

LAINGSBURG MUNICIPALITY



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

Contents

1. Mayors Report	3
2. Executive Summary.....	3
Operating Expenditure.....	4
Capital Expenditure.....	4
Cash Flow	4
Debtors.....	4
Creditors.....	6
Cost Containment Measures	6
3. In year Budget Statement Tables.....	6
Table C1: Summary	7
Table C2: Financial Performance (Standard Classification)	8
Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)	9
Table C4: Financial Performance (Revenue and Expenditure)	10
Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)	13
Table C6: Financial Position	14
Table C7: Cash Flow	15
4. Supporting Documentation	16
Variance explanations.....	16
Debtors Analysis.....	17
Creditors Analysis.....	17
Performance Indicators	18
5. Other Information or Documentation	19
6. Recommendation.....	19

1. Mayors Report

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

Operating Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Revenue (Inclusive of Capital Grants)	126 641 453	126 641 453	104 706 703	82.68
Total Expenditure	101 559 914	101 559 914	59 461 886	58.55
Surplus/(Deficit) after capital transfers	25 081 539	25 081 539	45 244 817	180.39
Capital Budget				
R Thousand	Original Budget	Adjustment Budget	YTD Actual	YTD %
Total Capital Expenditure	22 782 041	22 782 041	14 721 837	64.62
Funding Sources				
<i>National Government - MIG</i>	6 573 047	6 573 047	5 195 680	79.05
<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	14 721 837	64.62

Operating Revenue

The Municipality have generated 83% or R92 829million 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 75.069 million for the period up to the end of April 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 -22%

Capital Expenditure

The total capital payments done during April 2025 amounted to R342 000

Cash Flow

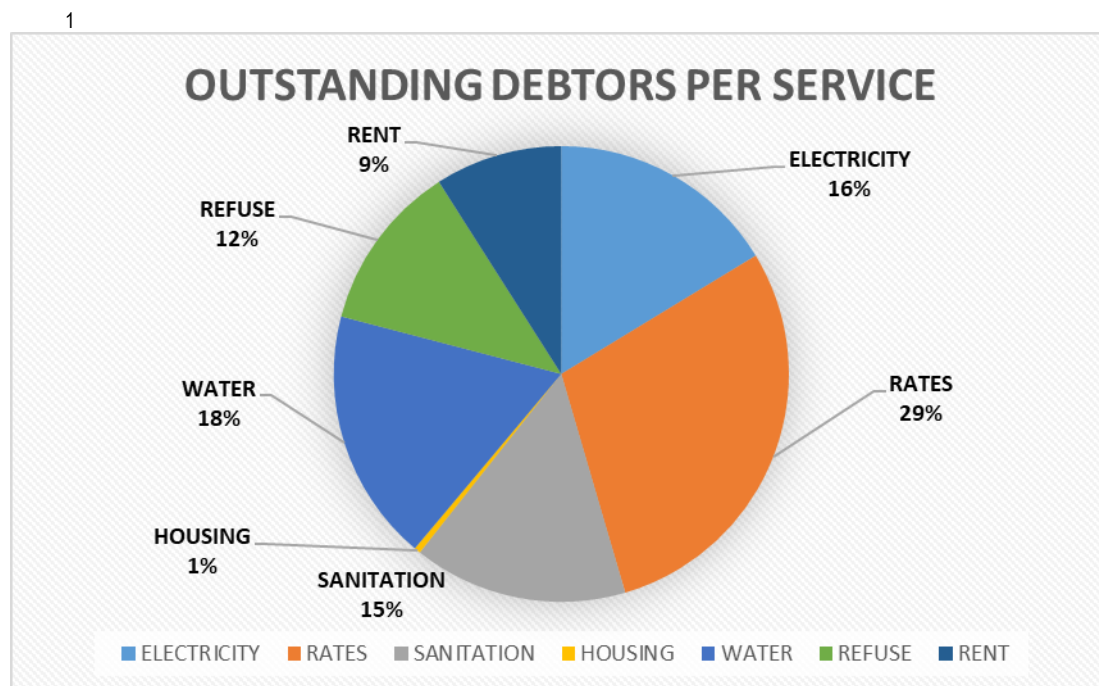
The Municipality started off with a cash flow balance of R629,000 at the beginning of the year. The closing balance for the month ended April 2025 is R14 254 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

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

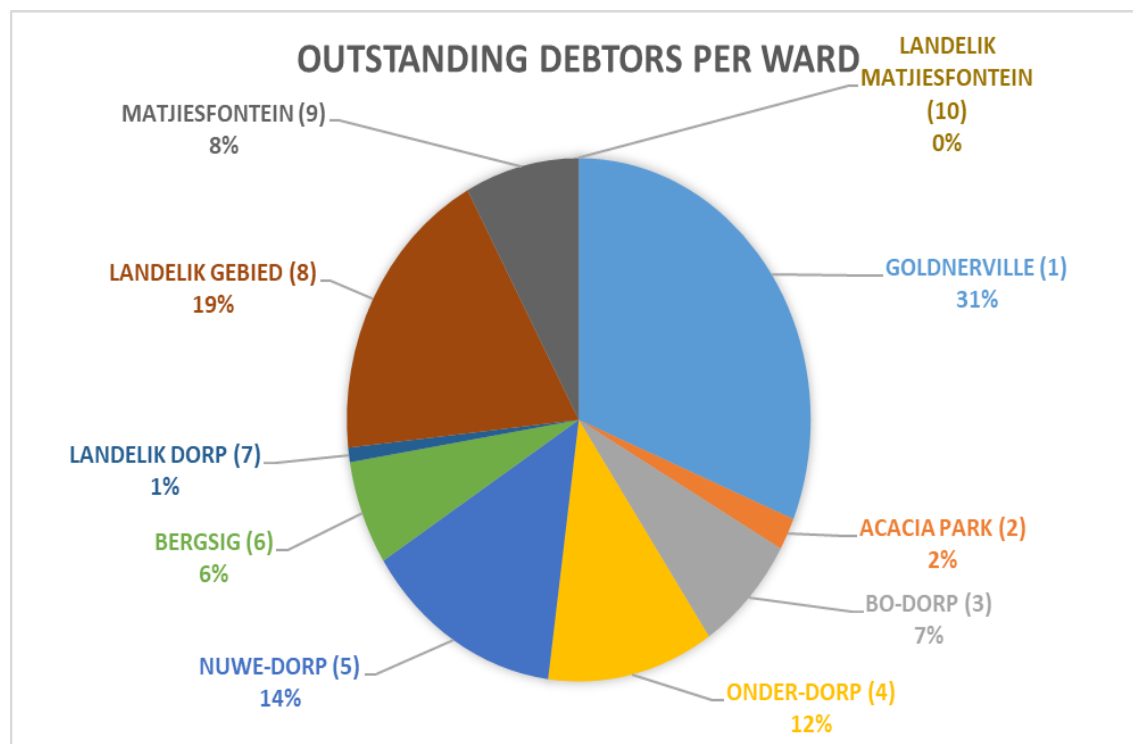
Debtors

The Outstanding Debtors of the Municipality amounts to R 17 658 million for the month ended April 2025, (17 030 million previous month). There was an increase of R628 000 in the total outstanding amount since the previous month. The payment rate for 2023/2024 financial year was 95%. At the end of April 2025, the payment rate was 88.24% (previous month 89%). The total amount outstanding for longer than 12 months is R 1 432million and this amounts to 72.98% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 12 021 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 April 2025:



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



Creditors

Total outstanding creditors amount to R2 020million for the month ending April 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	7 963 700	309 930	5 442 756	(1 150 082)	(2 520 944)
Travel and subsistence	717 905	59 825	598 254	38 588	483 152	(21 237)	(115 102)
Accommodation	370 595	30 883	308 829	500	250 888	(30 383)	(57 941)
Sponsorships and catering	49 150	4 096	40 958	2 926	28 119	(1 170)	(12 839)
Communication	281 350	23 446	234 458	19 059	225 200	(4 387)	(9 259)
Overtime	897 000	74 750	747 500	98 130	917 417	23 380	169 917
Totaal	R 11 076 070	R 1 653 012	R 9 893 700	R 469 133	R 7 347 533	(1 183 879)	(2 546 167)

Red flagged amounts are items that exceed the budgeted amount. See the highlighted areas of concern for the month of April 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 - M10 April

Description	#REF!	#REF!							
	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	5 644	4 706	938	20%	5 648
Service charges	27 678	30 965	34 543	2 883	28 550	27 837	714	3%	34 427
Investment revenue	1 265	938	1 390	155	1 284	1 158	126	11%	1 390
Transfers and subsidies - Operational	32 065	29 737	30 490	445	25 845	25 376	469	0	30 457
Other own revenue	38 412	39 060	39 508	3 247	31 505	33 306	(1 801)	-5%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 579	6 736	92 829	92 384	445	0%	111 963
Employee costs	33 342	35 894	34 652	2 598	28 869	29 295	(426)	-1%	35 154
Remuneration of Councillors	3 607	3 605	3 605	301	3 076	3 004	71	2%	3 605
Depreciation and amortisation	13 361	5 994	13 372	499	4 995	11 143	(6 149)	-55%	13 372
Interest	2 518	1 004	2 700	0	0	2 250	(2 250)	-100%	2 700
Inventory consumed and bulk purchases	14 073	15 159	17 014	1 177	12 979	13 318	(339)	-3%	16 476
Transfers and subsidies	-	1	10	3	124	8	116	1389%	10
Other expenditure	53 529	48 091	56 210	2 878	32 484	46 727	(14 243)	-30%	51 009
Total Expenditure	120 430	109 747	127 563	7 457	82 526	105 745	(23 219)	-22%	122 326
Surplus/(Deficit)	(15 986)	(3 100)	(15 984)	(721)	10 302	(13 362)	23 664	-177%	(10 363)
Transfers and subsidies - capital	41 510	23 670	28 189	342	14 722	23 491	(8 769)	-37%	28 189
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	12 205	(379)	25 024	10 129	14 895	147%	17 826
Surplus/ (Deficit) for the year	25 523	20 570	12 205	(379)	25 024	10 129	14 895	147%	17 826
Financial position									
Total current assets	19 004	24 690	24 127		48 716				21 208
Total non current assets	334 686	305 522	332 037		333 972				340 717
Total current liabilities	20 720	25 169	20 953		35 114				21 093
Total non current liabilities	39 490	26 099	39 527		39 527				39 527
Community wealth/Equity	283 480	278 944	295 685		308 047				301 305
Cash flows									
Net cash from (used) operating	34 275	31 487	31 194	(2 168)	28 768	34 978	6 209	18%	30 697
Net cash from (used) investing	(35 680)	(22 526)	(17 941)	293	(14 514)	-	14 514	#DIV/0!	-
Cash/cash equivalents at the month/year	(1 405)	8 961	13 253	(1 876)	14 254	34 978	20 723	59%	30 697
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	3 238	967	567	460	431	406	10 158	1 432	17 659
Creditors Age Analysis									
Total Creditors	1 432	382	24	-	-	-	137	46	2 020

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) - M10 April

Description	Ref	#REF!			#REF!					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		75 576	56 134	60 564	1 072	48 889	50 853	(1 965)	-4%	61 095
Executive and council		-	-	-	-	-	-	-		-
Finance and administration		75 576	56 134	60 564	1 072	48 889	50 853	(1 965)	-4%	61 095
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		35 666	34 901	35 853	2 756	27 364	29 876	(2 512)	-8%	35 852
Community and social services		1 638	2 705	2 712	120	988	2 259	(1 270)	-56%	2 711
Sport and recreation		4	2	1	-	0	1	(1)	-59%	1
Public safety		34 012	32 176	33 122	2 634	26 360	27 601	(1 241)	-4%	33 122
Housing		11	18	19	2	15	15	(0)	-2%	19
Health		2	-	-	0	0	-	0	#DIV/0!	-
Economic and environmental services		1 260	1 304	1 591	279	1 265	1 295	(30)	-2%	1 561
Planning and development		-	-	-	-	-	-	-		-
Road transport		1 260	1 304	1 591	279	1 265	1 295	(30)	-2%	1 561
Environmental protection		-	-	-	-	-	-	-		-
Trading services		33 451	37 978	41 760	2 971	30 033	33 851	(3 817)	-11%	41 644
Energy sources		20 193	21 294	23 992	1 891	18 764	19 333	(568)	-3%	23 876
Water management		5 394	8 073	6 972	417	4 745	5 701	(955)	-17%	6 972
Waste water management		4 000	4 164	5 429	338	3 198	4 434	(1 236)	-28%	5 429
Waste management		3 864	4 447	5 367	325	3 325	4 383	(1 058)	-24%	5 367
Other	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	145 953	130 318	139 768	7 078	107 551	115 874	(8 324)	-7%	140 152
Expenditure - Functional										
Governance and administration		18 775	14 139	24 816	277	6 937	16 564	(9 628)	-58%	20 299
Executive and council		5 936	5 841	6 031	388	4 635	5 240	(605)	-12%	6 308
Finance and administration		12 839	8 298	18 785	(112)	2 302	11 324	(9 022)	-80%	13 991
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		41 276	39 403	37 998	2 856	29 047	35 947	(6 900)	-19%	37 892
Community and social services		2 493	2 685	2 460	187	1 888	2 051	(163)	-8%	2 465
Sport and recreation		1 071	663	1 231	48	518	1 017	(499)	-49%	1 224
Public safety		37 691	36 040	34 293	2 620	26 629	32 867	(6 238)	-19%	34 189
Housing		12	15	14	1	12	11	0	1%	14
Health		9	-	-	-	-	-	-		-
Economic and environmental services		18 097	20 318	20 751	1 671	17 290	17 431	(141)	-1%	20 953
Planning and development		1 223	1 442	1 626	108	1 263	1 375	(112)	-8%	1 658
Road transport		16 873	18 876	19 125	1 564	16 028	16 057	(29)	0%	19 295
Environmental protection		-	-	-	-	-	-	-		-
Trading services		41 713	35 338	43 479	2 616	28 891	35 396	(6 505)	-18%	42 692
Energy sources		20 295	17 145	18 796	1 249	14 725	15 113	(389)	-3%	18 461
Water management		9 016	9 525	10 346	725	7 449	8 575	(1 126)	-13%	10 258
Waste water management		5 228	4 900	6 331	374	4 143	5 060	(917)	-18%	6 049
Waste management		7 174	3 768	8 006	269	2 574	6 647	(4 073)	-61%	7 925
Other		424	549	519	37	361	407	(46)	-11%	489
Total Expenditure - Functional	3	120 285	109 747	127 563	7 457	82 526	105 745	(23 219)	-22%	122 326
Surplus/ (Deficit) for the year		25 668	20 570	12 205	(379)	25 024	10 129	14 895	1.470553	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) - M10 April

Vote Description	Ref	#REF!			#REF!					
		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 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	11 798	668	5 586	7 727	(2 140)	-27.7%	9 332
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	2 712	120	989	2 259	(1 270)	-56.2%	2 711
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	1	-	0	1	(1)	-58.6%	1
Vote 8 - HOUSING (17: IE)		11	12	12	1	9	9	(0)	-3.7%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	33 122	2 634	26 630	27 601	(1 241)	-4.5%	33 122
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	1 591	279	1 265	1 295	(30)	-2.3%	1 561
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	5 197	310	3 187	4 242	(1 054)	-24.9%	5 197
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	5 284	323	3 073	4 313	(1 240)	-28.8%	5 284
Vote 13 - WATER (22: IE)		5 394	7 923	6 742	396	4 558	5 509	(951)	-17.3%	6 742
		-	-	-	-	-	-	-	-	-
Expenditure by Vote	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	5 554	416	4 535	4 845	(310)	-6.4%	5 830
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	3 403	234	2 720	2 834	(115)	-4.0%	3 404
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	10 970	491	5 183	9 169	(3 986)	-43.5%	11 227
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	23 355	719	10 321	15 080	(4 759)	-31.6%	18 275
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	1 044	59	778	890	(112)	-12.6%	1 076
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	1 377	103	1 052	1 149	(97)	-8.5%	1 382
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	932	27	306	768	(462)	-60.2%	925
Vote 8 - HOUSING (17: IE)		6	8	7	1	5	5	0	2.6%	7
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	31 059	2 352	23 950	30 172	(6 223)	-20.6%	30 955
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	13 914	1 129	11 686	11 715	(29)	-0.2%	14 085
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	6 638	155	1 427	5 507	(4 080)	-74.1%	6 557
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	4 490	231	2 719	3 527	(807)	-22.9%	4 208
Vote 13 - WATER (22: IE)		6 063	5 798	6 620	399	4 193	5 470	(1 277)	-23.3%	6 531
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	120 285	109 747	127 563	7 457	82 526	105 745	(23 219)	-22.0%	122 326

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	#REF!	#REF!							
		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	1 872	18 552	18 233	319	2%	22 556
Service charges - Water		3 936	5 566	4 385	389	3 775	3 545	230	6%	4 385
Service charges - Waste Water Managem		2 844	2 432	3 646	313	3 063	2 947	116	4%	3 646
Service charges - Waste management		2 767	2 990	3 840	310	3 161	3 112	49	2%	3 840
Sale of Goods and Rendering of Services		295	365	396	24	277	319	(42)	-13%	395
Agency services		197	234	250	15	183	202	(19)	-9%	250
Interest		184	-	-	-	-	-	-	-	-
Interest earned from Receivables		594	621	860	81	721	717	5	1%	860
Interest from Current and Non Current Ass		1 265	938	1 390	155	1 284	1 158	126	11%	1 390
Dividends								-		
Rent on Land		103	89	26	2	22	21	1	4%	26
Rental from Fixed Assets		1 644	1 710	1 676	135	1 358	1 355	3	0%	1 676
Licence and permits		256	301	245	17	189	204	(15)	-7%	245
Operational Revenue		42	44	88	5	60	71	(11)	-16%	88
Non-Exchange Revenue										
Property rates		5 025	5 947	5 648	6	5 644	4 706	938	20%	5 648
Surcharges and Taxes		296	3 501	-	-	-	2 500	(2 500)	-100%	3 000
Fines, penalties and forfeits		33 765	31 318	32 422	2 620	26 265	27 018	(753)	-3%	32 422
Licence and permits								-		
Transfers and subsidies - Operational		32 065	29 737	30 490	445	25 845	25 376	469	2%	30 457
Interest		423	295	490	41	387	408	(22)	-5%	490
Fuel Levy								-		
Operational Revenue		-	326	320	27	53	267	(214)	-80%	320
Gains on disposal of Assets		(249)	256	2 736	280	1 990	225	1 765	784%	270
Other Gains		862	-	-	-	-	-	-		-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	111 579	6 736	92 829	92 384	445	0%	111 963
Expenditure By Type										
Employee related costs		33 342	35 894	34 652	2 598	28 869	29 295	(426)	-1%	35 154
Remuneration of councillors		3 607	3 605	3 605	301	3 076	3 004	71	2%	3 605
Bulk purchases - electricity		11 873	14 328	15 250	1 051	12 412	12 044	368	3%	14 900
Inventory consumed		2 200	831	1 764	127	567	1 274	(707)	-55%	1 576
Debt impairment		33 070	25 513	28 381	2 044	20 441	28 381	(7 940)	-28%	28 381
Depreciation and amortisation		13 361	5 994	13 372	499	4 995	11 143	(6 149)	-55%	13 372
Interest		2 518	1 004	2 700	0	0	2 250	(2 250)	-100%	2 700
Contracted services		5 205	6 649	13 898	310	4 600	10 185	(5 585)	-55%	12 582
Transfers and subsidies		-	1	10	3	124	8	116	1389%	10
Irrecoverable debts written off		-	3 632	487	-	547	394	153	39%	487
Operational costs		15 254	12 297	13 444	524	6 896	7 767	(871)	-11%	9 559
Losses on Disposal of Assets								-		
Other Losses								-		
Total Expenditure		120 430	109 747	127 563	7 457	82 526	105 745	(23 219)	-22%	122 326
Surplus/(Deficit)		(15 986)	(3 100)	(15 984)	(721)	10 302	(13 362)	23 664	(0)	(10 363)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	28 189	342	14 722	23 491	(8 769)	(0)	28 189
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	12 205	(379)	25 024	10 129	14 895	0	17 826
Income Tax								-		
Surplus/(Deficit) after income tax		25 523	20 570	12 205	(379)	25 024	10 129	14 895	0	17 826
Surplus/(Deficit) attributable to		25 523	20 570	12 205	(379)	25 024	10 129	14 895	0	17 826
Surplus/ (Deficit) for the year		25 523	20 570	12 205	(379)	25 024	10 129	14 895	0	17 826

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

Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

Vote Description	Ref	#REF!	#REF!							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	870	-	703	(703)	-100%	870	
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	4 961	342	4 684	72	2%	5 705	
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	752	-	511	(4 802)	-90%	6 573	
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	7 713	-	8 720	1 551	22%	8 869	
Vote 22 - WATER (42: CAPEX)		-	7 340	6 382	-	806	(5 127)	-86%	7 340	
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	
Total Capital single-year expenditure	4	-	22 782	20 677	342	14 722	23 730	(9 008)	-38%	29 357
Total Capital Expenditure		-	22 782	20 677	342	14 722	23 730	(9 008)	-38%	29 357
Capital Expenditure - Functional Classification										
Community and public safety		-	-	5 831	342	4 684	5 315	(630)	-12%	6 575
Community and social services		-	-	870	-	-	703	(703)	-100%	870
Sport and recreation		-	-	4 961	342	4 684	4 612	72	2%	5 705
Economic and environmental services		-	6 573	752	-	511	5 313	(4 802)	-90%	6 573
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 573	752	-	511	5 313	(4 802)	-90%	6 573
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	16 209	14 095	-	9 526	13 102	(3 576)	-27%	16 209
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	7 340	6 382	-	806	5 933	(5 127)	-86%	7 340
Waste water management		-	8 869	7 713	-	8 720	7 169	1 551	22%	8 869
Waste management		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 782	20 677	342	14 722	23 730	(9 008)	-38%	29 357
Funded by:										
National Government		-	20 782	18 069	342	13 971	21 411	(7 440)	-35%	26 487
Provincial Government		-	2 000	2 609	-	751	2 320	(1 568)	-68%	2 870
Transfers recognised - capital		-	22 782	20 677	342	14 722	23 730	(9 008)	-38%	29 357
Total Capital Funding		-	22 782	20 677	342	14 722	23 730	(9 008)	-38%	29 357

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M10 April**

Description	Ref	#REF!	#REF!			
		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	31 256	7 570
Trade and other receivables from exchange transactions		4 536	2 779	5 459	8 018	5 599
Receivables from non-exchange transactions		1 436	4 545	1 823	1 582	1 823
Current portion of non-current receivables						
Inventory		143	271	143	163	143
VAT		3 503	5 784	3 513	5 267	3 513
Other current assets		2 672	2 333	2 559	2 429	2 559
Total current assets		19 004	24 690	24 127	48 716	21 208
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	312 538	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 transactions		501	525	511	27	511
Non-current receivables from non-exchange transactions		4	-	4	-	4
Other non-current assets						
Total non current assets		334 686	305 522	332 037	333 972	340 717
TOTAL ASSETS		353 690	330 212	356 164	382 688	361 925
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 046	930	1 046	1 090	1 046
Trade and other payables from exchange transactions		20 099	20 497	20 096	16 773	20 096
Trade and other payables from non-exchange transactions		1 995	1 148	1 995	15 951	1 995
Provision		3 089	278	3 089	2 758	3 089
VAT		(5 679)	2 187	(5 443)	(1 630)	(5 303)
Other current liabilities		171	129	171	171	171
Total current liabilities		20 720	25 169	20 953	35 114	21 093
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	74 641	60 620
NET ASSETS	2	293 480	278 944	295 685	308 047	301 305
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	295 685	308 047	301 305
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	295 685	308 047	301 305

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	#REF!			#REF!					
		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	222	4 817	-	4 817	#DIV/0!	-
Service charges		29 487	31 078	37 985	2 535	25 379	-	25 379	#DIV/0!	-
Other revenue		9 461	24 415	18 407	1 238	14 476	104 998	(90 521)	-86%	119 948
Transfers and Subsidies - Operational		26 229	30 569	30 455	172	31 545	-	31 545	#DIV/0!	-
Transfers and Subsidies - Capital		43 015	23 670	28 189	486	25 466	-	25 466	#DIV/0!	-
Interest		1 234	938	1 390	152	1 253	1 158	95	8%	1 390
Dividends								-		
Payments										
Suppliers and employees		(84 147)	(83 950)	(87 837)	(6 973)	(74 168)	(68 928)	(5 240)	8%	(87 941)
Interest		(0)	(1 004)	(2 700)	(0)	(0)	(2 250)	2 250	-100%	(2 700)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 275	31 487	31 194	(2 168)	28 768	34 978	6 209	18%	30 697
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256	2 736	306	2 036	-	2 036	#DIV/0!	-
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(35 732)	(22 782)	(20 677)	(13)	(16 550)	-	(16 550)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35 680)	(22 526)	(17 941)	293	(14 514)	-	14 514	#DIV/0!	-
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		-	-	-	-	-	-	-	-	-

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Property rates	20%		
2	Expenditure By Type			
	Inventory consumed	-55%	Expenditure incurred in terms of available revenue	
	Debt impairment	-28%	No debt impairment has been calculated or accounted for.	To be calculated at year end
	Interest	-100%	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill site etc.	Straight line budgeting will be implemented
3	0			
4	Financial Position			
			The municipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
5	Cash Flow			
			The municipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
6	Measureable performance			
7	Municipal Entities			

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	#REF!									Total over 90 days	Actual Bad Debts Written Off	Impairment - Bad Debts i.Lo
		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	422	193	149	125	111	108	1 758	301	3 167	2 403	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 616	329	95	62	48	42	598	89	2 879	839	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	416	89	72	60	57	60	4 403	(7)	5 150	4 573	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	311	140	105	91	88	85	1 511	356	2 687	2 130	-	-
Receivables from Exchange Transactions - Waste Management	1600	346	139	101	87	83	79	1 042	223	2 100	1 513	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	115	71	33	33	29	24	653	493	1 451	1 231	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	11	4	12	3	15	8	193	(22)	225	197	-	-
Total By Income Source	2000	3 238	967	567	460	431	406	10 158	1 432	17 659	12 887	-	-
#REF!													
Debtors Age Analysis By Customer Group													
Organs of State	2200	302	179	49	38	29	24	509	157	1 287	758	-	-
Commercial	2300	1 531	254	71	57	68	60	3 742	194	5 976	4 120	-	-
Households	2400	1 405	534	447	365	334	323	5 906	1 082	10 395	8 009	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 238	967	567	460	431	406	10 158	1 432	17 659	12 887	-	-

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	#REF!									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	1 208	-	-	-	-	-	-	-	-	1 208	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	220	382	24	-	-	-	-	137	46	808	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	4	-	-	-	-	-	-	-	-	4	-
Medical Aid deductions												
Total By Customer Type	1000	1 432	382	24	-	-	-	-	137	46	2 020	-

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April

Description of financial indicator	Basis of calculation	Ref	#REF!	#REF!			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.4%	12.6%	0.6%	5.2%
Borrowed funding of 'ow n' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.3%	9.3%	9.0%	12.0%	8.8%
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%	138.7%	100.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	50.7%	89.0%	35.9%
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 Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		8.8%	9.5%	9.3%	13.0%	9.4%
Longstanding Debtors Recovered			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%	31.1%	31.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	1.8%	1.2%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	14.4%	0.5%	5.6%
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

Munisipale-geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6800		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6800
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OFFICE OF THE MUNICIPAL MANAGER

VERWYSINGSNUMMER : REFERENCE NUMBER : NUMÉRO : DOORGES :	Tel. (0225) 551 1019 Faks/Fax (023) 5511019
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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 April 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 14/05/2025

6. Recommendation

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