

LAINGSBURG MUNICIPALITY



**MONTHLY BUDGET STATEMENT FOR THE MONTH ENDING
MARCH 2025**

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1. Mayors Report

The monthly budget statement for March 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The March 2025 Monthly budget statement is the seventh report for the 2024/2025 financial year.

2. Executive Summary

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

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

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended March 2025.

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	126 641 453	126 641 453	97 937 884	77.33
Total Expenditure	101 559 914	101 559 914	54 363 483	53.53
Surplus/(Deficit) after capital transfers	25 081 539	25 081 539	43 574 401	173.73
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	22 782 041	22 782 041	14 379 855	63.12
Funding Sources				
<i>National Government - MIG</i>	6 573 047	6 573 047	4 853 699	73.84
<i>National Government - WSIG</i>	14 208 991	14 208 991	8 775 012	61.76
<i>Provincial Government - WCRF</i>	2 000 003	2 000 003	751 144	37.56
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
Total sources of capital funds	22 782 041	22 782 041	14 379 855	63.12

Operating Revenue

The Municipality have generated 77% or R 86.09 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue exceeded the year-to-date budget by 5%. The projected budgeted revenue for the full financial year amounts to R 111 million.

Operating Expenditure

Operating expenditure of R 75.069 million for the period up to the end of March 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R26.121million. This excludes the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -26%.

Capital Expenditure

The total capital payments done during March 2025 amounted to R 1 782 000

Cash Flow

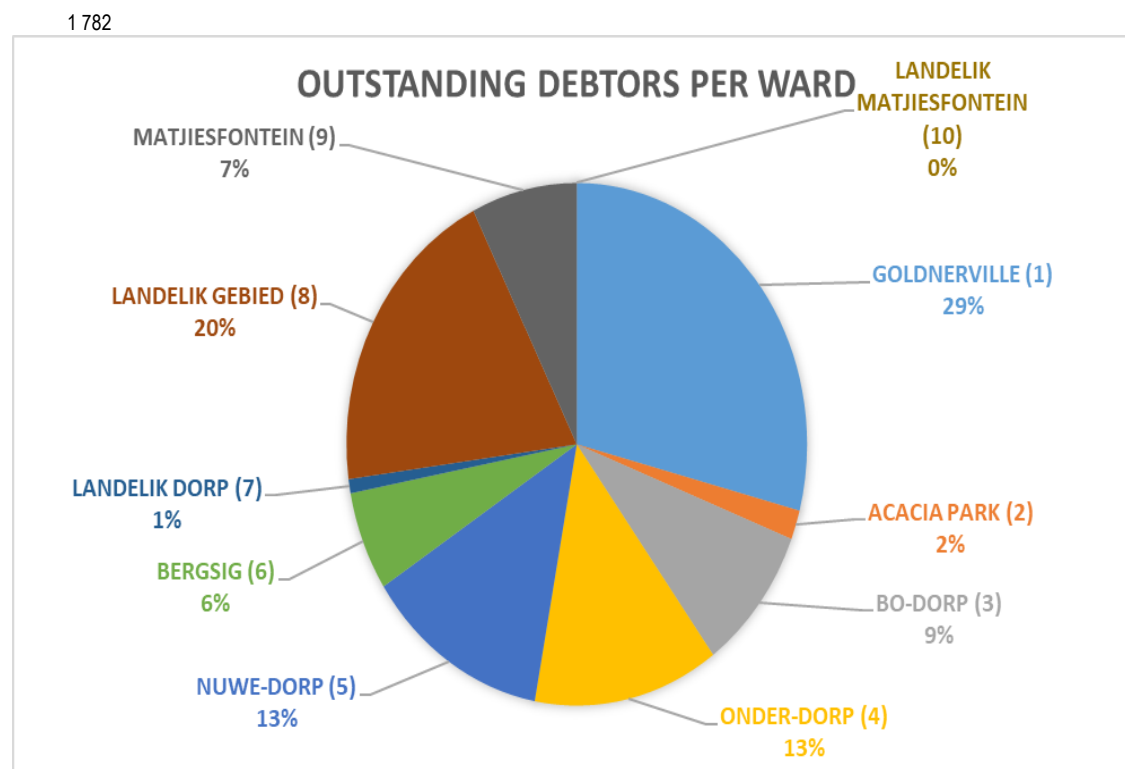
The Municipality started off with a cash flow balance of R629,000 at the beginning of the year. The closing balance for the month ended March 2025 is R22.840million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

During the budget process assumptions were made that the payment ratio for all debtors will be at 95%.

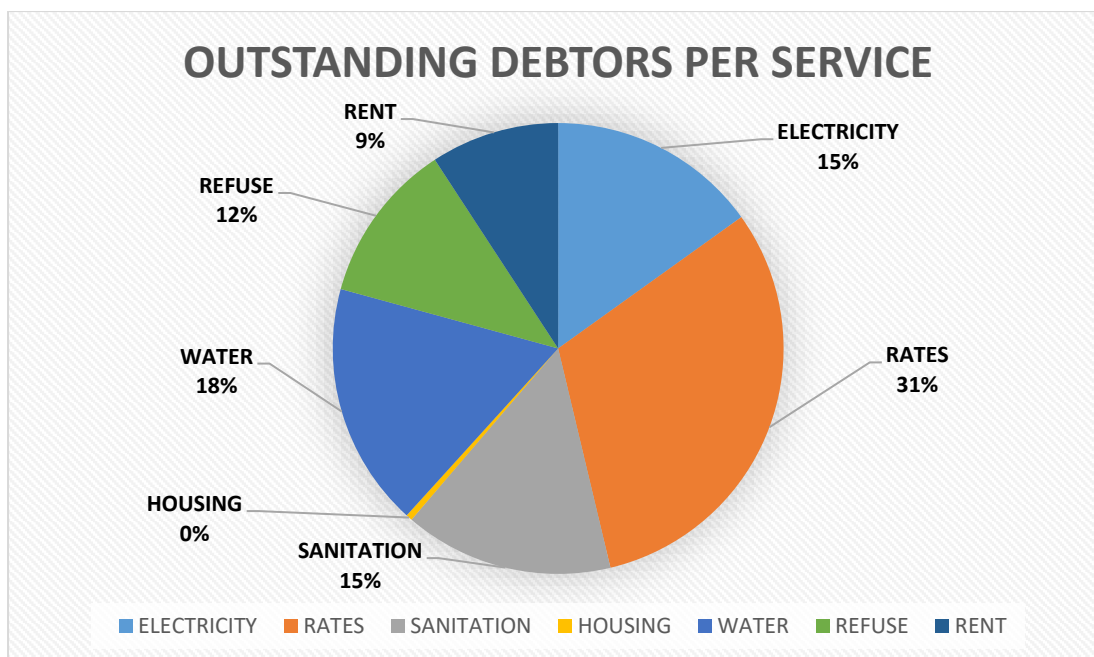
Debtors

The Outstanding Debtors of the Municipality amounts to R 17.030 million for the month ended March 2025, (R15.538 million previous month). There was an increase of R1.492million in the total outstanding amount since the previous month. The payment rate for 2023/2024 financial year was 95%. At the end of March 2025, the payment rate was 89% (previous month 85%). The total amount outstanding for longer than 12 months is R 11.488 million and this amounts to 67.46% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 12.698 million. 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 following graph shows the outstanding debtors per ward as at the end of March 2025:



The following graph shows the outstanding debtors per service type as at the end of March 2025:



Creditors

Total outstanding creditors amount to R2.271million for the month ending March 2025. It should be noted that the account for AG is not included (R19 million). 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.

Cost Containment Measures

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

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

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

The following table summarizes the main items as prescribed in the circular and MCCR.

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIODE	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	8 760 070	1 460 012	7 167 330	828 325	5 132 826	(631 687)	(2 034 504)
Travel and subsistence	717 905	59 825	538 429	46 689	444 564	(13 136)	(93 865)
Accommodation	370 595	30 883	277 946	18 033	250 388	(12 850)	(27 558)
Sponsorships and catering	49 150	4 096	36 863	2 188	25 193	(1 908)	(11 669)
Communication	281 350	23 446	211 013	22 506	205 871	(940)	(5 142)
Overtime	897 000	74 750	672 750	169 289	819 287	94 539	146 537
Totaal	R 11 076 070	R 1 653 012	R 8 904 330	R 1 087 029	R 6 878 130	(565 982)	(2 026 200)

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of March 2025.

3. In year Budget Statement Tables

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

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

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M09 March

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	5 648	7	5 638	4 236	1 402	33%	5 648
Service charges	27 678	30 965	34 543	2 515	25 667	24 628	1 039	4%	34 543
Investment revenue	1 265	938	1 390	115	1 129	1 042	87	8%	1 390
Transfers and subsidies - Operatio	32 065	29 737	30 490	5 966	25 400	22 867	2 533	0	30 490
Other own revenue	38 412	39 060	39 508	2 986	28 259	29 540	(1 281)	-4%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 579	11 589	86 093	82 314	3 779	5%	111 579
Employee costs	33 342	35 894	34 652	2 688	26 271	25 989	282	1%	34 652
Remuneration of Councillors	3 607	3 605	3 605	301	2 775	2 704	71	3%	3 605
Depreciation and amortisation	13 361	5 994	13 372	499	4 495	10 029	(5 534)	-55%	13 372
Interest	2 518	1 004	2 700	0	0	2 025	(2 025)	-100%	2 700
Inventory consumed and bulk purch	14 073	15 159	17 014	1 195	11 802	12 123	(321)	-3%	17 014
Transfers and subsidies	-	1	10	9	121	7	113	1510%	10
Other expenditure	53 529	48 091	56 210	3 624	29 605	48 314	(18 708)	-39%	56 210
Total Expenditure	120 430	109 747	127 563	8 316	75 069	101 190	(26 121)	-26%	127 563
Surplus/(Deficit)	(15 986)	(3 100)	(15 984)	3 273	11 024	(18 876)	29 900	-158%	(15 984)
Transfers and subsidies - capital	41 510	23 670	28 189	1 782	14 380	21 142	(6 762)	-32%	28 189
Transfers and subsidies - capital	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	12 205	5 055	25 403	2 265	23 138	1021%	12 205
Surplus/ (Deficit) for the year	25 523	20 570	12 205	5 055	25 403	2 265	23 138	1021%	12 205
Capital expenditure & funds sources									
Financial position									
Total current assets	19 004	24 690	24 127		49 014				24 127
Total non current assets	334 686	305 522	332 037		334 129				332 037
Total current liabilities	20 720	25 169	20 953		35 190				20 953
Total non current liabilities	39 490	26 099	39 527		39 527				39 527
Community wealth/Equity	283 480	278 944	295 685		308 426				295 685
Cash flows									
Net cash from (used) operating	33 832	31 487	31 194	8 848	30 937	36 297	5 360	15%	31 194
Net cash from (used) investing	(35 680)	(22 526)	(17 941)	(2 747)	(14 807)	(15 782)	(976)	6%	(17 941)
Cash/cash equivalents at the mon	629	11 438	19 964	6 101	22 840	27 225	4 385	16%	19 964
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	3 064	748	519	454	414	342	9 977	1 511	17 030
Creditors Age Analysis									
Total Creditors	1 573	516	-	-	-	-	137	46	2 271

Table C2: Financial Performance (Standard Classification)

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

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

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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	60 564	7 894	47 816	45 334	2 482	5%	60 564
Finance and administration		75 576	56 134	60 564	7 894	47 816	45 334	2 482	5%	60 564
<i>Community and public safety</i>		35 666	34 901	35 853	2 758	24 609	26 889	(2 280)	-8%	35 853
Community and social services		1 638	2 705	2 712	113	869	2 033	(1 165)	-57%	2 712
Sport and recreation		4	2	1	-	0	1	(0)	-53%	1
Public safety		34 012	32 176	33 122	2 644	23 726	24 841	(1 115)	-4%	33 122
Housing		11	18	19	2	13	13	(0)	-1%	19
<i>Economic and environmental services</i>		1 260	1 304	1 591	122	985	1 191	(206)	-17%	1 591
Road transport		1 260	1 304	1 591	122	985	1 191	(206)	-17%	1 591
<i>Trading services</i>		33 451	37 978	41 760	2 596	27 062	30 041	(2 978)	-10%	41 760
Energy sources		20 193	21 294	23 992	1 565	16 873	17 148	(275)	-2%	23 992
Water management		5 394	8 073	6 972	396	4 329	5 065	(736)	-15%	6 972
Waste water management		4 000	4 164	5 429	323	2 860	3 936	(1 076)	-27%	5 429
Waste management		3 864	4 447	5 367	312	3 000	3 892	(892)	-23%	5 367
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	145 953	130 318	139 768	13 371	100 473	103 455	(2 983)	-3%	139 768
Expenditure - Functional										
<i>Governance and administration</i>		18 775	14 139	24 816	884	6 660	17 936	(11 276)	-63%	24 816
Executive and council		5 936	5 841	6 031	405	4 247	4 510	(263)	-6%	6 031
Finance and administration		12 839	8 298	18 785	478	2 413	13 426	(11 013)	-82%	18 785
<i>Community and public safety</i>		41 276	39 403	37 998	2 893	26 192	35 052	(8 860)	-25%	37 998
Community and social services		2 493	2 685	2 460	223	1 701	1 841	(139)	-8%	2 460
Sport and recreation		1 071	663	1 231	48	470	919	(449)	-49%	1 231
Public safety		37 691	36 040	34 293	2 620	24 010	32 282	(8 272)	-26%	34 293
Housing		12	15	14	1	10	10	0	2%	14
<i>Economic and environmental services</i>		18 097	20 318	20 751	1 655	15 619	15 505	114	1%	20 751
Planning and development		1 223	1 442	1 626	108	1 155	1 210	(55)	-5%	1 626
Road transport		16 873	18 876	19 125	1 547	14 464	14 295	169	1%	19 125
<i>Trading services</i>		41 713	35 338	43 479	2 847	26 275	32 310	(6 036)	-19%	43 479
Energy sources		20 295	17 145	18 796	1 346	13 476	13 678	(202)	-1%	18 796
Water management		9 016	9 525	10 346	832	6 724	7 794	(1 070)	-14%	10 346
Waste water management		5 228	4 900	6 331	421	3 770	4 769	(999)	-21%	6 331
Waste management		7 174	3 768	8 006	248	2 305	6 069	(3 765)	-62%	8 006
<i>Other</i>		424	549	519	37	324	386	(63)	-16%	519
Total Expenditure - Functional	3	120 285	109 747	127 563	8 316	75 069	101 190	(26 121)	-26%	127 563
Surplus/ (Deficit) for the year		25 668	20 570	12 205	5 055	25 403	2 265	23 138	10.21424	12 205

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) - M09 March

Vote Description	Ref	2023/2	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	11 798	350	4 918	8 773	(3 856)	-43.9%	11 798
Vote 4 - BUDGET AND TREASURY (13: IE)		71 536	51 423	49 410	7 600	43 377	37 044	6 333	17.1%	49 410
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	2 712	113	869	2 033	(1 164)	-57.3%	2 712
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	1	-	0	1	(0)	-53.0%	1
Vote 8 - HOUSING (17: IE)		11	12	12	1	8	8	(0)	-1.6%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	33 122	2 644	23 726	24 841	(1 115)	-4.5%	33 122
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	1 591	122	985	1 191	(206)	-17.3%	1 591
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	5 197	298	2 878	3 764	(886)	-23.5%	5 197
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	5 284	310	2 749	3 827	(1 078)	-28.2%	5 284
Vote 13 - WATER (22: IE)		5 394	7 923	6 742	376	4 162	4 893	(730)	-14.9%	6 742
Vote 14 - ELECTRICITY (23: IE)		20 193	21 209	23 900	1 557	16 800	17 079	(279)	-1.6%	23 900
Total Revenue by Vote	2	145 953	130 318	139 768	13 371	100 473	103 455	(2 983)	-2.9%	139 768
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	5 554	426	4 119	4 156	(37)	-0.9%	5 554
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	3 403	241	2 485	2 549	(64)	-2.5%	3 403
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	10 970	450	4 692	7 957	(3 265)	-41.0%	10 970
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	23 355	1 350	9 602	17 122	(7 520)	-43.9%	23 355
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	1 044	60	719	774	(55)	-7.1%	1 044
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	1 377	139	948	1 028	(80)	-7.8%	1 377
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	932	27	279	694	(415)	-59.9%	932
Vote 8 - HOUSING (17: IE)		6	8	7	1	5	5	0	4.7%	7
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	31 059	2 352	21 598	29 857	(8 259)	-27.7%	31 059
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	13 914	1 113	10 556	10 387	169	1.6%	13 914
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	6 638	133	1 273	5 043	(3 771)	-74.8%	6 638
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	4 490	278	2 488	3 389	(900)	-26.6%	4 490
Vote 13 - WATER (22: IE)		6 063	5 798	6 620	506	3 794	4 999	(1 206)	-24.1%	6 620
Vote 14 - ELECTRICITY (23: IE)		13 559	16 548	18 198	1 239	12 511	13 230	(719)	-5.4%	18 198
Total Expenditure by Vote	2	120 285	109 747	127 563	8 316	75 069	101 190	(26 121)	-25.8%	127 563
Surplus/ (Deficit) for the year	2	25 668	20 570	12 205	5 055	25 403	2 265	23 138	1021.4%	12 205

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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										
Exchange Revenue										
Service charges - Electricity		18 131	19 977	22 672	1 548	16 680	16 158	522	3%	22 672
Service charges - Water		3 936	5 566	4 385	370	3 386	3 125	261	8%	4 385
Service charges - Waste Water Management		2 844	2 432	3 646	301	2 750	2 598	152	6%	3 646
Service charges - Waste management		2 767	2 990	3 840	296	2 851	2 747	104	4%	3 840
Sale of Goods and Rendering of Services		295	365	396	35	253	282	(29)	-10%	396
Agency services		197	234	250	17	168	178	(10)	-6%	250
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	860	75	640	645	(5)	-1%	860
Interest from Current and Non Current Assets		1 265	938	1 390	115	1 129	1 042	87	8%	1 390
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		103	89	26	2	20	19	1	6%	26
Rental from Fixed Assets		1 644	1 710	1 676	140	1 223	1 194	29	2%	1 676
Licence and permits		256	301	245	18	172	183	(11)	-6%	245
Operational Revenue		42	44	88	5	55	62	(7)	-12%	88
Non-Exchange Revenue										
Property rates		5 025	5 947	5 648	7	5 638	4 236	1 402	33%	5 648
Surcharges and Taxes		296	3 501	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 765	31 318	32 422	2 626	23 645	24 316	(672)	-3%	32 422
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		32 065	29 737	30 490	5 966	25 400	22 867	2 533	11%	30 490
Interest		423	295	490	42	346	367	(21)	-6%	490
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	326	320	27	27	240	(213)	-89%	320
Gains on disposal of Assets		(249)	256	2 736	-	1 710	2 052	(342)	-17%	2 736
Other Gains		862	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	111 579	11 589	86 093	82 314	3 779	5%	111 579
Expenditure By Type										
Employee related costs		33 342	35 894	34 652	2 688	26 271	25 989	282	1%	34 652
Remuneration of councillors		3 607	3 605	3 605	301	2 775	2 704	71	3%	3 605
Bulk purchases - electricity		11 873	14 328	15 250	965	11 361	10 866	496	5%	15 250
Inventory consumed		2 200	831	1 764	230	440	1 257	(817)	-65%	1 764
Debt impairment		33 070	25 513	28 381	2 044	18 397	28 381	(9 984)	-35%	28 381
Depreciation and amortisation		13 361	5 994	13 372	499	4 495	10 029	(5 534)	-55%	13 372
Interest		2 518	1 004	2 700	0	0	2 025	(2 025)	-100%	2 700
Contracted services		5 205	6 649	13 898	828	4 290	9 919	(5 630)	-57%	13 898
Transfers and subsidies		-	1	10	9	121	7	113	1510%	10
Irrecoverable debts written off		-	3 632	487	110	547	347	200	58%	487
Operational costs		15 254	12 297	13 444	642	6 371	9 666	(3 294)	-34%	13 444
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		120 430	109 747	127 563	8 316	75 069	101 190	(26 121)	-26%	127 563
Surplus/(Deficit)		(15 986)	(3 100)	(15 984)	3 273	11 024	(18 876)	29 900	(0)	(15 984)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	28 189	1 782	14 380	21 142	(6 762)	(0)	28 189
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	12 205	5 055	25 403	2 265	23 138	0	12 205
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 523	20 570	12 205	5 055	25 403	2 265	23 138	0	12 205
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to		25 523	20 570	12 205	5 055	25 403	2 265	23 138	0	12 205
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		25 523	20 570	12 205	5 055	25 403	2 265	23 138	0	12 205

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

Monthly Budget Statement - Capital Expenditure (municipal vote,

Vote Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands										
Multi-Year expenditure appropriation	2									
Vote 16 - COMMUNITY AND SOCIAL SERV (35: C		-	-	870	-	-	620	(620)	-100%	870
Vote 17 - SPORTS AND RECREATION (36: CAPE		-	-	4 961	542	4 342	3 535	807	23%	4 961
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	752	-	511	536	(24)	-5%	752
Vote 21 - WASTE WATER MANAGEMENT (41: CA		-	8 869	7 713	1 240	8 720	5 495	3 225	59%	7 713
Vote 22 - WATER (42: CAPEX)		-	7 340	6 382	-	806	4 547	(3 741)	-82%	6 382
Total Capital single-year expenditure	4	-	22 782	20 677	1 782	14 380	14 733	(353)	-2%	20 677
Total Capital Expenditure		-	22 782	20 677	1 782	14 380	14 733	(353)	-2%	20 677
Community and public safety		-	-	5 831	542	4 342	4 154	188	5%	5 831
Community and social services		-	-	870	-	-	620	(620)	-100%	870
Sport and recreation		-	-	4 961	542	4 342	3 535	807	23%	4 961
Economic and environmental services		-	6 573	752	-	511	536	(24)	-5%	752
Road transport		-	6 573	752	-	511	536	(24)	-5%	752
Trading services		-	16 209	14 095	1 240	9 526	10 043	(516)	-5%	14 095
Water management		-	7 340	6 382	-	806	4 547	(3 741)	-82%	6 382
Waste water management		-	8 869	7 713	1 240	8 720	5 495	3 225	59%	7 713
Total Capital Expenditure - Functional Class	3	-	22 782	20 677	1 782	14 380	14 733	(353)	-2%	20 677
National Government		-	20 782	18 069	1 782	13 629	12 874	755	6%	18 069
Provincial Government		-	2 000	2 609	-	751	1 859	(1 108)	-60%	2 609
Transfers recognised - capital		-	22 782	20 677	1 782	14 380	14 733	(353)	-2%	20 677
Total Capital Funding		-	22 782	20 677	1 782	14 380	14 733	(353)	-2%	20 677

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M09 March**

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	10 629	32 104	10 629
Trade and other receivables from exchange trans		4 536	2 779	5 459	7 222	5 459
Receivables from non-exchange transactions		1 436	4 545	1 823	1 975	1 823
Current portion of non-current receivables						
Inv entry		143	271	143	254	143
VAT		3 503	5 784	3 513	4 967	3 513
Other current assets		2 672	2 333	2 559	2 492	2 559
Total current assets		19 004	24 690	24 127	49 014	24 127
Non current assets						
Investments						
Investment property		21 208	22 153	21 142	21 208	21 142
Property, plant and equipment		312 774	282 276	310 290	312 695	310 290
Biological assets						
Living and non-living resources						
Heritage assets		43	43	43	43	43
Intangible assets		156	524	47	156	47
Trade and other receivables from exchange trans		501	525	511	27	511
Non-current receivables from non-exchange trans		4	-	4	-	4
Other non-current assets						
Total non current assets		334 686	305 522	332 037	334 129	332 037
TOTAL ASSETS		353 690	330 212	356 164	383 143	356 164
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 046	930	1 046	1 083	1 046
Trade and other payables from exchange transac		20 099	20 497	20 096	17 177	20 096
Trade and other payables from non-exchange tra		1 995	1 148	1 995	16 081	1 995
Provision		3 089	278	3 089	2 758	3 089
VAT		(5 679)	2 187	(5 443)	(2 080)	(5 443)
Other current liabilities		171	129	171	171	171
Total current liabilities		20 720	25 169	20 953	35 190	20 953
Non current liabilities						
Financial liabilities		-	2	-	-	-
Provision		35 100	21 670	35 137	35 137	35 137
Long term portion of trade payables						
Other non-current liabilities		4 390	4 427	4 390	4 390	4 390
Total non current liabilities		39 490	26 099	39 527	39 527	39 527
TOTAL LIABILITIES		60 210	51 268	60 480	74 717	60 480
NET ASSETS	2	293 480	278 944	295 685	308 426	295 685
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	295 685	308 426	295 685
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	295 685	308 426	295 685

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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	5 306	417	4 594	3 980	615	15%	5 306
Service charges		29 487	31 078	37 985	3 067	22 844	32 007	(9 163)	-29%	37 985
Other revenue		9 461	24 415	18 407	1 299	13 238	16 140	(2 901)	-18%	18 407
Transfers and Subsidies - Operational		26 229	30 569	30 455	5 671	31 373	23 397	7 976	34%	30 455
Transfers and Subsidies - Capital		43 015	23 670	28 189	5 876	24 980	21 142	3 838	18%	28 189
Interest		1 234	938	1 390	112	1 101	1 042	59	6%	1 390
Dividends								-		
Payments										
Suppliers and employees		(84 590)	(83 950)	(87 837)	(7 594)	(67 196)	(59 386)	(7 809)	13%	(87 837)
Interest		(0)	(1 004)	(2 700)	(0)	(0)	(2 025)	2 025	-100%	(2 700)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 832	31 487	31 194	8 848	30 937	36 297	5 360	15%	31 194
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256	2 736	-	1 730	2 052	(322)	-16%	2 736
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(35 732)	(22 782)	(20 677)	(2 747)	(16 537)	(17 834)	1 297	-7%	(20 677)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	(17 941)	(2 747)	(14 807)	(15 782)	(976)	6%	(17 941)
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	13 253	6 101	16 130	20 515			13 253
Cash/cash equivalents at beginning:		2 477	2 477	6 710	-	6 710	6 710	-		6 710
Cash/cash equivalents at month/year end:		629	11 438	19 964	6 101	22 840	27 225			19 964

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M09 March

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue</u>			
2	<u>Expenditure By Type</u>			
3	<u>0</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2024/25									Total over 90 days	Actuarial Bad Debts Written Off	Impairment - Bad Debts
		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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	362	172	139	118	110	91	1 689	302	2 983	2 310	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 438	178	83	54	43	38	589	150	2 571	873	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	575	80	62	59	62	45	4 432	(6)	5 309	4 592	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	274	124	96	90	86	71	1 455	359	2 555	2 061	-	-
Receivables from Exchange Transactions - Waste Management	1600	299	118	96	90	81	67	990	225	1 965	1 452	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	102	61	40	29	24	24	634	494	1 407	1 204	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	14	16	3	15	9	6	188	(11)	240	207	-	-
Total By Income Source	2000	3 064	748	519	454	414	342	9 977	1 511	17 030	12 698	-	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	279	102	70	42	24	25	495	159	1 196	744	-	-
Commercial	2300	1 405	118	65	68	60	45	3 772	227	5 761	4 172	-	-
Households	2400	1 380	528	384	344	330	271	5 711	1 126	10 074	7 782	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 064	748	519	454	414	342	9 977	1 511	17 030	12 698	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 110	-	-	-	-	-	-	-	-	1 110	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	463	516	-	-	-	-	-	137	46	1 161	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions												
Total By Customer Type	1000	1 573	516	-	-	-	-	-	137	46	2 271	-

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditures	Interest & principal paid/Operating Expenditures		2.1%	6.4%	12.6%	0.7%	4.9%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	9.3%	9.0%	12.2%	9.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	91.7%	98.1%	115.2%	139.3%	115.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	50.7%	91.2%	50.7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		8.8%	9.5%	9.3%	13.6%	9.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.9%	33.7%	31.1%	30.5%	31.1%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	1.8%	1.3%	1.8%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	14.4%	0.6%	5.7%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

5. Other Information or Documentation

Municipal Manager's Quality Certificate

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

Munisipaliteit • LAINGSBURG • Municipality

Munisipaliteit • LAINGSBURG • Municipality
PO BOX 1011
LAINGSBURG
800


PO BOX 1011
LAINGSBURG
800

Munisipaliteit • LAINGSBURG • Municipality
PO BOX 1011
LAINGSBURG
800

OFFICE OF THE MUNICIPAL MANAGER

LAINGSBURG MUNICIPALITY
PO BOX 1011
LAINGSBURG
800

TEL: 0531 811 800
FAX: 0531 811 800

QUALITY CERTIFICATE

I, Jafra Booysse, Municipal Manager of Laingsburg Municipality, hereby certify that –

The monthly budget statement

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

Mid-year budget and performance assessment

For the month of March 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.

Print name: Mr. Jafra Booysse
Municipal Manager of Laingsburg Municipality (WC051)

Signature: _____

Date: 10/4/2025

6. Recommendation

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