | 3 119 | (2 407) | -77% | 7 340 |
| Vote 23 - ELECTRICITY (43: CAPEX) | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | - | 22 782 | - | 3 907 | 11 483 | 9 682 | 1 801 | 19% | 22 782 |
| Total Capital Expenditure | | - | 22 782 | - | 3 907 | 11 483 | 9 682 | 1 801 | 19% | 22 782 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | - | - | - | - | - | - | - | - | - |
| Executive and council | | - | - | - | - | - | - | - | - | - |
| Finance and administration | | - | - | - | - | - | - | - | - | - |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | - | - | - | 758 | 3 096 | - | 3 096 | #DIV/0! | - |
| Sport and recreation | | - | - | - | 758 | 3 096 | - | 3 096 | #DIV/0! | - |
| Economic and environmental services | | - | 6 573 | - | - | 511 | 2 794 | (2 282) | -82% | 6 573 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | - | 6 573 | - | - | 511 | 2 794 | (2 282) | -82% | 6 573 |
| Trading services | | - | 16 209 | - | 3 149 | 7 876 | 6 889 | 987 | 14% | 16 209 |
| Water management | | - | 7 340 | - | 586 | 712 | 3 119 | (2 407) | -77% | 7 340 |
| Waste water management | | - | 8 869 | - | 2 562 | 7 163 | 3 770 | 3 394 | 90% | 8 869 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | - | 22 782 | - | 3 907 | 11 483 | 9 682 | 1 801 | 19% | 22 782 |
| Funded by: | | | | | | | | | | |
| National Government | | - | 20 782 | - | 3 321 | 10 826 | 8 832 | 1 993 | 23% | 20 782 |
| Provincial Government | | - | 2 000 | - | 586 | 657 | 850 | (193) | -23% | 2 000 |
| Transfers recognised - capital | | - | 22 782 | - | 3 907 | 11 483 | 9 682 | 1 801 | 19% | 22 782 |
| Borrowing | 6 | - | - | - | - | - | - | - | - | - |
| Internally generated funds | | - | - | - | - | - | - | - | - | - |
| Total Capital Funding | | - | 22 782 | - | 3 907 | 11 483 | 9 682 | 1 801 | 19% | 22 782 |

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M06

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 6 713 | 8 978 | | 24 579 | 8 978 |
| Trade and other receivables from exchange transactions | | 4 536 | 2 779 | | 7 649 | 2 779 |
| Receivables from non-exchange transactions | | 1 436 | 4 545 | | 3 284 | 4 545 |
| Inventory | | 143 | 271 | | 303 | 271 |
| VAT | | 3 503 | 5 784 | | 3 651 | 5 784 |
| Other current assets | | 2 672 | 2 333 | | 2 655 | 2 333 |
| Total current assets | | 19 004 | 24 690 | - | 42 121 | 24 690 |
| Investment property | | 21 208 | 22 153 | | 21 208 | 22 153 |
| Property, plant and equipment | | 312 774 | 282 276 | | 311 297 | 282 276 |
| Heritage assets | | 43 | 43 | | 43 | 43 |
| Intangible assets | | 156 | 524 | | 156 | 524 |
| Trade and other receivables from exchange transactions | | 501 | 525 | | 27 | 525 |
| Non-current receivables from non-exchange transactions | | 4 | - | | - | - |
| Total non current assets | | 334 686 | 305 522 | - | 332 731 | 305 522 |
| TOTAL ASSETS | | 353 690 | 330 212 | - | 374 852 | 330 212 |
| Consumer deposits | | 1 046 | 930 | | 1 065 | 930 |
| Trade and other payables from exchange transactions | | 20 099 | 20 497 | | 17 126 | 20 497 |
| Trade and other payables from non-exchange transactions | | 1 995 | 1 148 | | 11 085 | 1 148 |
| Provision | | 3 089 | 278 | | 2 836 | 278 |
| VAT | | (5 679) | 2 187 | | (3 132) | 2 187 |
| Other current liabilities | | 171 | 129 | | 171 | 129 |
| Total current liabilities | | 20 720 | 25 169 | - | 29 150 | 25 169 |
| Financial liabilities | | - | 2 | | - | 2 |
| Provision | | 35 100 | 21 670 | | 35 137 | 21 670 |
| Other non-current liabilities | | 4 390 | 4 427 | | 4 390 | 4 427 |
| Total non current liabilities | | 39 490 | 26 099 | - | 39 527 | 26 099 |
| TOTAL LIABILITIES | | 60 210 | 51 268 | - | 68 677 | 51 268 |
| NET ASSETS | 2 | 293 480 | 278 944 | - | 306 175 | 278 944 |
| Accumulated surplus/(deficit) | | 283 480 | 278 944 | | 306 175 | 278 944 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 283 480 | 278 944 | - | 306 175 | 278 944 |

Table C7: Cash flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M06 December

| Description | Ref | 2023/24 | | Budget Year 2024/25 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|-----------------|-----------------|----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 8 996 | 5 770 | | 260 | 3 619 | 2 885 | 734 | 25% | 5 770 |
| Service charges | | 29 487 | 31 078 | | 2 706 | 14 282 | 17 395 | (3 113) | -18% | 31 078 |
| Other revenue | | 9 461 | 24 415 | | 1 539 | 9 216 | 17 725 | (8 509) | -48% | 24 415 |
| Transfers and Subsidies - Operational | | 26 229 | 30 569 | | 8 106 | 24 778 | 14 979 | 9 800 | 65% | 30 569 |
| Transfers and Subsidies - Capital | | 43 015 | 23 670 | | 2 912 | 17 818 | 11 835 | 5 983 | 51% | 23 670 |
| Interest | | 1 234 | 938 | | 90 | 737 | 469 | 268 | 57% | 938 |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (84 590) | (83 950) | | (6 916) | (47 206) | (39 896) | (7 310) | 18% | (83 950) |
| Interest | | (0) | (1 004) | | - | - | (502) | 502 | -100% | (1 004) |
| Transfers and Subsidies | | | | | | | | | | |
| NET CASH FROM/(USED) OPERATING AC | | 33 832 | 31 487 | - | 8 698 | 23 245 | 24 890 | 1 645 | 7% | 31 487 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 51 | 256 | | 180 | 1 730 | 128 | 1 602 | 1252% | 256 |
| Payments | | | | | | | | | | |
| Capital assets | | (35 732) | (22 782) | | (4 493) | (13 205) | (13 100) | (106) | 1% | (22 782) |
| NET CASH FROM/(USED) INVESTING AC | | (35 680) | (22 526) | - | (4 313) | (11 475) | (12 972) | (1 496) | 12% | (22 526) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| NET CASH FROM/(USED) FINANCING AC | | - | - | - | - | - | - | - | - | - |
| NET INCREASE/ (DECREASE) IN CASH H | | (1 848) | 8 961 | - | 4 385 | 11 769 | 11 918 | | | 8 961 |
| Cash/cash equivalents at beginning: | | 2 477 | 2 477 | | - | 6 710 | 2 477 | 4 233 | | 2 477 |
| Cash/cash equivalents at month/year end | | 629 | 11 438 | | 4 385 | 18 480 | 14 395 | | | 11 438 |

4. Supporting documentation

4.1 Supporting Table SC1 - Variance explanations – part 1

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M06 December

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|---|----------|---|---|
| | R thousands | | | |
| 1 | Revenue | | | |
| | Service charges - Electricity | 35% | Due to winter months | |
| | Sale of Goods and Rendering of Services | 18% | Unpredictable cyclical of revenue realising | None |
| | Operational Revenue | 133% | Unpredictable cyclical of revenue realising | none |
| | Service charges - Waste Water Managemen | 81% | | |
| 2 | Expenditure By Type | | | |
| | Debt impairment | -52% | No debt impairment has been calculated or accounted for. | To be calculated at year end |
| | Interest | -100% | 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 |
| | Inventory consumed | -64% | Expenditure incurred in terms of available revenue | |
| 3 | 0 | | | |
| 4 | Financial Position | | | |
| | | | The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting | Working with Rdata to address balance sheet budgeting |

4.2 Supporting Table SC1 - Variance explanations – part 2

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M06 December

| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
|-----|--------------------------------|----------|--|--|
| | R thousands | | | |
| | <u>Cash Flow</u> | | | |
| | Services Charges | | The municipality is struggling with the financial system/mSCOA related balance sheet budgeting Payment of property rates is driving the collection rate due a | Working with Rdata to address balance sheet budgeting to be address |
| | <u>Measureable performance</u> | | | |
| | <u>Municipal Entities</u> | | | |

4.3 Supporting Table SC2 – Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

| Description of financial indicator | Basis of calculation | Ref | 2023/24 | Budget Year 2024/25 | | | |
|--|---|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| | | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| <u>Borrowing Management</u> | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & principal paid/Operating Expenditure | | 2.1% | 6.4% | 0.0% | 1.0% | 4.2% |
| Borrowed funding of 'own' capital expenditure | Borrowings/Capital expenditure excl. transfers and grants | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Safety of Capital</u> | | | | | | | |
| Debt to Equity | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves | | 9.3% | 9.3% | 0.0% | 10.6% | 9.3% |
| Gearing | Long Term Borrowing/ Funds & | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Liquidity</u> | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1 | 91.7% | 98.1% | 0.0% | 144.5% | 98.1% |
| Liquidity Ratio | Monetary Assets/Current Liabilities | | 32.4% | 35.7% | 0.0% | 84.3% | 35.7% |
| <u>Revenue Management</u> | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/ Last 12 Mths Billing | | | | | | |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | 8.8% | 9.5% | 0.0% | 21.9% | 9.5% |
| Longstanding Debtors Recovered | | | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| <u>Creditors Management</u> | | | | | | | |
| <u>Funding of Provisions</u> | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| <u>Other Indicators</u> | | | | | | | |
| Employee costs | Employee costs/Total Revenue - capital revenue | | 31.9% | 33.7% | 0.0% | 29.0% | 33.7% |
| Repairs & Maintenance | R&M/Total Revenue - capital revenue | | 1.2% | 1.7% | 0.0% | 1.1% | 1.7% |
| Interest & Depreciation | I&D/Total Revenue - capital revenue | | 15.2% | 6.6% | 0.0% | 0.8% | 4.3% |

4.4 Supporting Table SC3 – Debtors Age Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | |
|---|-------------|---------------------|--------------|------------|--------------|--------------|--------------|---------------|--------------|---------------|--------------------|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Days | 151-180 Days | 181 Days-1 Yr | Over 1Yr | Total | Total over 90 days |
| R thousands | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - V | 1200 | 421 | 266 | 127 | 130 | 114 | 102 | 1 562 | 320 | 3 040 | 2 226 |
| Trade and Other Receivables from Exchange Transactions - F | 1300 | 1 432 | 523 | 112 | 113 | 56 | 39 | 549 | 165 | 2 989 | 922 |
| Receivables from Non-exchange Transactions - Property Rental | 1400 | 1 180 | 101 | 52 | 1 159 | 47 | 47 | 3 563 | (2) | 6 148 | 4 815 |
| Receivables from Exchange Transactions - Waste Water Man | 1500 | 285 | 181 | 99 | 94 | 84 | 79 | 1 346 | 365 | 2 534 | 1 969 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 314 | 174 | 100 | 94 | 84 | 74 | 907 | 226 | 1 971 | 1 384 |
| Receivables from Exchange Transactions - Property Rental D | 1700 | 98 | 56 | 45 | 47 | 21 | 21 | 620 | 497 | 1 405 | 1 206 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful exp | 1820 | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 10 | 10 | 7 | 10 | 4 | 54 | 141 | (0) | 236 | 208 |
| Total By Income Source | 2000 | 3 740 | 1 311 | 541 | 1 648 | 410 | 416 | 8 687 | 1 570 | 18 323 | 12 730 |
| 2023/24 - totals only | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | |
| Organs of State | 2200 | 276 | 112 | 92 | 263 | 33 | 22 | 371 | 160 | 1 331 | 850 |
| Commercial | 2300 | 1 671 | 432 | 68 | 975 | 48 | 48 | 3 106 | 257 | 6 606 | 4 435 |
| Households | 2400 | 1 793 | 766 | 381 | 410 | 329 | 346 | 5 209 | 1 152 | 10 386 | 7 446 |
| Other | 2500 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Group | 2600 | 3 740 | 1 311 | 541 | 1 648 | 410 | 416 | 8 687 | 1 570 | 18 323 | 12 730 |

4.5 Supporting Table SC4 – Creditors Age Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

| Description | NT Code | Budget Year 2024/25 | | | | | | | | |
|--|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total |
| R thousands | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | |
| Bulk Electricity | 0100 | 1 126 | - | - | - | - | - | - | - | 1 126 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | - | - | - | - | - | - | 137 | 46 | 182 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Medical Aid deductions | | | | | | | | | | |

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

4.6 Supporting Table SC5 – Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ¹ | Commissio n Paid (Rands) | Commis sion Recipie nt | Expiry date of investment |
|---|-----|-------------------------|-----------------------|-----------------------------------|--|-------------------------------|--------------------------------|---------------------------------|------------------------------|
| R thousands | | Yrs/Month | | | | | | | |
| Municipality | | | | | | | | | |

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

4.7 Supporting Table SC6 - Award Receipt

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

| Description | Ref | Budget Year 2024/25 | | | | | | | | | |
|---|-----|---------------------|-----------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2023/24 | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | | |
| National Government: | | 28 923 | 26 040 | - | 8 095 | 18 542 | 13 020 | 5 522 | 42.4% | 26 040 | |
| Equitable Share | | 21 520 | 22 685 | | 7 562 | 17 014 | 11 343 | 5 671 | 50.0% | 22 685 | |
| Expanded Public Works Programme Integrated Grant | | 1 173 | 1 209 | | 122 | 707 | 605 | 102 | 16.9% | 1 209 | |
| Local Government Financial Management Grant | | 2 046 | 1 800 | | 382 | 648 | 900 | (252) | -28.0% | 1 800 | |
| Municipal Infrastructure Grant | | 436 | 346 | | 29 | 173 | 173 | - | | 346 | |
| National Treasury | | 3 748 | - | | - | - | - | - | | - | |
| Provincial Government: | | 1 745 | 3 657 | - | (27) | 454 | 1 829 | (1 375) | -75.2% | 3 657 | |
| IR: GRANT - COMMUNITY WORK (LOCAL GOV) | | 76 | 76 | | - | - | 38 | (38) | -100.0% | 76 | |
| IR: GRANT - DEPT CULTURE SPORT | | 1 619 | 2 687 | | 85 | 566 | 1 344 | (778) | -57.9% | 2 687 | |
| IR: GRANT - MAIN ROADS | | 50 | 50 | | (112) | (112) | 25 | (137) | -548.2% | 50 | |
| R:NER - T S - O - MA - PG - WC - CB Other - Emerg | | - | 287 | | - | - | 144 | (144) | -100.0% | 287 | |
| Specify (Add grant description) | | - | 557 | | - | - | 279 | (279) | -100.0% | 557 | |
| Other grant providers: | | 51 | 40 | - | - | - | 20 | (20) | -100.0% | 40 | |
| Public Sector SETA | | 51 | 40 | - | - | - | 20 | (20) | -100.0% | 40 | |
| Total Operating Transfers and Grants | 5 | 30 719 | 29 737 | - | 8 068 | 18 996 | 14 869 | 4 127 | 27.8% | 29 737 | |
| National Government: | | 39 614 | 20 782 | - | 3 321 | 10 826 | 10 391 | 435 | 4.2% | 20 782 | |
| Municipal Infrastructure Grant | | 13 782 | 6 573 | | 758 | 3 607 | 3 287 | 321 | 9.8% | 6 573 | |
| Water Services Infrastructure Grant | | 25 832 | 14 209 | | 2 562 | 7 218 | 7 104 | 114 | 1.6% | 14 209 | |
| Provincial Government: | | - | 2 888 | - | 586 | 657 | 1 444 | (787) | -54.5% | 2 888 | |
| IR: WC - Housing - Human Settlements Grant | | - | 888 | | - | - | 444 | (444) | -100.0% | 888 | |
| Specify (Add grant description) | | - | 2 000 | | 586 | 657 | 1 000 | (343) | -34.3% | 2 000 | |
| Total Capital Transfers and Grants | 5 | 39 614 | 23 670 | - | 3 907 | 11 483 | 11 835 | (352) | -3.0% | 23 670 | |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 70 333 | 53 407 | - | 11 975 | 30 478 | 26 704 | 3 775 | 14.1% | 53 407 | |

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

4.8 Supporting Table SC7 – Monthly grants and subsidy expenditure

WC051 Laingsburg - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

| Description | Ref | 2022/23 | | Budget Year 2023/24 | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|----------------|-----------------|----------------|--------------------|--|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | | |
| National Government: | | 14 863 | 17 598 | 16 454 | 1 817 | 14 848 | 15 082 | (234) | -1.6% | 16 614 | |
| Equitable Share | | 12 481 | 13 535 | 11 770 | 892 | 10 552 | 10 789 | (237) | -2.2% | 11 770 | |
| Expanded Public Works Programme Integrated Grant | | 458 | 826 | 826 | - | - | 757 | (757) | -100.0% | 826 | |
| FD.O: CDW - OPERATIONAL SUPPORT GRANT | | - | 1 | 1 | - | - | 1 | (1) | -100.0% | 1 | |
| FD.O: CKDM GRANT | | - | - | - | 2 | 4 | - | 4 | #DIV/0! | 160 | |
| FD.O: LOCAL GRADUATE INTERNSHIP | | - | 63 | 63 | - | - | 58 | (58) | -100.0% | 63 | |
| FD.O: Main Road Subsidy | | - | 6 | 6 | - | - | 6 | (6) | -100.0% | 6 | |
| FD.O: Western Cape Financial Management Support Gra | | - | 1 273 | 1 374 | 833 | 1 858 | 1 259 | 599 | 47.5% | 1 374 | |
| Local Government Financial Management Grant | | 1 925 | 1 893 | 2 413 | 89 | 2 434 | 2 212 | 222 | 10.1% | 2 413 | |
| Provincial Government: | | - | 1 344 | 1 444 | 833 | 1 858 | 1 324 | 534 | 40.3% | 1 444 | |
| FD.O: CDW - OPERATIONAL SUPPORT GRANT | | - | 1 | 1 | - | - | 1 | (1) | -100.0% | 1 | |
| FD.O: LOCAL GRADUATE INTERNSHIP | | - | 63 | 63 | - | - | 58 | (58) | -100.0% | 63 | |
| FD.O: Main Road Subsidy | | - | 6 | 6 | - | - | 6 | (6) | -100.0% | 6 | |
| FD.O: Western Cape Financial Management Support Gra | | - | 1 273 | 1 374 | 833 | 1 858 | 1 259 | 599 | 47.5% | 1 374 | |
| Total operating expenditure of Transfers and Grants: | | 14 863 | 18 943 | 17 898 | 2 654 | 16 713 | 16 407 | 307 | 1.9% | 18 378 | |
| National Government: | | 93 134 | 48 344 | 107 659 | 1 123 | 77 308 | 103 623 | (26 315) | -25.4% | 107 659 | |
| FD.C: Cultural Affairs and Sport | | - | - | 230 | - | - | 211 | (211) | -100.0% | 230 | |
| FD.C: Municipal Interventions Grant | | - | - | 1 400 | - | - | 1 283 | (1 283) | -100.0% | 1 400 | |
| FD.C: WC - Unforeseen and Unavoidable Reserve Fund | | - | - | 1 710 | 204 | 1 671 | 1 568 | 104 | 6.6% | 1 710 | |
| Integrated National Electrification Programme Grant | | (11 667) | - | - | - | 30 | - | 30 | #DIV/0! | - | |
| Municipal Infrastructure Grant | | 104 801 | 14 211 | 72 487 | 34 | 64 962 | 71 382 | (6 420) | -9.0% | 72 487 | |
| Water Services Infrastructure Grant | | - | 34 133 | 31 832 | 885 | 10 645 | 29 179 | (18 535) | -63.5% | 31 832 | |
| Provincial Government: | | (1 319) | - | 3 340 | 204 | 1 671 | 3 062 | (1 390) | -45.4% | 3 340 | |
| FD.C: Cultural Affairs and Sport | | - | - | 230 | - | - | 211 | (211) | -100.0% | 230 | |
| FD.C: Municipal Interventions Grant | | - | - | 1 400 | - | - | 1 283 | (1 283) | -100.0% | 1 400 | |
| FD.C: WC - Unforeseen and Unavoidable Reserve Fund | | (1 319) | - | 1 710 | 204 | 1 671 | 1 568 | 104 | 6.6% | 1 710 | |
| Total capital expenditure of Transfers and Grants | | 91 815 | 48 344 | 110 999 | 1 327 | 78 979 | 106 684 | (27 706) | -26.0% | 110 999 | |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 106 678 | 67 287 | 128 897 | 3 981 | 95 692 | 123 091 | (27 399) | -22.3% | 129 377 | |

4.9 Supporting Table SC8 - Expenditure on councillor allowances and employee benefits

| WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Category 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 | | | | | | | | | | |
| | 1 | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 3 206 | 3 204 | | 269 | 1 682 | 1 602 | 80 | 5% | 3 204 |
| Motor Vehicle Allowance | | 53 | 55 | | 4 | 27 | 28 | (1) | -3% | 55 |
| Cellphone Allowance | | 348 | 346 | | 27 | 165 | 173 | (8) | -5% | 346 |
| Sub Total - Councillors | | 3 607 | 3 605 | - | 301 | 1 874 | 1 803 | 71 | 4% | 3 605 |
| % increase | 4 | | 0.0% | | | | | | | 0.0% |
| Senior Managers of the Municipality | | | | | | | | | | |
| Basic Salaries and Wages | | 4 040 | 4 163 | | 367 | 2 114 | 2 081 | 32 | 2% | 4 163 |
| Pension and UIF Contributions | | 482 | 545 | | 26 | 240 | 273 | (33) | -12% | 545 |
| Medical Aid Contributions | | 134 | 151 | | 12 | 69 | 75 | (7) | -9% | 151 |
| Performance Bonus | | 421 | 233 | | - | 232 | 117 | 116 | 99% | 233 |
| Motor Vehicle Allowance | | 735 | 760 | | 63 | 388 | 380 | 8 | 2% | 760 |
| Housing Allowances | | 13 | 12 | | - | 5 | 6 | (1) | -10% | 12 |
| Other benefits and allowances | | 0 | 0 | | 0 | 0 | 0 | (0) | -8% | 0 |
| Sub Total - Senior Managers of Municipality | | 5 826 | 5 864 | - | 468 | 3 048 | 2 932 | 116 | 4% | 5 864 |
| % increase | 4 | | 0.7% | | | | | | | 0.7% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 19 297 | 21 057 | | 1 743 | 10 280 | 10 528 | (249) | -2% | 21 057 |
| Pension and UIF Contributions | | 2 702 | 2 909 | | 234 | 1 442 | 1 455 | (13) | -1% | 2 909 |
| Medical Aid Contributions | | 775 | 1 054 | | 53 | 333 | 527 | (194) | -37% | 1 054 |
| Overtime | | 801 | 726 | | 113 | 443 | 363 | 80 | 22% | 726 |
| Performance Bonus | | 1 425 | 1 424 | | - | 1 356 | 712 | 644 | 91% | 1 424 |
| Motor Vehicle Allowance | | 654 | 836 | | 59 | 359 | 418 | (58) | -14% | 836 |
| Cellphone Allowance | | 3 | 3 | | 0 | 2 | 2 | (0) | -5% | 3 |
| Housing Allowances | | 66 | 129 | | 75 | 115 | 65 | 51 | 79% | 129 |
| Other benefits and allowances | | 551 | 622 | | 48 | 284 | 311 | (27) | -9% | 622 |
| Payments in lieu of leave | | 144 | 134 | | - | - | 67 | (67) | -100% | 134 |
| Long service awards | | 317 | 206 | | 12 | 12 | 103 | (91) | -88% | 206 |
| Post-retirement benefit obligations | | 732 | 588 | | 60 | 347 | 294 | 52 | 18% | 588 |
| Acting and post related allowance | | 566 | 892 | | 58 | 295 | 446 | (151) | -34% | 892 |
| Sub Total - Other Municipal Staff | | 28 034 | 30 581 | - | 2 456 | 15 268 | 15 291 | (22) | 0% | 30 581 |
| % increase | 4 | | 9.1% | | | | | | | 9.1% |
| Total Parent Municipality | | 37 467 | 40 051 | - | 3 225 | 20 190 | 20 025 | 164 | 1% | 40 051 |

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

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

| Description | Ref | Budget Year 2024/25 | | | | | | | | | | | | 2024/25 Medium Term Revenue & Expenditure Framework | | |
|---|-----|---------------------|--------------|----------------|----------------|----------------|---------------|--------------|--------------|--------------|--------------|--------------|-----------------|---|----------------|----------------|
| | | July | August | Sept | October | Nov | Dec | January | Feb | March | April | May | June | Budget Year | Budget Year +1 | Budget Year +2 |
| R thousands | 1 | Outcome | Outcome | Outcome | Outcome | Outcome | Outcome | Budget | Budget | Budget | Budget | Budget | Budget | | | |
| Cash Receipts By Source | | | | | | | | | | | | | | | | |
| Property rates | | 243 | 1 034 | 1 358 | 423 | 301 | 260 | 481 | 481 | 481 | 481 | 481 | (2 313) | 3 710 | 6 059 | 6 362 |
| Service charges - Electricity revenue | | 1 779 | 1 517 | 728 | 2 270 | 1 715 | 1 896 | 1 880 | 1 880 | 1 880 | 1 880 | 1 880 | (8 484) | 10 822 | 20 833 | 21 665 |
| Service charges - Water revenue | | 318 | 211 | 128 | 325 | 282 | 324 | 514 | 514 | 514 | 514 | 514 | (2 406) | 1 753 | 5 705 | 5 995 |
| Service charges - Waste Water Management | | 211 | 247 | 98 | 295 | 247 | 250 | 232 | 232 | 232 | 232 | 232 | (1 049) | 1 457 | 2 585 | 2 718 |
| Service charges - Waste Management | | 245 | 232 | 70 | 301 | 356 | 237 | 273 | 273 | 273 | 273 | 273 | (1 230) | 1 576 | 2 894 | 3 132 |
| Rental of facilities and equipment | | 136 | 98 | 115 | 98 | 96 | 68 | 172 | 172 | 172 | 172 | 172 | (794) | 675 | 2 155 | 2 156 |
| Interest earned - external investments | | 130 | 98 | 143 | 142 | 134 | 90 | 78 | 78 | 78 | 78 | 78 | (381) | 737 | 981 | 1 040 |
| Interest earned - outstanding debtors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Dividends received | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 1 | 230 | 494 | 606 | 660 | 965 | 566 | 566 | 566 | 566 | 566 | (2 720) | 3 064 | 7 101 | 7 428 |
| Licences and permits | | 141 | 162 | 190 | 206 | 201 | 80 | 25 | 25 | 25 | 25 | 25 | (88) | 1 017 | 315 | 334 |
| Agency services | | - | - | - | - | - | - | 22 | 22 | 22 | 22 | 22 | (112) | - | 282 | 269 |
| Transfers and Subsidies - Operational | | 9 452 | 4 455 | 2 203 | 582 | 0 | 8 106 | 2 496 | 2 496 | 2 496 | 2 496 | 2 496 | (12 482) | 24 778 | 28 404 | 29 060 |
| Other revenue | | 2 879 | 291 | 214 | 260 | 799 | 427 | 330 | 330 | 330 | 330 | 330 | (870) | 5 450 | 14 288 | 17 681 |
| Cash Receipts by Source | | 15 334 | 8 574 | 5 741 | 5 488 | 4 793 | 12 702 | 7 070 | 7 070 | 7 070 | 7 070 | 7 070 | (32 941) | 55 048 | 91 792 | 97 878 |
| Other Cash Flows by Source | | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 7 886 | 0 | 2 000 | - | 5 000 | 2 912 | 1 973 | 1 973 | 1 973 | 1 973 | 1 973 | (9 863) | 17 798 | 17 709 | 41 847 |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov / District Agencies, Households, Non-profit Institutions, Private) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Proceeds on Disposal of Fixed and Intangible Assets | | - | 600 | 350 | 300 | 280 | 180 | 21 | 21 | 21 | 21 | 21 | (107) | 1 710 | - | - |
| Short term loans | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | - | - | 8 | (4) | (4) | - | - | - | - | - | - | 1 | - | - |
| VAT Control (receipts) | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current receivables | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Cash Receipts by Source | | 23 220 | 9 174 | 8 091 | 5 796 | 10 069 | 15 790 | 9 064 | 9 064 | 9 064 | 9 064 | 9 064 | (42 910) | 74 549 | 109 411 | 139 717 |
| Cash Payments by Type | | | | | | | | | | | | | | | | |
| Employee related costs | | 4 075 | 4 224 | 4 593 | 4 543 | 6 444 | 4 459 | 3 292 | 3 292 | 3 292 | 3 292 | 3 292 | (16 458) | 28 338 | 40 108 | 42 420 |
| Remuneration of councillors | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Interest | | - | - | - | - | - | - | 84 | 84 | 84 | 84 | 84 | (418) | - | 1 050 | 1 098 |
| Bulk purchases - Electricity | | 1 296 | 1 820 | 2 091 | 1 468 | 994 | 996 | 1 373 | 1 373 | 1 373 | 1 373 | 1 373 | (5 886) | 9 643 | 18 576 | 21 493 |
| Acquisitions - water & other inventory | | - | - | - | - | - | - | 159 | 159 | 159 | 159 | 159 | (796) | - | 1 996 | 2 090 |
| Contracted services | | 44 | 536 | 1 216 | 348 | 414 | 265 | 635 | 635 | 635 | 635 | 635 | (3 164) | 2 832 | 8 621 | 22 565 |
| Transfers and subsidies - other municipalities | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Transfers and subsidies - other | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other expenditure | | 756 | 1 212 | 1 444 | 1 359 | 1 413 | 1 196 | 1 131 | 1 131 | 1 131 | 1 131 | 1 131 | (5 388) | 7 648 | 14 011 | 14 874 |
| Cash Payments by Type | | 6 171 | 7 792 | 9 344 | 7 718 | 9 265 | 6 916 | 6 673 | 6 673 | 6 673 | 6 673 | 6 673 | (32 111) | 48 461 | 84 364 | 104 549 |
| Other Cash Flows/Payments by Type | | | | | | | | | | | | | | | | |
| Capital assets | | - | 881 | - | 5 842 | 1 989 | 4 493 | 2 183 | 2 183 | 2 183 | 2 183 | 2 183 | (10 516) | 13 205 | 13 669 | 19 000 |
| Repayment of borrowing | | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Cash Flows/Payments | | - | - | - | - | - | - | - | - | - | - | - | - | - | 5 048 | 5 251 |
| Total Cash Payments by Type | | 6 171 | 8 673 | 9 344 | 13 560 | 11 254 | 11 409 | 8 857 | 8 857 | 8 857 | 8 857 | 8 857 | (43 027) | 61 667 | 103 081 | 128 791 |
| NET INCREASE/(DECREASE) IN CASH HELD | | 17 050 | 591 | (1 253) | (7 765) | (1 184) | 4 381 | 287 | 287 | 287 | 287 | 287 | 117 | 12 882 | 6 330 | 10 925 |
| Cash/cash equivalents at the month/year beginning: | | 17 918 | 34 967 | 35 468 | 34 215 | 26 451 | 25 266 | 29 647 | 29 854 | 30 061 | 30 268 | 30 475 | 30 682 | 17 918 | 30 800 | 37 130 |
| Cash/cash equivalents at the month/year end: | | 34 967 | 35 468 | 34 215 | 26 451 | 25 266 | 29 647 | 29 854 | 30 061 | 30 268 | 30 475 | 30 682 | 30 800 | 30 800 | 37 130 | 48 055 |

4.11 Supporting Table SC10 and SC11 – Entities (the municipality has no entities)

WC051 Laingsburg - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

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

4.12 Supporting Table SC12 – Capital expenditure pattern

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

| Month | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | - | 1 899 | | - | | 1 899 | - | | #VALUE! |
| August | - | 1 899 | | 766 | #VALUE! | 3 797 | #VALUE! | #VALUE! | #VALUE! |
| September | - | 1 899 | | - | | 5 696 | - | | #VALUE! |
| October | - | 1 899 | | 5 080 | #VALUE! | 7 594 | #VALUE! | #VALUE! | #VALUE! |
| November | - | 1 899 | | 1 729 | #VALUE! | 9 493 | #VALUE! | #VALUE! | #VALUE! |
| December | - | 1 899 | | 3 907 | #VALUE! | 11 391 | #VALUE! | #VALUE! | #VALUE! |
| January | - | 1 899 | | - | | 13 290 | - | | |
| February | - | 1 899 | | - | | 15 188 | - | | |
| March | - | 1 899 | | - | | 17 087 | - | | |
| April | - | 1 899 | | - | | 18 985 | - | | |
| May | - | 1 899 | | - | | 20 884 | - | | |
| June | - | 1 899 | | - | | 22 782 | - | | |
| Total Capital expenditure | - | 22 782 | - | 11 483 | | | | | |

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

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | | | | | | | | | % | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 22 782 | - | 3 149 | 8 387 | 9 682 | 1 295 | 13.4% | 22 782 |
| Roads Infrastructure | | - | 6 194 | - | - | 367 | 2 633 | 2 265 | 86.0% | 6 194 |
| Road Structures | | - | 6 194 | - | - | 367 | 2 633 | (2 265) | -86.0% | 6 194 |
| Water Supply Infrastructure | | - | 16 209 | - | 3 149 | 7 876 | 6 889 | (987) | -14.3% | 16 209 |
| Boreholes | | - | 2 000 | - | 586 | 657 | 850 | (193) | -22.7% | 2 000 |
| Pump Stations | | - | 8 869 | - | 2 562 | 7 163 | 3 770 | 3 394 | 90.0% | 8 869 |
| Bulk Mains | | - | 5 340 | - | - | 55 | 2 269 | (2 214) | -97.6% | 5 340 |
| Rail Infrastructure | | - | 379 | - | - | 144 | 161 | 17 | 10.5% | 379 |
| Storm water Conveyance | | - | 379 | - | - | 144 | 161 | (17) | -10.5% | 379 |
| Total Capital Expenditure on new assets | 1 | - | 22 782 | - | 3 149 | 8 387 | 9 682 | 1 295 | 13.4% | 22 782 |

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

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | Full Year Forecast |
| R thousands | 1 | | | | | | | | % | |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | - | - | - | 758 | 3 096 | - | (3 096) | #DIV/0! | - |
| Indoor Facilities | | - | - | - | - | - | - | - | - | - |
| Outdoor Facilities | | - | - | - | 758 | 3 096 | - | 3 096 | #DIV/0! | - |
| Capital Spares | | - | - | - | - | - | - | - | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Monuments | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Furniture and Office Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Machinery and Equipment | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Transport Assets | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Land | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animal | | - | - | - | - | - | - | - | - | - |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure on renewal | 1 | - | - | - | 758 | 3 096 | - | (3 096) | #DIV/0! | - |

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

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

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | YTD variance | YTD variance % | Full Year Forecast |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | | | | |
| R thousands | 1 | | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | | |
| Infrastructure | | 363 | 439 | - | - | 57 | 186 | 129 | 69.5% | 439 | |
| Roads Infrastructure | | - | - | - | - | - | - | - | - | - | |
| Electrical Infrastructure | | 348 | 417 | - | - | 56 | 177 | 121 | 68.5% | 417 | |
| HV Transmission Conductors | | 14 | 78 | - | - | - | 33 | (33) | -100.0% | 78 | |
| MV Substations | | - | - | - | - | - | - | - | - | - | |
| MV Switching Stations | | - | - | - | - | - | - | - | - | - | |
| MV Networks | | 22 | 37 | - | - | 13 | 16 | (2) | -14.0% | 37 | |
| LV Networks | | 313 | 302 | - | - | 42 | 128 | (86) | -66.9% | 302 | |
| Capital Spares | | - | - | - | - | - | - | - | - | - | |
| Water Supply Infrastructure | | 1 | 5 | - | - | - | 2 | 2 | 100.0% | 5 | |
| Dams and Weirs | | - | 3 | - | - | - | 1 | (1) | -100.0% | 3 | |
| Bulk Mains | | - | - | - | - | - | - | - | - | - | |
| Distribution | | 1 | 1 | - | - | - | 1 | (1) | -100.0% | 1 | |
| Sanitation Infrastructure | | 13 | 17 | - | - | 1 | 7 | 6 | 85.6% | 17 | |
| Pump Station | | - | - | - | - | - | - | - | - | - | |
| Reticulation | | 0 | 5 | - | - | - | 2 | (2) | -100.0% | 5 | |
| Waste Water Treatment Works | | 13 | 12 | - | - | 1 | 5 | (4) | -80.1% | 12 | |
| Community Assets | | 60 | 49 | - | - | 1 | 21 | 20 | 96.6% | 49 | |
| Community Facilities | | 60 | 49 | - | - | 1 | 21 | 20 | 96.6% | 49 | |
| Halls | | - | - | - | - | - | - | - | - | - | |
| Libraries | | 60 | 49 | - | - | 1 | 21 | (20) | -96.6% | 49 | |
| Heritage assets | | - | - | - | - | - | - | - | - | - | |
| Monuments | | - | - | - | - | - | - | - | - | - | |
| Investment properties | | - | - | - | - | - | - | - | - | - | |
| Other assets | | 102 | 152 | - | 11 | 41 | 64 | 23 | 36.1% | 152 | |
| Operational Buildings | | 102 | 150 | - | 11 | 41 | 64 | 23 | 35.5% | 150 | |
| Municipal Offices | | 102 | 150 | - | 11 | 41 | 64 | (23) | -35.5% | 150 | |
| Housing | | - | 1 | - | - | - | 1 | 1 | 100.0% | 1 | |
| Staff Housing | | - | - | - | - | - | - | - | - | - | |
| Social Housing | | - | 1 | - | - | - | 1 | (1) | -100.0% | 1 | |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - | |
| Computer Equipment | | - | - | - | - | - | - | - | - | - | |
| Furniture and Office Equipment | | 5 | 4 | - | 0 | 3 | 2 | (1) | -83.3% | 4 | |
| Furniture and Office Equipment | | 5 | 4 | - | 0 | 3 | 2 | 1 | 83.3% | 4 | |
| Machinery and Equipment | | 250 | 210 | - | 42 | 48 | 89 | 41 | 46.1% | 210 | |
| Machinery and Equipment | | 250 | 210 | - | 42 | 48 | 89 | (41) | -46.1% | 210 | |
| Transport Assets | | 511 | 976 | - | 113 | 527 | 415 | (112) | -27.0% | 976 | |
| Transport Assets | | 511 | 976 | - | 113 | 527 | 415 | 112 | 27.0% | 976 | |
| Land | | - | - | - | - | - | - | - | - | - | |
| Zoo's, Marine and Non-biological An | | - | - | - | - | - | - | - | - | - | |
| Total Repairs and Maintenance Ex | 1 | 1 290 | 1 629 | - | 167 | 677 | 777 | 101 | 12.9% | 1 629 | |

4.16 Supporting Table SC13c – Depreciation by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 11 345 | 5 213 | - | 438 | 2 628 | 2 607 | (21) | -0.8% | 5 213 |
| Roads Infrastructure | | 1 465 | - | - | - | - | - | - | - | - |
| Road Structures | | 1 465 | - | - | - | - | - | - | - | - |
| Storm water Infrastructure | | 1 851 | 2 201 | - | 187 | 1 122 | 1 101 | (21) | -1.9% | 2 201 |
| Drainage Collection | | - | 2 201 | - | 187 | 1 122 | 1 101 | 21 | 1.9% | 2 201 |
| Storm water Conveyance | | 1 851 | - | - | - | - | - | - | - | - |
| Electrical Infrastructure | | 669 | 357 | - | 30 | 178 | 178 | - | - | 357 |
| MV Switching Stations | | 6 | - | - | - | - | - | - | - | - |
| MV Networks | | 132 | - | - | - | - | - | - | - | - |
| LV Networks | | 531 | 357 | - | 30 | 178 | 178 | - | - | 357 |
| Water Supply Infrastructure | | 2 402 | 1 428 | - | 119 | 714 | 714 | - | - | 1 428 |
| Boreholes | | 342 | - | - | - | - | - | - | - | - |
| Reservoirs | | 821 | - | - | - | - | - | - | - | - |
| Pump Stations | | 134 | - | - | - | - | - | - | - | - |
| Bulk Mains | | 406 | - | - | - | - | - | - | - | - |
| Distribution | | 699 | 1 428 | - | 119 | 714 | 714 | - | - | 1 428 |
| Sanitation Infrastructure | | 2 132 | 1 222 | - | 102 | 611 | 611 | - | - | 1 222 |
| Pump Station | | 564 | - | - | - | - | - | - | - | - |
| Reticulation | | 833 | 1 222 | - | 102 | 611 | 611 | - | - | 1 222 |
| Waste Water Treatment Works | | 734 | - | - | - | - | - | - | - | - |
| Toilet Facilities | | 1 | - | - | - | - | - | - | - | - |
| Solid Waste Infrastructure | | 2 825 | 5 | - | 0 | 2 | 2 | - | - | 5 |
| Landfill Sites | | 2 825 | 5 | - | 0 | 2 | 2 | - | - | 5 |
| Community Assets | | 640 | 53 | - | 8 | 45 | 27 | (19) | -69.8% | 53 |
| Community Facilities | | 46 | 11 | - | 1 | 6 | 6 | - | - | 11 |
| Libraries | | 22 | 11 | - | 1 | 6 | 6 | - | - | 11 |
| Cemeteries/Crematoria | | 24 | - | - | - | - | - | - | - | - |
| Sport and Recreation Facilities | | 594 | 42 | - | 7 | 40 | 21 | (19) | -88.1% | 42 |
| Outdoor Facilities | | 594 | 42 | - | 7 | 40 | 21 | 19 | 88.1% | 42 |
| Investment properties | | 66 | - | - | - | - | - | - | - | - |
| Revenue Generating | | 66 | - | - | - | - | - | - | - | - |
| Improved Property | | 66 | - | - | - | - | - | - | - | - |
| Other assets | | 116 | 149 | - | 12 | 74 | 74 | - | - | 149 |
| Operational Buildings | | 116 | 149 | - | 12 | 74 | 74 | - | - | 149 |
| Municipal Offices | | 116 | 149 | - | 12 | 74 | 74 | - | - | 149 |
| Intangible Assets | | 108 | 11 | - | - | - | 6 | 6 | 100.0% | 11 |
| Licences and Rights | | 108 | 11 | - | - | - | 6 | 6 | 100.0% | 11 |
| Computer Software and Applications | | 108 | 11 | - | - | - | 6 | (6) | -100.0% | 11 |
| Computer Equipment | | 223 | 190 | - | 16 | 95 | 95 | - | - | 190 |
| Computer Equipment | | 223 | 190 | - | 16 | 95 | 95 | - | - | 190 |
| Furniture and Office Equipment | | 99 | 257 | - | 16 | 94 | 128 | 34 | 26.7% | 257 |
| Furniture and Office Equipment | | 99 | 257 | - | 16 | 94 | 128 | (34) | -26.7% | 257 |
| Machinery and Equipment | | 200 | 120 | - | 10 | 60 | 60 | - | - | 120 |
| Machinery and Equipment | | 200 | 120 | - | 10 | 60 | 60 | - | - | 120 |
| Transport Assets | | 574 | - | - | - | - | - | - | - | - |
| Transport Assets | | 574 | - | - | - | - | - | - | - | - |
| Total Depreciation | 1 | 13 372 | 5 994 | - | 499 | 2 997 | 2 997 | - | - | 5 994 |

5. Other information or documentation

Municipal Manager's Quality Certificate

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

Munisipaliteit • LAINGSBURG • Municipality

| | | |
|---|---|--|
| Munisipalegeboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6600 |  | Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6600 |
|---|---|--|

OFFICE OF THE MUNICIPAL MANAGER

| | |
|---|--|
| VERWYSINGSNUMMER: REFERENCE NUMBER: NAVINGS: ENQUIRES: | Tel. (023) 551 1019 Faks/Fax (023) 551 1019 |
|---|--|

QUALITY CERTIFICATE

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

The monthly budget statement

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

Mid-year budget and performance assessment

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

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

Signature: 

Date: 15/01/2025

6. Recommendation

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