

# LAINGSBURGMUNICIPALITY

## SECTION 52 REPORTS

### QUARTERLY PERFORMANCE

# 2022/23 ASSESSMENT REPORT- Q 1

01 July 2022– 30 September 2022



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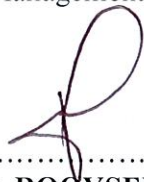
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## QUALITY CERTIFICATE

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 July 2022 until 30 September 2022 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....  
**J. BOOYSEN**  
**MUNICIPAL MANAGER**  
**21 OCTOBER 2022**

## 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 third quarter (01 July 2022 – 30 September 2022) of the 2021/2022 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 September 2022 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.

### 4.1 Financial problems and risks

At the end of the first quarter, the Municipality generated 101.78% or R 31,380 of the quarterly budgeted income. This amount includes the operating subsidies to date.

Total operating expenses year-to-date, including provisions, stand at R25,409 million.

The total year to date cash generated amounts to R26,854 million which includes an amount of R15,891 million in subsidies (59.18%). Of that, an amount of R 5,486 million is capital allocations and an amount of R10,405 million operating allocations (Equitable share for the quarter, R 7,854 million and other R 2,551 million). Net cash generated from operating income (services and taxes) amounts to R 10,963 million (40.82%). Total cash paid out amounts to R24,459 million. The total unspent subsidies on 30 September 2022 amount to R 6,539 million against the cash of R 5,485 million in the bank. Payment of receivables for the

first quarter was 95.45%. Annual tax is levied during July for the financial year and is payable in monthly installments over 11 months.

<b>Betaal persentasies van debiteure</b>		
<b>Debiteure Stelsel</b>	<b>Jaar-tot-datum</b>	<b>Uitstaande saldo ingesluit</b>
Elektrisiteit	95.60%	57.06%
Water	87.03%	9.45%
Vullis	89.39%	35.94%
Riool	111.42%	30.71%
Huishuur	81.38%	21.12%
Eiendomsbelasting	135.57%	38.80%

From this it can be derived that the collection percentage of all debtors is less than the budgeted 95%. This means that the cash for the daily management of the municipality is not up to par. The outstanding total amount for debtors increased by R 3,800 million from 1 July 2022 to the end of the first quarter.

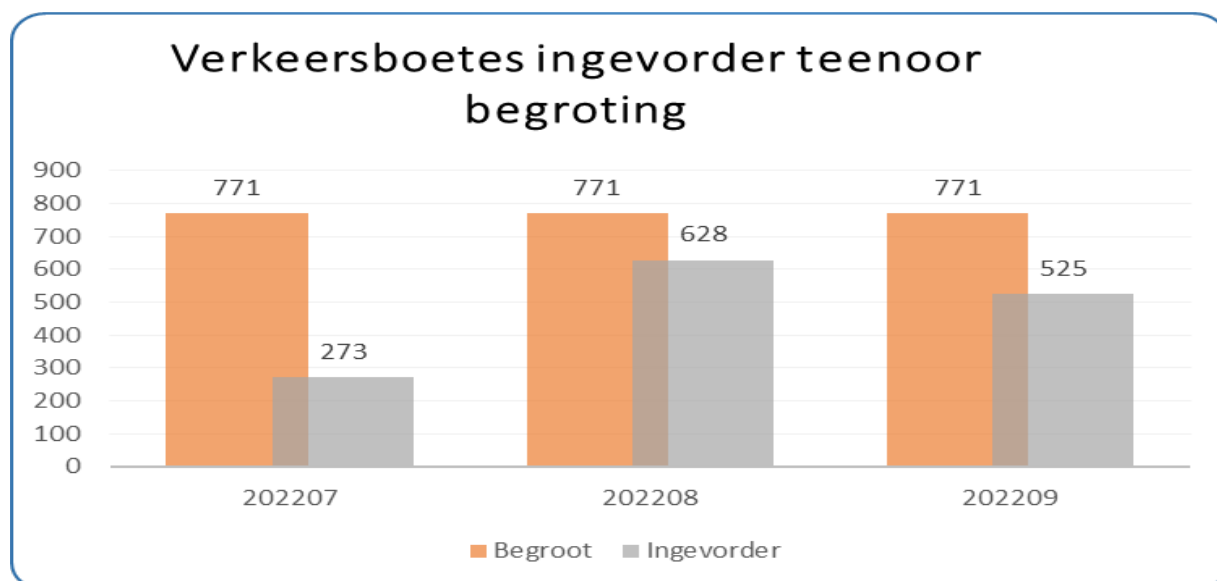
The municipality receives a R 1.074 million grant for EPWP appointments. The quarter's contribution of R269 000 was received. However, for the first quarter the expenditure was R359 087, which amounts to R90 000 more than the subsidy amount. From its own funds, the municipality makes provision for R500 000 for temporary appointments which amount to R125 000 per quarter. For the first quarter there is already more than R170 000 spent which is R45 000 more than the budget. So there has already been R135 000 more spent on temporary appointments than the budget, which will rise to R540 000 in a year if the programs are not managed within the budget project plans.

This can contribute to a serious cash deficit if the trend is maintained and counter funding for the expenditure cannot be obtained or generated.

The collection of the traffic fines is also below the budgeted targets until the end of the first quarter. The budgeted amount amounts to R 2,312 million compared to the amount actually collected of R 1,426 million. This is R 885 000 below the target.



The following indicates the traffic fines actually advanced versus budgeted for:



#### 4.2 Other Relevant information

None

#### 4.3 Operating Revenue

The Municipality has so far generated 25.45% or R 31.380 million of the annual Budgeted Income which is just more than the budgeted amounts. This amount includes the operational allowances to date.

#### 4.4 Operating Expenditure

Operating expenses of R 24,399 million for the first quarter do not include part of the depreciation charges, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 1,009 million. This will effectively bring the total expenditure to date to R 25,409 million. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality spent 1.88% less.

#### 4.5 Capital Expenditure

The Municipality has so far spent R 2.128 million of the externally funded Capital Budget. An amount of R 5,846 million in capital grants (MIG and WSIG) has already been received. So far, 8.85% of the year's capital budget has already been spent.

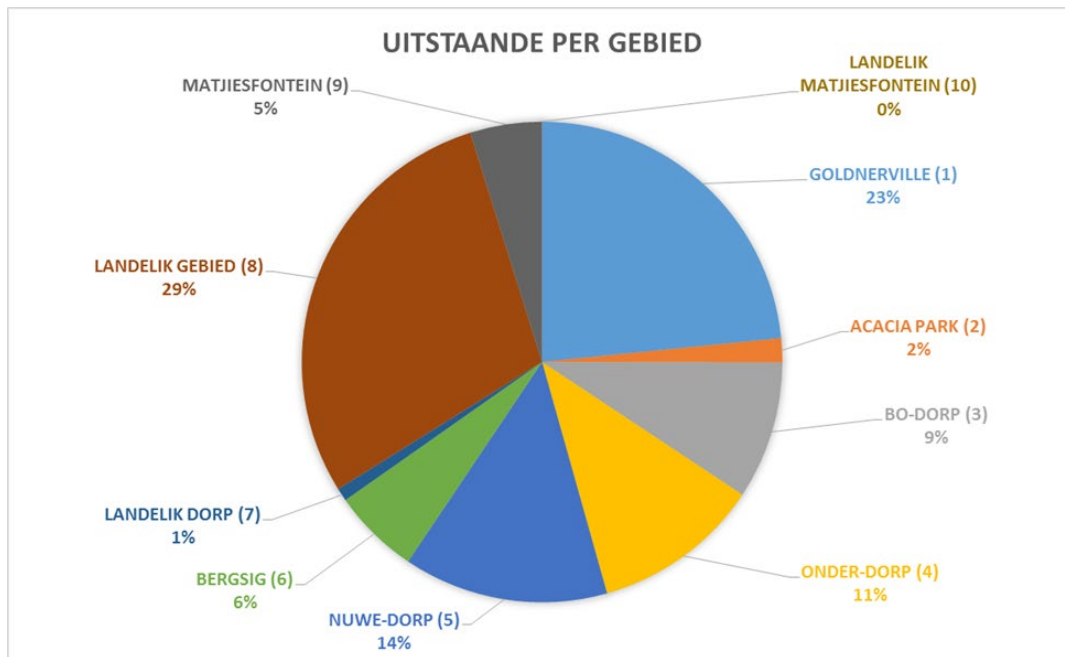
#### 4.6 Cash Flow

The Municipality started with a cash balance of R 3.090 million at the beginning of the first quarter and this increased by R 2.395 million. The ending balance for the quarter is R 5.485 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The first transfers of Equitable Share and other capital allocations were received during the quarter.

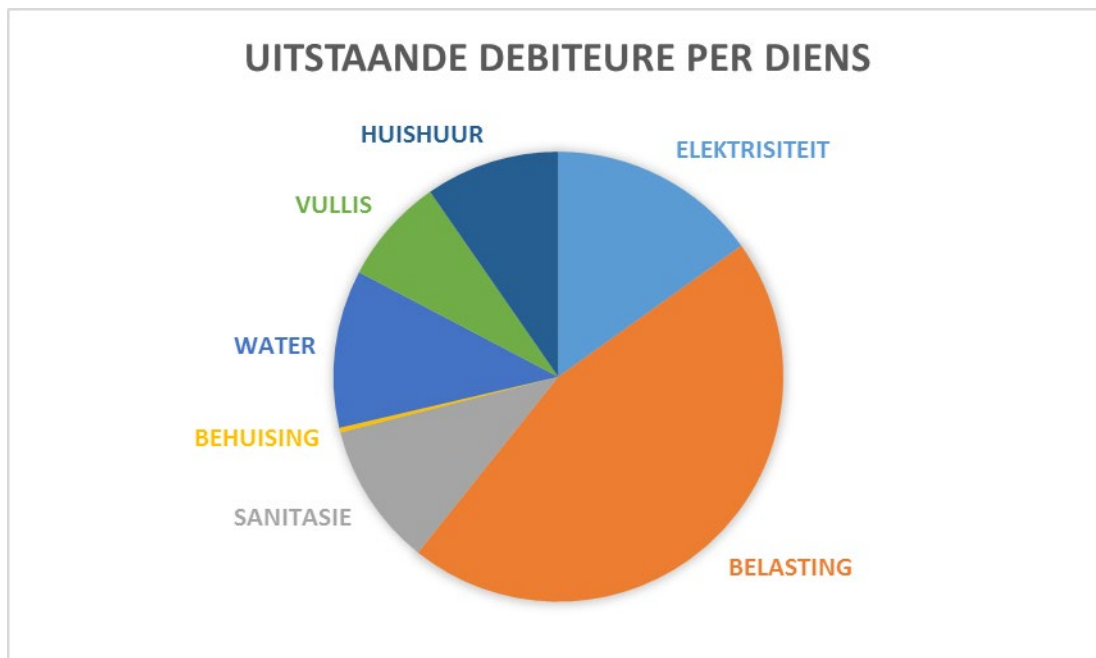
#### 4.7 Debtors

The outstanding debtors of the Municipality amount to R 14,483 million at the end of the first quarter.

The following graph shows the outstanding debtors per ward as at the end of September 2022:



The following graph shows the outstanding debtors per service type as at the end of September 2022:



#### 4.8 Creditors

Total outstanding creditors amount to R 1,284 for the first quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the

date of the invoice date for payment, but in most cases the payments are made upon presentation of the invoices.

#### 4.9 Unfunded Budget

The Provincial Treasury has expressed its concern in writing that the Municipality is facing fiscal problems, which may challenge its ability to carry out its functions and mandate effectively and efficiently. Meetings were held between the PT and the Municipality to discuss the unfunded budget. Recommendations were made that a budget funding plan be drawn up as soon as possible. The funding plan had to include cuts in the budgeted expenditure and other cost-saving measures.

Emphasis will have to be placed during the year on the timely collection of outstanding accounts to keep the payment percentage up to the level of the budget. If this does not happen, the inflow of cash will be hindered and cause spending to be curtailed. This will definitely have a negative impact on service delivery.

As a result, the Municipality is now committed to serious action to cut spending. The recommendation of PT is that the municipality should continue with a strong focus on cost saving measures with the management of both regulated and non-regulated measures and key activities identified in the Budget Funding Plan.

#### 4.10 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 September 2019 and came into force on 1 July 2019.

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

Pursuant to MFMA Circular 97 issued on 1 July 2019, municipalities are expected to utilize 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 MKR.

Koste Besparings Jaar-tot-datum Verslag							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	11 320 092	943 341	2 830 023	1 560 389	1 825 429	617 048	(1 004 594)
Rein en verblyfkkoste	741 600	61 800	185 400	31 541	141 244	(30 259)	(44 156)
Akkommodasie	329 400	27 450	82 350	23 507	52 142	(3 943)	(30 208)
Borgskappe en spyseniering	41 856	3 488	10 464	3 636	5 591	148	(4 873)
Kommunikasie	24 228	2 019	6 057	22 107	60 265	20 088	54 208
Oortyd	524 640	43 720	131 160	45 691	121 514	1 971	(9 646)
<b>Totaal</b>	<b>R 12 981 816</b>	<b>R 1 081 818</b>	<b>R 3 245 454</b>	<b>R 1 686 871</b>	<b>R 2 206 184</b>	<b>605 053</b>	<b>(1 039 270)</b>

**SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS**

The financial performance indicators as prescribed by National Treasury are provided in Table SC 2.

**Table SC2 – Financial Performance indicators**

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2020/21	Budget Year 2022/23			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	7.4%	0.0%	0.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.3%	3.8%	0.0%	7.1%	3.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	105.8%	76.4%	0.0%	133.2%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18.8%	42.8%	0.0%	30.7%	42.8%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17.2%	10.1%	0.0%	61.5%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0.0%	0.0%	0.0%	0.0%	0.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/Total Revenue - capital revenue		36.9%	31.2%	0.0%	25.7%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		15.2%	8.2%	0.0%	0.0%	4.3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

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 September 2022.

### 5.1 Key Financial Indicators

Description	Operating Revenue		Operating Expenditure		Capital Expenditure	
	R'000		R'000		R'000	
Year-to-date budget CY	341	30 832	366	27 471	328	2 128
Actuals as at Current Quarter	228	31 380	953	24 398	364	66
Variance between YTD Budget and YTD Actuals	887	-547	413	3 072	964	2 061
Variance %		-1,78	11,18		100,00	

**Table 5.2 Actual Budget Spending**

Description	Operating Revenue		Operating Expenditure		Capital Expenditure	
	R'000		R'000		R'000	
Annual Budget	360	123 329	464	109 885	508	24 038
Actuals as at Current Quarter	228	31 380	953	24 398	364	66
Actual as % of total Budget	25,44		22,20			0,28

Table 5.3 provides the key financial indicators, comparing the 2021/22 financial performance of the municipality to the 2022/23 year to date figures as at 30 September 2022.

RATIO DESCRIPTION	CP	PP
<b><u>Revenue Management</u></b>		
Level of reliance on Government grants	44,21	40,85
Actual income vs Budgeted Income	101,78	104,25
<b><u>Expenditure Management</u></b>		
Personnel Costs to total Expenditure	30,78	33,23
Actual expenditure vs Budgeted Expenditure	88,82	92,76
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,08	0,91
Repairs and maintenance / total expenditure		

	0,55	1,73
<b>Asset Management</b>		
Actual versus Budgeted Capital Expenditure	8,85	67,07
Stockholding period(Days)		
<b>Debt Management</b>		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	340	132
<b>Liquidity</b>		
Current ratio	133,24	96,69
Acid Test ratio	131,52	95,25
Turnover of accounts receivable	0,87	5,52
Cash to interest	0	0
Debt to cash	0,96	0,87
Cash to income	0,46	0,54
Total Liabilities / Total Assets	17,85	18,47

## 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 2021/22.

**Table 5.4 Long Term Revenue**

DESCRIPTION	CP		PP	
Interest paid to total expenditure	0		0	
Total interest paid	0		0	
Total Operating expenditure	464	109 885	93	628 078,70

**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 2021/22.

**Table 5.5 Loan Repayments versus Cash**

Description	CP		PP	
Coverage of Annual Loan Repayments by cash generated from operating	0		0	
Cash generated from operating activities	942	10 322	6	765
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 2021/22.

**Table 5.6 Loan Repayments**

Description	CP		PP	
Percentage of annual loan repayments to total operating expenditure	0		0	
Annual loan repayments (interest & Capital)	0		0	
Total Operating Expenditure	24	398	91	480
	953		784,27	

**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 first quarter of 2022/23.

**Table 5.7 Cash and Cash Equivalents**

DESCRIPTION	CP	PP
<u>Cash/Cost Coverage Ratio (Times)</u>		
Cash and Cash equivalents	5 484 950	3 089 852
Monthly Fixed Operational Expenditure	4 504 693	4 182 598
<u>Cash and Cash Equivalents:</u>		
Petty Cash and bank Balances	5 032 967	2 637 869
Less:		
Unspent Conditional Grants	6 539 301	1 710 918
Overdraft	0	0
Plus:		
Short-term investments	451 983	451 983
<u>Monthly Fixed Operational Expenditure</u>		
Total average monthly expenditure for the year	8 132 984	7 623 399
Less:		



Depreciation & Amortisation	1 619 733	6 050 784
Provision for bad debt	8 580 847	8 580 847
Impairment and loss on Disposal of Assets	2 247 802	3 479 965
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 2021/22 to 2022/23 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	CP		PP	
Current Ratio	133,24		96,69	
Current Assets	23	774	43	254
	278		887	
Current Liabilities	17	843	44	733
	555		394	

### 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 2021/22.

**Table 5.9 Liquidity Requirement Calculation**

Liquidity Requirement Calculation	CP R	PP 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	254 798	121 000
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	23 027 272	23 042 038
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	4 504 693	4 182 598
Consumer Deposits	845 642	809 951
Other Deposits and Other Advance Payments:		
- Retentions	360 087	360 087
- Payments Received in Advance	155 315	289 677
- Other Deposits	147 454	142 734
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	24 685 163	1 685 163

**Table 5.10 Actual Liquidity**

Actual available liquidity held [reference paragraph 4.2.]	CP R	PP R
<b>Bank Balance at e.g.:</b>		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	5 032 967	2 637 869
Bank balance sub total	5 032 967	2 637 869
95% of all other term investments with Banks	429 384	429 384
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	5 836 289	2 118 692
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	6 539 301	1 710 918
- 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
<b>TOTAL LIQUIDITY AVAILABLE</b>	<b>17 837 941</b>	<b>6 896 863</b>
<b>LIQUIDITY SURPLUS (SHORTFALL)</b>		
<b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>	<b>0</b>	<b>0</b>

### 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	CP	PP
Debtors collection period (days)		
Consumer debtors * 365	340	132
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 first 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	CP		PP	
Level of reliance on government grants	44,21		40,85	
Government Grants and subsidies	16	025	44	448
	848,00		614,58	
Total Revenue	29	272	97	320
	153,00		844,86	

**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				CP		PP	
Actual	versus	Budgeted	Capital	328	2 128	565	9 705
Actual Capital Expenditure : Budgeted Capital Expenditure					8,85	67,07	
Budgeted Capital Expenditure				508	24 038	097	14 470

Description				CP		PP	
Actual operating	expenditure	VS		153	29 272	845	97 320
Budgeted operating expenditure							
Actual Expenditure – Budgeted Expenditure					117,74		118,33
Budgeted Expenditure				715	24 860	518	82 244

#### 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 was difficult to budget monthly projections for the 2022/2023 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. 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 5.15 Budget Expenditure**

Description	CP	PP
Actual versus Budgeted Capital Expenditure	9 705 565	2 118 112
Actual Capital Expenditure – Budgeted Capital Expenditure	67,07	14,44
Budgeted Capital Expenditure	14 470 097	14 672 522

Description	CP	PP
Actual operating expenditure VS Budgeted operating expenditure	97 320 845	78 900 967
Actual Expenditure – Budgeted Expenditure	104,25	112,69
Budgeted Expenditure	93 356 194	70 016 831

### 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 2022/2023 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 highlight 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:

- a) 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 take into account:
  - 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 and the Final Budget was approved by Council the 30<sup>th</sup> of May 2022. 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 13<sup>th</sup> of June 2022. 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 1<sup>st</sup> 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 1<sup>st</sup> quarter of the financial year 2022/2023 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.

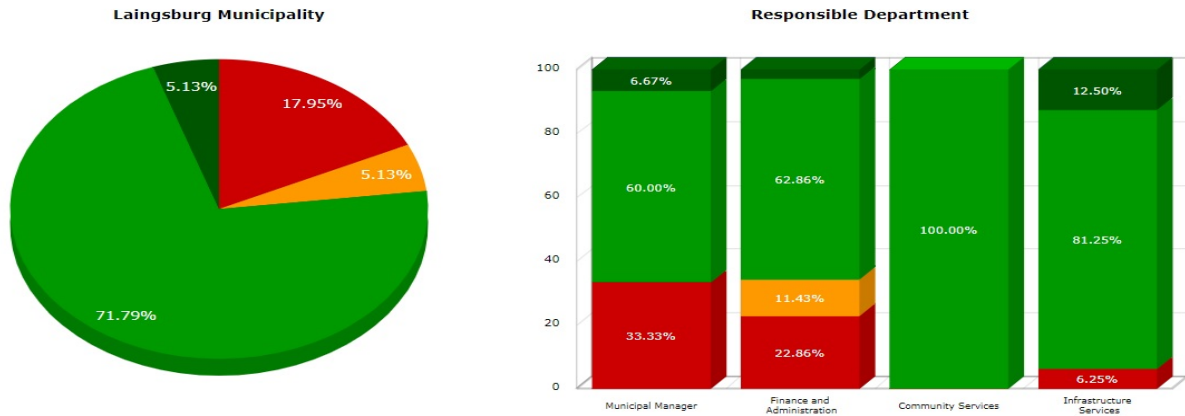
### 6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2022/2023(1<sup>st</sup> quarter).

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

### Departmental KPI Report

*Report drawn on 25 October 2022 at 15:30  
for the months of July 2022 to September 2022.*



	Laingsburg Municipality	Responsible Department				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	14 (17.95%)	5 (33.33%)	8 (22.86%)	-	1 (6.25%)	-
Almost Met	4 (5.13%)	-	4 (11.43%)	-	-	-
Met	56 (71.79%)	9 (60.00%)	22 (62.86%)	12 (100.00%)	13 (81.25%)	-
Well Met	4 (5.13%)	1 (6.67%)	1 (2.86%)	-	2 (12.50%)	-
Extremely Well Met	-	-	-	-	-	-
<b>Total:</b>	<b>78*</b>	<b>15</b>	<b>35</b>	<b>12</b>	<b>16</b>	<b>-</b>
	<b>100%</b>	<b>19.23%</b>	<b>44.87%</b>	<b>15.38%</b>	<b>20.51%</b>	<b>-</b>

Diagram 6.1 Departmental KPI's Performance

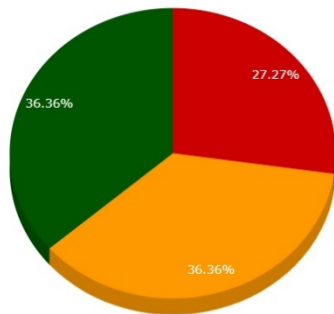
The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 July 2022 to 30 September 2022)

### Top Layer KPI Report

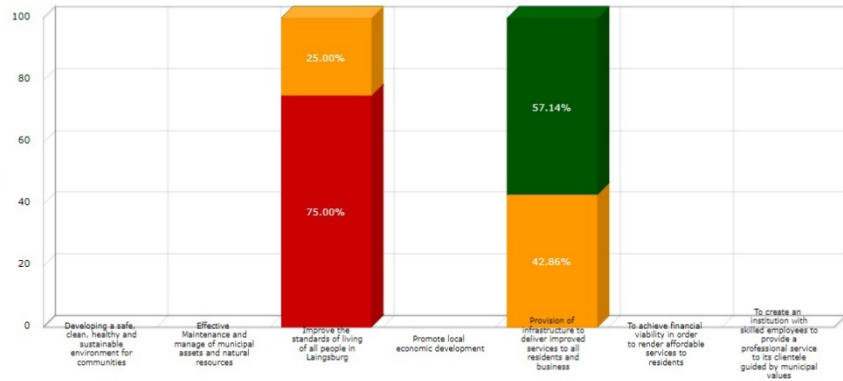
Report drawn on 25 October 2022 at 15:25

for the months of Quarter ending September 2022 to Quarter ending September 2022.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	3 (27.27%)	-	-	-	3 (75.00%)	-	-	-	-	-	-
Almost Met	4 (36.36%)	-	-	-	1 (25.00%)	-	3 (42.86%)	-	-	-	-
Met	-	-	-	-	-	-	-	-	-	-	-
Well Met	4 (36.36%)	-	-	-	-	-	4 (57.14%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>11*</b>	-	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>0</b>	-	-
	<b>100%</b>	-	<b>0.00%</b>	<b>0.00%</b>	<b>36.36%</b>	<b>0.00%</b>	<b>63.64%</b>	<b>0.00%</b>	<b>0.00%</b>	-	-

The following table shows the top level key performance indicators (KPIs), what the target were for each KPI and what the actual performance was for the quarter.

Table 6.1 Top layer SDBIP 2022/23 Financial Year

## Laingsburg Municipality 2022-2023: Top Layer KPI Report

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	NDP Objective	National Outcome	Pre-determined Objective	Calculation Type	Original Annual Target	Quarter ending September 2022				Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
										Target	Actual	R	Performance Comment	Target	Actual	R
TL148	Finance and Administration	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2023 [(Number of posts filled/Total number of budgeted	% vacancy rate of budgeted posts by 30 June 2023	Institutional Development	Improving Education, training and innovation	A skilled and capable workforce to support inclusive growth	To create an institution with skilled employees to provide a professional service to its	Reverse Last Value	5.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

		posts)x100]					clientele guided by municipa l values									
TL1 49	Finance and Administr ation	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/ total operational budget)x100]	% of the Municipal ity's personnel budget on implemen ting its workplac e skills plan by 30 June 2023	Institutio nal Developm ent	Improving Education , training and innovatio n	A skilled and capable workforce to support inclusive growth	To create an institutio n with skilled employe es to provide a professio nal service to its clientele guided by municipa l values	Last Value	0.40 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A
TL1 50	Finance and Administr ation	Achieve a debtor payment percentage of 65% by 30 June 2023 [(Gross Debtors Opening Balance +	% debtor payment achieved	Financial Developm ent	Developin g a capable and Developm ent State	A responsiv e and accounta ble, effective and efficient local governme	To achieve financial viability in order to render affordabl e services to	Last Value	75.00 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A

		Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]				nt system residents										
TL1 51	Finance and Administration	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 2023	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2023	Infrastructure Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	Provision of infrastructure to deliver improved services to all residents and business	Last Value	863	863	891	G 2	[D88] Senior Manager : Finance and Corporate Services: Report kept at BTO and Revenue Office (September 2022)	863	891	G 2



TL1 52	Finance and Administration	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 2023	Number of residential properties which are billed for water	Infrastructure Development	Developing a capable and Development State	An effective, competitive and responsive economic infrastructure network	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 338	1 338	1 333	O	[D89] Senior Manager : Finance and Corporate Services: Report at BTO and Revenue Office (September 2022)	1 338	1 333	O
TL1 53	Finance and Administration	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water	Number of residential properties which are billed for sewerage	Infrastructure Development	Developing a capable and Development State	An effective, competitive and responsive economic infrastructure network	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 296	1 296	1 291	O	[D90] Senior Manager : Finance and Corporate Services: Report kept at BTO and Revenue Office (September	1 296	1 291	O

		closets (toilets) and billed for the service as at 30 June 2023											2022)			
TL1 54	Finance and Administration	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	Infrastructure Development	Developing a capable and Development State	An effective, competitive and responsive economic infrastructure network	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 346	1 346	1 341	0	[D91] Senior Manager : Finance and Corporate Services: Report at BTO and Revenue Office (September 2022)	1 346	1 341	0
TL1 55	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2023	Number of households receiving free basic electricity	Social Development	Developing a capable and Development State	An effective, competitive and responsive economic infrastructure	Improve the standards of living of all people in Laingsburg	Last Value	464	464	417	0	[D92] Senior Manager : Finance and Corporate Services: BTO and	464	417	0



													2022)			
TL1 58	Finance and Administration	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of households receiving free basic refuse removal services	Social Development	Social Protection	A responsive and accountable, effective and efficient local government system	Improve the standards of living of all people in Laingsburg	Last Value	753	753	547	R	[D95] Senior Manager : Finance and Corporate Services: BTO Office and Revenue (Report) (September 2022)	753	547	R
TL1 59	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2023 [(Short Term Borrowing + Bank Overdraft +	Debt coverage ratio as at 30 June 2023	Financial Development	Social Protection	A responsive and accountable, effective and efficient local government system	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	38.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

		Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]														
TL1 60	Finance and Administration	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 2023 [(Total outstanding service debtors/annual revenue received for services)x	% outstanding service debtors at 30 June 2023	Financial Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	80.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

		100]														
TL1 61	Finance and Administra tion	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2023 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation,	Cost coverage ratio as at 30 June 2023	Financial Developm ent	Developin g a capable and Developm ent State	A responsiv e and accounta ble, effective and efficient local governme nt system	To achieve financial viability in order to render affordabl e services to residents	Last Value	0.35	0	0	N/ A		0	0	N/ A

		and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]														
TL1 62	Municipal Manager	The number of people from employment equity target groups employed (to be appointed) by 30 June 2023 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2023	Institutional Development	Improving Education, training and innovation	A skilled and capable workforce to support inclusive growth	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	0	N/A		0	0	N/A
TL1 63	Municipal Manager	Create job opportunities through EPWP and LED projects	Number of job opportunities created	Local Economic Development	Economy and Development	Decent employment through inclusive	Promote local economic develop	Accumulative	160	0	0	N/A		0	0	N/A

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		by 30 June 2023	by 30 June 2023			economic growth	ment									
TL1 64	Municipal Manager	Develop a Risk Based Audit Plan for 2023/24 and submit to the Audit Committee for consideration by 30 June 2023	RBAP submitted to the Audit Committee by 30 June 2023	Institutional Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Carry Over	1	0	0	N/A		0	0	N/A
TL1 65	Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2023 [(Amount actually spent on capital projects/ Amount	% of capital budget spent on capital projects	Infrastructure Development	Economy and Development	An effective, competitive and responsive economic infrastructure network	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	15.0 0%	18.0 0%	G 2	[D42] Municipal Manager : Evidence kept at BTO (September 2022)	15.0 0%	18.0 0%	G 2



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		budgeted for capital projects)x100 ]														
TL1 66	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2023	Number of municipal newsletters developed and distributed	Institutional Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	2	0	0	N/A		0	0	N/A
TL1 67	Community Services	Review the Disaster Management Plan and submit to Council by 31 March 2023	Reviewed Disaster Management Plan submitted to Council by 31 March	Unspecified	Building Safer Communities	All people in south Africa protected and feel safe	Developing a safe, clean, healthy and sustainable environment for	Carry Over	1	0	0	N/A		0	0	N/A

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			2023				communi ties									
TL1 68	Infrastruc ture Services	Spend 75% of the electricity maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintena nce budget spent	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Last Value	75.00 %	0.00 %	0.00 %	N/ A		<b>0.00 %</b>	<b>0.00 %</b>	N/ A
TL1 69	Infrastruc ture Services	Spend 75% of the water maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintena nce budget spent	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Last Value	75.00 %	0.00 %	0.00 %	N/ A		<b>0.00 %</b>	<b>0.00 %</b>	N/ A

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TL1 70	Infrastruc ture Services	Spend 75% of the sewerage maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintena nce budget spent	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Last Value	75.00 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A
TL1 71	Infrastruc ture Services	Spend 75% of the refuse removal maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintena nce budget spent	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Last Value	75.00 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A

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TL1 72	Infrastruc ture Services	Limit the % electricity unaccounted for to less than 10% by 30 June 2023 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased ) × 100]	% electricity unaccoun ted for by 30 June	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Reverse Last Value	10.00 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A
TL1 73	Infrastruc ture Services	Limit unaccounted for water to less than 30% by 30 June 2023 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of	% of water unaccoun ted	Infrastruc ture Developm ent	Developin g a capable and Developm ent State	An effective, competiti ve and responsiv e economic infrastruc ture network	Effective Maintena nce and manage of municipa l assets and natural resource s	Reverse Last Value	30.00 %	0.00 %	0.00 %	N/ A		0.00 %	0.00 %	N/ A

		Kilolitres Water Purchased or Purified × 100]														
TL1 74	Infrastructure Services	95% of water samples comply with SANS241 micro biological indicators [(Number of water samples that comply with SANS241 indicators/Number of water samples tested)x100]	% of water samples compliant	Environmental & Spatial Development	Environmental Sustainability and Resilience	Protection and enhancement of environmental assets and natural resources	Effective Maintenance and management of municipal assets and natural resources	Last Value	95.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A
TL1 75	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2023 [(Number of effluent	% of effluent samples compliant	Environmental & Spatial Development	Environmental Sustainability and Resilience	Protection and enhancement of environmental assets and natural resources	Effective Maintenance and management of municipal assets and natural resources	Last Value	95.00 %	0.00 %	0.00 %	N/A		0.00 %	0.00 %	N/A

		samples that comply with permit values/Number of effluent samples tested)x100]					s									
TL1 76	Infrastructure Services	95% of the approved project budget spent on the Storm Water Conveyance in the Laingsburg Municipality area by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	Infrastructure Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	Provision of infrastructure to deliver improved services to all residents and business	Last Value	95.00 %	15.0 0%	20.0 0%	G 2		15.0 0%	20.0 0%	G 2
TL1 77	Infrastructure Services	95% of the approved project budget spent on Waste Water Reticulation	% of budget spent by 30 June 2023	Infrastructure Development	Developing a capable and Development State	A responsive and accountable, effective and	Provision of infrastructure to deliver improved services	Last Value	95.00 %	15.0 0%	18.0 0%	G 2		15.0 0%	18.0 0%	G 2

		in Matjiesfontein by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]				efficient local government system	to all residents and business									
TL178	Infrastructure Services	Upgrade the Waste Water Treatment Works (WWTW) in Matjiesfontein by 30 June 2023	Number of WWTW upgraded	Infrastructure Development	Developing a capable and Development State	A responsive and accountable, effective and efficient local government system	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1	0	0	N/A		0	0	N/A

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	20
R	KPI Not Met	0% <= Actual/Target	3

		<= 74.999%	
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>31</b>



## 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 - Q1 First Quarter

Description	2020/21	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	4 657	5 334	-	5 141	5 141	1 334	3 808	286%	5 334
Service charges	22 834	26 075	-	5 245	5 245	6 519	(1 273)	-20%	26 075
Investment revenue	423	340	-	93	93	85	8	9%	340
Transfers and subsidies	24 563	25 082	-	9 045	9 045	6 270	2 774	44%	25 082
Other own revenue	28 474	42 612	-	9 748	9 748	10 653	(905)	-8%	42 612
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>80 953</b>	<b>99 443</b>	<b>-</b>	<b>29 272</b>	<b>29 272</b>	<b>24 861</b>	<b>4 411</b>	<b>18%</b>	<b>99 443</b>
Employee costs	29 885	31 059	-	7 511	7 511	7 765	(254)	-3%	31 059
Remuneration of Councillors	3 172	3 300	-	785	785	825	(40)	-5%	3 300
Depreciation & asset impairment	9 305	7 219	-	1 620	1 620	1 805	(185)	-10%	7 219
Finance charges	2 996	953	-	0	0	238	(238)	-100%	953
Materials and bulk purchases	14 326	16 229	-	4 288	4 288	4 057	230	6%	16 229
Transfers and subsidies	181	356	-	2	2	89	(87)	-98%	356
Other expenditure	41 424	50 770	-	10 193	10 193	12 693	(2 500)	-20%	50 770
<b>Total Expenditure</b>	<b>101 289</b>	<b>109 885</b>	<b>-</b>	<b>24 399</b>	<b>24 399</b>	<b>27 471</b>	<b>(3 072)</b>	<b>-11%</b>	<b>109 885</b>
<b>Surplus/(Deficit)</b>	<b>(20 336)</b>	<b>(10 443)</b>	<b>-</b>	<b>4 873</b>	<b>4 873</b>	<b>(2 611)</b>	<b>7 484</b>	<b>-287%</b>	<b>(10 443)</b>
Transfers and subsidies - capital (monetary alloc	12 904	23 887	-	2 108	2 108	5 972	(3 864)	-65%	23 887
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>	<b>3 620</b>	<b>108%</b>	<b>13 444</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>	<b>3 620</b>	<b>108%</b>	<b>13 444</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	-	-	-	-	-	-	-	-
Capital transfers recognised	-	-	-	-	-	-	-	-	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 064</b>
<b>Financial position</b>									
Total current assets	17 339	24 241	-	-	23 774	-	-	-	24 241
Total non current assets	214 618	217 762	-	-	215 130	-	-	-	217 762
Total current liabilities	16 393	31 729	-	-	17 844	-	-	-	31 729
Total non current liabilities	24 797	14 288	-	-	24 797	-	-	-	14 288
Community wealth/Equity	<b>198 199</b>	<b>195 985</b>	<b>-</b>	<b>-</b>	<b>196 264</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195 985</b>
<b>Cash flows</b>									
Net cash from (used) operating	23 187	25 145	-	5 509	10 323	7 065	(3 258)	-46%	28 261
Net cash from (used) investing	(7 866)	(23 887)	-	(690)	(690)	(8 009)	(7 319)	91%	(11 976)
Net cash from (used) financing	(46)	(3)	-	(5)	(19)	(1)	18	-2122%	34
<b>Cash/cash equivalents at the month/year end</b>	<b>3 090</b>	<b>13 593</b>	<b>-</b>	<b>-</b>	<b>5 485</b>	<b>11 393</b>	<b>5 908</b>	<b>52%</b>	<b>12 191</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	5 228	609	482	231	205	202	7 527	-	14 483
<b>Creditors Age Analysis</b>									
Total Creditors	1 284	-	-	-	-	-	-	-	1 284

**Table C2: Financial Performance (Functional Classification)**

**WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter**

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>38 062</b>	<b>52 542</b>	-	<b>15 397</b>	<b>15 397</b>	<b>13 135</b>	<b>2 261</b>	<b>17%</b>	<b>34 585</b>
Executive and council		-	-	-	-	-	-	-		2 521
Finance and administration		38 062	52 542	-	15 397	15 397	13 135	2 261	17%	32 065
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		<b>1 723</b>	<b>1 645</b>	-	<b>405</b>	<b>405</b>	<b>411</b>	<b>(6)</b>	<b>-1%</b>	<b>34 140</b>
Community and social services		1 702	1 626	-	402	402	406	(4)	-1%	1 265
Sport and recreation		2	4	-	-	-	1	(1)	-100%	24
Public safety		-	-	-	-	-	-	-		32 839
Housing		16	15	-	3	3	4	(1)	-18%	11
Health		3	-	-	-	-	-	-		1
<i><b>Economic and environmental services</b></i>		<b>6 163</b>	<b>3 446</b>	-	<b>815</b>	<b>815</b>	<b>862</b>	<b>(47)</b>	<b>-5%</b>	<b>1 304</b>
Planning and development		2 054	1 149	-	272	272	287	(16)	-5%	-
Road transport		4 108	2 298	-	543	543	574	(31)	-5%	1 304
Environmental protection		-	-	-	-	-	-	-		-
<i><b>Trading services</b></i>		<b>27 563</b>	<b>31 411</b>	-	<b>6 288</b>	<b>6 288</b>	<b>7 853</b>	<b>(1 565)</b>	<b>-20%</b>	<b>24 600</b>
Energy sources		16 939	19 733	-	3 837	3 837	4 933	(1 097)	-22%	15 414
Water management		4 313	4 997	-	856	856	1 249	(393)	-31%	4 009
Waste water management		3 271	3 391	-	787	787	848	(61)	-7%	2 793
Waste management		3 039	3 290	-	808	808	823	(15)	-2%	2 385
<i><b>Other</b></i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	<b>73 510</b>	<b>89 044</b>	-	<b>22 905</b>	<b>22 905</b>	<b>22 261</b>	<b>644</b>	<b>3%</b>	<b>94 630</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>32 138</b>	<b>36 051</b>	-	<b>6 517</b>	<b>6 517</b>	<b>9 013</b>	<b>(2 495)</b>	<b>-28%</b>	<b>28 259</b>
Executive and council		8 562	8 201	-	1 935	1 935	2 050	(116)	-6%	9 682
Finance and administration		23 576	27 850	-	4 583	4 583	6 962	(2 380)	-34%	18 577
Internal audit		-	-	-	-	-	-	-		-
<i><b>Community and public safety</b></i>		<b>1 740</b>	<b>2 313</b>	-	<b>494</b>	<b>494</b>	<b>578</b>	<b>(84)</b>	<b>-14%</b>	<b>36 208</b>
Community and social services		1 366	1 620	-	358	358	405	(47)	-12%	2 188
Sport and recreation		248	518	-	105	105	130	(25)	-19%	26
Public safety		51	107	-	26	26	27	(1)	-4%	33 784
Housing		72	25	-	6	6	6	0	3%	207
Health		3	43	-	(0)	(0)	11	(11)	-104%	4
<i><b>Economic and environmental services</b></i>		<b>38 569</b>	<b>36 398</b>	-	<b>10 869</b>	<b>10 869</b>	<b>9 100</b>	<b>1 769</b>	<b>19%</b>	<b>3 556</b>
Planning and development		14 277	13 794	-	4 020	4 020	3 449	571	17%	1 324
Road transport		24 291	22 604	-	6 849	6 849	5 651	1 198	21%	2 231
Environmental protection		-	-	-	-	-	-	-		-
<i><b>Trading services</b></i>		<b>27 552</b>	<b>27 151</b>	-	<b>6 120</b>	<b>6 120</b>	<b>6 788</b>	<b>(668)</b>	<b>-10%</b>	<b>26 022</b>
Energy sources		12 943	15 514	-	4 048	4 048	3 879	169	4%	9 270
Water management		4 825	5 299	-	1 060	1 060	1 325	(264)	-20%	2 933
Waste water management		3 282	3 413	-	580	580	853	(273)	-32%	12 195
Waste management		6 502	2 924	-	432	432	731	(300)	-41%	1 625
<i><b>Other</b></i>		<b>375</b>	<b>464</b>	-	<b>100</b>	<b>100</b>	<b>116</b>	<b>(16)</b>	<b>-14%</b>	<b>7</b>
<b>Total Expenditure - Functional</b>	3	<b>100 374</b>	<b>102 378</b>	-	<b>24 100</b>	<b>24 100</b>	<b>25 595</b>	<b>(1 494)</b>	<b>-6%</b>	<b>94 052</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(26 864)</b>	<b>(13 334)</b>	-	<b>(1 195)</b>	<b>(1 195)</b>	<b>(3 334)</b>	<b>2 138</b>	<b>-64%</b>	<b>578</b>

**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) - Q1 First Quarter

Vote Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 963	2 853	-	674	674	713	(40)	-5.5%	2 853
Vote 4 - BUDGET & TREASURY		35 098	49 689	-	14 723	14 723	12 422	2 301	18.5%	49 689
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 703	1 626	-	402	402	406	(4)	-1.0%	1 626
Vote 7 - SPORTS AND RECREATION		2	4	-	-	-	1	(1)	-100.0%	4
Vote 8 - HOUSING		16	15	-	3	3	4	(1)	-18.1%	15
Vote 9 - PUBLIC SAFETY		24 456	36 583	-	9 018	9 018	9 146	(127)	-1.4%	36 583
Vote 10 - ROAD TRANSPORT		2 054	1 149	-	272	272	287	(16)	-5.4%	1 149
Vote 11 - WASTE MANAGEMENT		3 039	3 290	-	808	808	823	(15)	-1.8%	3 290
Vote 12 - WASTE WATER MANAGEMENT		3 271	3 391	-	870	870	848	23	2.7%	3 391
Vote 13 - WATER		4 313	4 997	-	856	856	1 249	(393)	-31.4%	4 997
Vote 14 - ELECTRICITY		16 939	19 733	-	3 837	3 837	4 933	(1 097)	-22.2%	19 733
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>93 856</b>	<b>123 329</b>	<b>-</b>	<b>31 464</b>	<b>31 464</b>	<b>30 832</b>	<b>631</b>	<b>2.0%</b>	<b>123 329</b>
<b>Expenditure by Vote</b>										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	478	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	260	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		-	-	-	321	-	-	-	-	-
Vote 4 - BUDGET & TREASURY		-	-	-	588	-	-	-	-	-
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	66	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		-	-	-	100	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	35	-	-	-	-	-
Vote 8 - HOUSING		-	-	-	1	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	2 462	-	-	-	-	-
Vote 10 - ROAD TRANSPORT	1	1	20	-	1 021	-	2	(2)	-100.0%	20
Vote 11 - WASTE MANAGEMENT		-	-	-	90	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	-	-	177	-	-	-	-	-
Vote 13 - WATER		-	-	-	241	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	32	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1</b>	<b>20</b>	<b>-</b>	<b>5 872</b>	<b>-</b>	<b>2</b>	<b>(2)</b>	<b>-100.0%</b>	<b>20</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>93 855</b>	<b>123 309</b>	<b>-</b>	<b>25 592</b>	<b>31 464</b>	<b>30 831</b>	<b>633</b>	<b>2.1%</b>	<b>123 309</b>

**Table C4: Financial Performance (Revenue and Expenditure)**

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	Budget Year 2022/23								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		4 657	5 334	-	5 141	5 141	1 334	3 808	286%	5 334
Service charges - electricity revenue		15 637	18 449	-	3 569	3 569	4 612	(1 043)	-23%	18 449
Service charges - water revenue		3 088	3 416	-	578	578	854	(276)	-32%	3 416
Service charges - sanitation revenue		2 079	2 071	-	523	523	518	5	1%	2 071
Service charges - refuse revenue		2 030	2 139	-	575	575	535	41	8%	2 139
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 795	1 755	-	494	494	439	56	13%	1 755
Interest earned - external investments		423	340	-	93	93	85	8	9%	340
Interest earned - outstanding debtors		735	748	-	177	177	187	(10)	-6%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	-	8 967	8 967	8 911	56	1%	35 642
Licences and permits		467	942	-	52	52	235	(184)	-78%	942
Agency services		194	210	-	51	51	53	(1)	-2%	210
Transfers and subsidies		24 563	25 082	-	9 045	9 045	6 270	2 774	44%	25 082
Other revenue		1 293	3 309	-	7	7	827	(820)	-99%	3 309
Gains on disposal of PPE		-	6	-	-	-	2	(2)	-100%	6
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>80 953</b>	<b>99 443</b>	<b>-</b>	<b>29 272</b>	<b>29 272</b>	<b>24 861</b>	<b>4 411</b>	<b>18%</b>	<b>99 443</b>
<b>Expenditure By Type</b>										
Employee related costs		29 885	31 059	-	7 511	7 511	7 765	(254)	-3%	31 059
Remuneration of councillors		3 172	3 300	-	785	785	825	(40)	-5%	3 300
Debt impairment		24 642	29 471	-	6 599	6 599	7 368	(769)	-10%	29 471
Depreciation & asset impairment		9 305	7 219	-	1 620	1 620	1 805	(185)	-10%	7 219
Finance charges		2 996	953	-	0	0	238	(238)	-100%	953
Bulk purchases		11 735	12 600	-	3 792	3 792	3 150	642	20%	12 600
Other materials		2 591	3 629	-	496	496	907	(412)	-45%	3 629
Contracted services		5 966	8 150	-	1 604	1 604	2 037	(434)	-21%	8 150
Transfers and subsidies		181	356	-	2	2	89	(87)	-98%	356
Other expenditure		10 961	13 150	-	1 991	1 991	3 287	(1 297)	-39%	13 150
Loss on disposal of PPE		(146)	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>101 289</b>	<b>109 885</b>	<b>-</b>	<b>24 399</b>	<b>24 399</b>	<b>27 471</b>	<b>(3 072)</b>	<b>-11%</b>	<b>109 885</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(20 336)	(10 443)	-	4 873	4 873	(2 611)	7 484	(0)	(10 443)
(National / Provincial and District)		12 904	23 887	-	2 108	2 108	5 972	(3 864)	(0)	23 887
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>			<b>13 444</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>			<b>13 444</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>			<b>13 444</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(7 432)</b>	<b>13 444</b>	<b>-</b>	<b>6 981</b>	<b>6 981</b>	<b>3 361</b>			<b>13 444</b>

The Municipality has generated 25% or R24 861 million of the Budgeted Revenue to date which is lower than the budgeted amounts. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2020/21	Budget Year 2022/23						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
<b>R thousands</b>	1										
<b>Capital Expenditure - Functional Classification</b>											
<i><b>Governance and administration</b></i>		35	-	48	-	48	-	48	#DIV/0!	-	
Executive and council		-	-	-	-	-	-	-	-	-	
Finance and administration		35	-	48	-	48	-	48	#DIV/0!	-	
Internal audit		-	-	-	-	-	-	-	-	-	
<i><b>Community and public safety</b></i>		25	-	346	521	675	-	675	#DIV/0!	-	
Community and social services		11	-	252	85	133	-	133	#DIV/0!	-	
Sport and recreation		-	-	-	436	448	-	448	#DIV/0!	-	
Public safety		14	-	94	-	94	-	94	#DIV/0!	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	
<i><b>Economic and environmental services</b></i>		238	1 448	1 553	2 343	3 189	1 448	1 740	120%	-	
Planning and development		-	-	-	-	-	-	-	-	-	
Road transport		238	1 448	1 553	2 343	3 189	1 448	1 740	120%	-	
Environmental protection		-	-	-	-	-	-	-	-	-	
<i><b>Trading services</b></i>		27 806	13 013	12 523	4 723	5 793	13 013	(7 220)	-55%	8 064	
Energy sources		8 424	582	-	-	126	582	(456)	-78%	-	
Water management		19 383	8 435	8 435	3 093	3 567	8 435	(4 868)	-58%	6 064	
Waste water management		-	3 996	3 996	1 631	2 009	3 996	(1 988)	-50%	2 000	
Waste management		-	-	92	-	92	-	92	#DIV/0!	-	
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure - Functional Classification</b>	3	28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	
<b>Funded by:</b>											
National Government		10 584	14 461	13 822	7 503	9 084	14 461	(5 378)	-37%	8 064	
Provincial Government		17 468	-	649	85	622	-	622	#DIV/0!	-	
District Municipality		-	-	-	-	-	-	-	-	-	
Other transfers and grants		-	-	-	-	-	-	-	-	-	
<b>Transfers recognised - capital</b>		28 052	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	
Borrowing	6	-	-	-	-	-	-	-	-	-	
Internally generated funds		52	-	-	-	-	-	-	-	-	
<b>Total Capital Funding</b>		28 105	14 461	14 470	7 587	9 706	14 461	(4 756)	-33%	8 064	

**Table C6: Financial Position**
**WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter**

Description	Ref	2020/21	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2 638	11 818	–	5 033	11 818
Call investment deposits		452	1 775	–	452	1 775
Consumer debtors		3 484	(2 418)	–	5 234	(2 418)
Other debtors		10 459	12 425	–	12 749	12 425
Current portion of long-term receivables		–	–	–	–	–
Inventory		306	641	–	306	641
<b>Total current assets</b>		<b>17 339</b>	<b>24 241</b>	<b>–</b>	<b>23 774</b>	<b>24 241</b>
<b>Non current assets</b>						
Long-term receivables		14	14	–	18	14
Investments		–	–	–	–	–
Investment property		23 414	23 416	–	23 414	23 416
Investments in Associate		–	–	–	–	–
Property, plant and equipment		191 116	194 086	–	191 033	194 086
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		30	202	–	622	202
Other non-current assets		43	43	–	43	43
<b>Total non current assets</b>		<b>214 618</b>	<b>217 762</b>	<b>–</b>	<b>215 130</b>	<b>217 762</b>
<b>TOTAL ASSETS</b>		<b>231 957</b>	<b>242 003</b>	<b>–</b>	<b>238 905</b>	<b>242 003</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		850	802	–	846	802
Trade and other payables		12 536	7 501	–	14 005	7 501
Provisions		3 008	23 426	–	2 993	23 426
<b>Total current liabilities</b>		<b>16 393</b>	<b>31 729</b>	<b>–</b>	<b>17 844</b>	<b>31 729</b>
<b>Non current liabilities</b>						
Borrowing		3	1	–	3	1
Provisions		24 794	14 287	–	24 794	14 287
<b>Total non current liabilities</b>		<b>24 797</b>	<b>14 288</b>	<b>–</b>	<b>24 797</b>	<b>14 288</b>
<b>TOTAL LIABILITIES</b>		<b>41 190</b>	<b>46 017</b>	<b>–</b>	<b>42 641</b>	<b>46 017</b>
<b>NET ASSETS</b>	2	<b>190 767</b>	<b>195 985</b>	<b>–</b>	<b>196 264</b>	<b>195 985</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		198 199	195 985	–	196 264	195 985
Reserves		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>198 199</b>	<b>195 985</b>	<b>–</b>	<b>196 264</b>	<b>195 985</b>

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 23 774 mil as at 30 September 2022 (R 29 668 mil as at 30 June 2022), 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 17 844 mil as at 30 September 2022 (R 29 786 million as at 30 June 2022).

**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 30 September 2022 amounted to R 0 (R 0 as at 30 June 2022).

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 - Q1 First Quarter

Description	Ref	Budget Year 2022/23								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	5 407	-	1 806	1 927	2 131	(204)	-10%	8 522
Service charges		3 569	33 557	-	6 461	6 207	8 389	(2 182)	-26%	33 557
Other revenue		1 284	13 091	-	6 584	2 684	3 273	(589)	-18%	13 091
Government - operating		21 054	25 082	-	10 405	11 691	6 270	5 421	86%	25 082
Government - capital		-	23 887	-	1 376	4 290	5 972	(1 682)	-28%	23 887
Interest		-	340	-	115	54	85	(31)	-37%	340
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(2 721)	(76 217)	-	(21 237)	(16 530)	(19 054)	(2 525)	13%	(76 217)
Finance charges		-	-	-	(0)	(0)	-	0	#DIV/0!	-
Transfers and Grants		-	-	-	(1)	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>23 187</b>	<b>25 145</b>	<b>-</b>	<b>5 509</b>	<b>10 323</b>	<b>7 065</b>	<b>(3 258)</b>	<b>-46%</b>	<b>28 261</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(7 866)	(23 887)	-	(690)	(690)	(8 009)	(7 319)	91%	(11 976)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(7 866)</b>	<b>(23 887)</b>	<b>-</b>	<b>(690)</b>	<b>(690)</b>	<b>(8 009)</b>	<b>(7 319)</b>	<b>91%</b>	<b>(11 976)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	-	(5)	(19)	(1)	(18)	2122%	34
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(46)</b>	<b>(3)</b>	<b>-</b>	<b>(5)</b>	<b>(19)</b>	<b>(1)</b>	<b>18</b>	<b>-2122%</b>	<b>34</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>15 275</b>	<b>1 255</b>	<b>-</b>	<b>4 814</b>	<b>9 613</b>	<b>(945)</b>			<b>16 319</b>
Cash/cash equivalents at beginning:		(12 186)	12 338	-	-	(4 128)	12 338			(4 128)
Cash/cash equivalents at month/year end:		3 090	13 593	-	-	5 485	11 393			12 191

The Municipality started off with a cash flow balance of R 12 338 million at the fourth quarter of the year and increased it with R 1 255 000. The closing balance for this quarter is R 13 593 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2022/2023 financial year.



**Table SC1 Material variance explanations**

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue By Source</b>			
	Property rates	#####	property rates are levied during July for the FY	Will smooth out during the FY
	Service charges - electricity revenue	(1 043)	Incorrect billing journal correction done	Correcting journals will be passed
	Service charges - water revenue	(276)	Incorrect billing journal correction done	Correcting journals will be passed
2	<b>Expenditure By Type</b>			
	Employee related costs	(254)	Vacant posts were not filled	No plans to fill the posts
	Debt impairment	(769)	Year end journals not processed	Will be passed at year end
	Bulk purchases - electricity	642	Winter consumption	Will decrease over the fy
3	<b>Capital Expenditure</b>			
	Waste water management	(3 889)	Project only started and in beginning phase	Will accelerate during the year
		0		0
4	<b>Financial Position</b>			
		0		0
5	<b>Cash Flow</b>			
	Service charges	(2 182)	Traffic fines still below the budget	New processes in place to increase collections
6	<b>Measureable performance</b>			
		0		0
7	<b>Municipal Entities</b>			

**SECTION 8 – DEBTOR ANALYSIS**

Table SC3 provides an age analysis of consumer debtors as at 30 September 2022.

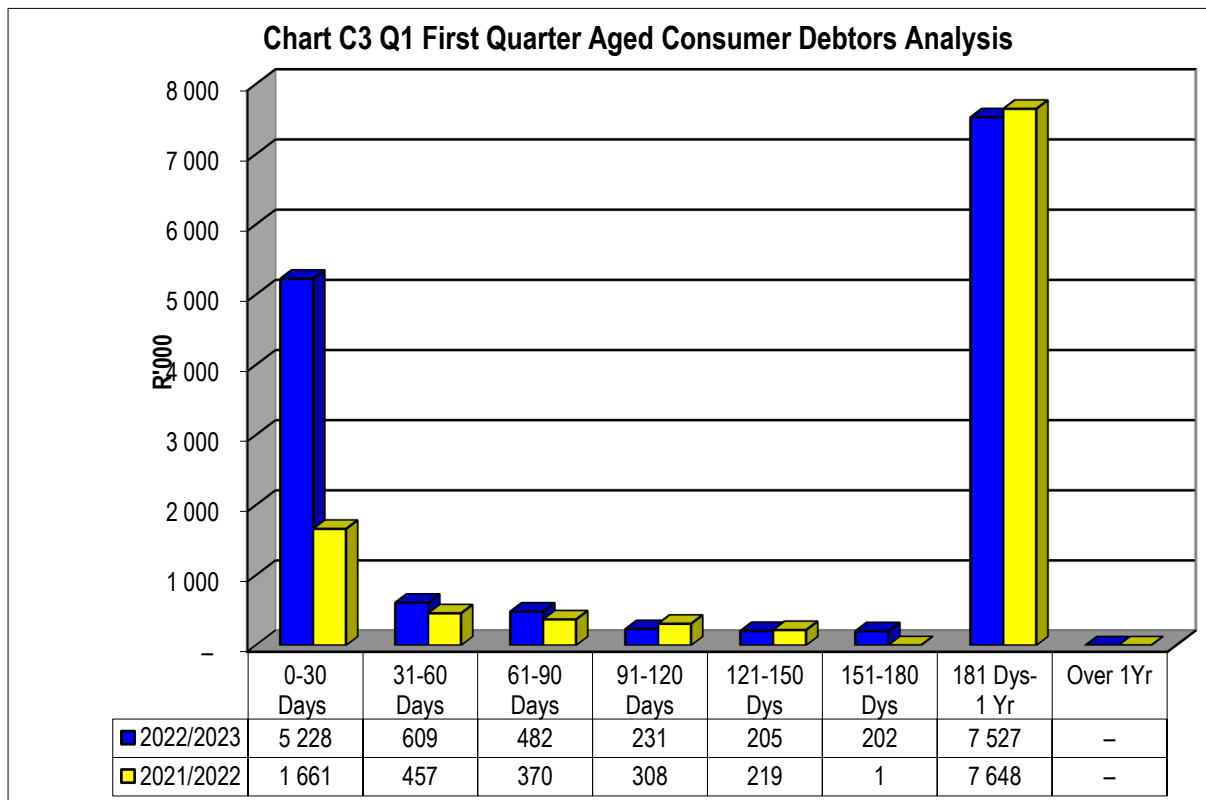
**Table SC3 Debtors Analysis**

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2022/23								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	248	102	86	59	48	46	1 054	-	1 642	1 206	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 222	195	83	44	24	25	595	-	2 189	689	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 214	66	60	22	40	38	3 167	-	6 606	3 266	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	198	85	82	45	38	39	1 004	-	1 490	1 126	-	-
Receivables from Exchange Transactions - Waste Management	1600	227	86	69	39	29	31	628	-	1 109	727	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	112	73	99	22	26	21	965	-	1 318	1 034	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	7	2	3	1	0	2	113	-	128	116	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>5 228</b>	<b>609</b>	<b>482</b>	<b>231</b>	<b>205</b>	<b>202</b>	<b>7 527</b>	<b>-</b>	<b>14 483</b>	<b>8 164</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>		<b>1661203</b>	<b>457489</b>	<b>370255</b>	<b>308355</b>	<b>219437</b>	<b>1463</b>	<b>7648037</b>	<b>0</b>	<b>10 666</b>	<b>8 177</b>		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	562	106	43	14	16	15	798	-	1 554	844	-	-
Commercial	2300	3 031	198	166	50	45	42	2 721	-	6 253	2 857	-	-
Households	2400	1 635	305	273	167	143	145	4 008	-	6 676	4 463	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>5 228</b>	<b>609</b>	<b>482</b>	<b>231</b>	<b>205</b>	<b>202</b>	<b>7 527</b>	<b>-</b>	<b>14 483</b>	<b>8 164</b>	<b>-</b>	<b>-</b>

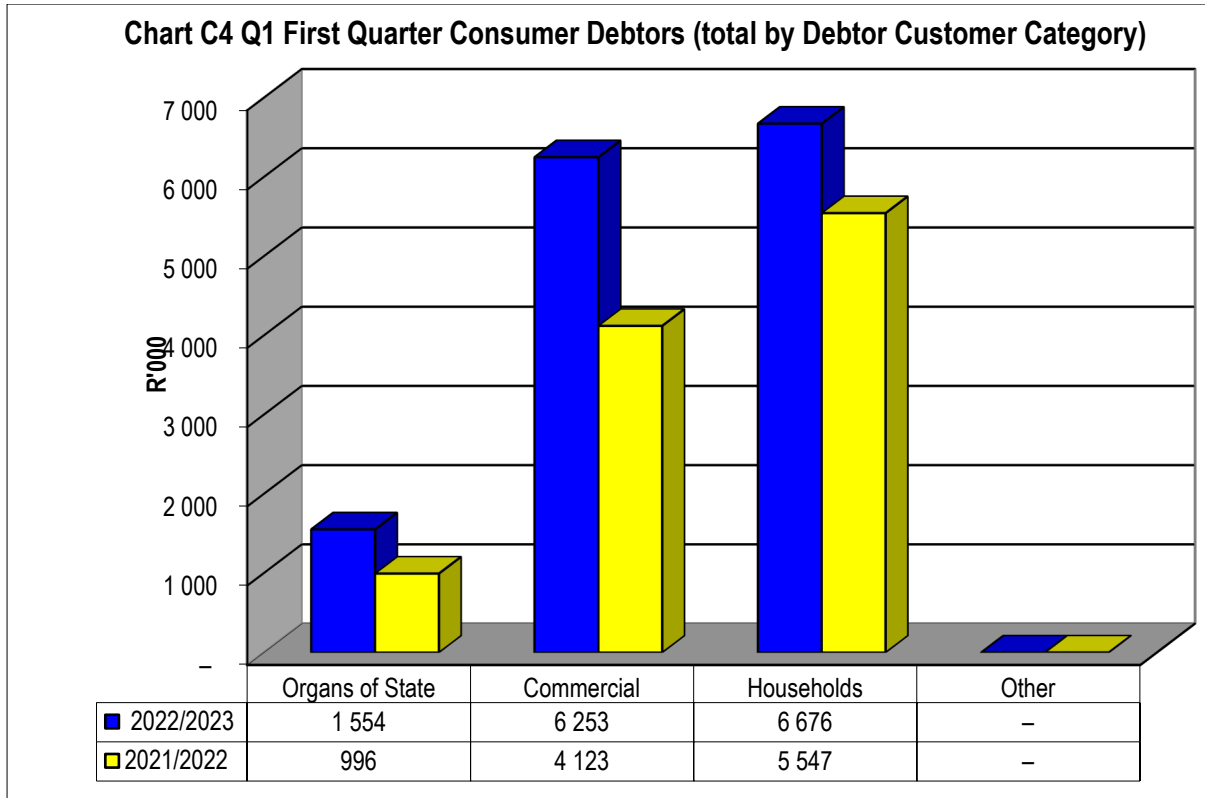
Table C6 (Statement of Financial Position) as at 30 September 2022 shows the total outstanding debtors is R 14, 483 million.

The graph below illustrates the aged consumer debt analysis at 30 September 2022 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2022/23 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 stat.



The above tables explain that the debtor arrears have increased from July 2022 up to the end of September 2022. Household arrears are the highest but all other categories show an increase in outstanding debtors.

**SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)**

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 September 2022.

**Table SC4 Creditors Analysis**

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)	
		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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1 284	-	-	-	-	-	-	-	-	1 284	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 284</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 284</b>	<b>-</b>

**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**

Table SC5 above shows the investment portfolio per month September 2022.

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
	0	-	-	-	-	0,0%	-	-	-
<b>Municipality sub-total</b>					-		-	-	-
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		-	-	-

**SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

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

**Table SC 8 Councilor and staff benefits**

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2022/23							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 657	2 229	-	694	694	557	137	25%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		107	743	-	13	13	186	(172)	-93%	700
Cellphone Allowance		307	328	-	78	78	82	(4)	-5%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		100	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 172</b>	<b>3 300</b>	<b>-</b>	<b>785</b>	<b>785</b>	<b>825</b>	<b>(40)</b>	<b>-5%</b>	<b>3 257</b>
<b>% increase</b>	4		<b>4,1%</b>							<b>2,7%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 738	3 676	-	936	936	919	17	2%	3 197
Pension and UIF Contributions		429	479	-	114	114	120	(6)	-5%	371
Medical Aid Contributions		97	101	-	26	26	25	1	4%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	205	-	-	-	51	(51)	-100%	-
Motor Vehicle Allowance		546	542	-	137	137	135	1	1%	413
Cellphone Allowance		42	-	-	-	-	-	-	-	-
Housing Allowances		12	11	-	3	3	3	0	6%	22
Other benefits and allowances		0	0	-	0	0	0	(0)	-18%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 093</b>	<b>5 015</b>	<b>-</b>	<b>1 216</b>	<b>1 216</b>	<b>1 254</b>	<b>(38)</b>	<b>-3%</b>	<b>4 333</b>
<b>% increase</b>	4		<b>-1,5%</b>							<b>-14,9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		17 211	18 395	-	4 823	4 823	4 599	224	5%	15 748
Pension and UIF Contributions		2 461	2 703	-	665	665	676	(11)	-2%	2 190
Medical Aid Contributions		700	892	-	185	185	223	(38)	-17%	1 301
Overtime		1 039	1 058	-	225	225	264	(40)	-15%	803
Performance Bonus		1 274	1 364	-	23	23	341	(317)	-93%	-
Motor Vehicle Allowance		497	516	-	124	124	129	(5)	-4%	575
Cellphone Allowance		7	-	-	2	2	-	2	#DIV/0!	-
Housing Allowances		51	128	-	12	12	32	(20)	-62%	158
Other benefits and allowances		246	123	-	70	70	31	39	127%	185
Payments in lieu of leave		377	127	-	-	-	32	(32)	-100%	-
Long service awards		(52)	285	-	32	32	71	(39)	-55%	-
Post-retirement benefit obligations		980	453	-	134	134	113	20	18%	-
<b>Sub Total - Other Municipal Staff</b>		<b>24 791</b>	<b>26 044</b>	<b>-</b>	<b>6 295</b>	<b>6 295</b>	<b>6 511</b>	<b>(216)</b>	<b>-3%</b>	<b>20 959</b>
<b>% increase</b>	4		<b>5,1%</b>							<b>-15,5%</b>
<b>Total Parent Municipality</b>		<b>33 056</b>	<b>34 359</b>	<b>-</b>	<b>8 297</b>	<b>8 297</b>	<b>8 590</b>	<b>(293)</b>	<b>-3%</b>	<b>28 550</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>33 056</b>	<b>34 359</b>	<b>-</b>	<b>8 297</b>	<b>8 297</b>	<b>8 590</b>	<b>(293)</b>	<b>-3%</b>	<b>28 550</b>
<b>% increase</b>	4		<b>3,9%</b>							<b>-13,6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>29 885</b>	<b>31 059</b>	<b>-</b>	<b>7 511</b>	<b>7 511</b>	<b>7 765</b>	<b>(254)</b>	<b>-3%</b>	<b>25 293</b>

## 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 - Q1 First Quarter

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		22 240	23 307	23 307	8 646	8 646	5 827	2 819	48,4%	23 307
Equitable Share		18 461	20 139	20 139	7 854	7 854	5 035	2 819	56,0%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	269	269	269			1 074
Local Government Financial Management Grant		1 881	1 750	1 750	437	437	437			1 750
Municipal Infrastructure Grant		-	344	344	86	86	86			344
<b>District Municipality:</b>		1 843	1 739	1 739	399	399	435	(36)	-8,3%	1 739
0		-	-	-	-	-	-	-		-
Provincial Government:		1 843	1 739	1 739	399	399	435	(36)	-8,3%	1 739
<b>Other grant providers:</b>		1 684	1 595	1 595	399	399	399	(0)	0,0%	1 595
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	399	399	399	(0)	0,0%	1 595
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	25 767	26 641	26 641	9 443	9 443	6 660	2 783	41,8%	26 641
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	-		-
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	25 767	26 641	26 641	9 443	9 443	6 660	2 783	41,8%	26 641



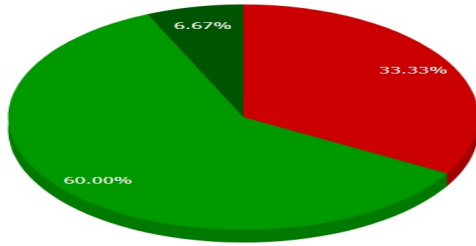
### SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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 2022.

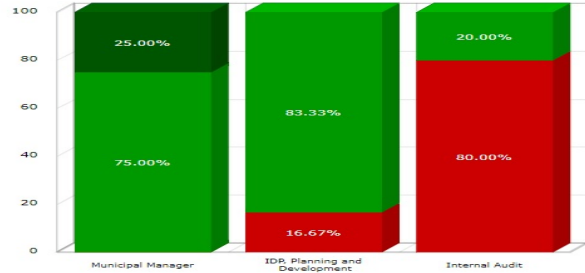
#### Departmental KPI Report

Report drawn on 25 October 2022 at 15:34 for the months of July 2022 to September 2022.

Municipal Manager



Responsible Department

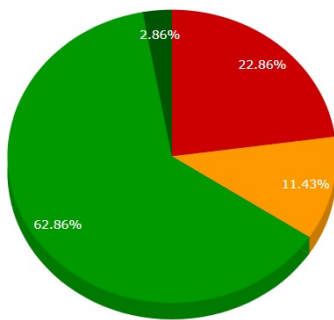


	Responsible Department			
	Municipal Manager	Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	5 (33.33%)	-	1 (16.67%)	4 (80.00%)
Almost Met	-	-	-	-
Met	9 (60.00%)	3 (75.00%)	5 (83.33%)	1 (20.00%)
Well Met	1 (6.67%)	1 (25.00%)	-	-
Extremely Well Met	-	-	-	-
<b>Total:</b>	<b>15*</b>	<b>4</b>	<b>6</b>	<b>5</b>
	<b>100%</b>	<b>26.67%</b>	<b>40.00%</b>	<b>33.33%</b>

#### Departmental KPI Report

Report drawn on 25 October 2022 at 15:37 for the months of July 2022 to September 2022.

Finance and Administration



Responsible Department

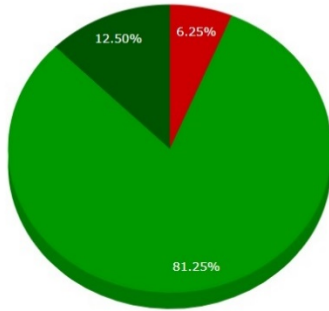


	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	8 (22.86%)	3 (27.27%)	1 (25.00%)	-	-	-	3 (60.00%)	-	-	1 (20.00%)
Almost Met	4 (11.43%)	4 (36.36%)	-	-	-	-	-	-	-	-
Met	22 (62.86%)	3 (27.27%)	3 (75.00%)	3 (100.00%)	5 (100.00%)	2 (100.00%)	2 (40.00%)	-	-	4 (80.00%)
Well Met	1 (2.86%)	1 (9.09%)	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>35*</b>	<b>11</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
	<b>100%</b>	<b>31.43%</b>	<b>11.43%</b>	<b>8.57%</b>	<b>14.29%</b>	<b>5.71%</b>	<b>14.29%</b>	<b>-</b>	<b>-</b>	<b>14.29%</b>

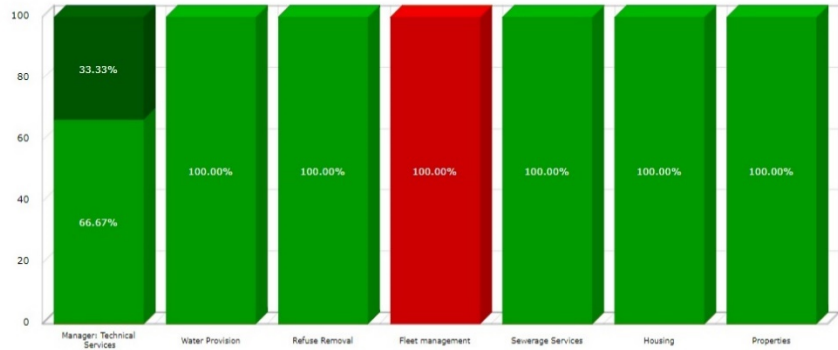
### Departmental KPI Report

Report drawn on 25 October 2022 at 15:45  
for the months of July 2022 to September 2022.

Infrastructure Services



Responsible Department

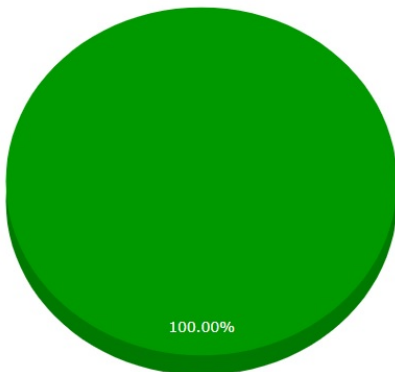


	Infrastructure Services	Responsible Department									
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity	
<b>Not Met</b>	1 (6.25%)	-	-	-	1 (100.00%)	-	-	-	-	-	
<b>Almost Met</b>	-	-	-	-	-	-	-	-	-	-	
<b>Met</b>	13 (81.25%)	4 (66.67%)	1 (100.00%)	2 (100.00%)	-	2 (100.00%)	1 (100.00%)	3 (100.00%)	-	-	
<b>Well Met</b>	2 (12.50%)	2 (33.33%)	-	-	-	-	-	-	-	-	
<b>Extremely Well Met</b>	-	-	-	-	-	-	-	-	-	-	
<b>Total:</b>	<b>16*</b>	<b>6</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>3</b>	-	-	
	<b>100%</b>	<b>37.50%</b>	<b>6.25%</b>	<b>12.50%</b>	<b>6.25%</b>	<b>12.50%</b>	<b>6.25%</b>	<b>18.75%</b>	-	-	

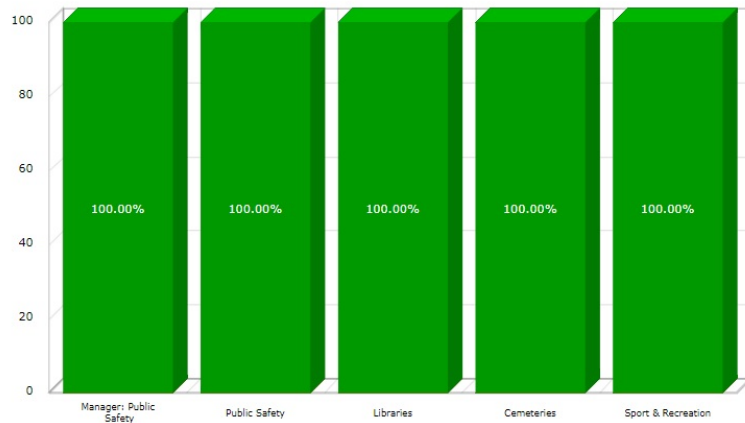
### Departmental KPI Report

Report drawn on 25 October 2022 at 15:41  
for the months of July 2022 to September 2022.

Community Services



Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
<b>Not Met</b>	-	-	-	-	-	-
<b>Almost Met</b>	-	-	-	-	-	-
<b>Met</b>	12 (100.00%)	1 (100.00%)	4 (100.00%)	5 (100.00%)	1 (100.00%)	1 (100.00%)
<b>Well Met</b>	-	-	-	-	-	-
<b>Extremely Well Met</b>	-	-	-	-	-	-
<b>Total:</b>	<b>12*</b>	<b>1</b>	<b>4</b>	<b>5</b>	<b>1</b>	<b>1</b>
	<b>100%</b>	<b>8.33%</b>	<b>33.33%</b>	<b>41.67%</b>	<b>8.33%</b>	<b>8.33%</b>

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 - Q1 First Quarter

Month	2020/21	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	–	2 003	–	–	–	–	–	–	0%
August	504	2 003	–	2 062	2 062	2 062	–	–	9%
September	–	2 003	–	66	2 128	2 128	–	–	9%
October	11	2 003	–	–	2 128	2 128	–	–	9%
November	191	2 003	–	–	2 128	2 128	–	–	9%
December	418	2 003	–	–	2 128	4 132	2 003	48,5%	9%
January	204	2 003	–	–	2 128	6 135	4 006	65,3%	9%
February	542	2 003	–	–	2 128	8 138	6 010	73,8%	9%
March	247	2 003	–	–	2 128	10 141	8 013	79,0%	9%
April	1 716	2 003	–	–	2 128	12 144	10 016	82,5%	9%
May	1 033	2 003	–	–	2 128	14 148	12 019	85,0%	9%
June	4 838	2 003	–	–	2 128	16 151	14 022	86,8%	9%
<b>Total Capital expenditure</b>	<b>9 706</b>	<b>24 039</b>	<b>–</b>	<b>2 128</b>					

### 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 - Q1 First Quarter

Description	Ref	Budget Year 2022/23												2021/22 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 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
<b>R thousands</b>	1																
<b>Cash Receipts By Source</b>																	
Property rates		231	622	1 074	710	710	710	710	710	710	710	710	914	8 522	5 645	5 699	
Service charges - electricity revenue		1 519	1 378	1 476	1 798	1 798	1 798	1 798	1 798	1 798	1 798	1 798	2 818	21 574	22 569	23 630	
Service charges - water revenue		202	184	236	413	413	413	413	413	413	413	413	1 028	4 951	5 169	5 401	
Service charges - sanitation revenue		162	165	290	304	304	304	304	304	304	304	304	599	3 644	3 804	3 975	
Service charges - refuse		193	195	209	282	282	282	282	282	282	282	282	533	3 388	3 537	3 696	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		98	120	69	128	128	128	128	128	128	128	128	225	1 535	1 604	1 678	
Interest earned - external investments		-	22	32	28	28	28	28	28	28	28	28	60	340	355	371	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		274	628	525	849	849	849	849	849	849	849	849	1 970	10 190	13 560	14 253	
Licences and permits		131	172	188	-	-	-	-	-	-	-	-	(491)	-	-	-	
Agency services		-	-	-	18	18	18	18	18	18	18	18	70	210	219	229	
Transfer receipts - operating		9 140	2 551	-	2 090	2 090	2 090	2 090	2 090	2 090	2 090	2 090	(3 331)	25 082	25 371	26 889	
Other revenue		27	390	62	96	96	96	96	96	96	96	96	(95)	1 155	1 178	1 254	
<b>Cash Receipts by Source</b>		<b>11 976</b>	<b>6 426</b>	<b>4 160</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>6 716</b>	<b>4 301</b>	<b>80 591</b>	<b>83 011</b>	<b>87 277</b>	
<b>Other Cash Flows by Source</b>																	
Transfer receipts - capital		4 200	-	86	1 991	1 991	1 991	1 991	1 991	1 991	1 991	1 991	3 676	23 887	20 971	20 006	
Contributions & Contributed assets		-	4	-	-	-	-	-	-	-	-	-	(4)	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		(10)	(9)	(4)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	21	(3)	(3)	(3)	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Receipts by Source</b>		<b>16 166</b>	<b>6 422</b>	<b>4 243</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>8 706</b>	<b>7 994</b>	<b>104 474</b>	<b>103 979</b>	<b>107 279</b>	
<b>Cash Payments by Type</b>																	
Employee related costs		3 072	3 127	2 717	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 339	33 761	34 230	36 177	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	0	-	-	-	-	-	-	-	-	(0)	-	-	-	
Bulk purchases - Electricity		-	1 253	1 423	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 050	1 525	12 600	13 154	-	
Bulk purchases - Water & Sewer		1	326	154	302	302	302	302	302	302	302	302	728	3 629	3 789	3 959	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	88	1 446	679	679	679	679	679	679	679	679	1 183	8 150	8 509	8 509	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		501	889	1 535	1 506	1 506	1 506	1 506	1 506	1 506	1 506	1 506	3 101	18 077	22 739	14 968	
<b>Cash Payments by Type</b>		<b>3 573</b>	<b>5 682</b>	<b>7 274</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>6 351</b>	<b>8 876</b>	<b>76 217</b>	<b>82 421</b>	<b>63 613</b>	
<b>Other Cash Flows/Payments by Type</b>																	
Capital assets		-	624	66	2 670	2 670	2 670	2 670	2 670	2 670	2 670	2 670	9 989	32 036	29 480	35 832	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Cash Payments by Type</b>		<b>3 573</b>	<b>6 306</b>	<b>7 341</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>9 021</b>	<b>18 864</b>	<b>108 254</b>	<b>111 901</b>	<b>99 445</b>	
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>12 593</b>	<b>116</b>	<b>(3 098)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(315)</b>	<b>(10 870)</b>	<b>(3 779)</b>	<b>(7 922)</b>	<b>7 834</b>	
Cash/cash equivalents at the monthly ear beginning:		(4 698)	7 894	8 010	4 912	4 597	4 283	3 968	3 653	3 338	3 023	2 708	2 393	(4 698)	(8 477)	(16 399)	
Cash/cash equivalents at the monthly ear end:		7 894	8 010	4 912	4 587	4 283	3 968	3 653	3 338	3 023	2 708	2 393	(8 477)	(8 477)	(16 399)	(8 565)	

**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 - Q1 First Quarter**

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	23 887	-	2 100	2 100	5 972	3 872	64,8%	23 887
Sanitation Infrastructure		-	17 360	-	1 420	1 420	4 340	2 920	67,3%	17 360
<i>Pump Station</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		-	2 360	-	-	-	590	590	100,0%	2 360
<i>Waste Water Treatment Works</i>		-	15 000	-	1 420	1 420	3 750	2 330	62,1%	15 000
<i>Outfall Sewers</i>		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	6 527	-	680	680	1 632	952	58,3%	6 527
<i>Rail Lines</i>		-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>		-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>		-	6 527	-	680	680	1 632	952	58,3%	6 527
<b>Computer Equipment</b>		-	32	-	20	20	8	(12)	-153,1%	32
Computer Equipment		-	32	-	20	20	8	(12)	-153,1%	32
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	120	-	8	8	30	22	72,2%	120
Machinery and Equipment		-	120	-	8	8	30	22	72,2%	120
<b>Total Capital Expenditure on new assets</b>	1	-	24 039	-	2 128	2 128	6 010	3 881	64,6%	24 039

**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 asset class - Q1 First Quarter

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		247	614	-	30	30	154	123	80,2%	743
Electrical Infrastructure		210	573	-	26	26	143	117	81,9%	347
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		19	50	-	0	0	13	12	97,0%	-
MV Substations		-	-	-	-	-	-	-	-	286
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		3	100	-	1	1	25	24	96,6%	-
LV Networks		188	423	-	25	25	106	81	76,6%	61
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2	-	2	2	1	(1)	-164,9%	75
Dams and Weirs		-	1	-	2	2	0	(1)	-475,3%	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	10
Distribution		-	1	-	-	-	0	0	100,0%	65
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		37	38	-	3	3	10	7	71,2%	322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		25	33	-	1	1	8	7	83,5%	300
Waste Water Treatment Works		12	5	-	1	1	1	(0)	-14,8%	22
<b>Community Assets</b>		7	54	-	0	0	14	13	97,7%	3
Community Facilities		7	54	-	0	0	14	13	97,7%	3
Libraries		7	54	-	0	0	14	13	97,7%	-
<b>Other assets</b>		143	909	-	10	10	227	217	95,6%	57
Operational Buildings		143	890	-	10	10	223	212	95,5%	40
Municipal Offices		143	890	-	10	10	223	212	95,5%	40
Housing		-	19	-	-	-	5	5	100,0%	17
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	19	-	-	-	5	5	100,0%	17
<b>Furniture and Office Equipment</b>		2	9	-	0	0	2	2	88,0%	314
Furniture and Office Equipment		2	9	-	0	0	2	2	88,0%	314
<b>Machinery and Equipment</b>		480	611	-	7	7	153	146	95,7%	65
Machinery and Equipment		480	611	-	7	7	153	146	95,7%	65
<b>Transport Assets</b>		692	806	-	87	87	202	114	56,6%	556
Transport Assets		692	806	-	87	87	202	114	56,6%	556
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	1 572	3 003	-	135	135	751	616	82,0%	2 008

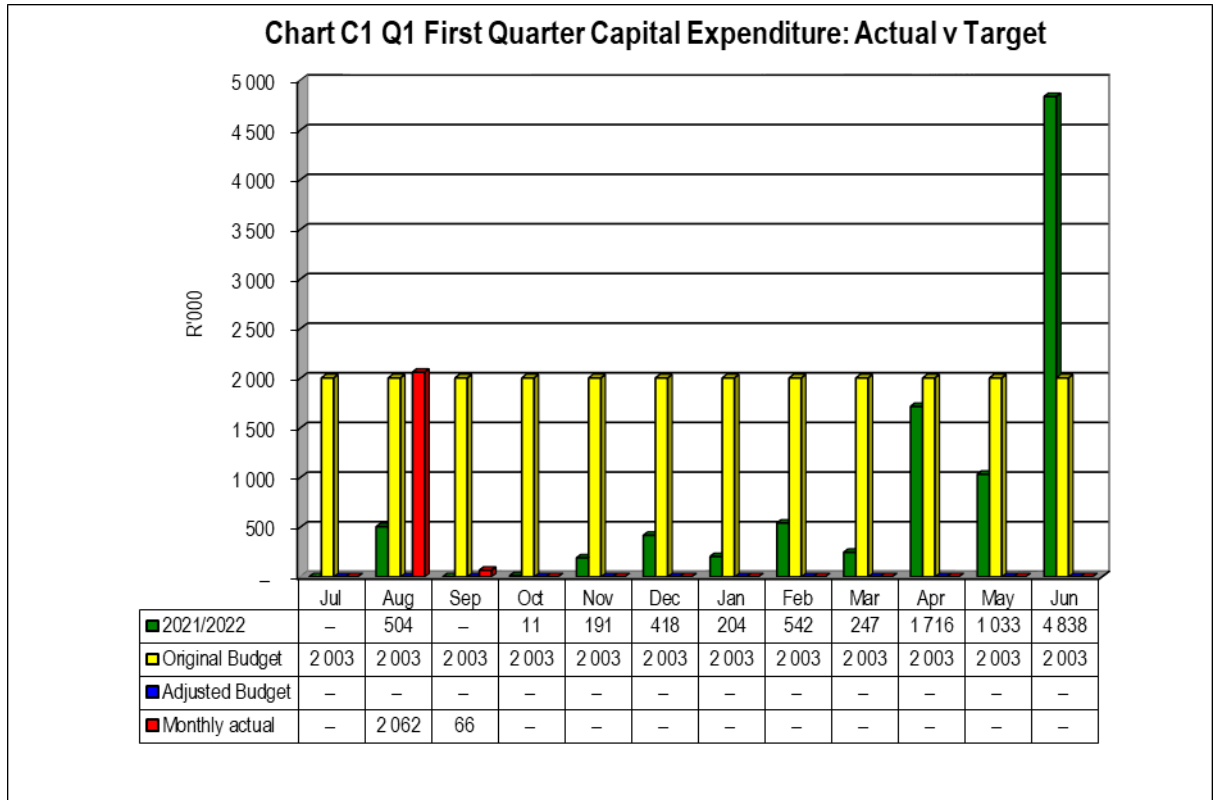
**Table SC13 d – Depreciation charges by asset class**

**WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter**

Description	Ref	Budget Year 2022/23								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		3 336	1 110	-	682	278	278	-		2 807
Electrical Infrastructure		-	-	-	81	-	-	-		900
MV Switching Stations		-	-	-	-	-	-	-		900
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	81	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	323	-	-	-		720
Distribution		-	-	-	323	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		720
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1 234	1 106	-	277	277	277	-		972
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1 234	1 106	-	277	277	277	-		972
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		2 101	4	-	1	1	1	-		215
Landfill Sites		2 101	4	-	1	1	1	-		215
<b>Community Assets</b>		-	72	-	18	18	18	-		763
Community Facilities		-	72	-	18	18	18	-		763
Libraries		-	72	-	18	18	18	-		12
Cemeteries/Crematoria		-	-	-	-	-	-	-		348
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		403
<b>Investment properties</b>		-	-	-	-	-	-	-		119
Revenue Generating		-	-	-	-	-	-	-		119
Improved Property		-	-	-	-	-	-	-		119
<b>Other assets</b>		-	-	-	-	-	-	-		187
Housing		-	-	-	-	-	-	-		187
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		187
<b>Computer Equipment</b>		151	172	-	43	43	43	-		115
Computer Equipment		151	172	-	43	43	43	-		115
<b>Furniture and Office Equipment</b>		233	199	-	50	50	50	-		1 297
Furniture and Office Equipment		233	199	-	50	50	50	-		1 297
<b>Total Depreciation</b>	1	3 720	1 553	-	792	388	388	-		5 289

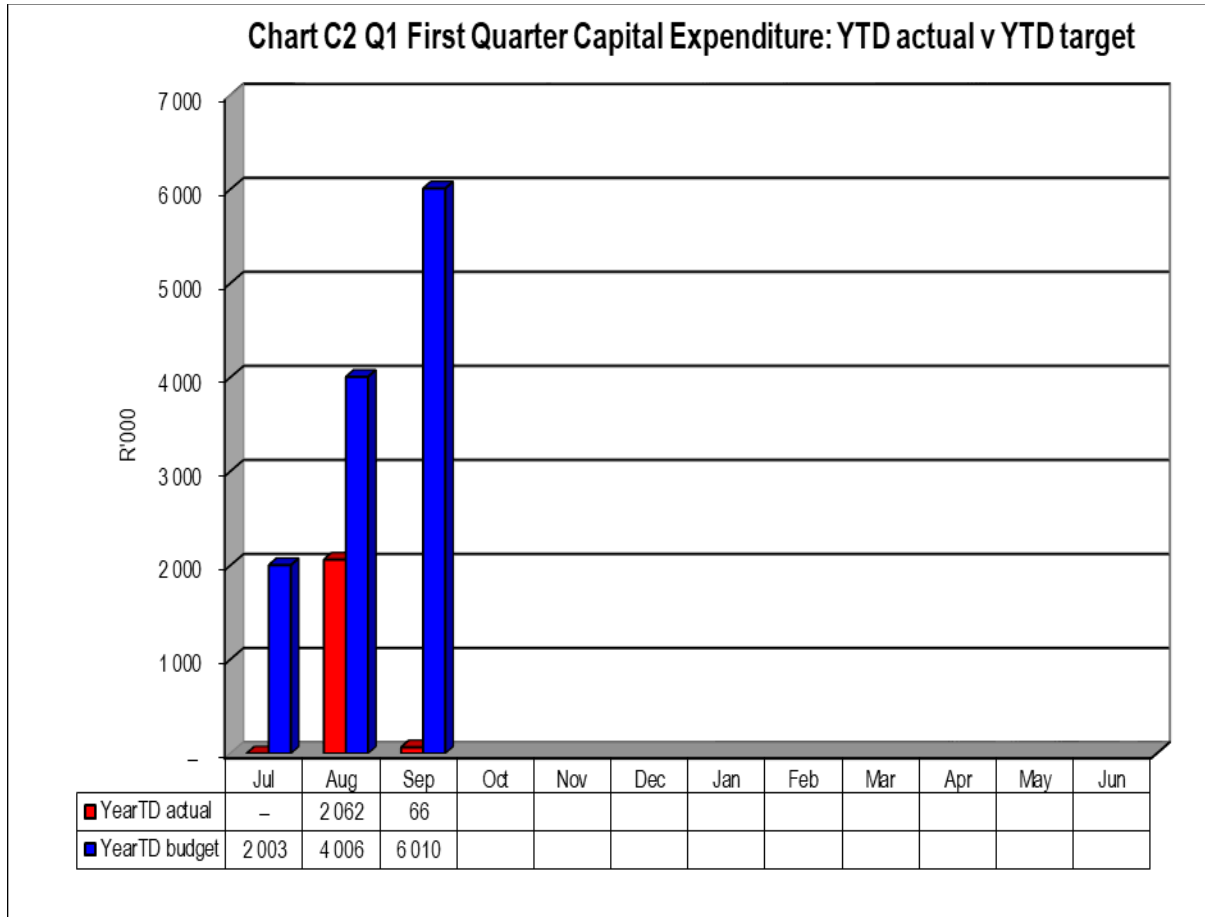
**Schedule C – National Treasury Formats graphs**

**Capital Expenditure monthly trend: Actual VS Target**



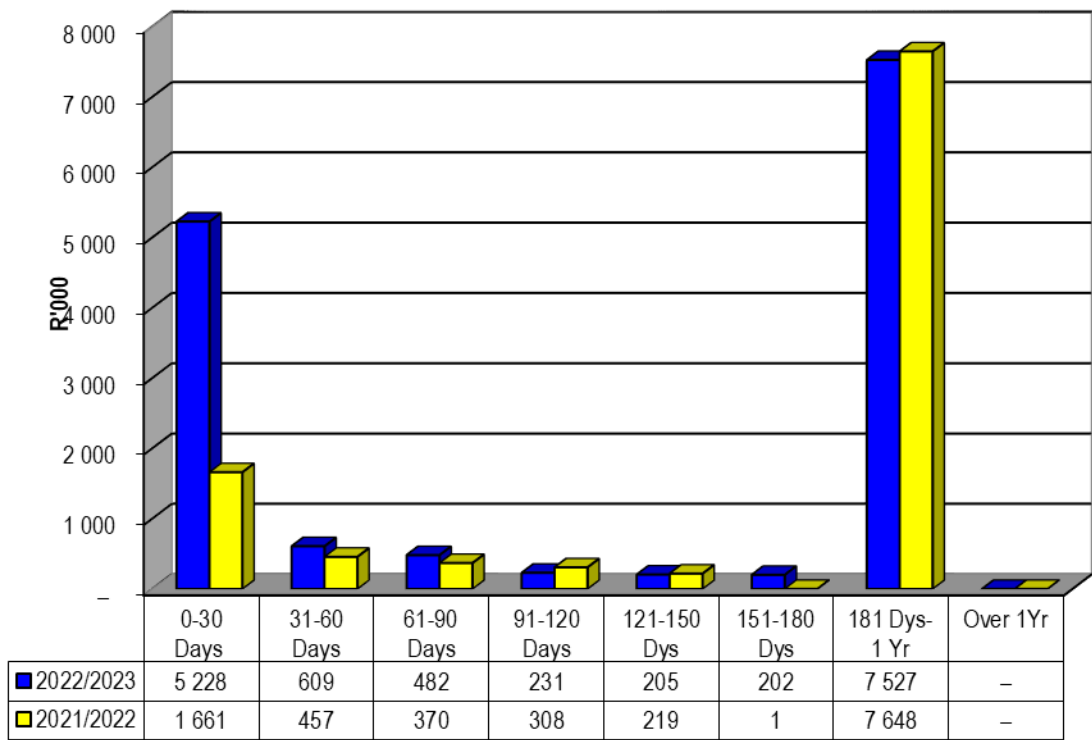


**Capital Expenditure: YTD Actual VS YTD Target**



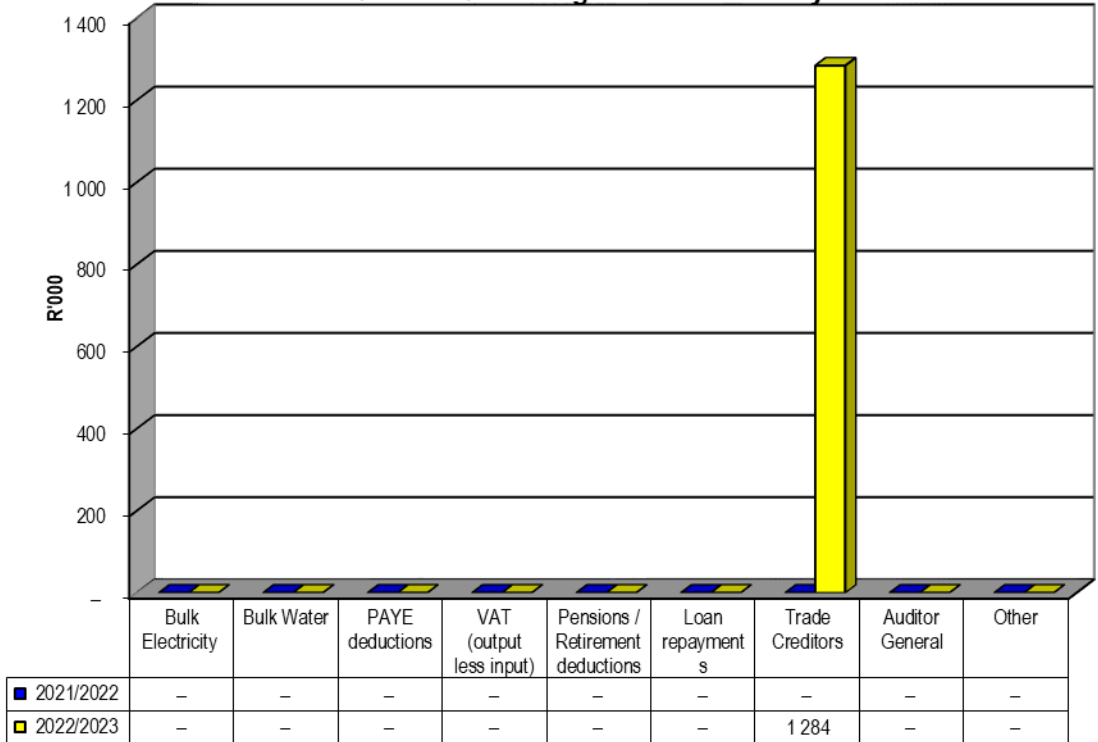
**Aged Consumer Debtors analysis**

**Chart C3 Q1 First Quarter Aged Consumer Debtors Analysis**



**Aged Creditors analysis**

**Chart C5 Q1 First Quarter 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 first quarter of 2022/2023 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.