

LAINGSBURG MUNICIPALITY MFMA SECTION 72 REPORT MID-YEAR BUDGET & PERFORMANCE

ASSESSMENT REPORT 01 July 2024 – 31 December 2024





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QUALITY CERTIFICATE

I, Jaffa Booysen, the Municipal Manager of Laingsburg Local Municipality, here certify that mid-year report on the implementation of the budget and financial state affairs

For the period of 1 July 2024 until 31 December 2024 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



J BOOYSEN

MUNICIPAL MANAGER

24 January 2025

1 Introduction

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant provincial treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

2 Purpose of report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2024 to 31 December 2024.

3 Legislative Framework

This report has been prepared in terms of the following enabling legislation.

3.1 The Municipal Finance Management Act

The Municipal Finance Management Act-Number 56 of 2003 Section 72: Mid-Year Budget and Performance Assessment

(1) The accounting officer of a municipality must by 25 January of each year;

(a) Assess the performance of the municipality during the first half of the financial year, taking into account;

(i) the monthly statements referred to in section 71 for the first half of the financial year;

(ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

(iii) the past year's annual report, and progress on resolving problems identified in the annual report, and

(iv) the performance of every municipal entity under the sole or shared control of the municipality, considering reports in terms of section 88 from any such entities; and

(b) Submit a report on such assessment to;

(i) the mayor of the municipality;

(ii) the National Treasury; and

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review;

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

3.2 Thereafter, the mayor must, in terms of Section 54 (1) -

(a) Consider the report

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year

3.3 Reports on failure to adopt or implement budget-related and other policies

Section 54: Budgetary control and early identification of financial problems

(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must:

(a) consider the statement or report;

(b) check whether the municipality's approved budget is implemented in accordance with the

- service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure;
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality’s approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Report to provincial executive if conditions for provincial intervention exist

Section 33: Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, considering any guidelines issued by the Minister in terms of section 168(1) of the Act.

Section 34: Publication of mid-year budget and performance assessments

- 1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- 2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-
 - (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

Section 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form:

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

4 Mayor's Report

For the mid-year budget and performance assessment, the mayor's report must also provide -

- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) a summary of any potential impact of the national adjustments budget and the relevant provincial; and
- (c) a recommendation as to whether an adjustments budget for the municipality is necessary.

4.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but the following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2023/24 Financial Year, e.g.;

- Improved Internal Controls;
- Strong Leadership;
- Conformance; and
- Consistency with regards to performance record keeping.

4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2024/2025 financial year as at the Quarter ending 31 December 2024:

Description	2022/23	2023/24			2023/24 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjust- ments Budget
	R'000				%	
Financial Performance						
Property rates	5 025	5 947	-	5 617	-5,87	100,00
Service charges	27 678	30 965	-	17 482	-77,13	100,00
Investment revenue	1 265	938	-	757	-23,92	100,00
Transfers recognised - operational	32 065	29 737	-	18 996	-56,55	100,00
Other own revenue	38 412	39 060	-	19 396	-101,39	100,00
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	-	62 247	-71,33	100,00
Employee related costs	33 342	35 894	-	18 038	-98,99	100,00
Remuneration of councillors	3 607	3 605	-	1 874	-92,41	100,00
Depreciation and amortisation	13 361	5 994	-	2 997	-100,00	100,00
Finance costs	2 518	1 004	-	-	0,00	0,00
Bulk purchases	14 073	15 159	-	8 474	-78,89	100,00
Transfers and subsidies	-	1	-	87	98,74	100,00
Other expenditure	53 529	48 091	-	19 365	-148,34	100,00
Total Expenditure	120 430	109 747	-	50 834	-115,89	100,00

Surplus/(Deficit)	(15 986)	(3 100)	-	11 413	127,16	100,00
Transfers recognised - capital	41 510	23 670	-	11 483	-106,13	100,00
Gains and other operations	-	-	-	-	0,00	0,00
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	-	22 896	10,16	100,00
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	41 510	23 670	-	11 483	-106,13	100,00
Public contributions & donations	-	-	-	-	0,00	0,00
Borrowing	-	-	-	-	0,00	0,00
Internally generated funds	-	-	-	-	0,00	0,00
Total sources of capital funds	41 510	23 670	-	11 483	-106,13	100,00
Financial position						
Total current assets	19 004	24 690	-	42 121	41,38	100,00
Total non-current assets	334 686	305 522	-	332 731	8,18	100,00
Total current liabilities	20 720	25 169	-	29 150	13,66	100,00
Total non-current liabilities	39 490	26 099	-	39 527	33,97	100,00
Community wealth/Equity	283 480	278 944	-	306 175	8,89	100,00
Cash flows						
Net cash from (used) operating	33 832	31 487	-	23 245	-35,46	100,00
Net cash from (used) investing	(35 680)	(22 526)	-	(11 475)	-96,30	100,00
Net cash from (used) financing	-	-	-	-	0,00	0,00
Cash/cash equivalents at the year end	2 479	11 440	11 440	14 249	19,71	19,71
Cash/cash equivalents at the year begin:	4 327	2 479	11 440	2 479	0,00	-361,45
Cash backing/surplus reconciliation						
Cash and investments available	2 479	2 479	11 440	14 249	82,60	19,71

Application of cash and investments	-	-	-	-	0,00	0,00
Balance - surplus (shortfall)	2 479	2 479	11 440	14 249	82,60	19,71
Asset management						
Asset register summary (WDV)	333 982	304 429	-	332 505	8,44	100,00
Depreciation & asset impairment	13 361	5 994	-	2 997	-100,00	100,00
Repairs and Maintenance	1 290	1 829	-	167	-994,83	100,00
Free services						
Cost of Free Basic Services provided	7 936	8 353	-	4 177	-100,00	100,00
Revenue cost of free services provided	8 650	9 105	-	4 553	-100,00	100,00
Households below minimum service level						
Water:	-	-	-	-	0,00	0,00
Sanitation/sewerage:	-	-	-	-	0,00	0,00
Energy:	-	-	-	-	0,00	0,00
Refuse:	-	-	-	-	0,00	0,00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

4.1.2 Audit Status Report

The municipality's Audit Process is still in progress and when the result is received an Action plan will be developed and monitored by the Performance System.

5 Mid-Year Performance Assessment

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget
- (2) An adjustments budget —
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

The municipality will adjust the budget during February 2025 due to material changes in Revenue and Expenditure

5.1 Resolutions

If the mid-year review is tabled in the municipal council resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipal referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities
- (e) any other resolutions that may be required

5.1.1 Mid-Year Budget and Performance Report

This is the resolution that will be presented to Council when the Mid-Year Budget and Performance Assessment are tabled:

5.1.2 Recommendation:

That Council takes cognizance of the 2024/25 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act and that an adjusted budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan.

6 Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary

of the impact of the national adjustments budget and the relevant provincial adjustments budget.

6.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats).

6.2 Operating Revenue

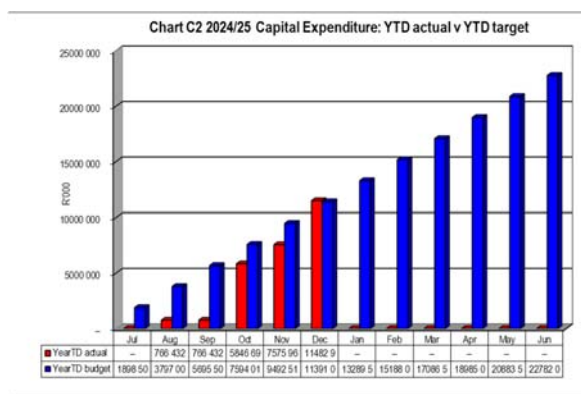
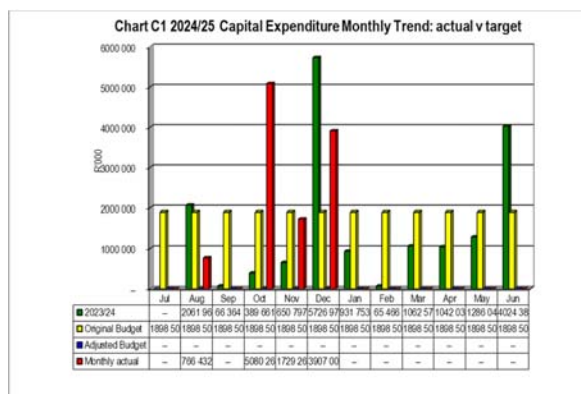
The Municipality generated 77.3% or R 29.887 million of the quarterly budgeted income of R 38.661 million, which is less than the budgeted amounts. This amount includes the operational allowances to date.

6.3 Operating Expenditure

Operating expenses of R 23,945 million for the quarter do not include part of the depreciation charges, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 2 404 million. This will effectively bring the total expenditure to date to R 51 088 million. The expenditure to date is less than the budget year-to-date amount. This means that the Municipality spent 4.73% less.

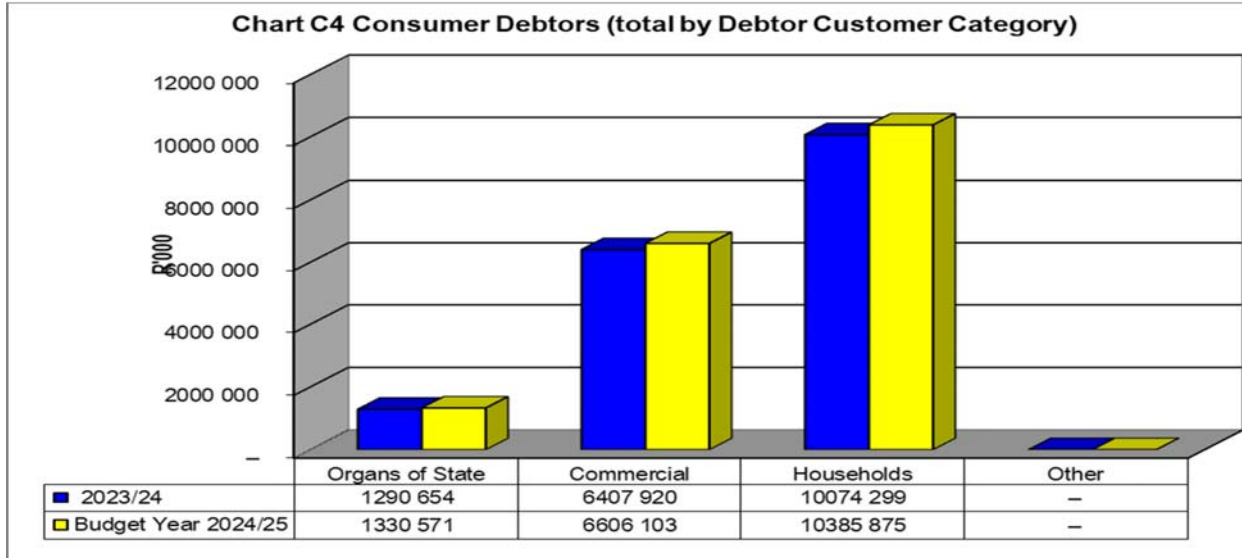
6.4 Capital Expenditure

The Municipality has so far spent R 11,334 million of the externally funded capital budget. An amount of R 29.027 million in capital grants (MIG and WSIG) has already been received. So far, 23.44% of the year's capital budget has already been spent.



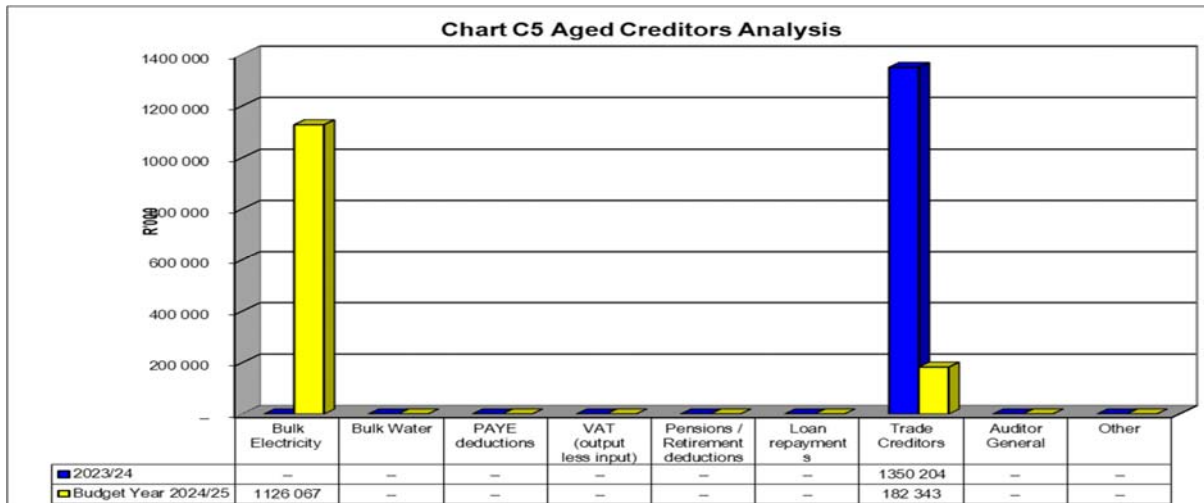
6.5 Debtors

The outstanding debtors of the Municipality amount to R 14,636 million at the end of the second quarter.



6.6 Creditors

Total outstanding operating creditors amount to R 1,091 at the end of the second quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the date of the invoice date for payment, but in most cases the payments are made upon presentation of the invoices.



7 Service delivery Performance Analysis

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation 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, organised and managed, including determining the responsibilities of the different role players.” This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

Laingsburg Municipality does have an approved Performance Management Framework, Policy and Rewards Incentive Policy in place which are currently under review.

7.1 Implementation of the Performance Management

The 2022/2027 Year 2 Review was compiled and approved by Council on 13 June 2024. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business process

of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 24 June 2024.

7.2 Performance Monitoring

The SDBIP is loaded on an electronic web based system (after approval). 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 (KPI) Targets for the previous month’s performance. The actual results against monthly targets set, are discussed in monthly Executive Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

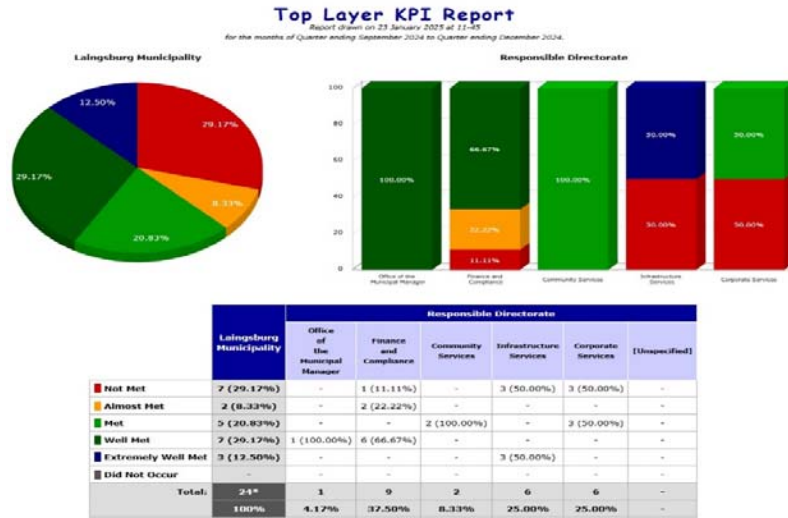
Category	Colour	Description
<i>KPI's Not Met</i>		<i>0% >= Actual/Target < 75%</i>
<i>KPI's Almost Met</i>		<i>75% >= Actual/Target < 100%</i>
<i>KPI's Met</i>		<i>Actual/Target = 100%</i>
<i>KPI's Well Met</i>		<i>100% > Actual/Target < 150%</i>
<i>KPI's Extremely Well Met</i>		<i>Actual/Target >= 150%</i>

8 Report on Municipal Performance

In this section we will look at the Mid-Year Assessment of the Top Layer SDBIP per KPI.

8.1 Directorate SDBIP Report

This graph shows the operational performance of the municipality from 1 July 2024 to 31 December 2024.



The graphs and the table above show clearly the performance of the municipality per KPI for the different directorates.

Laingsburg Municipality’s audit process is still in progress.

The municipality performed good during the period under review. On the Top Layer there are 24 KPI’s, out of the 24 KPI’s, 7 were Well Met, 3 Extremely well met, 5 Met, 2 Almost Met and 7 Not Met.

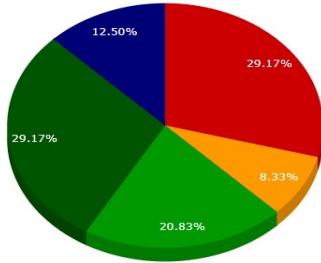
The unaudited departmental SDBIP for the period for the year ending 31 December 2024.

8.2 Pre-Determined Objectives (PDO's) SDBIP Report

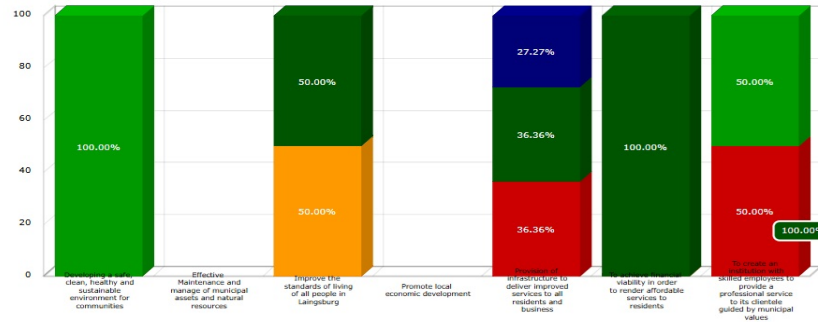
Top Layer KPI Report

Report drawn on 23 January 2025 at 11:47
for the months of Quarter ending September 2024 to Quarter ending December 2024.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	7 (29.17%)	-	-	-	-	-	4 (36.36%)	-	3 (50.00%)	-	-
Almost Met	2 (8.33%)	-	-	-	2 (50.00%)	-	-	-	-	-	-
Met	5 (20.83%)	-	2 (100.00%)	-	-	-	-	-	3 (50.00%)	-	-
Well Met	7 (29.17%)	-	-	-	2 (50.00%)	-	4 (36.36%)	1 (100.00%)	-	-	-
Extremely Well Met	3 (12.50%)	-	-	-	-	-	3 (27.27%)	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-	-	-	-
Total:	24*	-	2	0	4	0	11	1	6	-	-
	100%	-	8.33%	0.00%	16.67%	0.00%	45.83%	4.17%	25.00%	-	-

Also attached find the Top Level SDBIP for the first half of the financial year.

Laingsburg Municipality 2024-2025: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI Name	Description of Unit of Measurement	Calculation Type	Quarter ending September 2024			Quarter ending December 2024			Overall Performance for Quarter ending September 2024 to Quarter ending December 2024		
								Target	Actual	R	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	0	0	N/A

LAINSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

TL34	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	15 %	15 %	G	40 %	50.40 %	G2	40 %	50.40 %	G2
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	% debtor payment achieved	Last Value	75 %	75 %	G	75 %	80.26 %	G2	75 %	80.26 %	G2

LAINSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

					Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]											
TL36	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	Last Value	896	510	R	896	510	R	896	510	R

LAINSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

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	1 376	G2	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/sewerage network for	Number of residential properties which are billed for sewerage	Last Value	1 320	1 327	G2	1 320	1 326	G2	1 320	1 326	G2

LAINSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

					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	1 373	G2	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	336	O	370	375	G2	370	375	G2

LAINSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

TL41	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	Last Value	480	449	O	480	0	R	480	449	O
TL42	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2025	Number of households receiving free basic sanitation services	Last Value	480	458	O	480	500	G2	480	500	G2
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	454	O	480	0	R	480	454	O
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 +	Debt coverage ratio as at 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

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					Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]											
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	% outstanding service debtors at 30 June 2025	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

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					debtors/annual revenue received for services)x 100]											
TL46	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding	Cost coverage ratio as at 30 June 2025	Last Value	0	0	N/A	0	0	N/A	0	0	N/A

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					(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	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	24	24	G
TL49	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by	% grant spent	Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

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					the 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	0	0	N/A	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	0%	0%	N/A	

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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 Kilotres Water Purchased or Purified - Number of Kilotres Water Sold) / Number of Kilotres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A
TL53	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water	% of water samples compliant	Last Value	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A

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

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TL55	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	18 %	G2	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	% of budget spent by 30 June 2025	Last Value	15 %	0%	R	40 %	0%	R	40 %	0%	R

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					approved project budget) 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	15 %	3%	R	40 %	0%	R	40 %	3%	R	
TL58	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field	% of budget spent by 30 June 2025	Last Value	15 %	20 %	G2	40 %	72 %	B	40 %	72 %	B	

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					by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]											
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	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 Southkloof by 30 June 2025 [(Actual expenditure divided by the total	% of budget spent by 30 June 2025	Last Value	15 %	30 %	B	40 %	60 %	B	40 %	60 %	B

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					approved project budget) x 100]												
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 total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	15 %	0%	R	40 %	0%	R	40 %	0%	R	
TL62	Corporate Services	Empowering People	To create an institution with skilled employees to provide a	Institutional Development	Limit the vacancy rate to less than 5% of budgeted	% vacancy rate of budgeted posts by 30 June 2025	Reverse Last Value	0%	0%	N/A	5%	5%	G	5%	5%	G	

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			professional service to its clientele guided by municipal values		posts by 30 June 2025 [(Number of posts filled/Total number of budgeted posts) x 100]											
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	0%	0%	N/A

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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	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	0	0	N/A
TL66	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	Accumulative	0	0	N/A	1	1	G	1	1	G

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			clientele guided by municipal values														
TL67	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December 2024	Carry Over	0	0	N/A	1	0	R	1	0	R	
TL68	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	Carry Over	0	0	N/A	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	Social Development	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to Council by 31 December 2024	Carry Over	0	0	N/A	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/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	5
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		37

Also attached find the Top Level SDBIP for the first half of the financial year.

9 In Year Budget Tables

In year-budget statement

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

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (g) Table C7 Monthly Budget Statement-Cash flow

The tables included in section 5 to the end of this report are from the 'C Schedule Monthly Budget Statement'

(a) Monthly Budget Statement

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 C1 s71 Monthly Budget Statement

(b) Monthly Budget Statement – Financial Performance Standard Classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic & Environmental Services and lastly the Trading Services.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
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 C2: s71 Monthly Budget Statement – Finance Performance (Standard Classification)

(c) Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the Organisational structure of the municipality which is made up of the following Departments and Divisions:

- Mayoral & Council, Municipal Manager, Corporate Services, Budget and Treasury, Planning and Development, Community and Social Services, Sport and Recreation, Housing, Public Safety, Road Transport, Waste Management, Waste Water Management, Water, and Electricity.

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	-952,3%	20 570

Table C3:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

(d) Monthly Budget Statement (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		18 131	19 977	-	5 542	11 451	8 490	2 961	35%	19 977
Service charges - Water		3 936	5 566	-	1 188	2 223	2 371	(148)	-6%	5 566
Service charges - Waste Water Management		2 844	2 432	-	970	1 875	1 033	842	81%	2 432
Service charges - Waste management		2 767	2 990	-	1 040	1 933	1 275	657	52%	2 990
Sale of Goods and Rendering of Services		295	365	-	88	184	155	29	18%	365
Agency services		197	234	-	62	122	100	22	23%	234
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	-	214	402	310	91	29%	621
Interest from Current and Non Current Assets		1 265	938	-	376	757	469	288	61%	938
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		103	89	-	7	13	38	(25)	-66%	89
Rental from Fixed Assets		1 644	1 710	-	437	808	727	81	11%	1 710
Licence and permits		256	301	-	57	111	151	(40)	-26%	301
Operational Revenue		42	44	-	36	44	19	25	133%	44
Non-Exchange Revenue										
Property rates		5 025	5 947	-	21	5 617	2 973	2 644	89%	5 947
Surcharges and Taxes		296	3 501	-	-	-	1 750	(1 750)	-100%	3 501
Fines, penalties and forfeits		33 765	31 318	-	7 873	15 786	15 659	127	1%	31 318
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		32 065	29 737	-	8 801	18 996	14 869	4 127	28%	29 737
Interest		423	295	-	120	217	147	70	47%	295
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	326	-	-	-	163	(163)	-100%	326
Gains on disposal of Assets		(249)	256	-	760	1 710	128	1 582	1236%	256
Other Gains		862	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	-	27 591	62 247	50 828	11 419	22%	106 648
Expenditure By Type										
Employee related costs		33 342	35 894	-	9 989	18 038	17 947	91	1%	35 894
Remuneration of councillors		3 607	3 605	-	1 015	1 874	1 803	71	4%	3 605
Bulk purchases - electricity		11 873	14 328	-	2 969	8 348	6 089	2 258	37%	14 328
Inventory consumed		2 200	831	-	97	126	353	(227)	-64%	831
Debt impairment		33 070	25 513	-	6 132	12 265	25 502	(13 238)	-52%	25 513
Depreciation and amortisation		13 361	5 994	-	1 498	2 997	2 997	-	-	5 994
Interest		2 518	1 004	-	-	-	502	(502)	-100%	1 004
Contracted services		5 205	6 649	-	1 123	3 003	2 841	162	6%	6 649
Transfers and subsidies		-	1	-	87	87	1	86	15774%	1
Irrecoverable debts written off		-	3 632	-	-	-	1 804	(1 804)	-100%	3 632
Operational costs		15 254	12 297	-	2 447	4 098	5 511	(1 413)	-26%	12 297
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		120 430	109 747	-	25 358	50 834	65 349	(14 516)	-22%	109 747
Surplus/(Deficit)		(15 986)	(3 100)	-	2 232	11 413	(14 521)	25 935	(0)	(3 100)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	-	10 717	11 483	11 835	(352)	(0)	23 670
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		25 523	20 570	-	12 949	22 896	(2 686)			20 570
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 523	20 570	-	12 949	22 896	(2 686)			20 570

Table C4:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)

(e) Monthly Budget Statement -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 C5: Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

(f) Monthly Budget Statement-Financial Position

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

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

Table C6: s71 Monthly Budget Statement-Financial Position

(g) Monthly Budget Statement -Cash Flow

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

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

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 monthly year end:		2 479	25 995	-	4 385	18 480	14 395			-

10 PART 2-SUPPORTING DOCUMENTATION

10.1 Debtor's Analysis

The debtor's analysis must contain-

- (a) an aged analysis reconciled with the financial position grouped by-
 - (i) revenue source; and
 - (ii) customer group
- (b) any bad debts written off by customer group

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

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trads and Other Receiv ables from Ex change Transactions - Water	1200	421	266	127	130	114	102	1 562	320	3 040	2 226	-	-
Trads and Other Receiv ables from Ex change Transactions - Electricity	1300	1 432	523	112	113	56	39	549	165	2 989	922	-	-
Receiv ables from Non-ex change Transactions - Property Rates	1400	1 180	101	52	1 159	47	47	3 563	(2)	6 148	4 815	-	-
Receiv ables from Ex change Transactions - Waste Water Management	1500	285	181	99	94	84	79	1 346	365	2 534	1 969	-	-
Receiv ables from Ex change Transactions - Waste Management	1600	314	174	100	94	84	74	907	226	1 971	1 384	-	-
Receiv ables 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	-	-

10.2 Creditor's Analysis

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

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

Description	NT Code	Budget Year 2024/25									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	Total		
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 Monthly Budget Statement Aged creditors

10.3 Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

11 Allocation and grant receipts and Expenditure

The disclosure on allocation and grant expenditure must reflect particulars of-

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of-
 - (i) an adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) changes in grants from other providers

11.1 Supporting Table SC6 -Grants receipts

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

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

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

8.2 Councilors and board member allowances and employee benefits

Expenditure on Councilors and Board members' allowances and employee benefits.

The disclosure on Councilors and board members' allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councilor allowances
- (b) board member allowances, and
- (c) employee benefits.

Table SC8: Monthly Budget Statement Council

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

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
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	4	3 607	3 605	-	879	1 874	1 803	71	4%	3 605
% increase			0.0%							0.0%
Senior Managers of the Municipality	3									
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	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4	5 826	5 864	-	1 338	3 048	2 932	116	4%	5 864
% increase			0.7%							0.7%
Other Municipal Staff										
Basic Salaries and Wages		19 297	21 057	-	3 128	10 280	10 528	(249)	-2%	21 057
Pension and UIF Contributions		2 702	2 909	-	512	1 442	1 455	(13)	-1%	2 909
Medical Aid Contributions		775	1 054	-	130	333	527	(194)	-37%	1 054
Overtime		801	726	-	98	443	363	80	22%	726
Performance Bonus		1 425	1 424	-	2	1 356	712	644	91%	1 424
Motor Vehicle Allowance		654	836	-	109	359	418	(58)	-14%	836
Cellphone Allowance		3	3	-	1	2	2	(0)	-5%	3
Housing Allowances		66	129	-	55	115	65	51	79%	129
Other benefits and allowances		551	622	-	-	284	311	(27)	-9%	622
Payments in lieu of leave		144	134	-	-	-	67	(67)	-100%	134
Long service awards		317	206	-	-	12	103	(91)	-88%	206
Post-retirement benefit obligations	2	732	588	-	-	347	294	52	18%	588
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		566	892	-	-	295	446	(151)	-34%	892
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	28 034	30 581	-	4 035	15 268	15 291	(22)	0%	30 581
% increase			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

12 Material variances

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

Table SC9: Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

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	1												
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		-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	230	494	606	660	965	566	566	566	566	566	(2 720)
Licences and permits		141	162	190	206	201	80	25	25	25	25	25	(88)
Agency services		-	-	-	-	-	-	22	22	22	22	22	(112)
Transfers and Subsidies - Operational		9 452	4 455	2 203	562	0	8 106	2 496	2 496	2 496	2 496	2 496	(12 482)
Other revenue		2 679	291	214	260	799	427	330	330	330	330	330	(870)
Cash Receipts by Source		15 334	8 574	5 741	5 488	4 793	12 702	7 070	7 070	7 070	7 070	7 070	(32 941)
Other Cash Flows by Source													
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 886	0	2 000	-	5 000	2 912	1 973	1 973	1 973	1 973	1 973	(9 863)
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	600	350	300	280	180	21	21	21	21	21	(107)
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	8	(4)	(4)	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		23 220	9 174	8 091	5 796	10 069	15 790	9 064	9 064	9 064	9 064	9 064	(42 910)
Cash Paym ents 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	(418)
Bulk purchases - Electricity		1 296	1 820	2 091	1 468	994	996	1 373	1 373	1 373	1 373	1 373	(5 886)
Acquisitions - water & other inventory		-	-	-	-	-	-	159	159	159	159	159	(796)
Contracted services		44	536	1 216	348	414	265	635	635	635	635	635	(3 164)
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		756	1 212	1 444	1 359	1 413	1 196	1 131	1 131	1 131	1 131	1 131	(5 388)
Cash Paym ents by Type		6 171	7 792	9 344	7 718	9 265	6 916	6 673	6 673	6 673	6 673	6 673	(32 111)
Other Cash Flows/Paym ents by Type													
Capital assets		-	881	-	5 842	1 989	4 493	2 183	2 183	2 183	2 183	2 183	(10 916)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Paym ents by Type		6 171	8 673	9 344	13 560	11 254	11 409	8 857	8 857	8 857	8 857	8 857	(43 027)
NET INCREASE/(DECREASE) IN CASH HELD		17 050	501	(1 253)	(7 765)	(1 184)	4 381	207	207	207	207	207	117
Cash/cash equivalents at the 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
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

13 Parent municipality financial performance

Not applicable to Laingsburg Municipality at this time

14 Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

15 Capital Programme Performance

The disclosure on capital programme performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

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

Month	Budget Year 2024/25									
	2023/24	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands										
Monthly expenditure performance trend										
July	-	1 899	-	-	-	1 899	1 899	100.0%	0%	
August	2 062	1 899	-	766	766	3 797	3 031	79.8%	3%	
September	66	1 899	-	-	766	5 696	4 929	86.5%	3%	
October	390	1 899	-	5 080	5 847	7 594	1 747	23.0%	26%	
November	651	1 899	-	1 729	7 576	9 493	1 917	20.2%	33%	
December	5 727	1 899	-	3 907	11 483	11 391	(92)	-0.8%	50%	
January	932	1 899	-	-	-	13 290	-			
February	65	1 899	-	-	-	15 188	-			
March/April	1 063	1 899	-	-	-	17 087	-			
May	1 042	1 899	-	-	-	18 985	-			
June	1 286	1 899	-	-	-	20 884	-			
June	4 024	1 899	-	-	-	22 782	-			
Total Capital expenditure	17 308	22 782	-	11 483						

16 Supporting Table SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing asset by asset class

(These two tables total to Table C5) (c) SC13c: Expenditure on repairs and maintenance 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
Road Structures		-	6 194	-	-	367	2 633	2 265	86.0%	6 194
Water Supply Infrastructure		-	14 209	-	2 562	7 218	6 039	(1 180)	-19.5%	14 209
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	8 869	-	2 562	7 163	3 770	(3 394)	-90.0%	8 869
Bulk Mains		-	5 340	-	-	55	2 269	2 214	97.6%	5 340
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	379	-	-	144	161	17	10.5%	379
Storm water Conveyance		-	379	-	-	144	161	17	10.5%	379
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	20 782	-	2 562	7 730	8 832	1 102	12.5%	20 782

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!	-
Outdoor Facilities		-	-	-	201	3 096	-	(3 096)	#DIV/0!	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing ass	1	-	-	-	201	3 096	-	(3 096)	#DIV/0!	-

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
LV Networks		313	302	-	61	42	128	86	66.9%	302
Sanitation Infrastructure		13	17	-	2	1	7	6	85.6%	17
Waste Water Treatment Works		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
Libraries		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
Municipal Offices		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 SC13c: Expenditure on repairs and maintenance by asset class

17 Adjustment Budget

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but no later than 8 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 28 February 2025 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustments Budget.

18 Outstanding matters on the past year’s Annual Report 2023/24

As prescribed in section 72(1) (a) (iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months considering the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Refer to the SDBIP Report for detail on progress made with the implementation of corrective measures to address the KPI’s that have not been met in the TL SDBIP 2023/2024.

19 Summary and Challenges

The unaudited Top Layer SDBIP for the second half of the financial year 2024/25 ending 31 December 2024, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.