

LAINGSBURG MUNICIPALITY



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

Contents

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

1. Mayor's Report

The monthly budget statement for June 2025 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations. The June 2025 Monthly budget statement is the 12th report for the 2024/2025 financial year.

2. Executive Summary

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

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

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

Operating Revenue

The Municipality have generated 93% or R103 517million 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 111 391million.

Operating Expenditure

Operating expenditure of R 106 866 million for the period up to the end of June 2025 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R23 291million. This excludes the provision for the rehabilitation of the landfill site. The expenditure to date is below the budgeted year-to-date amount at -16%

Capital Expenditure

The total capital payments done during June 2025 amounted to R3 436million.

Cash Flow

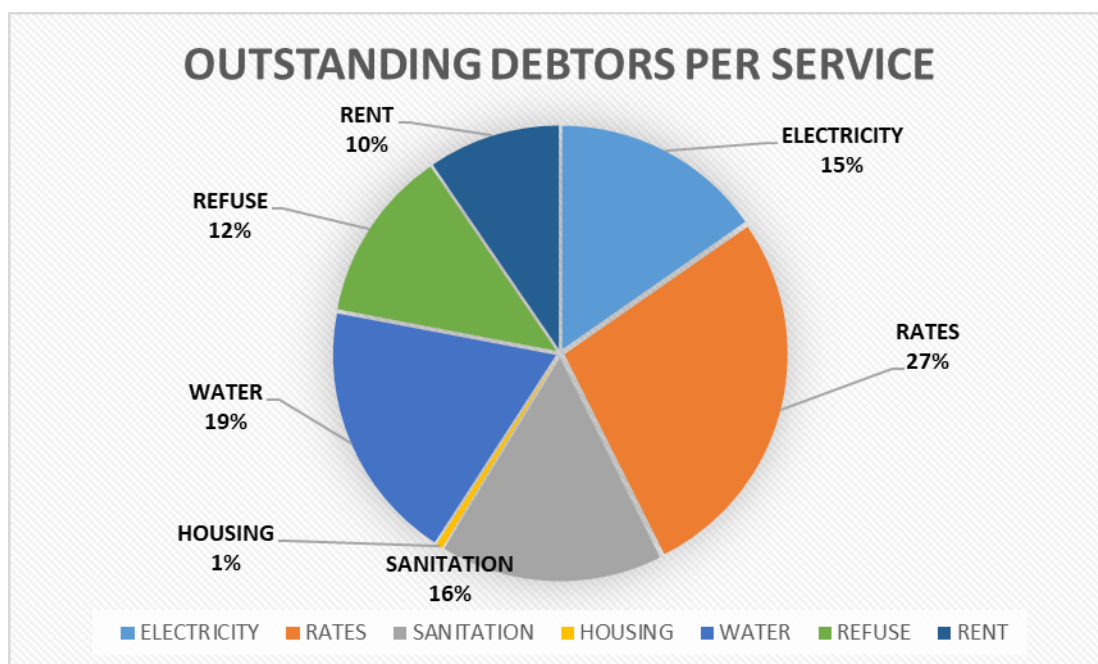
The Municipality started off with a cash flow balance of R629,000 at the beginning of the year. The closing balance for the month ended June 2025 is R16 387 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2024/2025 financial year.

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

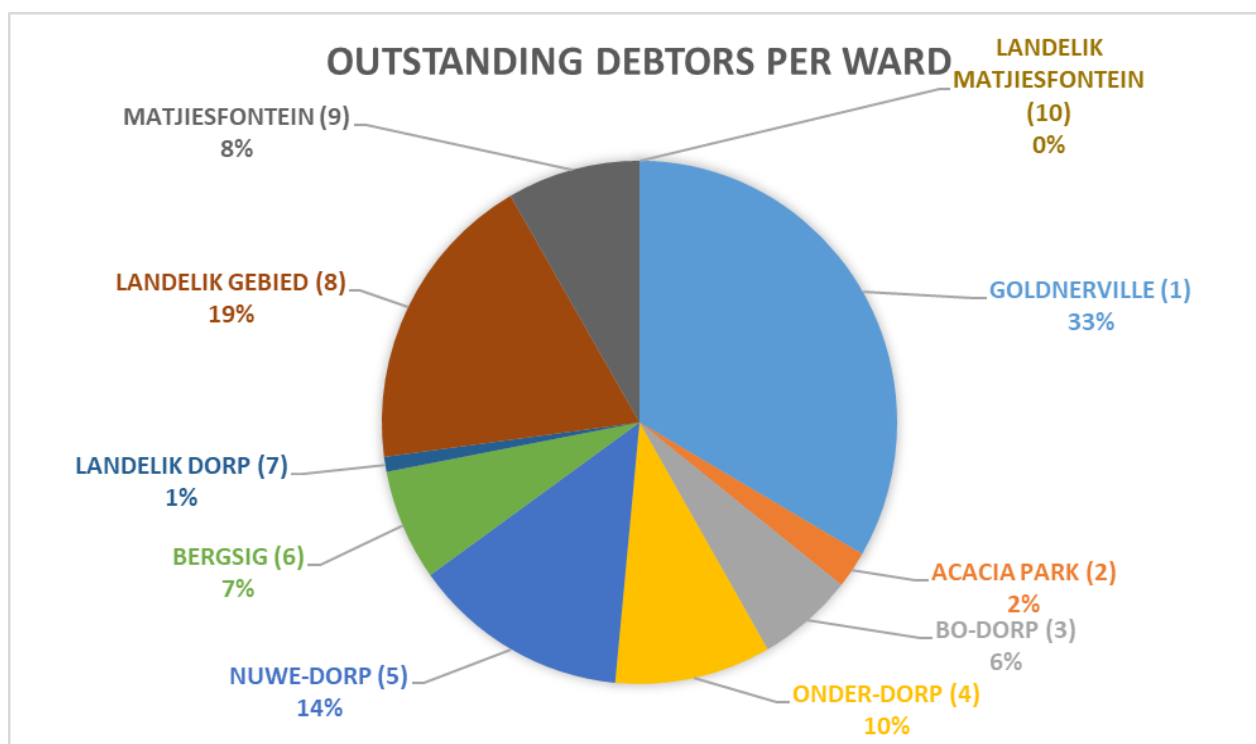
Debtors

The Outstanding Debtors of the Municipality amounts to R 17 367 million for the month ended June 2025, (17 485 million previous month). There was a decrease of R118 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 098million 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:



Creditors

Total outstanding creditors amount to 4 824 million for the month ending June 2025. It should be noted that the account for AG is not included (R19 million). One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.

Cost Containment Measures

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

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

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

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

COST SAVINGS YEAR-TO-DATE REPORT							
Cost Savings Items	ANNUAL BUDGET	MONTHLY BUDGET	YTD BUDGET	EXP THIS PERIOD	EXPENDITURE YTD	THIS PERIOD OVER OF (SAVING)	YTD OVER OF (SAVING)
	R'	R'	R'	R'	R'	R'	R'
Use of consultants	9 868 950	1 644 825	10 766 127	1 295 845	7 352 257	(348 980)	(3 413 870)
Travel and subsistence	774 805	64 567	774 805	87 377	615 961	22 810	(158 844)
Accommodation	416 145	34 679	416 145	35 221	303 944	543	(112 201)
Sponsorships and catering	49 000	4 083	49 000	1 971	31 792	(2 113)	(17 208)
Communication	282 740	23 562	282 740	4 670	235 422	(18 891)	(47 318)
Overtime	1 110 246	92 521	1 110 246	68 537	1 070 256	(23 984)	(39 990)
Totaal	R 12 501 886	R 1 864 236	R 13 399 063	R 1 493 621	R 9 609 633	(370 615)	(3 789 431)

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

3. In year Budget Statement Tables

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

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

Table C1: Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - M12 June

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 (Standard Classification)

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

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

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
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	0.265339	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) - M12 June

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) - M12 June

Description		Ref	2023/24	Budget Year 2024/25								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands												
Revenue												
Exchange Revenue												
Service charges - Electricity			18 131	19 977	22 943	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									–			
Surplus/(Deficit) attributable to				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)

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-		-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-		-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-		-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-		-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-		-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-		-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	870	-	-	786	(786)	-100%	870
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	4 961	112	4 796	4 486	311	7%	5 705
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-		-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 573	752	85	597	680	(83)	-12%	6 573
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-		-
Vote 21 - WASTE WATER MANAGEMENT (41: CAPEX)		-	8 869	7 713	912	9 632	6 973	2 658	38%	8 869
Vote 22 - WATER (42: CAPEX)		-	7 340	6 382	426	1 232	5 771	(4 538)	-79%	7 340
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Total Capital Expenditure		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Capital Expenditure - Functional Classification										
Community and public safety		-	-	5 831	112	4 796	5 272	(476)	-9%	6 575
Community and social services		-	-	870	-	-	786	(786)	-100%	870
Sport and recreation		-	-	4 961	112	4 796	4 486	311	7%	5 705
Economic and environmental services		-	6 573	752	85	597	680	(83)	-12%	6 573
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	6 573	752	85	597	680	(83)	-12%	6 573
Environmental protection		-	-	-	-	-	-	-		-
Trading services		-	16 209	14 095	1 338	10 864	12 744	(1 880)	-15%	16 209
Energy sources		-	-	-	-	-	-	-		-
Water management		-	7 340	6 382	426	1 232	5 771	(4 538)	-79%	7 340
Waste water management		-	8 869	7 713	912	9 632	6 973	2 658	38%	8 869
Total Capital Expenditure - Functional Classification	3	-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Funded by:										
National Government		-	20 782	18 069	1 109	15 080	16 337	(1 257)	-8%	26 487
Provincial Government		-	2 000	2 609	426	1 177	2 359	(1 182)	-50%	2 870
District Municipality		-	-	-	-	-	-	-		-
Transfers recognised - capital		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357
Total Capital Funding		-	22 782	20 677	1 535	16 257	18 696	(2 439)	-13%	29 357

Table C6: Financial Position**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - M12 June**

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

Table C7: Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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)

4. Supporting Documentation

Variance explanations

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M12 June

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

Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

Description		NT Code	Budget Year 2024/25										Accruals Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
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 Revenue	1700	123	70	53	43	30	28	675	485	1 506	1 261	–	–	
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful	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	–	–	

Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description		NT Code	Budget Year 2024/25								Prior year totals for chart (same)	
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		Total
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	1 649	–	–	–	–	–	–	–	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	

Performance Indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

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		8.8%	9.5%	9.2%	10.5%	9.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and	2					
Employee costs	Employee costs/Total Revenue - capital revenue		31.9%	33.7%	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						

5. Other Information or Documentation

Municipal Manager's Quality Certificate

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

Munisipaliteit • LAINGSBURG • Municipality		
Munisipale geboue, Van Riebeeckstraat PRIVAATSAK X4 LAINGSBURG 6960		Municipal Buildings, Van Riebeeck Street PRIVATE BAG X4 LAINGSBURG 6960
OFFICE OF THE MUNICIPAL MANAGER		
VERVAKSNUMMER: REFERENCE NUMBER: NAWAAR: ENQUÊRES:	Tel. (023) 551 1019 Faks/Fax (023) 551 0019	
QUALITY CERTIFICATE		
I, Jafta Booysen, Municipal Manager of Laingsburg Municipality, hereby certify that –		
<div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <input checked="" type="checkbox"/> </div> <div> The monthly budget statement </div> </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Quarterly report on the implementation of the budget and financial state affairs of the municipality </div> <div style="margin-top: 10px;"> <input type="checkbox"/> Mid-year budget and performance assessment </div>		
For the month of June 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under the Act.		
Print name: Mr. Jafta Booysen Municipal Manager of Laingsburg Municipality (WC051)		
Signature		
Date		

6. Recommendation

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