

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2022/23 ASSESSMENT REPORT- Q 4

01 April 2023 – 30 June 2023



Table of Contents

SECTION 1 - INTRODUCTION 6

SECTION 2 – EXECUTIVE MAYOR’S REPORT 7

SECTION 3 – RESOLUTIONS 7

SECTION 4 – EXECUTIVE SUMMARY 7

 4.1 Financial problems and risks 7

 4.2 Other Relevant information 9

 4.3 Operating Revenue 9

 4.4 Operating Expenditure 9

 4.5 Capital Expenditure 9

 4.6 Cash Flow 9

 4.7 Debtors 9

 4.8 Creditors 10

 4.9 Cost Containment Measures 11

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS 12

5.1 Key Financial Indicators 13

 5.2 Borrowing, funding and reserves policy 14

5.2.1 Purpose/ Use of the Ratio and Norm 14

5.2.2 Interpretation of Results 14

5.2.4 Interpretation of Results 14

5.2.5 Purpose/ Use of the Ratio and Norm 14

5.2.6 Interpretation of Results 15

5.2.7 Purpose/ Use of the Ratio and Norm 15

5.2.8 Interpretation of Results 15

 5.3 Liquidity policy 15

5.3.1 Purpose/ Use of the Ratio and Norm 15

5.3.2 Interpretation of Results 16

5.3.3 Purpose/ Use of the Ratio and Norm 16

5.3.4 Interpretation of Results 17

5.3.5 Interpretation of Results 18

 5.4 Other ratios of importance 18

5.4.1 Purpose/ Use of the Ratio and Norm 18

5.4.2 Interpretation of Results 19

5.4.3 Purpose/ Use of the Ratio and Norm 19

5.4.4 Interpretation of Results 19

5.4.5 Purpose/ Use of the Ratio and Norm 19

5.4.6 Interpretation of Results	20
5.4.7 Purpose/ Use of the Ratio and Norm	20
5.4.8 Interpretation of Results	20
5.4.9 Purpose/ Use of the Ratio and Norm	20
5.4.10 Interpretation of Results	21
SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT	21
6.1 Background	21
6.1.1 Legislative Requirements	21
6.1.2 Definition of Performance Management	22
6.1.3 Institutionalizing Performance Management	22
6.1.4 Strategic Performance	22
6.1.5 Definition of Service Delivery Budget Implementation Plan	22
6.1.6 The IDP and the Budget	23
6.1.7 Municipal Scorecard	23
6.1.8 Background to the format of SDBIP	24
6.1.9 Monitoring and Evaluation	25
6.2 Actual Performance for the 4 th Quarter	26
6.2.1 Overall Performance of the Municipality	26
SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES	46
Table C2: Financial Performance (Functional Classification)	47
Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)	48
Table C4: Financial Performance (Revenue and Expenditure)	49
Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)	50
Table C6: Financial Position	50
Table C7: Cash Flow	52
Table SC1 Material variance explanations	53
SECTION 8 – DEBTOR ANALYSIS	54
SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)	55
Table SC4 Creditors Analysis	55
SECTION 10 – INVESTMENT PORTFOLIO	56
Table SC5 Investment Portfolio	56
SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	57
Table SC 8 Councilor and staff benefits	57
SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES	58
SC6 Transfers and Grant Receipts	58
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP	59
SECTION 14 – CAPITAL PROGRAMME PERFORMANCE	61

Table SC12 – Capital expenditure trend61

SECTION 15 – OTHER SUPPORTING DOCUMENTATION61

Table SC9 – Cash flow per month by source of revenue and type of expenditure..... 61

Table SC13 a – Capital expenditure on new assets by asset class..... 63

Table SC13 c – Expenditure on Repairs and Maintenance by asset class 63

Table SC13 d – Depreciation charges by asset class 64

Schedule C – National Treasury Formats graphs 65

Capital Expenditure monthly trend: Actual VS Target 65

Capital Expenditure: YTD Actual VS YTD Target..... 65

Aged Consumer Debtors analysis..... 66

SECTION 16 - WARD COMMITTEES 67

SECTION 17 – RECOMMENDATIONS 67

SECTION 18 - CONCLUSION.....67

QUALITY CERTIFICATE

I, J Booysen, 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 April 2023 until 30 June 2023 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



J. BOOYSEN
MUNICIPAL MANAGER
21 JULY 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 April 2023 – 30 June 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 30 June 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 fourth quarter, the Municipality generated 76.58% or R 94,435 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 R92,308 million. The total year to date cash generated amounts to R 91,307 million which includes an amount of R48,688 million in subsidies (53.3%). Of that, an amount of R 23,257 million is capital allocations and an amount of R25,432 million operating allocations (Equitable share for the quarter, R 5, 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 R91,944 million.

The total unspent subsidies on 30 June 2023 amount to R 8,833 million against the cash of R 2,528 million in the bank.

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

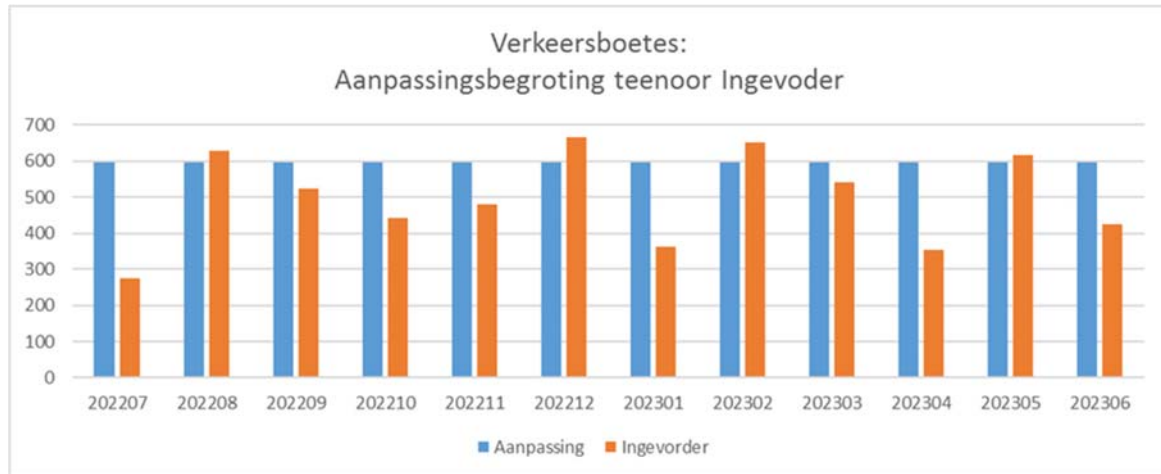
Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	102.13%	86.21%
Water	88.52%	57.74%
Vullis	95.60%	70.67%
Riool	93.58%	59.03%
Hure	99.51%	56.13%
Eiendomsbelasting	82.81%	50.94%
Dienste Debiteure	95.59%	75.90%
Alle Debiteure - huur ingesluit	93.55%	68.94%
Debiteure saldo beweging	Styging	R 1 346 470.76

From this it can be derived that the collection percentage at the end of the fourth quarter is less than the expected 95% of the budget. During the fourth quarter, R622 000 of outstanding service debt older than two years was written off. The outstanding total amount for debtors increased by R 1,346 million from 1 July 2022 to the end of the fourth quarter despite the write-off during the year. All consumers who were approved as compassionate households' outstanding service debts were also discharged during the year.

The municipality receives a R 1.074 million grant for EPWP appointments. The year's last part of the total award was in the 3rd quarter. For the fourth quarter, the expenditure was R357 000. The total overspend on the EPWP was R241 000. From its own funds, the municipality makes provision for R500 000 for temporary appointments which amount to R125 000 per quarter. Up to the end of the fourth quarter, there is R601 840. The total amount spent on security amounted to R1,744 million after the adjusted budget was increased to R1,434 million. The total overspend in the three expenditure categories alone amounts to R653 000. This contributes to the exceeding of the budget and also to the cash deficit that arises.

The collection of the traffic fines until the end of the fourth quarter is also under the budgeted targets. The budgeted amount amounts to R 7,162 million compared to the actually collected amount of R 5,960 million. This is R 1.378 million below the target.

Below indicate the traffic fines actually incurred versus what was budgeted for:



4.2 Other Relevant information

None

4.3 Operating Revenue

The Municipality has so far generated 76.58% or R 94.435 million of the annual Budgeted Income which is just less than the budgeted amounts. This amount includes the operational allowances to date.

4.4 Operating Expenditure

Operating expenses of R 92.308 million for the fourth 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 3,985 million. This will effectively bring the total expenditure to date to R 96.293 million. The expenditure to date is less than the budget year-to-date amount.

4.5 Capital Expenditure

The Municipality has so far spent R 17.308 million from the externally funded Capital Budget. An amount of one million capital grants (MIG and WSIG) have already been received. So far, 72.00% of the year's capital budget has already been spent.

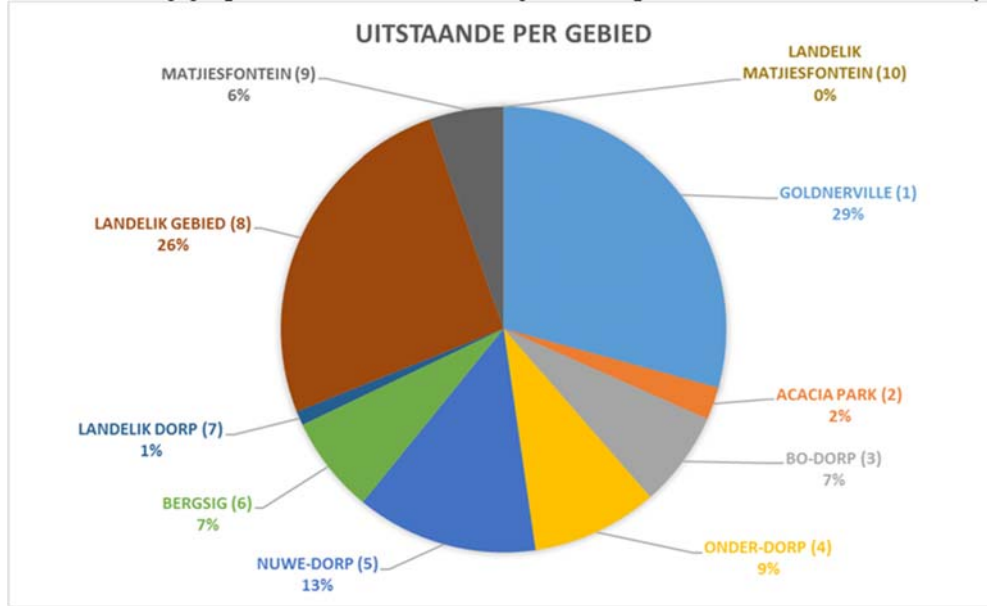
4.6 Cash Flow

The Municipality started with a cash balance of R14.246 million at the beginning of the fourth quarter and this increased by R11.716 million. The ending balance for the quarter is R 2,530 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The fourth transfers of Equitable Share and other capital allocations were received during the quarter.

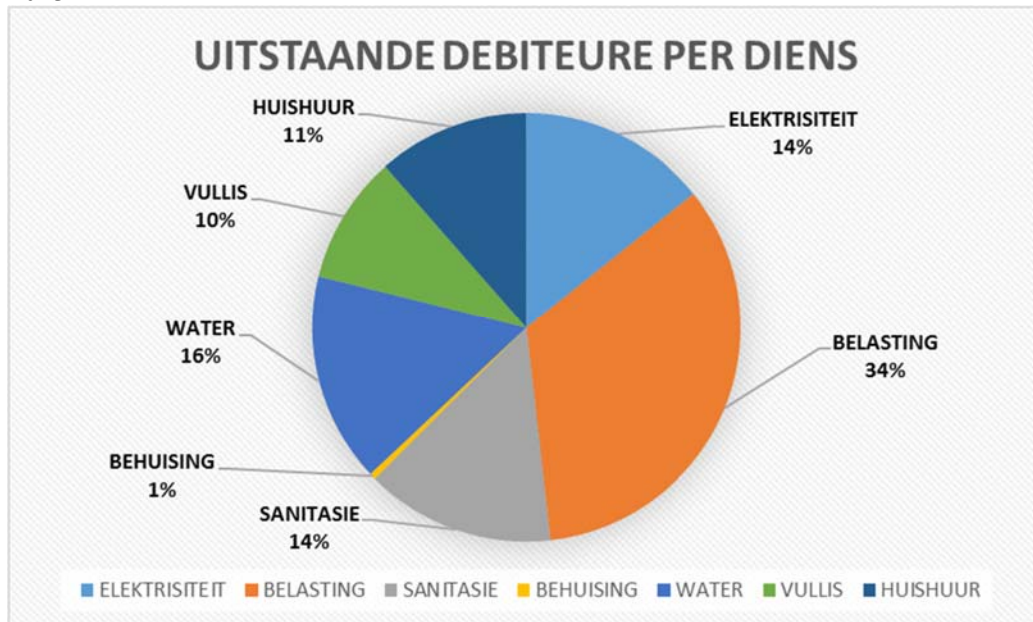
4.7 Debtors

The outstanding debtors of the Municipality amount to R 12,033 million at the end of the fourth quarter. Outstanding services debt older than two years amounting to R 622 000 was written off during June 2023.

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



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



4.8 Creditors

Total outstanding operating creditors amount to R 1,305 million for the fourth 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	OOR OF (BESPAAR) VIR MAAND	OOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	11 320 092	943 341	11 320 092	754 405	6 425 799	(188 936)	(4 894 293)
Rein en verblyf koste	741 600	61 800	741 600	24 219	507 677	(37 582)	(233 923)
Akkommodasie	329 400	27 450	329 400	12 324	225 285	(15 126)	(104 115)
Borgskappe en spyseniering	41 856	3 488	41 856	13 665	61 827	10 177	19 971
Kommunikasie	24 228	2 019	24 228	18 073	226 227	16 054	201 999
Oortyd	524 640	43 720	524 640	50 188	746 874	6 468	222 234
Totaal	R 12 981 816	R 1 081 818	R 12 981 816	R 872 874	R 8 193 689	(208 944)	(4 788 127)

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 - Q4 Fourth 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
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		3.0%	7.4%	7.4%	0.0%	3.9%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.8%	3.8%	3.8%	6.9%	3.8%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	104.6%	76.4%	76.4%	104.1%	76.4%
Liquidity Ratio	Monetary Assets/Current Liabilities		14.9%	42.8%	42.8%	14.6%	42.8%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		22.5%	10.1%	10.1%	19.7%	10.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and 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%	31.2%	39.8%	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%	8.2%	0.0%	4.3%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0.0%	0.0%	0.0%	0.0%	0.0%

The other financial performance indicators are discussed below:

Table 5.1 provides a high level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 30 June 2023.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	123 329 360	109 885 464	17 308 025
Actuals as at Current Quarter	21 476 276	20 543 046	4 024 389
Variance between YTD Budget and YTD Actuals	101 853 084	89 342 418	13 283 636
Variance %	82,59	81,31	100,00

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	123 329 360	109 885 464	24 038 508
Actuals as at Current Quarter	21 476 276	20 543 046	4 024 389
Actual as % of total Budget	17,41	18,69	16,74

Table 5.3 provides the key financial indicators, comparing the 2021/22 financial performance of the municipality to the 2022/23 year to date figures as at 30 June 2023.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	40,93	33,40
Actual income vs Budgeted Income	17,41	51,44
Expenditure Management		
Personnel Costs to total Expenditure	37,48	33,14
Actual expenditure vs Budgeted Expenditure	74,74	43,51
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,34	0,34
Repairs and maintenance / total expenditure	0,81	1,39
Asset Management		
Actual versus Budgeted Capital Expenditure	16,74	23,82
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	150	297
Liquidity		
Current ratio	104,09	127,79
Acid Test ratio	102,98	126,36
Turnover of accounts receivable	2,28	2,04
Cash to interest	0	0
Debt to cash	0,59	1,83
Cash to income	0,07	0,48
Total Liabilities / Total Assets	17,27	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	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	52 923 141	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	CQ	PQ
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	-13 466 989	5 667 420
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	CQ	PQ
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (interest & Capital)	0	0
Total Operating Expenditure	20 543 046	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 fourth quarter of 2022/23.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	2 527 924	8 534 458
Monthly Fixed Operational Expenditure	4 504 693	4 504 693
Cash and Cash Equivalents:		
Petty Cash and bank Balances	2 051 756	13 793 806
Less:		
Unspent Conditional Grants	8 833 369	16 337 715
Overdraft	0	0
Plus:		
Short-term investments	476 180	451 983
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	27 376 389	15 936 930
Less:		
Depreciation & Amortisation	6 371 171	3 239 466
Provision for bad debt	7 958 496	8 580 847
Impairment and loss on Disposal of Assets	2 231 905	2 231 905
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	CQ	PQ
Current Ratio	104,09	127,79
Current Assets	17 963 779	27 168 631
Current Liabilities	17 257 664	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	CQ R	PQ R
All earmarked and/or conditional grants received but not yet utilised	0	0
Value of the provisions held in cash for the clearing of alien vegetation and the rehabilitation of landfill sites to the extent that these funds are required within the following 5 years	0	0
Value of legally entrenched short term rights and benefits of employees related to Medical benefits & Retirement benefits	656 805	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	22 630 127	22 757 628
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	925 676	851 985
Other Deposits and Other Advance Payments:		
- Retentions	360 087	360 087
- Payments Received in Advance	155 315	155 315
- Other Deposits	167 139	166 441
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 811 784	13 082 949

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	2 051 756	13 793 806
Bank balance sub total	2 051 756	13 793 806
95% of all other term investments with Banks	452 371	429 384
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	2 130 934	3 462 824
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	8 833 369	16 337 715
- 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	13 468 430	34 023 729
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential

cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

Table 5.11 Debt Collection

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	150	297
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	CQ	PQ
Level of reliance on government grants	40,93	33,40
Government Grants and subsidies	2 102 208,00	15 579 224,00
Total Revenue	15 123 811,00	11 136 895,00

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

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

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

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

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description				CQ	PQ
Actual	versus	Budgeted	Capital	4 024 389	5 726 979
Expenditure					
Actual Capital Expenditure : Budgeted Capital Expenditure				16,74	23,82
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	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	15 123 811	11 136 895
Actual Expenditure – Budgeted Expenditure	49,05	36,12
Budgeted Expenditure	30 832 340	30 832 340

5.4.10 Interpretation of Results

The Municipality is functioning outside the norm. With the conversion from old vote numbers used in the old chart of accounts to the new mSCOA short codes and especially the new mSCOA item segment it was difficult to budget monthly projections for the 2022/2023 budget with no available history on this new chart of accounts. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period.

SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT

6.1 Background

6.1.1 Legislative Requirements

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

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

and service provider performance.

6.1.2 Definition of Performance Management

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

6.1.3 Institutionalizing Performance Management

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

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

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

6.1.4 Strategic Performance

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

6.1.5 Definition of Service Delivery Budget Implementation Plan

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

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

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

- a) The Executive Mayor, to submit to council within 30 days of the end of each quarter, a report on the implementation of the budget and financial state of affairs of the municipality;
- b) The Accounting Officer, while conducting the above, must take into account:
 - Section 71 Reports;
 - Performance in line with the Service Delivery & Budget Implementation Plans.

6.1.6 The IDP and the Budget

The Final IDP 2022/2027 year 1 review implementation 2023/2024 and the Final Budget 2023/2024 was approved by Council the 31st of May 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 14th of June 2023. The Departmental SDBIP’s measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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

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

Table 3.1: SDBIP Measurement Categories

The Performance Management System is an internet based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and

Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

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

- Summary of the quarterly performance of the Municipality in terms of the seven (7) Municipal Strategic Objective; and
- A detailed performance review per Municipal directorate.

6.1.9 Monitoring and Evaluation

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

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

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

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

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

actions to be captured for targets not achieved.

6.2 Actual Performance for the 4th Quarter

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

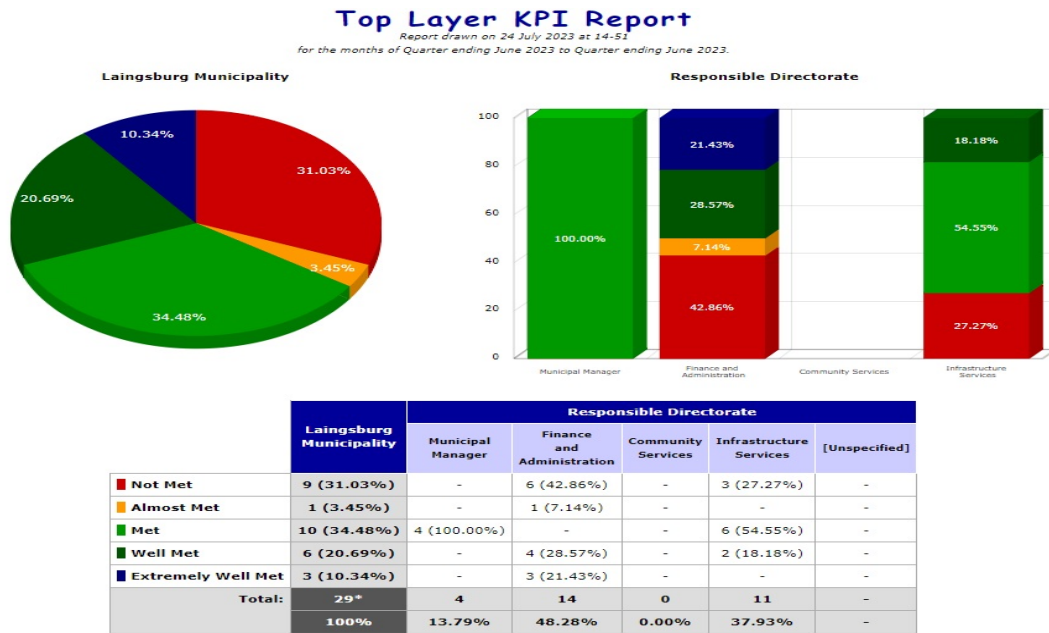
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 4th quarter of the financial year 2022/2023 is provided for in section 6 of this report.

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(4th quarter).

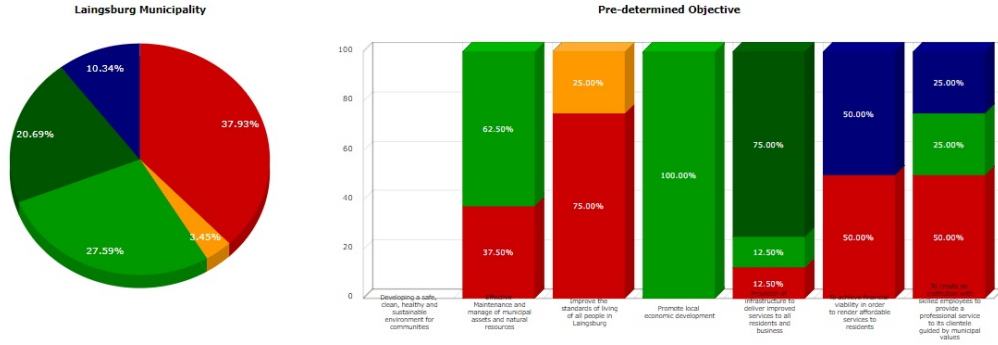
The performance is also measured and reported on; per National and Municipal Key Performance Area.



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 April 2023 to 30 June 2023)

Top Layer KPI Report

Report drawn on 21 July 2023 at 16:20
for the months of Quarter ending June 2023 to Quarter ending June 2023.



	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	11 (37.93%)	-	-	3 (37.50%)	3 (75.00%)	-	1 (12.50%)	2 (50.00%)	2 (50.00%)	-	-
Almost Met	1 (3.45%)	-	-	-	1 (25.00%)	-	-	-	-	-	-
Met	8 (27.59%)	-	-	5 (62.50%)	-	1 (100.00%)	1 (12.50%)	-	1 (25.00%)	-	-
Well Met	6 (20.69%)	-	-	-	-	-	6 (75.00%)	-	-	-	-
Extremely Well Met	3 (10.34%)	-	-	-	-	-	-	2 (50.00%)	1 (25.00%)	-	-
Total:	29*	-	0	8	4	1	8	4	4	-	-
	100%	-	0.00%	27.59%	13.79%	3.45%	27.59%	13.79%	13.79%	-	-

* Excludes 2 KPIs which had no targets/actuals for the period selected.

Laingsburg Municipality

2022-2023: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Municipal KPA	Quarter ending June 2023			Overall Performance for Quarter ending June 2023 to Quarter ending June 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	5.00 %	0.00 %	B	5.00 %	0.00%	B
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	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2023	Last Value	Institutional Development	0.40 %	0.00 %	R	0.40 %	0.00%	R

				amount spent on training/total operational budget)x100]									
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	75.00%	0.00%	R	75.00%	0.00%	R

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	865	G 2	863	865	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	Number of residential properties which are billed for water	Last Value	Infrastructure Development	1 338	1 363	G 2	1 338	1 363	G 2

				to the municipal water infrastructure 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	1 313	G 2	1 296	1 313	G 2

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	1 360	G 2	1 346	1 360	G 2
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	411	O	464	411	O
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	464	R	743	464	R
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	458	R	731	458	R

QUARTERLY PERFORMANCE ASSESMENT REPORT Q 4 of 2022/2023

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	470	R	753	470	R
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	Debt coverage ratio as at 30 June 2023	Reverse Last Value	Financial Development	38.00%	0.00%	B	38.00%	0.00%	B

				Grant) x 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	80.00%	0.00%	B	80.00%	0.00%	B

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	Cost coverage ratio as at 30 June 2023	Last Value	Financial Development	0.35	0	R	0.35	0	R
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				Assets]]									
TL162	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	The number of people from employment equity target groups employed (to be appointed) by 30 June 2023 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2023	Accumulative	Institutional Development	0	0	N/A	0	0	N/A
TL163	Municipal Manager	Growth and Jobs	Promote local economic	Create job opportunities through	Number of job opportunities created by 30 June 2023	Accumulative	Local Economic Development	160	160	G	160	160	G

			development	EPWP and LED projects by 30 June 2023			t						
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	1	0	R	1	0	R
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	% of capital budget spent on capital projects	Last Value	Infrastructure Development	95.00%	0.00%	R	95.00%	0.00%	R

				budgeted for capital 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	1	1	G	1	1	G
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	0	0	N/A	0	0	N/A
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	% of the maintenance budget spent	Last Value	Infrastructure Development	75.00%	75.00%	G	75.00%	75.00%	G

				[(Actual expenditure on maintenance divided by the total 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	75.00%	75.00%	G	75.00%	75.00%	G

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	75.00%	75.00%	G	75.00%	75.00%	G
TL171	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the refuse removal maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenanc	% of the maintenance budget spent	Last Value	Infrastructure Development	75.00%	75.00%	G	75.00%	75.00%	G

				e 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	10.00%	15.00%	R	10.00%	15.00%	R
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	% of water unaccounted	Reverse Last Value	Infrastructure Development	30.00%	32.00%	R	30.00%	32.00%	R

				Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]									
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	95.00%	95.00%	G	95.00%	95.00%	G

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	95.00%	60.00%	R	95.00%	60.00%	R
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	% of budget spent by 30 June 2023	Last Value	Infrastructure Development	95.00%	100.00%	G2	95.00%	100.00%	G2

				expenditure divided 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	95.00%	100.00%	G 2	95.00%	100.00%	G 2
TL178	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and	Upgrade the Waste Water Treatment Works (WWTW) in	Number of WWTW upgraded	Last Value	Infrastructure Development	1	1	G	1	1	G

business

Matjiesfonte
in by 30 June
2023



Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
	Total KPIs:		31

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

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

Description	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	5 334	24	5 180	5 334	(155)	-3%	5 334
Service charges	22 834	26 075	26 075	6 142	22 348	26 075	(3 727)	-14%	26 075
Investment revenue	423	340	340	220	539	340	199	59%	340
Transfers and subsidies	24 563	25 082	25 082	1 169	24 369	25 082	(712)	-3%	25 082
Other own revenue	28 474	42 612	42 612	7 569	24 856	42 612	(17 756)	-42%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	99 443	15 124	77 292	99 443	(22 151)	-22%	99 443
Employee costs	29 885	31 059	31 059	7 172	30 780	31 059	(278)	-1%	31 059
Remuneration of Councillors	3 172	3 300	3 300	821	3 318	3 300	18	1%	3 300
Depreciation & asset impairment	9 305	7 219	7 219	1 512	6 371	7 219	(847)	-12%	7 219
Finance charges	2 996	953	953	-	0	953	(953)	-100%	953
Materials and bulk purchases	14 326	16 229	16 229	3 262	13 305	16 229	(2 924)	-18%	16 229
Transfers and subsidies	181	356	356	39	54	356	(301)	-85%	356
Other expenditure	41 424	50 770	50 770	7 737	28 300	50 770	(22 470)	-44%	50 770
Total Expenditure	101 289	109 885	109 885	20 543	82 129	109 885	(27 756)	-25%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	(10 443)	(5 419)	(4 837)	(10 443)	5 606	-54%	(10 443)
Transfers and subsidies - capital (monetary alloc	12 904	23 887	23 887	6 352	17 143	23 887	(6 743)	-28%	23 887
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 432)	13 444	13 444	933	12 306	13 444	(1 138)	-8%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	13 444	933	12 306	13 444	(1 138)	-8%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	17 492	17 492	3 775	11 582	17 492	(5 910)	-34%	17 460
Capital transfers recognised	-	23 887	23 887	4 024	17 135	23 887	(6 752)	-28%	23 887
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	152	-	173	152	21	14%	152
Total sources of capital funds	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039
Financial position									
Total current assets	21 617	24 241	24 241		17 964				24 241
Total non current assets	214 618	217 762	217 762		225 559				217 762
Total current liabilities	20 671	31 729	31 729		17 258				31 729
Total non current liabilities	24 797	14 288	14 288		24 797				14 288
Community wealth/Equity	190 767	195 985	195 985		201 468				195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	28 261	(13 467)	11 073	28 261	17 188	61%	28 261
Net cash from (used) investing	(7 866)	(23 887)	(32 036)	(6 340)	(15 857)	(32 036)	(16 179)	51%	(32 036)
Net cash from (used) financing	(46)	(3)	(3)	(60)	(140)	(3)	137	-3924%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	13 593	-	2 528	13 593	11 065	81%	3 673
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	1 646	485	474	388	336	300	8 403	-	12 033
Creditors Age Analysis									
Total Creditors	1 305	-	-	-	-	-	-	46	1 350

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth 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									
Revenue - Functional										
<i>Governance and administration</i>		38 062	52 542	52 542	7 394	45 344	52 542	(7 198)	-14%	34 585
Executive and council		-	-	-	-	-	-	-	-	2 521
Finance and administration		38 062	52 542	52 542	7 394	45 344	52 542	(7 198)	-14%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 723	1 645	1 645	262	1 613	1 645	(31)	-2%	34 140
Community and social services		1 702	1 626	1 626	260	1 602	1 626	(24)	-1%	1 265
Sport and recreation		2	4	4	-	1	4	(3)	-86%	24
Public safety		-	-	-	-	-	-	-	-	32 839
Housing		16	15	15	2	11	15	(4)	-25%	11
Health		3	-	-	-	-	-	-	-	1
<i>Economic and environmental services</i>		6 163	3 446	3 446	1 096	3 293	3 446	(154)	-4%	1 304
Planning and development		2 054	1 149	1 149	365	1 098	1 149	(51)	-4%	-
Road transport		4 108	2 298	2 298	731	2 195	2 298	(103)	-4%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 563	31 411	31 411	6 669	24 484	31 411	(6 927)	-22%	24 600
Energy sources		16 939	19 733	19 733	4 228	15 246	19 733	(4 488)	-23%	15 414
Water management		4 313	4 997	4 997	804	3 485	4 997	(1 512)	-30%	4 009
Waste water management		3 271	3 391	3 391	705	2 751	3 391	(639)	-19%	2 793
Waste management		3 039	3 290	3 290	932	3 002	3 290	(288)	-9%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	73 510	89 044	89 044	15 422	74 734	89 044	(14 310)	-16%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		32 138	36 051	36 051	5 601	24 877	36 051	(11 174)	-31%	28 259
Executive and council		8 562	8 201	8 201	2 041	8 048	8 201	(153)	-2%	9 682
Finance and administration		23 576	27 850	27 850	3 560	16 829	27 850	(11 021)	-40%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		1 740	2 313	2 313	358	1 912	2 313	(401)	-17%	36 208
Community and social services		1 366	1 620	1 620	237	1 418	1 620	(202)	-12%	2 188
Sport and recreation		248	518	518	111	430	518	(88)	-17%	26
Public safety		51	107	107	8	57	107	(50)	-47%	33 784
Housing		72	25	25	-	6	25	(19)	-74%	207
Health		3	43	43	3	1	43	(42)	-99%	4
<i>Economic and environmental services</i>		38 569	36 398	36 398	10 935	42 220	36 398	5 822	16%	3 556
Planning and development		14 277	13 794	13 794	3 951	15 605	13 794	1 811	13%	1 324
Road transport		24 291	22 604	22 604	6 983	26 615	22 604	4 011	18%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 552	27 151	27 151	4 944	21 115	27 151	(6 036)	-22%	26 022
Energy sources		12 943	15 514	15 514	2 999	12 347	15 514	(3 167)	-20%	9 270
Water management		4 825	5 299	5 299	1 075	4 686	5 299	(613)	-12%	2 933
Waste water management		3 282	3 413	3 413	560	2 565	3 413	(848)	-25%	12 195
Waste management		6 502	2 924	2 924	310	1 516	2 924	(1 408)	-48%	1 625
<i>Other</i>		375	464	464	126	403	464	(61)	-13%	7
Total Expenditure - Functional	3	100 374	102 378	102 378	21 964	90 528	102 378	(11 851)	-12%	94 052
Surplus/ (Deficit) for the year		(26 864)	(13 334)	(13 334)	(6 543)	(15 793)	(13 334)	(2 459)	18%	578

Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth Quarter

Vote Description	Ref	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	2 853	909	3 034	2 853	180	6.3%	2 853
Vote 4 - BUDGET & TREASURY		35 098	49 689	49 689	6 485	42 310	49 689	(7 378)	-14.8%	49 689
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 703	1 626	1 626	260	1 602	1 626	(24)	-1.5%	1 626
Vote 7 - SPORTS AND RECREATION		2	4	4	-	1	4	(3)	-86.4%	4
Vote 8 - HOUSING		16	15	15	2	11	15	(4)	-24.9%	15
Vote 9 - PUBLIC SAFETY		24 456	36 583	36 583	6 785	21 896	36 583	(14 687)	-40.1%	36 583
Vote 10 - ROAD TRANSPORT		2 054	1 149	1 149	365	1 098	1 149	(51)	-4.5%	1 149
Vote 11 - WASTE MANAGEMENT		3 039	3 290	3 290	932	3 002	3 290	(288)	-8.8%	3 290
Vote 12 - WASTE WATER MANAGEMENT		3 271	3 391	3 391	705	2 751	3 391	(639)	-18.9%	3 391
Vote 13 - WATER		4 313	4 997	4 997	804	3 485	4 997	(1 512)	-30.3%	4 997
Vote 14 - ELECTRICITY		16 939	19 733	19 733	4 228	15 246	19 733	(4 488)	-22.7%	19 733
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 856	123 329	123 329	21 476	94 435	123 329	(28 894)	-23.4%	123 329
Expenditure by Vote										
Vote 1 - MAYORAL & COUNCIL	1	5 090	5 116	5 116	1 196	4 741	4 871	(130)	-2.7%	4 871
Vote 2 - MUNICIPAL MANAGER		3 472	3 086	3 086	845	3 308	3 086	222	7.2%	3 086
Vote 3 - CORPORATE SERVICES		8 046	10 103	10 103	1 376	6 510	10 103	(3 592)	-35.6%	10 103
Vote 4 - BUDGET & TREASURY		15 891	18 197	18 197	2 310	10 707	18 197	(7 490)	-41.2%	18 197
Vote 5 - PLANNING AND DEVEOLPMENT		711	831	831	153	766	831	(65)	-7.8%	831
Vote 6 - COMMUNITY AND SOCIAL SERV		1 367	1 642	1 642	238	1 419	1 642	(223)	-13.6%	1 642
Vote 7 - SPORTS AND RECREATION		262	533	533	111	445	533	(88)	-16.5%	533
Vote 8 - HOUSING		72	25	25	-	6	25	(19)	-74.4%	25
Vote 9 - PUBLIC SAFETY		26 493	31 161	31 161	5 878	19 805	31 161	(11 356)	-36.4%	31 161
Vote 10 - ROAD TRANSPORT		12 146	11 302	11 302	3 492	13 307	11 302	2 006	17.7%	11 302
Vote 11 - WASTE MANAGEMENT		6 502	2 924	2 924	310	1 516	2 924	(1 408)	-48.2%	2 924
Vote 12 - WASTE WATER MANAGEMENT		3 282	3 413	3 413	560	2 565	3 413	(848)	-24.8%	3 413
Vote 13 - WATER		4 825	5 299	5 299	1 075	4 686	5 299	(613)	-11.6%	5 299
Vote 14 - ELECTRICITY		12 943	15 514	15 514	2 999	12 347	15 514	(3 167)	-20.4%	15 514
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 101	109 146	109 146	20 543	82 129	108 902	(26 772)	-24.6%	108 902
Surplus/ (Deficit) for the year	2	(7 245)	14 184	14 184	933	12 306	14 428	(2 122)	-14.7%	14 428

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth 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	5 334	24	5 180	5 334	(155)	-3%	5 334
Service charges - electricity revenue		15 637	18 449	18 449	4 083	14 678	18 449	(3 770)	-20%	18 449
Service charges - water revenue		3 088	3 416	3 416	664	2 916	3 416	(500)	-15%	3 416
Service charges - sanitation revenue		2 079	2 071	2 071	580	2 225	2 071	154	7%	2 071
Service charges - refuse revenue		2 030	2 139	2 139	815	2 528	2 139	389	18%	2 139
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 795	1 755	1 755	421	1 721	1 755	(34)	-2%	1 755
Interest earned - external investments		423	340	340	220	539	340	199	59%	340
Interest earned - outstanding debtors		735	748	748	265	918	748	169	23%	748
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		23 990	35 642	35 642	6 724	21 702	35 642	(13 940)	-39%	35 642
Licences and permits		467	942	942	62	194	942	(747)	-79%	942
Agency services		194	210	210	28	178	210	(32)	-15%	210
Transfers and subsidies		24 563	25 082	25 082	1 169	24 369	25 082	(712)	-3%	25 082
Other revenue		1 293	3 309	3 309	69	144	3 309	(3 165)	-96%	3 309
Gains on disposal of PPE		-	6	6	-	-	6	(6)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	99 443	15 124	77 292	99 443	(22 151)	-22%	99 443
Expenditure By Type										
Employee related costs		29 885	31 059	31 059	7 172	30 780	31 059	(278)	-1%	31 059
Remuneration of councillors		3 172	3 300	3 300	821	3 318	3 300	18	1%	3 300
Debt impairment		24 642	29 471	29 471	4 882	15 610	29 471	(13 861)	-47%	29 471
Depreciation & asset impairment		9 305	7 219	7 219	1 512	6 371	7 219	(847)	-12%	7 219
Finance charges		2 996	953	953	-	0	953	(953)	-100%	953
Bulk purchases		11 735	12 600	12 600	2 594	10 737	12 600	(1 863)	-15%	12 600
Other materials		2 591	3 629	3 629	668	2 568	3 629	(1 061)	-29%	3 629
Contracted services		5 966	8 150	8 175	949	5 323	8 175	(2 852)	-35%	8 175
Transfers and subsidies		181	356	356	39	54	356	(301)	-85%	356
Other expenditure		10 961	13 150	13 125	1 907	7 367	13 125	(5 758)	-44%	13 125
Loss on disposal of PPE		(146)	-	-	-	-	-	-	-	-
Total Expenditure		101 289	109 885	109 885	20 543	82 129	109 885	(27 756)	-25%	109 885
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary amounts)		(20 336)	(10 443)	(10 443)	(5 419)	(4 837)	(10 443)	5 606	(0)	(10 443)
(National / Provincial and District)		12 904	23 887	23 887	6 352	17 143	23 887	(6 743)	(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	13 444	933	12 306	13 444			13 444
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(7 432)	13 444	13 444	933	12 306	13 444			13 444
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	13 444	933	12 306	13 444			13 444
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(7 432)	13 444	13 444	933	12 306	13 444			13 444

The Municipality has generated 100% or R 99 443 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) - Q4 Fourth Quarter

Vote Description	Ref	Budget Year 2022/23								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Multi-Year expenditure appropriation</u>	2									
<u>Single Year expenditure appropriation</u>	2									
Vote 8 - HOUSING		-	32	32	-	20	32	(12)	-37%	-
Vote 10 - ROAD TRANSPORT		-	17 460	17 460	3 775	11 562	17 460	(5 898)	-34%	17 460
Total Capital single-year expenditure	4	-	17 492	17 492	3 775	11 582	17 492	(5 910)	-34%	17 460
Total Capital Expenditure		-	17 492	17 492	3 775	11 582	17 492	(5 910)	-34%	17 460
<u>Capital Expenditure - Functional Classification</u>										
<i>Community and public safety</i>		-	52	52	-	36	52	(16)	-30%	52
Sport and recreation		-	52	52	-	36	52	(16)	-30%	52
<i>Trading services</i>		-	23 987	23 987	4 024	17 272	23 987	(6 715)	-28%	23 987
Waste water management		-	23 987	23 987	4 024	17 272	23 987	(6 715)	-28%	23 987
Total Capital Expenditure - Functional Classification	3	-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039
<u>Funded by:</u>										
National Government		-	23 887	23 887	4 024	17 135	23 887	(6 752)	-28%	23 887
Transfers recognised - capital		-	23 887	23 887	4 024	17 135	23 887	(6 752)	-28%	23 887
Internally generated funds		-	152	152	-	173	152	21	14%	152
Total Capital Funding		-	24 039	24 039	4 024	17 308	24 039	(6 730)	-28%	24 039

Table C6: Financial Position

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

Description	Ref	Budget Year 2022/23				
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
<u>Current assets</u>						
Cash		2 638	11 818	11 818	2 052	11 818
Call investment deposits		452	1 775	1 775	476	1 775
Consumer debtors		3 484	(2 418)	(2 418)	3 456	(2 418)
Other debtors		14 737	12 425	12 425	11 787	12 425
Current portion of long-term receivables		-	-	-	-	-
Inventory		306	641	641	193	641
Total current assets		21 617	24 241	24 241	17 964	24 241
<u>Non current assets</u>						
Long-term receivables		14	14	14	18	14
Investments		-	-	-	-	-
Investment property		23 414	23 416	23 416	23 414	23 416
Investments in Associate		-	-	-	-	-
Property, plant and equipment		191 116	194 086	194 086	201 462	194 086
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		30	202	202	622	202
Other non-current assets		43	43	43	43	43
Total non current assets		214 618	217 762	217 762	225 559	217 762
TOTAL ASSETS		236 236	242 003	242 003	243 523	242 003
LIABILITIES						
<u>Current liabilities</u>						
Bank overdraft		-	-	-	-	-
Borrowing		-	-	-	-	-
Consumer deposits		850	802	802	926	802
Trade and other payables		16 814	7 501	7 501	13 913	7 501
Provisions		3 008	23 426	23 426	2 419	23 426
Total current liabilities		20 671	31 729	31 729	17 258	31 729
<u>Non current liabilities</u>						
Borrowing		3	1	1	3	1
Provisions		24 794	14 287	14 287	24 794	14 287
Total non current liabilities		24 797	14 288	14 288	24 797	14 288
TOTAL LIABILITIES		45 469	46 017	46 017	42 055	46 017
NET ASSETS	2	190 767	195 985	195 985	201 468	195 985
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		190 767	195 985	195 985	201 468	195 985
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	190 767	195 985	195 985	201 468	195 985

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 17 964 mil as at 30 June 2023 (R 27 169 mil as at 31 March 2023), the classification below complies with the GRAP disclosure format.

Non-Current Assets

The classification requirements are almost aligned to the GRAP requirements. The depreciation and amortization run on all applicable capital assets still needs to be performed.

Current Liabilities

Current Liabilities are those liabilities of the municipality due and payable in the short-term (less than 12 months). Current Liabilities amounted to R 17 258 mil as at 30 June 2023 (R 22 535 million as at 31 March 2023).

Non-Current Liabilities

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

Community wealth/Equity

The reserves amount is represented by the Capital Replacement Reserve as at 30 June 2023 amounted to R 0 (R 0 as at 31 March 2023).

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

Table C7: Cash Flow

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

Description	Ref	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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	5 407	8 522	1 884	5 955	8 522	(2 567)	-30%	8 522
Service charges		3 569	33 557	33 557	6 338	24 471	33 557	(9 086)	-27%	33 557
Other revenue		1 284	13 091	13 091	2 308	11 480	13 091	(1 611)	-12%	13 091
Government - operating		21 054	25 082	25 082	2	25 432	25 082	350	1%	25 082
Government - capital		-	23 887	23 887	17	23 257	23 887	(630)	-3%	23 887
Interest		-	340	340	190	411	340	71	21%	340
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(2 721)	(76 217)	(76 217)	(24 205)	(79 932)	(76 217)	3 715	-5%	(76 217)
Finance charges		-	-	-	-	(0)	-	0	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	28 261	(13 467)	11 073	28 261	17 188	61%	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		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(7 866)	(23 887)	(32 036)	(6 340)	(15 857)	(32 036)	(16 179)	51%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	(32 036)	(6 340)	(15 857)	(32 036)	(16 179)	51%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(46)	(3)	(3)	(60)	(140)	(3)	(137)	3924%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	(3)	(60)	(140)	(3)	137	-3924%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	(3 779)	(19 867)	(4 925)	(3 779)			(3 779)
Cash/cash equivalents at beginning:		(12 186)	12 338	17 372		7 453	17 372			7 453
Cash/cash equivalents at month/year end:		3 090	13 593	13 593		2 528	13 593			3 673

The Municipality started off with a cash flow balance of R 12 338 million at the 4th 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 - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Service charges - electricity revenue	-0	Impact of load shedding and solar panels at business premises	incorrect journal to revenue will be corrected
	Service charges - water revenue	(0)	Total consumption of water lower than budgeted for	
		0		0
2	Expenditure By Type			
	Bulk purchases - electricity	(0)	Impact of load shedding and solar panels at business premises	
		0		0
		0		0
3	Capital Expenditure			
	Waste water management	(0)	Project progress is slower than the planned	
		0		0
4	Financial Position			
		0		0
5	Cash Flow			
		0		0
		0		0
		0		0
6	Measureable performance			
		0		0
7	Municipal Entities			

SECTION 8 – DEBTOR ANALYSIS

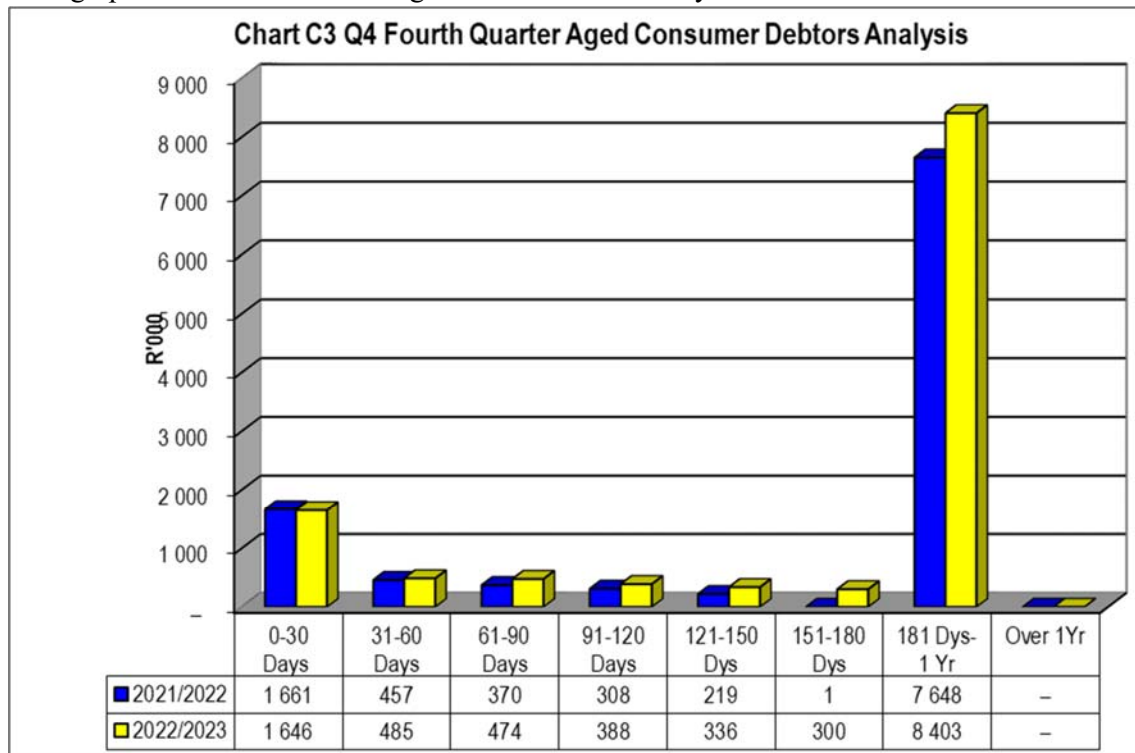
Table SC3 provides an age analysis of consumer debtors as at 30 June 2023.

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

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	233	110	150	98	91	85	1 145	-	1 912	1 419	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	805	95	79	62	43	33	598	-	1 714	736	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	62	68	67	60	59	57	3 712	-	4 085	3 888	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	207	84	74	70	66	59	1 163	-	1 722	1 357	-	-
Receivables from Exchange Transactions - Waste Management	1600	226	76	66	63	52	50	631	-	1 165	796	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	102	41	37	34	22	15	1 040	-	1 291	1 111	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	11	2	2	3	0	114	-	143	119	-	-
Total By Income Source	2000	1 646	485	474	388	336	300	8 403	-	12 033	9 427	-	-
2021/22 - totals only		1 661 203	457 489	370 255	308 355	219 437	146 3	764 803 7	0	10 666	8 177		
Debtors Age Analysis By Customer Group													
Organs of State	2200	59	36	37	29	29	27	1 027	-	1 243	1 112	-	-
Commercial	2300	789	108	159	104	72	61	3 069	-	4 363	3 307	-	-
Households	2400	798	341	278	255	235	211	4 307	-	6 426	5 009	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	1 646	485	474	388	336	300	8 403	-	12 033	9 427	-	-

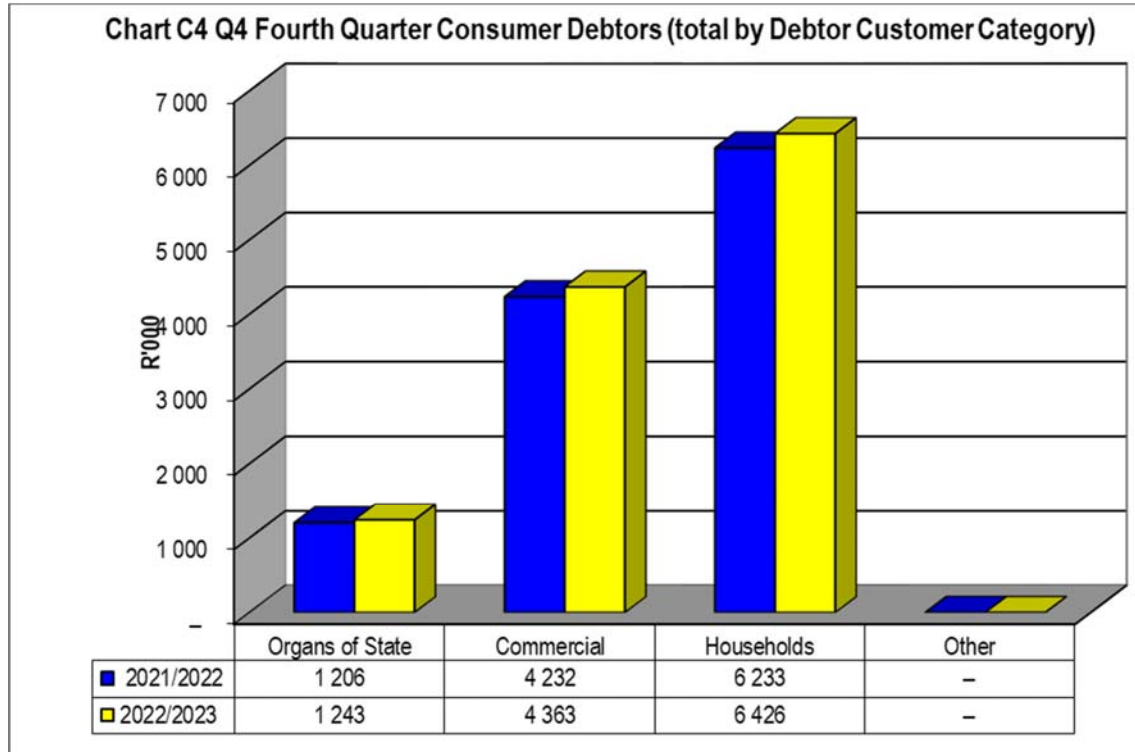
Table C6 (Statement of Financial Position) as at 30 June 2023 shows the total outstanding debtors is R 12, 033 million.

The graph below illustrates the aged consumer debt analysis at 30 June 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 June 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 30 June 2023.

Table SC4 Creditors Analysis

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

Description	NT Code	Budget Year 2022/23								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
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	1 305	-	-	-	-	-	-	46	1 350
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 305	-	-	-	-	-	-	46	1 350

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 June 2023.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality		12	Call investment	Y	F	7	0	0	30 June 2023	476	2	(28)	-	451
Municipality sub-total										476		(28)	-	451
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									476		(28)	-	451

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 - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 657	2 229	2 229	730	2 926	2 229	697	31%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		107	743	743	13	53	743	(690)	-93%	700
Cellphone Allowance		307	328	328	78	339	328	11	3%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		100	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 172	3 300	3 300	821	3 318	3 300	18	1%	3 257
% increase	4		4.1%	4.1%						2.7%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 738	3 676	3 676	999	3 794	3 676	118	3%	3 197
Pension and UIF Contributions		429	479	479	113	454	479	(25)	-5%	371
Medical Aid Contributions		97	101	101	30	111	101	10	9%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		228	205	205	-	205	205	0	0%	-
Motor Vehicle Allowance		546	542	542	137	546	542	5	1%	413
Cellphone Allowance		42	-	-	-	-	-	-	-	-
Housing Allowances		12	11	11	3	12	11	1	6%	22
Other benefits and allowances		0	0	0	0	0	0	(0)	-18%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 093	5 015	5 015	1 282	5 123	5 015	108	2%	4 333
% increase	4		-1.5%	-1.5%						-14.9%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	18 395	4 556	18 537	18 395	142	1%	15 748
Pension and UIF Contributions		2 461	2 703	2 703	652	2 632	2 703	(70)	-3%	2 190
Medical Aid Contributions		700	892	892	192	745	892	(148)	-17%	1 301
Overtime		1 039	1 058	1 058	287	1 148	1 058	90	8%	803
Performance Bonus		1 274	1 364	1 364	-	1 221	1 364	(142)	-10%	-
Motor Vehicle Allowance		497	516	516	124	497	516	(19)	-4%	575
Cellphone Allowance		7	-	-	1	4	-	4	#DIV/0!	-
Housing Allowances		51	128	128	15	57	128	(71)	-56%	158
Other benefits and allowances		246	123	123	51	280	123	157	127%	185
Payments in lieu of leave		377	127	127	-	-	127	(127)	-100%	-
Long service awards		(52)	285	285	(122)	(0)	285	(285)	-100%	-
Post-retirement benefit obligations		980	453	453	134	536	453	82	18%	-
Sub Total - Other Municipal Staff		24 791	26 044	26 044	5 890	25 658	26 044	(386)	-1%	20 959
% increase	4		5.1%	5.1%						-15.5%
Total Parent Municipality		33 056	34 359	34 359	7 993	34 099	34 359	(260)	-1%	28 550
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		33 056	34 359	34 359	7 993	34 099	34 359	(260)	-1%	28 550
% increase	4		3.9%	3.9%						-13.6%
TOTAL MANAGERS AND STAFF		29 885	31 059	31 059	7 172	30 780	31 059	(278)	-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 - Q4 Fourth Quarter

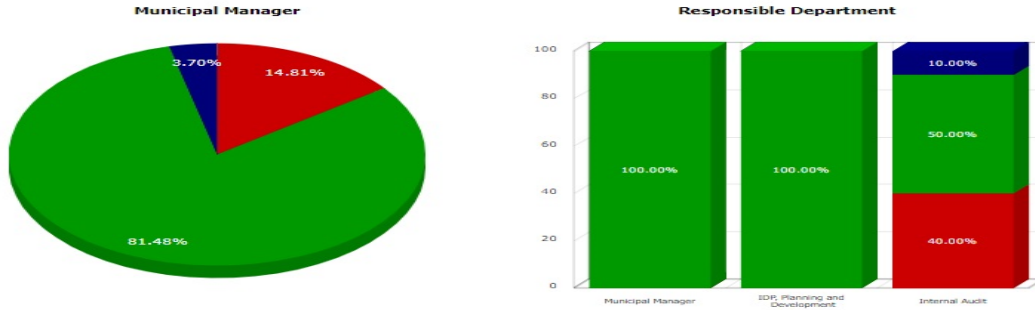
Description	Ref	Budget Year 2022/23								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	876	22 640	23 307	(661)	-2.8%	23 307
Equitable Share		18 461	20 139	20 139	0	19 478	20 139	(661)	-3.3%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	358	1 074	1 074			1 074
Local Government Financial Management Grant		1 881	1 750	1 750	432	1 744	1 750			1 750
Municipal Infrastructure Grant		-	344	344	86	344	344			344
Other transfers and grants [insert description]		-	-	-	-	-	-			-
Provincial Government:		1 843	1 739	1 739	(5)	1 677	1 739	(49)	-2.8%	1 739
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	8	94	94	(0)	0.0%	94
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	(13)	1 582	1 595			1 595
IR: GRANT - MAIN ROADS		49	50	50	-	1	50	(49)	-97.8%	50
IR: GRANT - WC Fin Man Capability		-	-	-	-	-	-			-
IR: GRANT WC Mun Intervention		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
Other grant providers:		43	36	36	17	53	36	17	45.8%	36
Public Sector SETA		43	36	36	17	53	36	17	45.8%	36
Total Operating Transfers and Grants	5	24 126	25 082	25 082	888	24 369	25 082	(693)	-2.8%	25 082
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	4 024	17 143	23 887	-		23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-			-
Municipal Infrastructure Grant		4 908	6 527	6 527	249	5 710	6 527			6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	3 775	11 433	17 360			17 360
Other capital transfers [insert description]		-	-	-	-	-	-			-
Provincial Government:		-	-	-	34	-	-			-
Fire Services Capacity Building Grant		-	-	-	-	-	-			-
District Municipality:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Other grant providers:		-	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-			-
Total Capital Transfers and Grants	5	12 404	23 887	23 887	4 059	17 143	23 887	-		23 887
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	4 946	41 512	48 968	(693)	-1.4%	48 968

SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

The following graphs provides the Top Level key performance indicators of the municipality per directorate and whether these KPI’s were met for the quarter ending June 2023.

Departmental KPI Report

Report drawn on 21 July 2023 at 16:13
for the months of April 2023 to June 2023.

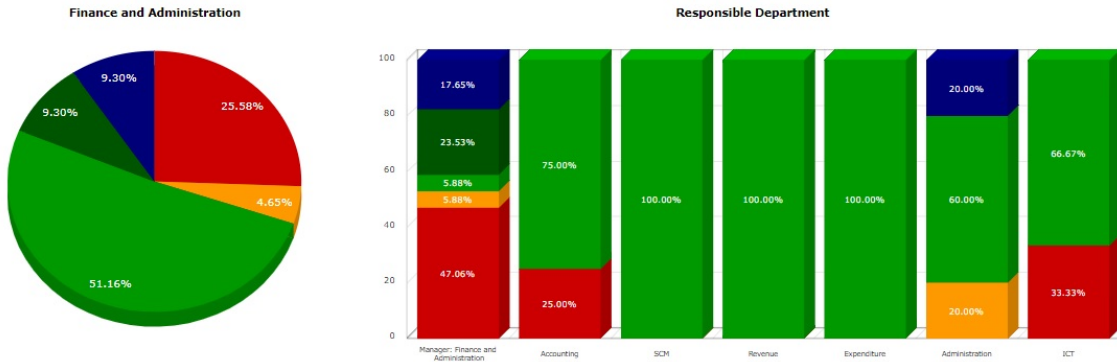


	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	4 (14.81%)	-	-	4 (40.00%)
Almost Met	-	-	-	-
Met	22 (81.48%)	4 (100.00%)	13 (100.00%)	5 (50.00%)
Well Met	-	-	-	-
Extremely Well Met	1 (3.70%)	-	-	1 (10.00%)
Total:	27*	4	13	10
	100%	14.81%	48.15%	37.04%

* Excludes 10 KPI's which had no targets for this quarter.

Departmental KPI Report

Report drawn on 21 July 2023 at 16:14
for the months of April 2023 to June 2023.

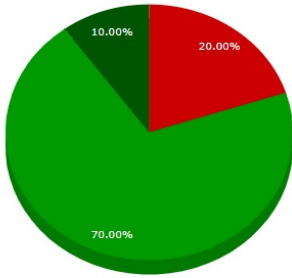


	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	11 (25.58%)	8 (47.06%)	1 (25.00%)	-	-	-	-	-	-	2 (33.33%)
Almost Met	2 (4.65%)	1 (5.88%)	-	-	-	-	1 (20.00%)	-	-	-
Met	22 (51.16%)	1 (5.88%)	3 (75.00%)	2 (100.00%)	7 (100.00%)	2 (100.00%)	3 (60.00%)	-	-	4 (66.67%)
Well Met	4 (9.30%)	4 (23.53%)	-	-	-	-	-	-	-	-
Extremely Well Met	4 (9.30%)	3 (17.65%)	-	-	-	-	1 (20.00%)	-	-	-
Total:	43*	17	4	2	7	2	5	-	-	6
	100%	39.53%	9.30%	4.65%	16.28%	4.65%	11.63%	-	-	13.95%

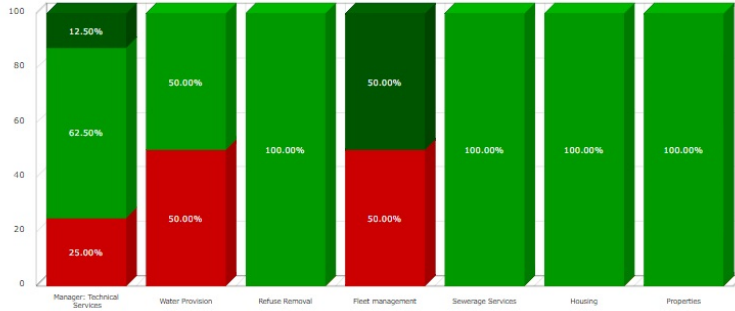
Departmental KPI Report

Report drawn on 21 July 2023 at 16:17
for the months of April 2023 to June 2023.

Infrastructure Services



Responsible Department



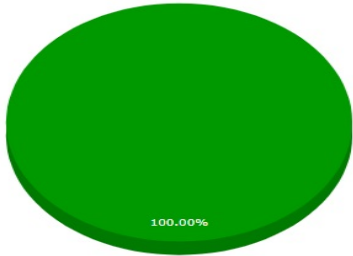
	Infrastructure Services	Responsible Department								
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Severage Services	Housing	Properties	Road Transport	Electricity
Not Met	6 (20.00%)	4 (25.00%)	1 (50.00%)	-	1 (50.00%)	-	-	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-	-
Met	21 (70.00%)	10 (62.50%)	1 (50.00%)	2 (100.00%)	-	2 (100.00%)	2 (100.00%)	4 (100.00%)	-	-
Well Met	3 (10.00%)	2 (12.50%)	-	-	1 (50.00%)	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	30*	16	2	2	2	2	2	4	-	-
	100%	53.33%	6.67%	6.67%	6.67%	6.67%	6.67%	13.33%	-	-

* Excludes 3 KPIs which had no targets/actuals for the period selected.

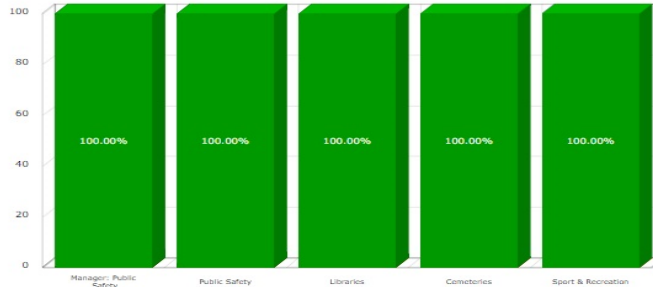
Departmental KPI Report

Report drawn on 21 July 2023 at 16:16
for the months of April 2023 to June 2023.

Community Services



Responsible Department



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

* Excludes 3 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 - Q4 Fourth 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									
<u>Monthly expenditure performance trend</u>									
July	-	2 003	2 003	-	-	-	-	-	0%
August	-	2 003	2 003	2 062	2 062	2 062	-	-	9%
September	-	2 003	2 003	66	2 128	2 128	-	-	9%
October	-	2 003	2 003	390	2 518	2 518	-	-	10%
November	-	2 003	2 003	651	3 169	3 169	-	-	13%
December	-	2 003	2 003	5 727	8 896	5 172	(3 724)	-72,0%	37%
January	-	2 003	2 003	932	9 828	7 175	(2 652)	-37,0%	41%
February	-	2 003	2 003	65	9 893	9 178	(715)	-7,8%	41%
March	-	2 003	2 003	1 063	10 956	11 182	226	2,0%	46%
April	-	2 003	2 003	1 042	11 998	13 185	1 187	9,0%	50%
May	-	2 003	2 003	1 286	13 284	15 188	1 904	12,5%	55%
June	-	2 003	2 003	4 024	17 308	17 191	(117)	-0,7%	72%
Total Capital expenditure	-	24 039	24 039	17 308					

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 ASSESMENT REPORT Q 4 of 2022/2023

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

Description	Ref	Budget Year 2022/23												2021/22 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		231	622	1 074	289	239	622	247	381	367	1 457	278	2 715	8 522	5 645	5 940
Service charges - electricity revenue		1 519	1 378	1 476	1 454	1 341	1 292	1 226	1 376	1 359	1 220	1 393	6 539	21 574	22 569	20 336
Service charges - water revenue		202	184	236	229	272	246	230	258	262	225	287	2 319	4 951	5 169	5 619
Service charges - sanitation revenue		162	165	290	163	243	170	158	192	187	166	220	1 529	3 644	3 804	2 467
Service charges - refuse		193	195	209	203	220	193	197	225	228	199	234	1 094	3 388	3 537	2 349
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		98	120	69	118	117	87	127	122	139	107	109	324	1 535	1 604	1 909
Interest earned - external investments		-	22	32	20	17	34	47	29	21	51	61	6	340	355	476
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		274	628	525	442	479	665	360	652	542	352	618	4 653	10 190	13 560	29 987
Licences and permits		131	172	188	119	173	89	140	155	108	148	78	(1 500)	-	-	190
Agency services		-	-	-	-	-	-	-	-	-	(3)	(2)	215	210	219	232
Transfer receipts - operating		9 140	2 551	-	540	578	5 984	-	996	5 640	1	1	(350)	25 082	25 371	27 113
Other revenue		27	390	62	60	908	85	37	46	719	41	66	(1 287)	1 155	1 178	3 803
Cash Receipts by Source		11 976	6 426	4 160	3 636	4 586	9 468	2 770	4 432	9 573	3 962	3 344	16 258	80 591	83 011	100 421
Other Cash Flows by Source																
Transfer receipts - capital		4 200	-	86	-	7 800	3 072	-	-	8 046	-	-	683	23 887	20 971	22 407
Contributions & Contributed assets		-	4	-	-	4	24	-	4	-	17	-	(53)	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		(9)	(4)	(6)	(11)	(4)	(8)	(5)	(27)	(4)	(2)	(33)	110	(3)	-	-
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		16 167	6 426	4 240	3 624	12 386	12 555	2 765	4 408	17 615	3 977	3 311	16 999	104 474	103 982	122 829
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	3 204	4 067	(6 990)	33 761	34 230	39 598
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		-	-	0	0	-	-	0	-	-	-	-	(0)	-	-	1 004
Bulk purchases - Electricity		-	1 253	1 423	1 117	708	764	667	758	797	658	758	3 699	12 600	13 154	15 337
Bulk purchases - Water & Sewer		1	326	154	196	187	197	195	413	185	191	220	1 363	3 629	3 789	3 784
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		-	88	1 446	181	405	384	70	578	454	289	114	4 143	8 150	8 509	7 062
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	971	774	7 063	18 077	22 739	18 990
Cash Payments by Type		3 573	5 682	7 274	6 011	7 519	6 887	5 768	6 879	6 101	5 313	5 932	9 277	76 217	82 421	85 775
Other Cash Flows/Payments by Type																
Capital assets		-	624	66	390	651	5 727	932	65	1 063	1 042	1 286	20 191	32 036	29 480	17 907
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	6 355	7 218	29 468	108 254	111 901	103 682
NET INCREASE/(DECREASE) IN CASH HELD		12 594	120	(3 101)	(2 777)	4 216	(99)	(3 935)	(2 536)	10 451	(2 378)	(3 906)	(12 469)	(3 779)	(7 918)	19 147
Cash/cash equivalents at the month/year beginning:		3 090	15 684	15 804	12 703	9 927	14 143	14 084	10 149	7 613	18 064	15 686	11 780	3 090	(689)	(8 608)
Cash/cash equivalents at the month/year end:		15 684	15 804	12 703	9 927	14 143	14 084	10 149	7 613	18 064	15 686	11 780	(689)	(689)	(8 608)	10 539

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth 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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	23 887	23 887	6 352	17 135	23 887	6 752	28,3%	23 887
Sanitation Infrastructure		-	17 360	17 360	4 859	11 425	17 360	5 935	34,2%	17 360
<i>Waste Water Treatment Works</i>		-	15 000	15 000	4 859	11 425	15 000	3 575	23,8%	15 000
Rail Infrastructure		-	6 527	6 527	1 493	5 710	6 527	817	12,5%	6 527
<i>Storm water Conveyance</i>		-	6 527	6 527	1 493	5 710	6 527	817	12,5%	6 527
Computer Equipment		-	32	32	-	20	32	12	36,7%	32
Computer Equipment		-	32	32	-	20	32	12	36,7%	32
Machinery and Equipment		-	120	120	-	153	120	(33)	-27,5%	120
Machinery and Equipment		-	120	120	-	153	120	(33)	-27,5%	120
Total Capital Expenditure on new assets	1	-	24 039	24 039	6 352	17 308	24 039	6 730	28,0%	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 - Q4 Fourth

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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		247	614	614	279	642	614	(28)	-4,6%	743
Electrical Infrastructure		210	573	573	274	626	573	(52)	-9,1%	347
<i>HV Transmission Conductors</i>		19	50	50	99	142	50	(92)	-183,8%	-
<i>MV Networks</i>		3	100	100	52	55	100	45	44,6%	-
<i>LV Networks</i>		188	423	423	123	428	423	(5)	-1,2%	61
Water Supply Infrastructure		-	2	2	1	3	2	(0)	-16,2%	75
<i>Dams and Weirs</i>		-	1	1	-	2	1	(0)	-43,8%	-
<i>Distribution</i>		-	1	1	1	1	1	0	7,4%	65
Sanitation Infrastructure		37	38	38	4	14	38	24	64,0%	322
<i>Reticulation</i>		25	33	33	4	7	33	26	79,4%	300
<i>Waste Water Treatment Works</i>		12	5	5	-	7	5	(2)	-43,4%	22
Community Assets		7	54	54	1	2	54	52	96,4%	3
Community Facilities		7	54	54	1	2	54	52	96,4%	3
<i>Libraries</i>		7	54	54	1	2	54	52	96,4%	-
Other assets		143	909	909	98	295	909	613	67,5%	57
Operational Buildings		143	890	890	98	295	890	595	66,8%	40
<i>Municipal Offices</i>		143	890	890	98	295	890	595	66,8%	40
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2	9	9	1	2	9	7	74,3%	314
Furniture and Office Equipment		2	9	9	1	2	9	7	74,3%	314
Machinery and Equipment		480	611	611	4	238	611	372	61,0%	65
Machinery and Equipment		480	611	611	4	238	611	372	61,0%	65
Transport Assets		692	806	831	210	735	831	96	11,5%	556
Transport Assets		692	806	831	210	735	831	96	11,5%	556
Total Repairs and Maintenance Expenditure	1	1 572	3 003	3 028	594	1 916	3 028	1 112	36,7%	2 008

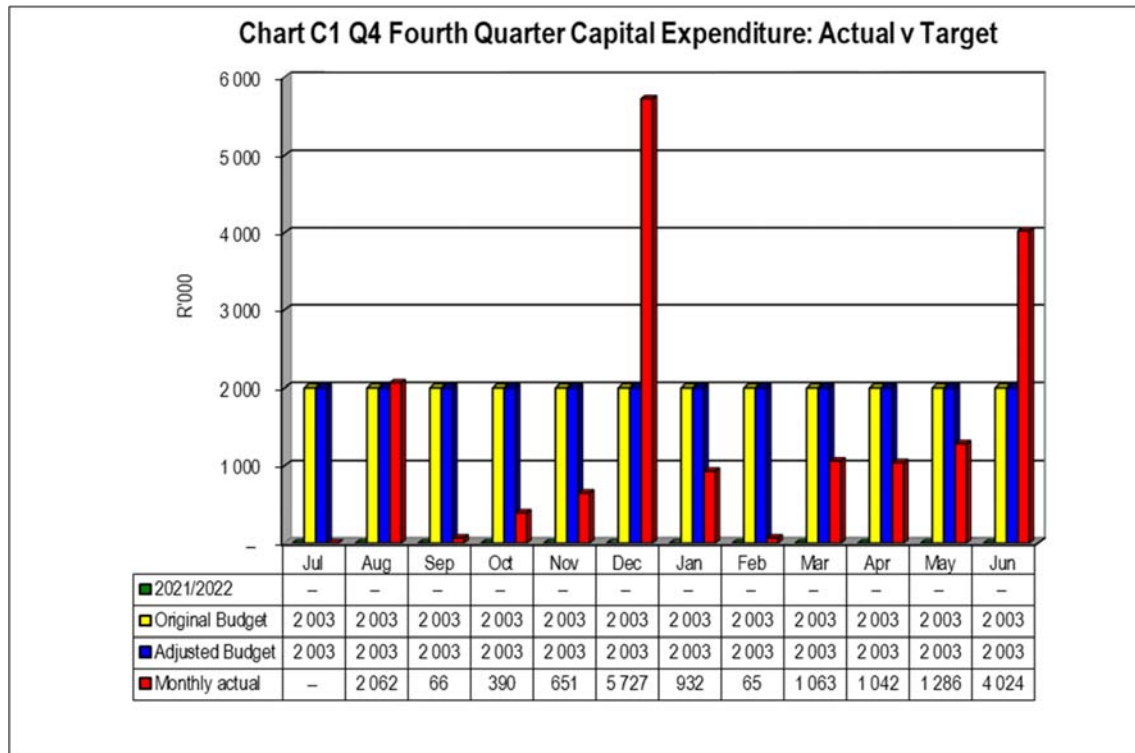
Table SC13 d – Depreciation charges by asset class

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

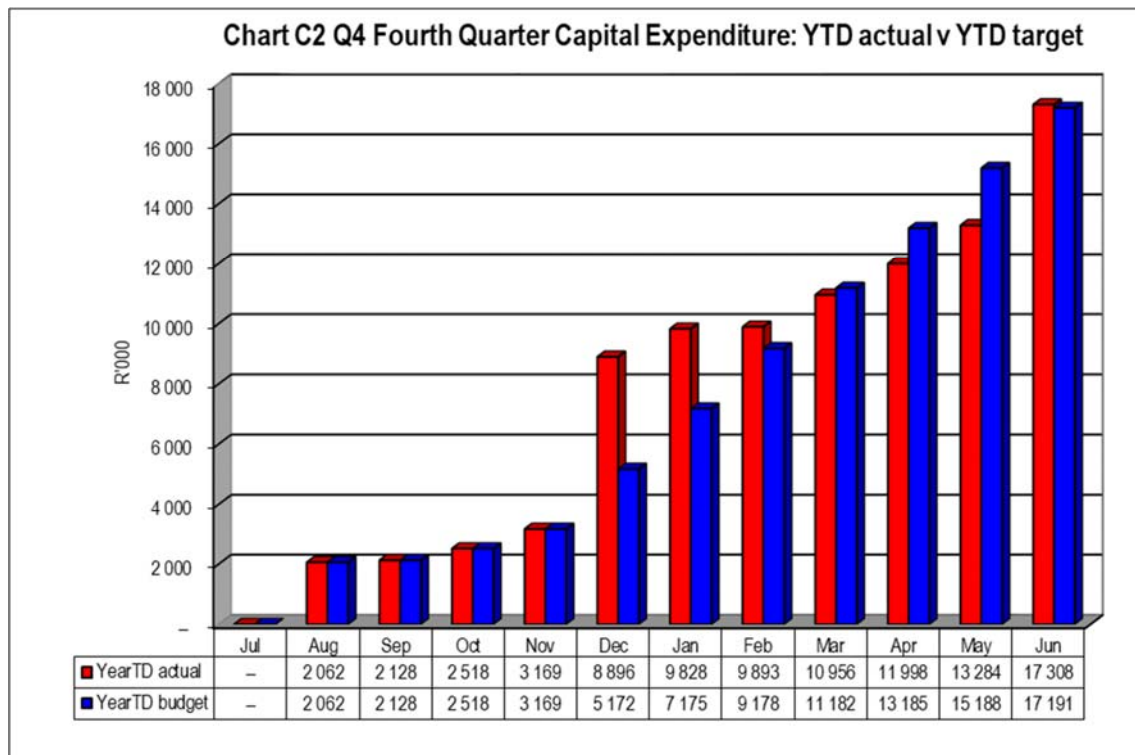
Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Depreciation by Asset Class/Sub-class										
Infrastructure		7 838	5 588	5 588	1 289	5 480	5 588	108	1,9%	5 588
Storm water Infrastructure		2 531	2 861	2 861	715	2 861	2 861	-		2 861
<i>Drainage Collection</i>		2 531	2 861	2 861	715	2 861	2 861	-		2 861
Electrical Infrastructure		319	323	323	81	323	323	-		323
<i>LV Networks</i>		319	323	323	81	323	323	-		323
Water Supply Infrastructure		1 652	1 293	1 293	216	1 185	1 293	108	8,3%	1 293
<i>Distribution</i>		1 652	1 293	1 293	216	1 185	1 293	108	8,3%	1 293
Sanitation Infrastructure		1 234	1 106	1 106	277	1 106	1 106	-		1 106
<i>Reticulation</i>		1 234	1 106	1 106	277	1 106	1 106	-		1 106
Solid Waste Infrastructure		2 101	4	4	1	4	4	-		4
<i>Landfill Sites</i>		2 101	4	4	1	4	4	-		4
Community Assets		-	277	277	69	277	277	-		277
Community Facilities		-	72	72	18	72	72	-		72
<i>Libraries</i>		-	72	72	18	72	72	-		72
Sport and Recreation Facilities		-	205	205	51	205	205	-		205
<i>Indoor Facilities</i>		-	205	205	51	205	205	-		205
Other assets		87	135	135	34	135	135	-		135
Operational Buildings		87	135	135	34	135	135	-		135
<i>Municipal Offices</i>		87	135	135	34	135	135	-		135
Computer Equipment		151	172	172	43	172	172	-		172
Computer Equipment		151	172	172	43	172	172	-		172
Furniture and Office Equipment		233	199	199	50	199	199	-		199
Furniture and Office Equipment		233	199	199	50	199	199	-		199
Machinery and Equipment		-	109	109	27	109	109	-		109
Machinery and Equipment		-	109	109	27	109	109	-		109
Total Depreciation	1	9 117	6 479	6 479	1 512	6 371	6 479	108	1,7%	6 479

Schedule C – National Treasury Formats graphs

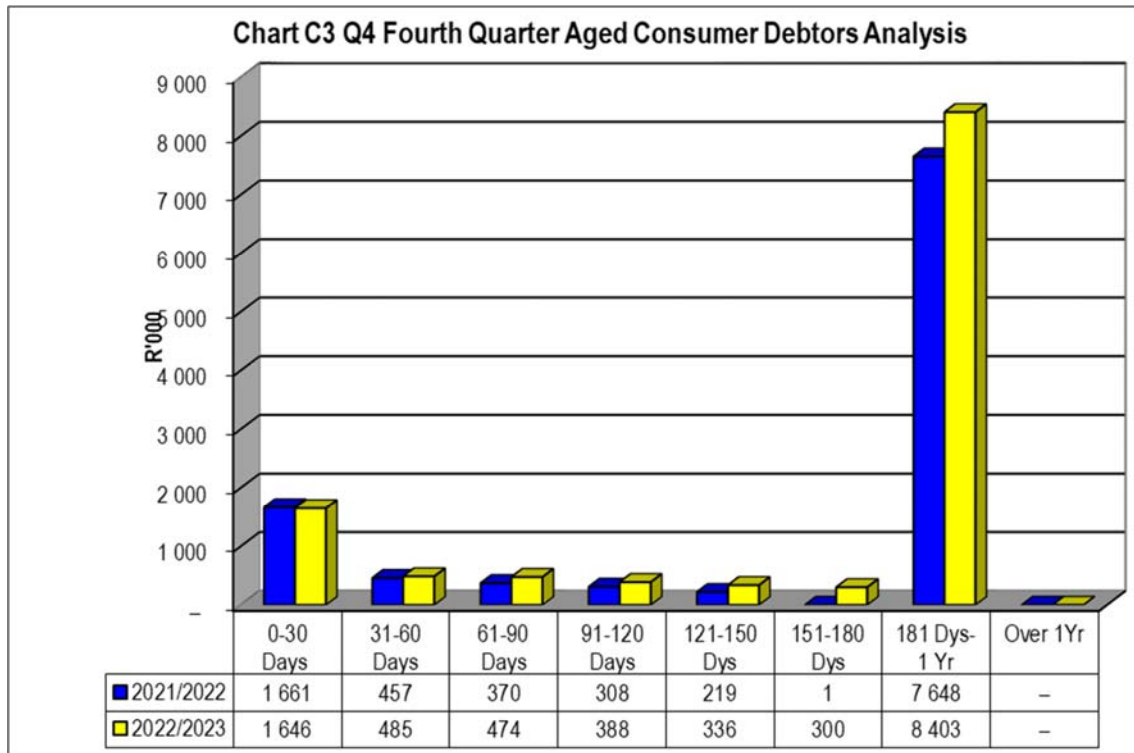
Capital Expenditure monthly trend: Actual VS Target



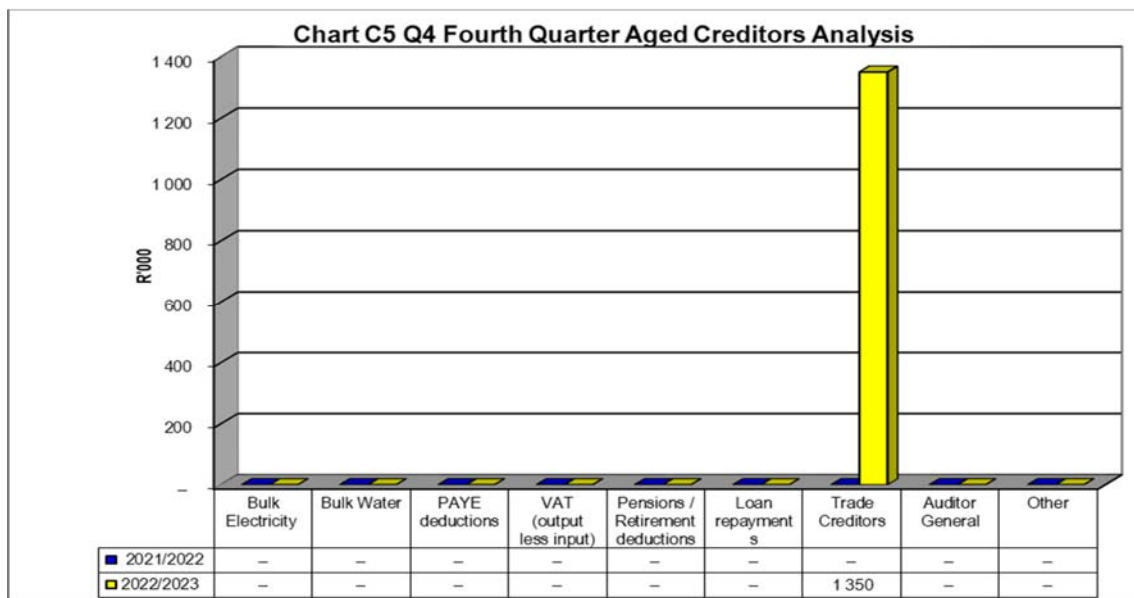
Capital Expenditure: YTD Actual VS YTD Target



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.