

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2023/24 ASSESSMENT REPORT- Q 1

01 July 2023 – 30 September 2023



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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 July 2023 until 30 September 2023 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
19 OCTOBER 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 July 2023 – 30 September 2023) of the 2023/2024 financial year.

SECTION 2 – EXECUTIVE MAYOR’S REPORT

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

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

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

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

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

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

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

There is no other information considered to be relevant.

SECTION 3 – RESOLUTIONS

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

- That Council takes cognizance of the Finance Management Report (MFMA Section 52 report) for the quarter ending 30 September 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

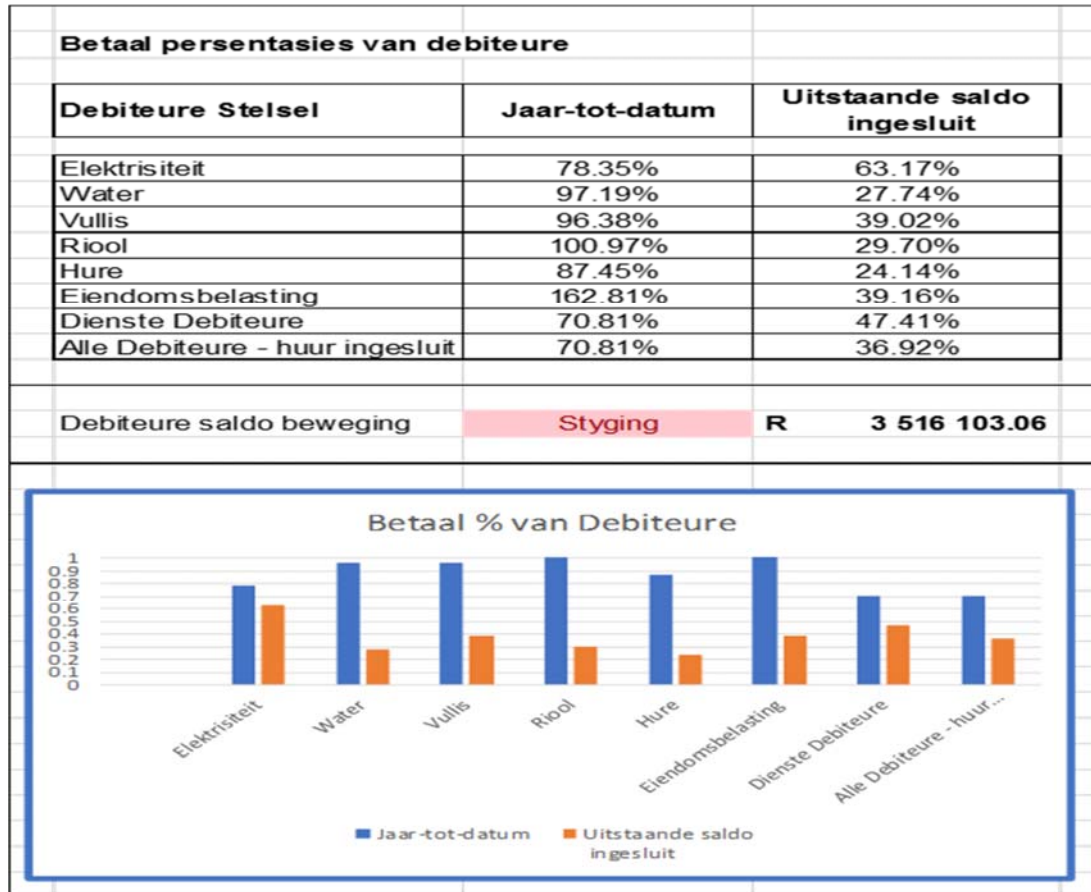
At the end of the first quarter, the Municipality generated 93.0% or R 35,937 of the quarterly budgeted income. This amount includes the operating subsidies to date.

Total operating expenses year-to-date, including provisions, stand at R24,739 million.

The total year to date cash generated amounts to R36,398 million which includes an amount of R26,998 million in subsidies (75.0%). Of that, an amount of R 12,427 million is capital allocations and an amount of R14,571 million operating allocations (Equitable share for the quarter, R 8,967 million and other R 5,604 million). Net cash generated from operating income (services and taxes) amounts to R 9,400 million (25.0%). Total cash paid out amounts to R28.122 million.

The total unspent subsidies on 30 September 2023 amount to R 9.901 million against the cash of R 10.754 million in the bank.

Payment of receivables for the first quarter was 83.94%. This is significantly less than the 95% budgeted for. Annual tax is levied during July for the financial year and is payable in monthly installments over 11 months.



From this it can be derived that the collection percentage of all debtors is less than the budgeted 95%. This means that the cash for the daily management of the municipality is not up to par. The outstanding total amount for debtors increased by R 3,800 million from 1 July 2023 to the end of the first quarter.

4.2 Other Relevant information

4.3 Operating Revenue

The Municipality has so far generated 23.23% or R 35.992 million of the annual Budgeted Income which is less than the budgeted amounts. This amount includes the operational allowances to date.

4.4 Operating Expenditure

Operating expenses of R 24,739 million for the first quarter do not include part of the depreciation charges, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 1,484 million. This will effectively bring the total expenditure to date to R 26,223 million. The expenditure to date is higher than the budget year-to-date amount. This means that the Municipality spent 1.8% less.

4.5 Capital Expenditure

The Municipality has so far spent R 5,063 million of the externally funded Capital Budget. An amount of R 12,423 million in capital grants (MIG and WSIG) has already been received. So far, 10.47% of the year's capital budget has already been spent.

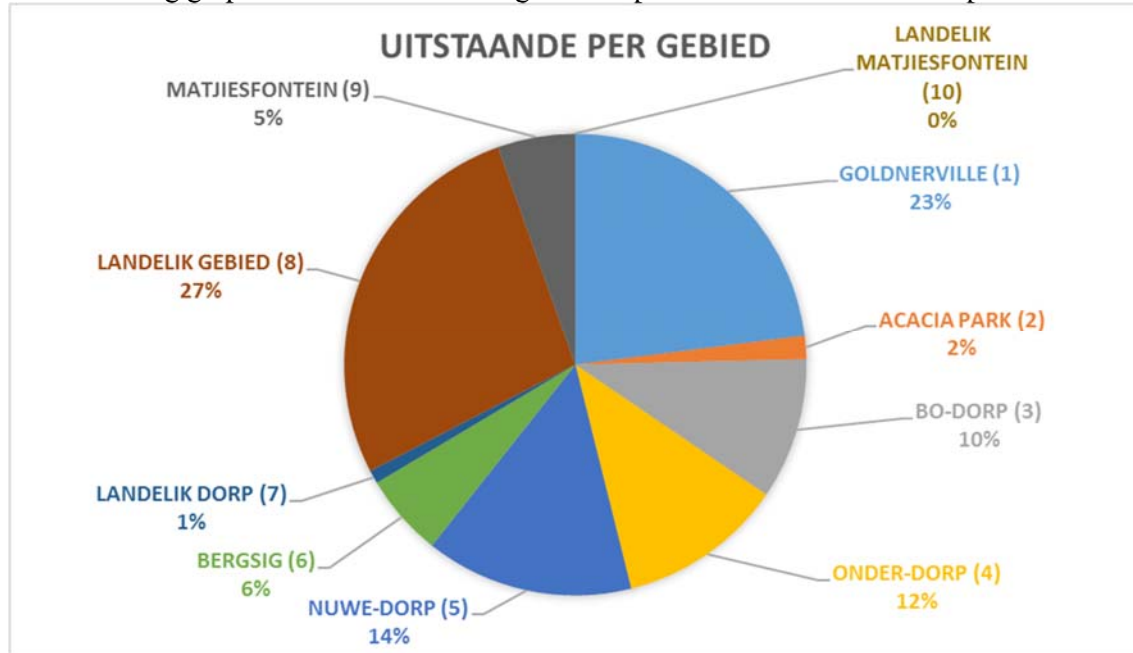
4.6 Cash Flow

The Municipality started with a cash balance of R 2.479 million at the beginning of the first quarter and this increased by R 8.275 million. The ending balance for the quarter is R 10,754 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The first transfers of Equitable Share and other capital allocations were received during the quarter.

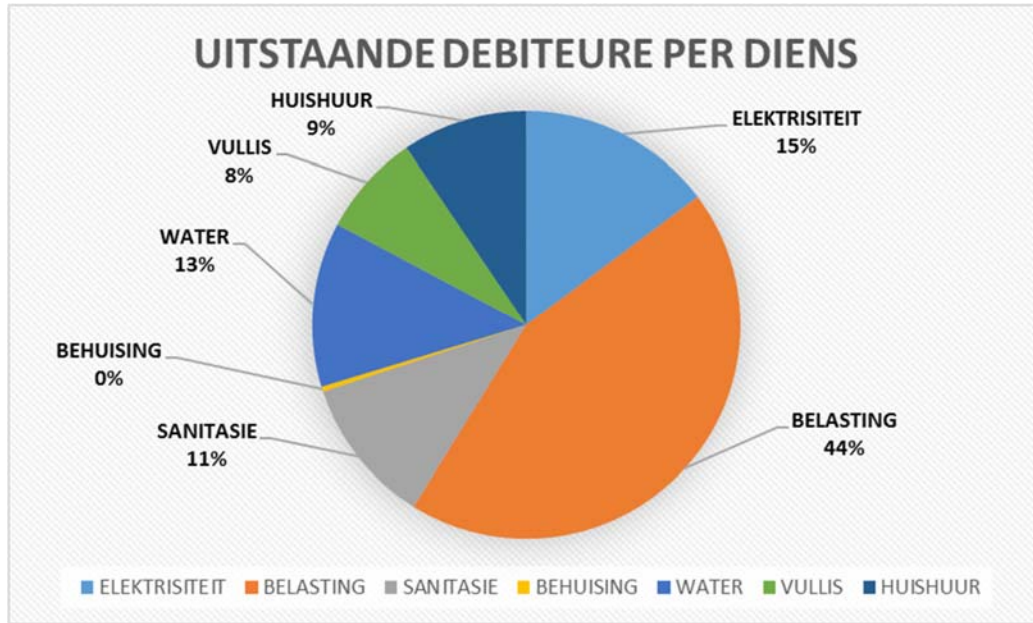
4.7 Debtors

The outstanding debtors of the Municipality amount to R 15,549 million at the end of the first quarter.

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



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



4.8 Creditors

Total outstanding creditors amount to R 1,449 for the first quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the date of the invoice date for payment, but in most cases the payments are made upon presentation of the invoices.

4.9 Cost Containment Measures

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

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

Pursuant to MFMA Circular 97 issued on 1 July 2019, municipalities are expected to utilize existing reporting requirements, to report internally and externally on cost saving measures

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

Koste Besparings Jaar-tot-datum Verslag							
Koste Besparings Items	JAARLIKSE BEGROTING	MAANDELIKSE BEGROTING	BEGROTING JTD	UITGAWE HIERDIE PERIODE	UITGAWE JTD	OOOR OF (BESPAAR) VIR MAAND	OOOR OF (BESPAAR) JTD
	R'	R'	R'	R'	R'	R'	R'
Gebruik van konsultante	8 604 588	1 434 098	4 302 294	1 168 653	2 382 020	(265 445)	(1 920 274)
Reis en verblyf koste	628 392	52 366	157 098	73 674	160 199	21 308	3 101
Akkommodasie	224 184	18 682	56 046	36 926	118 861	18 244	62 815
Borgskappe en spyseniering	76 704	6 392	19 176	4 696	7 613	(1 696)	(11 563)
Kommunikasie	246 888	20 574	61 722	23 548	63 171	2 974	1 449
Oortyd	696 710	58 059	174 178	45 575	136 878	(12 484)	(37 299)
Totaal	R 10 477 466	R 1 590 171	R 4 770 514	R 1 353 072	R 2 868 741	(237 099)	(1 901 772)

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

Table SC2 – Financial Performance indicators

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

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.1%	0.0%	0.0%	4.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8.0%	6.8%	0.0%	9.6%	6.8%
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	79.9%	101.5%	0.0%	110.9%	101.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	0.0%	40.2%	125.7%
<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		8.8%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		30.0%	31.8%	0.0%	24.1%	31.8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.5%	1.7%	0.0%	0.6%	1.7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		14.3%	6.5%	0.0%	0.0%	4.2%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

The other financial performance indicators are discussed below:

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

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	38 662 272	28 209 375	5 062 750
Actuals as at Current Quarter	35 936 539	24 738 751	618 896
Variance between YTD Budget and YTD Actuals	2 725 733	3 470 624	4 443 854
Variance %	7,05	12,30	100,00

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	154 649 099	112 862 704	48 344 052
Actuals as at Current Quarter	35 936 539	24 738 751	618 896
Actual as % of total Budget	23,24	21,92	1,28

Table 5.3 provides the key financial indicators, comparing the 2022/23 financial performance of the municipality to the 2023/24 year to date figures as at 30 September 2023.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	14,31	33,46
Actual income vs Budgeted Income	92,95	77,73
Expenditure Management		
Personnel Costs to total Expenditure	3,55	37,48
Actual expenditure vs Budgeted Expenditure	87,70	74,74
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,09	0,33
Repairs and maintenance / total expenditure	0,76	0,81
Asset Management		
Actual versus Budgeted Capital Expenditure	1,28	16,74
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	764	150
Liquidity		
Current ratio	110,87	104,09
Acid Test ratio	83,53	102,98
Turnover of accounts receivable	0,54	2,04
Cash to interest	0	0
Debt to cash	1,60	0,59
Cash to income	1,45	0,07
Total Liabilities / Total Assets	16,44	7,09

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 2022/23.

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)	30 795 646	52 923 141

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 2022/23.

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	-1 212 713	-13 466 989
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 2022/23.

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	24 738 751	82 129 166,00

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 first quarter of 2023/24.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	10 754 456	2 527 924
Monthly Fixed Operational Expenditure	4 685 777	4 504 693
Cash and Cash Equivalents:		
Petty Cash and bank Balances	10 278 274	2 051 756
Less:		
Unspent Conditional Grants	9 901 392	8 833 369
Overdraft	0	0
Plus:		
Short-term investments	476 180	476 180
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	8 246 250	27 376 389
Less:		
Depreciation & Amortisation	0	6 371 171
Provision for bad debt	5 549 940	7 958 496
Impairment and loss on Disposal of Assets	3 304 666	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 2022/23 to 2023/24 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	110,87	104,09
Current Assets	29 668 123	17 963 779
Current Liabilities	26 759 546	17 257 664

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 2022/23.

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	269 135	656 805
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	21 940 424	22 630 127
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	4 685 777	4 504 693
Consumer Deposits	270 871	925 676
Other Deposits and Other Advance Payments:		
- Retentions	1 537 850	360 087
- Payments Received in Advance	318 447	155 315
- Other Deposits	176 542	167 139
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	43 281 302	6 811 784

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	10 278 274	2 051 756
Bank balance sub total	10 278 274	2 051 756
95% of all other term investments with Banks	452 371	452 371
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	6 019 146	2 130 934
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	9 901 392	8 833 369
- 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	26 651 182	13 468 430
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	764	150
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	14,31	33,46
Government Grants and subsidies	639 781,00	2 102 208,00
Total Revenue	5 919 589,00	15 123 811,00

5.4.4 Interpretation of Results

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

b) Implementation of the Capital program

5.4.5 Purpose/ Use of the Ratio and Norm

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

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

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

The norm ranges between 0% and 5% variance

Table 5.13 Actual Budget Spending

Description	CQ	PQ
Actual versus Budgeted Capital Expenditure	618 896	4 024 389
Actual Capital Expenditure : Budgeted Capital Expenditure	1,28	16,74
Budgeted Capital Expenditure	48 344 052	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 2023/2024 budget. The budget was therefore only divided equally amongst the 12 months on the financial system. The municipality will only have a more reliable budget per month with the next budget period. It can be mentioned that the actual income collection is in line with previous year actual and projected collection rates.

- d) Implementation: Operational Expenditure

5.4.9 Purpose/ Use of the Ratio and Norm

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

Under-spending normally is an indicator that the Municipality experiences possible cash flow difficulties or capacity challenges to undertake budgeted/ planned service delivery, and/ or does

not prepare accurate and credible budgets. Ideally, under-spending should be the result of improved efficiencies and not as a result of non-implementation of programs and/or projects.

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

The norm ranges between 0% and 5% variance.

Table 5.14 Budget Expenditure

Description	CQ	PQ
Actual operating expenditure VS Budgeted operating expenditure	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 2023/2024 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 1st 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 1st quarter of the financial year 2023/2024 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

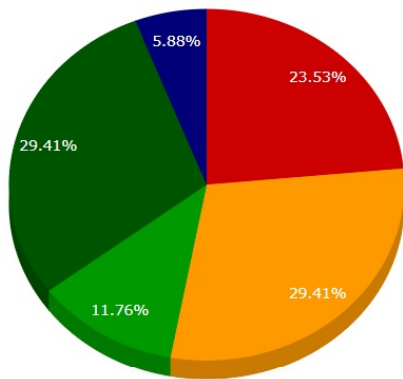
The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2023/2024(1st quarter).

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

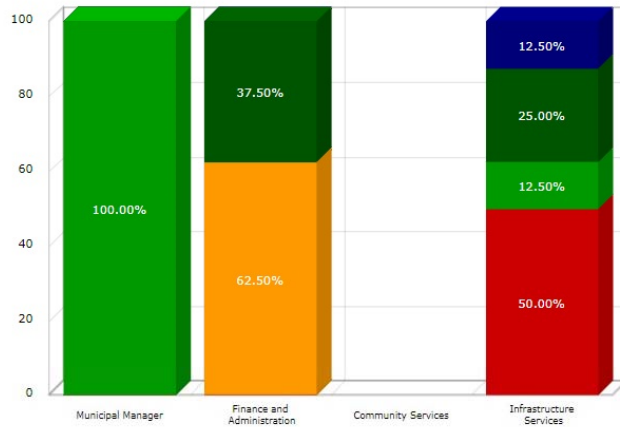
Top Layer KPI Report

*Report drawn on 16 October 2023 at 12-43
for the months of Quarter ending September 2023 to Quarter ending September 2023.*

Laingsburg Municipality



Responsible Directorate



	Laingsburg Municipality	Responsible Directorate				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	4 (23.53%)	-	-	-	4 (50.00%)	-
Almost Met	5 (29.41%)	-	5 (62.50%)	-	-	-
Met	2 (11.76%)	1 (100.00%)	-	-	1 (12.50%)	-
Well Met	5 (29.41%)	-	3 (37.50%)	-	2 (25.00%)	-
Extremely Well Met	1 (5.88%)	-	-	-	1 (12.50%)	-
Total:	17*	1	8	0	8	-
	100%	5.88%	47.06%	0.00%	47.06%	-

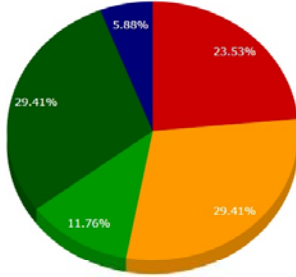
* Excludes 15 KPIs which had no targets/actuals for the period selected.

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

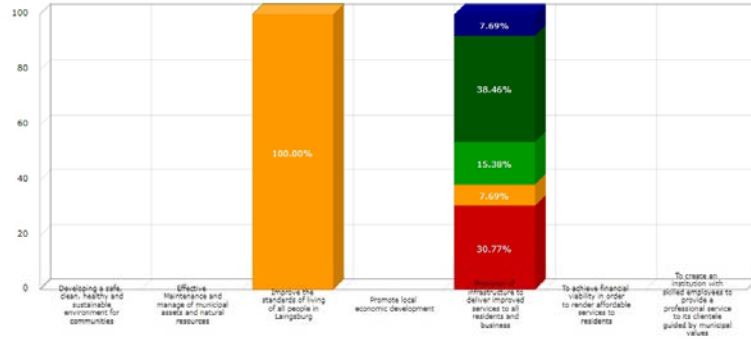
Top Layer KPI Report

Report drawn on 16 October 2023 at 12:37
for the months of Quarter ending September 2023 to Quarter ending September 2023.

Laingsburg Municipality



Pre-determined Objective



Performance Category	Count (Percentage)	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and management 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	4 (23.53%)	-	-	-	-	-	4 (30.77%)	-	-	-	-
Almost Met	5 (29.41%)	-	-	-	4 (100.00%)	-	1 (7.69%)	-	-	-	-
Met	2 (11.76%)	-	-	-	-	-	2 (15.38%)	-	-	-	-
Well Met	5 (29.41%)	-	-	-	-	-	5 (38.46%)	-	-	-	-
Extremely Well Met	1 (5.88%)	-	-	-	-	-	1 (7.69%)	-	-	-	-
Total:	17*	-	0	0	4	0	13	0	0	-	-
	100%	-	0.00%	0.00%	23.53%	0.00%	76.47%	0.00%	0.00%	-	-

* Excludes 15 KPIs which had no targets/actuals for the period selected.

Laingsburg Municipality 2023/2024 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 September 2023			Quarter ending December 2023			Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
								Target	Actual	R	Target	Actual	R	Target	Actual	R
TL179	Finance and Administration	Empowering People	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 5% of budgeted posts by 30 June 2024 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2024	Reverse Last Value	Institutional Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

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TL180	Finance and Administration	Empowering People	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 2024 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	Last Value	Institutional Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL181	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Achieve a debtor payment percentage of 75% by 30 June 2024 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	Last Value	Institutional Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL182	Finance and Administration	Safe and Cohesive Communities	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	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas)	Last Value	Infrastructure Development	896	864	O	896	0	R	896	864	O

				billed for the service as at 30 June 2024	as at 30 June 2024												
TL183	Finance and Administration	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2024	Number of residential properties which are billed for water	Last Value	Infrastructure Development	1 336	1 372	G 2	1 336	0	R	1 336	1 372	G 2	
TL184	Finance and Administration	Safe and Cohesive Communities	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 2024	Number of residential properties which are billed for sewerage	Last Value	Infrastructure Development	1 294	1 320	G 2	1 294	0	R	1 294	1 320	G 2	

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TL185	Finance and Administration	Safe and Cohesive Communities	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 2024	Number of residential properties which are billed for refuse removal	Last Value	Infrastructure Development	1 341	1 368	G 2	1 341	0	R	1 341	1 368	G 2
TL186	Finance and Administration	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Provide free 50kWh electricity to indigent households as at 30 June 2024	Number of households receiving free basic electricity	Last Value	Infrastructure Development	456	397	O	456	0	R	456	397	O
TL187	Finance and Administration	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Provide free 6kl water to indigent households as at 30 June 2024	Number of households receiving free basic water	Last Value	Infrastructure Development	617	534	O	617	0	R	617	534	O
TL188	Finance and Administration	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Provide free basic sanitation to indigent households as at 30 June 2024	Number of households receiving free basic sanitation services	Last Value	Infrastructure Development	613	538	O	613	0	R	613	538	O
TL189	Finance and Administration	Safe and Cohesive Communities	Improve the standards of living of all people in Laingsburg	Provide free basic refuse removal to indigent households as at 30 June 2024	Number of households receiving free basic refuse removal services	Last Value	Infrastructure Development	630	546	O	630	0	R	630	546	O

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TL190	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 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2024	Reverse Last Value	Financial Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL191	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 2024 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2024	Reverse Last Value	Financial Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

TL192	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 2024 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2024	Last Value	Financial Development	0	0	N / A	0	0	N / A	0	0	N / A
TL193	Municipal Manager	Growth and Jobs	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal	The number of people from employment equity target groups employed (to be appointed) by 30 June 2024 in the three highest levels of management in compliance with the	Number of people employed (to be appointed) by 30 June 2024	Last Value	Institutional Development	0	0	N / A	0	0	N / A	0	0	N / A

			values	equity plan													
TL194	Municipal Manager	Innovation and Culture	Promote local economic development	Create job opportunities through EPWP and LED projects by 30 June 2024	Number of job opportunities created by 30 June 2024	Last Value	Local Economic Development	0	0	N / A	0	0	N / A	0	0	N / A	
TL195	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 2024/25 and submit to the Audit Committee for consideration by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	Carry Over	Social Development	0	0	N / A	0	0	N / A	0	0	N / A	
TL196	Municipal Manager	Innovation and Culture	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 2024 [(Amount actually spent on capital projects/ Amount budgeted for capital	% of capital budget spent on capital projects	Last Value	Infrastructure Development	15.00%	15.00%	G	40.00%	0.00%	R	40.00%	15.00%	R	

				projects)x100]													
TL197	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 2024	Number of municipal newsletters developed and distributed	Accumulative	Social Development	0	0	N / A	1	0	R	1	0	R	
TL198	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 2024	Reviewed Disaster Management Plan submitted to Council by 31 March 2024	Carry Over	Infrastructure Development	0	0	N / A	0	0	N / A	0	0	N / A	
TL199	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Limit the % electricity unaccounted for to less than 10% by 30 June 2024 [(Number of Electricity Units Purchased - Number of Electricity Units	% electricity unaccounted for by 30 June	Reverse Last Value	Infrastructure Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	

				Sold) / Number of Electricity Units Purchased) × 100]												
TL200	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	Limit unaccounted for water to less than 30% by 30 June 2024 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	Infrastructure Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A
TL201	Infrastructure Services	Mobility and Spatial Transformation	Effective Maintenance and manage of municipal assets and natural resources	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	Infrastructure Development	0.00 %	0.0 0%	N / A	0.0 0%	0.0 0%	N / A	0.0 0%	0.0 0%	N / A

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TL202	Infrastructure Services	Mobility and Spatial Transformation	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 2024 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	Last Value	Infrastructure Development	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A
TL203	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the refurbishment of pump stations in Soutkloof and Bergsig by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00 %	18.00 %	G 2	40.00 %	0.00 %	R	40.00 %	18.00 %	R
TL204	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the rising water main from the south in Laingsburg (Phase 2) by 30 June 2024 [(Actual expenditure divided by the total approved project	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00 %	10.00 %	R	40.00 %	0.00 %	R	40.00 %	10.00 %	R

				budget) x 100]													
TL205	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	15.00%	G	40.00%	0.00%	R	40.00%	15.00%	R	
TL206	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the replacement of the elevated water tower in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	20.00%	G	40.00%	0.00%	R	40.00%	20.00%	R	
TL207	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all	95% of the approved project budget spent on new sanitation infrastructure in Matjiesfontein by 30	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	60.00%	B	40.00%	0.00%	R	40.00%	60.00%	B	

			residents and business	June 2024 [(Actual expenditure divided by the total approved project budget) x 100]													
TL208	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on new bridges in Göldnerville by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	10.00%	R	40.00%	0.00%	R	40.00%	10.00%	R	
TL209	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	0.00%	R	40.00%	0.00%	R	40.00%	0.00%	R	
TL210	Infrastructure Services	Mobility and Spatial Transformation	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2024 [(Actual expenditure divided by the total	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	15.00%	10.00%	R	40.00%	0.00%	R	40.00%	10.00%	R	

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	5 474	-	8	4 951	1 368	3 583	262%	5 474
Service charges	22 400	29 549	-	2 476	7 310	7 387	(77)	-1%	29 549
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	-	72	160	114	47	41%	454
Other own revenue	81 939	70 827	-	3 363	18 452	17 707	745	4%	-
Total Revenue (excluding capital transfers and contributions)	105 170	106 305	-	5 920	30 874	26 576	4 298	16%	106 305
Employee costs	31 587	33 824	-	2 495	7 442	8 456	(1 014)	-	33 824
Remuneration of Councilors	3 318	3 527	-	329	879	882	(3)	-	3 527
Depreciation and amortisation	12 258	5 919	-	493	1 480	1 480	-	-	5 919
Interest	2 767	957	-	-	-	239	(239)	-	957
Inventory consumed and bulk purchases	13 279	17 211	-	1 433	4 418	4 304	114	-	17 218
Transfers and subsidies	12	210	-	92	735	52	682	1301%	210
Other expenditure	69 799	51 215	-	3 655	9 785	12 797	(3 011)	-24%	51 208
Total Expenditure	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/(Deficit)	(27 851)	(6 558)	-	(2 578)	6 135	(1 633)	7 768	-476%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	-	619	5 063	12 086	####	-58%	48 344
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(3 965)	41 786	-	(1 960)	11 198	10 453	745	7%	41 786
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(3 965)	41 786	-	(1 960)	11 198	10 453	745	7%	41 786
Capital expenditure & funds sources									
Capital expenditure	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Capital transfers recognised	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Financial position									
Total current assets	17 192	20 976	-	-	29 668	-	-	-	20 976
Total non current assets	288 734	257 047	-	-	291 791	-	-	-	257 047
Total current liabilities	21 513	20 673	-	-	26 760	-	-	-	20 673
Total non current liabilities	26 099	24 797	-	-	26 099	-	-	-	24 797
Community wealth/Equity	269 465	232 553	-	-	268 601	-	-	-	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	-	(1 213)	13 414	17 823	4 409	25%	71 292
Net cash from (used) investing	(15 805)	(48 344)	-	(619)	(5 059)	-	5 059	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	-	(628)	10 754	8 816	(1 938)	-22%	-
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	5 402	617	433	265	290	278	8 265	-	15 549
Creditors Age Analysis									
Total Creditors	1 403	-	-	-	-	-	-	46	1 449

Table C2: Financial Performance (Functional Classification)

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	-	1 216	20 658	22 368	(1 709)	-8%	89 471
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	-	1 216	20 658	22 368	(1 709)	-8%	89 471
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	-	2 552	7 677	7 587	90	1%	30 349
Community and social services		1 615	1 865	-	153	463	466	(3)	-1%	1 865
Sport and recreation		1	1	-	-	-	0	(0)	-100%	1
Public safety		54 286	28 471	-	2 398	7 212	7 118	94	1%	28 471
Housing		11	13	-	1	3	3	(0)	-15%	13
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	-	297	303	313	(10)	-3%	1 250
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 140	1 250	-	297	303	313	(10)	-3%	1 250
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	-	2 474	7 299	8 395	(1 096)	-13%	33 579
Energy sources		15 373	20 623	-	1 607	4 810	5 156	(346)	-7%	20 623
Water management		3 451	5 667	-	341	976	1 417	(441)	-31%	5 667
Waste water management		2 751	3 638	-	262	753	909	(157)	-17%	3 638
Waste management		3 002	3 652	-	264	761	913	(152)	-17%	3 652
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	-	6 538	35 937	38 662	(2 726)	-7%	154 649
Expenditure - Functional										
<i>Governance and administration</i>		32 802	39 587	-	2 878	7 944	9 897	(1 953)	-20%	39 587
Executive and council		8 950	8 315	-	837	2 847	2 079	769	37%	8 315
Finance and administration		23 852	31 271	-	2 041	5 096	7 818	(2 722)	-35%	31 271
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 988	30 749	-	2 437	7 251	7 681	(430)	-6%	30 749
Community and social services		2 160	1 558	-	134	388	383	5	1%	1 558
Sport and recreation		226	499	-	27	73	125	(52)	-42%	499
Public safety		53 596	28 678	-	2 275	6 789	7 169	(380)	-5%	28 678
Housing		5	8	-	0	2	2	(0)	-19%	8
Health		1	7	-	(0)	(0)	2	(2)	-102%	7
<i>Economic and environmental services</i>		15 110	13 934	-	1 163	3 229	3 483	(255)	-7%	13 934
Planning and development		773	865	-	57	166	216	(50)	-23%	865
Road transport		14 338	13 068	-	1 107	3 062	3 267	(205)	-6%	13 068
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		28 720	28 142	-	1 988	6 219	7 036	(817)	-12%	28 142
Energy sources		12 807	15 611	-	1 294	4 209	3 903	306	8%	15 611
Water management		6 345	6 565	-	387	1 051	1 641	(591)	-36%	6 565
Waste water management		3 406	3 378	-	207	592	844	(253)	-30%	3 378
Waste management		6 163	2 588	-	101	368	647	(279)	-43%	2 588
<i>Other</i>		402	451	-	32	97	113	(16)	-14%	451
Total Expenditure - Functional	3	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/ (Deficit) for the year		1 215	41 786	-	(1 960)	11 198	10 453	745	7%	41 786

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	Budget Year 2023/24								
		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 AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	-	319	866	1 179	(312)	-26.5%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	897	19 792	21 189	(1 397)	-6.6%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	153	463	466	(3)	-0.7%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	-	0	(0)	-100.0%	1
Vote 8 - HOUSING (17: IE)		11	13	-	1	3	3	(0)	-15.3%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	2 398	7 212	7 118	94	1.3%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	297	303	313	(10)	-3.2%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	264	761	913	(152)	-16.7%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	262	753	909	(157)	-17.2%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	341	976	1 417	(441)	-31.1%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	1 607	4 810	5 156	(346)	-6.7%	20 623
Total Revenue by Vote	2	134 236	154 649	-	6 538	35 937	38 662	(2 726)	-7.1%	154 649
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	551	2 004	1 288	716	55.6%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	285	843	791	53	6.7%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	554	1 314	2 438	(1 124)	-46.1%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	1 518	3 875	5 488	(1 613)	-29.4%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	57	166	216	(50)	-23.1%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	134	388	385	3	0.8%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	28	76	129	(52)	-40.6%	515
Vote 8 - HOUSING (17: IE)		5	8	-	0	2	2	(0)	-19.0%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	2 275	6 789	7 169	(380)	-5.3%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	1 107	3 062	3 267	(205)	-6.3%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	101	368	647	(279)	-43.2%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	207	592	844	(253)	-29.9%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	387	1 051	1 641	(591)	-36.0%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	1 294	4 209	3 903	306	7.8%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12.3%	112 863
Surplus/ (Deficit) for the year	2	1 215	41 786	-	(1 960)	11 198	10 453	745	7.1%	41 786

Table C4: Financial Performance (Revenue and Expenditure)

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525		1 607	4 810	4 881	(72)	-1%	19 525
Service charges - Water		2 882	5 408		341	976	1 352	(376)	-28%	5 408
Service charges - Waste Water Management		2 225	2 209		264	764	552	212	38%	2 209
Service charges - Waste management		2 528	2 408		264	761	602	159	26%	2 408
Sale of Goods and Rendering of Services		120	191		11	64	47	17	37%	190
Agency services		185	221		20	52	55	(3)	-6%	221
Interest		97	-		-	-	-	-	-	-
Interest earned from Receivables		581	541		48	121	135	(15)	-11%	541
Interest from Current and Non Current Assets		415	454		72	160	114	-	-	454
Dividends		-	-		-	-	-	-	-	-
Rent on Land		5	35		45	93	9	84	-	35
Rental from Fixed Assets		1 732	1 806		135	422	452	(30)	-7%	1 806
Licence and permits		194	181		21	78	45	33	72%	181
Operational Revenue		20	112		5	8	29	(21)	-72%	113
Non-Exchange Revenue										
Property rates		-	5 474		8	4 951	1 368	3 583	262%	5 474
Surcharges and Taxes		-	3 303		-	-	826	(826)	-	3 303
Fines, penalties and forfeits		54 092	28 290		2 377	7 133	7 072	61	-	28 290
Licence and permits		-	-		-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784		669	10 379	8 946	1 433	-	35 784
Interest		337	356		33	103	89	14	-	356
Fuel Levy		-	-		-	-	-	-	-	-
Operational Revenue		-	-		-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6		-	-	2	(2)	-	6
Other Gains		-	-		-	-	-	-	-	-
Discontinued Operations		-	-		-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		105 170	106 305	-	5 920	30 874	26 576	4 298	16%	106 305
Expenditure By Type										
Employee related costs		31 587	33 824		2 495	7 442	8 456	(1 014)	-12%	33 824
Remuneration of councillors		3 318	3 527		329	879	882	(3)	0%	3 527
Bulk purchases - electricity		10 737	13 604		1 220	4 008	3 401	607	-	13 604
Inventory consumed		2 542	3 607		213	410	903	(493)	-	3 614
Debt impairment		(708)	1 531		-	-	383	(383)	-100%	1 531
Depreciation and amortisation		12 258	5 919		493	1 480	1 480	-	-	5 919
Interest		2 767	957		-	-	239	(239)	-100%	957
Contracted services		5 077	7 315		881	2 094	1 829	265	15%	7 315
Transfers and subsidies		12	210		92	735	52	682	1301%	210
Irrecoverable debts written off		51 016	24 442		1 984	5 953	6 111	(158)	-	24 442
Operational costs		14 415	17 927		790	1 739	4 475	(2 736)	-61%	17 920
Losses on Disposal of Assets		-	-		-	-	-	-	-	-
Other Losses		-	-		-	-	-	-	-	-
Total Expenditure		133 022	112 863	-	8 498	24 739	28 209	(3 471)	-12%	112 863
Surplus/(Deficit)		(27 851)	(6 558)	-	(2 578)	6 135	(1 633)	7 768	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)										
		23 887	48 344		619	5 063	12 086	(7 023)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-		-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(3 965)	41 786	-	(1 960)	11 198	10 453			41 786
Income Tax		-	-		-	-	-	-	-	-
Surplus/(Deficit) after income tax		(3 965)	41 786	-	(1 960)	11 198	10 453			41 786
Share of Surplus/Deficit attributable to Joint Venture		-	-		-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-		-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(3 965)	41 786	-	(1 960)	11 198	10 453			41 786
Share of Surplus/Deficit attributable to Associate		-	-		-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-		-	-	-	-	-	-
Surplus/ (Deficit) for the year		(3 965)	41 786	-	(1 960)	11 198	10 453			41 786

The Municipality has generated 25% or R 26 576 million of the Budgeted Revenue to date which is lower than the budgeted amounts. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

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

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 24 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - CORPORATE SERVICES (32: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - BUDGET AND TREASURY (33: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	-	-	201	1 900	(1 699)	-89%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	166	1 544	4 722	(3 178)	-67%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	14	241	3 811	(3 570)	-94%	15 244
Vote 25 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Total Capital Expenditure		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 600	-	-	201	1 900	(1 699)	-89%	7 600
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	7 600	-	-	201	1 900	(1 699)	-89%	7 600
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	-	439	3 077	1 653	1 424	86%	6 611
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	34 133	-	180	1 785	8 533	(6 748)	-79%	34 133
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	15 244	-	14	241	3 811	(3 570)	-94%	15 244
Waste water management		-	18 889	-	166	1 544	4 722	(3 178)	-67%	18 889
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Funded by:										
National Government		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,		-	-	-	-	-	-	-	-	-
Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	-	619	5 063	12 086	(7 023)	-58%	48 344

Table C6: Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 479	25 995		10 754	25 995
Trade and other receivables from exchange transactions		2 313	3 106		2 505	3 106
Receivables from non-exchange transactions		4 036	(17 905)		6 713	(17 905)
Current portion of non-current receivables		-	-		-	-
Inventory		271	306		271	306
VAT		5 760	7 240		7 315	7 240
Other current assets		2 333	2 233		2 111	2 233
Total current assets		17 192	20 976	-	29 668	20 976
Non current assets						
Investments		-	-		-	-
Investment property		22 153	23 414		22 153	23 414
Property, plant and equipment		265 477	232 961		269 060	232 961
Biological assets		-	-		-	-
Living and non-living resources		-	-		-	-
Heritage assets		43	43		43	43
Intangible assets		535	611		535	611
Trade and other receivables from exchange transactions		525	18		-	18
Non-current receivables from non-exchange transactions		-	-		-	-
Other non-current assets		-	-		-	-
Total non current assets		288 734	257 047	-	291 791	257 047
TOTAL ASSETS		305 926	278 023	-	321 460	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		-	-		-	-
Financial liabilities		-	-		-	-
Consumer deposits		930	852		949	852
Trade and other payables from exchange transactions		20 497	14 038		15 988	14 038
Trade and other payables from non-exchange transactions		1 148	1 711		9 901	1 711
Provision		278	2 887		271	2 887
VAT		(1 469)	1 064		(479)	1 064
Other current liabilities		129	121		129	121
Total current liabilities		21 513	20 673	-	26 760	20 673
Non current liabilities						
Financial liabilities		2	3		2	3
Provision		26 097	24 794		26 097	24 794
Long term portion of trade payables		-	-		-	-
Other non-current liabilities		-	-		-	-
Total non current liabilities		26 099	24 797	-	26 099	24 797
TOTAL LIABILITIES		47 612	45 470	-	52 858	45 470
NET ASSETS	2	258 314	232 553	-	268 601	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553		268 601	232 553
Reserves and funds		-	-		-	-
Other		-	-		-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	-	268 601	232 553

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 29 668 mil as at 30 September 2023 (R 17 964 mil as at 30 June 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 26 760 mil as at 30 September 2023 (R 17 258 million as at 30 June 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 September 2023 amounted to R 0 (R 0 as at 30 June 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 - Q1 First Quarter

Description	Ref	2022/23		Budget Year 2023/24						
		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		5 955	5 378		608	2 413	-	2 413	#DIV/0!	-
Service charges		24 471	28 129		286	3 813	-	3 813	#DIV/0!	-
Other revenue		11 480	34 132		779	1 663	37 942	(36 279)	-96%	151 767
Transfers and Subsidies - Operational		25 432	35 784		2 720	14 571	-	14 571	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344		2 136	12 427	-	12 427	#DIV/0!	-
Interest		411	454		69	153	114	39	34%	454
Dividends		-	-		-	-	-	-	-	-
Payments										
Suppliers and employees		(80 178)	(79 972)		(7 810)	(21 626)	(19 993)	1 633	-8%	(79 972)
Interest		(0)	(957)		-	-	(239)	(239)	100%	(957)
Transfers and Subsidies		-	-		-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	(1 213)	13 414	17 823	4 409	25%	71 292
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-		-	4	-	4	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-		-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-		-	-	-	-	-	-
Payments										
Capital assets		(15 857)	(48 344)		(619)	(5 063)	-	5 063	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(619)	(5 059)	-	5 059	#DIV/0!	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-		-	-	-	-	-	-
Borrowing long term/refinancing		-	-		-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-		-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-		-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(4 979)	22 948	-	(1 832)	8 355	17 823			71 292
Cash/cash equivalents at beginning:		7 458	3 048		1 203	2 399	3 048			2 399
Cash/cash equivalents at month/year end:		2 479	25 995		(628)	10 754	8 816			-

The Municipality started off with a cash flow balance of R 3 048 million at the 1st quarter of the year and increased it with R 22 948 000. The closing balance for this quarter is R 25 995 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 2023/2024 financial year.

Table SC1 Material variance explanations

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

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Service charges - Water	-27.8%	Incorrect billing journal correction	Will be investigated
	Service charges - Waste Water Management	38.3%	Increase in levies	Will have to investigate reasons
	Service charges - Waste management	26.3%	Increase in levies	Will have to investigate reasons
	Property rates	261.8%	Property rates levied in July for FY	Will level out over the FY
2	Expenditure By Type			
	Employee related costs	-12.0%	Annual and performance bonus included in monthly budgets	Will level out over the FY
	Operational costs	-61.1%	No external audit fees accrued for the period	Will be accrued when invoices are issued
3	Capital Expenditure			
	All capital projects		Project only started recently	

SECTION 8 – DEBTOR ANALYSIS

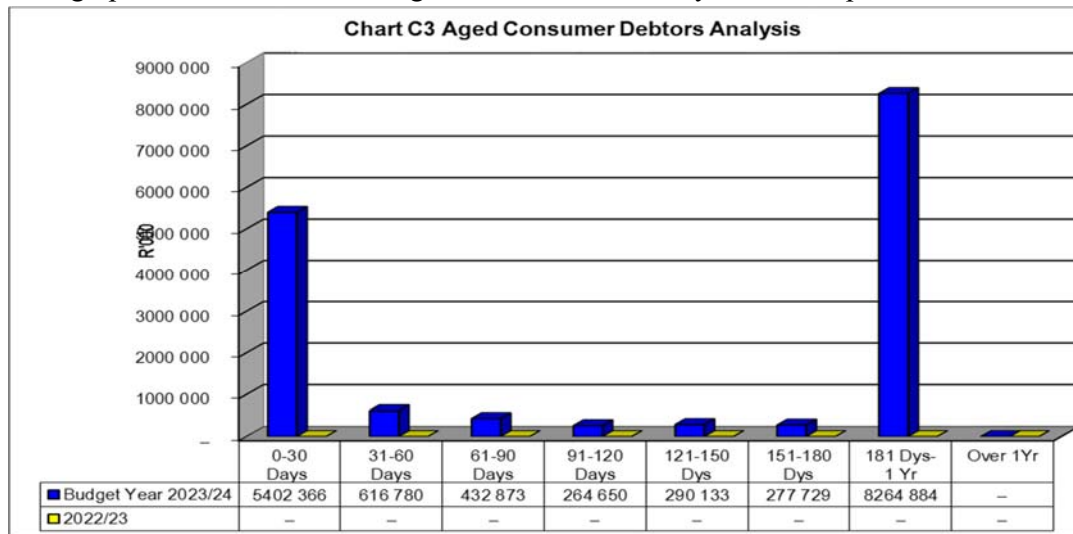
Table SC3 provides an age analysis of consumer debtors as at 30 September 2023.

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

Description	NT Code	Budget Year 2023/24									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	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	320	116	86	67	65	72	1 218	-	1 943	1 422	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 360	138	85	38	37	33	603	-	2 295	712	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3 100	92	102	28	58	53	3 419	-	6 852	3 559	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	230	86	71	53	48	46	1 193	-	1 726	1 339	-	-
Receivables from Exchange Transactions - Waste Management	1600	263	88	62	49	41	39	663	-	1 204	792	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	115	92	24	28	36	33	1 054	-	1 381	1 151	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	15	6	4	2	4	2	115	-	148	123	-	-
Total By Income Source	2000	5 402	617	433	265	290	278	8 265	-	15 549	9 097	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	431	42	39	26	30	21	949	-	1 538	1 027	-	-
Commercial	2300	3 062	222	121	56	79	89	2 928	-	6 557	3 152	-	-
Households	2400	1 909	353	273	183	181	167	4 388	-	7 454	4 919	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	5 402	617	433	265	290	278	8 265	-	15 549	9 097	-	-

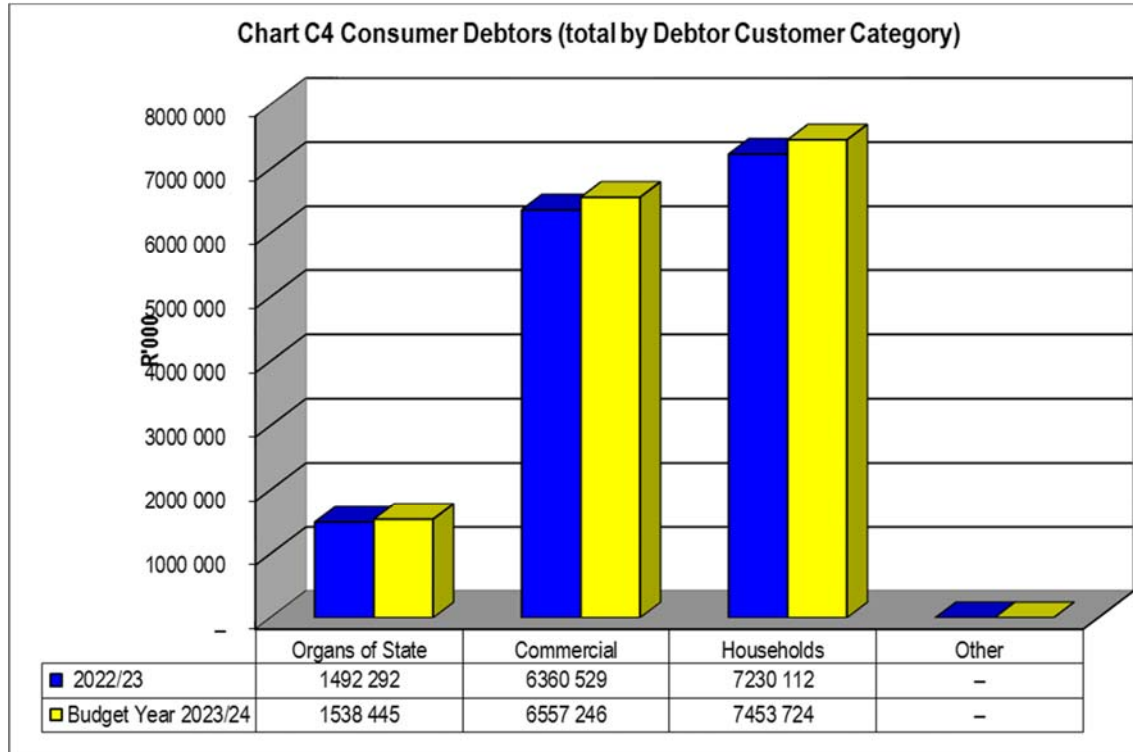
Table C6 (Statement of Financial Position) as at 30 September 2023 shows the total outstanding debtors is R 15, 549 million.

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



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

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



The above tables explain that the debtor arrears have increased from July 2022 up to the end of September 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 - Q1 First Quarter

Description	NT Code	Budget Year 2023/24								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	1 403	-	-	-	-	-	-	46	1 449
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 403	-	-	-	-	-	-	46	1 449

SECTION 10 – INVESTMENT PORTFOLIO

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

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

Table SC5 Investment Portfolio

Table SC5 above shows the investment portfolio per month September 2023.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ¹	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														
<u>Municipality</u>														
Laingsburg Municipality			Call investment	No	F	0.07	0	0	30 June 2024	456	3	-	-	459

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Table SC 8 Councilor and staff benefits

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

Summary of Employee and Councilor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145		297	786	786	(0)	0%	3 145
Pension and UIF Contributions		-	-		-	-	-	-	-	-
Medical Aid Contributions		-	-		-	-	-	-	-	-
Motor Vehicle Allowance		53	55		4	13	14	(0)	-3%	55
Cellphone Allowance		339	328		27	79	82	(3)	-3%	328
Housing Allowances		-	-		-	-	-	-	-	-
Other benefits and allowances		-	-		-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	-	329	879	882	(3)	0%	3 527
% increase	4		6.3%							6.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3 819	3 987		333	998	997	1	0%	3 987
Pension and UIF Contributions		454	513		40	121	128	(7)	-6%	513
Medical Aid Contributions		111	109		10	32	27	5	18%	109
Overtime		-	-		-	-	-	-	-	-
Performance Bonus		308	219		-	-	55	(55)	-100%	219
Motor Vehicle Allowance		546	546		61	184	137	47	35%	546
Cellphone Allowance		-	-		-	-	-	-	-	-
Housing Allowances		12	12		1	3	3	0	5%	12
Other benefits and allowances		0	0		0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 386	-	446	1 338	1 347	(8)	-1%	5 386
% increase	4		2.6%							2.6%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110		1 558	4 602	5 027	(425)	-8%	20 110
Pension and UIF Contributions		2 647	2 816		229	690	704	(14)	-2%	2 816
Medical Aid Contributions		547	942		64	193	236	(43)	-18%	942
Overtime		747	871		46	137	218	(81)	-37%	871
Performance Bonus		1 148	1 397		-	9	349	(340)	-97%	1 397
Motor Vehicle Allowance		497	625		54	163	156	7	5%	625
Cellphone Allowance		46	5		0	1	1	(0)	-31%	5
Housing Allowances		57	130		5	16	33	(17)	-51%	130
Other benefits and allowances		-	-		-	-	-	-	-	-
Payments in lieu of leave		-	-		-	-	-	-	-	-
Long service awards		-	-		-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-		-	-	-	-	-	-
Entertainment		-	-		-	-	-	-	-	-
Scarcity		-	-		-	-	-	-	-	-
Acting and post related allowance		-	-		-	-	-	-	-	-
In kind benefits		-	-		-	-	-	-	-	-
Sub Total - Other Municipal Staff		24 226	26 896	-	1 957	5 811	6 724	(913)	-14%	26 896
% increase	4		11.0%							11.0%
Total Parent Municipality		32 794	35 810	-	2 731	8 027	8 952	(925)	-10%	35 810

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

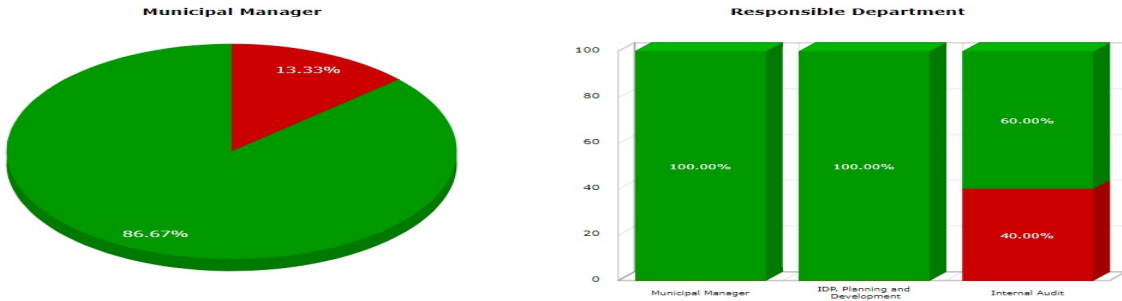
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	-Y									
Operating Transfers and Grants										
National Government:		23 567	32 125	32 125	505	9 897	8 031	1 866	23.2%	32 125
Equitable Share		20 139	21 520	21 520	-	8 967	5 380	3 587	66.7%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	293	293	(0)	-0.1%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	150	450	450	-		1 800
Municipal Infrastructure Grant		344	748	748	62	187	187	-		748
National Treasury		-	6 884	6 884	-	-	1 721	(1 721)	-100.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		1 734	3 621	3 621	159	478	905	(428)	-47.2%	3 621
GRANT - HUMAN SETTLEMENTS		-	1 660	1 660	-	-	415	(415)	-100.0%	1 660
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		95	76	76	6	19	19	-		76
IR: GRANT - DEPT CULTURE SPORT		1 595	1 835	1 835	153	459	459	(0)	0.0%	1 835
IR: GRANT - MAIN ROADS		43	50	50	-	-	13	(13)	-100.0%	50
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		53	38	38	4	4	10	(6)	-58.5%	38
Public Sector SETA		53	38	38	4	4	10	(6)	-58.5%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 784	669	10 379	8 946	1 433	16.0%	35 784
Capital Transfers and Grants										
National Government:		23 887	48 344	48 344	619	5 063	12 086	(7 023)	-58.1%	48 344
Municipal Infrastructure Grant		6 527	14 211	14 211	439	3 112	3 553	(441)	-12.4%	14 211
Water Services Infrastructure Grant		17 360	34 133	34 133	180	1 951	8 533	(6 583)	-77.1%	34 133
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	23 887	48 344	48 344	619	5 063	12 086	(7 023)	-58.1%	48 344
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	1 287	15 441	21 032	(5 591)	-26.6%	84 128

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 September 2023.

Departmental KPI Report

Report drawn on 16 October 2023 at 12:19 for the months of July 2023 to September 2023.

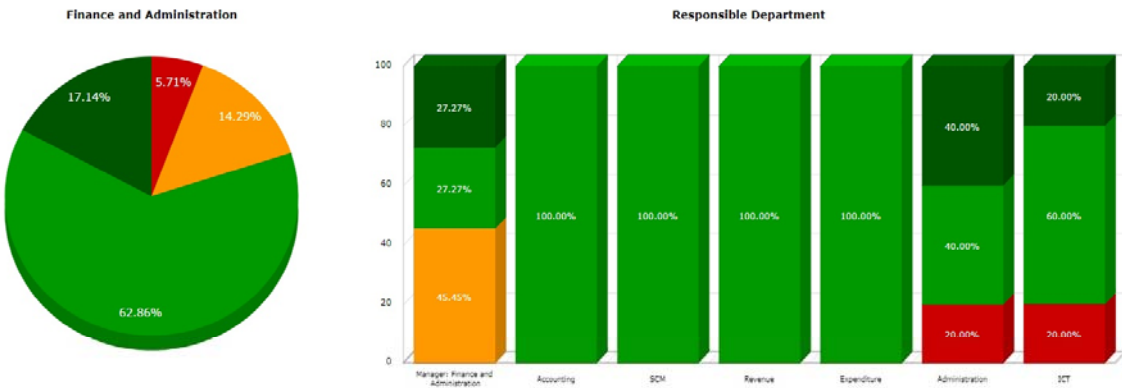


	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	2 (13.33%)	-	-	2 (40.00%)
Almost Met	-	-	-	-
Met	13 (86.67%)	4 (100.00%)	6 (100.00%)	3 (60.00%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Total:	15*	4	6	5
	100%	26.67%	40.00%	33.33%

* Excludes 28 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 16 October 2023 at 12:22 for the months of July 2023 to September 2023.

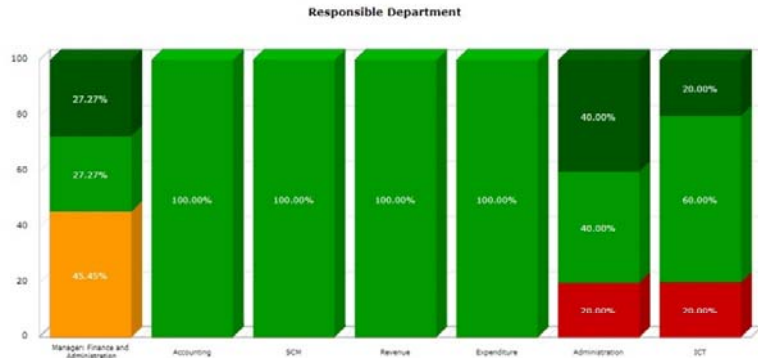
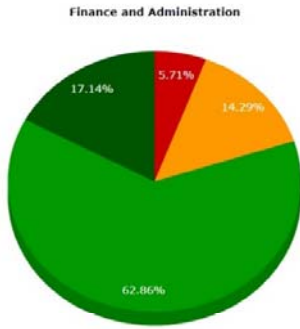


	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	2 (5.71%)	-	-	-	-	-	1 (20.00%)	-	-	1 (20.00%)
Almost Met	5 (14.29%)	5 (45.45%)	-	-	-	-	-	-	-	-
Met	22 (62.86%)	3 (27.27%)	4 (100.00%)	3 (100.00%)	5 (100.00%)	2 (100.00%)	2 (40.00%)	-	-	3 (60.00%)
Well Met	6 (17.14%)	3 (27.27%)	-	-	-	-	2 (40.00%)	-	-	1 (20.00%)
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	35*	11	4	3	5	2	5	-	-	5
	100%	31.43%	11.43%	8.57%	14.29%	5.71%	14.29%	-	-	14.29%

* Excludes 20 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 16 October 2023 at 12:22 for the months of July 2023 to September 2023.



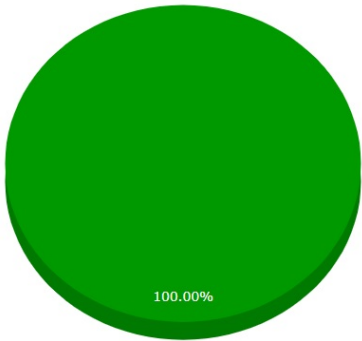
	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	2 (5.71%)	-	-	-	-	-	1 (20.00%)	-	-	1 (20.00%)
Almost Met	5 (14.29%)	5 (45.45%)	-	-	-	-	-	-	-	-
Met	22 (62.86%)	3 (27.27%)	4 (100.00%)	3 (100.00%)	5 (100.00%)	2 (100.00%)	2 (40.00%)	-	-	3 (60.00%)
Well Met	6 (17.14%)	3 (27.27%)	-	-	-	-	2 (40.00%)	-	-	1 (20.00%)
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	35*	11	4	3	5	2	5	-	-	5
	100%	31.43%	11.43%	8.57%	14.29%	5.71%	14.29%	-	-	14.29%

* Excludes 20 KPIs which had no targets/actuals for the period selected.

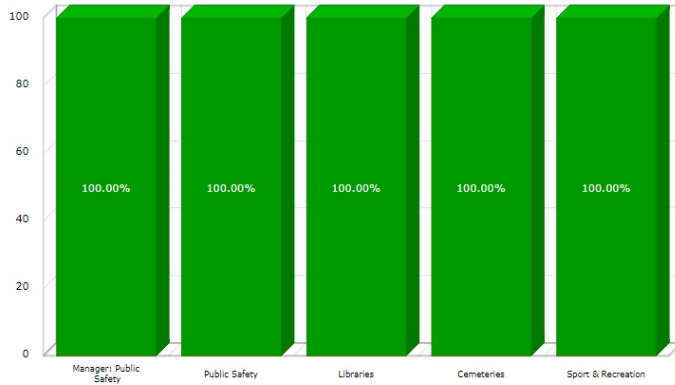
Departmental KPI Report

Report drawn on 16 October 2023 at 12:25 for the months of July 2023 to September 2023.

Community Services



Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	13 (100.00%)	1 (100.00%)	5 (100.00%)	5 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-
Total:	13*	1	5	5	1	1
	100%	7.69%	38.46%	38.46%	7.69%	7.69%

* 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 - Q1 First Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	4 029		1 788	1 788	4 029	2 241	55.6%	4%
August	2 062	4 029		2 656	4 444	8 057	3 613	44.8%	9%
September	66	4 029		619	5 063	12 086	7 023	58.1%	10%
October	390	4 029		-		16 115	-		
November	651	4 029		-		20 143	-		
December	5 727	4 029		-		24 172	-		
January	932	4 029		-		28 201	-		
February	65	4 029		-		32 229	-		
March	1 063	4 029		-		36 258	-		
April	1 042	4 029		-		40 287	-		
May	1 286	4 029		-		44 315	-		
June	4 024	4 029		-		48 344	-		
Total Capital expenditure	17 308	48 344	-	5 063					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

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

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

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source																
Property rates		371	1 434	608	-	-	-	-	-	-	-	-	2 965	5 378	5 940	6 238
Service charges - Electricity revenue		1 175	1 284	229	-	-	-	-	-	-	-	-	16 663	19 351	20 336	21 134
Service charges - Water revenue		232	153	23	-	-	-	-	-	-	-	-	4 110	4 518	5 619	5 890
Service charges - Waste Water Management		181	140	33	-	-	-	-	-	-	-	-	1 855	2 209	2 467	2 633
Service charges - Waste Management		183	179	2	-	-	-	-	-	-	-	-	1 687	2 051	2 349	2 427
Rental of facilities and equipment		136	121	107	-	-	-	-	-	-	-	-	1 474	1 838	1 909	1 890
Interest earned - external investments		28	56	69	38	38	38	38	38	38	38	-	(1)	454	476	500
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	-	-	-	-	-	-	-	-	28 226	28 290	29 987	31 786
Licences and permits		154	155	189	-	-	-	-	-	-	-	-	(317)	181	190	200
Agency services		-	-	-	-	-	-	-	-	-	-	-	221	221	232	244
Transfers and Subsidies - Operational		8 972	2 879	2 720	-	-	-	-	-	-	-	-	21 213	35 784	27 113	35 616
Other revenue		103	170	463	12 647	12 647	12 647	12 647	12 647	12 647	12 647	12 647	(98 313)	3 601	3 803	3 967
Total Cash Receipts by Source		11 560	6 592	4 462	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	(20 217)	103 877	100 421	112 525
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	-	2 136	-	-	-	-	-	-	-	-	35 921	48 344	22 407	18 399
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	-	-	-	-	-	-	-	-	(4)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		21 847	6 592	6 601	12 685	12 685	12 685	12 685	12 685	12 685	12 685	12 685	15 791	152 221	122 829	130 924
Cash Payments by Type																
Employee related costs		3 814	3 809	4 019	3 113	3 113	3 113	3 113	3 113	3 113	3 113	3 113	809	37 351	39 598	41 795
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	80	80	80	80	80	80	80	80	80	319	957	1 004	1 051
Bulk purchases - Electricity		1 134	1 361	1 427	1 134	1 134	1 134	1 134	1 134	1 134	1 134	1 134	612	13 604	15 337	17 745
Acquisitions - water & other inventory		-	190	208	301	301	301	301	301	301	301	301	804	3 607	3 784	3 962
Contracted services		-	1 176	854	610	610	610	610	610	610	610	610	409	7 315	7 062	7 243
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 508	1 508	1 508	1 508	1 508	1 508	1 508	1 508	2 398	18 094	18 990	19 886
Total Cash Payments by Type		5 691	8 124	7 810	6 744	6 744	6 744	6 744	6 744	6 744	6 744	6 744	5 351	80 929	85 775	91 682
Other Cash Flows/Payments by Type																
Capital assets		1 788	2 656	619	-	-	-	-	-	-	-	-	43 281	48 344	17 907	18 399
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		7 479	10 781	8 429	6 744	6 744	6 744	6 744	6 744	6 744	6 744	6 744	48 632	129 273	103 682	110 081
NET INCREASE/(DECREASE) IN CASH HELD		14 368	(4 189)	(1 828)	5 941	5 941	5 941	5 941	5 941	5 941	5 941	5 941	(32 931)	22 948	19 147	20 843
Cash/cash equivalents at the month/year beginning:		2 477	-	-	-	-	-	-	-	-	-	-	5 941	-	-	-
Cash/cash equivalents at the month/year end:		16 945	(4 189)	(1 828)	5 941	5 941	5 941	5 941	5 941	5 941	5 941	5 941	(26 990)	22 948	19 147	20 843

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class										
Infrastructure		-	40 744	-	619	4 862	10 186	5 324	52.3%	40 744
Roads Infrastructure		-	4 699	-	439	2 911	1 175	(1 736)	-147.8%	4 699
Road Structures		-	4 699	-	439	2 911	1 175	(1 736)	-147.8%	4 699
Water Supply Infrastructure		-	32 333	-	46	835	8 083	7 248	89.7%	32 333
Reservoirs		-	3 596	-	14	127	899	772	85.8%	3 596
Pump Stations		-	17 089	-	31	594	4 272	3 678	86.1%	17 089
Bulk Mains		-	11 648	-	-	113	2 912	2 799	96.1%	11 648
Sanitation Infrastructure		-	1 800	-	135	950	450	(500)	-111.1%	1 800
Waste Water Treatment Works		-	1 800	-	135	950	450	(500)	-111.1%	1 800
Rail Infrastructure		-	1 912	-	-	166	478	312	65.3%	1 912
Storm water Conveyance		-	1 912	-	-	166	478	312	65.3%	1 912
Total Capital Expenditure on new assets	1	-	40 744	-	619	4 862	10 186	5 324	52.3%	40 744

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		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		671	495	-	29	63	124	61	49.1%	495
Electrical Infrastructure		655	474	-	27	61	118	57	48.2%	474
LV Networks		444	346	-	27	61	87	25	29.2%	346
Sanitation Infrastructure		14	17	-	2	2	4	3	59.5%	17
Waste Water Treatment Works		7	13	-	2	2	3	1	45.1%	13
Other assets		306	281	-	24	29	70	42	59.2%	281
Operational Buildings		306	280	-	24	29	70	41	59.0%	280
Municipal Offices		306	280	-	24	29	70	41	59.0%	280
Furniture and Office Equipment		2	2	-	0	1	1	(0)	-35.6%	2
Furniture and Office Equipment		2	2	-	0	1	1	(0)	-35.6%	2
Machinery and Equipment		(181)	179	-	5	5	45	39	88.0%	179
Machinery and Equipment		(181)	179	-	5	5	45	39	88.0%	179
Transport Assets		778	788	-	40	90	197	107	54.4%	788
Transport Assets		778	788	-	40	90	197	107	54.4%	788
Land										
Policing and Protection										
Zoological plants and animals										
Policing and Protection										
Zoological plants and animals										
Total Repairs and Maintenance Expenditure	1	1 579	1 792	-	98	188	448	260	58.0%	1 792

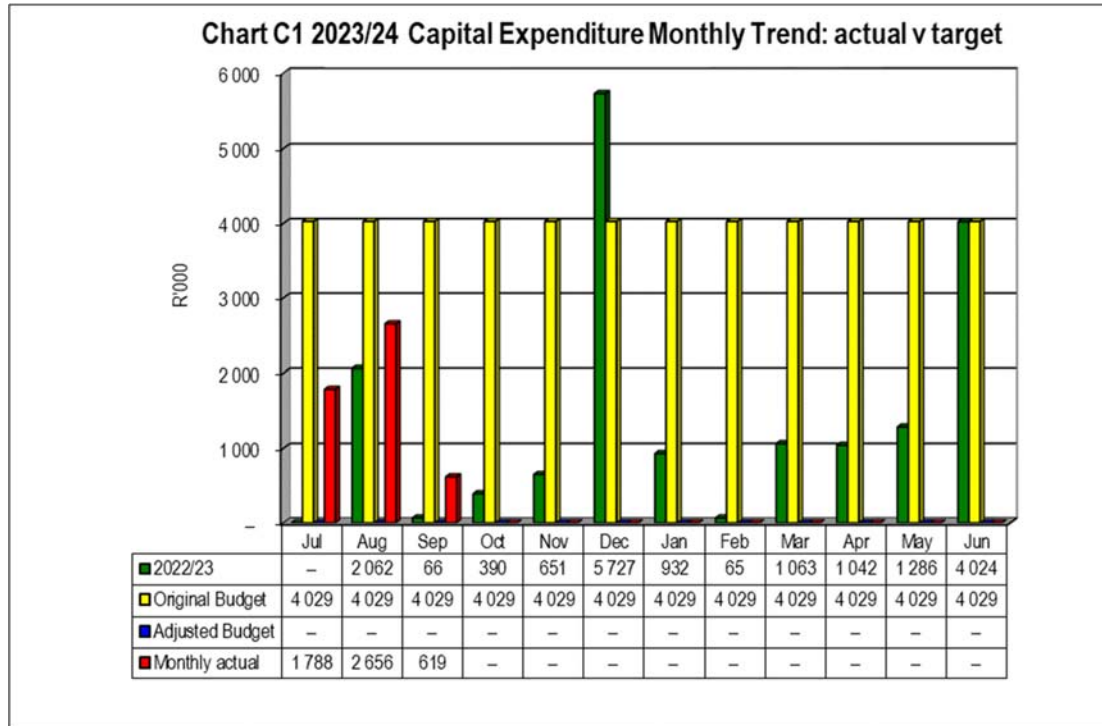
Table SC13 d – Depreciation charges by asset class

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

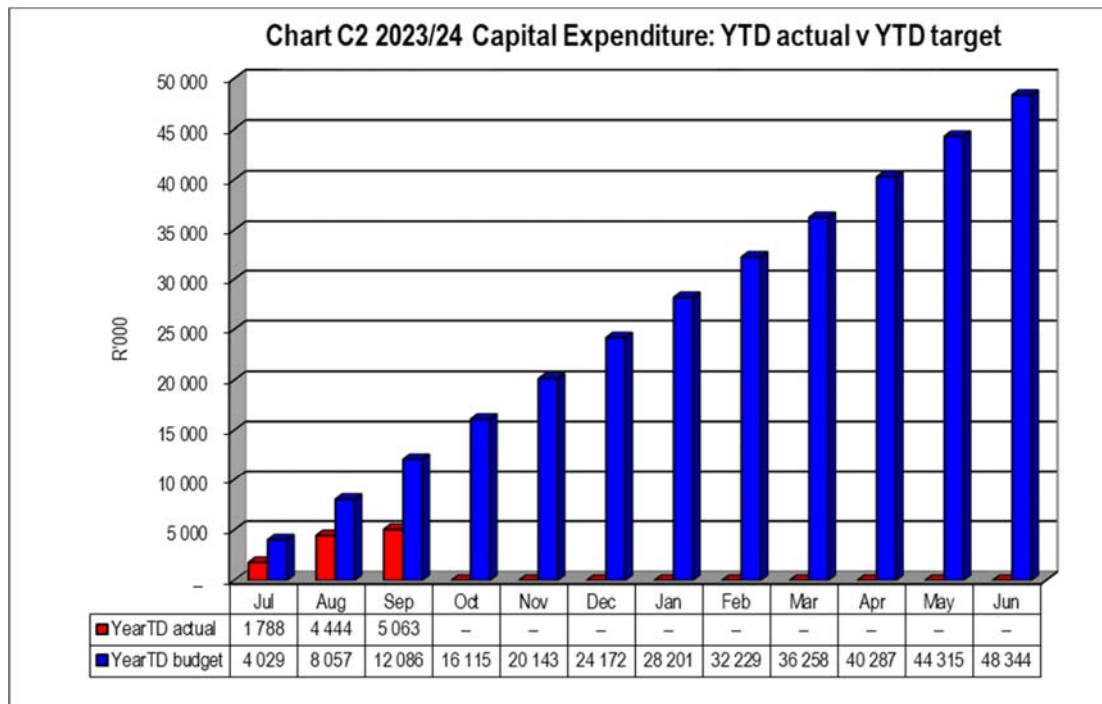
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 646	4 970	-	432	1 296	1 242	(54)	-4.3%	4 970
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
Road Structures		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	-	193	579	525	(54)	-10.3%	2 099
Drainage Collection		2 029	2 099	-	193	579	525	(54)	-10.3%	2 099
Electrical Infrastructure		662	340	-	28	85	85	-	-	340
LV Networks		662	340	-	28	85	85	-	-	340
Water Supply Infrastructure		2 317	1 362	-	113	340	340	-	-	1 362
Distribution		2 317	1 362	-	113	340	340	-	-	1 362
Sanitation Infrastructure		1 977	1 165	-	97	291	291	-	-	1 165
Reticulation		1 977	1 165	-	97	291	291	-	-	1 165
Solid Waste Infrastructure		2 226	4	-	0	1	1	-	-	4
Landfill Sites		2 226	4	-	0	1	1	-	-	4
Community Assets		641	291	-	4	13	73	60	82.5%	291
Community Facilities		641	76	-	1	3	19	16	86.1%	76
Libraries		641	76	-	1	3	19	16	86.1%	76
Sport and Recreation Facilities		-	215	-	3	10	54	44	81.3%	215
Outdoor Facilities		-	215	-	3	10	54	44	81.3%	215
Other assets		182	142	-	12	35	35	-	-	142
Operational Buildings		182	142	-	12	35	35	-	-	142
Municipal Offices		182	142	-	12	35	35	-	-	142
Intangible Assets		86	11	-	-	-	3	3	100.0%	11
Licences and Rights		86	11	-	-	-	3	3	100.0%	11
Computer Software and Applications		86	11	-	-	-	3	3	100.0%	11
Computer Equipment		157	181	-	15	45	45	-	-	181
Computer Equipment		157	181	-	15	45	45	-	-	181
Furniture and Office Equipment		85	209	-	20	61	52	(9)	-17.0%	209
Furniture and Office Equipment		85	209	-	20	61	52	(9)	-17.0%	209
Machinery and Equipment		106	115	-	10	29	29	-	-	115
Machinery and Equipment		106	115	-	10	29	29	-	-	115
Transport Assets		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
Total Depreciation	1	12 258	5 919	-	493	1 480	1 480	-	-	5 919

Schedule C – National Treasury Formats graphs

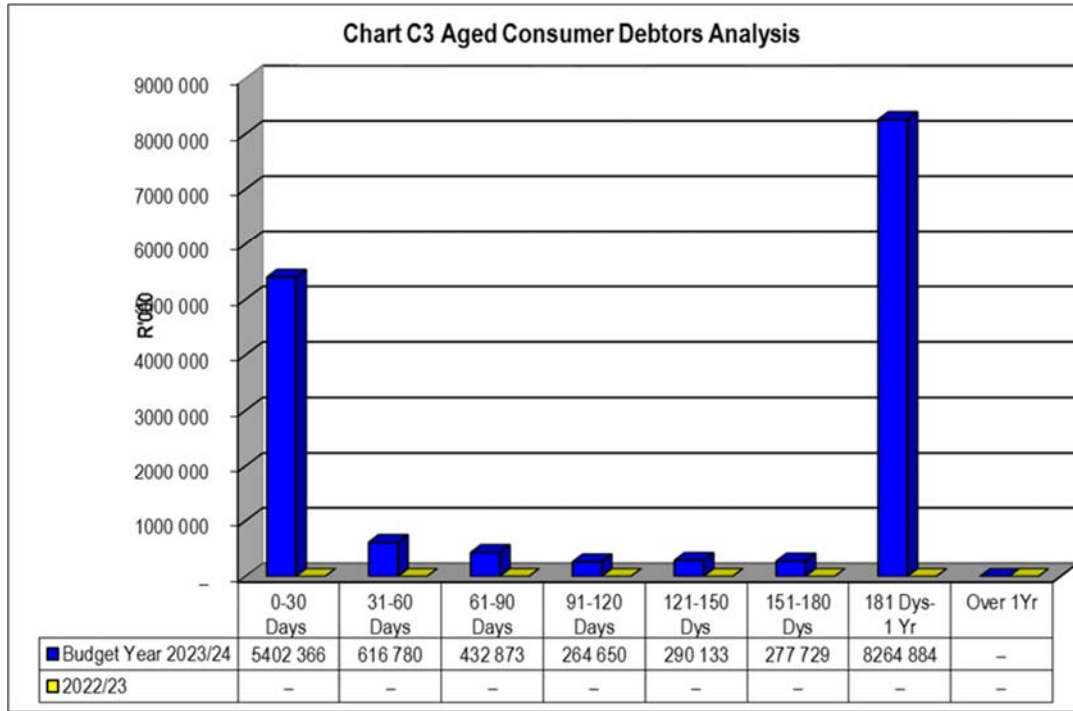
Capital Expenditure monthly trend: Actual VS Target



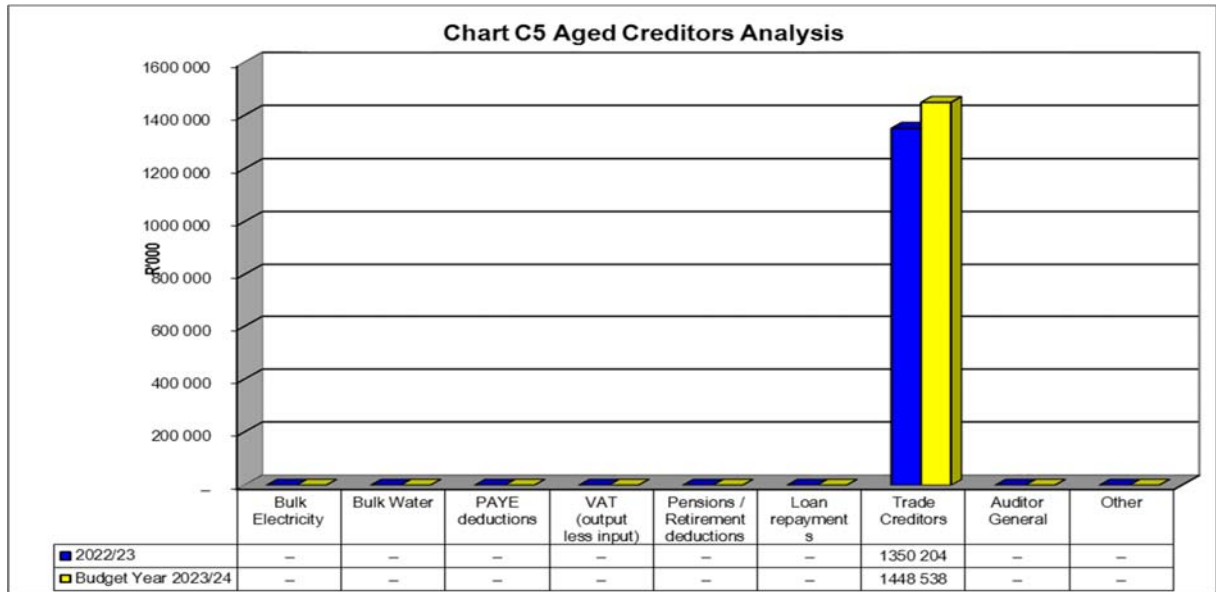
Capital Expenditure: YTD Actual VS YTD Target



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 2023/2024 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.