

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2022/23 ASSESSMENT REPORT- Q 3

01 January 2023 – 31 March 2023



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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 January 2023 until 31 March 2023 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

J. Booyesen

J. BOOYSEN
MUNICIPAL MANAGER
19 APRIL 2023

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 first quarter (01 January 2023 – 31 March 2023) of the 2022/2023 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 31 March 2023 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 Third quarter, the Municipality generated 78.88% or R 72,959 of the year to date budgeted income. This amount includes the operating subsidies to date.

Total operating expenses year-to-date, including provisions, stand at R75,981 million.

The total year to date cash generated amounts to R 80,618 million which includes an amount of R48,669 million in subsidies (60.4%). Of that, an amount of R 23,239 million is capital allocations and an amount of R25,430 million operating allocations (Equitable share for the quarter, R 5,640 million and other R 0,995 million). Net cash generated from operating income (services and taxes) amounts to R 31,879 million (39.6%). Total cash paid out amounts to R69, million.

The total unspent subsidies on 31 March 2023 amount to R 16,338 million against the cash of R 14,246 million in the bank.

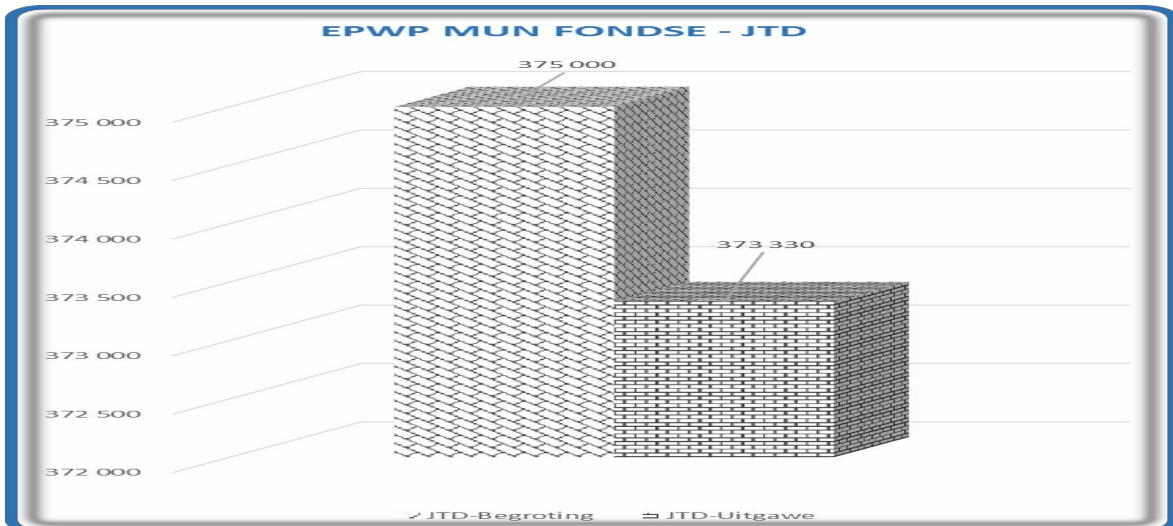
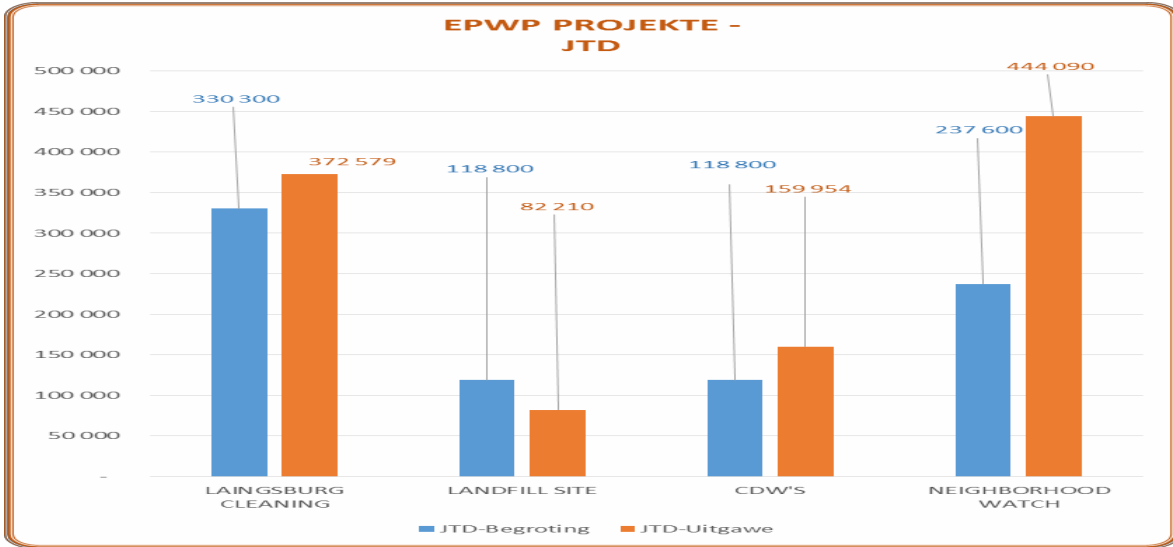
Payment of receivables for the Third quarter was 94.76%. Annual tax is levied during July for the financial year and is payable in monthly installments over 11 months.

Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	99.54%	80.07%
Water	83.62%	48.91%
Vullis	89.72%	60.68%
Riool	86.57%	48.10%
Huishuur	96.58%	48.51%
Eiendomsbelasting	95.44%	52.03%
Debiteure saldo beweging	Styging	R 2 428 563.68

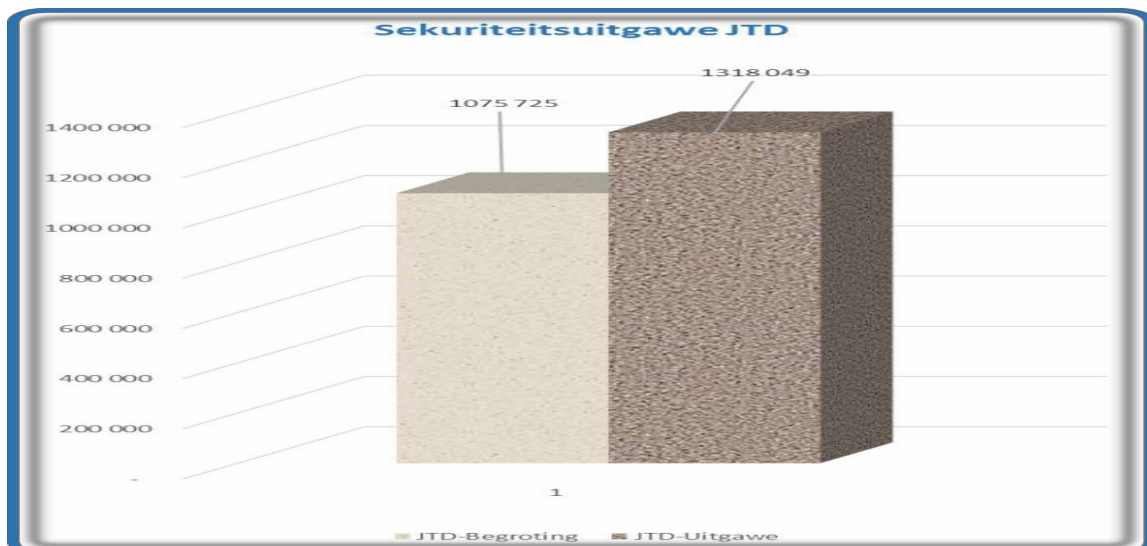
From this it can be deduced that the collection percentage of all debtors is almost equal to the budgeted 95%. The outstanding total amount for debtors increased by R 2,429 million from 1 July 2022 to the end of the third quarter.

The municipality receives a R 1.074 million grant for EPWP appointments. The quarter's contribution of R321 000 was received. However, for the third quarter the expenditure was R473 000, which amounts to R152 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 third quarter there is already more than R373 000 spent. The amount spent on security to date already amounts to R1,318 million from an adjusted budget of R1,434 million. Against this increased expenditure, the adjusted budget will also be exceeded

The following graph shows the Municipality's own contribution to the EPWP:

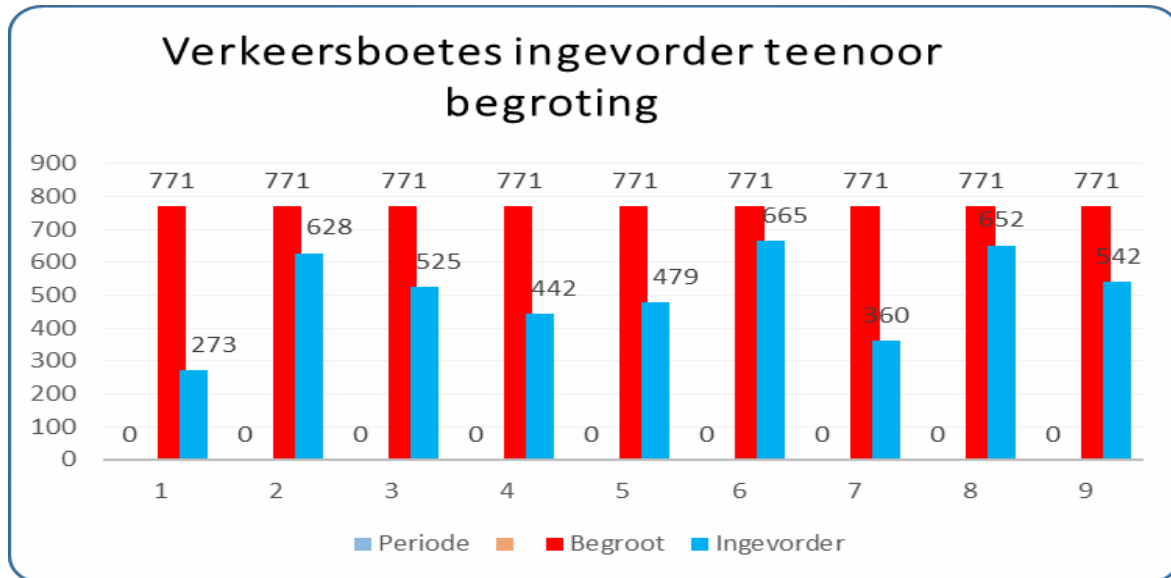


The following graph shows the actual expenditure on security services against the budget:



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 third quarter. The budgeted amount amounts to R 4,623 million compared to the amount actually collected of R 3,011 million. This is R 1,612 million below the target.



4.2 Other Relevant information

None

4.3 Operating Revenue

The Municipality has so far generated 78.88% or R 72.959 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 72,951 million for the third 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 3,030 million. This will effectively bring the total expenditure to date to R 75,981 million. The expenditure to date is less than the budget year-to-date amount. This means that the Municipality spent 7.80% less.

4.5 Capital Expenditure

The Municipality has so far spent R 10,956 million of the externally funded Capital Budget. An amount of R 23,886 million in capital grants (MIG and WSIG) has already been received. So far, 45.58% of the year's capital budget has already been spent.

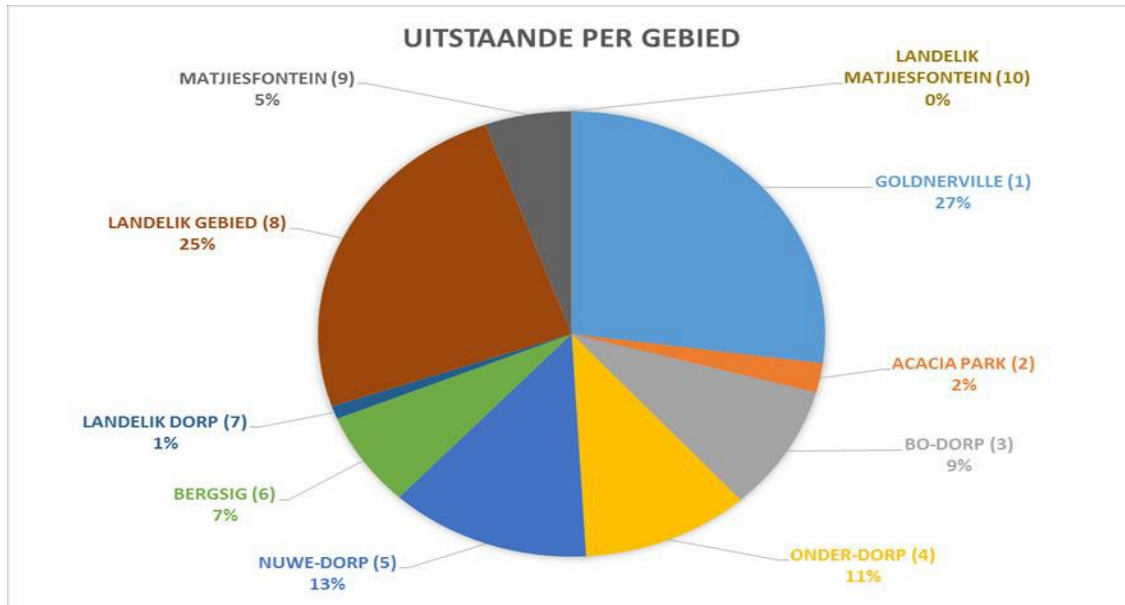
4.6 Cash Flow

The Municipality started with a cash balance of R 8.534 million at the beginning of the third quarter and this increased by R 5.711 million. The ending balance for the quarter is R 14.246 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The Third transfers of Equitable Share and other capital allocations were received during the quarter.

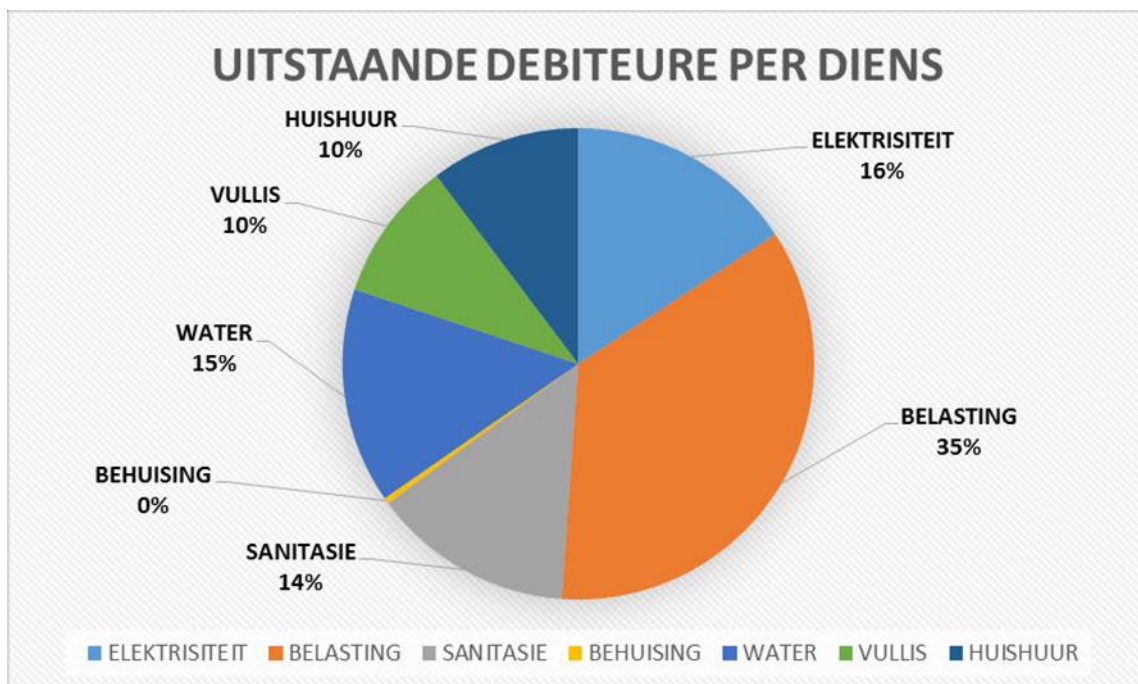
4.7 Debtors

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

The following graph shows the outstanding debtors per ward as at the end of March 2023:



The following graph shows the outstanding debtors per service type as at the end of March 2023:



4.8 Creditors

Total outstanding operating creditors amount to R 0 for the third 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 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 December 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	8 490 069	607 571	5 211 937	(335 770)	(3 278 132)
Rein en verblyfkoste	741 600	61 800	556 200	81 778	399 500	19 978	(156 700)
Akkommodasie	329 400	27 450	247 050	53 379	177 991	25 929	(69 059)
Borgskappe en spyseniering	41 856	3 488	31 392	515	44 036	(2 973)	12 644
Kommunikasie	24 228	2 019	18 171	18 114	173 396	16 095	155 225
Oortyd	524 640	43 720	393 480	36 447	559 689	(7 273)	166 209
Totaal	R 12 981 816	R 1 081 818	R 9 736 362	R 797 803	R 6 566 549	(284 015)	(3 169 813)

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 - Q3 Third 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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6,6%	3,8%	0,0%	9,4%	3,8%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	105,8%	76,4%	0,0%	120,6%	76,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		18,8%	42,8%	0,0%	63,2%	42,8%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		17,2%	10,1%	0,0%	20,3%	10,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and 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%	38,0%	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%
IDP regulation financial viability indicators							
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%

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

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 31 March 2023.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	85 064 895	58 093 146	10 955 560
Actuals as at Current Quarter	72 959 014	61 586 120	1 062 576
Variance between YTD Budget and YTD Actuals	12 105 881	-3 492 974	9 892 984
Variance %	14,23	-6,01	100,00

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	10 668 336	5 334 168	24 038 508
Actuals as at Current Quarter	72 959 014	61 586 120	1 062 576
Actual as % of total Budget	683,88	1 154,56	4,42

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 31 March 2023.

RATIO DESCRIPTION	CP	PP
Revenue Management		
Level of reliance on Government grants	47,01	33,40
Actual income vs Budgeted Income	85,77	51,44
Expenditure Management		
Personnel Costs to total Expenditure	38,33	33,14
Actual expenditure vs Budgeted Expenditure	106,01	43,51
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,67	0,34
Repairs and maintenance / total expenditure	2,15	1,39
Asset Management		
Actual versus Budgeted Capital Expenditure	45,58	37,01
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	211	233
Liquidity		
Current ratio	120,56	127,79
Acid Test ratio	119,22	126,36
Turnover of accounts receivable	1,91	3,13
Cash to interest	0	0
Debt to cash	3,47	1,83
Cash to income	0,61	0,48
Total Liabilities / Total Assets	19,09	8,59

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
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	38 968 308	35 450 925

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	24 539 793	18 468 637
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	61 586 120	47 810 789,00

5.2.8 Interpretation of Results

Laingsburg Municipality does not have a high reliance on loans and thus the amounts relating to repayment of loans are low. Thus the ratio will always be favorable. The percentage of annual loan repayment to total operating expenditure is well within the norm of 10%.

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

Table 5.7 provides the measurement based on the last month of the quarter measured against the second quarter of 2022/23.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CP	PP
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	14 245 783	8 534 458
Monthly Fixed Operational Expenditure	4 504 693	4 504 693
Cash and Cash Equivalents:		
Petty Cash and bank Balances	13 793 806	8 082 482
Less:		
Unspent Conditional Grants	16 337 715	11 073 460
Overdraft	0	0
Plus:		
Short-term investments	451 983	451 983
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	20 528 707	15 936 930
Less:		
Depreciation & Amortisation	4 859 199	3 239 466
Provision for bad debt	8 580 847	8 580 847
Impairment and loss on Disposal of Assets	2 231 905	2 247 802
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	120,56	127,79
Current Assets	27 168 829	27 168 631
Current Liabilities	22 534 692	21 260 616

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	522 700	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	22 757 628	22 907 390
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	4 504 693
Consumer Deposits	878 459	851 985
Other Deposits and Other Advance Payments:		
- Retentions	360 087	360 087
- Payments Received in Advance	155 315	155 315
- Other Deposits	166 441	158 647
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
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	13 793 806	8 082 482
Bank balance sub total	13 793 806	8 082 482
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)	2 782 152	2 118 692
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	16 337 715	11 073 460
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	33 343 057	21 704 018
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

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

Table 5.11 Debt Collection

Description	CP	PP
Debtors collection period (days)		
Consumer debtors * 365	211	233
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	47,01	33,40
Government Grants and subsidies	34 573 013,00	37 291 233,00
Total Revenue	62 168 427,00	51 157 025,00

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

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

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

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

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description				CP	PP
Actual	versus	Budgeted	Capital	10 955 560	8 895 765
Expenditure					
Actual Capital Expenditure : Budgeted Capital Expenditure				45,58	37,01
Budgeted Capital Expenditure				24 038 508	24 038 508

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 operating expenditure VS Budgeted operating expenditure	62 168 427	51 157 025
Actual Expenditure – Budgeted Expenditure	93,69	#DIV/0!
Budgeted Expenditure	66 355 020	-

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 Draft IDP 2022/2027 year 1 review implantation 2023/2024 and the Draft Budget 2023/2024 was approved by Council the 29th of March 2023. 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 13th 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 3rd 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 3rd quarter of the financial year 2022/2023 is provided for in section 6 of this report.

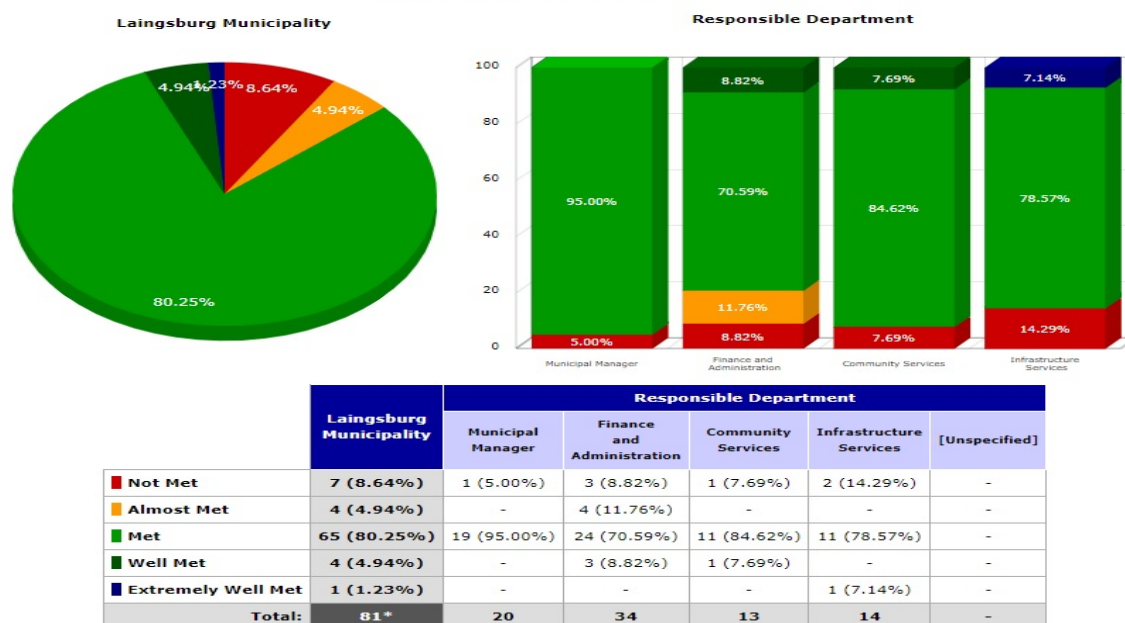
Overall performance (dashboard) per National and Municipal Key Performance Area will be provided for in this report.

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(3rd quarter).

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

Diagram 6.1. Departmental KPI's Performance for the months of January 2023 to March 2023.

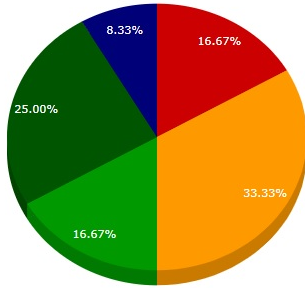


The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO’s) for the term under review (01 January 2023 to 31 March 2023)

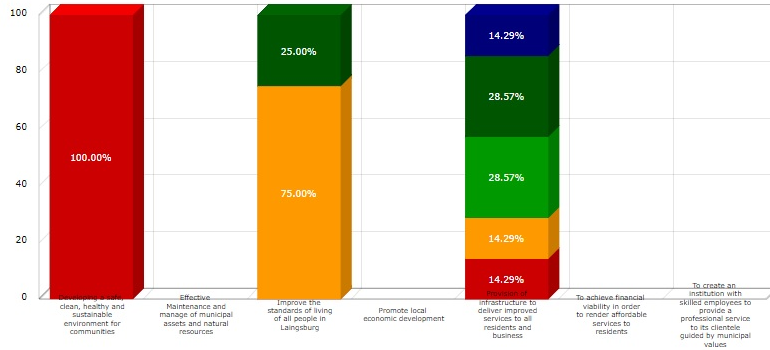
Top Layer KPI Report

Report drawn on 19 April 2023 at 10:14
for the months of Quarter ending March 2023 to Quarter ending March 2023.

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	2 (16.67%)	-	1 (100.00%)	-	-	-	1 (14.29%)	-	-	-	-
Almost Met	4 (33.33%)	-	-	-	3 (75.00%)	-	1 (14.29%)	-	-	-	-
Met	2 (16.67%)	-	-	-	-	-	2 (28.57%)	-	-	-	-
Well Met	3 (25.00%)	-	-	-	1 (25.00%)	-	2 (28.57%)	-	-	-	-
Extremely Well Met	1 (8.33%)	-	-	-	-	-	1 (14.29%)	-	-	-	-
Total:	12*	-	1	0	4	0	7	0	0	-	-
	100%	-	8.33%	0.00%	33.33%	0.00%	58.33%	0.00%	0.00%	-	-

Laingsburg Municipality

Top Layer KPI Report 2022-2023 (Quarter ending March 2023)

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Municipal KPA	Quarter ending March 2023			Overall Performance for Quarter ending March 2023 to Quarter ending March 2023		
								Target	Actual	R	Target	Actual	R
TL148	Finance and Administration	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2023 [(Number of posts filled/Total number of budgeted posts)x100]	% vacancy rate of budgeted posts by 30 June 2023	Reverse Last Value	Institutional Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N /A
TL149	Finance and Administration	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	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 Municipality's personnel budget on implementing its workplace skills plan by 30 June 2023	Last Value	Institutional Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N /A

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TL150	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Achieve a debtor payment percentage of 65% by 30 June 2023 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	Financial Development	0.00 %	0.00 %	N / A	0.00%	0.00%	N / A
TL151	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	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	Last Value	Infrastructure Development	863	897	G 2	863	897	G 2
TL152	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure	Number of residential properties which are billed for water	Last Value	Infrastructure Development	1 338	1 339	G 2	1 338	1 339	G 2

				network and billed for the service as at 30 June 2023									
TL153	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023	Number of residential properties which are billed for sewerage	Last Value	Infrastructure Development	1 296	1 296	G	1 296	1 296	G
TL154	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	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	Last Value	Infrastructure Development	1 346	1 343	O	1 346	1 343	O
TL155	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free 50kWh electricity to indigent households as at 30 June 2023	Number of households receiving free basic electricity	Last Value	Social Development	464	468	G	464	468	G

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TL156	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free 6kl water to indigent households as at 30 June 2023	Number of households receiving free basic water	Last Value	Social Development	743	645	O	743	645	O
TL157	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free basic sanitation to indigent households as at 30 June 2023	Number of households receiving free basic sanitation services	Last Value	Social Development	731	636	O	731	636	O
TL158	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of households receiving free basic refuse removal services	Last Value	Social Development	753	656	O	753	656	O
TL159	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	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 + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue -Operating Conditional Grant) x	Debt coverage ratio as at 30 June 2023	Reverse Last Value	Financial Development	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A

				100]									
TL160	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	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 100]	% outstanding service debtors at 30 June 2023	Reverse Last Value	Financial Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N /A

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TL161	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	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, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2023	Last Value	Financial Development	0	0	N / A	0	0	N / A
TL162	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal	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	Number of people employed (to be appointed) by 30 June 2023	Accumulative	Institutional Development	0	0	N / A	0	0	N / A

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			values	equity plan									
TL163	Municipal Manager	Growth and Jobs	Promote local economic development	Create job opportunities through EPWP and LED projects by 30 June 2023	Number of job opportunities created by 30 June 2023	Accumulative	Local Economic Development	0	0	N / A	0	0	N / A
TL164	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	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	Carry Over	Institutional Development	0	0	N / A	0	0	N / A
TL165	Municipal Manager	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2023 [(Amount actually spent on capital projects/ Amount budgeted for capital	% of capital budget spent on capital projects	Last Value	Infrastructure Development	60.00%	60.00%	G	60.00%	60.00%	G

				projects)x100]										
TL166	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop and distribute at least two municipal newsletters by 30 June 2023	Number of municipal newsletters developed and distributed	Accumulative	Institutional Development	0	0	N / A	0	0	N / A	
TL167	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Review the Disaster Management Plan and submit to Council by 31 March 2023	Reviewed Disaster Management Plan submitted to Council by 31 March 2023	Carry Over	Unspecified	1	0	R	1	0	R	
TL168	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the electricity maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.00 %	0.00%	N / A	

				approved maintenance budget)x100]									
TL169	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	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 maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N / A
TL170	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	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 maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N / A
TL171	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural	Spend 75% of the refuse removal maintenance budget by 30 June 2023 [(Actual expenditure on	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N / A

			resources	maintenance divided by the total approved maintenance budget)x100]									
TL172	Infrastructure Services	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	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 unaccounted for by 30 June	Reverse Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N /A
TL173	Infrastructure Services	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	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 Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.0 0%	0.00%	N /A

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TL174	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	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	Last Value	Environmental & Spatial Development	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A
TL175	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2023 [(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100]	% of effluent samples compliant	Last Value	Environmental & Spatial Development	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A
TL176	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the Storm Water Conveyance in the Laingsburg Municipality area by 30 June 2023 [(Actual expenditure divided	% of budget spent by 30 June 2023	Last Value	Infrastructure Development	60.00 %	0.00 %	R	60.00 %	0.00 %	R

				by the total approved project budget) x100]									
TL177	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on Waste Water Reticulation in Matjiesfontein by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	Last Value	Infrastructure Development	60.00%	100.00%	B	60.00%	100.00%	B
TL178	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Upgrade the Waste Water Treatment Works (WWTW) in Matjiesfontein by 30 June 2023	Number of WWTW upgraded	Last Value	Infrastructure Development	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.	19
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R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	3
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		31

The above 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.

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 - Q3 Third 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
R thousands									
Financial Performance									
Property rates	4 657	5 334	-	23	5 156	4 137	1 019	25%	5 334
Service charges	22 834	26 075	-	5 532	16 206	18 446	(2 240)	-12%	26 075
Investment revenue	423	340	-	127	320	321	(1)	-0%	340
Transfers and subsidies	24 563	25 082	-	7 494	23 200	18 608	4 592	25%	25 082
Other own revenue	28 474	42 612	-	(2 164)	17 287	24 842	(7 556)	-30%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	-	11 011	62 168	66 355	(4 187)	-6%	99 443
Employee costs	29 885	31 059	-	7 765	23 608	23 285	323	1%	31 059
Remuneration of Councillors	3 172	3 300	-	807	2 497	2 477	20	1%	3 300
Depreciation & asset impairment	9 305	7 219	-	1 620	4 859	5 421	(562)	-10%	7 219
Finance charges	2 996	953	-	-	0	682	(681)	-100%	953
Materials and bulk purchases	14 326	16 229	-	2 819	10 043	11 163	(1 120)	-10%	16 229
Transfers and subsidies	181	356	-	5	15	113	(98)	-87%	356
Other expenditure	41 424	50 770	-	761	20 563	14 951	5 612	38%	50 770
Total Expenditure	101 289	109 885	-	13 776	61 586	58 093	3 493	6%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	-	(2 764)	582	8 262	(7 680)	-93%	(10 443)
Transfers and subsidies - capital (monetary alloc	12 904	23 887	-	1 927	10 791	18 710	(7 919)	-42%	23 887
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 432)	13 444	-	(837)	11 373	26 972	(15 599)	-58%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	-	(837)	11 373	26 972	(15 599)	-58%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 071	-	1 063	10 976	18 105	(7 129)	-39%	24 039
Capital transfers recognised	-	23 887	-	1 063	10 782	17 960	(7 178)	-40%	23 887
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	-	-	173	130	43	33%	152
Total sources of capital funds	-	24 039	-	1 063	10 956	18 090	(7 134)	-39%	24 039
Financial position									
Total current assets	17 339	24 241	-	-	27 169	-	-	-	24 241
Total non current assets	214 618	217 762	-	-	220 718	-	-	-	217 762
Total current liabilities	16 393	31 729	-	-	22 535	-	-	-	31 729
Total non current liabilities	24 797	14 288	-	-	24 797	-	-	-	14 288
Community wealth/Equity	190 767	195 985	-	-	200 555	-	-	-	195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	-	3 907	24 540	30 903	6 363	21%	28 261
Net cash from (used) investing	(7 866)	(23 887)	-	(1 127)	(9 517)	(18 090)	(8 572)	47%	(32 036)
Net cash from (used) financing	(46)	(3)	-	(34)	(81)	(4)	77	-1917%	(3)
Cash/cash equivalents at the month/year end	18 365	13 593	-	-	14 246	25 147	10 901	43%	(4 475)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	2 198	584	516	411	298	253	8 855	-	13 114
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third 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
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 963	2 853	-	805	2 125	2 997	(872)	-29,1%	3 996
Vote 4 - BUDGET & TREASURY		35 098	49 689	-	8 333	35 825	37 381	(1 556)	-4,2%	49 842
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 703	1 626	-	532	1 342	1 217	125	10,3%	1 623
Vote 7 - SPORTS AND RECREATION		2	4	-	1	1	1	(0)	-21,8%	1
Vote 8 - HOUSING		16	15	-	3	9	9	-	-	12
Vote 9 - PUBLIC SAFETY		24 456	36 583	-	(2 896)	15 111	20 144	(5 034)	-25,0%	26 859
Vote 10 - ROAD TRANSPORT		2 054	1 149	-	409	732	862	(130)	-15,1%	1 150
Vote 11 - WASTE MANAGEMENT		3 039	3 290	-	629	2 070	2 541	(471)	-18,5%	3 388
Vote 12 - WASTE WATER MANAGEMENT		3 271	3 391	-	717	2 046	2 612	(566)	-21,7%	3 483
Vote 13 - WATER		4 313	4 997	-	841	2 681	3 369	(688)	-20,4%	4 491
Vote 14 - ELECTRICITY		16 939	19 733	-	3 565	11 017	13 931	(2 914)	-20,9%	18 575
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 856	123 329	-	12 938	72 959	85 065	(12 106)	-14,2%	113 420
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 090	5 116	-	1 161	3 545	3 591	(45)	-1,3%	4 787
Vote 2 - MUNICIPAL MANAGER		3 472	3 086	-	796	2 462	2 273	189	8,3%	3 030
Vote 3 - CORPORATE SERVICES		8 046	10 103	-	1 554	5 134	6 462	(1 328)	-20,5%	8 616
Vote 4 - BUDGET & TREASURY		15 891	18 197	-	2 462	8 397	10 146	(1 749)	-17,2%	13 528
Vote 5 - PLANNING AND DEVELOPMENT		711	831	-	171	613	665	(53)	-7,9%	887
Vote 6 - COMMUNITY AND SOCIAL SERV		1 367	1 642	-	401	1 180	1 117	63	5,7%	1 489
Vote 7 - SPORTS AND RECREATION		262	533	-	100	334	363	(29)	-8,0%	484
Vote 8 - HOUSING		72	25	-	-	6	6	1	12,3%	8
Vote 9 - PUBLIC SAFETY		26 493	31 161	-	(1 449)	13 927	3 526	10 402	295,0%	4 701
Vote 10 - ROAD TRANSPORT		12 146	11 302	-	3 544	9 816	9 736	80	0,8%	12 981
Vote 11 - WASTE MANAGEMENT		6 502	2 924	-	380	1 206	2 157	(950)	-44,1%	2 875
Vote 12 - WASTE WATER MANAGEMENT		3 282	3 413	-	730	2 005	2 446	(442)	-18,1%	3 262
Vote 13 - WATER		4 825	5 299	-	1 330	3 612	4 513	(902)	-20,0%	6 018
Vote 14 - ELECTRICITY		12 943	15 514	-	2 595	9 348	10 494	(1 146)	-10,9%	13 992
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 101	109 146	-	13 775	61 586	57 495	4 091	7,1%	76 660
Surplus/ (Deficit) for the year	2	(7 245)	14 184	-	(837)	11 373	27 570	(16 197)	-58,7%	36 760

References

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

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) - Q3 Third 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
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL & COUNCIL	1	-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 963	2 853	-	805	2 125	2 997	(872)	-29,1%	3 996
Vote 4 - BUDGET & TREASURY		35 098	49 689	-	8 333	35 825	37 381	(1 556)	-4,2%	49 842
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 703	1 626	-	532	1 342	1 217	125	10,3%	1 623
Vote 7 - SPORTS AND RECREATION		2	4	-	1	1	1	(0)	-21,8%	1
Vote 8 - HOUSING		16	15	-	3	9	9	-	-	12
Vote 9 - PUBLIC SAFETY		24 456	36 583	-	(2 896)	15 111	20 144	(5 034)	-25,0%	26 859
Vote 10 - ROAD TRANSPORT		2 054	1 149	-	409	732	862	(130)	-15,1%	1 150
Vote 11 - WASTE MANAGEMENT		3 039	3 290	-	629	2 070	2 541	(471)	-18,5%	3 388
Vote 12 - WASTE WATER MANAGEMENT		3 271	3 391	-	717	2 046	2 612	(566)	-21,7%	3 483
Vote 13 - WATER		4 313	4 997	-	841	2 681	3 369	(688)	-20,4%	4 491
Vote 14 - ELECTRICITY		16 939	19 733	-	3 565	11 017	13 931	(2 914)	-20,9%	18 575
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 856	123 329	-	12 938	72 959	85 065	(12 106)	-14,2%	113 420
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 090	5 116	-	1 161	3 545	3 591	(45)	-1,3%	4 787
Vote 2 - MUNICIPAL MANAGER		3 472	3 086	-	796	2 462	2 273	189	8,3%	3 030
Vote 3 - CORPORATE SERVICES		8 046	10 103	-	1 554	5 134	6 462	(1 328)	-20,5%	8 616
Vote 4 - BUDGET & TREASURY		15 891	18 197	-	2 462	8 397	10 146	(1 749)	-17,2%	13 528
Vote 5 - PLANNING AND DEVELOPMENT		711	831	-	171	613	665	(53)	-7,9%	887
Vote 6 - COMMUNITY AND SOCIAL SERV		1 367	1 642	-	401	1 180	1 117	63	5,7%	1 489
Vote 7 - SPORTS AND RECREATION		262	533	-	100	334	363	(29)	-8,0%	484
Vote 8 - HOUSING		72	25	-	-	6	6	1	12,3%	8
Vote 9 - PUBLIC SAFETY		26 493	31 161	-	(1 449)	13 927	3 526	10 402	295,0%	4 701
Vote 10 - ROAD TRANSPORT		12 146	11 302	-	3 544	9 816	9 736	80	0,8%	12 981
Vote 11 - WASTE MANAGEMENT		6 502	2 924	-	380	1 206	2 157	(950)	-44,1%	2 875
Vote 12 - WASTE WATER MANAGEMENT		3 282	3 413	-	730	2 005	2 446	(442)	-18,1%	3 262
Vote 13 - WATER		4 825	5 299	-	1 330	3 612	4 513	(902)	-20,0%	6 018
Vote 14 - ELECTRICITY		12 943	15 514	-	2 595	9 348	10 494	(1 146)	-10,9%	13 992
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 101	109 146	-	13 775	61 586	57 495	4 091	7,1%	76 660
Surplus/ (Deficit) for the year	2	(7 245)	14 184	-	(837)	11 373	27 570	(16 197)	-58,7%	36 760

References

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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
R thousands										
Revenue By Source										
Property rates		4 657	5 334	-	23	5 156	4 137	1 019	25%	5 334
Service charges - electricity revenue		15 637	18 449	-	3 502	10 595	12 968	(2 373)	-18%	18 449
Service charges - water revenue		3 088	3 416	-	858	2 252	2 183	69	3%	3 416
Service charges - sanitation revenue		2 079	2 071	-	591	1 645	1 618	27	2%	2 071
Service charges - refuse revenue		2 030	2 139	-	582	1 713	1 678	36	2%	2 139
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 795	1 755	-	410	1 299	1 326	(27)	-2%	1 755
Interest earned - external investments		423	340	-	127	320	321	(1)	0%	340
Interest earned - outstanding debtors		735	748	-	251	653	635	18	3%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	-	(2 939)	14 978	20 016	(5 038)	-25%	35 642
Licences and permits		467	942	-	44	133	128	4	3%	942
Agency services		194	210	-	49	150	156	(7)	-4%	210
Transfers and subsidies		24 563	25 082	-	7 494	23 200	18 608	4 592	25%	25 082
Other revenue		1 293	3 309	-	22	75	2 576	(2 501)	-97%	3 309
Gains on disposal of PPE		-	6	-	-	-	5	(5)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	-	11 011	62 168	66 355	(4 187)	-6%	99 443
Expenditure By Type										
Employee related costs		29 885	31 059	-	7 765	23 608	23 285	323	1%	31 059
Remuneration of councillors		3 172	3 300	-	807	2 497	2 477	20	1%	3 300
Debt impairment		24 642	29 471	-	(2 469)	10 728	2 307	8 421	365%	29 471
Depreciation & asset impairment		9 305	7 219	-	1 620	4 859	5 421	(562)	-10%	7 219
Finance charges		2 996	953	-	-	0	682	(681)	-100%	953
Bulk purchases		11 735	12 600	-	2 213	8 143	8 599	(456)	-5%	12 600
Other materials		2 591	3 629	-	606	1 900	2 564	(664)	-26%	3 629
Contracted services		5 966	8 150	-	1 240	4 375	4 660	(285)	-6%	8 175
Transfers and subsidies		181	356	-	5	15	113	(98)	-87%	356
Other expenditure		10 961	13 150	-	1 990	5 460	7 984	(2 524)	-32%	13 125
Loss on disposal of PPE		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	-	13 776	61 586	58 093	3 493	6%	109 885
Surplus/(Deficit)		(20 336)	(10 443)	-	(2 764)	582	8 262	(7 680)	(0)	(10 443)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 904	23 887	-	1 927	10 791	18 710	(7 919)	(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(7 432)	13 444	-	(837)	11 373	26 972			13 444
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	-	(837)	11 373	26 972			13 444
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	-	(837)	11 373	26 972			13 444
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	-	(837)	11 373	26 972			13 444

References

1. Material variances to be explained on Table SC1

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

The Municipality has generated 67% or R 66 355 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) - Q3 Third 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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 7 - SPORTS AND RECREATION		-	20	-	-	16	12	4	33%	20
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	32	-	-	20	15	5	33%	-
Vote 10 - ROAD TRANSPORT		-	6 559	-	942	4 237	4 910	(673)	-14%	6 559
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	17 460	-	121	6 703	13 123	(6 420)	-49%	17 460
Vote 13 - WATER		-	-	-	-	-	45	(45)	-100%	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	24 071	-	1 063	10 976	18 105	(7 129)	-39%	24 039
Total Capital Expenditure		-	24 071	-	1 063	10 976	18 105	(7 129)	-39%	24 039
Capital Expenditure - Functional Classification										
Governance and administration		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	52	-	-	36	27	9	33%	52
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	52	-	-	36	27	9	33%	52
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	23 987	-	1 063	10 919	18 063	(7 143)	-40%	23 987
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	45	(45)	-100%	-
Waste water management		-	23 987	-	1 063	10 919	18 018	(7 098)	-39%	23 987
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24 039	-	1 063	10 956	18 090	(7 134)	-39%	24 039
Funded by:										
National Government		-	23 887	-	1 063	10 782	17 915	(7 133)	-40%	23 887
Provincial Government		-	-	-	-	-	45	(45)	-100%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	23 887	-	1 063	10 782	17 960	(7 178)	-40%	23 887
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	152	-	-	173	130	43	33%	152
Total Capital Funding		-	24 039	-	1 063	10 956	18 090	(7 134)	-39%	24 039

References

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Table C6: Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 638	11 818	-	13 794	11 818
Call investment deposits		452	1 775	-	452	1 775
Consumer debtors		3 484	(2 418)	-	3 974	(2 418)
Other debtors		10 459	12 425	-	8 646	12 425
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	-	304	641
Total current assets		17 339	24 241	-	27 169	24 241
Non current assets						
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	-	196 621	194 086
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		30	202	-	622	202
Other non-current assets		43	43	-	43	43
Total non current assets		214 618	217 762	-	220 718	217 762
TOTAL ASSETS		231 957	242 003	-	247 887	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	-	878	802
Trade and other payables		12 536	7 501	-	18 933	7 501
Provisions		3 008	23 426	-	2 723	23 426
Total current liabilities		16 393	31 729	-	22 535	31 729
Non current liabilities						
Borrowing		3	1	-	3	1
Provisions		24 794	14 287	-	24 794	14 287
Total non current liabilities		24 797	14 288	-	24 797	14 288
TOTAL LIABILITIES		41 190	46 017	-	47 332	46 017
NET ASSETS	2	190 767	195 985	-	200 555	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		190 767	195 985	-	200 555	195 985
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	-	200 555	195 985

References

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

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 27 169 mil as at 31 March

2023 (R 27 169 mil as at 31 December 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 22 535 mil as at 31 March 2023 (R 21 261 million as at 31 December 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 31 March 2023 amounted to R 0 (R 0 as at 31 December 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 - Q3 Third Quarter

Description	Ref	2020/21	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	5 407	-	995	4 072	3 188	884	28%	8 522
Service charges		3 569	33 557	-	5 900	18 133	16 099	2 033	13%	33 557
Other revenue		1 284	13 091	-	3 147	9 172	24 162	(14 990)	-62%	13 091
Government - operating		21 054	25 082	-	6 636	25 430	18 601	6 829	37%	25 082
Government - capital		-	23 887	-	8 050	23 239	18 710	4 530	24%	23 887
Interest		-	340	-	97	221	321	(100)	-31%	340
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	-	(20 918)	(55 727)	(49 496)	6 230	-13%	(76 217)
Finance charges		-	-	-	-	(0)	(682)	(681)	100%	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	-	3 907	24 540	30 903	6 363	21%	28 261
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	1	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(7 866)	(23 887)	-	(1 128)	(9 517)	(18 090)	(8 572)	47%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	-	(1 127)	(9 517)	(18 090)	(8 572)	47%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	-	(34)	(81)	(4)	(77)	1917%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	-	(34)	(81)	(4)	77	-1917%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	-	2 746	14 942	12 809			(3 779)
Cash/cash equivalents at beginning:		3 090	12 338	-	-	(696)	12 338			(696)
Cash/cash equivalents at month/year end:		18 365	13 593	-	-	14 246	25 147			(4 475)

References

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

The Municipality started off with a cash flow balance of R 12 338 million at the 3rd 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 - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue By Source			
	Property rates	-	property rates are levied during July for the FY	Will smooth out during the FY
	Service charges - electricity revenue	-	Incorrect billing journal correction done	Correcting journals will be passed
	Service charges - water revenue	-	Incorrect billing journal correction done	Correcting journals will be passed
2	Expenditure By Type			
	Debt impairment	-	Correction passed for traffic fines and year end journals not p	Will be passed at year end
	Depreciation & asset impairment	-	Year end journals not processed	Will be passed at year end
	Other expenditure	-	Will be investigated	Corrections will be done if necessary
3	Capital Expenditure			
	Waste water management	-	Slow movement on the project	0
	0	-	0	0
4	Financial Position			
	Consumer debtors	-	Currently the impairment of traffic fines is included	mSCOA adjustments will balance asset groups
5	Cash Flow			
	Property rates	-	Property rates are paid in installments	Will smooth out during the FY
	Service charges	-	Seasonal movement	Will smooth out during the FY
	Capital assets	-	The waste water project in Matjiesfontein has started late	Project is running on schedule
6	Measureable performance			
	0	-	0	0
7	Municipal Entities			

References

SECTION 8 – DEBTOR ANALYSIS

Table SC3 provides an age analysis of consumer debtors as at 31 March 2023.

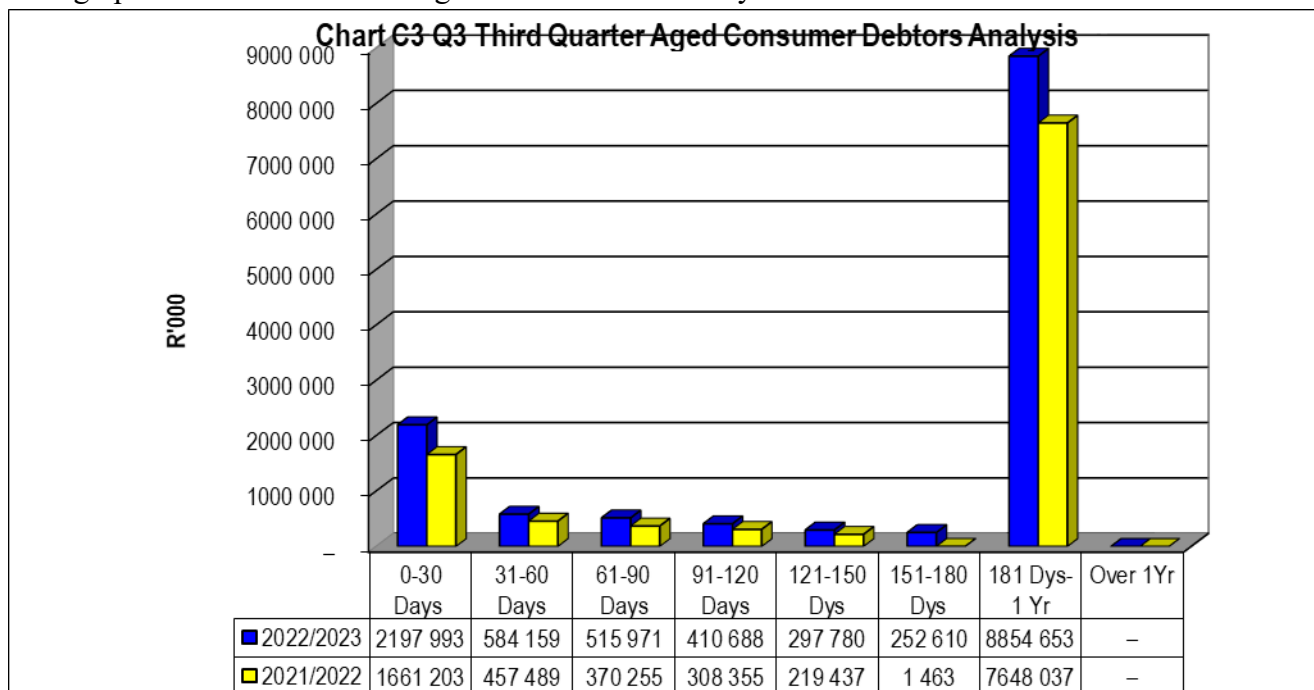
Table SC3 Debtors Analysis

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2022/23								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	269	128	110	89	69	59	1 212	-	1 938	1 430	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	938	151	135	98	41	30	672	-	2 066	842	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	469	76	69	66	60	52	3 848	-	4 639	4 025	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	212	97	87	68	62	53	1 230	-	1 810	1 414	-	-
Receivables from Exchange Transactions - Waste Management	1600	232	82	75	57	49	41	722	-	1 258	870	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	76	46	39	30	14	15	1 057	-	1 278	1 117	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3	3	0	2	2	3	113	-	125	119	-	-
Total By Income Source	2000	2 198	584	516	411	298	253	8 855	-	13 114	9 816	-	-
2019/20 - totals only		1661203	457489	370255	308355	219437	1463	7648037	0	10 666	8 177	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	112	39	31	26	20	15	1 051	-	1 294	1 112	-	-
Commercial	2300	1 085	193	181	152	68	44	3 306	-	5 041	3 571	-	-
Households	2400	991	352	303	233	209	193	4 498	-	6 779	5 132	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 198	584	516	411	298	253	8 855	-	13 114	9 816	-	-

Table C6 (Statement of Financial Position) as at 31 March 2023 shows the total outstanding debtors is R 13, 114 million.

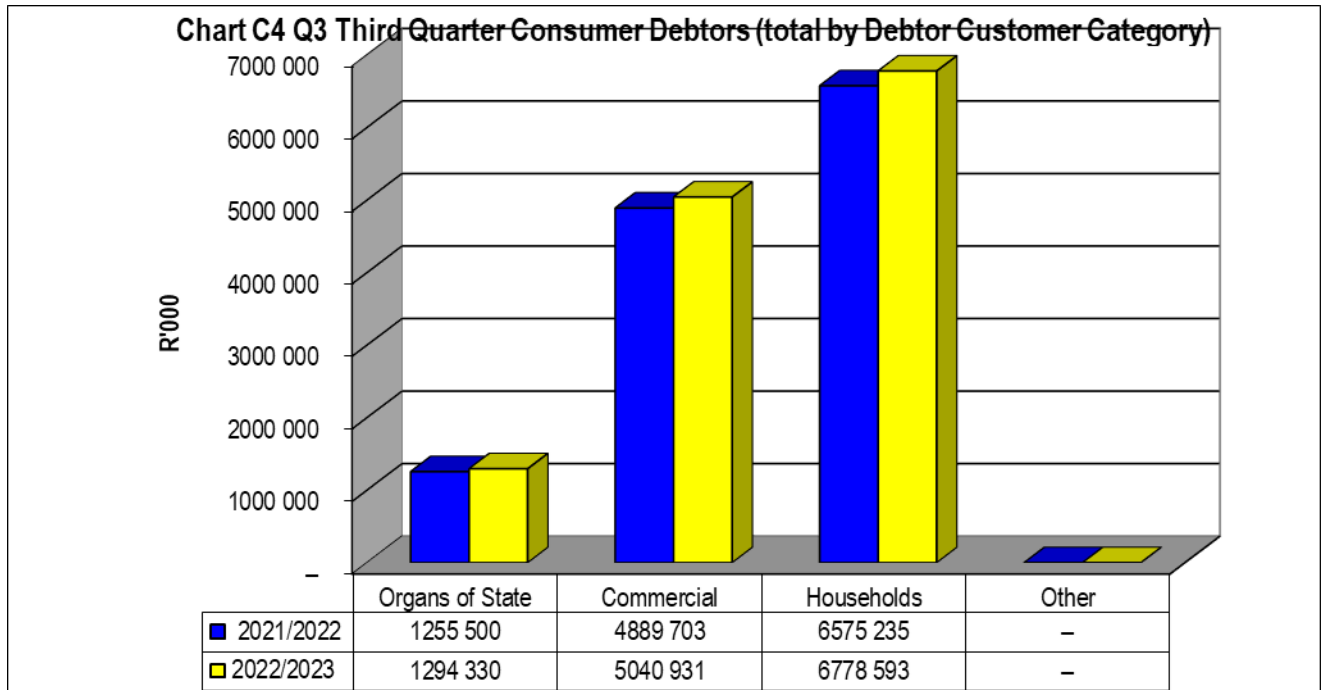
The graph below illustrates the aged consumer debt analysis at 31 March 2023 date.



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 March 2023. 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 31 March 2023.

Table SC4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	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		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	-

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

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 December 2022.

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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							
R thousands									
Municipality									
Laingsburg Municipality	0	-	Call investme	-	-	600,0%	-	-	45
		-	-	-	-	0,0%	-	-	-
Municipality sub-total					-		-	-	45
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	45

References

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 - Q3 Third Quarter

Summary of Employee and Councillor remuneration	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
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 657	2 229	-	716	2 196	2 190	6	0%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		107	743	-	13	40	41	(1)	-3%	700
Cellphone Allowance		307	328	-	78	261	246	15	6%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		100	-	-	-	-	-	-		-
Sub Total - Councillors		3 172	3 300	-	807	2 497	2 477	20	1%	3 257
% increase	4		4,1%							2,7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 738	3 676	-	946	2 795	2 791	4	0%	3 197
Pension and UIF Contributions		429	479	-	113	340	352	(11)	-3%	371
Medical Aid Contributions		97	101	-	29	81	80	1	2%	200
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		228	205	-	-	205	154	51	33%	-
Motor Vehicle Allowance		546	542	-	137	410	410	-		413
Cellphone Allowance		42	-	-	-	-	-	-		-
Housing Allowances		12	11	-	3	9	9	(0)	0%	22
Other benefits and allowances		0	0	-	0	0	0	(0)	-3%	130
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 093	5 015	-	1 228	3 841	3 796	45	1%	4 333
% increase	4		-1,5%							-14,9%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	-	4 925	13 982	13 437	545	4%	15 748
Pension and UIF Contributions		2 461	2 703	-	659	1 980	2 180	(200)	-9%	2 190
Medical Aid Contributions		700	892	-	189	553	700	(147)	-21%	1 301
Overtime		1 039	1 058	-	316	861	901	(40)	-4%	803
Performance Bonus		1 274	1 364	-	-	1 221	916	305	33%	-
Motor Vehicle Allowance		497	516	-	124	373	418	(45)	-11%	575
Cellphone Allowance		7	-	-	1	3	3	(0)	-6%	-
Housing Allowances		51	128	-	17	41	71	(30)	-42%	158
Other benefits and allowances		246	123	-	112	229	321	(92)	-29%	185
Payments in lieu of leave		377	127	-	-	-	95	(95)	-100%	-
Long service awards		(52)	285	-	59	122	107	15	14%	-
Post-retirement benefit obligations		980	453	-	134	402	340	62	18%	-
Sub Total - Other Municipal Staff		24 791	26 044	-	6 537	19 767	19 490	278	1%	20 959
% increase	4		5,1%							-15,5%
Total Parent Municipality		33 056	34 359	-	8 572	26 105	25 763	343	1%	28 550
TOTAL SALARY, ALLOWANCES & BENEFITS		33 056	34 359	-	8 572	26 105	25 763	343	1%	28 550
% increase	4		3,9%							-13,6%
TOTAL MANAGERS AND STAFF		29 885	31 059	-	7 765	23 608	23 285	323	1%	25 293

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 - Q3 Third Quarter

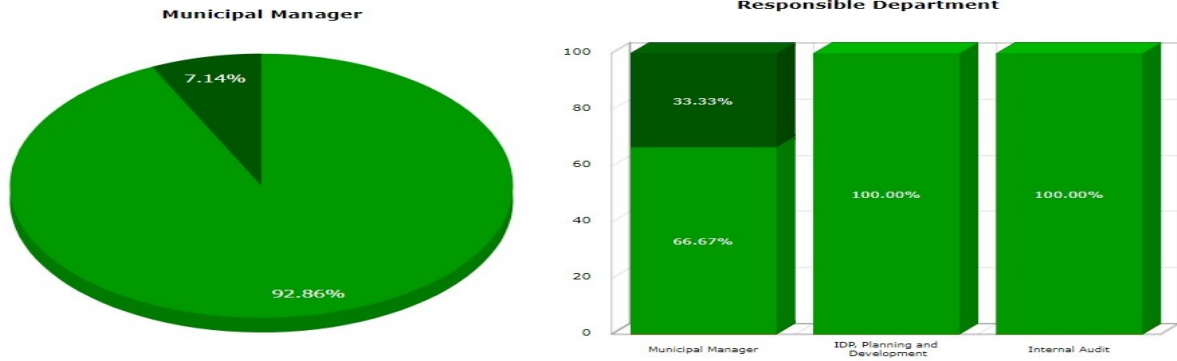
Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	6 813	21 764	17 480	4 374	25,0%	23 306
Equitable Share		18 461	20 139	20 139	5 640	19 478	15 104	4 374	29,0%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	387	716	806			1 074
Local Government Financial Management Grant		1 881	1 750	1 750	729	1 312	1 312			1 750
Municipal Infrastructure Grant		-	344	344	57	258	258			344
0		-	-	-	-	-	-			-
0	3	-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		1 843	1 739	1 739	141	1 401	1 251	17	1,3%	1 668
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	8	70	92	(22)	-23,7%	123
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	133	1 329	1 196			1 595
IR: GRANT - MAIN ROADS		49	50	50	-	1	38	(36)	-97,1%	50
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	(75)	75	-100,0%	(100)
IR: GRANT WC Mun Intervention		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
Other grant providers:		43	36	36	-	35	27	8	31,1%	36
Public Sector SETA		43	36	36	-	35	27	8	31,1%	36
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
-		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	24 126	25 082	25 082	6 954	23 200	18 758	4 399	23,5%	25 011
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	1 063	10 791	17 915	-		23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-			-
Municipal Infrastructure Grant		4 908	6 527	6 527	942	4 216	4 895			6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	121	6 574	13 020			17 360
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
0		-	-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	-	-	71	-	-			-
Fire Services Capacity Building Grant		-	-	-	-	-	-			-
-		-	-	-	35	-	-			-
-		-	-	-	35	-	-			-
Total Capital Transfers and Grants	5	12 404	23 887	23 887	1 133	10 791	17 915	-		23 887
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	8 087	33 991	36 673	4 399	12,0%	48 897

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 December 2022.

Departmental KPI Report

Report drawn on 24 January 2023 at 11-00
for the months of October 2022 to December 2022.

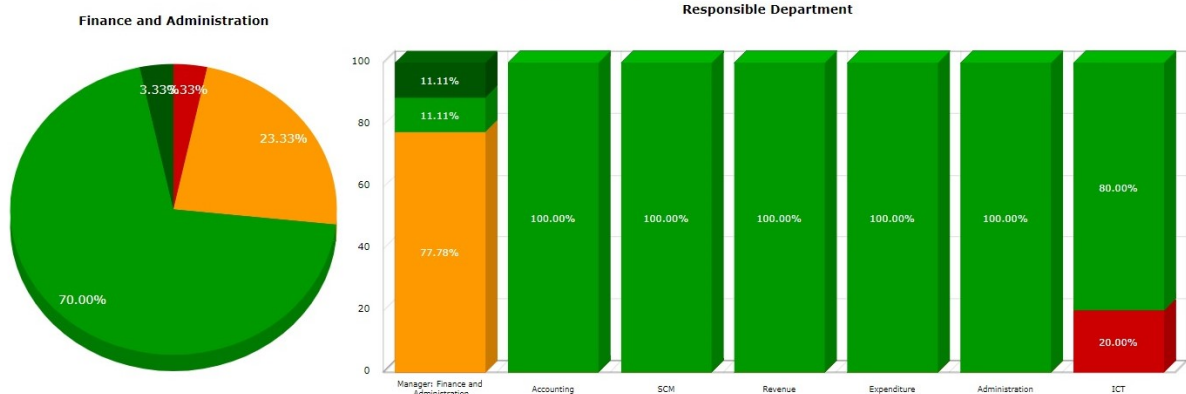


	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	13 (92.86%)	2 (66.67%)	6 (100.00%)	5 (100.00%)
Well Met	1 (7.14%)	1 (33.33%)	-	-
Extremely Well Met	-	-	-	-
Total:	14*	3	6	5
	100%	21.43%	42.86%	35.71%

* Excludes 29 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 24 January 2023 at 11-04
for the months of October 2022 to December 2022.



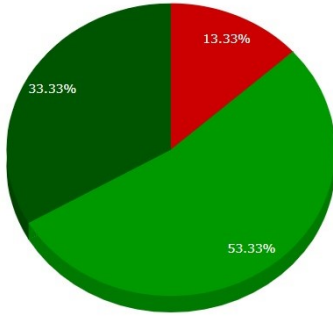
	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	1 (3.33%)	-	-	-	-	-	-	-	-	1 (20.00%)
Almost Met	7 (23.33%)	7 (77.78%)	-	-	-	-	-	-	-	-
Met	21 (70.00%)	1 (11.11%)	2 (100.00%)	2 (100.00%)	5 (100.00%)	2 (100.00%)	5 (100.00%)	-	-	4 (80.00%)
Well Met	1 (3.33%)	1 (11.11%)	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	30*	9	2	2	5	2	5	-	-	5
	100%	30.00%	6.67%	6.67%	16.67%	6.67%	16.67%	-	-	16.67%

* Excludes 25 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 24 January 2023 at 11-13
for the months of October 2022 to December 2022.

Infrastructure Services



Responsible Department



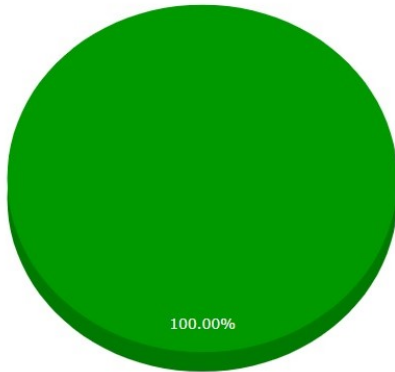
	Infrastructure Services	Responsible Department								
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity
Not Met	2 (13.33%)	-	1 (50.00%)	-	1 (100.00%)	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	8 (53.33%)	2 (50.00%)	-	2 (100.00%)	-	2 (100.00%)	1 (100.00%)	1 (33.33%)	-	-
Well Met	5 (33.33%)	2 (50.00%)	1 (50.00%)	-	-	-	-	2 (66.67%)	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	15*	4	2	2	1	2	1	3	-	-
	100%	26.67%	13.33%	13.33%	6.67%	13.33%	6.67%	20.00%	-	-

* Excludes 18 KPIs which had no targets/actuals for the period selected.

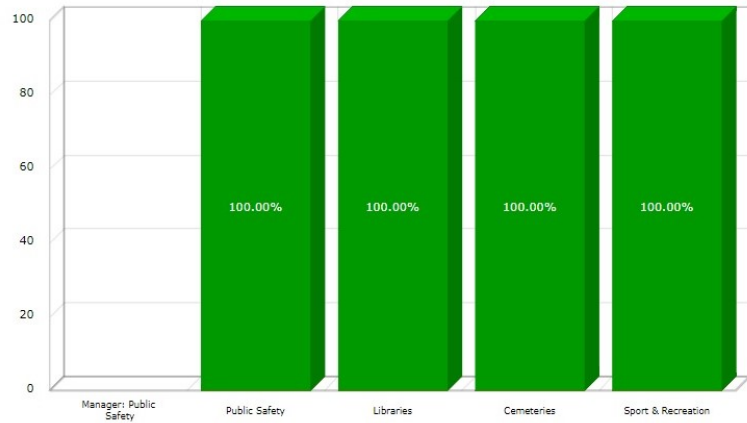
Departmental KPI Report

Report drawn on 24 January 2023 at 11-09
for the months of October 2022 to December 2022.

Community Services



Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	9 (100.00%)	-	4 (100.00%)	3 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-
Total:	9*	0	4	3	1	1
	100%	0.00%	44.44%	33.33%	11.11%	11.11%

* Excludes 6 KPIs which had no targets/actuals for the period selected.

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 - Q3 Third 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
R thousands									
Monthly expenditure performance trend									
July	-	2 003	-	-	-	-	-	-	0%
August	-	2 003	-	2 062	2 062	2 062	-	-	9%
September	-	2 003	-	66	2 128	2 128	-	-	9%
October	-	2 003	-	390	2 518	2 518	-	-	10%
November	-	2 003	-	651	3 169	3 169	-	-	13%
December	-	2 003	-	5 727	8 896	5 172	(3 724)	-72,0%	37%
January	-	2 003	-	932	9 828	7 175	(2 652)	-37,0%	41%
February	-	2 003	-	65	9 893	9 178	(715)	-7,8%	41%
March	-	2 003	-	1 063	10 956	11 182	226	2,0%	46%
April	-	2 003	-	-	10 956	13 185	2 229	16,9%	46%
May	-	2 003	-	-	10 956	15 188	4 232	27,9%	46%
June	-	2 003	-	-	10 956	17 191	6 236	36,3%	46%
Total Capital expenditure	-	24 039	-	10 956					

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

QUARTERLY PERFORMANCE ASSESSMENT REPORT Q 3 of 2022/2023

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third 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	
Cash Receipts By Source																	
Property rates		231	622	1 074	289	239	622	247	381	367	710	710	3 030	8 522	5 645	5 899	
Service charges - electricity revenue		1 519	1 378	1 476	1 454	1 341	1 292	1 226	1 376	1 359	1 798	1 798	5 556	21 574	22 569	23 630	
Service charges - water revenue		202	184	236	229	272	246	230	258	262	413	413	2 006	4 951	5 169	5 401	
Service charges - sanitation revenue		162	165	290	163	243	170	158	192	187	304	304	1 307	3 644	3 804	3 975	
Service charges - refuse		193	195	209	203	220	193	197	225	228	282	282	962	3 388	3 537	3 696	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		98	120	69	118	117	87	127	122	139	128	128	284	1 535	1 604	1 678	
Interest earned - ex ternal investments		-	22	32	20	17	34	47	29	21	28	28	62	340	355	371	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		274	628	525	442	479	665	360	652	542	849	849	3 926	10 190	13 560	14 253	
Licences and permits		131	172	188	119	173	89	140	155	108	-	-	(1 275)	-	-	-	
Agency services		-	-	-	-	-	-	-	-	-	18	18	175	210	219	229	
Transfer receipts - operating		9 140	2 551	-	540	578	5 984	-	996	5 640	2 090	2 090	(4 529)	25 082	25 371	26 889	
Other revenue		27	390	62	60	908	85	37	46	719	96	96	(1 373)	1 155	1 178	1 254	
Cash Receipts by Source		11 976	6 426	4 160	3 636	4 586	9 468	2 770	4 432	9 573	6 716	6 716	10 132	80 591	83 011	87 277	
Other Cash Flows by Source																	
Transfer receipts - capital		4 200	-	86	-	7 800	3 072	-	-	8 046	1 991	1 991	(3 299)	23 887	20 971	20 006	
Contributions & Contributed assets		-	4	-	-	4	24	-	4	-	-	-	(35)	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		(10)	(4)	(6)	(11)	(4)	(8)	(5)	(27)	(4)	(0)	(0)	78	(3)	(3)	(3)	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		16 166	6 426	4 240	3 624	12 386	12 555	2 765	4 408	17 615	8 706	8 706	6 876	104 474	103 979	107 279	
Cash Payments by Type																	
Employee related costs		3 072	3 127	2 717	3 511	5 260	3 758	4 008	4 265	3 762	2 813	2 813	(5 346)	33 761	34 230	36 177	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	0	0	-	-	0	-	-	-	-	(0)	-	-	-	
Bulk purchases - Electricity		-	1 253	1 423	1 117	708	764	667	758	797	1 050	1 050	3 014	12 600	13 154	-	
Bulk purchases - Water & Sewer		1	326	154	196	187	197	195	413	185	302	302	1 168	3 629	3 789	3 959	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	88	1 446	181	405	384	70	578	454	679	679	3 187	8 150	8 509	8 509	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		501	889	1 535	1 007	958	1 783	830	865	902	1 506	1 506	5 795	18 077	22 739	14 968	
Cash Payments by Type		3 573	5 682	7 274	6 011	7 519	6 887	5 768	6 879	6 101	6 351	6 351	7 819	76 217	82 421	63 613	
Other Cash Flows/Payments by Type																	
Capital assets		-	624	66	390	651	5 727	932	65	1 063	2 670	2 670	17 180	32 036	29 480	35 832	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		3 573	6 306	7 341	6 401	8 170	12 614	6 700	6 944	7 164	9 021	9 021	24 998	108 254	111 901	99 445	
NET INCREASE/(DECREASE) IN CASH HELD		12 593	120	(3 101)	(2 777)	4 216	(59)	(3 935)	(2 536)	10 451	(315)	(315)	(18 122)	(3 779)	(7 922)	7 834	
Cash/cash equivalents at the monthly ear beginning:		3 090	15 683	15 803	12 702	9 926	14 142	14 083	10 148	7 612	18 063	17 748	17 433	3 090	(689)	(8 611)	
Cash/cash equivalents at the monthly ear end:		15 683	15 803	12 702	9 926	14 142	14 083	10 148	7 612	18 063	17 748	17 433	(689)	(689)	(8 611)	(777)	

References

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 - Q3 Third 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
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	23 887	-	1 927	10 782	17 915	7 133	39,8%	23 887
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	634	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	634	-	-	-		-
Sanitation Infrastructure		-	17 360	-	324	6 566	13 020	6 454	49,6%	17 360
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	2 360	-	-	-	1 770	1 770	100,0%	2 360
Waste Water Treatment Works		-	15 000	-	324	6 566	11 250	4 684	41,6%	15 000
Rail Infrastructure		-	6 527	-	969	4 216	4 895	678	13,9%	6 527
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	6 527	-	969	4 216	4 895	678	13,9%	6 527
Computer Equipment		-	32	-	-	20	24	4	15,6%	32
Computer Equipment		-	32	-	-	20	24	4	15,6%	32
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	120	-	-	153	90	(63)	-70,1%	120
Machinery and Equipment		-	120	-	-	153	90	(63)	-70,1%	120
Transport Assets		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	-	24 039	-	1 927	10 956	18 029	7 073	39,2%	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 - Q3 Third

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
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		247	614	-	181	363	461	98	21,2%	743
Electrical Infrastructure		210	573	-	179	352	430	78	18,2%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		19	50	-	10	43	38	(5)	-14,4%	-
MV Substations		-	-	-	-	-	-	-		286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		3	100	-	-	3	75	72	95,3%	-
LV Networks		188	423	-	169	306	318	12	3,8%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	2	-	-	2	2	0	11,7%	75
Dams and Weirs		-	1	-	-	2	1	(1)	-91,8%	-
Distribution		-	1	-	-	-	1	1	100,0%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		37	38	-	2	9	29	19	67,5%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		25	33	-	0	2	25	23	90,2%	300
Waste Water Treatment Works		12	5	-	2	7	4	(3)	-91,2%	22
Community Assets		7	54	-	0	1	41	39	97,5%	3
Community Facilities		7	54	-	0	1	41	39	97,5%	3
Libraries		7	54	-	0	1	41	39	97,5%	-
Investment properties		-	-	-	-	-	-	-		270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		270
Improved Property		-	-	-	-	-	-	-		184
Unimproved Property		-	-	-	-	-	-	-		86
Other assets		143	909	-	93	197	681	485	71,1%	57
Operational Buildings		143	890	-	93	197	668	471	70,5%	40
Municipal Offices		143	890	-	69	197	668	471	70,5%	40
Pay/Enquiry Points		-	-	-	12	-	-	-		-
Building Plan Offices		-	-	-	12	-	-	-		-
Housing		-	19	-	-	-	14	14	100,0%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	19	-	-	-	14	14	100,0%	17
Furniture and Office Equipment		2	9	-	0	1	7	6	79,5%	314
Furniture and Office Equipment		2	9	-	0	1	7	6	79,5%	314
Machinery and Equipment		480	611	-	177	234	458	224	48,9%	65
Machinery and Equipment		480	611	-	177	234	458	224	48,9%	65
Transport Assets		692	806	-	194	526	619	93	15,1%	556
Transport Assets		692	806	-	194	526	619	93	15,1%	556
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	1 572	3 003	-	646	1 322	2 267	945	41,7%	2 008

Table SC13 d – Depreciation charges by asset class

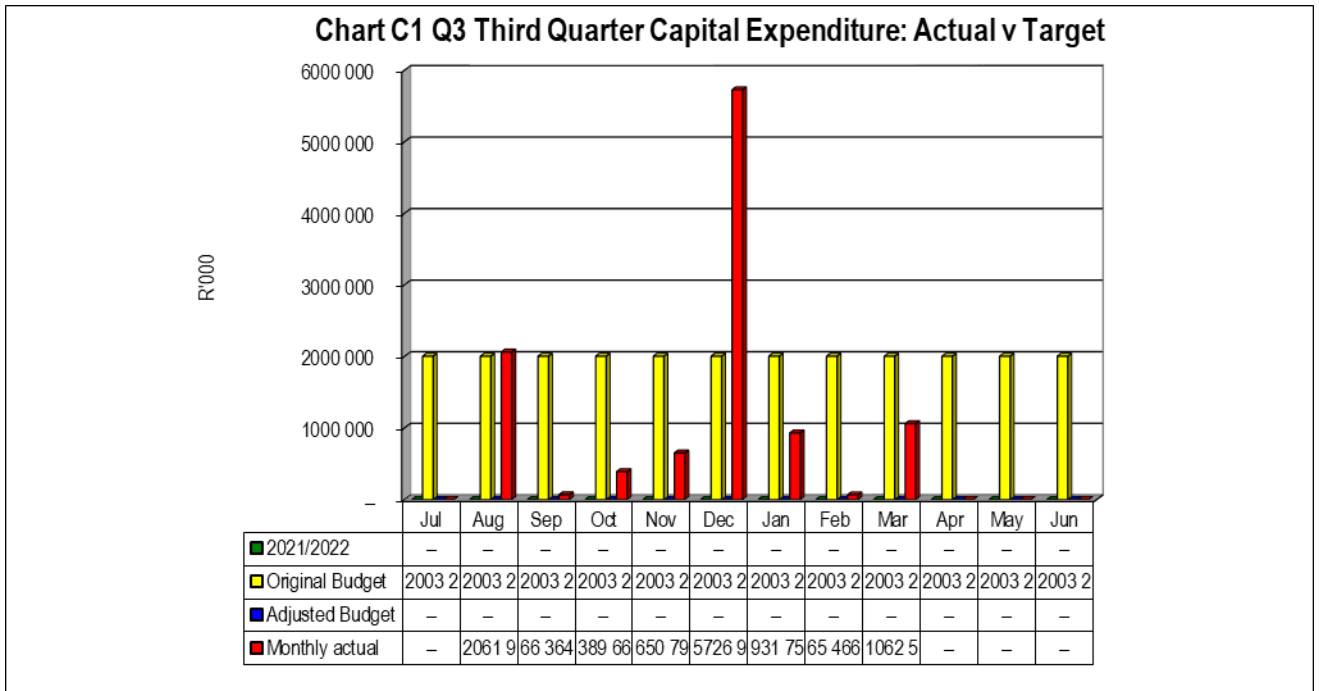
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third Quarter

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
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		7 838	5 588	-	1 397	4 191	4 191	-		5 588
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		2 531	2 861	-	715	2 146	2 146	-		2 861
Drainage Collection		2 531	2 861	-	715	2 146	2 146	-		2 861
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		319	323	-	81	242	242	-		323
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		319	323	-	81	242	242	-		323
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		1 652	1 293	-	323	970	970	-		1 293
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		1 652	1 293	-	323	970	970	-		1 293
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1 234	1 106	-	277	830	830	-		1 106
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1 234	1 106	-	277	830	830	-		1 106
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		2 101	4	-	1	3	3	-		4
Landfill Sites		2 101	4	-	1	3	3	-		4
Community Assets		-	277	-	69	208	208	-		277
Community Facilities		-	72	-	18	54	54	-		72
Libraries		-	72	-	18	54	54	-		72
Sport and Recreation Facilities		-	205	-	51	153	153	-		205
Indoor Facilities		-	205	-	51	153	153	-		205
Other assets		87	135	-	34	101	101	-		135
Operational Buildings		87	135	-	34	101	101	-		135
Municipal Offices		87	135	-	34	101	101	-		135

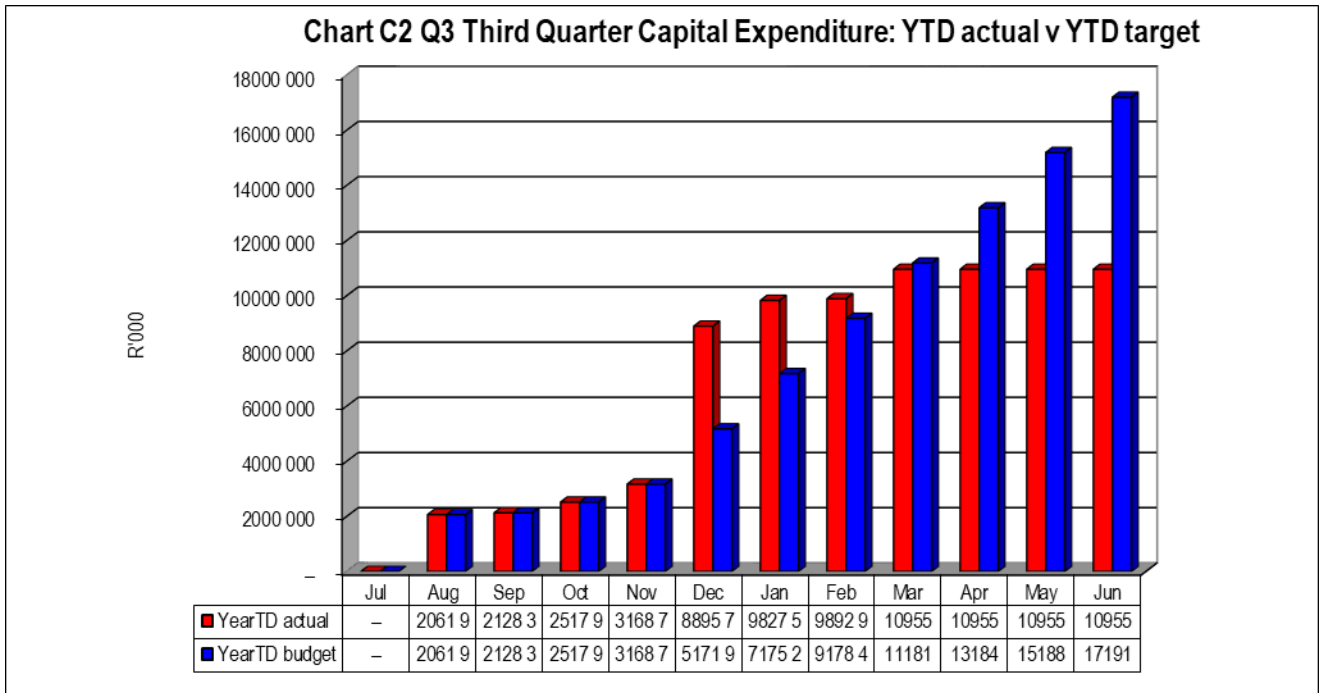
Intangible Assets	507	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	507	-	-	-	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>	507	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-	-	-	-	-
Computer Equipment	151	172	-	29	129	129	-	-	172
Computer Equipment	151	172	-	29	129	129	-	-	172
Furniture and Office Equipment	233	199	-	33	149	149	-	-	199
Furniture and Office Equipment	233	199	-	33	149	149	-	-	199
Machinery and Equipment	-	109	-	18	82	82	-	-	109
Machinery and Equipment	-	109	-	18	82	82	-	-	109
Transport Assets	301	-	-	-	-	-	-	-	-
Transport Assets	301	-	-	-	-	-	-	-	-
Total Depreciation	1	9 117	6 479	-	1 580	4 859	4 859	-	6 479

Schedule C – National Treasury Formats graphs

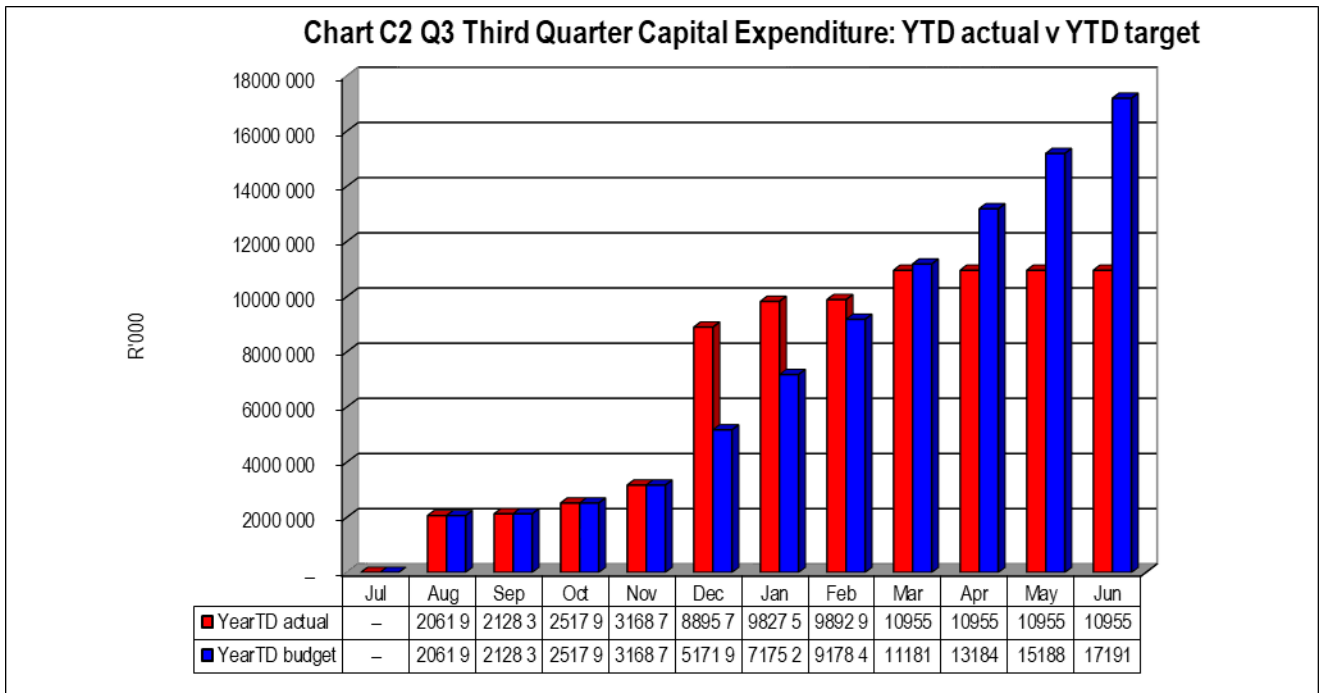
Capital Expenditure monthly trend: Actual VS Target



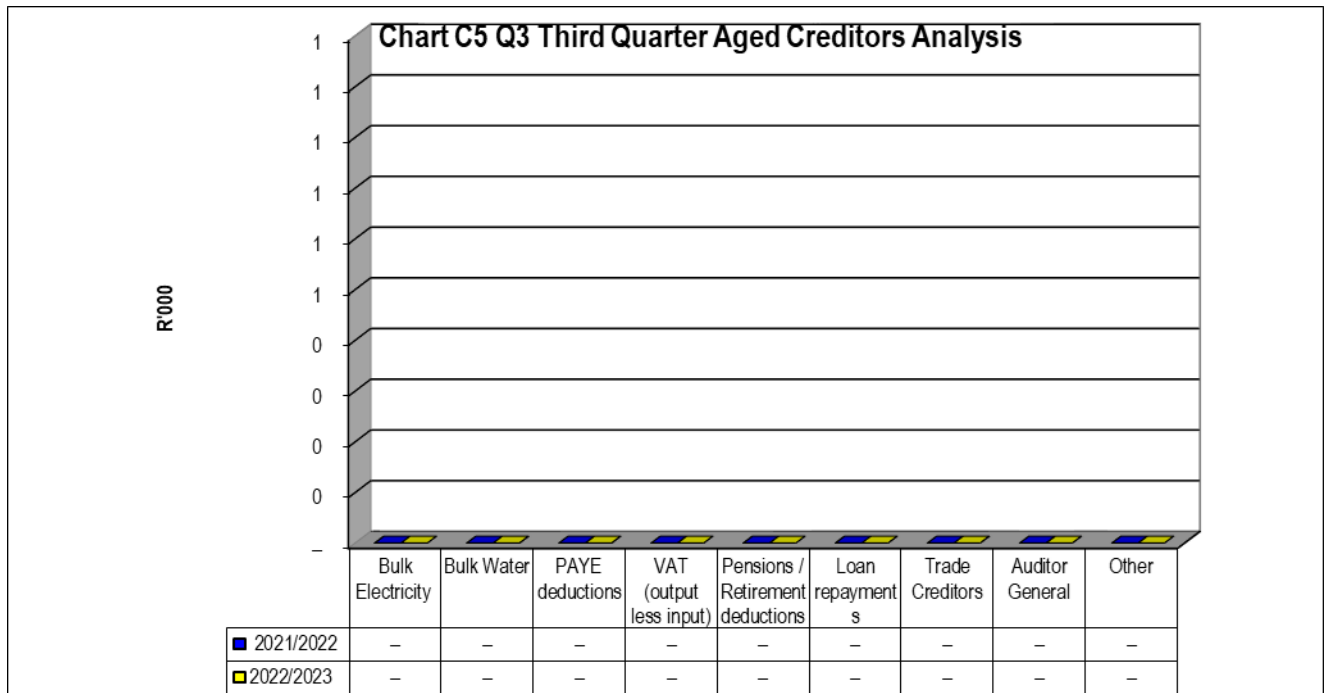
Capital Expenditure: YTD Actual VS YTD Target



Aged Consumer Debtors analysis



Aged Creditors analysis



SECTION 16 - WARD COMMITTEES

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

SECTION 17 – RECOMMENDATIONS

- (a) That Council notes the contents of this report and supporting documentations for the third 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.