

LAINGSBURG MUNICIPALITY



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

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1. Mayors Report

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

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	126 641 453	126 641 453	111 909 897	88.37
Total Expenditure	101 559 914	101 559 914	77 274 285	76.09
Surplus/(Deficit) after capital transfers	25 081 539	25 081 539	34 635 612	138.09
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	22 782 041	22 782 041	16 257 114	71.36
Funding Sources				
<i>National Government - MIG</i>	6 573 047	6 573 047	5 393 228	82.05
<i>National Government - WSIG</i>	14 208 991	14 208 991	9 686 788	68.17
<i>Provincial Government - WCRF</i>	2 000 003	2 000 003	1 177 099	58.85
<i>Provincial government - LIB</i>	-	-	-	-
<i>Internal Financing</i>	-	-	-	-
Total sources of capital funds	22 782 041	22 782 041	16 257 114	71.36

Operating Revenue

The Municipality have generated 88% or R98 698million 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 0%. The projected budgeted revenue for the full financial year amounts to R111 579 million.

Operating Expenditure

Operating expenditure of R 105 791 million for the period up to the end of May 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R23 291million. This excludes the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -11%

Capital Expenditure

The total capital payments done during May 2025 amounted to R1 535million.

Cash Flow

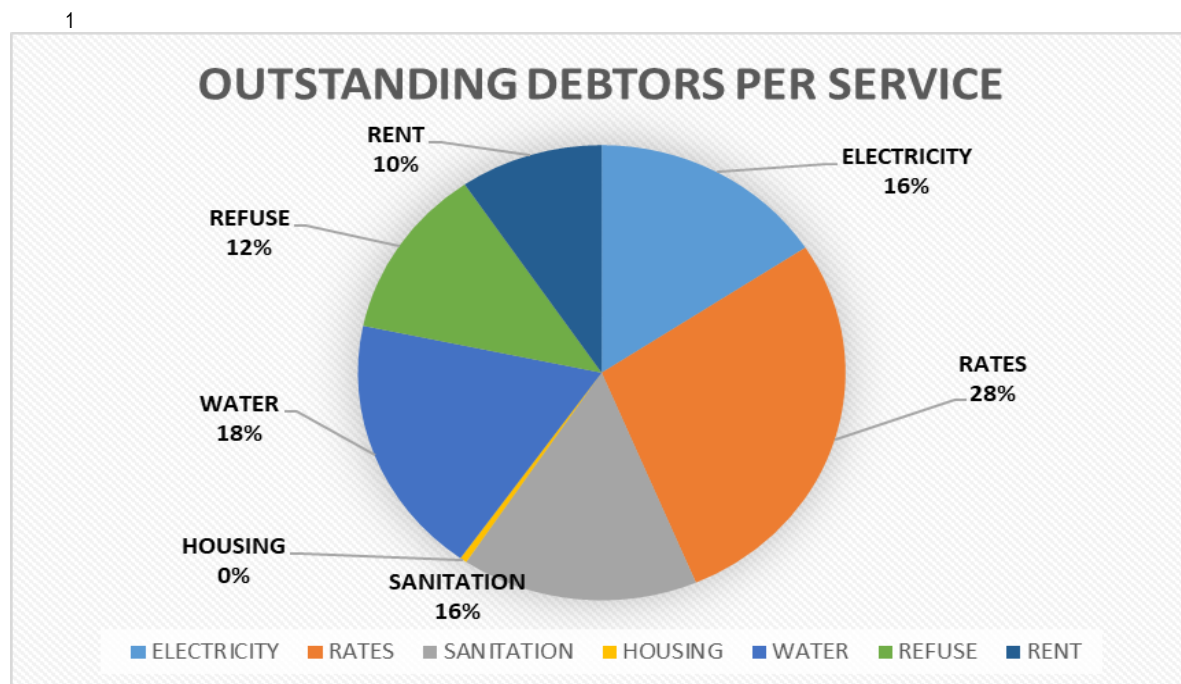
The Municipality started off with a cash flow balance of R629,000 at the beginning of the year. The closing balance for the month ended May 2025 is R15 499 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

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

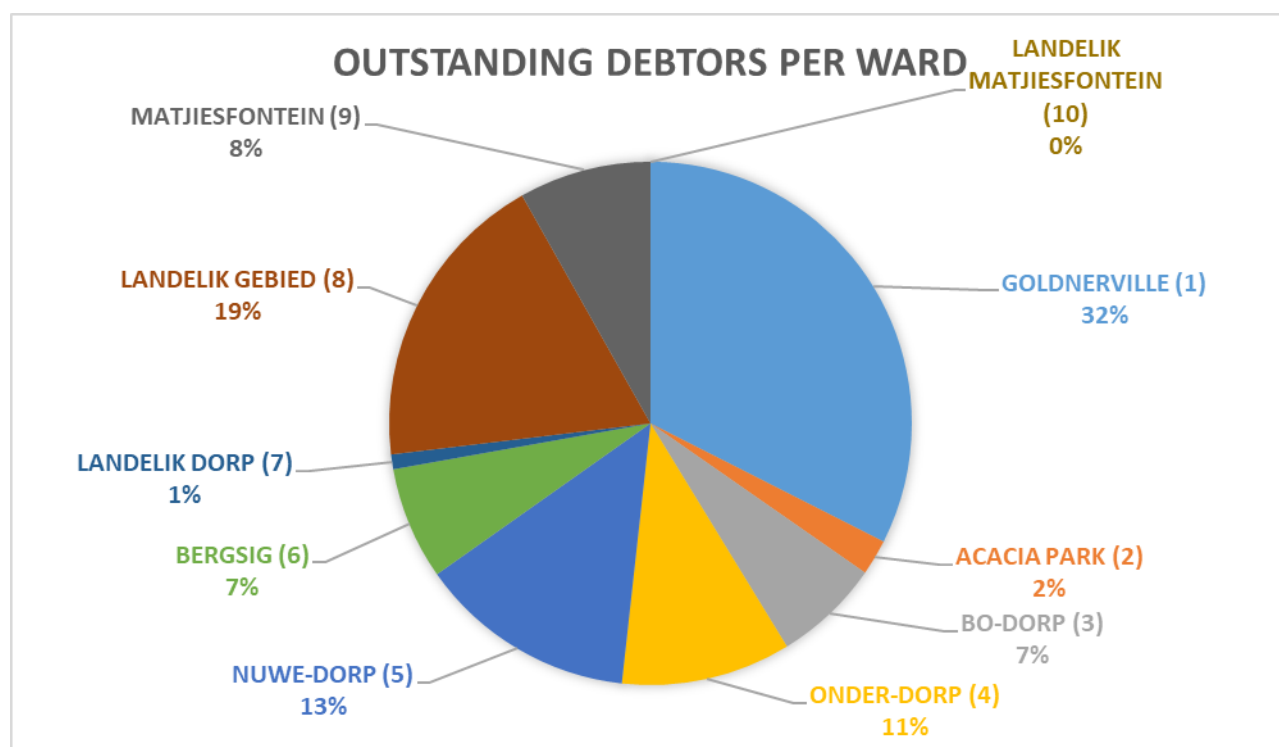
Debtors

The Outstanding Debtors of the Municipality amounts to R 17 485 million for the month ended May 2025, (17 658 million previous month). There was a decrease of R173 364 in the total outstanding amount since the previous month. The payment rate for 2023/2024 financial year was 95%. At the end of May 2025, the payment rate was 89.61% (previous month 88.24%). The total amount outstanding for longer than 12 months is R 1 446million and this amounts to 75,81% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 13 256million. 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 May 2025:



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



Creditors

Total outstanding creditors amount to 5 526million for the month ending May 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	8 760 070	613 656	6 056 412	(846 356)	(2 703 658)
Travel and subsistence	717 905	59 825	658 080	45 432	528 584	(14 394)	(129 496)
Accommodation	370 595	30 883	339 712	17 835	268 723	(13 048)	(70 989)
Sponsorships and catering	49 150	4 096	45 054	1 703	29 822	(2 393)	(15 233)
Communication	281 350	23 446	257 904	5 012	230 481	(18 434)	(27 423)
Overtime	897 000	74 750	822 250	84 302	1 001 719	9 552	179 469
Totaal	R 11 076 070	R 1 653 012	R 10 883 070	R 767 939	R 8 115 741	(885 073)	(2 767 329)

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

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

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M11 May

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	6	5 650	5 177	473	9%	5 648
Service charges	27 678	30 965	34 543	2 731	31 281	31 238	43	0%	34 427
Investment revenue	1 265	938	1 390	162	1 446	1 274	172	13%	1 390
Transfers and subsidies - Operational	32 065	29 737	30 490	275	26 120	27 949	(1 829)	(0)	30 457
Other own revenue	38 412	39 060	39 508	2 966	34 471	36 185	(1 714)	-5%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 579	6 139	98 968	101 824	(2 856)	-3%	111 963
Employee costs	33 342	35 894	34 652	2 621	31 490	31 764	(274)	-1%	35 154
Remuneration of Councillors	3 607	3 605	3 605	301	3 376	3 305	72	2%	3 605
Depreciation and amortisation	13 361	5 994	13 372	499	5 494	12 258	(6 763)	-55%	13 372
Interest	2 518	1 004	2 700	1 217	1 217	2 475	(1 258)	-51%	2 700
Inventory consumed and bulk purchases	14 073	15 159	17 014	1 003	13 982	15 384	(1 402)	-9%	16 476
Transfers and subsidies	-	1	10	3	127	9	118	1290%	10
Other expenditure	53 529	48 091	56 210	17 548	50 032	53 578	(3 546)	-7%	51 009
Total Expenditure	120 430	109 747	127 563	23 192	105 719	118 772	(13 053)	-11%	122 326
Surplus/(Deficit)	(15 986)	(3 100)	(15 984)	(17 053)	(6 751)	(16 948)	10 198	-60%	(10 363)
Transfers and subsidies - capital	41 510	23 670	28 189	1 535	16 257	25 840	(9 583)	-37%	28 189
Transfers and subsidies - capital (in-)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	12 205	(15 518)	9 507	8 892	615	7%	17 826
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 523	20 570	12 205	(15 518)	9 507	8 892	615	7%	17 826
Financial position									
Total current assets	19 004	24 690	24 127		51 980				24 127
Total non current assets	334 686	305 522	332 037		335 007				340 717
Total current liabilities	20 720	25 169	20 953		54 931				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		292 529				295 685
Cash flows									
Net cash from (used) operating	34 275	31 487	31 194	2 803	31 571	39 769	8 198	21%	31 194
Net cash from (used) investing	(35 680)	(22 526)	(17 941)	(1 558)	(16 072)	(19 289)	(3 217)	17%	(17 941)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/yr	(1 405)	8 961	13 253	1 245	15 499	20 480	4 980	24%	13 253
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	2 764	860	605	523	444	421	10 423	1 447	17 485
Creditors Age Analysis									
Total Creditors	5 526	918	58	-	-	-	137	46	6 684

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) - M11 May

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	1 597	50 485	55 487	(5 002)	-9%	61 095
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		75 576	56 134	60 564	1 597	50 485	55 487	(5 002)	-9%	61 095
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		35 666	34 901	35 853	2 740	30 105	32 865	(2 760)	-8%	35 852
Community and social services		1 638	2 705	2 712	110	1 098	2 486	(1 387)	-56%	2 711
Sport and recreation		4	2	1	—	0	1	(1)	-63%	1
Public safety		34 012	32 176	33 122	2 629	28 989	30 361	(1 373)	-5%	33 122
Housing		11	18	19	2	16	17	(0)	-2%	19
Health		2	—	—	0	1	—	1	#DIV/0!	—
<i>Economic and environmental services</i>		1 260	1 304	1 591	91	1 356	1 458	(102)	-7%	1 561
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		1 260	1 304	1 591	91	1 356	1 458	(102)	-7%	1 561
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		33 451	37 978	41 760	3 246	33 279	37 853	(4 574)	-12%	41 644
Energy sources		20 193	21 294	23 992	1 754	20 518	21 711	(1 193)	-5%	23 876
Water management		5 394	8 073	6 972	791	5 536	6 337	(800)	-13%	6 972
Waste water management		4 000	4 164	5 429	359	3 557	4 931	(1 374)	-28%	5 429
Waste management		3 864	4 447	5 367	342	3 668	4 875	(1 208)	-25%	5 367
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	145 953	130 318	139 768	7 675	115 225	127 664	(12 439)	-10%	140 152
Expenditure - Functional										
<i>Governance and administration</i>		18 775	14 139	24 816	16 042	22 979	22 523	456	2%	20 299
Executive and council		5 936	5 841	6 031	394	5 029	5 524	(495)	-9%	6 308
Finance and administration		12 839	8 298	18 785	15 649	17 950	16 999	951	6%	13 991
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		41 276	39 403	37 998	2 945	31 992	37 016	(5 023)	-14%	37 892
Community and social services		2 493	2 685	2 460	263	2 151	2 253	(102)	-5%	2 465
Sport and recreation		1 071	663	1 231	49	567	1 127	(560)	-50%	1 224
Public safety		37 691	36 040	34 293	2 632	29 261	33 623	(4 361)	-13%	34 189
Housing		12	15	14	1	13	13	0	0%	14
Health		9	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		18 097	20 318	20 751	1 623	18 913	19 002	(89)	0%	20 953
Planning and development		1 223	1 442	1 626	107	1 370	1 487	(118)	-8%	1 658
Road transport		16 873	18 876	19 125	1 516	17 543	17 515	28	0%	19 295
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		41 713	35 338	43 479	2 547	31 438	39 756	(8 318)	-21%	42 692
Energy sources		20 295	17 145	18 796	1 159	15 883	17 090	(1 206)	-7%	18 461
Water management		9 016	9 525	10 346	772	8 221	9 496	(1 275)	-13%	10 258
Waste water management		5 228	4 900	6 331	350	4 494	5 810	(1 317)	-23%	6 049
Waste management		7 174	3 768	8 006	267	2 840	7 361	(4 520)	-61%	7 925
<i>Other</i>		424	549	519	35	396	475	(79)	-17%	489
Total Expenditure - Functional	3	120 285	109 747	127 563	23 192	105 719	118 772	(13 053)	-11%	122 326
Surplus/ (Deficit) for the year		25 668	20 570	12 205	(15 518)	9 507	8 892	615	0.069131	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) - M11 May

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 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	11 798	408	5 994	10 790	(4 796)	-44.4%	9 332
Vote 4 - BUDGET AND TREASURY (13: IE)		71 536	51 423	49 410	1 255	45 097	45 288	(191)	-0.4%	52 407
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	2 712	110	1 099	2 486	(1 387)	-55.8%	2 711
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	1	-	0	1	(1)	-62.9%	1
Vote 8 - HOUSING (17: IE)		11	12	12	1	10	10	(1)	-5.3%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	33 122	2 629	28 989	30 361	(1 373)	-4.5%	33 122
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	1 591	91	1 356	1 458	(102)	-7.0%	1 561
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	5 197	326	3 513	4 719	(1 206)	-25.6%	5 197
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	5 284	344	3 417	4 798	(1 382)	-28.8%	5 284
Vote 13 - WATER (22: IE)		5 394	7 923	6 742	768	5 326	6 126	(799)	-13.0%	6 742
Vote 14 - ELECTRICITY (23: IE)		20 193	21 209	23 900	1 743	20 424	21 626	(1 202)	-5.6%	23 784
Total Revenue by Vote	2	145 953	130 318	139 768	7 675	115 225	127 664	(12 439)	-9.7%	140 152
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	5 554	410	4 944	5 088	(144)	-2.8%	5 830
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	3 403	246	2 966	3 119	(153)	-4.9%	3 404
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	10 970	4 210	9 392	9 965	(573)	-5.8%	11 227
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	23 355	12 758	23 079	21 277	1 802	8.5%	18 275
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	1 044	59	837	954	(118)	-12.3%	1 076
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	1 377	180	1 231	1 261	(29)	-2.3%	1 382
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	932	28	333	853	(520)	-60.9%	925
Vote 8 - HOUSING (17: IE)		6	8	7	1	6	6	0	0.9%	7
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	31 059	2 364	26 314	30 658	(4 345)	-14.2%	30 955
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	13 914	1 081	12 767	12 739	28	0.2%	14 085
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	6 638	152	1 579	6 107	(4 527)	-74.1%	6 557
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	4 490	208	2 927	4 123	(1 196)	-29.0%	4 208
Vote 13 - WATER (22: IE)		6 063	5 798	6 620	446	4 639	6 080	(1 441)	-23.7%	6 531
Vote 14 - ELECTRICITY (23: IE)		13 559	16 548	18 198	1 052	14 704	16 542	(1 838)	-11.1%	17 864
Total Expenditure by Vote	2	120 285	109 747	127 563	23 192	105 719	118 772	(13 053)	-11.0%	122 326
Surplus/ (Deficit) for the year	2	25 668	20 570	12 205	(15 518)	9 507	8 892	615	6.9%	17 826

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

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	22 672	1 733	20 285	20 501	(216)	-1%	22 556
Service charges - Water		3 936	5 566	4 385	336	4 111	3 965	146	4%	4 385
Service charges - Waste Water Man		2 844	2 432	3 646	336	3 399	3 297	102	3%	3 646
Service charges - Waste managem		2 767	2 990	3 840	326	3 487	3 476	11	0%	3 840
Sale of Goods and Rendering of Ser		295	365	396	30	307	358	(51)	-14%	395
Agency services		197	234	250	7	190	226	(36)	-16%	250
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	860	87	809	788	20	3%	860
Interest from Current and Non Curre		1 265	938	1 390	162	1 446	1 274	172	13%	1 390
Rent on Land		103	89	26	2	24	24	1	3%	26
Rental from Fixed Assets		1 644	1 710	1 676	139	1 497	1 515	(19)	-1%	1 676
Licence and permits		256	301	245	19	208	224	(16)	-7%	245
Operational Revenue		42	44	88	5	65	79	(14)	-18%	88
Property rates		5 025	5 947	5 648	6	5 650	5 177	473	9%	5 648
Surcharges and Taxes		296	3 501	-	-	-	-	-	-	3 000
Fines, penalties and forfeits		33 765	31 318	32 422	2 610	28 875	29 720	(845)	-3%	32 422
Transfers and subsidies - Operation		32 065	29 737	30 490	275	26 120	27 949	(1 829)	-7%	30 457
Interest		423	295	490	40	427	449	(22)	-5%	490
Operational Revenue		-	326	320	27	80	293	(214)	-73%	320
Gains on disposal of Assets		(249)	256	2 736	-	1 990	2 508	(518)	-21%	270
Other Gains		862	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	111 579	6 139	98 968	101 824	(2 856)	-3%	111 963
Employee related costs		33 342	35 894	34 652	2 621	31 490	31 764	(274)	-1%	35 154
Remuneration of councillors		3 607	3 605	3 605	301	3 376	3 305	72	2%	3 605
Bulk purchases - electricity		11 873	14 328	15 250	972	13 384	13 789	(404)	-3%	14 900
Inventory consumed		2 200	831	1 764	30	598	1 595	(998)	-63%	1 576
Debt impairment		33 070	25 513	28 381	2 044	22 485	28 381	(5 896)	-21%	28 381
Depreciation and amortisation		13 361	5 994	13 372	499	5 494	12 258	(6 763)	-55%	13 372
Interest		2 518	1 004	2 700	1 217	1 217	2 475	(1 258)	-51%	2 700
Contracted services		5 205	6 649	13 898	3 929	8 529	12 572	(4 043)	-32%	12 582
Transfers and subsidies		-	1	10	3	127	9	118	1290%	10
Irrecoverable debts written off		-	3 632	487	-	547	441	107	24%	487
Operational costs		15 254	12 297	13 444	11 575	18 470	12 184	6 286	52%	9 559
Total Expenditure		120 430	109 747	127 563	23 192	105 719	118 772	(13 053)	-11%	122 326
Surplus/(Deficit)		(15 986)	(3 100)	(15 984)	(17 053)	(6 751)	(16 948)	10 198	(0)	(10 363)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	28 189	1 535	16 257	25 840	(9 583)	(0)	28 189
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	12 205	(15 518)	9 507	8 892	615	0	17 826
Surplus/(Deficit) after income tax		25 523	20 570	12 205	(15 518)	9 507	8 892	615	0	17 826
Surplus/(Deficit) attributable		25 523	20 570	12 205	(15 518)	9 507	8 892	615	0	17 826
Surplus/ (Deficit) for the year		25 523	20 570	12 205	(15 518)	9 507	8 892	615	0	17 826

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

Budget Statement - Capital Expenditure
(municipal vote, functional classification and

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	1									
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	870	-	-	786	(786)	-100%	870
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	4 961	112	4 796	4 486	311	7%	5 705
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	752	85	597	680	(83)	-12%	6 573
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	7 713	912	9 632	6 973	2 658	38%	8 869
Vote 22 - WATER (42: CAPEX)		-	7 340	6 382	426	1 232	5 771	(4 538)	-79%	7 340
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Total Capital Expenditure		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Capital Expenditure - Functional Classification										
Community and public safety		-	-	5 831	112	4 796	5 272	(476)	-9%	6 575
Community and social services		-	-	870	-	-	786	(786)	-100%	870
Sport and recreation		-	-	4 961	112	4 796	4 486	311	7%	5 705
Economic and environmental services		-	6 573	752	85	597	680	(83)	-12%	6 573
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	6 573	752	85	597	680	(83)	-12%	6 573
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	16 209	14 095	1 338	10 864	12 744	(1 880)	-15%	16 209
Energy sources		-	-	-	-	-	-	-		-
Water management		-	7 340	6 382	426	1 232	5 771	(4 538)	-79%	7 340
Waste water management		-	8 869	7 713	912	9 632	6 973	2 658	38%	8 869
Total Capital Expenditure - Functional Classification	3	-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Funded by:										
National Government		-	20 782	18 069	1 109	15 080	16 337	(1 257)	-8%	26 487
Provincial Government		-	2 000	2 609	426	1 177	2 359	(1 182)	-50%	2 870
District Municipality		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Total Capital Funding		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M11 May**

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	33 044	10 629
Trade and other receivables from exchange transaction		4 536	2 779	5 459	8 120	5 459
Receivables from non-exchange transactions		1 436	4 545	1 823	1 284	1 823
Current portion of non-current receivables						
Inventory		143	271	143	200	143
VAT		3 503	5 784	3 513	6 996	3 513
Other current assets		2 672	2 333	2 559	2 336	2 559
Total current assets		19 004	24 690	24 127	51 980	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	313 573	318 969
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 transaction		501	525	511	27	511
Non-current receivables from non-exchange transaction		4	–	4	–	4
Other non-current assets						
Total non current assets		334 686	305 522	332 037	335 007	340 717
TOTAL ASSETS		353 690	330 212	356 164	386 988	364 844
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 046	930	1 046	1 096	1 046
Trade and other payables from exchange transactions		20 099	20 497	20 096	33 743	20 096
Trade and other payables from non-exchange transactions		1 995	1 148	1 995	18 465	1 995
Provision		3 089	278	3 089	2 686	3 089
VAT		(5 679)	2 187	(5 443)	(1 231)	(5 443)
Other current liabilities		171	129	171	171	171
Total current liabilities		20 720	25 169	20 953	54 931	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	94 458	60 480
NET ASSETS	2	293 480	278 944	295 685	292 529	304 364
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	295 685	292 529	295 685
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	295 685	292 529	295 685

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		8 996	5 770	5 306	307	5 124	4 864	260	5%	5 306
Service charges		29 487	31 078	37 985	3 084	28 463	39 120	(10 657)	-27%	37 985
Other revenue		9 461	24 415	18 407	1 416	15 892	17 651	(1 759)	-10%	18 407
Transfers and Subsidies - Operational		26 229	30 569	30 455	4 324	35 869	27 691	8 178	30%	30 455
Transfers and Subsidies - Capital		43 015	23 670	28 189	–	25 466	25 840	(374)	-1%	28 189
Interest		1 234	938	1 390	162	1 415	1 274	141	11%	1 390
Dividends								–		
Payments										
Suppliers and employees		(84 147)	(83 950)	(87 837)	(6 490)	(80 658)	(74 196)	(6 462)	9%	(87 837)
Interest		(0)	(1 004)	(2 700)	–	(0)	(2 475)	2 475	-100%	(2 700)
Transfers and Subsidies								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 275	31 487	31 194	2 803	31 571	39 769	8 198	21%	31 194
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256	2 736	–	2 036	2 508	(472)	-19%	2 736
Decrease (increase) in non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(35 732)	(22 782)	(20 677)	(1 558)	(18 108)	(21 797)	3 689	-17%	(20 677)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	(17 941)	(1 558)	(16 072)	(19 289)	(3 217)	17%	(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		(1 405)	8 961	13 253	1 245	15 499	20 480			13 253
Cash/cash equivalents at beginning:							–			–
Cash/cash equivalents at month/year end:		(1 405)	8 961	13 253	1 245	15 499	20 480			13 253

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M11 May

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 - M11 May

Description		NT Code	Budget Year 2024/25										Total over 90 days	Actual 2024 Debts Written Off Against Reserves	Impairment Bad Debts 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				
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	365	199	149	136	120	109	1 851	299	3 228	-	-	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 487	207	115	80	55	47	628	132	2 752	-	-	-		
Receivables from Non-exchange Transactions - Property Rates	1400	182	85	69	66	58	54	4 382	(10)	4 886	-	-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	280	145	116	101	90	86	1 583	342	2 745	-	-	-		
Receivables from Exchange Transactions - Waste Management	1600	305	134	105	95	85	80	1 106	221	2 133	-	-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	121	84	46	33	32	28	676	489	1 510	-	-	-		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-		
Other	1900	24	6	4	11	3	15	196	(27)	232	-	-	-		
Total By Income Source	2000	2 764	860	605	523	444	421	10 423	1 447	17 485	-	-	-		
2023/24 - totals only															
Debtors Age Analysis By Customer Group															
Organs of State	2200	284	81	54	38	33	28	511	162	1 191	-	-	-		
Commercial	2300	1 303	170	95	63	56	67	3 742	192	5 687	-	-	-		
Households	2400	1 177	609	456	421	355	326	6 170	1 093	10 608	-	-	-		
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-		
Total By Customer Group	2600	2 764	860	605	523	444	421	10 423	1 447	17 485	-	-	-		

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

W031 Langsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - m11 may											
Description	NT Code	Budget Year 2024/25									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	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 118	-	-	-	-	-	-	-	1 118	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	4 245	918	58	-	-	-	137	46	5 403	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	163	-	-	-	-	-	-	-	163	
Medical Aid deductions											
Total By Customer Type	1000	5 526	918	58	-	-	-	137	46	6 684	

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M11 May

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%	12.6%	1.6%	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%	9.0%	19.3%	9.0%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	91.7%	98.1%	115.2%	94.6%	115.2%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	50.7%	60.2%	50.7%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual		8.8%	9.5%	9.3%	11.9%	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 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%	31.8%	31.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	1.8%	1.3%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	14.4%	1.7%	5.6%
<u>IDP regulation financial viability indicators</u>							
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						

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

6. Recommendation

LAINGSBURG MONTHLY BUDGET STATEMENT FOR THE MONTH ENDED MAY 2025