

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENTS FOR THE QUARTER ENDING
31 DECEMBER 2024**

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1. Mayors Report

The quarterly budget statement for December 2024 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. This quarterly budget statement is the second quarterly report for the 2024/2025 financial year.

2. Executive Summary

Section 52(d) of the MFMA states that the Accounting Officer of a Municipality must by no later than 30 days after the end of each quarter submit to the Mayor of the Municipality and the relevant Provincial Treasury a statement in the prescribed format on the state of the Municipality's budget.

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

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended December 2024.

Totale Uitgawe	101 559 914	101 559 914	36 859 217	36.29
Surplus (Tekort) (Ingesluit Kapitale subsidies)	25 081 539	25 081 539	34 491 143	137.52
Kapitaalbegroting				
R Duisende	Oorspronklike Begroting	Aanpassings Begroting	JTD Werklik	JTD %
Totale Kapitale Uitgawe	22 782 041	22 782 041	11 482 967	50.40
Bronne van Finansiering				
<i>Nasionale Regering - MIG</i>	6 573 047	6 573 047	3 607 280	54.88
<i>Nasional Regering - WSIG</i>	14 208 991	14 208 991	7 218 427	50.80
<i>Provinsiale Regering - WCRF</i>	2 000 003	2 000 003	657 260	32.86
<i>Provinsiale Regering - LIB</i>	-	-	-	-
<i>Interne Finansiering</i>	-	-	-	-
Totale Befondsing van Kapitaal	22 782 041	22 782 041	11 482 967	50.40

Operating Revenue

The Municipality have generated 116.2% or R 36.867 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is R5.14 over the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 126.892 million. The actual revenue as at the end of December 2024 is thus 16.21% over the budget. The reason for this is that the equitable share grant was received during the quarter.

Operating Expenditure

Operating expenditure of R 18.466 million for this quarter does not include part of the annual calculation for provisions. The total amount for the portion of provisions for this quarter amounts to R 2.266 million. That will bring the total expenditure for the quarter effectively at R 20.732 million to date. The expenditure to date is in higher than the budgeted year-to-date amount and stands on 105.3%.

Capital Expenditure

The capital expenditure for this quarter amounts to R 10.717 . This is over the quarterly budget and stands on 188.2% for the year-to-date.

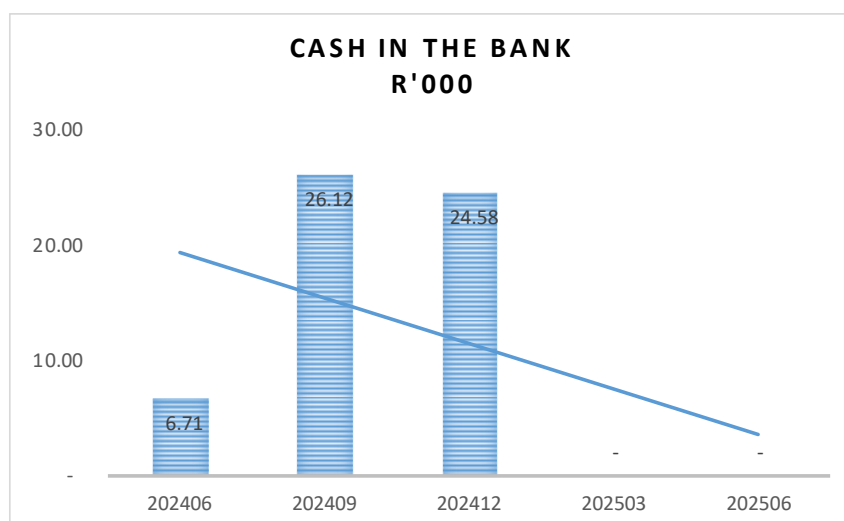
The actual year-to-date capital expenditure amounted to R 11.483 million.

Cash Flow

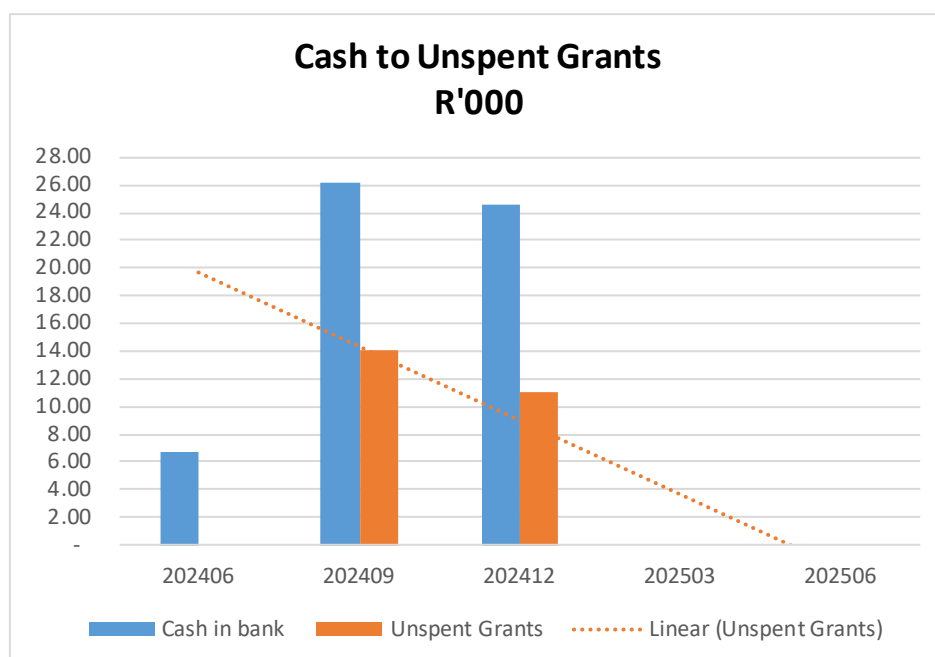
This quarter started off with a cash flow balance of R 26.120 R 26.120 million at the beginning of this quarter and decreased it with R 1.541 R 24.579 million. The closing balance for the quarter ended December 2024 is R 24.579 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the financial year.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%. Currently the ratio is at 80.26% way below the target. The budget will face serious cashflow problems. Critical steps will have to be taken to collect debts and cut expenses to come into line with the cashflow.

The following graph shows the patern of the cashflow for the year-to-date:



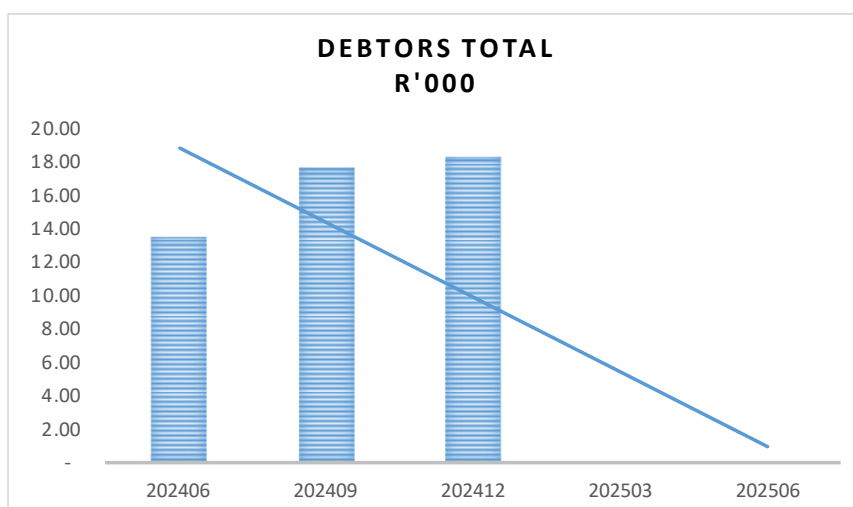
The following graph shows the ratio of unspent grants to the cash in the bank.



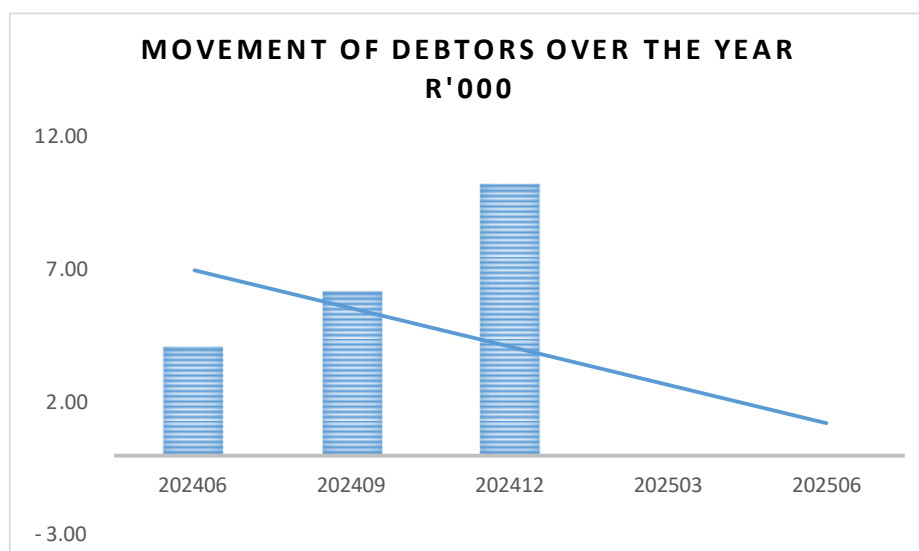
Debtors

The Outstanding Debtors of the Municipality amounts to R 18.323 R18.323 million for the quarter ended December 2024, (R 17.690 R17.690 million previous quarter). There was an increase of R0.632 million in the total outstanding amount since the previous quarter (R4.173 million in the previous quarter). The payment rate for 2023/2024 financial year was 89,56%. At the end of December 2024 the payment rate was 80.26%. The total amount outstanding for longer than 12 months is R10.664 million (R12.730 at the end of the previous quarter) and this amounts to 56.0% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R12.730 million (R10.664 at the end of the previous quarter). The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. The payment ratio is lower due to the accrual of the annual rates levies but other services are still at a very alarmingly low level, electricity stands at only 92.84%, water at 75.53%, refuse at 80.15%, sewerage at 92.75%, rentals 82.69% and rates 97.58%.

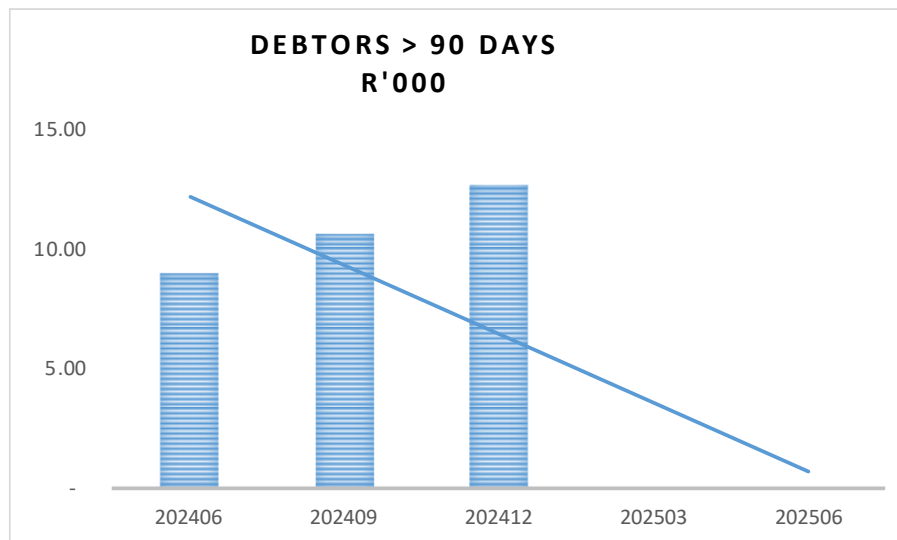
The following graph illustrates the movement of the outstanding debtors over the year-to-date period:



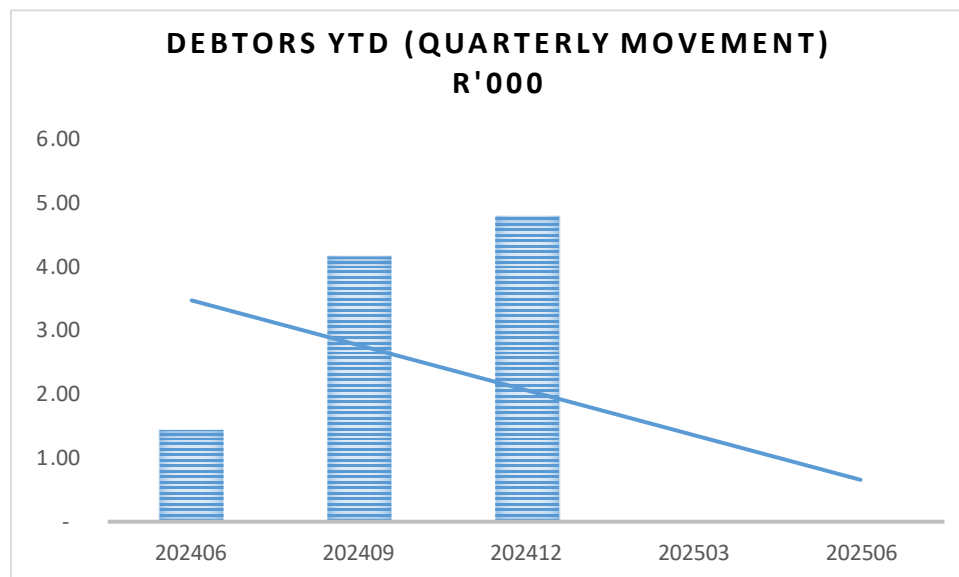
The following graph illustrates the growth of the outstanding debtors over a year:



The following graph illustrates the growth of the outstanding debtors over 90 days:

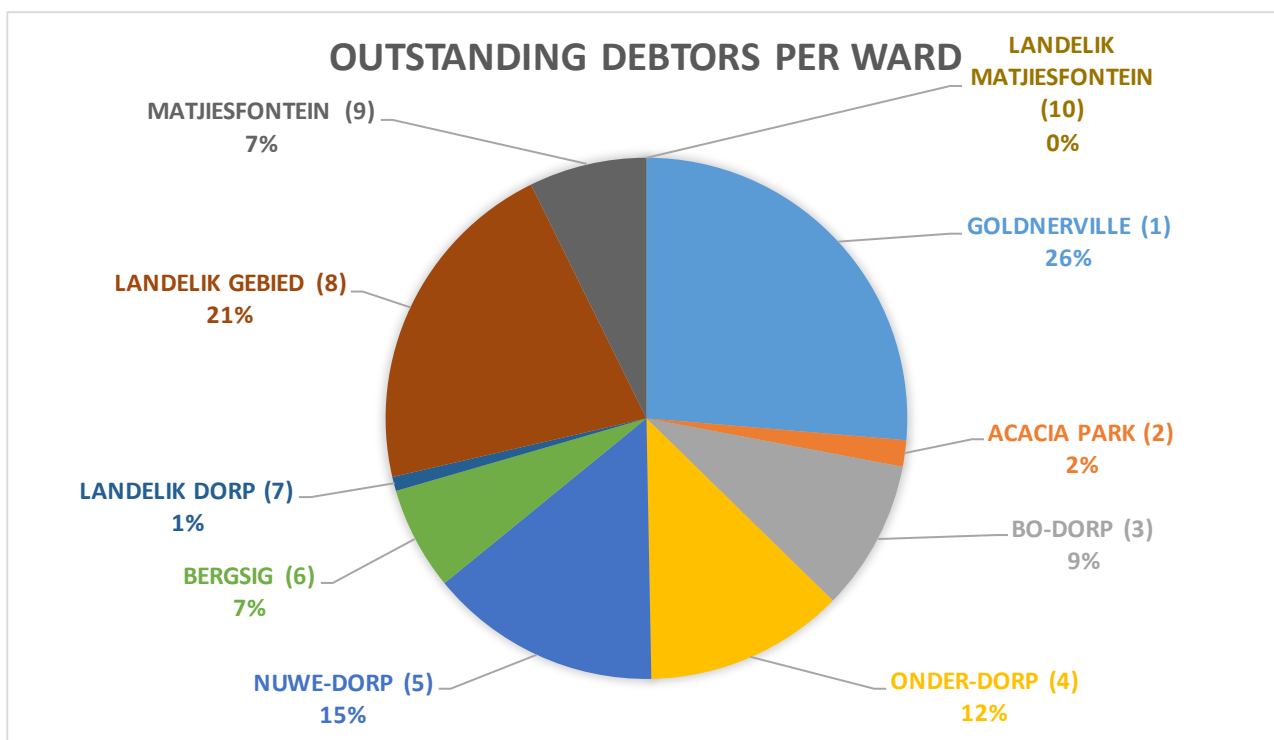


The following graph illustrates the growth pattern of the outstanding debtors:

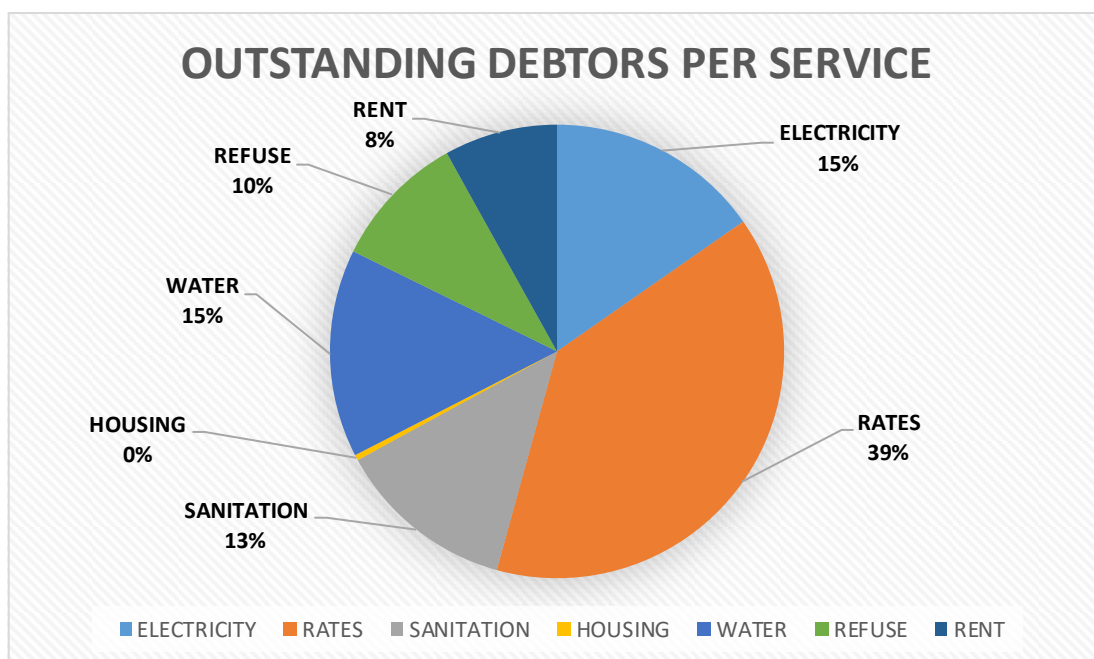


During the first three months of the financial year, government institutions pay their annual rates accounts in full and thereafter the growth in unpaid service accounts can be observed more clearly.

The following graph shows the the outstanding debtors per ward as at the end of this quarter:



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



Creditors

Total outstanding creditors amount to R 1.308 for the month ending December 2024. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

3. In year Budget Statement Tables

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

- (a) Table C1 Monthly Budget Statement Summary
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure by municipal vote)
- (d) Table C4 Monthly Budget Statement-Financial Performance (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement- Capital Expenditure (municipal vote, 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 - Q2 Second 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
R thousands									
Financial Performance									
Property rates	5 025	5 947	-	21	5 617	2 973	2 644	89%	5 947
Service charges	27 678	30 965	-	8 740	17 482	13 170	4 312	33%	30 965
Investment revenue	1 265	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	1 265	938	-	376	757	469	288	61%	938
Other own revenue	69 212	68 798	-	18 453	38 391	34 216	4 175	12%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	-	27 591	62 247	50 828	11 419	22%	106 648
Employee costs	33 342	35 894	-	9 989	18 038	17 947	91	-	35 894
Remuneration of Councillors	3 607	3 605	-	1 015	1 874	1 803	71	-	3 605
Depreciation and amortisation	13 361	5 994	-	1 498	2 997	2 997	-	-	5 994
Interest	2 518	1 004	-	-	-	502	(502)	-	1 004
Inventory consumed and bulk purchases	14 073	15 159	-	3 066	8 474	6 442	2 031	-	15 159
Transfers and subsidies	-	1	-	87	87	1	86	15774%	1
Other expenditure	53 529	48 091	-	9 703	19 365	35 658	(16 293)	-46%	48 091
Total Expenditure	120 430	109 747	-	25 358	50 834	65 349	(14 516)	-22%	109 747
Surplus/(Deficit)	(15 986)	(3 100)	-	2 232	11 413	(14 521)	25 935	-179%	(3 100)
Transfers and subsidies - capital (monetary)	41 510	23 670	-	10 717	11 483	11 835	(352)	-3%	23 670
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	-	12 949	22 896	(2 686)	25 583	-952%	20 570
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 523	20 570	-	12 949	22 896	(2 686)	25 583	-952%	20 570
Capital expenditure & funds sources									
Capital expenditure	-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Capital transfers recognised	-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
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)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	-	4 385	18 480	14 395	(4 085)	-28%	-
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 which are the Government Financed Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structure used by the different institutions.

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

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second 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									
Revenue - Functional										
<i>Governance and administration</i>		75 576	56 134	–	20 830	38 051	27 888	10 163	36%	56 134
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		75 576	56 134	–	20 830	38 051	27 888	10 163	36%	56 134
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		35 666	34 901	–	7 677	16 399	17 448	(1 049)	-6%	34 901
Community and social services		1 638	2 705	–	463	574	1 351	(777)	-57%	2 705
Sport and recreation		4	2	–	–	0	1	(0)	-52%	2
Public safety		34 012	32 176	–	7 212	15 815	16 088	(273)	-2%	32 176
Housing		11	18	–	3	9	8	1	7%	18
Health		2	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 260	1 304	–	303	700	649	52	8%	1 304
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1 260	1 304	–	303	700	649	52	8%	1 304
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		33 451	37 978	–	7 299	18 580	16 678	1 902	11%	37 978
Energy sources		20 193	21 294	–	4 810	11 603	9 149	2 455	27%	21 294
Water management		5 394	8 073	–	976	3 005	3 624	(619)	-17%	8 073
Waste water management		4 000	4 164	–	753	1 938	1 903	35	2%	4 164
Waste management		3 864	4 447	–	761	2 034	2 002	31	2%	4 447
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	145 953	130 318	–	36 109	73 730	62 663	11 067	18%	130 318
Expenditure - Functional										
<i>Governance and administration</i>		18 775	14 139	–	7 944	5 032	6 360	(1 328)	-21%	14 139
Executive and council		5 936	5 841	–	2 847	3 042	2 882	159	6%	5 841
Finance and administration		12 839	8 298	–	5 096	1 991	3 478	(1 487)	-43%	8 298
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		41 276	39 403	–	7 251	17 432	31 891	(14 459)	-45%	39 403
Community and social services		2 493	2 685	–	388	1 089	1 328	(239)	-18%	2 685
Sport and recreation		1 071	663	–	73	321	323	(2)	-1%	663
Public safety		37 691	36 040	–	6 789	16 015	30 234	(14 219)	-47%	36 040
Housing		12	15	–	2	7	7	(0)	-1%	15
Health		9	–	–	(0)	–	–	–	–	–
<i>Economic and environmental services</i>		18 097	20 318	–	3 229	10 408	10 083	325	3%	20 318
Planning and development		1 223	1 442	–	166	833	719	115	16%	1 442
Road transport		16 873	18 876	–	3 062	9 574	9 364	211	2%	18 876
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		41 713	35 338	–	6 219	17 747	16 746	1 001	6%	35 338
Energy sources		20 295	17 145	–	4 209	9 568	7 642	1 925	25%	17 145
Water management		9 016	9 525	–	1 051	4 296	4 781	(485)	-10%	9 525
Waste water management		5 228	4 900	–	592	2 398	2 437	(39)	-2%	4 900
Waste management		7 174	3 768	–	368	1 485	1 885	(400)	-21%	3 768
<i>Other</i>		424	549	–	97	215	270	(55)	-20%	549
Total Expenditure - Functional	3	120 285	109 747	–	24 739	50 834	65 349	(14 516)	-22%	109 747
Surplus/ (Deficit) for the year		25 668	20 570	–	11 370	22 896	(2 686)	25 583	-952%	20 570

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) - Q2 Second 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										
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	-	866	3 842	2 424	1 418	58.5%	5 156
Vote 4 - BUDGET AND TREASURY (13: IE)		71 536	51 423	-	19 792	34 506	25 686	8 820	34.3%	51 423
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	-	463	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	-	3	5	5	0	9.9%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	-	7 212	15 815	16 088	(273)	-1.7%	32 176
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	-	303	700	649	52	8.0%	1 304
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	-	761	1 957	1 949	8	0.4%	4 340
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	-	753	1 868	1 855	13	0.7%	4 070
Vote 13 - WATER (22: IE)		5 394	7 923	-	976	2 899	3 549	(650)	-18.3%	7 923
Vote 14 - ELECTRICITY (23: IE)		20 193	21 209	-	4 810	11 562	9 106	2 456	27.0%	21 209
Total Revenue by Vote	2	145 953	130 318	-	35 937	73 730	62 663	11 067	17.7%	130 318
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	-	2 004	2 831	2 611	220	8.4%	5 285
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	-	843	1 782	1 734	48	2.8%	3 483
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	-	1 314	3 245	3 660	(415)	-11.3%	7 928
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	-	3 875	6 665	7 599	(933)	-12.3%	15 940
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	-	166	543	428	115	26.8%	861
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	-	388	587	786	(199)	-25.3%	1 602
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	-	76	193	172	21	12.3%	364
Vote 8 - HOUSING (17: IE)		6	8	-	2	3	3	(0)	-2.3%	8
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	-	6 789	14 407	28 617	(14 210)	-49.7%	32 806
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	-	3 062	6 969	6 759	211	3.1%	13 665
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	-	368	797	1 201	(404)	-33.6%	2 400
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	-	592	1 544	1 517	27	1.8%	3 060
Vote 13 - WATER (22: IE)		6 063	5 798	-	1 051	2 342	2 918	(576)	-19.7%	5 798
Vote 14 - ELECTRICITY (23: IE)		13 559	16 548	-	4 209	8 924	7 344	1 581	21.5%	16 548
Total Expenditure by Vote	1	120 285	109 747	-	24 739	50 834	65 349	(14 516)	-22.2%	109 747
Surplus/ (Deficit) for the year	2	25 668	20 570	-	11 198	22 896	(2 686)	25 583	-952.3%	20 570

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second 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										
Revenue										
Exchange Revenue										
Service charges - Electricity		18 131	19 977	-	5 542	11 451	8 490	2 961	35%	19 977
Service charges - Water		3 936	5 566	-	1 188	2 223	2 371	(148)	-6%	5 566
Service charges - Waste Water Management		2 844	2 432	-	970	1 875	1 033	842	81%	2 432
Service charges - Waste management		2 767	2 990	-	1 040	1 933	1 275	657	52%	2 990
Sale of Goods and Rendering of Services		295	365	-	88	184	155	29	18%	365
Agency services		197	234	-	62	122	100	22	23%	234
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	-	214	402	310	91	29%	621
Interest from Current and Non Current Assets		1 265	938	-	376	757	469	288	61%	938
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		103	89	-	7	13	38	(25)	-66%	89
Rental from Fixed Assets		1 644	1 710	-	437	808	727	81	11%	1 710
Licence and permits		256	301	-	57	111	151	(40)	-26%	301
Operational Revenue		42	44	-	36	44	19	25	133%	44
Non-Exchange Revenue										
Property rates		5 025	5 947	-	21	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	-	7 873	15 786	15 659	127	1%	31 318
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		32 065	29 737	-	8 801	18 996	14 869	4 127	28%	29 737
Interest		423	295	-	120	217	147	70	47%	295
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	326	-	-	-	163	(163)	-100%	326
Gains on disposal of Assets		(249)	256	-	760	1 710	128	1 582	1236%	256
Other Gains		862	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	-	27 591	62 247	50 828	11 419	22%	106 648
Expenditure By Type										
Employee related costs		33 342	35 894	-	9 989	18 038	17 947	91	1%	35 894
Remuneration of councillors		3 607	3 605	-	1 015	1 874	1 803	71	4%	3 605
Bulk purchases - electricity		11 873	14 328	-	2 969	8 348	6 089	2 258	37%	14 328
Inventory consumed		2 200	831	-	97	126	353	(227)	-64%	831
Debt impairment		33 070	25 513	-	6 132	12 265	25 502	(13 238)	-52%	25 513
Depreciation and amortisation		13 361	5 994	-	1 498	2 997	2 997	-	-	5 994
Interest		2 518	1 004	-	-	-	502	(502)	-100%	1 004
Contracted services		5 205	6 649	-	1 123	3 003	2 841	162	6%	6 649
Transfers and subsidies		-	1	-	87	87	1	86	15774%	1
Irrecoverable debts written off		-	3 632	-	-	-	1 804	(1 804)	-100%	3 632
Operational costs		15 254	12 297	-	2 447	4 098	5 511	(1 413)	-26%	12 297
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		120 430	109 747	-	25 358	50 834	65 349	(14 516)	-22%	109 747
Surplus/(Deficit)		(15 986)	(3 100)	-	2 232	11 413	(14 521)	25 935	(0)	(3 100)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
		41 510	23 670	-	10 717	11 483	11 835	(352)	(0)	23 670
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 523	20 570	-	12 949	22 896	(2 686)			20 570

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) - Q2 Second 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										
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	-	-	3 096	3 096	-	3 096	#DIV/0!	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	3 096	3 096	-	3 096	#DIV/0!	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6 573	-	51	511	2 794	(2 282)	-82%	6 573
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 573	-	51	511	2 794	(2 282)	-82%	6 573
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	16 209	-	7 570	7 876	6 889	987	14%	16 209
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	7 340	-	712	712	3 119	(2 407)	-77%	7 340
Waste water management		-	8 869	-	6 857	7 163	3 770	3 394	90%	8 869
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Funded by:										
National Government		-	20 782	-	10 059	10 826	8 832	1 993	23%	20 782
Provincial Government		-	2 000	-	657	657	850	(193)	-23%	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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		6 713	8 978	–	24 579	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
Current portion of non-current receivables		–	–	–	–	–
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
Non current assets						
Investments		–	–	–	–	–
Investment property		21 208	22 153	–	21 208	22 153
Property, plant and equipment		312 774	282 276	–	311 297	282 276
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
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	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		334 686	305 522	–	332 731	305 522
TOTAL ASSETS		353 690	330 212	–	374 852	330 212
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
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
Non current liabilities						
Financial liabilities		–	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
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
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	–	306 175	278 944
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
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 - Q2 Second 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	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
Dividends		–	–	–	–	–	–	–	–	–
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 ACTIVITIES		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
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–
Payments										
Capital assets		(35 732)	(22 782)	–	(4 493)	(13 205)	(13 100)	(106)	1%	(22 782)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	–	(4 313)	(11 475)	(12 972)	(1 496)	12%	(22 526)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–
Payments										
Repayment of borrowing		–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(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	0	2 477
Cash/cash equivalents at month/year end:		2 479	25 995	–	4 385	18 480	14 395			–

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q2 Second Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Service charges - Electricity	34.88%	Due to winter months	0
	Sale of Goods and Rendering of Services	18.43%	Unpredictable cyclical of revenue realising	None
	Operational Revenue	132.87%	Unpredictable cyclical of revenue realising	none
	Service charges - Waste Water Management	81.44%	0	0
2	Expenditure By Type			
	Debt impairment	-51.91%	No debt impairment has been calculated or accounted for.	To be calculated at year end
		0.00%	0	0
	Interest	-100.00%	Interest was budgeted for on the straight-line method but is ad	Straight line budgeting will be implemented
	Inventory consumed	-64.33%	Expenditure incurred in terms of available revenue	0
3	Capital Expenditure			
	0	0.00%	0	0
	0	0.00%	0	0
	0	0.00%	0	0
	0	0.00%	0	0
4	Financial Position			
	0	0.00%	The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	0	0.00%	0	0
	0	0.00%	0	0
	0	0.00%	0	0
5	Cash Flow			
	0	0.00%	The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	Services Charges	0.00%	Payment of property rates is driving the collection rate due	to be address
	0	0.00%	0	0
	0	0.00%	0	0

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	421	266	127	130	114	102	1 562	320	3 040	2 226	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 432	523	112	113	56	39	549	165	2 989	922	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 180	101	52	1 159	47	47	3 563	(2)	6 148	4 815	-	-
Receivables from Exchange Transactions - Waste Water Management	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 Debtors	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 expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	10	7	10	4	54	141	(9)	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	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 126	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 126	-	-	-	-	-	137	46	-	1 308	-

Performance indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q2 Second 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
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.4%	0.0%	0.0%	4.2%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
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 & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
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%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8.8%	9.5%	0.0%	21.9%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	9.9%	8.0%	0.0%	8.0%	8.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	38.3%	30.0%	0.0%	30.0%	30.0%
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%	0.0%	4.3%
IDP regulation financial viability indicators							
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	(Av ailable cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

...part 2 of performance indicators on next page...

....part 2 of performance indicators:

Calculations							
Financial liabilities			2				
Total Assets	353 690	330 212		374 852	330 212		
Employee related costs	33 342	35 894		18 038	35 894		
Repairs & Maintenance	1 290	1 829		677	1 829		
Interest (finance charges)	2 518	1 004			1 004		
Principal paid							
Depreciation	13 361	5 994			3 605		
Operating expenditure	120 430	109 747		50 834	109 747		
Total Capital Expenditure		22 782		10 717	11 483		
Borrowed funding for capital							
Debt	26 484	26 075		32 601	26 075		
Equity	283 480	278 944		306 175	278 944		
Reserves and funds							
Borrowing			2		2		
Current assets	19 004	24 690		42 121	24 690		
Current liabilities	20 720	25 169		29 150	25 169		
Monetary assets	6 713	8 978		24 579	8 978		
Total Revenue (excluding capital transfers and contributions)	104 444	106 648		62 247	106 648		
Transfers and subsidies - Operational	32 065						
Transfers and subsidies - capital (monetary allocations)	41 510	23 670		11 483	23 670		
Debt service payments	1 234	938			(1 004)		
Outstanding debtors (receivables)	9 149	10 182		13 615	10 182		
Annual services revenue	32 702	36 912		8 761	23 099		
Cash + investments			Including LT investments	6 713	8 978	24 579	8 978
Fixed operational expend. (monthly)							
Longstanding debtors outstanding		505	525		27	525	
Longstanding debtors recovered							
Attorney collections							

Summary of grants and subsidies:

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	Budget Year 2024/25								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		28 923	26 040	-	9 897	18 542	13 020	5 522	42.4%	26 040
Equitable Share		21 520	22 685	-	8 967	17 014	11 343	5 671	50.0%	22 685
Expanded Public Works Programme Integrated Grant		1 173	1 209	-	293	707	605	102	16.9%	1 209
Local Government Financial Management Grant		2 046	1 800	-	450	648	900	(252)	-28.0%	1 800
Municipal Infrastructure Grant		436	346	-	187	173	173	-	-	346
National Treasury		3 748	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 745	3 657	-	478	454	1 829	(1 375)	-75.2%	3 657
GRANT - HUMAN SETTLEMENTS		76	76	-	-	-	38	(38)	-100.0%	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 619	2 687	-	19	566	1 344	(778)	-57.9%	2 687
IR: GRANT - DEPT CULTURE SPORT		50	50	-	459	(112)	25	(137)	-548.2%	50
IR: GRANT - MAIN ROADS		-	287	-	-	-	144	(144)	-100.0%	287
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		51	40	-	4	-	20	(20)	-100.0%	40
Public Sector SETA		51	40	-	4	-	20	(20)	-100.0%	40
Total Operating Transfers and Grants	5	30 719	29 737	-	10 379	18 996	14 869	4 127	27.8%	29 737
Capital Transfers and Grants										
National Government:		39 614	20 782	-	5 063	10 826	10 391	435	4.2%	20 782
Municipal Infrastructure Grant		-	-	-	3 112	-	-	-	-	-
Water Services Infrastructure Grant		13 782	6 573	-	1 951	3 607	3 287	321	9.8%	6 573
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2 888	-	-	657	1 444	(787)	-54.5%	2 888
IR: WC - Housing - Human Settlements Grant		-	888	-	-	-	444	(444)	-100.0%	888
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39 614	23 670	-	5 063	11 483	11 835	(352)	-3.0%	23 670
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	70 333	53 407	-	15 441	30 478	26 704	3 775	14.1%	53 407

Summary of monthly budgeted and actual Subsidies and Transfers:

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2024/25											
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	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)
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)
Service charges - Water revenue		318	211	128	325	282	324	514	514	514	514	514	(2 406)
Service charges - Waste Water Management		211	247	98	295	247	250	232	232	232	232	232	(1 049)
Service charges - Waste Mangement		245	232	70	301	356	237	273	273	273	273	273	(1 230)
Rental of facilities and equipment		136	98	115	98	96	68	172	172	172	172	172	(794)
Interest earned - external investments		130	98	143	142	134	90	78	78	78	78	78	(391)
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	230	494	606	660	965	566	566	566	566	566	(2 720)
Licences and permits		141	162	190	206	201	80	25	25	25	25	25	(88)
Agency services		-	-	-	-	-	-	22	22	22	22	22	(112)
Transfers and Subsidies - Operational		9 452	4 455	2 203	562	0	8 106	2 496	2 496	2 496	2 496	2 496	(12 482)
Other revenue		2 679	291	214	260	799	427	330	330	330	330	330	(870)
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)
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)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	600	350	300	280	180	21	21	21	21	21	(107)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	8	(4)	(4)	-	-	-	-	-	-
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)
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)
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	84	84	84	84	84	84	(418)
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)
Acquisitions - w water & other inventory		-	-	-	-	-	159	159	159	159	159	159	(796)
Contracted services		44	536	1 216	348	414	265	635	635	635	635	635	(3 164)
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)
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)
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	(10 916)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
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)
NET INCREASE/(DECREASE) IN CASH HELD		17 050	501	(1 253)	(7 765)	(1 184)	4 381	207	207	207	207	207	117
Cash/cash equivalents at the monthly ear 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
Cash/cash equivalents at the monthly ear 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

Summary of Councillor and Staff Benefits:

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second 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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 206	3 204	-	786	1 682	1 602	80	5%	3 204
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	-	13	27	28	(1)	-3%	55
Cellphone Allowance		348	346	-	79	165	173	(8)	-5%	346
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 607	3 605	-	879	1 874	1 803	71	4%	3 605
% increase	4		0.0%							0.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4 040	4 163	-	998	2 114	2 081	32	2%	4 163
Pension and UIF Contributions		482	545	-	121	240	273	(33)	-12%	545
Medical Aid Contributions		134	151	-	32	69	75	(7)	-9%	151
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		421	233	-	-	232	117	116	99%	233
Motor Vehicle Allowance		735	760	-	184	388	380	8	2%	760
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		13	12	-	3	5	6	(1)	-10%	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	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 826	5 864	-	1 338	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	-	3 128	10 280	10 528	(249)	-2%	21 057
Pension and UIF Contributions		2 702	2 909	-	512	1 442	1 455	(13)	-1%	2 909
Medical Aid Contributions		775	1 054	-	130	333	527	(194)	-37%	1 054
Overtime		801	726	-	98	443	363	80	22%	726
Performance Bonus		1 425	1 424	-	2	1 356	712	644	91%	1 424
Motor Vehicle Allowance		654	836	-	109	359	418	(58)	-14%	836
Cellphone Allowance		3	3	-	1	2	2	(0)	-5%	3
Housing Allowances		66	129	-	55	115	65	51	79%	129
Other benefits and allowances		551	622	-	-	284	311	(27)	-9%	622
Payments in lieu of leave		144	134	-	-	-	67	(67)	-100%	134
Long service awards		317	206	-	-	12	103	(91)	-88%	206
Post-retirement benefit obligations	2	732	588	-	-	347	294	52	18%	588
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		566	892	-	-	295	446	(151)	-34%	892
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		28 034	30 581	-	4 035	15 268	15 291	(22)	0%	30 581
% increase	4		9.1%							9.1%
Total Parent Municipality		37 467	40 051	-	6 252	20 190	20 025	164	1%	40 051
TOTAL SALARY, ALLOWANCES & BENEFITS		37 467	40 051	-	6 252	20 190	20 025	164	1%	40 051
% increase	4		6.9%							6.9%
TOTAL MANAGERS AND STAFF		33 861	36 446	-	5 373	18 316	18 223	93	1%	36 446

Monthly summary of capital expenditure patterns:

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second 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									
Monthly expenditure performance trend									
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	–	5 080	5 847	7 594	1 747	23.0%	26%
November	651	1 899	–	1 729	7 576	9 493	1 917	20.2%	33%
December	5 727	1 899	–	3 907	11 483	11 391	(92)	-0.8%	50%
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	–	–	–
Total Capital expenditure	17 308	22 782	–	11 483					

Summary of capital expenditure on new assets by asset class:

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second 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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	20 782	–	2 562	7 730	8 832	1 102	12.5%	20 782
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		–	14 209	–	2 562	7 218	6 039	(1 180)	-19.5%	14 209
Reservoirs		–	–	–	–	–	–	–	–	–
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
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	379	–	–	144	161	17	10.5%	379
Storm water Conveyance		–	379	–	–	144	161	17	10.5%	379
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	–	20 782	–	2 562	7 730	8 832	1 102	12.5%	20 782

Summary of capital expenditure on renewal of existing assets by asset class:

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		–	–	–	201	3 096	–	(3 096)	#DIV/0!	–
Sport and Recreation Facilities		–	–	–	201	3 096	–	(3 096)	#DIV/0!	–
Outdoor Facilities		–	–	–	201	3 096	–	(3 096)	#DIV/0!	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	–	–	–	201	3 096	–	(3 096)	#DIV/0!	–

Summary of depreciation charges by asset class:

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second 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									
Depreciation by Asset Class/Sub-class										
Infrastructure		11 345	5 213	-	1 296	2 628	2 607	(21)	-0.8%	5 213
Roads Infrastructure		1 465	-	-	-	-	-	-	-	-
<i>Road Structures</i>		1 465	-	-	-	-	-	-	-	-
Storm water Infrastructure		1 851	2 201	-	579	1 122	1 101	(21)	-1.9%	2 201
<i>Drainage Collection</i>		-	2 201	-	579	1 122	1 101	(21)	-1.9%	2 201
Electrical Infrastructure		669	357	-	85	178	178	-	-	357
<i>LV Networks</i>		531	357	-	85	178	178	-	-	357
Water Supply Infrastructure		2 402	1 428	-	340	714	714	-	-	1 428
<i>Distribution</i>		699	1 428	-	340	714	714	-	-	1 428
Sanitation Infrastructure		2 132	1 222	-	291	611	611	-	-	1 222
<i>Reticulation</i>		833	1 222	-	291	611	611	-	-	1 222
Solid Waste Infrastructure		2 825	5	-	1	2	2	-	-	5
<i>Landfill Sites</i>		2 825	5	-	1	2	2	-	-	5
Community Assets		640	53	-	13	45	27	(19)	-69.8%	53
Community Facilities		46	11	-	3	6	6	-	-	11
<i>Libraries</i>		22	11	-	3	6	6	-	-	11
Sport and Recreation Facilities		594	42	-	10	40	21	(19)	-88.1%	42
<i>Outdoor Facilities</i>		594	42	-	10	40	21	(19)	-88.1%	42
Other assets		116	149	-	35	74	74	-	-	149
Operational Buildings		116	149	-	35	74	74	-	-	149
<i>Municipal Offices</i>		116	149	-	35	74	74	-	-	149
Intangible Assets		108	11	-	-	-	6	6	100.0%	11
Licences and Rights		108	11	-	-	-	6	6	100.0%	11
<i>Computer Software and Applications</i>		108	11	-	-	-	6	6	100.0%	11
Computer Equipment		223	190	-	45	95	95	-	-	190
Computer Equipment		223	190	-	45	95	95	-	-	190
Furniture and Office Equipment		99	257	-	61	94	128	34	26.7%	257
Furniture and Office Equipment		99	257	-	61	94	128	34	26.7%	257
Machinery and Equipment		200	120	-	29	60	60	-	-	120
Machinery and Equipment		200	120	-	29	60	60	-	-	120
Transport Assets		574	-	-	-	-	-	-	-	-
Transport Assets		574	-	-	-	-	-	-	-	-
Total Depreciation	1	13 372	5 994	-	1 480	2 997	2 997	-	-	5 994

5. Other Information or Documentation

Expenditure on staff benefits

In terms of Section 66 of the MFMA, all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits must be reported to council:

“The accounting officer of a municipality must, in a format and for periods as may be prescribed, report to the council on all expenditure incurred by the municipality on staff salaries, wages, allowances and benefits, and in a manner that discloses such expenditure per type of expenditure, namely—

- (a) salaries and wages;
- (b) contributions for pensions and medical aid;
- (c) travel, motor car, accommodation, subsistence and other allowances;
- (d) housing benefits and allowances;
- (e) overtime payments;
- (f) loans and advances; and
- (g) any other type of benefit or allowance related to staff.”

MFMA Section 66 Quarterly Report											
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2024 - JUNE 2025											
TYPE OF EXPENDITURE	APPROVED BUDGET	ACTUAL Q1	%	ACTUAL Q2	%	ACTUAL Q3	%	ACTUAL Q4	%	ACTUAL TOTAL	%
Salaries & Wages	25 219 788	6 105 398	24.2%	6 288 265	24.9%	-	0.0%	-	0.0%	12 393 663	49.1%
Bonus	1 656 996	-	0.0%	1 588 665	95.9%	-	0.0%	-	0.0%	1 588 665	95.9%
Long Service Bonus	206 496	-	0.0%	12 258	5.9%	-	0.0%	-	0.0%	12 258	5.9%
Overtime	726 408	195 737	26.9%	247 685	34.1%	-	0.0%	-	0.0%	443 423	61.0%
Pension Fund Contributions	3 252 564	817 480	25.1%	790 008	24.3%	-	0.0%	-	0.0%	1 607 489	49.4%
Medical Aid Fund Contributions	1 204 500	201 638	16.7%	199 770	16.6%	-	0.0%	-	0.0%	401 408	33.3%
Telephone Allowance	3 408	810	23.8%	810	23.8%	-	0.0%	-	0.0%	1 620	47.5%
Post Retirement Benefits	588 216	169 228	28.8%	177 314	30.1%	-	0.0%	-	0.0%	346 542	58.9%
Housing Subsidy	141 504	25 930	18.3%	95 022	67.2%	-	0.0%	-	0.0%	120 952	85.5%
Vehicle Allowance	1 595 148	347 317	21.8%	399 886	25.1%	-	0.0%	-	0.0%	747 203	46.8%
Standby Allowance	551 796	140 650	25.5%	137 878	25.0%	-	0.0%	-	0.0%	278 528	50.5%
Acting Allowance	340 392	5 533	1.6%	11 015	3.2%	-	0.0%	-	0.0%	16 548	4.9%
Leave payments	133 812	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
U I F	201 960	36 228	17.9%	37 670	18.7%	-	0.0%	-	0.0%	73 897	36.6%
Traveling and Subsistence	58 356	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
TOTAL	35 881 344	8 045 949	22.4%	9 986 247	27.8%	-	0.0%	-	0.0%	18 032 196	50.3%

Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 July 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates 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 effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 July 2019 municipalities are required to utilise 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 MCCR.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	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 subsistence	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
Totaal	R 9 149 203	R 1 360 292	R 4 900 706	R 587 892	R 4 621 908	(772 400)	(278 798)

Red flagged amounts are items that exceed the budgeted amount.

Municipal Manager's Quality Certificate

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipale geboue, Van Riebeeckstraat

PRIVAATSAKX4
LAINGSBURG
6900



Municipal Buildings, Van Riebeeck Street

PRIVATE BAG X4
LAINGSBURG
6900

OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER:
REFERENCE NUMBER:
NAVRAE:
ENQUIRES:

Tel. (023) 551 1019
Faks/Fax (023) 5511019

QUALITY CERTIFICATE

I, Alida Groenewald, Senior Manager Finance and Corporate Services, 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 first second quarter of 2024/2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Ms. A Groenewald

for: Municipal Manager of Laingsburg Municipality (WC051)

Signature *Alida Groenewald*

Date *2025-01-24*

6. Recommendation

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