

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2024/25 ASSESSMENT REPORT- Q 2

01 October 2024 – 31 December 2024



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QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 October 2024 until 31 December 2024 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

J. Booyesen

J. BOOYSEN
MUNICIPAL MANAGER
24 January 2025

SECTION 1 - INTRODUCTION

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

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

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

Section 52 (d) of the MFMA requires that:

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

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

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

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

The report provides a quarterly overview of the municipal financial and non-financial performance to give council a monitoring tool to review performance as part of the Service Delivery and Budget Implementation plan (SDBIP) regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realization of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the second quarter (01 October 2024 – 31 December 2024) of the 2024/2025 financial year.

SECTION 2 – EXECUTIVE MAYOR’S REPORT

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

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

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

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

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

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

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

There is no other information considered to be relevant.

SECTION 3 – RESOLUTIONS

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

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 31 December 2024 on the implementation of the budget and the financial state of affairs of the municipality.

SECTION 4 – EXECUTIVE SUMMARY

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

4.1 Financial problems and risks

The Outstanding Debtors of the Municipality amounts to R 18.323 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).

4.2 Other Relevant information

4.3 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.

4.4 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%.

4.5 Capital Expenditure

The capital expenditure for this quarter amounts to R 10.717 million. 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.

4.6 Cash Flow

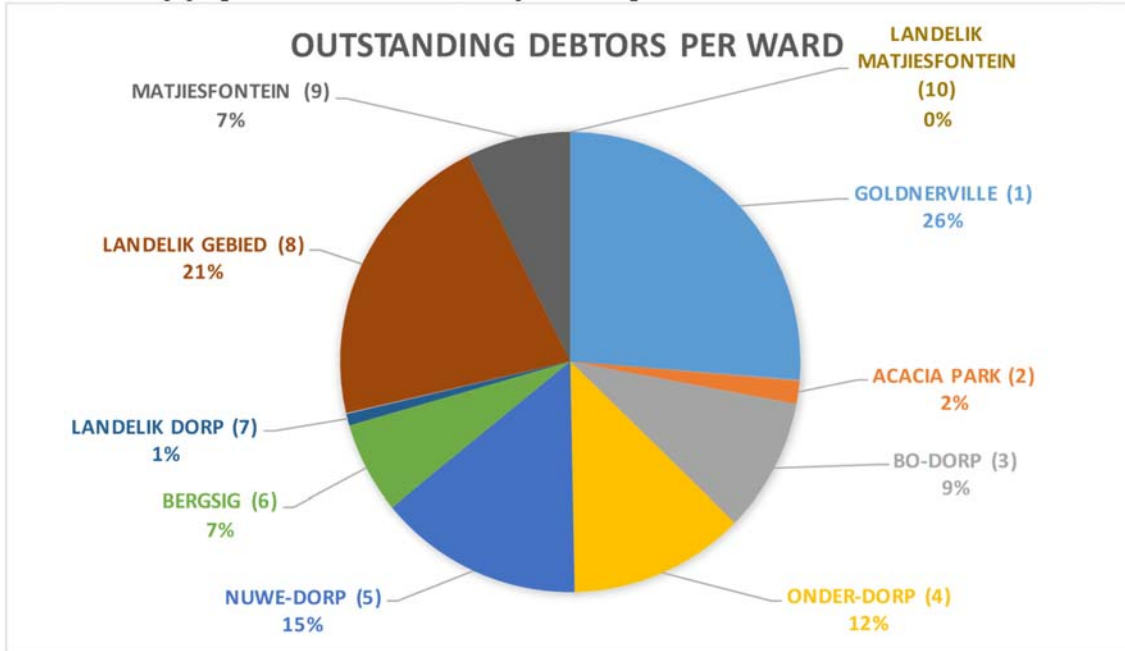
This quarter started off with a cash flow balance of R 26.120 R 26.120 million at the beginning of this quarter and decreased it with R 1.541 R 24.579 million. The closing balance for the quarter ended December 2024 is R 24.579 million. The Municipal Cash flow is mainly from Operating Activities and 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.

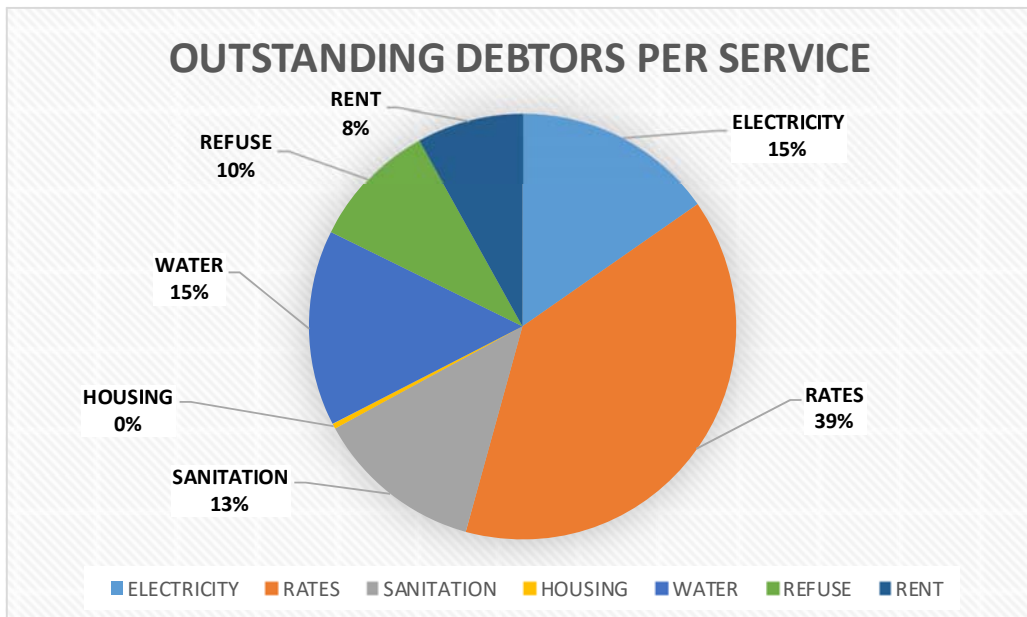
4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R 18.323 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 shows the outstanding debtors per ward as at the end of December 2024:



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



4.8 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.

4.9 Cost Containment Measures

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

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

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

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in

Table SC 2.

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%	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%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Pay able, Ov erdraft & Tax Prov ision/ Funds & Reserv es		9.3%	9.3%	0.0%	10.6%	9.3%
Gearing	Long Term Borrow ing/ Funds & Reserv es		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 Revenue		8.8%	9.5%	0.0%	21.9%	9.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recov ered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (w ithin MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<u>Funding of Provisions</u>							
Percentage Of Pro v isions Not Funded	Unfunded Pro v isions/Total Pro v isions						
<u>Other Indicators</u>							
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 ow n source less units sold)/Total units purchased and ow n source	2	38.3%	30.0%	0.0%	30.0%	30.0%
Employ ee 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%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due w ithin 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 cov erage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

Table SC2 – Financial Performance indicators

The other financial performance indicators are discussed below:

Table 5.1 provides a high-level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 31 December 2024.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	62 662 964	65 349 401	9 682 367
Actuals as at Current Quarter	73 730 177	50 833 839	3 907 002
Variance between YTD Budget and YTD Actuals	-11 067 213	14 515 562	5 775 365
Variance %	-17,66	22,21	59,65

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	130 317 764	109 747 277	22 782 041
Actuals as at Current Quarter	73 730 177	50 833 839	3 907 002
Actual as % of total Budget	56,58	46,32	17,15

Table 5.3 provides the key financial indicators, comparing the 2023/24 financial performance of the municipality to the 2024/25 year to date figures as at 31 December 2024.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	15,72	2,32
Actual income vs Budgeted Income	117,66	100,00
Expenditure Management		
Personnel Costs to total Expenditure	3,69	3,37
Actual expenditure vs Budgeted Expenditure	77,79	92,85
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,22	0,11
Repairs and maintenance / total expenditure	1,33	1,27
Asset Management		
Actual versus Budgeted Capital Expenditure	17,15	3,36
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	376	726
Liquidity		
Current ratio	144,50	128,58
Acid Test ratio	131,97	121,63
Turnover of accounts receivable	0,99	0,50
Cash to interest	0	0
Debt to cash	7,48	5,73
Cash to income	1,38	2,94
Total Liabilities / Total Assets	18,32	19,72

5.2 Borrowing, funding and reserves policy

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

- a) Interest paid to total expenditure

5.2.1 Purpose/ Use of the Ratio and Norm

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

5.2.2 Interpretation of Results

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

- b) Total long term debt to total operating revenue

5.2.3 Purpose/ Use of the Ratio and Norm

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

Table 5.4 Long Term Revenue

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	62 136 332	34 602 828

5.2.4 Interpretation of Results

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

- c) Cash generation from operating activities

5.2.5 Purpose/ Use of the Ratio and Norm

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

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

Table 5.5 Loan Repayments versus Cash

Description	CQ	PQ
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	8 697 951	-1 602 563
Annual Loan Repayments	0	0

5.2.6 Interpretation of Results

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

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

5.2.7 Purpose/ Use of the Ratio and Norm

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

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

Table 5.6 Loan Repayments

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	50 833 839	25 475 608,00

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

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

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	18 479 954	16 314 330
Monthly Fixed Operational Expenditure	4 744 177	4 744 177
Cash and Cash Equivalents:		
Petty Cash and bank Balances	24 433 695	26 119 526
Less:		
Unspent Conditional Grants	11 084 780	14 122 078
Overdraft	0	0
Plus:		
Short-term investments	510 639	510 639
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	16 944 613	8 491 869
Less:		
Depreciation & Amortisation	12 264 600	6 132 300
Provision for bad debt	5 775 578	5 775 578
Impairment and loss on Disposal of Assets	5 233 186	5 233 186
Fair Value Adjustments	0	0

5.3.2 Interpretation of Results

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

b) Current ratio

5.3.3 Purpose/ Use of the Ratio and Norm

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

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

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

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

Table 5.8 Current Assets and Liabilities

Description	CQ	PQ
Current Ratio	144,50	128,58
Current Assets	42 121 271	41 835 740
Current Liabilities	29 149 757	32 536 932

5.3.4 Interpretation of Results

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

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

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

Table 5.9 Liquidity Requirement Calculation

Liquidity Requirement Calculation	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	517 542	340 228
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	37 972 824	38 225 826
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	4 744 177	4 744 177
Consumer Deposits	2 835 783	3 088 785
Other Deposits and Other Advance Payments:		
- Retentions	1 988 782	1 988 782
- Payments Received in Advance	446 911	335 012
- Other Deposits	184 237	189 203
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	11 299 074	22 015 609

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	24 433 695	26 119 526
Bank balance sub total	24 433 695	26 119 526
95% of all other term investments with Banks	485 107	485 107
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	5 050 812	6 535 681
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	11 084 780	14 122 078
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	41 054 394	47 262 391
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

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

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

Table 5.11 Debt Collection

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	376	726
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

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

b) Level of reliance on government grants

5.4.3 Purpose/ Use of the Ratio and Norm

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

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

Table 5.12 Grant Reliance

Description	CQ	PQ
Level of reliance on government grants	15,72	2,32
Government Grants and subsidies	3 919 734,00	514 208,00
Total Revenue	13 998 925,00	34 656 633,00

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

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

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

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

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description	CQ	PQ
Actual versus Budgeted Capital Expenditure	3 907 002	766 432
Actual Capital Expenditure : Budgeted Capital Expenditure	17,15	3,36
Budgeted Capital Expenditure	22 782 041	22 782 041

5.4.6 Interpretation of Results

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

- c) Implementation: Operational Revenue

5.4.7 Purpose/ Use of the Ratio and Norm

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

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

The norm ranges between 0% and 5% variance.

5.4.8 Interpretation of Results

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

- d) Implementation: Operational Expenditure

5.4.9 Purpose/ Use of the Ratio and Norm

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

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

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

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

The norm ranges between 0% and 5% variance.

Table 5.14 Budget Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	13 998 925	34 656 633
Actual Expenditure – Budgeted Expenditure	41,97	103,90
Budgeted Expenditure	33 354 331	33 354 331

5.4.10 Interpretation of Results

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

SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

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

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

6.1.2 Definition of Performance Management

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

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

6.1.3 Institutionalizing Performance Management

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

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

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

6.1.4 Strategic Performance

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

6.1.5 Definition of Service Delivery Budget Implementation Plan

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

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

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

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

- b) The Accounting Officer, while conducting the above, must take into account:
- Section 71 Reports;
 - Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

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

6.1.7 Municipal Scorecard

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

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

6.1.8 Background to the format of SDBIP

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

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

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

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

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

Table 3.1: SDBIP Measurement Categories

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

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

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

6.1.9 Monitoring and Evaluation

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

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

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

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

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

6.2 Actual Performance for the 2nd Quarter

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

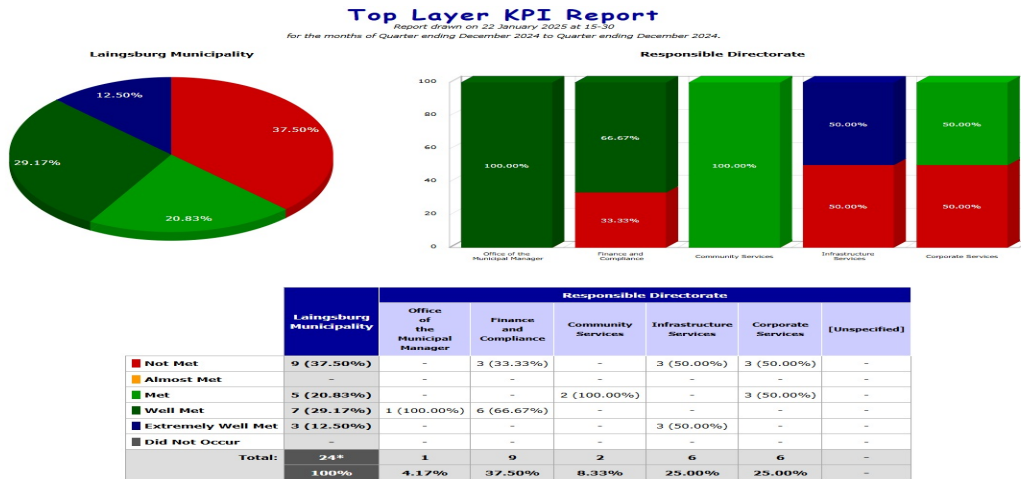
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 2nd quarter of the financial year 2024/2025 is provided for in section 6 of this report.

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

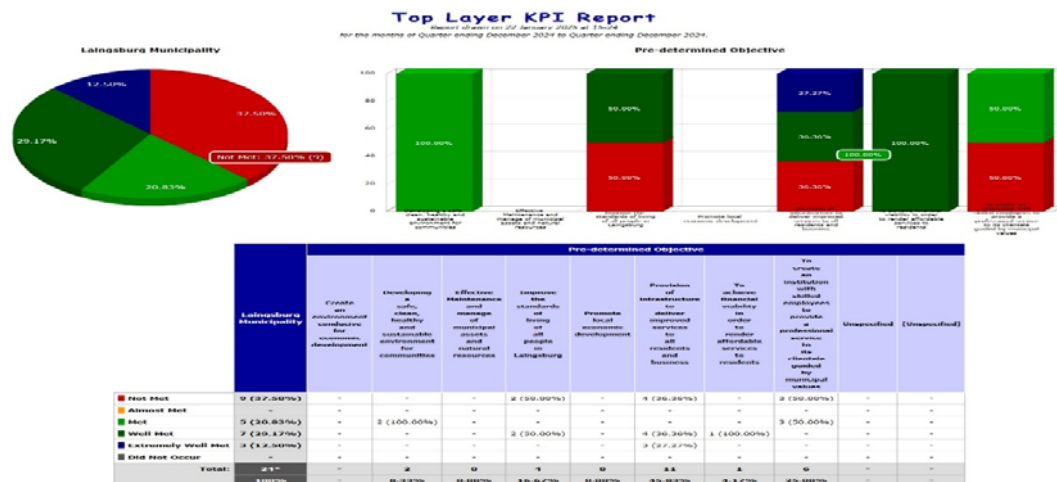
6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2024/2025(2nd quarter).

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



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 October 2024 to 31 December 2024)



Laingsburg Municipality 2024-2025: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI Name	Description of Unit of Measurement	Calculation Type	Quarter ending December 2024			Overall Performance for Quarter ending December 2024 to Quarter ending December 2024		
								Target	Actual	R	Target	Actual	R
TL33	Office of the Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to the Audit Committee by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A
TL34	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital	% of capital budget spent on capital projects	Last Value	40 %	50.40 %	G2	40 %	50.40 %	G2

					projects/ Amount budgeted for capital projects)x100]								
TL35	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Institutional Development	Achieve a debtor payment percentage of 75% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	75 %	80. 26 %	G2	75 %	80. 26 %	G2
TL36	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Exclu	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	Last Value	896	510	R	896	510	R

					ding Eskom areas) and billed for the service as at 30 June 2025								
TL37	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties which are billed for water	Last Value	1 336	1 375	G2	1 336	1 375	G2
TL38	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewage network	Number of residential properties which are billed for sewerage	Last Value	1 320	1 326	G2	1 320	1 326	G2

					for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2025								
TL39	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	Last Value	1 370	1 372	G2	1 370	1 372	G2
TL40	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2025	Number of households receiving free basic electricity	Last Value	370	375	G2	370	375	G2
TL41	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	Last Value	480	0	R	480	0	R
TL42	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people	Infrastructure Development	Provide free basic sanitation to indigent	Number of households receiving free	Last Value	480	500	G2	480	500	G2

			in Laingsburg		households as at 30 June 2025	basic sanitation services							
TL43	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic refuse removal to indigent households as at 30 June 2025	Number of households receiving free basic refuse removal services	Last Value	480	0	R	480	0	R
TL44	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A

TL45	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A
TL46	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional	Cost coverage ratio as at 30 June 2025	Last Value	0	0	N/A	0	0	N/A

					Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]								
TL47	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Review the Disaster Management Plan and submit to Council by 31 March 2025	Reviewed Disaster Management Plan submitted to Council by 31 March 2025	Carry Over	0	0	N/A	0	0	N/A
TL48	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	12	G	12	12	G
TL49	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the	% grant spent	Last Value	0%	0%	N/A	0%	0%	N/A

			communities		total approved grant received) x 100]									
TL50	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	1	1	G	1	1	G	
TL51	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] x 100]	% electricity unaccounted for by 30 June	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	
TL52	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilolitres Water Purchased or Purified - Number of	% of water unaccounted	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	

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

					x 100]								
TL55	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	40 %	60 %	B	40 %	60 %	B
TL56	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2025 [(Actual expenditure divided by the total approved project budget)	% of budget spent by 30 June 2025	Last Value	40 %	0%	R	40 %	0%	R

					x 100]								
TL57	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	40 %	0%	R	40 %	0%	R
TL58	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	40 %	72 %	B	40 %	72 %	B

TL59	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2025	Development Planning Phase completed by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A
TL60	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Drilling and equipping of boreholes in Soutkloof by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	40 %	60 %	B	40 %	60 %	B
TL61	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Water Supply Infrastructure (Bulk Mains) within the Municipal area by 30 June 2025 [(Actual expenditure divided by the	% of budget spent by 30 June 2025	Last Value	40 %	0%	R	40 %	0%	R

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

TL64	Corporate Services	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2025 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2025	Zero	0	0	G	0	0	G
TL65	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2025	Number of job opportunities created by 30 June 2025	Carry Over	0	0	N/A	0	0	N/A
TL66	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	Accumulative	1	1	G	1	1	G
TL67	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional	Social Development	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December	Carry Over	1	0	R	1	0	R

			service to its clientele guided by municipal values			2024							
TL68	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	Carry Over	1	0	R	1	0	R
TL69	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to Council by 31 December 2024	Carry Over	1	0	R	1	0	R

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	13
R	KPI Not Met	0% <= Actual/Targe	9

		t <= 74.999%	
O	KPI Almost Met	75.000% <= Actual/Target t <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target t <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target t	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		37

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - 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 (Functional Classification)

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	2	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	-95,3%	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							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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

The Municipality has generated 47% or R 50 828 million of the Budgeted Revenue to date which is lower than the budgeted amounts. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	3 096	3 096	-	3 096	#DIV/0!	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	-	51	511	2 794	(2 282)	-82%	6 573
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	8 869	-	6 857	7 163	3 770	3 394	90%	8 869
Vote 22 - WATER (42: CAPEX)		-	7 340	-	712	712	3 119	(2 407)	-77%	7 340
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Total Capital Expenditure		-	22 782	-	10 717	11 483	9 682	1 801	19%	22 782
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	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		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	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		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
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

Explanatory notes to Table C6 – Financial Position

Current Assets

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury. The current assets amounted to R 42 121 mil as at 31 December (R 41 836 mil as at 30 September 2024), the classification below complies with the GRAP disclosure format.

Non-Current Assets

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

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 29 150 mil as at 31 December 2024 (R 32 537 million as at 30 September 2024).

Non-Current Liabilities

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

Community wealth/Equity

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

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

Table C7: Cash Flow

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

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

Table SC1 Material variance explanations

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

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
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 Managemen	81.44%	0	0
2	Expenditure By Type			
	Debtimpairment	-51.91%	No debt impairment has been calculated or accounted for.	To be calculated at year end
	0	0.00%	0	0
	Interest	-100.00%	Interest was budgeted for on the straight-line method but is ac	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

SECTION 8 – DEBTOR ANALYSIS

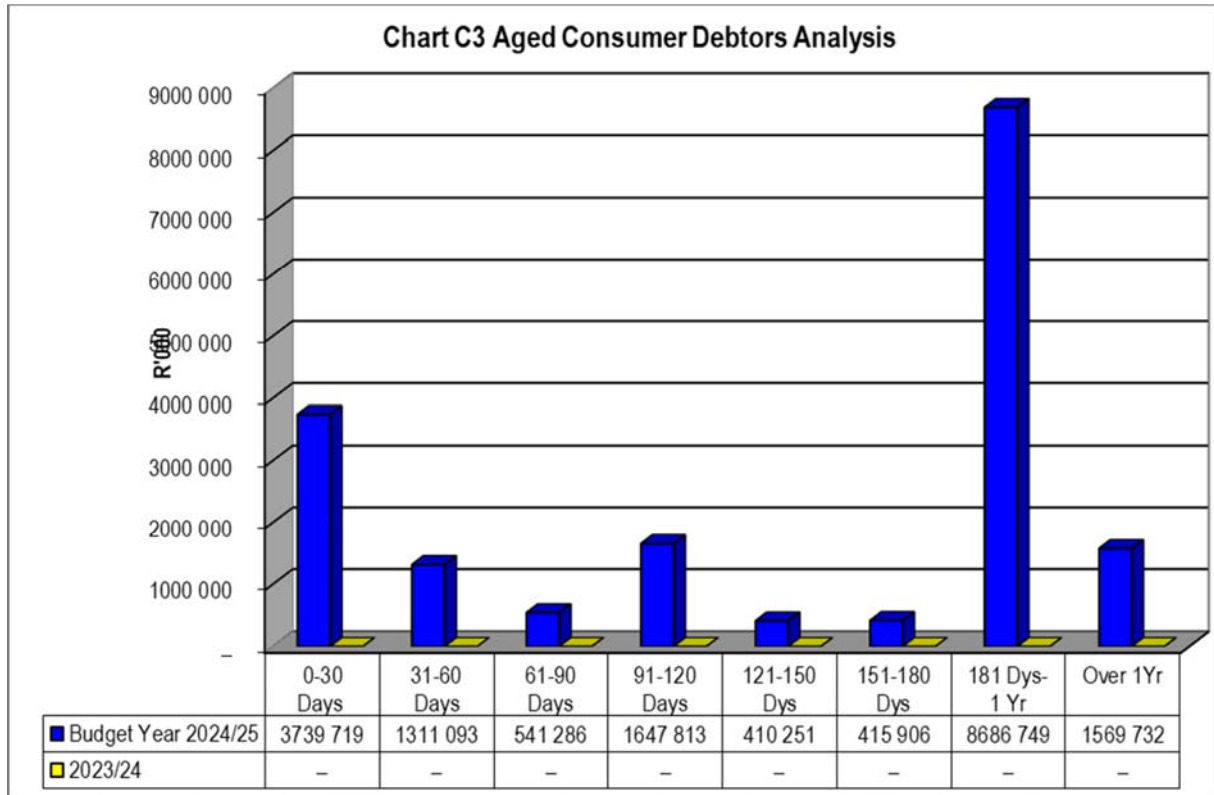
Table SC3 provides an age analysis of consumer debtors as at 31 December 2024.

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

Description	NT Code	Budget Year 2024/25								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.O Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Ex change Transactions - Water	1200	421	266	127	130	114	102	1 562	300	3 040	2 226	-	-
Trade and Other Receivables from Ex change Transactions - Electricity	1300	1 432	523	112	113	56	39	549	165	2 989	922	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	1 180	101	52	1 159	47	47	3 563	(2)	6 148	4 815	-	-
Receivables from Ex change Transactions - Waste Water Management	1500	285	181	99	94	84	79	1 346	365	2 534	1 969	-	-
Receivables from Ex change Transactions - Waste Management	1600	314	174	100	94	84	74	907	226	1 971	1 384	-	-
Receivables from Ex change 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	(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	-	-

Table C6 (Statement of Financial Position) as at 31 December 2024 shows the total outstanding debtors is R 18, 323 million.

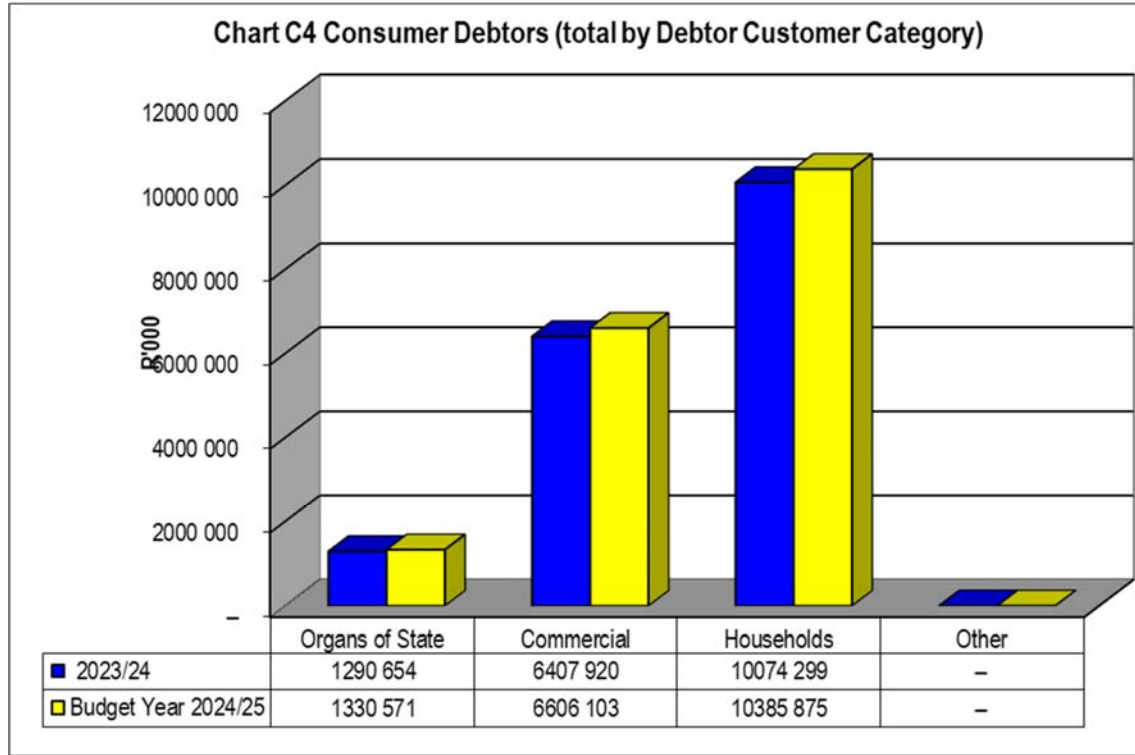
The graph below illustrates the aged consumer debt analysis at 31 December 2024 date.



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

The graph below illustrates the consumer category debtor arrears. The category is the

households followed by the organs of stat.



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

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 31 December 2024.

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			
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	-	

Table SC4 Creditors Analysis

SECTION 10 – INVESTMENT PORTFOLIO

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

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

Table SC5 Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of Institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
<u>Municipality</u>														
None		0	0	0	0	0	0	0	00 January 1900	-	-	-	-	-
Municipality sub-total														
<u>Entities</u>														
Entities sub-total														
TOTAL INVESTMENTS AND INTEREST														
	2									-	-	-	-	-

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

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Table SC 8 Councilor and staff benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q2 Second Quarter

Summary of Employee and Councilor 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		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		-	-	-	-	-	-	-	-	-
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		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

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

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

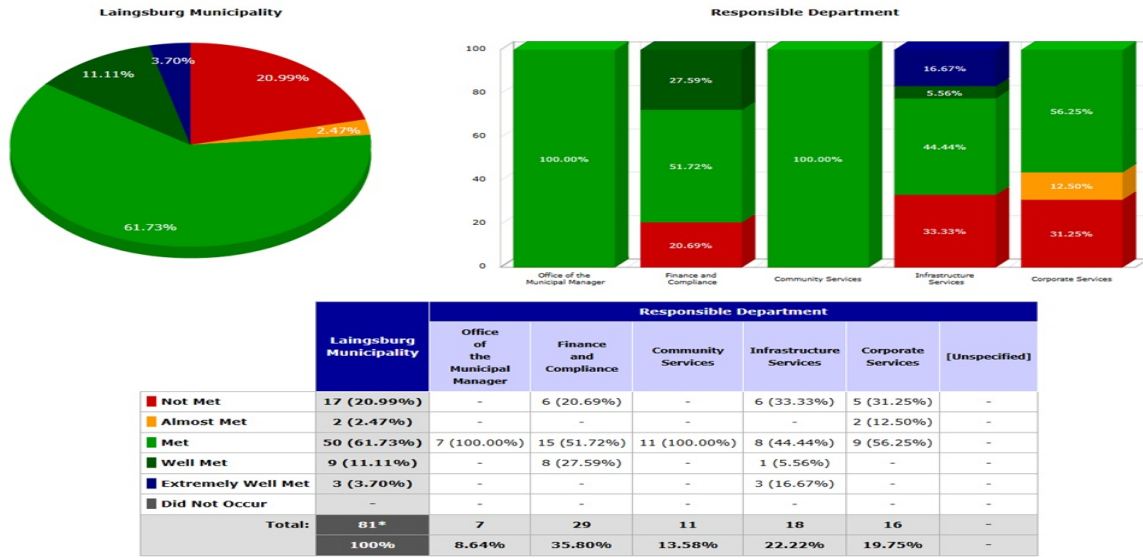
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		28 923	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

SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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

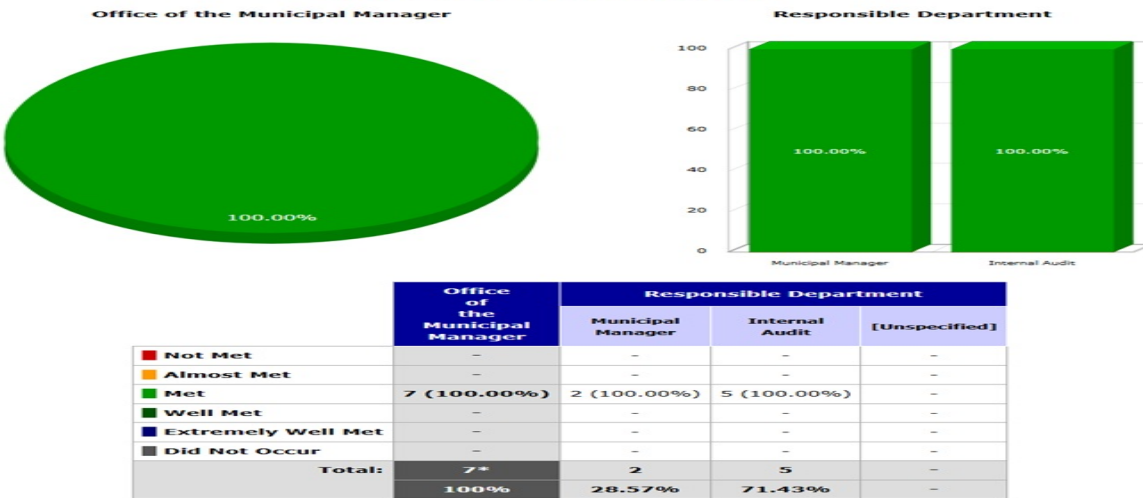
Departmental KPI Report

Report drawn on 21 January 2025 at 12:09 for the months of October 2024 to December 2024.



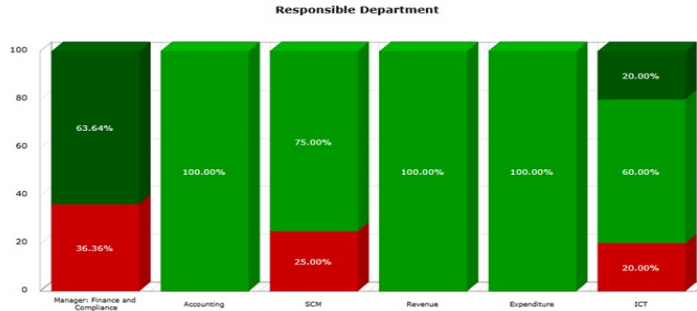
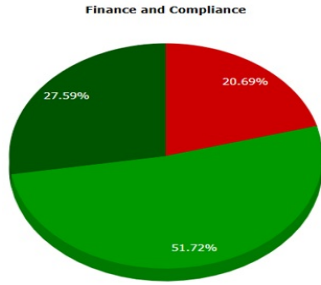
Departmental KPI Report

Report drawn on 21 January 2025 at 12:11 for the months of October 2024 to December 2024.



Departmental KPI Report

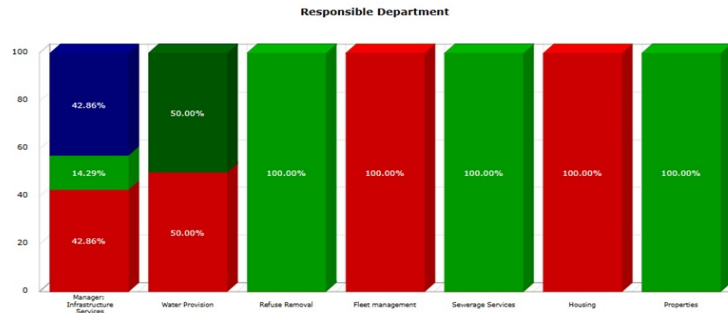
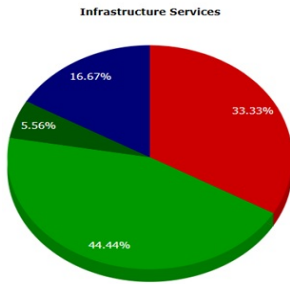
Report drawn on 21 January 2025 at 12:14
for the months of October 2024 to December 2024.



	Finance and Compliance	Responsible Department							
		Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT	[Unspecified]
Not Met	6 (20.69%)	4 (36.36%)	-	1 (25.00%)	-	-	-	1 (20.00%)	-
Almost Met	-	-	-	-	-	-	-	-	-
Met	15 (51.72%)	-	2 (100.00%)	3 (75.00%)	5 (100.00%)	2 (100.00%)	-	3 (60.00%)	-
Well Met	8 (27.59%)	7 (63.64%)	-	-	-	-	-	1 (20.00%)	-
Extremely Well Met	-	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-
Total:	29*	11	2	4	5	2	-	5	-
	100%	37.93%	6.90%	13.79%	17.24%	6.90%	-	17.24%	-

Departmental KPI Report

Report drawn on 21 January 2025 at 12:18
for the months of October 2024 to December 2024.

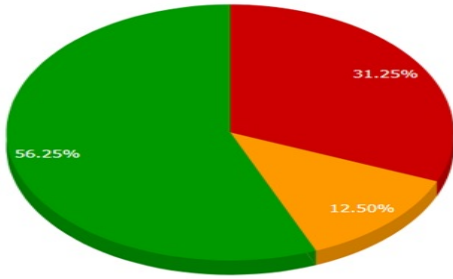


	Infrastructure Services	Responsible Department								
		Manager: Infrastructure Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Electricity	Road Transport
Not Met	6 (33.33%)	3 (42.86%)	1 (50.00%)	-	1 (100.00%)	-	1 (100.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	8 (44.44%)	1 (14.29%)	-	2 (100.00%)	-	2 (100.00%)	-	3 (100.00%)	-	-
Well Met	1 (5.56%)	-	1 (50.00%)	-	-	-	-	-	-	-
Extremely Well Met	3 (16.67%)	3 (42.86%)	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-
Total:	18*	7	2	2	1	2	1	3	-	-
	100%	38.89%	11.11%	11.11%	5.56%	11.11%	5.56%	16.67%	-	-

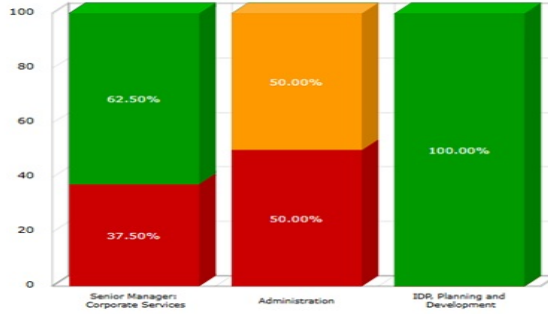
Departmental KPI Report

Report drawn on 21 January 2025 at 12-20 for the months of October 2024 to December 2024.

Corporate Services



Responsible Department

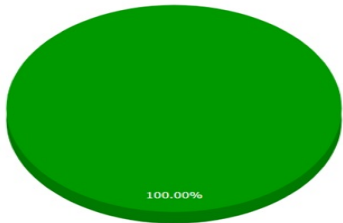


	Corporate Services	Responsible Department						
		Senior Manager: Corporate Services	Thusong Centre	Human Resources	Administration	IDP, Planning and Development	Tourism	[Unspecified]
Not Met	5 (31.25%)	3 (37.50%)	-	-	2 (50.00%)	-	-	-
Almost Met	2 (12.50%)	-	-	-	2 (50.00%)	-	-	-
Met	9 (56.25%)	5 (62.50%)	-	-	-	4 (100.00%)	-	-
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-
Total:	16*	8	-	-	4	4	-	-
	100%	50.00%	-	-	25.00%	25.00%	-	-

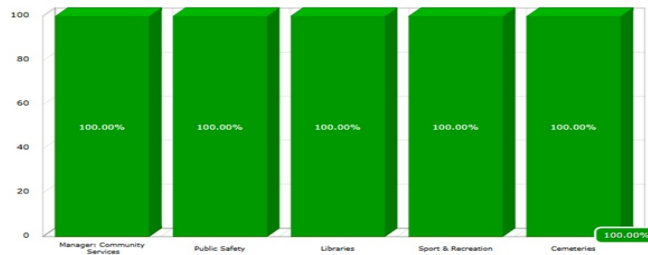
Departmental KPI Report

Report drawn on 21 January 2025 at 12-16 for the months of October 2024 to December 2024.

Community Services



Responsible Department



	Community Services	Responsible Department					
		Manager: Community Services	Public Safety	Libraries	Sport & Recreation	Cemeteries	[Unspecified]
Not Met	-	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-
Met	11 (100.00%)	2 (100.00%)	4 (100.00%)	3 (100.00%)	1 (100.00%)	1 (100.00%)	-
Well Met	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-
Total:	11*	2	4	3	1	1	-
	100%	18.18%	36.36%	27.27%	9.09%	9.09%	-

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

SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

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

Table SC12 – Capital expenditure trend

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	Budget Year 2024/25								
	2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure perform ance 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					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

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

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

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

Description	Ref	Budget Year 2024/25											
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget
R thousands													
Cash Receipts By Source													
Property rates		243	1 034	1 358	423	301	260	481	481	481	481	481	(2 313)
Serv ice 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)
Serv ice charges - Water revenue		318	211	128	325	282	324	514	514	514	514	514	(2 406)
Serv ice charges - Waste Water Management		211	247	98	295	247	250	232	232	232	232	232	(1 049)
Serv ice 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 Div		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1 230	494	606	660	660	965	566	566	566	566	566	(2 720)
Licences and permits Agency services		141	162	190	206	201	80	25	25	25	25	25	(88)
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 Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-
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	1 373	(5 886)
Acquisitions - water & other inventory	-	-	-	-	-	-	159	159	159	159	159	159	(796)
Contracted services	44	536	1 216	348	414	265	635	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	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	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	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	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	207	117
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	30 682
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

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - 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										
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	
<i>Road Structures</i>		-	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	
<i>Reservoirs</i>		-	-	-	-	-	-	-	-	-	
<i>Pump Stations</i>		-	8 869	-	2 562	7 163	3 770	(3 394)	-90.0%	8 869	
<i>Bulk Mains</i>		-	5 340	-	-	55	2 269	2 214	97.6%	5 340	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-	
<i>Waste Water Treatment Works</i>		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	379	-	-	144	161	17	10.5%	379	
<i>Storm water Conveyance</i>		-	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	

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

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - 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	1										
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!	-	
<i>Outdoor Facilities</i>		-	-	-	201	3 096	-	(3 096)	#DIV/0!	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing ass	1	-	-	-	201	3 096	-	(3 096)	#DIV/0!	-	

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

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										
Infrastructure		363	439	-	63	57	186	129	69.5%	439
Electrical Infrastructure		348	417	-	61	56	177	121	68.5%	417
<i>LV Networks</i>		313	302	-	61	42	128	86	66.9%	302
Sanitation Infrastructure		13	17	-	2	1	7	6	85.6%	17
<i>Waste Water Treatment Works</i>		13	12	-	2	1	5	4	80.1%	12
Community Assets		60	49	-	0	1	21	20	96.6%	49
Community Facilities		60	49	-	0	1	21	20	96.6%	49
<i>Libraries</i>		60	49	-	0	1	21	20	96.6%	49
Other assets		102	152	-	29	41	64	23	36.1%	152
Operational Buildings		102	150	-	29	41	64	23	35.5%	150
<i>Municipal Offices</i>		102	150	-	29	41	64	23	35.5%	150
Furniture and Office Equipment		5	4	-	1	3	2	(1)	-83.3%	4
Furniture and Office Equipment		5	4	-	1	3	2	(1)	-83.3%	4
Machinery and Equipment		250	210	-	5	48	89	41	46.1%	210
Machinery and Equipment		250	210	-	5	48	89	41	46.1%	210
Transport Assets		511	976	-	90	527	415	(112)	-27.0%	976
Transport Assets		511	976	-	90	527	415	(112)	-27.0%	976
Total Repairs and Maintenance Expenditure	1	1 290	1 829	-	188	677	777	101	12.9%	1 829

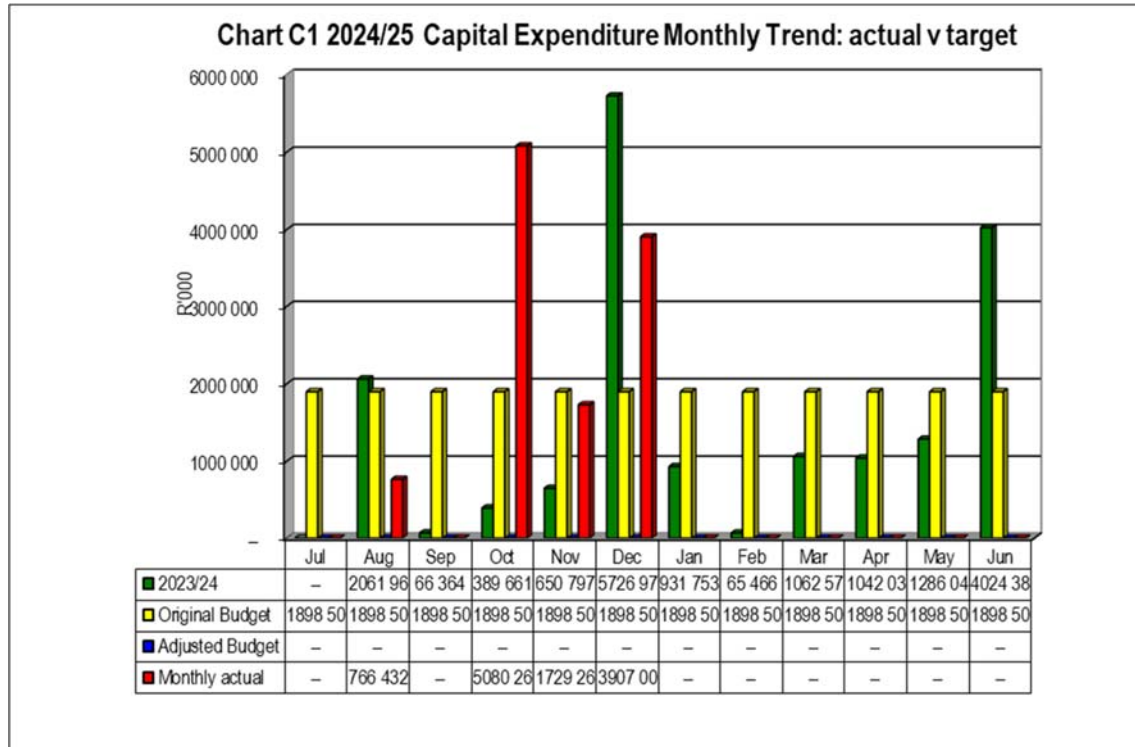
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

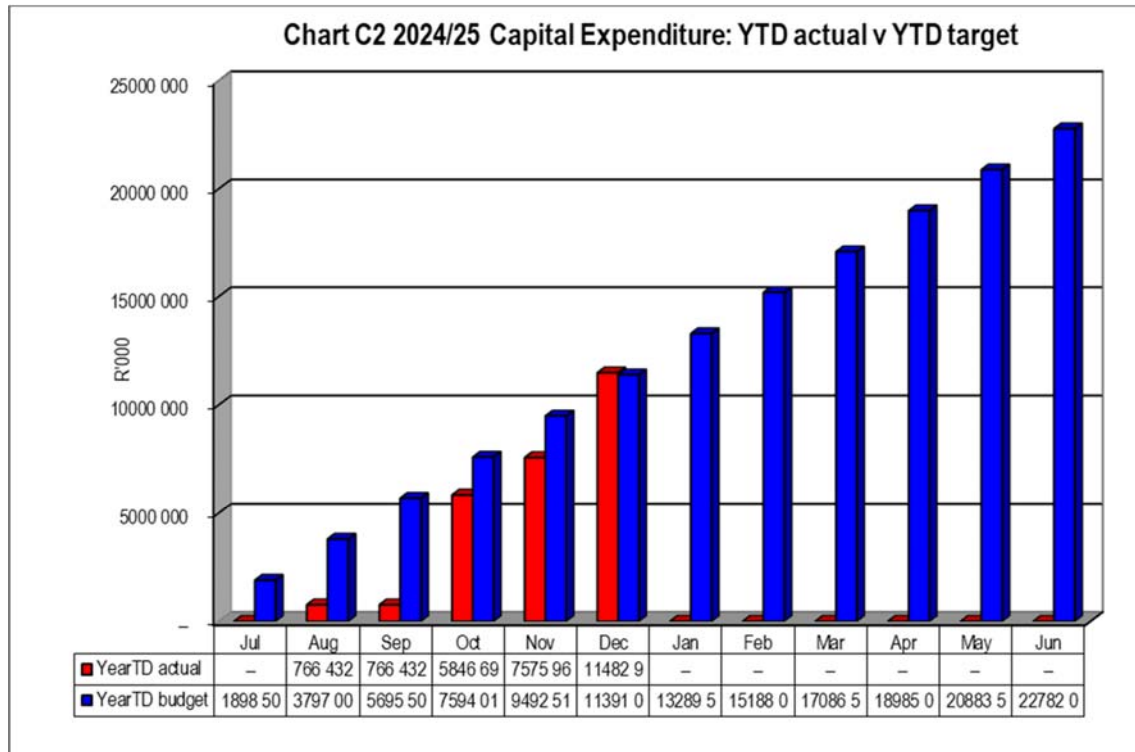
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Depreciation by Asset Class/Sub-class										
Infrastructure		11 345	5 213	-	1 296	2 628	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

Schedule C – National Treasury Formats graphs

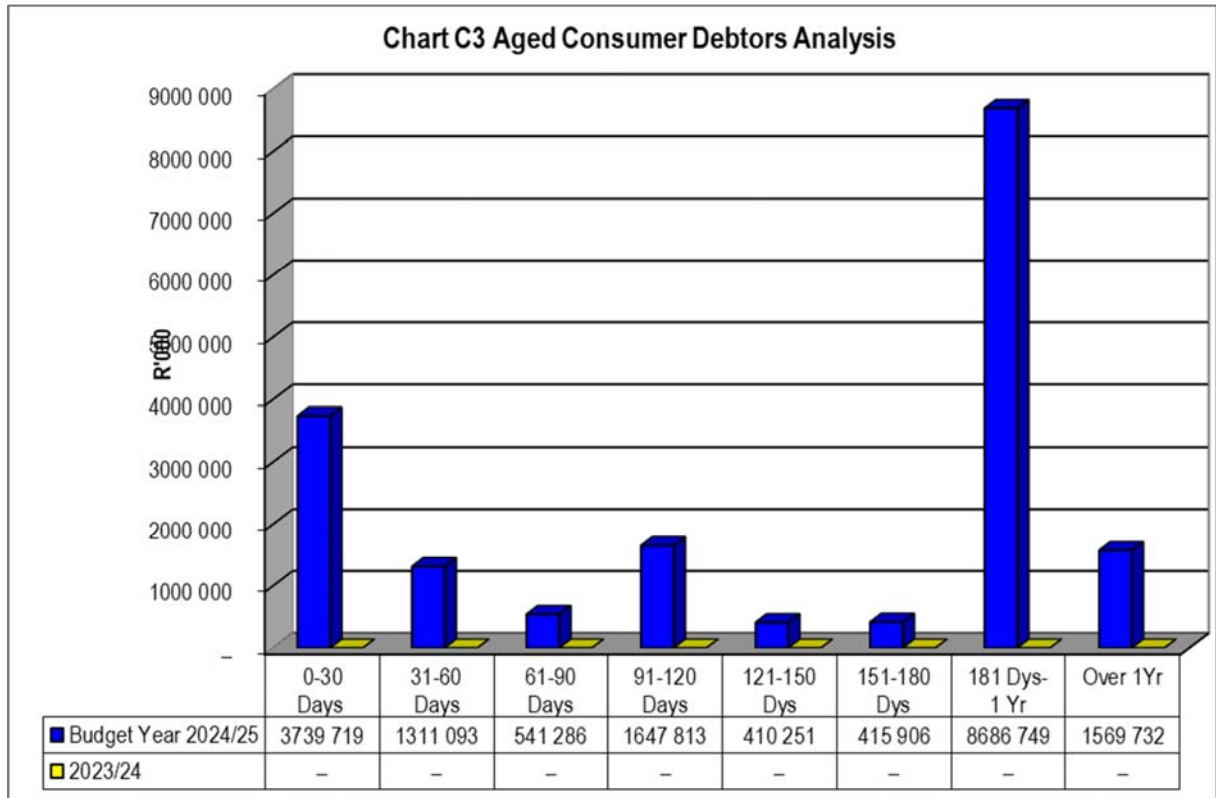
Capital Expenditure monthly trend: Actual VS Target



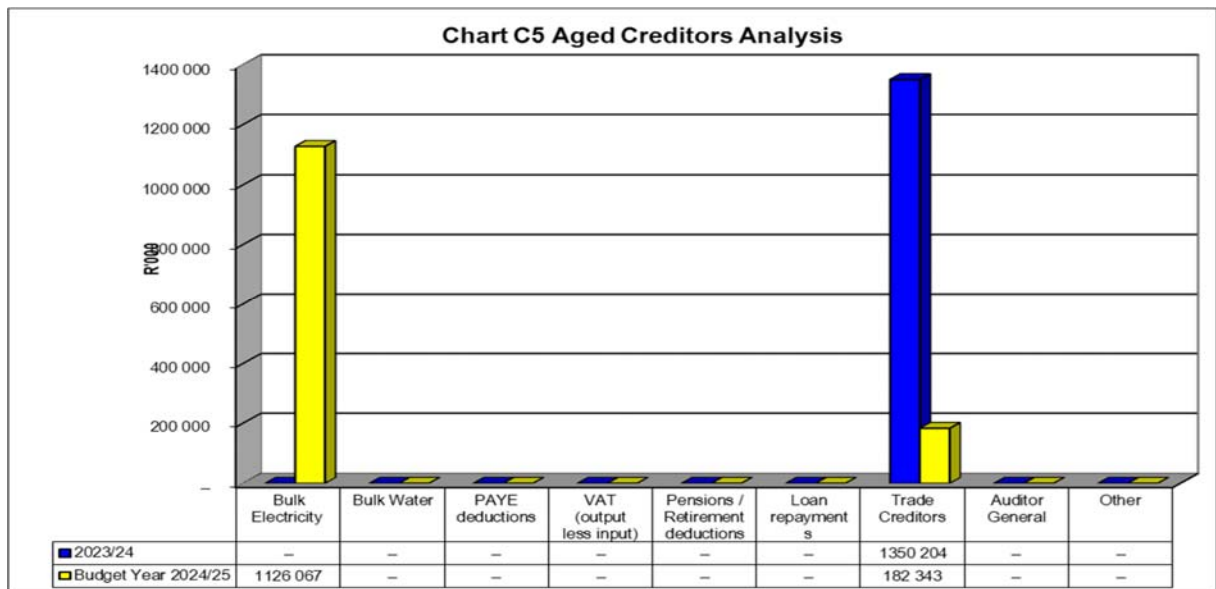
Capital Expenditure: YTD Actual VS YTD Target



Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 16 - WARD COMMITTEES

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

SECTION 17 – RECOMMENDATIONS

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

SECTION 18 - CONCLUSION

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