

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

The monthly budget statement for February 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The February 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 February 2025.

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	126 641 453	126 641 453	84 616 772	66.82
Total Expenditure	101 559 914	101 559 914	48 252 801	47.51
Surplus/(Deficit) after capital transfers	25 081 539	25 081 539	36 363 971	144.98
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	22 782 041	22 782 041	12 597 699	55.30
Funding Sources				
<i>National Government - MIG</i>	6 573 047	6 573 047	4 311 257	65.59
<i>National Government - WSIG</i>	14 208 991	14 208 991	7 535 298	53.03
<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	12 597 699	55.30

Operating Revenue

The Municipality have generated 66% or R 74.5 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 2%. The projected budgeted revenue for the full financial year amounts to R 111.963 million.

Operating Expenditure

Operating expenditure of R 66.543 million for the period up to the end of February 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R22.411 million. This excludes the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -25%.

Capital Expenditure

The total capital payments done during February 2025 amounted to R 758,000

Cash Flow

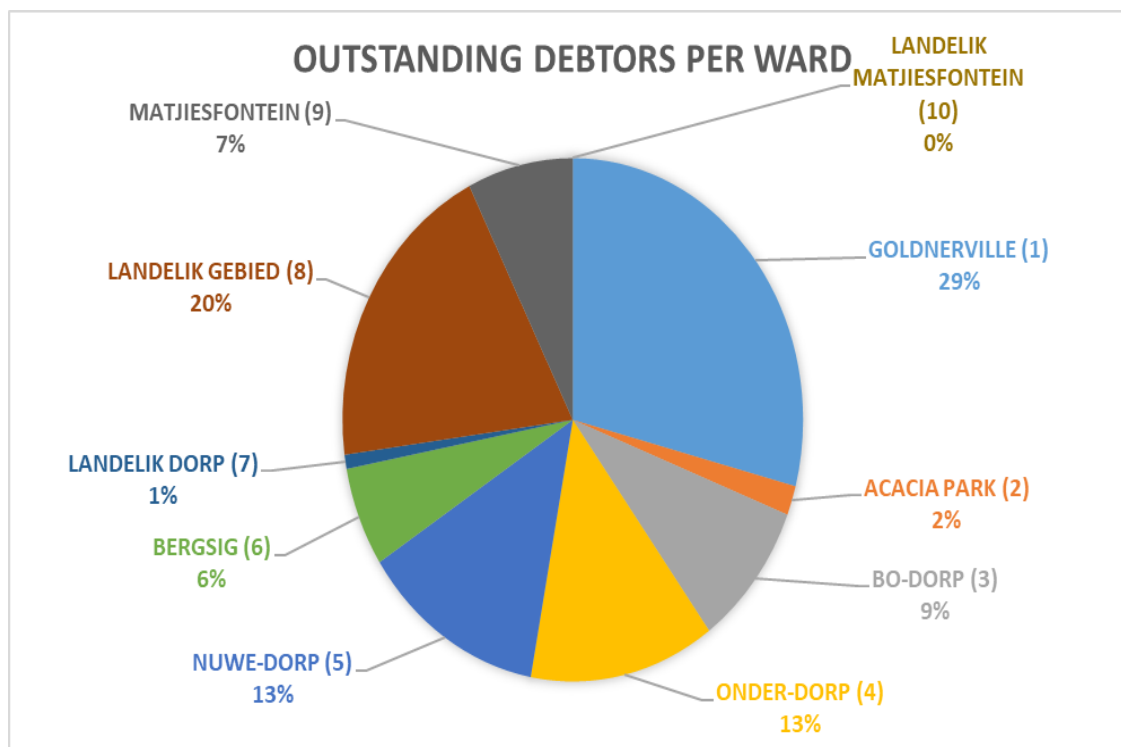
The Municipality started off with a cash flow balance of R629,000 at the beginning of the year. The closing balance for the month ended February 2025 is R16.863 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

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

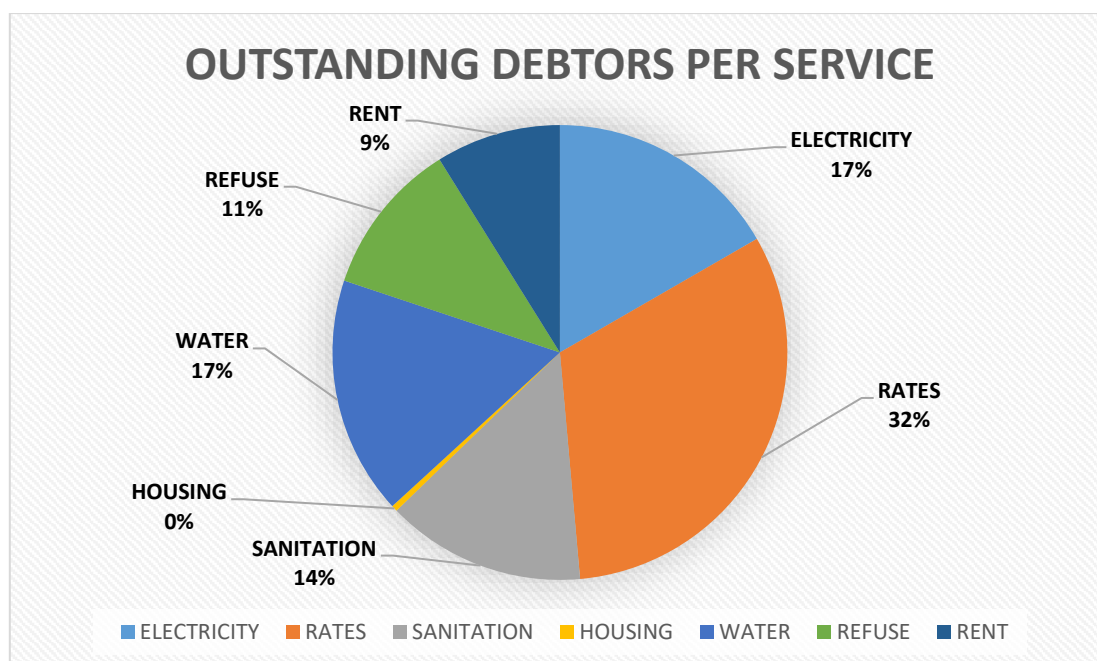
Debtors

The Outstanding Debtors of the Municipality amounts to R 15.538 million for the month ended February 2025, (R18.25 million previous month). There was a decrease of R2712000 in the total outstanding amount since the previous month. The payment rate for 2023/2024 financial year was 95%. At the end of February 2025, the payment rate was 85% (previous month 82%). The total amount outstanding for longer than 12 months is R 1.50 million and this amounts to 9.7% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 8.84 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 February 2025:



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



Creditors

Total outstanding creditors amount to R2.588million for the month ending February 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	6 370 960	577 768	4 304 501	(882 243)	(2 066 459)
Travel and subsistence	717 905	59 825	478 603	36 838	397 875	(22 987)	(80 728)
Accommodation	370 595	30 883	247 063	46 896	232 356	16 013	(14 708)
Sponsorships and catering	49 150	4 096	32 767	6 926	23 005	2 830	(9 762)
Communication	281 350	23 446	187 567	21 134	183 095	(2 312)	(4 472)
Overtime	897 000	74 750	598 000	74 431	649 999	(319)	51 999
Totaal	R 11 076 070	R 1 653 012	R 7 914 960	R 763 994	R 5 790 831	(889 018)	(2 124 129)

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of February 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 - M08 February

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	5 631	3 765	1 866	50%	5 648
Service charges	27 678	30 965	34 427	3 013	23 152	21 246	1 906	9%	34 427
Investment revenue	1 265	938	1 390	126	1 015	927	88	10%	1 390
Transfers and subsidies - Operational	32 065	29 737	30 457	218	19 434	20 295	(860)	(0)	30 457
Other own revenue	38 412	39 060	40 041	2 943	25 272	26 572	(1 300)	-5%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 963	6 306	74 504	72 804	1 700	2%	111 963
Employee costs	33 342	35 894	35 154	2 680	23 583	23 436	147	1%	35 154
Remuneration of Councillors	3 607	3 605	3 605	301	2 475	2 403	71	3%	3 605
Depreciation and amortisation	13 361	5 994	13 372	499	3 996	8 915	(4 919)	-55%	13 372
Interest	2 518	1 004	2 700	0	0	1 800	(1 800)	-100%	2 700
Inventory consumed and bulk purchases	14 073	15 159	16 476	1 113	10 607	10 160	447	4%	16 476
Transfers and subsidies	-	1	10	26	112	7	105	1581%	10
Other expenditure	53 529	48 091	51 009	3 735	25 981	42 444	(16 463)	-39%	51 009
Total Expenditure	120 430	109 747	122 326	8 354	66 753	89 165	(22 411)	-25%	122 326
Surplus/(Deficit)	(15 986)	(3 100)	(10 363)	(2 048)	7 751	(16 360)	24 111	-147%	(10 363)
Transfers and subsidies - capital	41 510	23 670	28 189	758	12 598	18 793	(6 195)	-33%	28 189
Transfers and subsidies - capital (in-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	737%	17 826
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	737%	17 826
Financial position									
Total current assets	19 004	24 690	21 068		42 407				21 068
Total non current assets	334 686	305 522	340 717		332 846				340 717
Total current liabilities	20 720	25 169	20 953		32 303				20 953
Total non current liabilities	39 490	26 099	39 527		39 527				39 527
Community wealth/Equity	283 480	278 944	301 305		303 423				301 305
Cash flows									
Net cash from (used) operating	33 832	31 487	39 732	50	22 088	39 078	16 990	43%	39 732
Net cash from (used) investing	(35 680)	(22 526)	(29 087)	(174)	(12 059)	(22 327)	(10 267)	46%	(29 087)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year	629	11 438	17 356	(124)	16 739	23 462	6 723	29%	17 356
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	1 627	627	545	659	390	1 344	8 842	1 504	15 538
Creditors Age Analysis									
Total Creditors	2 305	100	-	-	-	-	137	46	2 588

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) - M08 February

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	61 095	1 182	39 922	40 612	(690)	-2%	61 095
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		75 576	56 134	61 095	1 182	39 922	40 612	(690)	-2%	61 095
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		35 666	34 901	35 852	2 724	21 850	23 900	(2 049)	-9%	35 852
Community and social services		1 638	2 705	2 711	86	756	1 806	(1 050)	-58%	2 711
Sport and recreation		4	2	1	–	0	1	(0)	-46%	1
Public safety		34 012	32 176	33 122	2 636	21 082	22 081	(999)	-5%	33 122
Housing		11	18	19	2	12	12	0	1%	19
Health		2	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 260	1 304	1 561	109	863	1 028	(165)	-16%	1 561
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1 260	1 304	1 561	109	863	1 028	(165)	-16%	1 561
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		33 451	37 978	41 644	3 049	24 466	26 057	(1 591)	-6%	41 644
Energy sources		20 193	21 294	23 876	2 023	15 308	14 789	519	4%	23 876
Water management		5 394	8 073	6 972	420	3 933	4 430	(497)	-11%	6 972
Waste water management		4 000	4 164	5 429	283	2 537	3 439	(901)	-26%	5 429
Waste management		3 864	4 447	5 367	323	2 688	3 400	(712)	-21%	5 367
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	145 953	130 318	140 152	7 064	87 102	91 597	(4 495)	-5%	140 152
Expenditure - Functional										
<i>Governance and administration</i>		18 775	14 139	20 299	250	5 776	12 830	(7 054)	-55%	20 299
Executive and council		5 936	5 841	6 308	421	3 841	4 172	(331)	-8%	6 308
Finance and administration		12 839	8 298	13 991	(171)	1 935	8 657	(6 722)	-78%	13 991
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		41 276	39 403	37 892	2 992	23 299	34 002	(10 703)	-31%	37 892
Community and social services		2 493	2 685	2 465	201	1 479	1 638	(159)	-10%	2 465
Sport and recreation		1 071	663	1 224	51	422	810	(389)	-48%	1 224
Public safety		37 691	36 040	34 189	2 739	21 389	31 545	(10 155)	-32%	34 189
Housing		12	15	14	1	9	9	0	3%	14
Health		9	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		18 097	20 318	20 953	1 886	13 964	13 910	54	0%	20 953
Planning and development		1 223	1 442	1 658	107	1 047	1 092	(45)	-4%	1 658
Road transport		16 873	18 876	19 295	1 779	12 917	12 818	99	1%	19 295
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		41 713	35 338	42 692	3 189	23 428	28 099	(4 671)	-17%	42 692
Energy sources		20 295	17 145	18 461	1 384	12 130	11 765	364	3%	18 461
Water management		9 016	9 525	10 258	881	5 893	6 892	(1 000)	-15%	10 258
Waste water management		5 228	4 900	6 049	586	3 349	4 072	(723)	-18%	6 049
Waste management		7 174	3 768	7 925	338	2 057	5 370	(3 313)	-62%	7 925
<i>Other</i>		424	549	489	37	286	324	(38)	-12%	489
Total Expenditure - Functional	3	120 285	109 747	122 326	8 354	66 753	89 165	(22 411)	-25%	122 326
Surplus/ (Deficit) for the year		25 668	20 570	17 826	(1 290)	20 349	2 432	17 916	7.36539	17 826

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)**

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-		-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-		-
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	9 332	357	4 568	6 121	(1 553)	-25.4%	9 332
Vote 4 - BUDGET AND TREASURY (13: IE)		71 536	51 423	52 407	880	35 777	34 920	857	2.5%	52 407
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-		-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	2 711	86	756	1 806	(1 050)	-58.1%	2 711
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	1	-	0	1	(0)	-45.7%	1
Vote 8 - HOUSING (17: IE)		11	12	12	1	7	7	0	1.0%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	33 122	2 636	21 082	22 081	(999)	-4.5%	33 122
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	1 561	109	863	1 028	(165)	-16.0%	1 561
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	5 197	309	2 580	3 286	(706)	-21.5%	5 197
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	5 284	270	2 440	3 342	(902)	-27.0%	5 284
Vote 13 - WATER (22: IE)		5 394	7 923	6 742	401	3 786	4 276	(490)	-11.5%	6 742
Vote 14 - ELECTRICITY (23: IE)		20 193	21 209	23 784	2 015	15 243	14 728	514	3.5%	23 784
Total Revenue by Vote	2	145 953	130 318	140 152	7 064	87 102	91 597	(4 495)	-4.9%	140 152
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	5 830	451	3 692	3 859	(167)	-4.3%	5 830
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	3 404	232	2 244	2 265	(20)	-0.9%	3 404
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	11 227	418	4 241	7 111	(2 870)	-40.4%	11 227
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	18 275	733	8 253	11 885	(3 632)	-30.6%	18 275
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	1 076	58	659	704	(45)	-6.4%	1 076
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	1 382	117	809	916	(106)	-11.6%	1 382
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	925	30	251	610	(359)	-58.8%	925
Vote 8 - HOUSING (17: IE)		6	8	7	1	4	4	0	7.6%	7
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	30 955	2 471	19 246	29 389	(10 144)	-34.5%	30 955
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	14 085	1 345	9 443	9 344	99	1.1%	14 085
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	6 557	224	1 140	4 458	(3 318)	-74.4%	6 557
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	4 208	443	2 210	2 845	(635)	-22.3%	4 208
Vote 13 - WATER (22: IE)		6 063	5 798	6 531	555	3 288	4 408	(1 121)	-25.4%	6 531
Vote 14 - ELECTRICITY (23: IE)		13 559	16 548	17 864	1 277	11 272	11 367	(95)	-0.8%	17 864
Total Expenditure by Vote	2	120 285	109 747	122 326	8 354	66 753	89 165	(22 411)	-25.1%	122 326
Surplus/ (Deficit) for the year	2	25 668	20 570	17 826	(1 290)	20 349	2 432	17 916	736.5%	17 826

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 Feb

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	22 556	2 031	15 132	13 910	1 223	9%	22 556
Service charges - Water		3 936	5 566	4 385	401	3 016	2 705	311	11%	4 385
Service charges - Waste Water Management		2 844	2 432	3 646	272	2 449	2 248	201	9%	3 646
Service charges - Waste management		2 767	2 990	3 840	308	2 555	2 383	172	7%	3 840
Sale of Goods and Rendering of Services		295	365	395	23	218	243	(25)	-10%	395
Agency services		197	234	250	15	152	154	(3)	-2%	250
Interest		184	—	—	—	—	—	—		—
Interest earned from Receivables		594	621	860	75	565	573	(8)	-1%	860
Interest from Current and Non Current Assets		1 265	938	1 390	126	1 015	927	88	10%	1 390
Rent on Land		103	89	26	2	17	16	1	8%	26
Rental from Fixed Assets		1 644	1 710	1 676	137	1 083	1 034	50	5%	1 676
Licence and permits		256	301	245	25	154	163	(9)	-6%	245
Operational Revenue		42	44	88	2	50	54	(4)	-7%	88
Non-Exchange Revenue								—		
Property rates		5 025	5 947	5 648	7	5 631	3 765	1 866	50%	5 648
Surcharges and Taxes		296	3 501	3 000	—	—	2 000	(2 000)	-100%	3 000
Fines, penalties and forfeits		33 765	31 318	32 422	2 620	21 019	21 615	(596)	-3%	32 422
Transfers and subsidies - Operational		32 065	29 737	30 457	218	19 434	20 295	(860)	-4%	30 457
Interest		423	295	490	43	304	327	(22)	-7%	490
Fuel Levy								—		
Operational Revenue		—	326	320	—	—	213	(213)	-100%	320
Gains on disposal of Assets		(249)	256	270	—	1 710	180	1 530	850%	270
Other Gains		862	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	111 963	6 306	74 504	72 804	1 700	2%	111 963
Expenditure By Type										
Employee related costs		33 342	35 894	35 154	2 680	23 583	23 436	147	1%	35 154
Remuneration of councillors		3 607	3 605	3 605	301	2 475	2 403	71	3%	3 605
Bulk purchases - electricity		11 873	14 328	14 900	1 069	10 396	9 188	1 208	13%	14 900
Inventory consumed		2 200	831	1 576	44	211	972	(761)	-78%	1 576
Debt impairment		33 070	25 513	28 381	2 044	16 353	28 381	(12 028)	-42%	28 381
Depreciation and amortisation		13 361	5 994	13 372	499	3 996	8 915	(4 919)	-55%	13 372
Interest		2 518	1 004	2 700	0	0	1 800	(1 800)	-100%	2 700
Contracted services		5 205	6 649	12 612	388	3 461	7 788	(4 326)	-56%	12 612
Transfers and subsidies		—	1	10	26	112	7	105	1581%	10
Irrecoverable debts written off		—	3 632	487	438	438	301	137	46%	487
Operational costs		15 254	12 297	9 529	865	5 729	5 975	(245)	-4%	9 529
Total Expenditure		120 430	109 747	122 326	8 354	66 753	89 165	(22 411)	-25%	122 326
Surplus/(Deficit)		(15 986)	(3 100)	(10 363)	(2 048)	7 751	(16 360)	24 111	(0)	(10 363)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	28 189	758	12 598	18 793	(6 195)	(0)	28 189
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	0	17 826
Surplus/(Deficit) after income tax		25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	0	17 826
Surplus/(Deficit) attributable to		25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	0	17 826
Surplus/ (Deficit) for the year		25 523	20 570	17 826	(1 290)	20 349	2 432	17 916	0	17 826

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February

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 thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	870	-	-	536	(536)		870
16.1 - LIBRARY (353)		-	-	870	-	-	536	(536)		870
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	5 705	595	3 800	3 518	281		5 705
17.2 - SPORT FACILITIES - VLEILAND (363)		-	-	5 705	595	3 800	3 518	281		5 705
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	6 573	-	511	4 053	(3 542)		6 573
19.2 - STREETS AND STORMWATER (392)		-	6 573	6 573	-	511	4 053	(3 542)		6 573
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	8 869	162	7 480	5 470	2 011		8 869
21.1 - SEWERAGE SERVICES (411)		-	8 869	8 869	162	7 480	5 470	2 011		8 869
Vote 22 - WATER (42: CAPEX)		-	7 340	7 340	-	806	4 526	(3 720)		7 340
22.2 - WATER SUPPLY (421)		-	7 340	7 340	-	806	4 526	(3 720)		7 340
Total single-year capital expenditure		-	22 782	29 357	758	12 598	18 103	(5 506)	(0)	29 357
Total Capital Expenditure		-	22 782	29 357	758	12 598	18 103	(5 506)	(0)	29 357

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M08 February**

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	7 570	24 886	7 570
Trade and other receivables from exchange transactions		4 536	2 779	5 459	7 611	5 459
Receivables from non-exchange transactions		1 436	4 545	1 823	2 679	1 823
Inventory		143	271	143	306	143
VAT		3 503	5 784	3 513	4 349	3 513
Other current assets		2 672	2 333	2 559	2 575	2 559
Total current assets		19 004	24 690	21 068	42 407	21 068
Non current assets						
Investments						
Investment property		21 208	22 153	21 142	21 208	21 142
Property, plant and equipment		312 774	282 276	318 969	311 412	318 969
Heritage assets		43	43	43	43	43
Intangible assets		156	524	47	156	47
Trade and other receivables from exchange transactions		501	525	511	27	511
Non-current receivables from non-exchange transactions		4	–	4	–	4
Total non current assets		334 686	305 522	340 717	332 846	340 717
TOTAL ASSETS		353 690	330 212	361 785	375 253	361 785
LIABILITIES						
Current liabilities						
Consumer deposits		1 046	930	1 046	1 071	1 046
Trade and other payables from exchange transactions		20 099	20 497	20 096	18 448	20 096
Trade and other payables from non-exchange transactions		1 995	1 148	1 995	12 282	1 995
Provision		3 089	278	3 089	2 758	3 089
VAT		(5 679)	2 187	(5 443)	(2 426)	(5 443)
Other current liabilities		171	129	171	171	171
Total current liabilities		20 720	25 169	20 953	32 303	20 953
Non current liabilities						
Financial liabilities		–	2	–	–	–
Provision		35 100	21 670	35 137	35 137	35 137
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	71 830	60 480
NET ASSETS	2	293 480	278 944	301 305	303 423	301 305
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	301 305	303 423	301 305
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	301 305	303 423	301 305

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	276	4 178	3 537	640	18%	5 306
Service charges		29 487	31 078	37 869	2 838	19 777	28 373	(8 596)	-30%	37 869
Other revenue		9 461	24 415	21 938	789	11 939	17 915	(5 976)	-33%	21 938
Transfers and Subsidies - Operational		26 229	30 569	30 452	362	25 702	21 248	4 454	21%	30 452
Transfers and Subsidies - Capital		43 015	23 670	28 189	1 286	19 104	18 793	312	2%	28 189
Interest		1 234	938	1 390	123	989	927	63	7%	1 390
Dividends								-		
Payments										
Suppliers and employees		(84 590)	(83 950)	(82 711)	(5 625)	(59 601)	(49 915)	(9 686)	19%	(82 711)
Interest		(0)	(1 004)	(2 700)	(0)	(0)	(1 800)	1 800	-100%	(2 700)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 832	31 487	39 732	50	22 088	39 078	16 990	43%	39 732
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256	270	-	1 730	180	1 550	861%	270
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(35 732)	(22 782)	(29 357)	(174)	(13 790)	(22 507)	8 717	-39%	(29 357)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	(29 087)	(174)	(12 059)	(22 327)	(10 267)	46%	(29 087)
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	10 645	(124)	10 029	16 751			10 645
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	17 356	(124)	16 739	23 462			17 356

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
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 - M08 February

Description		NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment i.t.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														
Trade and Other Receivables from Exchange Transactions - Water	1200	232	160	133	117	97	102	1 625	304	2 771	2 246	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	288	139	104	259	66	41	562	149	1 606	1 075	-	-	
Receivables from Non-ex change Transactions - Property Rates	1400	701	67	62	65	46	1 024	3 512	(8)	5 468	4 638	-	-	
Receivables from Ex change Transactions - Waste Water Management	1500	160	110	102	93	76	72	1 406	361	2 380	2 008	-	-	
Receivables from Ex change Transactions - Waste Management	1600	157	106	99	87	76	68	948	227	1 768	1 407	-	-	
Receivables from Ex change Transactions - Property Rental Debtors	1700	74	41	31	29	24	27	610	483	1 318	1 172	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	16	3	15	9	6	9	179	(12)	226	192	-	-	
Total By Income Source	2000	1 627	627	545	659	390	1 344	8 842	1 504	15 538	12 739	-	-	
2023/24 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	107	100	89	24	56	172	338	148	1 034	738	-	-	
Commercial	2300	442	87	71	266	46	841	3 034	229	5 016	4 416	-	-	
Households	2400	1 078	440	384	369	288	331	5 470	1 127	9 488	7 586	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	1 627	627	545	659	390	1 344	8 842	1 504	15 538	12 739	-	-	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - mid February											
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	1 230	-	-	-	-	-	-	-	1 230	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1 076	100	-	-	-	-	137	46	1 359	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	
Medical Aid deductions										-	
Total By Customer Type	1000	2 305	100	-	-	-	-	137	46	2 588	

Performance Indicators

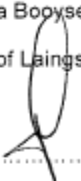
WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 February

2023/24							
Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.4%	13.1%	0.7%	5.2%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	9.3%	8.8%	11.6%	8.8%
Gearing	Long Term Borrowing/ Funds &		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	91.7%	98.1%	100.6%	131.3%	100.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	36.1%	77.0%	36.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		8.8%	9.5%	9.2%	17.3%	9.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.9%	33.7%	31.4%	31.7%	31.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	1.5%	1.2%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	14.4%	0.7%	5.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due						
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		
Munisipale-geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6900		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6900
OFFICE OF THE MUNICIPAL MANAGER		
VERWYSINGSNOMMER : REFERENCE NUMBER : NAVRAE : ENQUIRIES :	Tel. (023) 551 1019 Faks/Fax (023) 5511019	
QUALITY CERTIFICATE		
I, Jafta Booysen, Municipal Manager of Laingsburg Municipality, hereby certify that –		
☒ The monthly budget statement ☐ Quarterly report on the implementation of the budget and financial state affairs of the municipality ☐ Mid-year budget and performance assessment		
For the month of February 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.		
Print name: Mr. Jafta Booysen Municipal Manager of Laingsburg Municipality (WC051)		
Signature		
Date		

6. Recommendation

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