

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2024/25 ASSESSMENT REPORT- Q 4

01 April 2025 – 30 June 2025



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QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 Aril 2025 until 30 June 2025 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
18 July 2025

SECTION 1 - INTRODUCTION

The purpose of this report is firstly to comply with section 52(d) of the Municipal Finance Management Act (MFMA), by submission of a report to the Council on the implementation of the budget.

The report provides a quarterly overview of the financial performance of the municipality, whilst it also provides a monitoring tool for Council on the non-financial indicators which are part of the service delivery and budget implementation plan.

The reports strategic objective is to ensure good governance, provide a monitor tool for financial viability as well as to provide Council with the necessary information to make informed decisions.

Section 52 (d) of the MFMA requires that:

“The mayor of a municipality must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.”

Section 75 (1) (k) of the MFMA requires that one should place the following documents of the municipality on the website:

“All quarterly reports tabled in the council in terms of section 52 (d).”

Council must therefore take note that this report will be published on the official website of the Municipality.

The report provides a quarterly overview of the municipal financial and non-financial performance to give council a monitoring tool to review performance as part of the Service Delivery and Budget Implementation plan (SDBIP) regarding the progress made with the implementation of Key Performance Indicators (KPI's) in the realization of the developmental priorities and strategic objectives as determined in the Municipality's Integrated Development Plan (IDP) as well as in the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) for the fourth quarter (01 April 2025 – 30 June 2025) of the 2024/2025 financial year.

SECTION 2 – EXECUTIVE MAYOR’S REPORT

Schedule C (In-Year Reports of Municipalities) of the Local Government: Municipal Finance Management Act Municipal Budget and Reporting Regulations, relating to the Mayor’s report states that:

“3. Mayor’s report - The mayor’s report accompanying an in-year must provide-

- a) A summary of whether the municipality’s budget is being implemented in accordance with the service delivery and budget implementation plan and any service delivery agreements with municipal entities;”**

Refer to Section 3 – Executive summary for the measurement of financial (Section 3.1) and non-financial (Section 3.2) key performance indicators.

- b) “A summary of any financial problems or risks facing the municipality or any such entity; and”**

I am not aware of any financial problems or risks facing the municipality.

- c) “Any other information considered relevant by the mayor.”**

There is no other information considered to be relevant.

SECTION 3 – RESOLUTIONS

The draft resolution tabled to Council by the Executive Mayor for consideration regarding the Section 52 report is:

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 June 2025 on the implementation of the budget and the financial state of affairs of the municipality.

SECTION 4 – EXECUTIVE SUMMARY

The quarterly report, the so called MFMA Section 52 report, is a monitoring tool for the approved service delivery and budget implementation plan, which can be divided into two parts namely the financial and non-financial key performance indicators.

The Table below illustrates an overview of the Budget implementation of Laingsburg Municipality for the month ended June 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	19 735 279	86.63
Funding Sources				
National Government - MIG	6 573 047	6 573 047	5 943 698	90.43
National Government - WSIG	14 208 991	14 208 991	12 614 482	88.78
Provincial Government - WCRF	2 000 003	2 000 003	1 177 099	58.85
Provincial government - LIB	-	-	-	-
Internal Financing	-	-	-	-
Total sources of capital funds	22 782 041	22 782 041	19 735 279	86.63

4.1 Financial problems and risks

4.2 Other Relevant information

4.3 Operating Revenue

The Municipality have generated 93% or R103 517 million of the Budgeted Revenue to date which is lesser than the budgeted amount. Year-to-date operating revenue are lesser than the year-to-date budget by 7%. The projected budgeted revenue for the full financial year amounts to R111 391 million.

4.4 Operating Expenditure

Operating expenditure of R 106 866 million for the quarter ending June 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 23 291 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 -16%

4.5 Capital Expenditure

The total capital payments as at June 2025 amounted to R 19 735 279 million of the R 22 782 041 million received. The municipality has applied for rollover of the grants not fully spent due to the reason that commitment has already been made and the municipality is awaiting the delivery of goods/services from appointed service providers.

4.6 Cash Flow

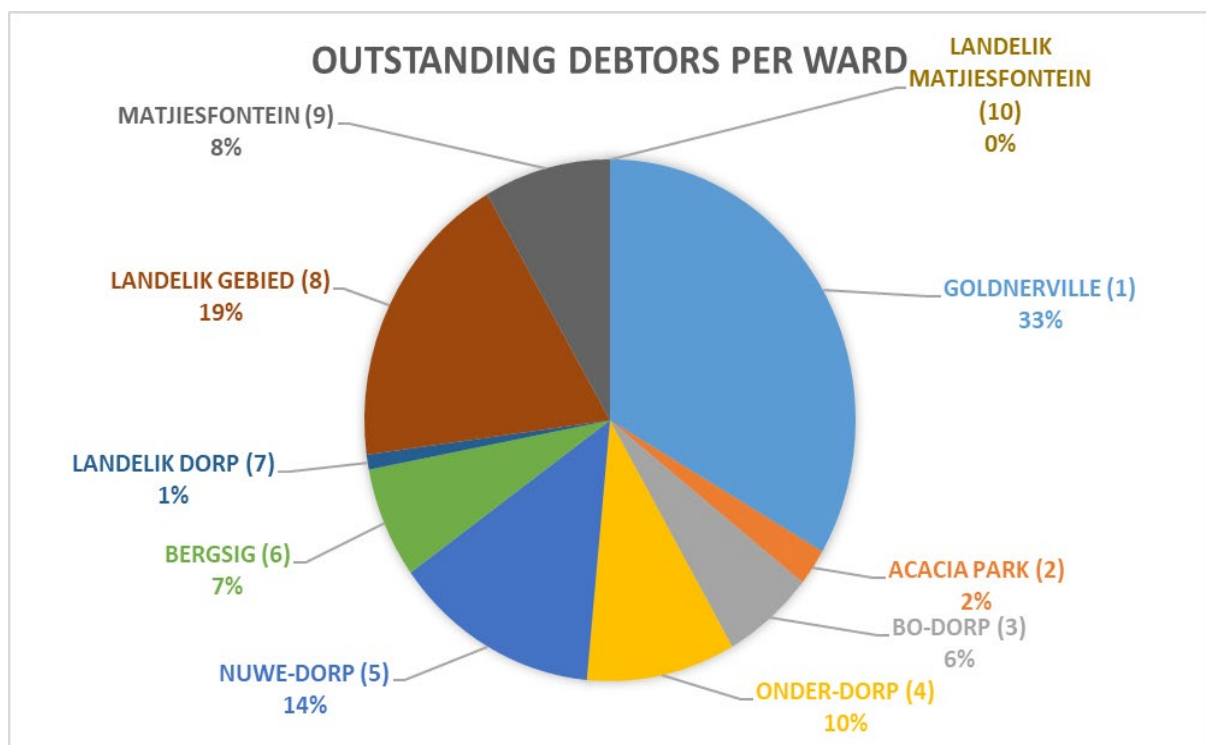
The Municipality started off with a cash flow balance of R 629,000 at the beginning of the year. The closing balance for the quarter ended June 2025 is R16 387 million. The Municipal

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

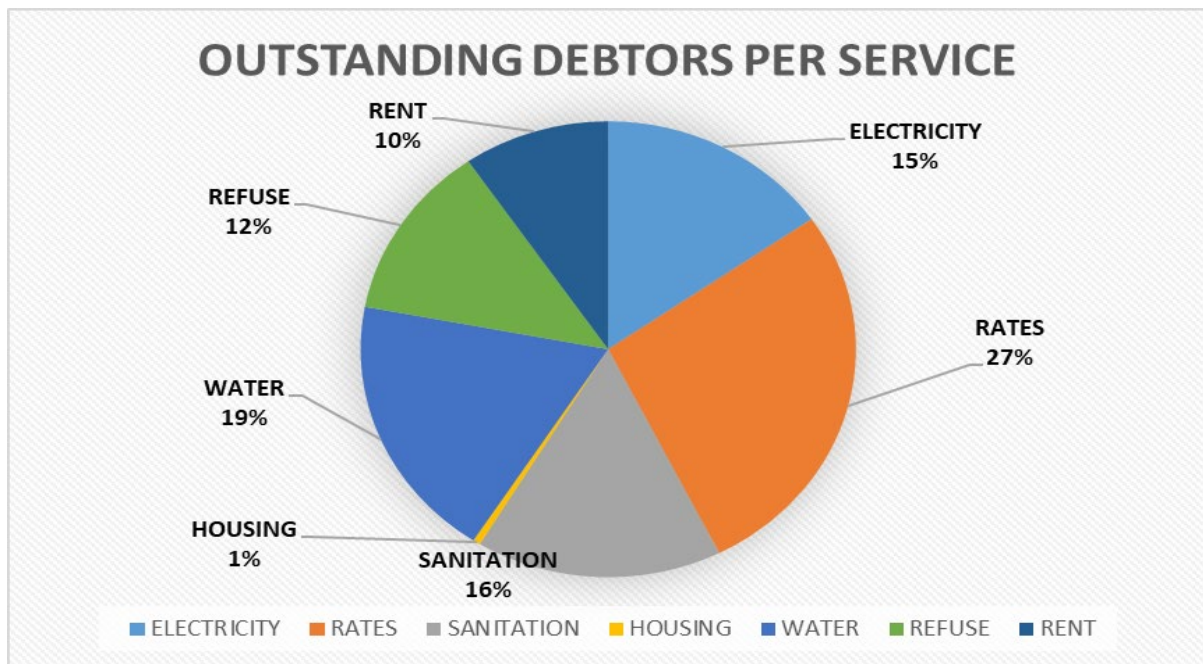
4.7 Debtors

The Outstanding Debtors of the Municipality amounts to R 17 367 million for the month ended June 2025, (R 17 485 million previous month). There was a decrease of R 118 507 in the total outstanding amount since the previous month. The payment rate for 2023/2024 financial year was 95%. At the end of June 2025, the payment rate was 90.6% (previous month 89.61%). The total amount outstanding for longer than 12 months is R12 098 million and this amounts to 69.66% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 days amount to R 13 508million. 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 June 2025:



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



4.8 Creditors

Total outstanding creditors amount to R 4 824 million for the month ending June 2025. It should be noted that the account for AGSA is not included (R13 million). For the 2024/25 Financial year the municipality has paid R 3 000 million as at June 2025.

4.9 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.

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

The financial performance indicators as prescribed by National Treasury are provided in

Table SC 2.

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

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%	12.8%	1.3%	5.3%
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%	8.9%	14.7%	8.9%
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%	82.6%	101.2%	82.6%
Liquidity Ratio	Monetary Assets/Current Liabilities		32.4%	35.7%	17.1%	67.5%	17.1%
<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 Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		8.8%	9.5%	9.2%	10.5%	9.2%
Longstanding Debtors Recovered			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%	32.4%	33.0%	32.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.2%	1.7%	1.5%	1.4%	1.5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	6.6%	14.5%	1.3%	6.0%
<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						

Calculations					
Financial liabilities		2			
Total Assets	353 690	330 212	356 389	375 560	356 389
Employee related costs	33 342	35 894	36 131	34 156	36 131
Repairs & Maintenance	1 290	1 829	1 645	1 435	1 645
Interest (finance charges)	2 518	1 004	2 717	1 337	2 717
Principal paid					
Depreciation	13 361	5 994	13 473		4 016
Operating expenditure	120 430	109 747	126 860	106 866	126 860
	0				
Borrowed funding for capital					
Debt	26 484	26 075	26 481	43 916	26 481
Equity	283 480	278 944	296 430	299 414	296 430
Reserves and funds					
Borrowing		2			
Current assets	19 004	24 690	16 871	37 074	16 871
Current liabilities	20 720	25 169	20 432	36 619	20 432
Monetary assets	6 713	8 978	3 488	24 706	3 488
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 391	103 517	111 391
Transfers and subsidies - Operational	32 065				
Transfers and subsidies - capital (monetary allocations)	41 510	23 670	28 419	19 735	28 419
Debt service payments	1 234	938	1 390	168	1 583
Outstanding debtors (receivables)	9 149	10 182	10 271	10 897	10 271
Annual services revenue	32 702	36 912	40 604	2 661	39 592
Cash + investments		Including LT investments	6 713	8 978	3 488
Fixed operational expend. (monthly)					
Longstanding debtors outstanding		505	525	514	27
Longstanding debtors recovered					
Attorney collections					

Table SC2 – Financial Performance indicators

The other financial performance indicators are discussed below:

Table 5.1 provides a high-level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 30 June 2025.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	139 810 318	126 859 839	28 258 615
Actuals as at Current Quarter	123 252 490	106 865 750	3 478 165
Variance between YTD Budget and YTD Actuals	16 557 828	19 994 089	24 780 450
Variance %	11,84	15,76	87,69

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	139 810 318	126 859 839	28 258 615
Actuals as at Current Quarter	123 252 490	106 865 750	3 478 165
Actual as % of total Budget	88,16	84,24	12,31

Table 5.3 provides the key financial indicators, comparing the 2023/24 financial performance of the municipality to the 2024/25 year to date figures as at 30 June 2025.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	16,20	14,48
Actual income vs Budgeted Income	88,16	100,00
Expenditure Management		
Personnel Costs to total Expenditure	3,44	3,70
Actual expenditure vs Budgeted Expenditure	84,24	74,19
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,46	0,36
Repairs and maintenance / total expenditure	1,34	1,49
Asset Management		
Actual versus Budgeted Capital Expenditure	12,31	14,01
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	184	238
Liquidity		
Current ratio	101,24	139,28
Acid Test ratio	97,63	125,17
Turnover of accounts receivable	2,00	1,53
Cash to interest	0	0
Debt to cash	86,17	16,25
Cash to income	0,72	1,23
Total Liabilities / Total Assets	20,28	19,50

5.2 Borrowing, funding and reserves policy

The borrowing, funding and reserves policy makes the measurement of the following ratios compulsory:

- a) Interest paid to total expenditure

5.2.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the interest paid to total expenditure may not exceed 5%.

5.2.2 Interpretation of Results

Interest paid to total expenditure is well within the norm of 5% Interest payments are currently made bi-annually.

- b) Total long-term debt to total operating revenue

5.2.3 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the total long-term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%. Table 5.4 provides the year to date measurement against the results of 2023/24.

Table 5.4 Long Term Revenue

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	103 290 329	85 920 775

5.2.4 Interpretation of Results

This percentage of long-term debt to operating revenue is well within the approved policy of Council of 45%.

- c) Cash generation from operating activities

5.2.5 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the cash generation from operating activities must at least cover the annual loan repayments 1 time.

Table 5.5 provides the year to date measurement against the results of 2023/24.

Table 5.5 Loan Repayments versus Cash

Description	CQ	PQ
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	-4 186 121	8 848 295
Annual Loan Repayments	0	0

5.2.6 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans. Thus, the ratio will always be favorable. The coverage of cash generated from operating activities to the annual loan repayment is well above the norm of 1 time.

- d) Percentage of annual loan repayment to total operating expenditure

5.2.7 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the percentage of total annual loan repayment (Capital and Interest) to total operating expenditure must not be more than 10%.

Table 5.6 provides the year to date measurement against the results of 2023/24.

Table 5.6 Loan Repayments

Description	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	106 865 750	75 069 200,00

5.2.8 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans and thus the amounts relating

to repayment of loans are low. Thus, the ratio will always be favorable. The percentage of annual loan repayment to total operating expenditure is well within the norm of 10%.

5.3 Liquidity policy

The liquidity policy makes the measurement of the following ratios compulsory:

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the Cash/Cost Coverage Ratio (Excluding Unspent Conditional Grants) must be calculated as ((Cash and Cash Equivalents – Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortization, Provision for Bad Debts, Impairment and Loss on Disposal of Assets) and that a coverage of 1-3 times is acceptable.

Table 5.7 provides the measurement based on the last month of the quarter measured against the fourth quarter of 2024/25.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	6 915 889	22 840 478
Monthly Fixed Operational Expenditure	4 744 177	4 744 177
Cash and Cash Equivalents:		
Petty Cash and bank Balances	9 796 455	0
Less:		
Unspent Conditional Grants	13 787 985	16 080 756
Overdraft	0	0
Plus:		
Short-term investments	510 639	0
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	35 621 917	25 023 067
Less:		
Depreciation & Amortisation	22 485 100	18 396 900
Provision for bad debt	5 775 578	0
Impairment and loss on Disposal of Assets	5 233 186	5 233 186
Fair Value Adjustments	0	0

5.3.2 Interpretation of Results

The cash/cost coverage ratio is less than the norm of 1-3 times as per liquidity policy and improved from 2023/24 to 2024/25 mainly because of the increase in “Short-term investments”.

- b) Current ratio

5.3.3 Purpose/ Use of the Ratio and Norm

The purpose of this ratio is to measure the Municipality’s ability to meets its short-term commitments.

The higher the current Ratio, the more capable the Municipality will be to pay its current or short-term obligations and provide for a risk cover to enable it to continue operations at desired levels. A financial ratio under 1 suggests that the Municipality would be unable to pay all its current or short-term obligations if they fall due at any specific point.

If current liabilities exceed current assets, it highlights serious financial challenges and likely liquidity problems i.e. insufficient cash to meet short-term financial obligations. Current assets must therefore be increased to appropriately cover current liabilities otherwise there is a risk that non-current assets will need to be liquidated to settle current liabilities.

The approved policy by Council determines that the current ratio must be between 1.5:1 and 2:1.

Table 5.8 Current Assets and Liabilities

Description	CQ	PQ
Current Ratio	101,24	139,28
Current Assets	37 074 290	49 013 921
Current Liabilities	36 618 827	35 189 724

5.3.4 Interpretation of Results

The municipality operates above the norm set by Council. The ratio improved since the end of the previous year.

The liquidity policy goes a step further and prescribes the calculation formula to determine a minimum liquidity requirement; it differs from the normal generally recognized calculation method as used above.

Table 5.9 provides the measurement method as prescribed in the policy; it measures the year to date results against the results of 2023/24.

Table 5.9 Liquidity Requirement Calculation

Liquidity Requirement Calculation	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	839 384	701 632
Unspent Loan Funds	0	0
Funds held for agency services not yet performed	0	0
Reserve funds reflected in Statement of Financial Position that are assumed to be held in cash	37 811 025	37 894 638
Capital redemption and interest payments on external loans not reflected as part of normal operational expenditure	0	0
1 months operational expenditure excluding non-cash items	4 744 177	4 744 177
Consumer Deposits	2 673 985	2 757 597
Other Deposits and Other Advance Payments:		
- Retentions	384 539	1 988 782
- Payments Received in Advance	608 182	432 939
- Other Deposits	197 624	190 995
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	3 046 762	8 402 186

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	9 796 455	0
Bank balance sub total	9 796 455	0
95% of all other term investments with Banks	485 107	0
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	3 203 824	3 812 491
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	13 787 985	16 080 756
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	27 273 372	19 893 247
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

It is clear from above that the Municipality does meet the minimum level set by the approved policy. The liquidity surplus improved measured against the result of the last financial year.

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

This ratio reflects the collection period. The debtor days refers to the average number of days required for the Municipality to receive payment from its consumers for bills/invoices issued to them for services.

The ratio is also a good indication of the effectiveness of credit control procedures within the Municipality. If the ratio is above the norm, it indicates that the Municipality is exposed to significant cash flow risk.

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

Table 5.11 Debt Collection

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	184	238
Rates revenue + Services revenue + Debtors income		

5.4.2 Interpretation of Results

The municipality does not operate within the norm. The ration has weakened measured against the result of the last financial year. The reason for the increase in the collection period is due to raising of annual rates in the fourth quarter of the financial year for the financial period as a whole.

b) Level of reliance on government grants

5.4.3 Purpose/ Use of the Ratio and Norm

The Ratio measures the extent to which the municipality’s Expenditure is funded through government grant and subsidies.

No norm is proposed at this time by National Treasury. It must be mentioned that National Treasury does promote a healthy balance of funding sources.

Table 5.12 Grant Reliance

Description	CQ	PQ
Level of reliance on government grants	16,20	14,48
Government Grants and subsidies	3 497 233,00	2 958 047,00
Total Revenue	4 549 043,00	23 845 602,00

5.4.4 Interpretation of Results

The results indicate that the municipality is dependent on grant funding to run its normal operations.

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Capital Expenditure has been spent during the financial year, under review. Further, this ratio measures the municipality’s ability to implement capital projects and monitor the risks associated with non-implementation.

The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance above 5% indicates discrepancies in planning and budgeting which should be investigated and corrective measures implemented. Under-spending is also an indicator that the Municipality might be experiencing possible cash flow difficulties to implement projects.

Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects. Overspending may also indicate inaccurate budgeting or poor financial management control.

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description				CQ	PQ
Actual	versus	Budgeted	Capital	Expenditure	Expenditure
				3 478 165	2 896 888
Actual Capital Expenditure : Budgeted Capital Expenditure				12,31	14,01
Budgeted Capital Expenditure				28 258 615	20 677 435

5.4.6 Interpretation of Results

The Municipality is functioning within the norm and is on track as per the YTD Budget allocation.

c) Implementation: Operational Revenue

5.4.7 Purpose/ Use of the Ratio and Norm

This ratio measures the extent of actual operating revenue (Excl. Capital Grant Revenue) received in relation to budgeted operating revenue during the financial year, under review.

A ratio outside the norm indicates either a challenge in capacity to implement, ineffective billing and credit control, weakness in compilation of budgets or issues of financial controls and management of the Municipality.

The norm ranges between 0% and 5% variance.

5.4.8 Interpretation of Results

With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it is difficult to budget monthly projections for the 2024/2025 budget. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

d) Implementation: Operational Expenditure

5.4.9 Purpose/ Use of the Ratio and Norm

This ratio measures the extent to which Budgeted Operating Expenditure has been spent during the financial year, under review. The ratio also assesses whether the municipality has effective controls in place to ensure that expenditure is incurred in accordance with an approved budget. Any variance outside the norm either indicate a challenge in capacity to implement, issues of financial controls and management and/or poor budgeting.

Under-spending normally is an indicator that the Municipality experiences possible cash flow difficulties or capacity challenges to undertake budgeted/ planned service delivery, and/ or does not prepare accurate and credible budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects.

Overspending may also indicate inaccurate budgeting or poor financial management control in respect of budget control.

The norm ranges between 0% and 5% variance.

Table 5.14 Budget Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	4 549 043	23 845 602
Actual Expenditure – Budgeted Expenditure	13,64	71,49
Budgeted Expenditure	33 354 331	33 354 331

5.4.10 Interpretation of Results

The Municipality is functioning outside the norm. With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2024/2025 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

The Municipal Systems Act (MSA), 2000 requires municipalities to establish a performance management system. Further, the MSA and the Municipal Finance Management Act (MFMA) requires the Integrated Development Plan (IDP) to be aligned to the municipal budget and to be monitored for the performance of the budget against the IDP via the Service Delivery and the Budget Implementation Plan (SDBIP).

In addition, Regulation 7 (1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organized and managed, including determining the roles of the different role players.” Performance management is not only relevant to the organization as a whole, but also to the individuals employed in the organization as well as the external service providers and the Municipal Entities. This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance.

6.1.2 Definition of Performance Management

Performance management is a process which measures the implementation of the organization’s strategy. It is also a management tool to plan, monitor, measure and review performance indicators to ensure efficiency, effectiveness and the impact of service delivery by the municipality.

6.1.3 Institutionalizing Performance Management

At local government level performance management is institutionalized through the legislative requirements on the performance management process for Local Government. Performance management provides the mechanism to measure whether the strategic goals, set by the organization and its employees, are met.

The constitution of S.A (1996), section 152, dealing with the objectives of local government paves the way for performance management with the requirements for an “accountable government”. The democratic values and principles in terms of section 195 (1) are also linked with the concept of performance management, with reference to the principles of inter alia:

- the promotion of efficient, economic and effective use of resources,
- accountable public administration
- to be transparent by providing information,
- to be responsive to the needs of the community, and
- to facilitate a culture of public service and accountability amongst staff.

6.1.4 Strategic Performance

This report highlights the strategic performance in terms of the municipality’s Top Layer Service Delivery Budget Implementation Plan (SDBIP), high level performance in terms of the IDP Strategic objectives, performance on the National Key Performance Indicators prescribed in terms of Regulation 796. Details regarding specific basic service delivery targets, achievements and challenges will be included in the Annual Report of the municipality.

6.1.5 Definition of Service Delivery Budget Implementation Plan

The SDBIP is defined in terms of Section 1 of the Municipal Finance Management Act (MFMA), no. 56 of 2003, and the format of the SDBIP is prescribed by MFMA Circular 13.

Section 41(1) (e) of the Municipal Systems Act (MSA), no 32 of 2000, prescribes that a process must be established of regular reporting to Council.

The Report is a requirement in terms of section 52 of the Local Government: Municipal Financial Management Act, no. 56 of 2003 which provide for:

- c) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
- b) The Accounting Officer, while conducting the above, must consider:
 - Section 71 Reports;

- Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

The Final IDP 2022/2027-year 3 Amendment implementation 2025/2026 and the Final Budget 2024/2025 was approved by Council the 30 of May 2025. The IDP process and the performance management process are integrated. The IDP fulfills the planning stage of performance management. Performance management in turn, fulfills the implementation management, monitoring and evaluation of the IDP.

6.1.7 Municipal Scorecard

The municipal scorecard (Top Layer SDBIP) consolidate service delivery targets set by Council / senior management and provide an overall picture of performance for the municipality as a whole, reflecting performance on its strategic priorities. Components of the Top Layer SDBIP include:

- One-year detailed plan, but should include a three-year capital plan
- The 5 necessary components include:
 - Monthly projections of revenue to be collected for each source
 - Expected revenue to be collected NOT billed
 - Monthly projections of expenditure (operating and capital) and revenue for each vote
 - Section 71 format (Monthly budget statements)
 - Quarterly projections of service delivery targets and performance indicators for each vote
- Non-financial measurable performance objectives in the form of targets and indicators
- Output not input / internal management objectives
- Level and standard of service being provided to the community
- Ward information for expenditure and service delivery
- Detailed capital project plan broken down by ward over three years

6.1.8 Background to the format of SDBIP

The Municipality's SDBIP consists of a Top Layer (TL) as well as a Departmental Plan for each individual Department. For purposes of reporting, the TL SDBIP is used to report to Council and the Community on the organizational performance of the Municipality. The TL SDBIP measure the achievement of performance indicators with regards to the provision of basic services as prescribed in Section 10 of the Local Government: Municipal Planning and Performance Regulations of 2001, National Key Performance Areas and Strategic Objectives as detailed in the

Integrated Development Plan (IDP) of the Laingsburg Local Municipality (LLM).

The Top Layer SDBIP was approved by the Mayor on the 24th of June 2024. The Departmental SDBIP's measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

The overall assessment of actual performance against targets set for the key performance indicators as documented in the SDBIP is illustrated in terms of the following assessment methodology:

Color	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

Table 3.1: SDBIP Measurement Categories

The Performance Management System is an internet-based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

This non-financial part of the report is based on the Top Layer SDBIP and comprises the following;

- Summary of the quarterly performance of the Municipality in terms of the seven

(7) Municipal Strategic Objective; and

- A detailed performance review per Municipal directorate.

6.1.9 Monitoring and Evaluation

The performance is monitored and evaluated via the SDBIP system. The web-based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against key performance indicator targets every month for the previous month's performance.

The system closes every month between the 10th to the 18th day for updates of the previous month's actual performance as a control measure to ensure that performance is updated and monitored on a monthly basis. No access is available to a month's performance indicators after closure of the system. This is to ensure that the level of performance is consistent for a particular period in the various levels at which reporting take place. Departments must motivate to the Municipal Manager should they require the system to be re-opened once the system is closed.

The system provides management information in tables and graphs, indicating actual performance against targets. The graphs provide a good indication of performance progress and where corrective action is required.

The system requires key performance indicator owners to update performance comment for each actual captured, which provides a clear indication of how the actual was calculated/reached and serves as part of the portfolio of evidence for audit purposes.

In terms of Section 46(1) (a) (iii) of the Municipal Systems Act the Municipality must reflect annually in the Annual Performance Report on measures taken to improve performance, in other words targets not achieved. The system utilised requires corrective actions to be captured for targets not achieved.

6.2 Actual Performance for the 4th Quarter

The purpose of strategic performance reporting is to report specifically on the implementation and achievement of IDP outcomes. This section provides an overview on the strategic achievement of the municipality in terms of the strategic intent and deliverables achieved as stated in the IDP. The Top Layer (strategic) SDBIP is the municipality's strategic plan and shows the strategic alignment between the different documents. (IDP, Budget and Performance Agreements)

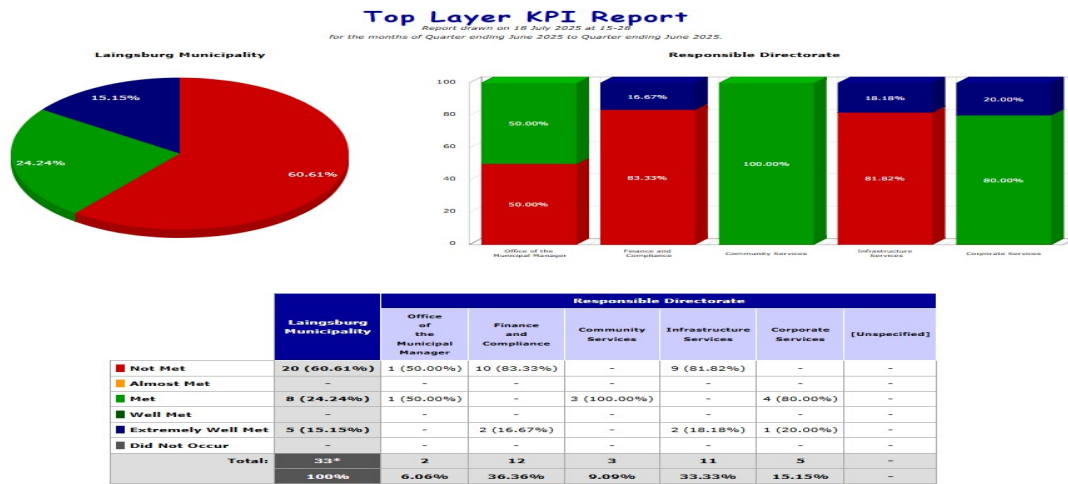
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 4th quarter of the financial year 2024/2025 is provided for in section 6 of this report.

Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in this report.

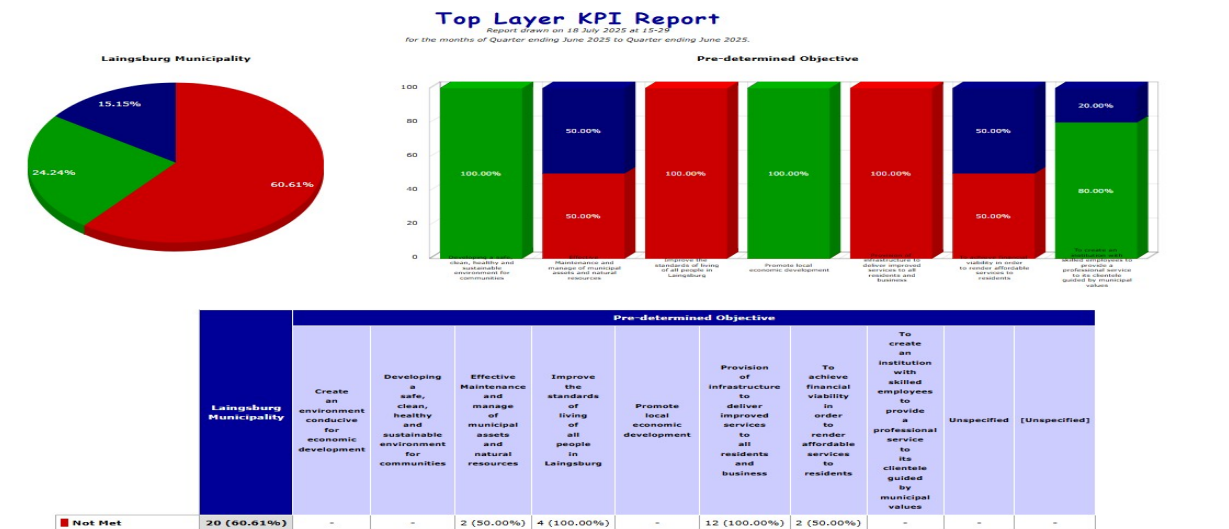
6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2024/2025(4th quarter).

The performance is also measured and reported on; per National and Municipal Key Performance Area.



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective (PDO's) for the term under review (01 April 2025 to 30 June 2025)



Laingsburg Municipality

2024-2025: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	Municipal KPA	KPI	Unit of Measurement	Calculation Type	Quarter ending June 2025			Overall Performance for Quarter ending June 2025 to Quarter ending June 2025		
								Target	Actual	R	Target	Actual	R
TL33	Office of the Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to the Audit Committee by 30 June 2025	Carry Over	1	1	G	1	1	G
TL34	Office of the Municipal Manager	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/	% of capital budget spent on capital projects	Last Value	95%	0%	R	95%	0%	R

					Amount budgeted for capital projects)x100]								
TL35	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Institutional Development	Achieve a debtor payment percentage of 75% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	75%	0%	R	75%	0%	R
TL36	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	Last Value	896	0	R	896	0	R

TL37	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties which are billed for water	Last Value	1 336	0	R	1 336	0	R
TL38	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2025	Number of residential properties which are billed for sewerage	Last Value	1 320	0	R	1 320	0	R
TL39	Finance and Compliance	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	Last Value	1 370	0	R	1 370	0	R

TL40	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 50kWh electricity to indigent households as at 30 June 2025	Number of households receiving free basic electricity	Last Value	370	0	R	370	0	R
TL41	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	Last Value	480	0	R	480	0	R
TL42	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic sanitation to indigent households as at 30 June 2025	Number of households receiving free basic sanitation services	Last Value	480	0	R	480	0	R
TL43	Finance and Compliance	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Infrastructure Development	Provide free basic refuse removal to indigent households as at 30 June 2025	Number of households receiving free basic refuse removal services	Last Value	480	0	R	480	0	R
TL44	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term	Debt coverage ratio as at 30 June 2025	Reverse Last Value	45%	0%	B	45%	0%	B

					Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]								
TL45	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2025	Reverse Last Value	75%	0%	B	75%	0%	B

TL46	Finance and Compliance	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial Development	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2025	Last Value	0.30	0	R	0.30	0	R
TL47	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Review the Disaster Management Plan and submit to Council by 31 March 2025	Reviewed Disaster Management Plan submitted to Council by 31 March 2025	Carry Over	0	0	N/A	0	0	N/A
TL48	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and	Infrastructure Development	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	Accumulative	12	12	G	12	12	G

			sustainable environment for communities										
TL49	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	Last Value	95%	95 %	G	95%	95%	G
TL50	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Infrastructure Development	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	Accumulative	1	1	G	1	1	G
TL51	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% electricity unaccounted for by 30 June	Reverse Last Value	10%	0%	B	10%	0%	B

TL52	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	30%	0%	B	30%	0%	B
TL53	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	95%	0%	R	95%	0%	R
TL54	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Infrastructure Development	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2025 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples	% of effluent samples compliant	Last Value	95%	0%	R	95%	0%	R

					tested) x 100]								
TL55	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R
TL56	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R
TL57	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2025 [(Actual	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R

					expenditure divided by the total approved project budget) x 100]								
TL58	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R
TL59	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2025	Development Planning Phase completed by 30 June 2025	Carry Over	1	0	R	1	0	R
TL60	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Drilling and equipping of boreholes in Southkloof by 30 June 2025 [(Actual expenditure divided by the total approved project	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R

					budget) x 100]								
TL61	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	Infrastructure Development	95% of the approved project budget spent on Water Supply Infrastructure (Bulk Mains) within the Municipal area by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	Last Value	95%	0%	R	95%	0%	R
TL62	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2025 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2025	Reverse Last Value	5%	0%	B	5%	0%	B

TL63	Corporate Services	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2025	Last Value	0.40 %	0.40%	G	0.40%	0.40%	G
TL64	Corporate Services	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Institutional Development	The number of people from employment equity target groups employed (to be appointed) by 30 June 2025 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2025	Zero	0	0	G	0	0	G
TL65	Corporate Services	Innovation and Culture	Promote local economic development	Local Economic Development	Create job opportunities through EPWP and LED projects by 30 June 2025	Number of job opportunities created by 30 June 2025	Carry Over	66	66	G	66	66	G
TL66	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a	Social Development	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	Accumulative	1	1	G	1	1	G

			professional service to its clientele guided by municipal values										
TL67	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December 2024	Carry Over	0	0	N/A	0	0	N/A
TL68	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Social Development	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	Carry Over	0	0	N/A	0	0	N/A
TL69	Corporate Services	Innovation and Culture	To create an institution with skilled employees to provide a	Social Development	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to	Carry Over	0	0	N/A	0	0	N/A

		professional service to its clientele guided by municipal values			Council by 31 December 2024								
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Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	20
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	5
N/A	KPI Did Not Occur	KPIs with a target which	0

		did not materialise	
	Total KPIs:		37

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

The tables included in section 4 of this report are from the C Schedule Monthly Budget Statements legislated as part of the Municipal Budget and Reporting Regulations (MBRR) and reflects the figures of last month of the quarter. All material variances, in other words variances of more than 10%, regarding the financial performance as per table C4; Capital expenditure table as per C5; Financial Position as per table C6 and/or Cash flow as per table C7 are listed with reasons and remedial/corrective measures in table SC1 following table C7.

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

Description	2023/24		Budget Year 2024/25						
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 025	5 947	5 648	7	5 657	5 648	10	0%	5 648
Service charges	27 678	30 965	34 956	2 654	33 935	34 956	(1 021)	-3%	34 956
Investment revenue	1 265	938	1 390	173	1 619	1 390	229	16%	1 390
Transfers and subsidies - Operational	32 065	29 737	30 457	1 003	27 123	30 457	(3 334)	(0)	30 457
Other own revenue	38 412	39 060	38 941	711	35 183	38 941	(3 758)	-10%	-
Total Revenue (excluding capital transfers and contributions)	104 444	106 648	111 391	4 549	103 517	111 391	(7 874)	-7%	111 391
Employee costs	33 342	35 894	36 131	2 666	34 156	36 131	(1 975)	-5%	36 131
Remuneration of Councillors	3 607	3 605	4 016	301	3 677	4 016	(340)	-8%	4 016
Depreciation and amortisation	13 361	5 994	13 473	-	5 494	13 473	(7 978)	-59%	13 473
Interest	2 518	1 004	2 717	120	1 337	2 717	(1 380)	-51%	2 717
Inventory consumed and bulk purchases	14 073	15 159	16 497	1 484	15 466	16 497	(1 031)	-6%	16 497
Transfers and subsidies	-	1	-	3	131	-	131	#DIV/0!	-
Other expenditure	53 529	48 091	54 026	(3 426)	46 606	54 026	(7 420)	-14%	54 026
Total Expenditure	120 430	109 747	126 860	1 147	106 866	126 860	(19 994)	-16%	126 860
Surplus/(Deficit)	(15 986)	(3 100)	(15 469)	3 402	(3 349)	(15 469)	12 120	-78%	(15 469)
Transfers and subsidies - capital (monetary)	41 510	23 670	28 419	3 478	19 735	28 419	(8 684)	-31%	28 419
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	25 523	20 570	12 950	6 880	16 387	12 950	3 436	27%	12 950
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	25 523	20 570	12 950	6 880	16 387	12 950	3 436	27%	12 950
Financial position									
Total current assets	19 004	24 690	16 871		37 074				16 871
Total non current assets	334 686	305 522	339 518		338 486				339 518
Total current liabilities	20 720	25 169	20 432		36 619				20 432
Total non current liabilities	39 490	26 099	39 527		39 527				39 527
Community wealth/Equity	283 480	278 944	296 430		299 414				296 430
Cash flows									
Net cash from (used) operating	34 275	31 487	27 282	(4 186)	27 385	27 282	(104)	-0%	27 282
Net cash from (used) investing	(35 680)	(22 526)	(30 507)	(4 397)	(20 469)	(30 507)	(10 038)	33%	(30 507)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(1 405)	8 961	(3 226)	(8 583)	6 916	(3 226)	(10 142)	314%	(3 226)
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	2 453	751	655	514	482	415	10 647	1 451	17 367
Creditors Age Analysis									
Total Creditors	4 061	506	43	0	32	-	-	182	4 824

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		75 576	56 134	59 975	4 970	55 456	59 975	(4 519)	-8%	59 975
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		75 576	56 134	59 975	4 970	55 456	59 975	(4 519)	-8%	59 975
Community and public safety		35 666	34 901	36 073	268	30 373	36 073	(5 700)	-16%	36 073
Community and social services		1 638	2 705	2 714	247	1 346	2 714	(1 368)	-50%	2 714
Sport and recreation		4	2	1	-	0	1	(1)	-67%	1
Public safety		34 012	32 176	33 339	19	29 008	33 339	(4 331)	-13%	33 339
Housing		11	18	19	2	18	19	(1)	-3%	19
Health		2	-	-	0	1	-	1	#DIV/0!	-
Economic and environmental services		1 260	1 304	1 561	44	1 400	1 561	(161)	-10%	1 561
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 260	1 304	1 561	44	1 400	1 561	(161)	-10%	1 561
Trading services		33 451	37 978	42 202	2 745	36 024	42 202	(6 178)	-15%	42 202
Energy sources		20 193	21 294	24 276	1 769	22 288	24 276	(1 988)	-8%	24 276
Water management		5 394	8 073	7 124	363	5 899	7 124	(1 225)	-17%	7 124
Waste water management		4 000	4 164	5 436	303	3 860	5 436	(1 576)	-29%	5 436
Waste management		3 864	4 447	5 366	310	3 977	5 366	(1 388)	-26%	5 366
Total Revenue - Functional	2	145 953	130 318	139 810	8 027	123 252	139 810	(16 558)	-12%	139 810
Expenditure - Functional										
Governance and administration		18 775	14 139	24 370	(4 321)	18 658	24 370	(5 712)	-23%	24 370
Executive and council		5 936	5 841	6 760	340	5 369	6 760	(1 391)	-21%	6 760
Finance and administration		12 839	8 298	17 610	(4 661)	13 289	17 610	(4 321)	-25%	17 610
Community and public safety		41 276	39 403	38 059	846	32 839	38 059	(5 220)	-14%	38 059
Community and social services		2 493	2 685	2 582	231	2 382	2 582	(200)	-8%	2 582
Sport and recreation		1 071	663	1 210	43	611	1 210	(599)	-50%	1 210
Public safety		37 691	36 040	34 252	547	29 809	34 252	(4 444)	-13%	34 252
Housing		12	15	14	1	13	14	(1)	-4%	14
Health		9	-	-	24	24	-	24	#DIV/0!	-
Economic and environmental services		18 097	20 318	21 430	1 675	20 589	21 430	(842)	-4%	21 430
Planning and development		1 223	1 442	1 413	109	1 479	1 413	66	5%	1 413
Road transport		16 873	18 876	20 017	1 567	19 110	20 017	(907)	-5%	20 017
Trading services		41 713	35 338	42 521	2 912	34 350	42 521	(8 170)	-19%	42 521
Energy sources		20 295	17 145	18 414	1 714	17 597	18 414	(817)	-4%	18 414
Water management		9 016	9 525	10 079	660	8 881	10 079	(1 198)	-12%	10 079
Waste water management		5 228	4 900	6 157	271	4 765	6 157	(1 392)	-23%	6 157
Waste management		7 174	3 768	7 870	267	3 108	7 870	(4 762)	-61%	7 870
Other		424	549	480	34	430	480	(50)	-10%	480
Total Expenditure - Functional	3	120 285	109 747	126 860	1 147	106 866	126 860	(19 994)	-16%	126 860
Surplus/ (Deficit) for the year		25 668	20 570	12 950	6 880	16 387	12 950	3 436	0.2653385	12 950

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) - Q4 Fourth Quarter

Vote Description	Ref	2023/24				Budget Year 2024/25				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 3 - CORPORATE SERVICES (12: IE)		4 040	5 156	11 301	772	6 766	11 301	(4 535)	-40.1%	11 301
Vote 4 - BUDGET AND TREASURY (13: IE)		71 536	51 423	49 348	4 266	49 363	49 348	15	0.0%	49 348
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 639	2 705	2 714	247	1 347	2 714	(1 367)	-50.4%	2 714
Vote 7 - SPORTS AND RECREATION (16: IE)		4	2	1	-	0	1	(1)	-66.5%	1
Vote 8 - HOUSING (17: IE)		11	12	12	1	11	12	(1)	-6.6%	12
Vote 9 - PUBLIC SAFETY (18: IE)		34 012	32 176	33 339	19	29 008	33 339	(4 331)	-13.0%	33 339
Vote 10 - ROAD TRANSPORT (19: IE)		1 260	1 304	1 561	44	1 400	1 561	(161)	-10.3%	1 561
Vote 11 - WASTE MANAGEMENT (20: IE)		3 864	4 340	5 194	293	3 806	5 194	(1 388)	-26.7%	5 194
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 000	4 070	5 280	287	3 704	5 280	(1 576)	-29.8%	5 280
Vote 13 - WATER (22: IE)		5 394	7 923	6 891	340	5 666	6 891	(1 225)	-17.8%	6 891
Vote 14 - ELECTRICITY (23: IE)		20 193	21 209	24 171	1 759	22 183	24 171	(1 987)	-8.2%	24 171
Total Revenue by Vote	2	145 953	130 318	139 810	8 027	123 252	139 810	(16 558)	-11.8%	139 810
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 147	5 285	6 237	366	5 310	6 237	(927)	-14.9%	6 237
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 852	3 483	3 449	236	3 202	3 449	(247)	-7.2%	3 449
Vote 3 - CORPORATE SERVICES (12: IE)		6 187	7 928	8 110	837	10 229	8 110	2 119	26.1%	8 110
Vote 4 - BUDGET AND TREASURY (13: IE)		21 216	15 940	25 001	(4 179)	18 900	25 001	(6 100)	-24.4%	25 001
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		860	861	831	60	897	831	66	7.9%	831
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 903	1 602	1 499	172	1 403	1 499	(97)	-6.5%	1 499
Vote 7 - SPORTS AND RECREATION (16: IE)		911	364	911	21	354	911	(557)	-61.1%	911
Vote 8 - HOUSING (17: IE)		6	8	7	-	6	7	(1)	-8.8%	7
Vote 9 - PUBLIC SAFETY (18: IE)		35 621	32 806	31 019	279	26 593	31 019	(4 426)	-14.3%	31 019
Vote 10 - ROAD TRANSPORT (19: IE)		14 725	13 665	14 807	1 133	13 900	14 807	(907)	-6.1%	14 807
Vote 11 - WASTE MANAGEMENT (20: IE)		6 212	2 400	6 502	153	1 732	6 502	(4 770)	-73.4%	6 502
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		4 022	3 060	4 317	129	3 056	4 317	(1 261)	-29.2%	4 317
Vote 13 - WATER (22: IE)		6 063	5 798	6 353	335	4 973	6 353	(1 380)	-21.7%	6 353
Vote 14 - ELECTRICITY (23: IE)		13 559	16 548	17 817	1 607	16 311	17 817	(1 506)	-8.5%	17 817
Total Expenditure by Vote	2	120 285	109 747	126 860	1 147	106 866	126 860	(19 994)	-15.8%	126 860
Surplus/ (Deficit) for the year	2	25 668	20 570	12 950	6 880	16 387	12 950	3 436	26.5%	12 950

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fou

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		18 131	19 977	22 943	1 750	22 034	22 943	(908)	-4%	22 943
Service charges - Water		3 936	5 566	4 534	333	4 444	4 534	(90)	-2%	4 534
Service charges - Waste Water Management		2 844	2 432	3 642	278	3 677	3 642	35	1%	3 642
Service charges - Waste management		2 767	2 990	3 837	293	3 779	3 837	(58)	-2%	3 837
Sale of Goods and Rendering of Services		295	365	368	35	341	368	(27)	-7%	368
Agency services		197	234	200	13	204	200	4	2%	200
Interest		184	-	-	146	146	-	146	#DIV/0!	-
Interest earned from Receivables		594	621	900	88	896	900	(4)	0%	900
Interest from Current and Non Current Assets		1 265	938	1 390	173	1 619	1 390	229	16%	1 390
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		103	89	26	2	27	26	0	2%	26
Rental from Fixed Assets		1 644	1 710	1 914	148	1 645	1 914	(269)	-14%	1 914
Licence and permits		256	301	232	19	227	232	(5)	-2%	232
Operational Revenue		42	44	78	5	69	78	(8)	-11%	78
Non-Exchange Revenue										
Property rates		5 025	5 947	5 648	7	5 657	5 648	10	0%	5 648
Surcharges and Taxes		296	3 501	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 765	31 318	32 422	0	28 875	32 422	(3 547)	-11%	32 422
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		32 065	29 737	30 457	1 003	27 123	30 457	(3 334)	-11%	30 457
Interest		423	295	490	39	466	490	(24)	-5%	490
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	326	320	27	106	320	(214)	-67%	320
Gains on disposal of Assets		(249)	256	1 990	190	2 180	1 990	190	10%	1 990
Other Gains		862	-	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		104 444	106 648	111 391	4 549	103 517	111 391	(7 874)	-7%	111 391
Expenditure By Type										
Employee related costs		33 342	35 894	36 131	2 666	34 156	36 131	(1 975)	-5%	36 131
Remuneration of councillors		3 607	3 605	4 016	301	3 677	4 016	(340)	-8%	4 016
Bulk purchases - electricity		11 873	14 328	14 900	1 434	14 819	14 900	(81)	-1%	14 900
Inventory consumed		2 200	831	1 597	50	647	1 597	(949)	-59%	1 597
Debt impairment		33 070	25 513	28 366	-	22 485	28 366	(5 881)	-21%	28 366
Depreciation and amortisation		13 361	5 994	13 473	-	5 494	13 473	(7 978)	-59%	13 473
Interest		2 518	1 004	2 717	120	1 337	2 717	(1 380)	-51%	2 717
Contracted services		5 205	6 649	9 910	1 272	9 801	9 910	(110)	-1%	9 910
Transfers and subsidies		-	1	-	3	131	-	131	#DIV/0!	-
Irrecoverable debts written off		-	3 632	904	71	619	904	(285)	-32%	904
Operational costs		15 254	12 297	14 845	(4 769)	13 701	14 845	(1 144)	-8%	14 845
Total Expenditure		120 430	109 747	126 860	1 147	106 866	126 860	(19 994)	-16%	126 860
Surplus/(Deficit)		(15 986)	(3 100)	(15 469)	3 402	(3 349)	(15 469)	12 120	(0)	(15 469)
Transfers and subsidies - capital (monetary allocations)		41 510	23 670	28 419	3 478	19 735	28 419	(8 684)	(0)	28 419
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		25 523	20 570	12 950	6 880	16 387	12 950	3 436	0	12 950
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		25 523	20 570	12 950	6 880	16 387	12 950	3 436	0	12 950
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
municipality		25 523	20 570	12 950	6 880	16 387	12 950	3 436	0	12 950
Surplus/ (Deficit) for the year		25 523	20 570	12 950	6 880	16 387	12 950	3 436	0	12 950

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

WC051 Laingsburg - Table C5 Monthly

Budget Statement - Capital Expenditure

Vote Description	Ref	2023/24	Budget Year 2024/25		Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget						
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: 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	-	-	870	(870)	-100%	870
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	5 813	395	5 192	5 813	(621)	-11%	5 813
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	200	-	-	200	(200)	-100%	200
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	760	155	752	760	(8)	-1%	760
Vote 20 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	13 959	2 928	12 559	13 959	(1 400)	-10%	13 959
Vote 21 - WATER (42: CAPEX)		-	7 340	6 657	-	1 232	6 657	(5 425)	-81%	6 657
Vote 22 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	22 782	28 259	3 478	19 735	28 259	(8 523)	-30%	28 259
Total Capital Expenditure		-	22 782	28 259	3 478	19 735	28 259	(8 523)	-30%	28 259
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	6 883	395	5 192	6 883	(1 691)	-25%	6 883
Community and social services		-	-	870	-	-	870	(870)	-100%	870
Sport and recreation		-	-	5 813	395	5 192	5 813	(621)	-11%	5 813
Public safety		-	-	200	-	-	200	(200)	-100%	200
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	6 573	760	155	752	760	(8)	-1%	760
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 573	760	155	752	760	(8)	-1%	760
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	16 209	20 616	2 928	13 792	20 616	(6 824)	-33%	20 616
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	7 340	6 657	-	1 232	6 657	(5 425)	-81%	6 657
Waste water management		-	8 869	13 959	2 928	12 559	13 959	(1 400)	-10%	13 959
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	22 782	28 259	3 478	19 735	28 259	(8 523)	-30%	28 259
Funded by:										
National Government		-	20 782	20 782	3 478	18 558	20 782	(2 224)	-11%	20 782
Provincial Government		-	2 000	7 477	-	1 177	7 477	(6 299)	-84%	7 477
Transfers recognised - capital		-	22 782	28 259	3 478	19 735	28 259	(8 523)	-30%	28 259
Borrowing	6									
Internally generated funds										
Total Capital Funding		-	22 782	28 259	3 478	19 735	28 259	(8 523)	-30%	28 259

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth

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	3 488	24 706	3 488
Trade and other receivables from exchange		4 536	2 779	5 379	8 157	5 379
Receivables from non-exchange transactions		1 436	4 545	1 818	287	1 818
Current portion of non-current receivables						
Inventory		143	271	143	175	143
VAT		3 503	5 784	3 484	1 323	3 484
Other current assets		2 672	2 333	2 559	2 426	2 559
Total current assets		19 004	24 690	16 871	37 074	16 871
Non current assets						
Investments						
Investment property		21 208	22 153	21 142	21 208	21 142
Property, plant and equipment		312 774	282 276	317 770	317 052	317 770
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		501	525	511	27	511
Non-current receivables from non-exchange		4	–	4	–	4
Other non-current assets						
Total non current assets		334 686	305 522	339 518	338 486	339 518
TOTAL ASSETS		353 690	330 212	356 389	375 560	356 389
LIABILITIES						
Current liabilities						
Bank overdraft						
Financial liabilities						
Consumer deposits		1 046	930	1 046	1 121	1 046
Trade and other payables from exchange		20 099	20 497	20 096	25 738	20 096
Trade and other payables from non-exchange		1 995	1 148	1 995	13 788	1 995
Provision		3 089	278	3 089	2 674	3 089
VAT		(5 679)	2 187	(5 964)	(6 873)	(5 964)
Other current liabilities		171	129	171	171	171
Total current liabilities		20 720	25 169	20 432	36 619	20 432
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	59 959	76 146	59 959
NET ASSETS	2	293 480	278 944	296 430	299 414	296 430
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		283 480	278 944	296 430	299 414	296 430
Reserves and funds						
Other						
TOTAL COMMUNITY WEALTH/EQUITY	2	283 480	278 944	296 430	299 414	296 430

Explanatory notes to Table C6 – Financial Position

Current Assets

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury. The current assets amounted to R 37 074 mil as at 30 June 2025 (R 49 014 mil as at 31 March 2025), the classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. The depreciation

and amortization run on all applicable capital assets still needs to be performed.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 36 619 mil as at 30 June 2025 (R 35 190 million as at 31 March 2025).

Non-Current Liabilities

The non-current provisions are created in order to enable the municipality to be in a position to fulfill its known legal obligations when they become due and payable. Non-current provisions, National Treasury's budget formats do not provide for a line item where non-current deposits can be accounted for and thus was included in non-current provisions.

Community wealth/Equity

The reserves amount is represented by the Capital Replacement Reserve as at R 0 (30 June 2025) amounted to R 0 (R 0 as at 31 March 2025).

The Capital Replacement Reserve is a cash-backed reserve established to enable the municipality to finance future capital expenditure. Cash contributions, depending on the availability thereof, are made annually to the reserve. The municipality is not able to finance its annual infrastructure capital program by means of this reserve.

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		8 996	5 770	4 615	219	5 343	4 615	728	16%	4 615
Service charges		29 487	31 078	36 930	2 716	31 179	36 930	(5 750)	-16%	36 930
Other revenue		9 461	24 415	19 664	1 494	17 386	19 664	(2 278)	-12%	19 664
Transfers and Subsidies - Operational		26 229	30 569	31 287	-	35 869	31 287	4 582	15%	31 287
Transfers and Subsidies - Capital		43 015	23 670	28 419	-	25 466	28 419	(2 953)	-10%	28 419
Interest		1 234	938	1 390	168	1 583	1 390	193	14%	1 390
Dividends								-		
Payments										
Suppliers and employees		(84 147)	(83 950)	(92 306)	(8 783)	(89 441)	(92 306)	2 865	-3%	(92 306)
Interest		(0)	(1 004)	(2 717)	(0)	(0)	(2 717)	2 717	-100%	(2 717)
Transfers and Subsidies								-		
NET CASH FROM/(USED) OPERATING A		34 275	31 487	27 282	(4 186)	27 385	27 282	(104)	0%	27 282
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		51	256	1 990	190	2 226	1 990	236	12%	1 990
Decrease (increase) in non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(35 732)	(22 782)	(32 497)	(4 587)	(22 696)	(32 497)	9 802	-30%	(32 497)
NET CASH FROM/(USED) INVESTING AC		(35 680)	(22 526)	(30 507)	(4 397)	(20 469)	(30 507)	(10 038)	33%	(30 507)
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 A		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH		(1 405)	8 961	(3 226)	(8 583)	6 916	(3 226)			(3 226)
Cash/cash equivalents at beginning:										-
Cash/cash equivalents at month/year end		(1 405)	8 961	(3 226)	(8 583)	6 916	(3 226)			(3 226)

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

Table SC1 Material variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q4 Fourth Quarter

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

SECTION 8 – DEBTOR ANALYSIS

Tab

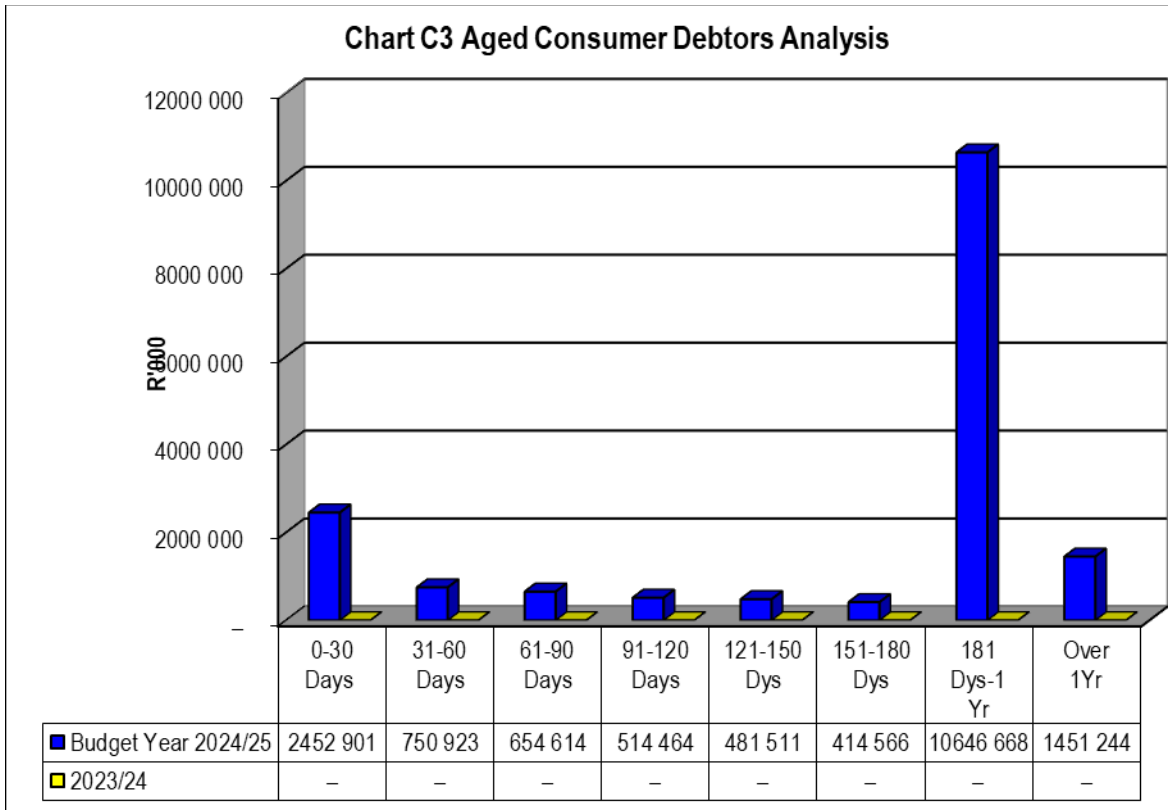
WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment i.Lo 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	1200	323	186	165	136	129	112	1 925	292	3 269	2 595	-	-	
Trade and Other Receivables from Exchange Transactions	1300	1 394	165	124	67	62	49	654	147	2 663	980	-	-	
Receivables from Non-exchange Transactions - Property	1400	42	76	65	60	63	55	4 378	(2)	4 737	4 553	-	-	
Receivables from Exchange Transactions - Waste Water	1500	250	128	128	107	96	87	1 648	349	2 793	2 287	-	-	
Receivables from Exchange Transactions - Waste Management	1600	288	121	115	98	89	80	1 160	212	2 163	1 639	-	-	
Receivables from Exchange Transactions - Property Rates	1700	123	70	53	43	30	28	675	485	1 506	1 261	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasted	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	32	5	6	4	11	3	207	(32)	237	194	-	-	
Total By Income Source	2000	2 453	751	655	514	482	415	10 647	1 451	17 367	13 508	-	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	264	114	68	43	27	28	518	162	1 225	779	-	-	
Commercial	2300	1 094	124	86	56	62	55	3 735	216	5 428	4 125	-	-	
Households	2400	1 095	513	501	415	392	331	6 393	1 073	10 714	8 605	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	2 453	751	655	514	482	415	10 647	1 451	17 367	13 508	-	-	

le SC3 provides an age analysis of consumer debtors as at 30 June 2025.

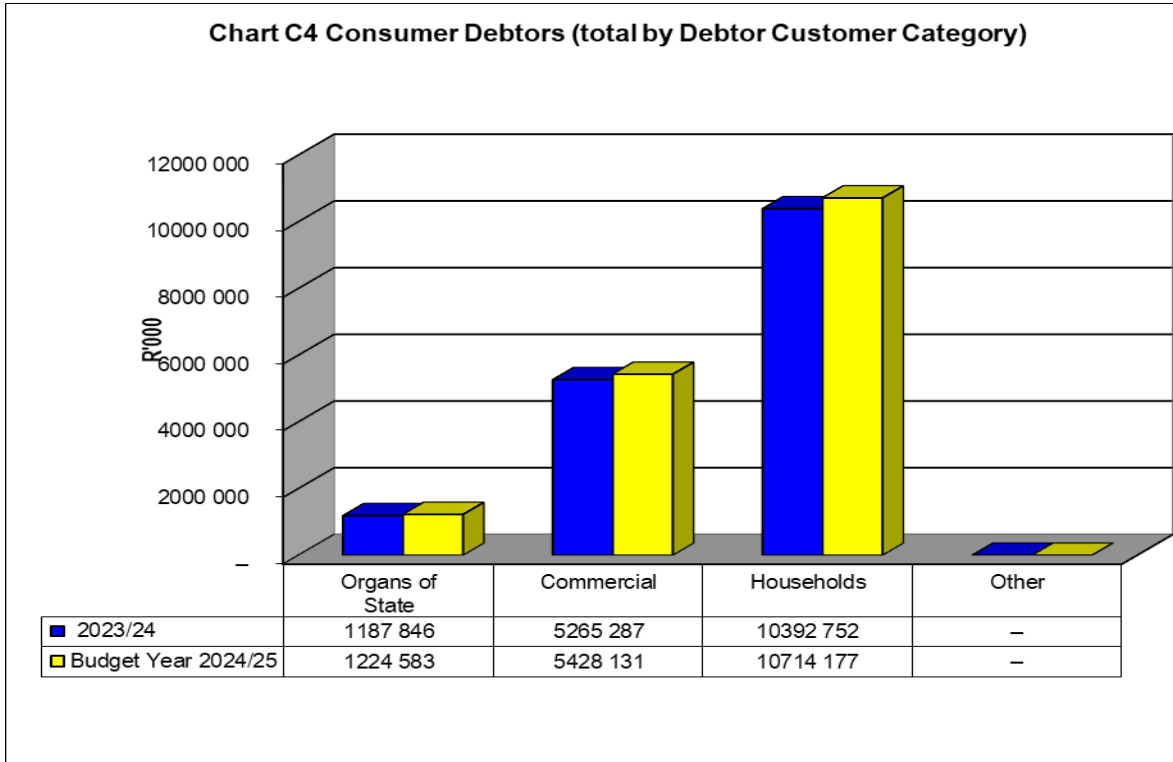
Table C6 (Statement of Financial Position) as at 30 June 2025 shows the total outstanding debtors is R 17 030 million.

The graph below illustrates the aged consumer debt analysis at 30 June 2025 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2023/24 financial year, indicating the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.

The graph below illustrates the consumer category debtor arrears. The category is the households followed by the organs of state.



The above tables explain that the debtor arrears from July 2024 up to the end of June 2025.

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 June 2025.

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

Description	NT Code	Budget Year 2024/25								Total
		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	1 649	–	–	–	–	–	–	–	1 649
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	2 412	506	43	0	32	–	–	182	3 175
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Medical Aid deductions										–
Total By Customer Type	1000	4 061	506	43	0	32	–	–	182	4 824

SECTION 10 – INVESTMENT PORTFOLIO

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only recognized on date of maturity or the accrued interest as on 30 June of each year. Even with this recognition of accrued interest, the accrual is classified in terms of GRAP as other receivables and not as part of the investments or call deposits.

In order to be classified as an Investment in terms of GRAP the investment must be made for a period longer than 12 months, otherwise it is classified as cash and cash equivalents. Laingsburg Municipality does have monetary investments at present. For the purpose of this section, investments held for a period until maturity is also viewed as investments.

Table SC5 Investment Portfolio

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate %	Commission Paid (Rands)	Commissio n Recipient	Expiry date of investment
R thousands									
Municipality									
Municipality sub-total									
TOTAL INVESTMENTS AND INTEREST	2								

Table SC5 above shows the investment portfolio per quarter ending June 2025.

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

Table SC 8 provides the councillor and staff benefits per employee related cost type.

Table SC 8 Councilor and staff benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter

of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office)	1	plus Other								
Basic Salaries and Wages		3 206	3 204	3 539	269	3 294	3 539	(244)	-7%	3 539
Motor Vehicle Allowance		53	55	55	4	53	55	(2)	-3%	55
Cellphone Allowance		348	346	423	27	329	423	(94)	-22%	423
Sub Total - Councillors		3 607	3 605	4 016	301	3 677	4 016	(340)	-8%	4 016
% increase	4		0,0%	11,4%						11,4%
Basic Salaries and Wages		4 040	4 163	3 965	260	3 837	3 965	(129)	-3%	3 965
Pension and UIF Contributions		482	545	511	26	398	511	(113)	-22%	511
Medical Aid Contributions		134	151	151	9	128	151	(23)	-16%	151
Performance Bonus		421	233	233	-	232	233	(0)	0%	233
Motor Vehicle Allowance		735	760	750	42	662	750	(88)	-12%	750
Housing Allowances		13	12	12	-	5	12	(7)	-55%	12
Other benefits and allowances		0	0	1	0	0	1	(1)	-59%	1
Sub Total - Senior Managers of Municipality		5 826	5 864	5 623	338	5 263	5 623	(361)	-6%	5 623
% increase	4		0,7%	-3,5%						-3,5%
Basic Salaries and Wages		19 297	21 057	20 746	1 792	20 597	20 746	(149)	-1%	20 746
Pension and UIF Contributions		2 702	2 909	3 027	224	2 794	3 027	(233)	-8%	3 027
Medical Aid Contributions		775	1 054	770	58	671	770	(98)	-13%	770
Overtime		801	726	1 110	69	1 070	1 110	(40)	-4%	1 110
Performance Bonus		1 425	1 424	1 535	30	1 386	1 535	(149)	-10%	1 535
Motor Vehicle Allowance		654	836	726	38	606	726	(120)	-17%	726
Cellphone Allowance		3	3	4	0	3	4	(1)	-19%	4
Housing Allowances		66	129	234	8	168	234	(66)	-28%	234
Other benefits and allowances		551	622	589	41	552	589	(37)	-6%	589
Payments in lieu of leave		144	134	295	-	-	295	(295)	-100%	295
Long service awards		317	206	186	35	196	186	10	5%	186
Post-retirement benefit obligations	2	732	588	1 110	15	668	1 110	(442)	-40%	1 110
Acting and post related allowance		566	892	743	59	724	743	(19)	-3%	743
Sub Total - Other Municipal Staff		28 034	30 581	31 074	2 368	29 435	31 074	(1 639)	-5%	31 074
% increase	4		9,1%	10,8%						10,8%
Total Parent Municipality		37 467	40 051	40 713	3 007	38 374	40 713	(2 339)	-6%	40 713
TOTAL SALARY, ALLOWANCES		37 467	40 051	40 713	3 007	38 374	40 713	(2 339)	-6%	40 713
% increase	4		6,9%	8,7%						8,7%
TOTAL MANAGERS AND STAFF		33 861	36 446	36 697	2 706	34 698	36 697	(1 999)	-5%	36 697

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

The measurement of actual versus planned receipting of transfers and grants are provided in Table SC 6.

SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget 1,2	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		28 923	26 040	26 040	762	25 757	26 040	(283)	-1,1%	26 040
Equitable Share		21 520	22 685	22 685	–	22 685	22 685	–		22 685
Expanded Public Works Program		1 173	1 209	1 209	38	1 209	1 209	0	0,0%	1 209
Local Government Financial Mana		2 046	1 800	1 800	695	1 517	1 800	(283)	-15,7%	1 800
Municipal Infrastructure Grant		436	346	346	29	346	346	(0)	0,0%	346
National Treasury		3 748	–	–	–	–	–	–		–
Provincial Government:		1 745	3 657	4 367	242	1 366	4 367	(3 001)	-68,7%	4 367
IR: GRANT - COMMUNITY WOR		76	76	76	–	–	76	(76)	-100,0%	76
IR: GRANT - DEPT CULTURE S		1 619	2 687	1 687	242	1 323	1 687	(364)	-21,6%	1 687
IR: GRANT - MAIN ROADS		50	50	200	–	43	200	(157)	-78,4%	200
IR: GRANT - WC MANGMNT SU		–	–	100	–	–	100	(100)	-100,0%	100
IR: NER - T S - O - MA - PG - WC		–	–	460	–	–	460	(460)	-100,0%	460
R:NER - T S - O - MA - PG - WC		–	287	287	–	–	287	(287)	-100,0%	287
Specify (Add grant description)		–	557	1 557	–	–	1 557	(1 557)	-100,0%	1 557
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		51	40	50	–	–	50	(50)	-100,0%	50
Public Sector SETA		51	40	50	–	–	50	(50)	-100,0%	50
Total Operating Transfers and G	5	30 719	29 737	30 457	1 003	27 123	30 457	(3 334)	-10,9%	30 457
Capital Transfers and Grants										
National Government:		39 614	20 782	21 012	3 478	18 558	21 012	(2 454)	-11,7%	21 012
Integrated National Electrification P		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant		13 782	6 573	6 803	550	5 944	6 803	(859)	-12,6%	6 803
Water Services Infrastructure Gran		25 832	14 209	14 209	2 928	12 614	14 209	(1 595)	-11,2%	14 209
Provincial Government:		–	2 888	7 407	–	1 177	7 407	(6 230)	-84,1%	7 407
IR: WC - Housing - Human Settle		–	888	4 407	–	–	4 407	(4 407)	-100,0%	4 407
Specify (Add grant description)		–	2 000	3 000	–	1 177	3 000	(1 823)	-60,8%	3 000
District Municipality:		–	–	–	–	–	–	–		–
Total Capital Transfers and Gran	5	39 614	23 670	28 419	3 478	19 735	28 419	(8 684)	-30,6%	28 419
TOTAL RECEIPTS OF TRANSFER	5	70 333	53 407	58 876	4 482	46 859	58 876	(12 017)	-20,4%	58 876

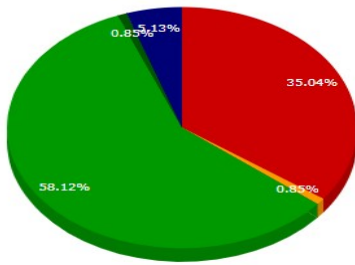
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top-Level key performance indicators of the municipality per directorate and whether these KPI’s were met for the quarter ending June 2025.

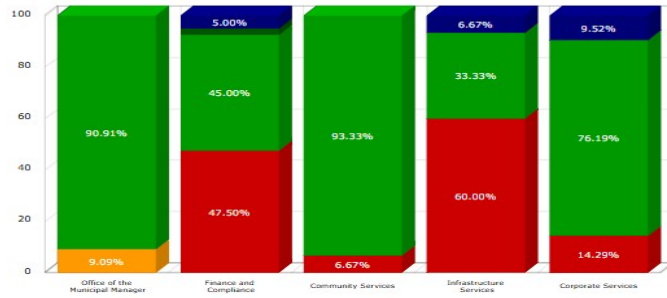
Departmental KPI Report

Report drawn on 18 July 2025 at 15-13 for the months of April 2025 to June 2025.

Laingsburg Municipality



Responsible Department

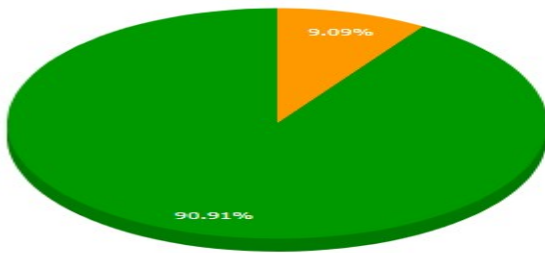


	Laingsburg Municipality	Responsible Department					
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	41 (35.04%)	-	19 (47.50%)	1 (6.67%)	18 (60.00%)	3 (14.29%)	-
Almost Met	1 (0.85%)	1 (9.09%)	-	-	-	-	-
Met	68 (58.12%)	10 (90.91%)	18 (45.00%)	14 (93.33%)	10 (33.33%)	16 (76.19%)	-
Well Met	1 (0.85%)	-	1 (2.50%)	-	-	-	-
Extremely Well Met	6 (5.13%)	-	2 (5.00%)	-	2 (6.67%)	2 (9.52%)	-
Did Not Occur	-	-	-	-	-	-	-
Total:	117*	11	40	15	30	21	-
	100%	9.40%	34.19%	12.82%	25.64%	17.95%	-

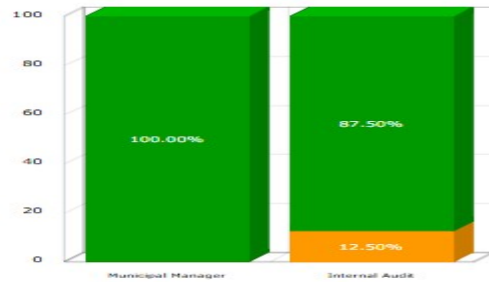
Departmental KPI Report

Report drawn on 18 July 2025 at 15-22 for the months of April 2025 to June 2025.

Office of the Municipal Manager



Responsible Department

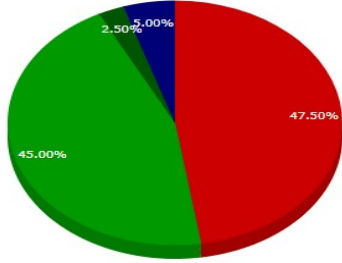


	Office of the Municipal Manager	Responsible Department		
		Municipal Manager	Internal Audit	[Unspecified]
Not Met	-	-	-	-
Almost Met	1 (9.09%)	-	1 (12.50%)	-
Met	10 (90.91%)	3 (100.00%)	7 (87.50%)	-
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Did Not Occur	-	-	-	-
Total:	11*	3	8	-
	100%	27.27%	72.73%	-

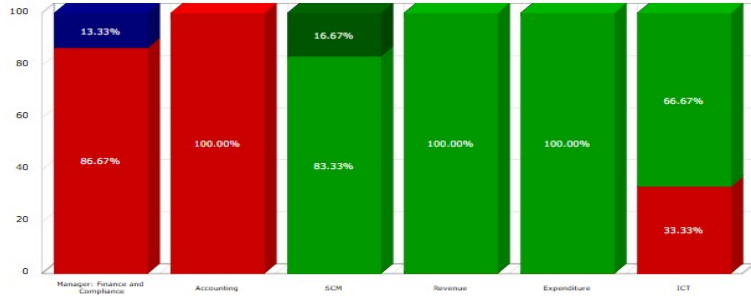
Departmental KPI Report

Report drawn on 18 July 2025 at 15:23
for the months of April 2025 to June 2025.

Finance and Compliance



Responsible Department

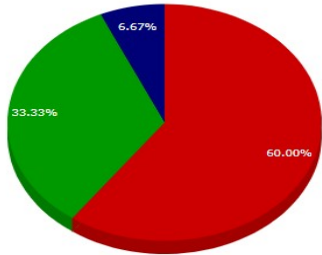


	Finance and Compliance	Responsible Department							
		Manager: Finance and Compliance	Accounting	SCM	Revenue	Expenditure	Budget & Treasury	ICT	[Unspecified]
Not Met	19 (47.50%)	13 (86.67%)	4 (100.00%)	-	-	-	2 (33.33%)	-	
Almost Met	-	-	-	-	-	-	-	-	
Met	18 (45.00%)	-	-	5 (83.33%)	7 (100.00%)	2 (100.00%)	4 (66.67%)	-	
Well Met	1 (2.50%)	-	-	1 (16.67%)	-	-	-	-	
Extremely Well Met	2 (5.00%)	2 (13.33%)	-	-	-	-	-	-	
Did Not Occur	-	-	-	-	-	-	-	-	
Total:	40*	15	4	6	7	2	6	-	
	100%	37.50%	10.00%	15.00%	17.50%	5.00%	15.00%	-	

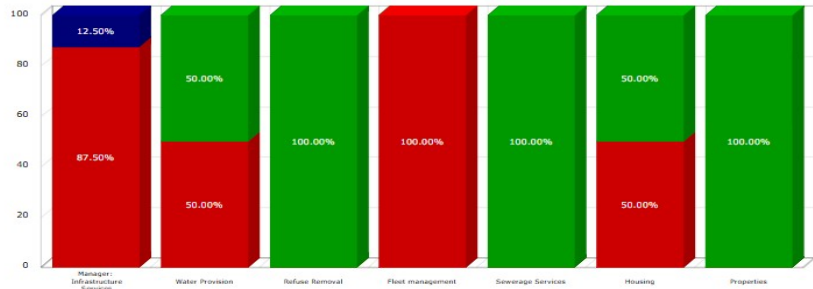
Departmental KPI Report

Report drawn on 18 July 2025 at 15:26
for the months of April 2025 to June 2025.

Infrastructure Services



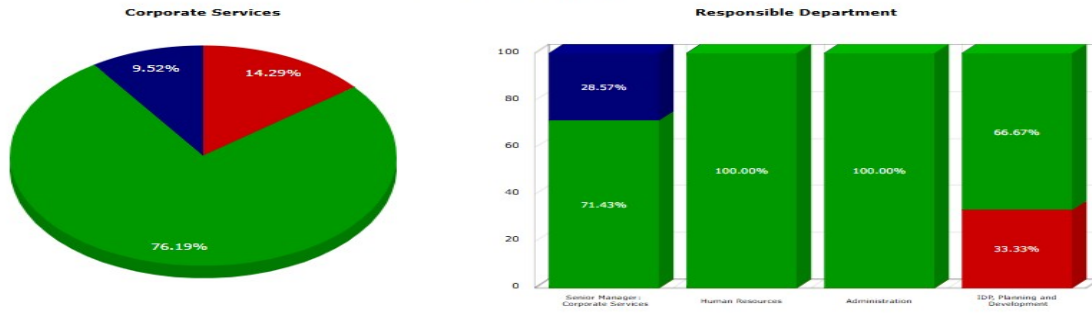
Responsible Department



	Infrastructure Services	Responsible Department									
		Manager: Infrastructure Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Electricity	Road Transport	[Unspecified]
Not Met	18 (60.00%)	14 (87.50%)	1 (50.00%)	-	2 (100.00%)	-	1 (50.00%)	-	-	-	
Almost Met	-	-	-	-	-	-	-	-	-	-	
Met	10 (33.33%)	-	1 (50.00%)	2 (100.00%)	-	2 (100.00%)	1 (50.00%)	4 (100.00%)	-	-	
Well Met	-	-	-	-	-	-	-	-	-	-	
Extremely Well Met	2 (6.67%)	2 (12.50%)	-	-	-	-	-	-	-	-	
Did Not Occur	-	-	-	-	-	-	-	-	-	-	
Total:	30*	16	2	2	2	2	2	4	-	-	
	100%	53.33%	6.67%	6.67%	6.67%	6.67%	6.67%	13.33%	-	-	

Departmental KPI Report

Report drawn on 18 July 2025 at 15:27 for the months of April 2025 to June 2025.



	Corporate Services	Responsible Department						
		Senior Manager: Corporate Services	Thusong Centre	Human Resources	Administration	IDP, Planning and Development	Tourism	[Unspecified]
Not Met	3 (14.29%)	-	-	-	-	3 (33.33%)	-	-
Almost Met	-	-	-	-	-	-	-	-
Met	16 (76.19%)	5 (71.43%)	-	3 (100.00%)	2 (100.00%)	6 (66.67%)	-	-
Well Met	-	-	-	-	-	-	-	-
Extremely Well Met	2 (9.52%)	2 (28.57%)	-	-	-	-	-	-
Did Not Occur	-	-	-	-	-	-	-	-
Total:	21*	7	-	3	2	9	-	-
	100%	33.33%	-	14.29%	9.52%	42.86%	-	-

Material variances have occurred. For explanations and corrective measures of all immaterial variances to the financial and non-financial indicators please refer to Sections 6.

SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

The measurements of actual versus planned capital expenditure are provided Table SC 12. The year to date values and percentage variances are also indicated.

Table SC12 – Capital expenditure trend

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1 899	2 355	-		2 355	-		
August	-	1 899	2 355	766	#VALUE!	4 710	#VALUE!	#VALUE!	#VALUE!
September	-	1 899	2 355	-		7 065	-		
October	-	1 899	2 355	5 080	#VALUE!	9 420	#VALUE!	#VALUE!	#VALUE!
November	-	1 899	2 355	1 729	#VALUE!	11 774	#VALUE!	#VALUE!	#VALUE!
December	-	1 899	2 355	3 907	#VALUE!	14 129	#VALUE!	#VALUE!	#VALUE!
January	-	1 899	2 355	357	#VALUE!	16 484	#VALUE!	#VALUE!	#VALUE!
February	-	1 899	2 355	758	#VALUE!	18 839	#VALUE!	#VALUE!	#VALUE!
March	-	1 899	2 355	1 782	#VALUE!	21 194	#VALUE!	#VALUE!	#VALUE!
April	-	1 899	2 355	342	#VALUE!	23 549	#VALUE!	#VALUE!	#VALUE!
May	-	1 899	2 355	1 535	#VALUE!	25 904	#VALUE!	#VALUE!	#VALUE!
June	-	1 899	2 355	3 478	#VALUE!	28 259	#VALUE!	#VALUE!	#VALUE!
Total Capital expenditure	-	22 782	28 259	19 735					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

Other National Treasury prescribed supporting documentation not used elsewhere in this document is listed below.

Table SC9 – Cash flow per month by source of revenue and type of expenditure

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q4 Fourth Quarter

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands																
Cash Receipts By Source																
Property rates		243	1 034	1 358	423	301	260	282	276	417	222	307	219	5 343	5 110	5 453
Service charges - Electricity revenue		1 779	1 517	728	2 270	1 715	1 896	1 774	2 065	2 080	1 788	2 105	1 867	21 584	26 211	27 523
Service charges - Water revenue		318	211	128	325	282	324	319	339	417	278	325	330	3 597	5 582	5 917
Service charges - Waste Water Management		211	247	98	295	247	250	269	199	276	241	323	255	2 910	4 462	4 731
Service charges - Waste Management		245	232	70	301	356	237	295	236	294	227	332	265	3 088	4 426	4 714
Rental of facilities and equipment		136	98	115	98	96	68	150	89	146	85	75	124	1 278	2 059	2 222
Interest earned - external investments		130	98	143	142	134	90	129	123	112	152	162	168	1 583	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	230	494	606	660	965	829	426	907	799	592	842	7 351	7 642	8 027
Licences and permits		141	162	190	206	201	80	152	125	140	103	70	148	1 718	297	300
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	267	289
Transfers and Subsidies - Operational		9 452	4 455	2 203	562	0	8 106	562	362	5 671	172	4 324	(0)	35 669	23 824	21 922
Other revenue		2 679	291	214	260	799	427	803	150	107	251	679	380	7 040	7 989	8 523
Cash Receipts by Source		15 334	8 574	5 741	5 488	4 793	12 702	5 564	4 389	10 567	4 319	9 293	4 597	91 360	87 867	89 620
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		7 886	0	2 000	-	5 000	2 912	-	1 286	5 876	460	-	-	25 420	49 188	9 852
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-Proceeds on Disposal of Fixed and Intangit		-	600	350	300	280	180	-	-	-	280	-	190	2 180	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	8	(4)	(4)	4	-	8	4	4	4	24	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receiv		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investm		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		23 220	9 174	8 091	5 796	10 069	15 790	5 568	5 675	16 450	5 062	9 297	4 791	118 985	137 055	99 471
Cash Payments by Type																
Employee related costs		4 075	4 224	4 593	4 543	6 444	4 459	4 522	4 066	4 251	4 099	4 220	4 309	53 805	37 665	38 235
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	7 571	7 949
Interest		-	-	-	-	-	-	-	0	0	0	0	0	0	2 575	2 550
Bulk purchases - Electricity		1 296	1 820	2 091	1 468	994	996	979	979	1 069	965	1 051	972	14 680	19 205	20 165
Acquisitions - water & other inventory		-	-	-	-	-	-	-	6	27	127	16	176	1 536	1 417	
Contracted services		44	536	1 216	348	414	265	70	92	470	765	165	4 044	8 428	10 601	12 302
Transfers and subsidies - other municipali		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		756	1 212	1 444	1 359	1 413	1 196	1 200	487	1 798	1 116	928	(583)	12 317	12 044	12 208
Cash Payments by Type		6 171	7 792	9 344	7 718	9 265	6 916	6 771	5 625	7 594	6 973	6 490	8 749	89 407	91 196	94 827
Other Cash Flows/Payments by Type																
Capital assets		-	881	-	5 842	1 989	4 493	411	174	2 747	13	1 558	4 587	22 696	49 749	9 852
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	34	34	5 768	6 094
Total Cash Payments by Type		6 171	8 673	9 344	13 560	11 254	11 409	7 181	5 799	10 341	6 986	8 048	13 371	112 137	146 714	110 772
NET INCREASE/(DECREASE) IN																
Cash/cash equivalents at the month/year b		17 050	501	(1 253)	(7 765)	(1 184)	4 381	(1 613)	(124)	6 109	(1 924)	1 249	(8 580)	6 848	(9 658)	(11 301)
Cash/cash equivalents at the month/year e		17 918	34 967	35 468	34 215	26 451	25 266	29 647	28 034	27 911	34 020	32 096	33 345	17 918	24 765	15 107
Cash/cash equivalents at the month/year e		34 967	35 468	34 215	26 451	25 266	29 647	28 034	27 911	34 020	32 096	33 345	24 765	24 765	15 107	3 806

Table SC13 a – Capital expenditure on new assets by asset class

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	22 782	21 376	3 083	14 544	21 376	6 832	32,0%	21 376
Roads Infrastructure		-	6 194	500	129	497	500	3	0,7%	500
<i>Road Structures</i>		-	6 194	500	129	497	500	(3)	-0,7%	500
Water Supply Infrastructure		-	16 209	20 616	2 928	13 792	20 616	6 824	33,1%	20 616
<i>Boreholes</i>		-	2 000	2 000	-	1 177	2 000	(823)	-41,1%	2 000
<i>Pump Stations</i>		-	8 869	13 959	2 928	12 559	13 959	(1 400)	-10,0%	13 959
<i>Bulk Mains</i>		-	5 340	4 657	-	55	4 657	(4 602)	-98,8%	4 657
Rail Infrastructure		-	379	260	26	255	260	5	1,8%	260
<i>Storm water Conveyance</i>		-	379	260	26	255	260	(5)	-1,8%	260
Land		-	-	870	-	-	870	870	100,0%	870
<i>Land</i>		-	-	870	-	-	870	(870)	-100,0%	870
Total Capital Expenditure on new	1	-	22 782	22 246	3 083	14 544	22 246	7 702	34,6%	22 246

Table SC13 b – Capital expenditure on renew on existing assets by asset class

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Information and Communication Infrastr		-	-	-	-	-	-	-	-	-
<i>Data Centres</i>		-	-	-	-	-	-	-	-	-
<i>Core Layers</i>		-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	5 813	395	5 192	5 813	621	10,7%	5 813
Community Facilities		-	-	-	-	-	-	-	-	-
<i>Halls</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	5 813	395	5 192	5 813	621	10,7%	5 813
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	5 813	395	5 192	5 813	(621)	-10,7%	5 813
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	200	-	-	200	200	100,0%	200
<i>Transport Assets</i>		-	-	200	-	-	200	(200)	-100,0%	200
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological An		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renew	1	-	-	6 013	395	5 192	6 013	821	13,7%	6 013

Table SC13 c – Expenditure on Repairs and Maintenance by asset class

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by

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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		363	439	363	103	302	363	61	16,7%	363
Electrical Infrastructure		348	417	357	103	297	357	60	16,8%	357
<i>HV Transmission Conductors</i>		14	78	(12)	–	–	(12)	12	-100,0%	(12)
<i>MV Networks</i>		22	37	89	12	89	89	(0)	-0,1%	89
<i>LV Networks</i>		313	302	280	91	208	280	(72)	-25,7%	280
Water Supply Infrastructure		1	5	–	–	–	–	–		–
<i>Dams and Weirs</i>		–	3	–	–	–	–	–		–
<i>Distribution</i>		1	1	–	–	–	–	–		–
Sanitation Infrastructure		13	17	6	–	6	6	1	8,6%	6
<i>Reticulation</i>		0	5	–	–	–	–	–		–
<i>Waste Water Treatment Works</i>		13	12	6	–	6	6	(1)	-8,6%	6
Community Assets		60	49	7	0	1	7	5	78,3%	7
Community Facilities		60	49	7	0	1	7	5	78,3%	7
<i>Libraries</i>		60	49	7	0	1	7	(5)	-78,3%	7
Other assets		102	152	70	4	51	70	19	26,6%	70
Operational Buildings		102	150	70	4	51	70	19	26,6%	70
<i>Municipal Offices</i>		102	150	70	4	51	70	(19)	-26,6%	70
Housing		–	1	–	–	–	–	–		–
<i>Social Housing</i>		–	1	–	–	–	–	–		–
Furniture and Office Equipment		5	4	7	0	5	7	2	29,3%	7
Furniture and Office Equipment		5	4	7	0	5	7	(2)	-29,3%	7
Machinery and Equipment		250	210	200	6	187	200	13	6,3%	200
Machinery and Equipment		250	210	200	6	187	200	(13)	-6,3%	200
Transport Assets		511	976	998	70	887	998	111	11,1%	998
Transport Assets		511	976	998	70	887	998	(111)	-11,1%	998
Total Repairs and Maintenance	1	1 290	1 829	1 645	184	1 435	1 645	210	12,8%	1 645

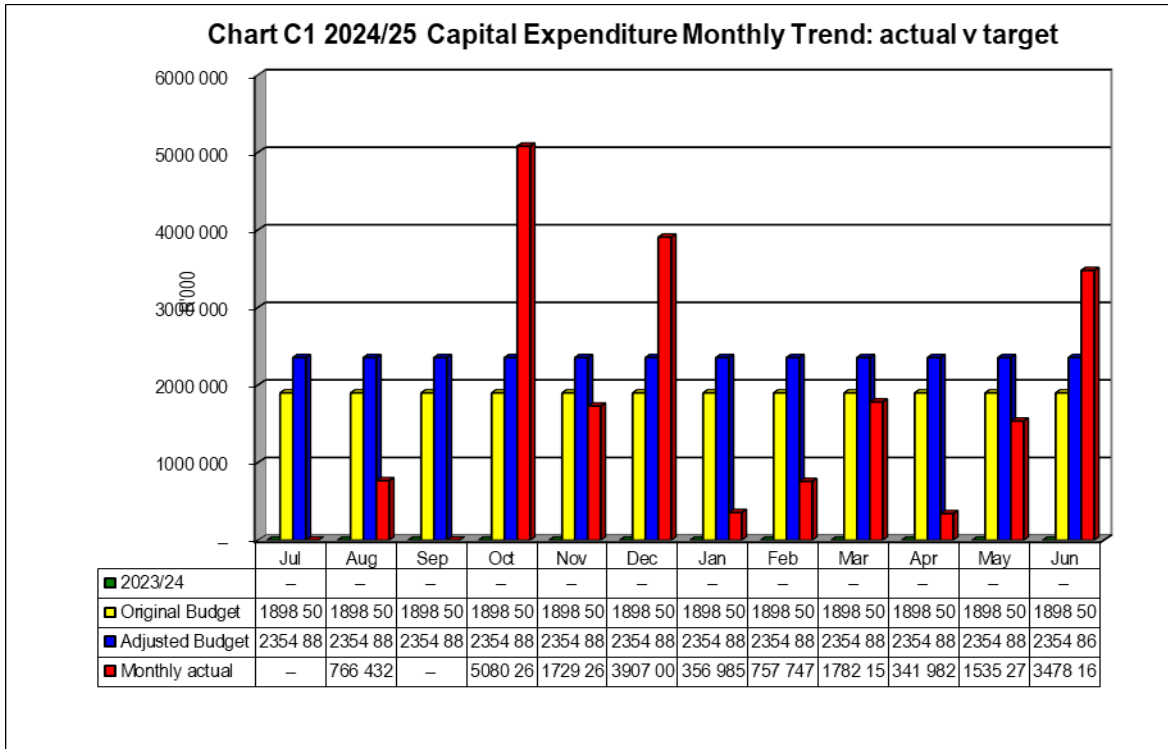
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth

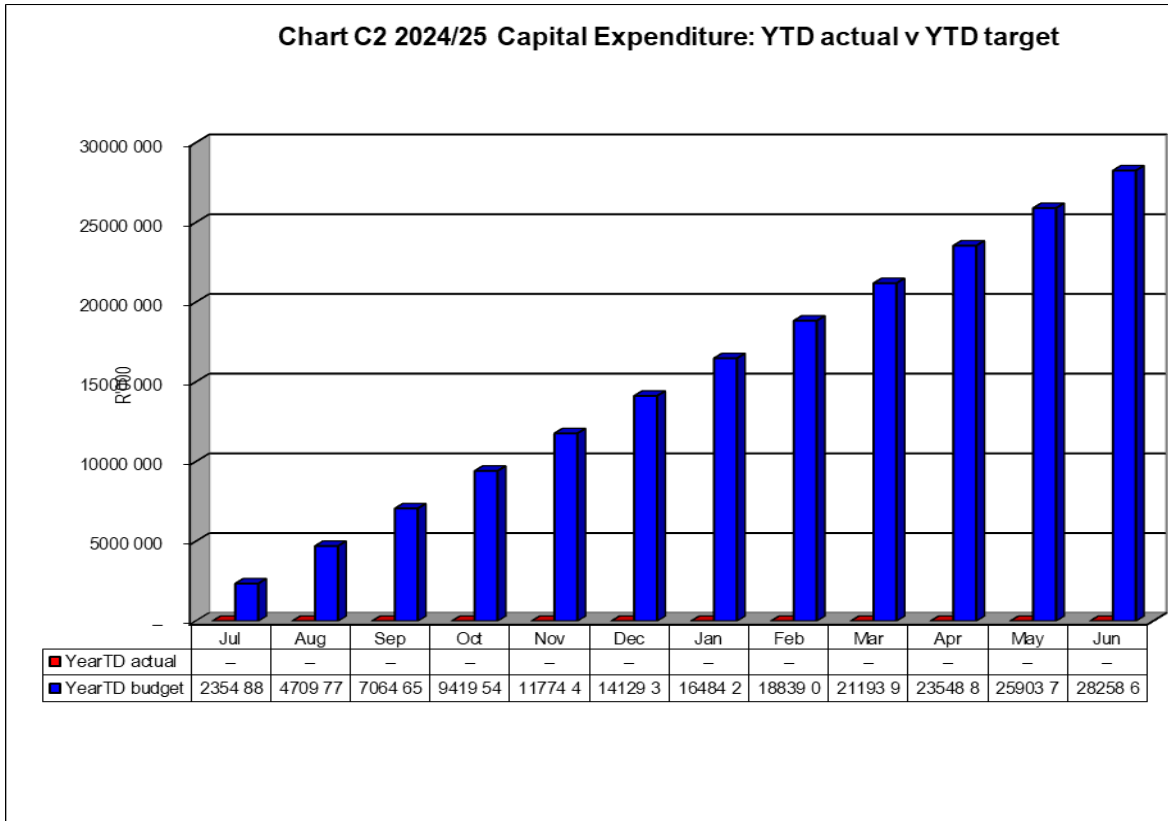
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Depreciation by Asset Class/Sub-class										
Infrastructure		11 345	5 213	11 345	-	4 818	11 345	6 528	57,5%	11 345
Roads Infrastructure		1 465	-	1 465	-	-	1 465	1 465	100,0%	1 465
<i>Road Structures</i>		1 465	-	1 465	-	-	1 465	(1 465)	-100,0%	1 465
Storm water Infrastructure		1 851	2 201	1 851	-	2 057	1 851	(206)	-11,1%	1 851
<i>Drainage Collection</i>		-	2 201	-	-	2 057	-	2 057	#DIV/0!	-
<i>Storm water Conveyance</i>		1 851	-	1 851	-	-	1 851	(1 851)	-100,0%	1 851
Electrical Infrastructure		669	357	670	-	327	670	342	51,1%	670
<i>MV Switching Stations</i>		6	-	6	-	-	6	(6)	-100,0%	6
<i>MV Networks</i>		132	-	132	-	-	132	(132)	-100,0%	132
<i>LV Networks</i>		531	357	531	-	327	531	(204)	-38,4%	531
Water Supply Infrastructure		2 402	1 428	2 402	-	1 309	2 402	1 093	45,5%	2 402
<i>Boreholes</i>		342	-	342	-	-	342	(342)	-100,0%	342
<i>Reservoirs</i>		821	-	821	-	-	821	(821)	-100,0%	821
<i>Pump Stations</i>		134	-	134	-	-	134	(134)	-100,0%	134
<i>Bulk Mains</i>		406	-	406	-	-	406	(406)	-100,0%	406
<i>Distribution</i>		699	1 428	699	-	1 309	699	610	87,3%	699
Sanitation Infrastructure		2 132	1 222	2 132	-	1 120	2 132	1 012	47,5%	2 132
<i>Pump Station</i>		564	-	565	-	-	565	(565)	-100,0%	565
<i>Reticulation</i>		833	1 222	833	-	1 120	833	287	34,4%	833
<i>Waste Water Treatment Works</i>		734	-	734	-	-	734	(734)	-100,0%	734
<i>Toilet Facilities</i>		1	-	1	-	-	1	(1)	-100,0%	1
Solid Waste Infrastructure		2 825	5	2 825	-	4	2 825	2 821	99,8%	2 825
<i>Landfill Sites</i>		2 825	5	2 825	-	4	2 825	(2 821)	-99,8%	2 825
Community Assets		640	53	640	-	83	640	557	87,0%	640
Community Facilities		46	11	46	-	10	46	36	78,1%	46
<i>Libraries</i>		22	11	22	-	10	22	(12)	-53,6%	22
<i>Cemeteries/Crematoria</i>		24	-	24	-	-	24	(24)	-100,0%	24
Sport and Recreation Facilities		594	42	594	-	73	594	521	87,7%	594
<i>Outdoor Facilities</i>		594	42	594	-	73	594	(521)	-87,7%	594
Investment properties		66	-	66	-	-	66	66	100,0%	66
Revenue Generating		66	-	66	-	-	66	66	100,0%	66
<i>Improved Property</i>		66	-	66	-	-	66	(66)	-100,0%	66
Other assets		116	149	149	-	136	149	12	8,3%	149
Operational Buildings		116	149	149	-	136	149	12	8,3%	149
<i>Municipal Offices</i>		116	149	149	-	136	149	(12)	-8,3%	149
Intangible Assets		108	11	108	-	-	108	108	100,0%	108
Licences and Rights		108	11	108	-	-	108	108	100,0%	108
<i>Computer Software and Applica</i>		108	11	108	-	-	108	(108)	-100,0%	108
Computer Equipment		223	190	223	-	174	223	49	22,0%	223
Computer Equipment		223	190	223	-	174	223	(49)	-22,0%	223
Furniture and Office Equipment		99	257	167	-	173	167	(5)	-3,2%	167
Furniture and Office Equipment		99	257	167	-	173	167	5	3,2%	167
Machinery and Equipment		200	120	200	-	110	200	90	44,9%	200
Machinery and Equipment		200	120	200	-	110	200	(90)	-44,9%	200
Transport Assets		574	-	574	-	-	574	574	100,0%	574
Transport Assets		574	-	574	-	-	574	(574)	-100,0%	574
Total Depreciation	1	13 372	5 994	13 473	-	5 494	13 473	7 978	59,2%	13 473

Schedule C – National Treasury Formats graphs

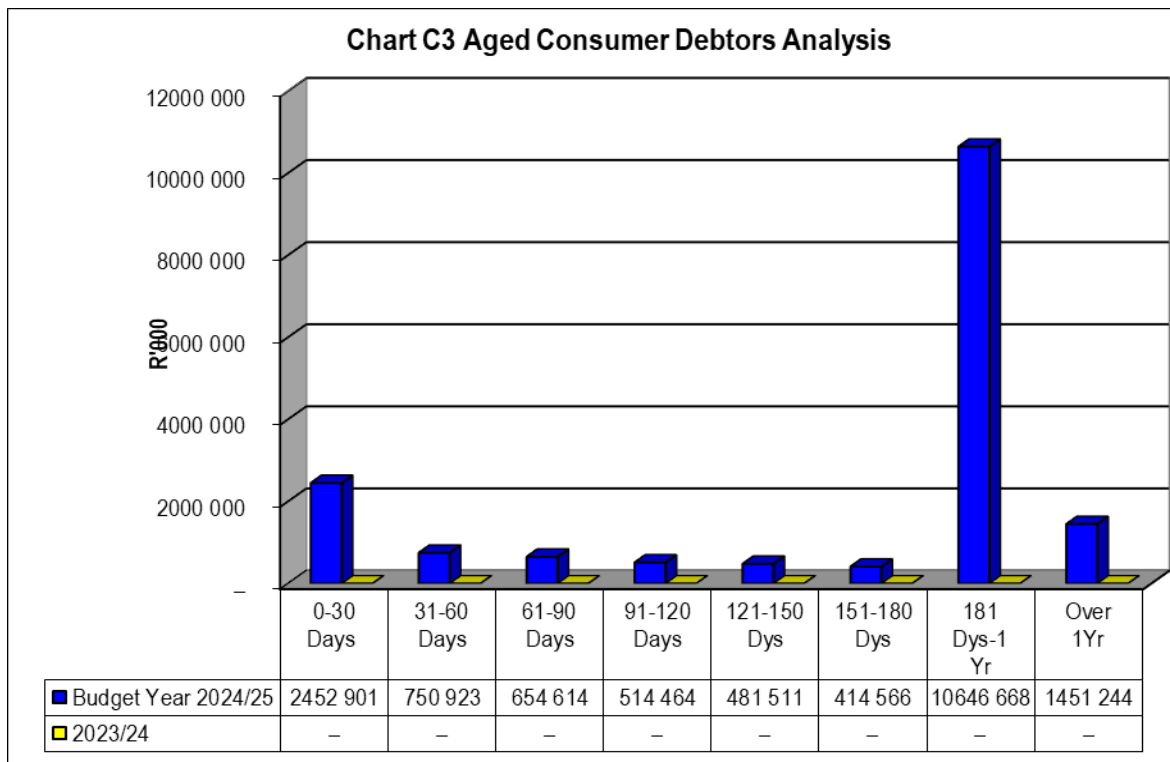
Capital Expenditure monthly trend: Actual VS Target



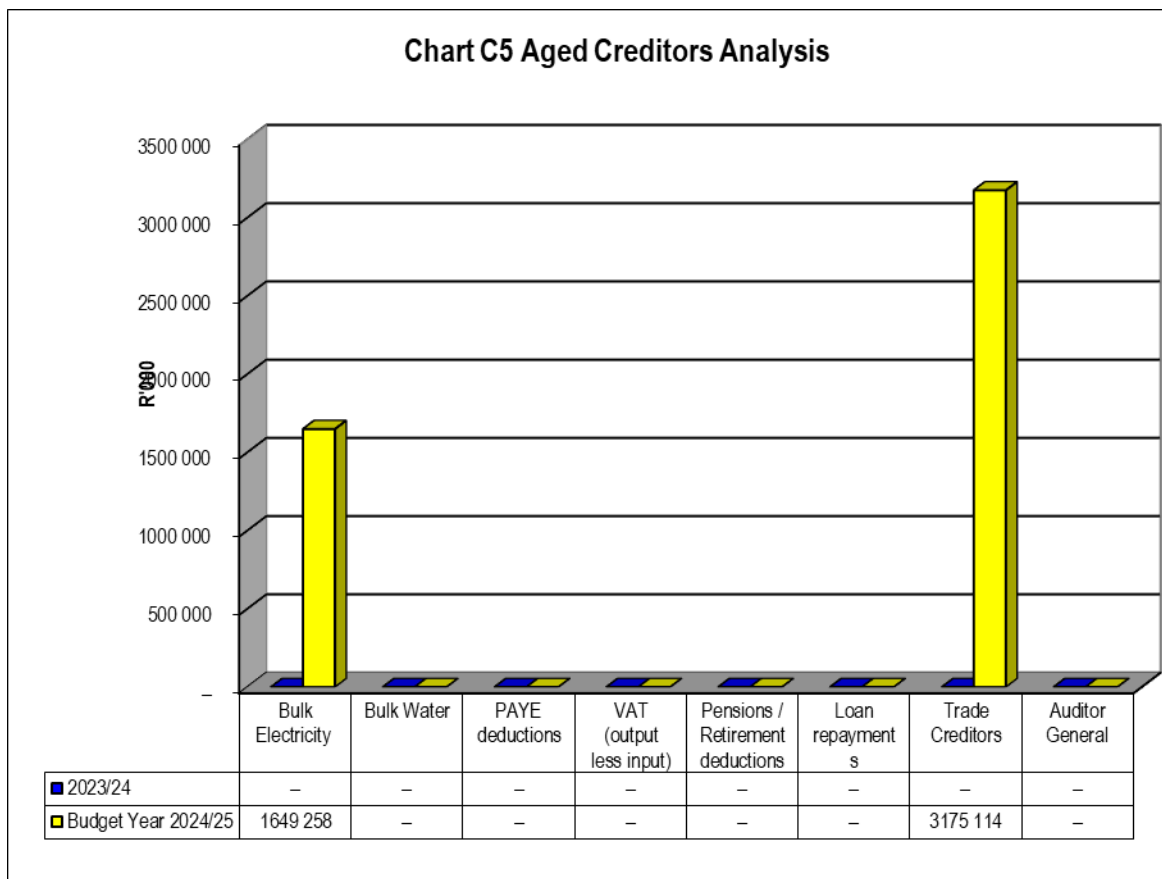
Capital Expenditure: YTD Actual VS YTD Target



Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 16 - WARD COMMITTEES

The municipal public participation policy and ward committee policy is in place. The Municipality did establish new ward committees.

SECTION 17 – RECOMMENDATIONS

- (a) That Council notes the contents of this report and supporting documentations for the fourth quarter of 2024/2025 financial year.
- (b) That the Managers ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan projections and spending of funds, and that revenue collection proceeds in accordance with the budget.

SECTION 18 - CONCLUSION

The above-mentioned report outlines the performance of the municipality with regards to the overall Performance of the municipality, Financial Performance as well as Non- Financial Performance with regards legislative compliance. The municipal manager will conduct a quarterly review and the outcome of the Performance Review will be recorded to rectify non-performance to ensure that that all targets can be achieved before year-end.