

LAINSBURG MUNICIPALITY MFMA SECTION 72 REPORT

MID-YEAR BUDGET &
PERFORMANCE

ASSESSMENT REPORT
01 July 2023 – 31 December 2023



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QUALITY CERTIFICATE

I, Jafta Booysen, the Municipal Manager of Laingsburg Local Municipality, here certify that mid-year report on the implementation of the budget and financial state affairs

For the period of 1 July 2023 until 31 December 2023 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



J BOOYSEN

MUNICIPAL MANAGER

22 January 2024

1 INTRODUCTION

In terms of Section 72 (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003), the accounting officer of a municipality must, by 25 January of each financial year, assess the performance of the municipality during the first half of the financial year and submit a report on such an assessment to the Mayor of the municipality, the National Treasury and the relevant Provincial Treasury. The Mayor must in turn, comply with the provisions of Section 54, which includes submitting the report to Council by 31 January of each year.

2 PURPOSE OF REPORT

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2023 to 31 December 2023.

3 LEGISLATIVE FRAMEWORK

This report has been prepared in terms of the following enabling legislation.

3.1 The Municipal Finance Management Act

The Municipal Finance Management Act-Number 56 of 2003 Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year -
 - (a) Assess the performance of the municipality during the first half of the financial year, taking into account –
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets, and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report, and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) Submit a report on such assessment to;
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.

- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.
- (3) The accounting officer must, as part of the review;
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

3.2 Thereafter, the mayor must, in terms of Section 54 (1)

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

3.3 Reports on failure to adopt or implement budget-related and other policies

Section 54: Budgetary control and early identification of financial problems

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must:
 - (a) consider the statement or report;
 - (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure;
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;

- (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must -
- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include -
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly and report to provincial executive if conditions for provincial intervention exist.

Section 33: Format of a mid-year budget and performance assessment

A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

Section 34: Publication of mid-year budget and performance assessments

- 1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- 2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including -
 - (a) summaries in alternate languages predominant in the community, and
 - (b) information relevant to each ward in the municipality.

Section 35: Submission of mid-year budget and performance assessments

The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form:

- (a) the mid-year budget and performance assessment by 25 January of each year; and
- (b) any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

4 MAYOR'S REPORT

For the mid-year budget and performance assessment, the mayor's report must also provide –

- (a) a summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) a summary of any potential impact of the national adjustments budget and the relevant provincial treasury's adjustment budget; and
- (c) a recommendation as to whether an adjustments budget for the municipality is necessary.

4.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but more action will be needed. The following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2023/24 Financial Year, e.g.;

- Internal Control Deficiencies
- Strong Leadership
- Improved Conformance; and
- Consistency with regards to performance management and record keeping.

It is imperative that the audit action plan be implemented, and that progress will be continuously monitored.

4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2023/2024 financial year as at the Quarter ending 31 December 2023:

Description	2022/23	2023/24			2023/24 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
	R'000				%	
Financial Performance						
Property rates	5 180	5 474	-	4 976	-10,00	100,00
Service charges	22 400	29 549	-	14 287	-106,83	100,00
Investment revenue	415	-	-	-	0,00	0,00
Transfers recognised - operational	415	454	-	393	-15,48	100,00
Other own revenue	81 939	70 827	-	34 843	-103,28	100,00
Total Revenue (excluding capital transfers and contributions)	110 350	106 305	-	54 499	-95,06	100,00
Employee related costs	31 587	33 824	-	16 669	-102,91	100,00
Remuneration of councillors	3 318	3 527	-	1 890	-86,63	100,00
Depreciation and amortisation	12 258	5 919	-	2 959	-100,00	100,00
Finance costs	2 767	957	-	-	0,00	0,00
Bulk purchases	13 279	17 211	-	7 389	-132,94	100,00
Transfers and subsidies	12	210	-	966	78,27	100,00
Other expenditure	69 799	51 215	-	18 811	-172,26	100,00
Total Expenditure	133 022	112 863	-	48 684	-131,83	100,00
Surplus/(Deficit)	(22 672)	(6 558)	-	5 816	212,76	100,00
Transfers recognised - capital	23 887	48 344	-	11 334	-326,54	100,00
Gains and other operations	-	-	-	-	0,00	0,00
Surplus/(Deficit) after capital transfers & contributions	1 215	41 786	-	17 150	-143,66	100,00

<u>Capital expenditure & funds sources</u>						
Capital expenditure						
Transfers recognised - capital	23 887	48 344	-	11 334	-326,54	100,00
Public contributions & donations	-	-	-	-	0,00	0,00
Borrowing	-	-	-	-	0,00	0,00
Internally generated funds	-	-	-	-	0,00	0,00
Total sources of capital funds	23 887	48 344	-	11 334	-326,54	100,00
<u>Financial position</u>						
Total current assets	17 252	20 976	-	37 640	44,27	100,00
Total non-current assets	288 734	257 047	-	296 583	13,33	100,00
Total current liabilities	21 513	20 673	-	33 612	38,50	100,00
Total non-current liabilities	26 099	24 797	-	26 099	4,99	100,00
Community wealth/Equity	269 465	232 553	-	274 512	15,28	100,00
<u>Cash flows</u>						
Net cash from (used) operating	10 826	71 292	-	29 107	-144,93	100,00
Net cash from (used) investing	(15 805)	(48 344)	-	(11 330)	-326,69	100,00
Net cash from (used) financing	-	-	-	-	0,00	0,00
Cash/cash equivalents at the year end	2 479	25 427	25 427	20 256	-25,53	-25,53
Cash/cash equivalents at the year begin:	7 458	2 479	25 427	2 479	0,00	-925,66
<u>Cash backing/ surplus reconciliation</u>						
Cash and investments available	2 479	2 479	25 427	20 256	87,76	-25,53
Application of cash and investments	-	-	-	-	0,00	0,00
Balance - surplus (shortfall)	2 479	2 479	25 427	20 256	87,76	-25,53

<u>Asset management</u>						
Asset register summary (WDV)	288 734	257 047	-	296 583	13,33	100,00
Depreciation & asset impairment	12 258	5 919	-	2 959	-100,00	100,00
Repairs and Maintenance	1 579	1 792	-	552	-224,77	100,00
<u>Free services</u>						
Cost of Free Basic Services provided	3 149	2 390	-	1 731	-38,08	100,00
Revenue cost of free services provided	3 621	3 983	-	1 574	-153,14	100,00
<u>Households below minimum service level</u>						
Water:	-	-	-	-	0,00	0,00
Sanitation/sewerage:	-	-	-	-	0,00	0,00
Energy:	-	-	-	-	0,00	0,00
Refuse:	-	-	-	-	0,00	0,00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

4.1.2 Audit Status Report

The municipality received an Adverse opinion, and an Action plan will be developed and monitored by the Performance System.

4.2 Impact of the National and Provincial Adjustment Budget

The National Adjustments Budget forced the municipality to downgrade two projects to accommodate the reduction in MIG funding.

4.3 Recommendation on the need for an Adjustment Budget

Due to the above-mentioned, in addition to revenue and expenditure not realizing as forecasted, an adjustments budget will definitely be required with a corresponding amendment in the budget funding plan.

5 MID-YEAR PERFORMANCE ASSESSMENT

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget
- (2) An adjustments budget —
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
 - (f) may correct any errors in the annual budget; and
 - (g) may provide for any other expenditure within a prescribed framework.

The municipality will adjust the budget during February 2023 due to material changes in the forecasted Revenue and Expenditure.

5.1 Resolutions

If the mid-year review is tabled in the municipal council resolutions dealing with at least the following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) noting the monthly budget statement and any supporting documents;
- (b) noting the quarterly report on the implementation of the budget and the financial affairs for the municipal referred to in section 52(d) of the Act;
- (c) noting the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) noting the in-year reports of any municipal entities
- (e) any other resolutions that may be required.

5.1.1 Mid-Year Budget and Performance Report

This is the resolution that will be presented to Council when the Mid-Year Budget and Performance Assessment are tabled:

5.1.2 Recommendation:

The Council acknowledges the 2023/24 Mid-Year Budget and Performance Assessment as presented in accordance with Section 54 and 72 of the Municipal Finance Management Act. Additionally, it is proposed that an adjusted budget for the year 2022/23 be submitted to the Council, encompassing new allocations and any other necessary adjustments. This submission will also include corresponding amendments made to the Service Delivery Budget and Implementation Plan.

6 EXECUTIVE SUMMARY

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

6.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (2009) in the prescribed format.

6.2 Operating Revenue

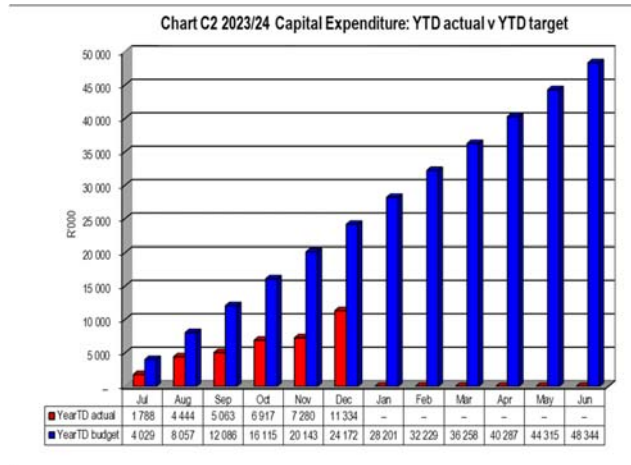
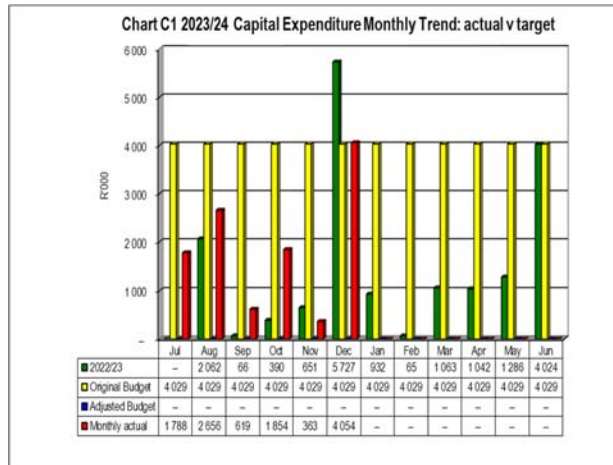
The Municipality generated 77.3% or R 29.887 million of the quarterly budgeted income of R 38.661 million, which is less than the budgeted amounts. This amount includes the operational allowances to date.

6.3 Operating Expenditure

Operating expenses of R 23,945 million for the quarter do not include part of the depreciation charges and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 2 404 million. This will effectively bring the total expenditure year- to-date to R 51 088 million. The expenditure to date is less than the budget year-to-date amount. This means that the Municipality spent 4.73% less.

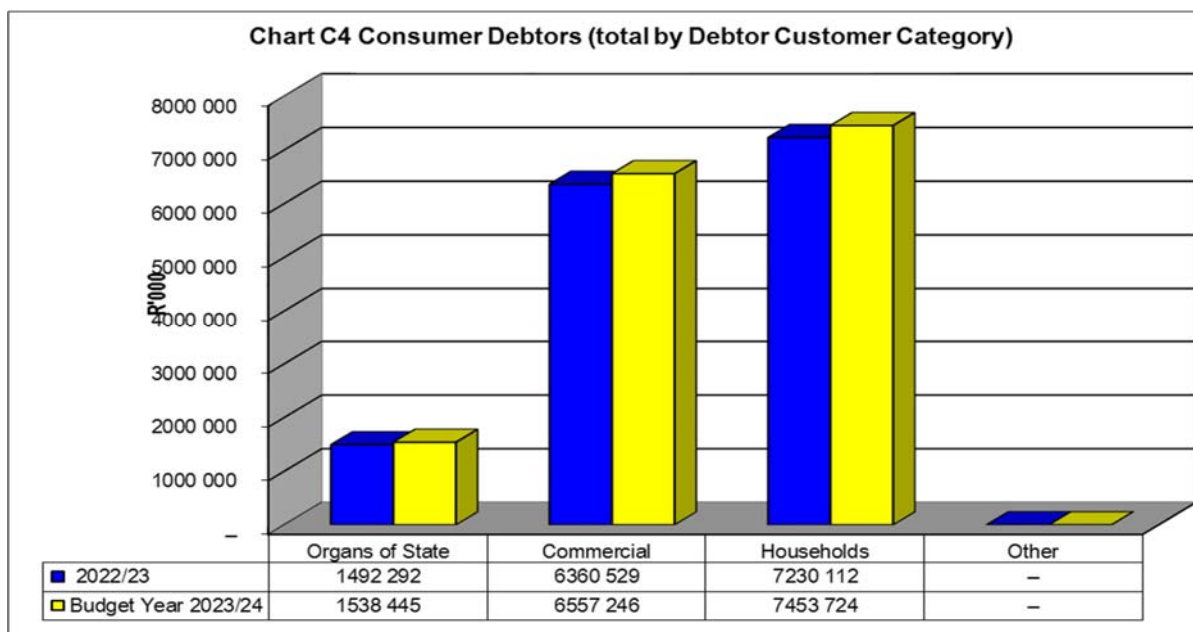
6.4 Capital Expenditure

The Municipality has so far spent R 11,334 million of the externally funded capital budget. An amount of R 29.027 million in capital grants (MIG and WSIG) has already been received. So far, 23.44% of the year's capital budget has already been spent.



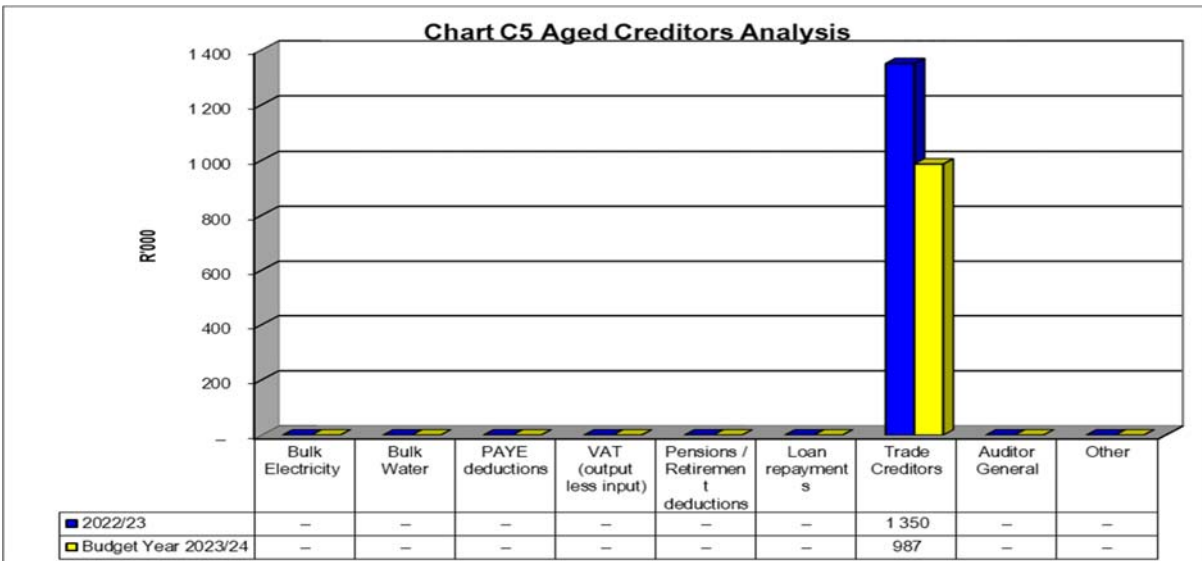
6.5 Debtors

The outstanding debtors of the Municipality amount to R 14,636 million at the end of the second quarter.



6.6 Creditors

Total outstanding operating creditors amount to R 1,091 at the end of the second quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Occasionally 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.



7 SERVICE DELIVERY PERFORMANCE ANALYSIS

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the regulation 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 responsibilities of the different role players." This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

Laingsburg Municipality does have an approved Performance Management Framework, Policy and Rewards Incentive Policy in place which are currently under review.

7.1 Implementation of the Performance Management

The 2022/2027 Year 1 Review was compiled and approved by Council on 31 May 2023. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organizational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business process of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 14 June 2023.

7.2 Performance Monitoring

The SDBIP is loaded on an electronic web-based system (after approval). 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 (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed in monthly Executive Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

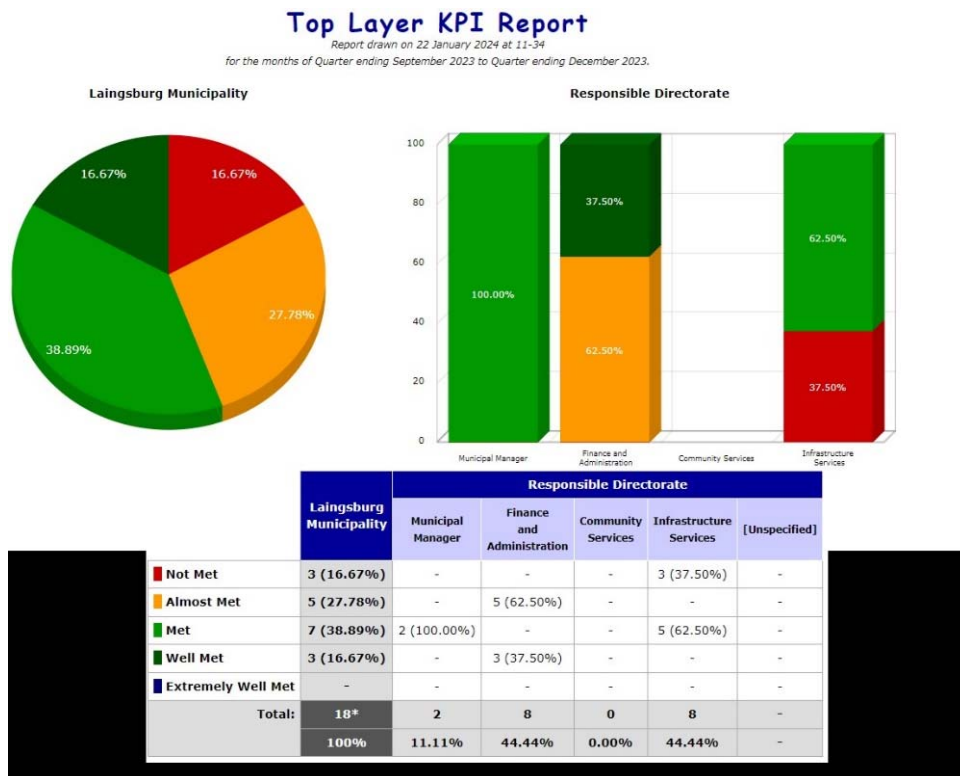
Category	Colour	Description
KPI's Not Met	Red	0% \geq Actual/Target < 75%
KPI's Almost Met	Orange	75% \geq Actual/Target < 100%
KPI's Met	Green	Actual/Target = 100%
KPI's Well Met	Dark Green	100% > Actual/Target < 150%
KPI's Extremely Well Met	Dark Blue	Actual/Target \geq 150%

8 REPORT ON MUNICIPAL PERFORMANCE

In this section we will look at the Mid-Year Assessment of the Top Layer SDBIP per KPI.

8.1 Directorate SDBIP Report

This graph shows the operational performance of the municipality from 1 July 2023 to 31 December 2023.



The graphs and the table above show clearly the performance of the municipality per KPI for the different directorates. Laingsburg Municipality received an adverse audit opinion.

The municipality performed good during the period under review. On the Top Layer there 18 KPI's, out of the 18 KPI's, 3 were Well Met, 7 Met, 5 Almost Met and 3 Not Met.

The unaudited departmental SDBIP for the period for the year ending 31 December 2023.

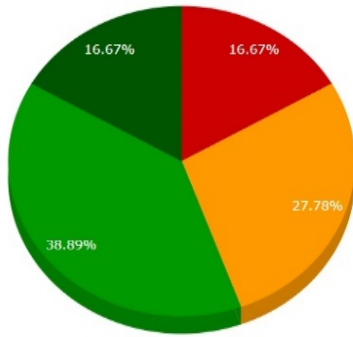
8.2 Pre-Determined Objectives (PDO's) SDBIP Report

Top Layer KPI Report

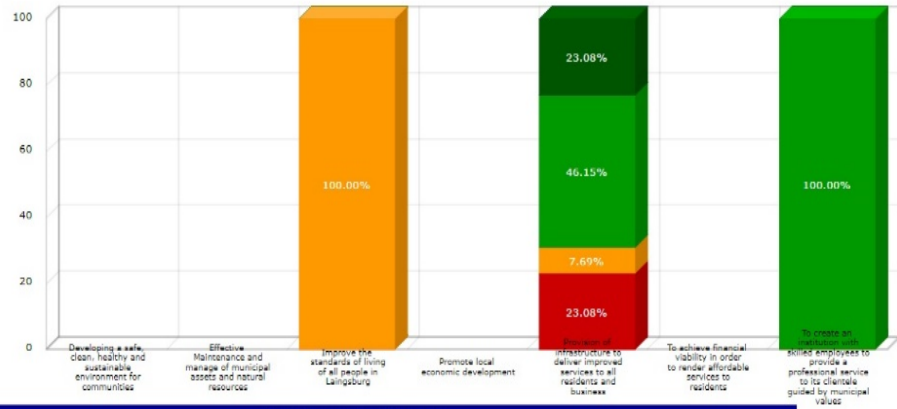
Report drawn on 22 January 2024 at 11:37

for the months of Quarter ending September 2023 to Quarter ending December 2023.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	3 (16.67%)	-	-	-	-	-	3 (23.08%)	-	-	-	-
Almost Met	5 (27.78%)	-	-	-	4 (100.00%)	-	1 (7.69%)	-	-	-	-
Met	7 (38.89%)	-	-	-	-	-	6 (46.15%)	-	1 (100.00%)	-	-
Well Met	3 (16.67%)	-	-	-	-	-	3 (23.08%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	-
Total:	18*	-	0	0	4	0	13	0	1	-	-
	100%	-	0.00%	0.00%	22.22%	0.00%	72.22%	0.00%	5.56%	-	-

Also attached find the Top Level SDBIP for the first half of the financial year.

Laingsburg Municipality

2023-2024: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Region	Area	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	Whole of the Municipality: All	1	Reverse Last Value	Institutional Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL180	Finance and Administration	Empowering People	To create an institution with skilled employees to provide a professional service to its clientele	The percentage of the Municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2024 [(Actual	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June	Whole of the Municipality: All	1	Last Value	Institutional Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A

			guided by municipal values	amount spent on training/total operational budget) x 100]	2024													
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	Whole of the Municipality: All	1	Last Value	Institutional Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	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 billed for the service as at 30 June 2024	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	896	864	0	896	863	0	896	863	0
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	Number of residential properties which are billed for water	Whole of the Municipality: All	1	Last Value	Infrastructure Development	1 336	1 372	G2	1 336	1 378	G2	1 336	1 378	G2

				30 June 2024														
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 wastewater 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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	1 294	1 320	G2	1 294	1 324	G2	1 294	1 324	G2
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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	1 341	1 368	G2	1 341	1 372	G2	1 341	1 372	G2
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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	456	397	O	456	389	O	456	389	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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	617	534	O	617	548	O	617	548	O
TL188	Finance and Administration	Safe and Cohesive Communities	Improve the standards of living of all people in	Provide free basic sanitation to indigent households as at	Number of households receiving free basic	Whole of the Municipality: All	1	Last Value	Infrastructure Development	613	538	O	613	555	O	613	555	O

			Laingsburg	30 June 2024	sanitation services													
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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	630	546	0	630	566	0	630	566	0
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	Whole of the Municipality: All	1	Reverse Last Value	Financial Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	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	Whole of the Municipality: All	1	Reverse Last Value	Financial Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	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, Amortization, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage ratio as at 30 June 2024	Whole of the Municipality: All	1	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 values	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 equity plan	Number of people employed (to be appointed) by 30 June 2024	Whole of the Municipality: All	1	Last Value	Institutional Development	0	0	N/A	0	0	N/A	0	0	N/A
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	Whole of the Municipality: All	1	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	Whole of the Municipality: All	1	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 projects) x100]	% of capital budget spent on capital projects	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	15.00%	G	40.00%	40.00%	G	40.00%	40.00%	G
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	Whole of the Municipality: All	1	Accumulative	Social Development	0	0	N/A	1	1	G	1	1	G
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	Whole of the Municipality: All	1	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 Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Whole of the Municipality: All	1	Reverse Last Value	Infrastructure Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A
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 Kiloliters Water Sold) / Number of Kiloliters Water Purchased or Purified × 100]	% of water unaccounted	Whole of the Municipality: All	1	Reverse Last Value	Infrastructure Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A
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	% of effluent samples compliant	Whole of the Municipality: All	1	Last Value	Infrastructure Development	0.00%	0.00%	N/A	0.00%	0.00%	N/A	0.00%	0.00%	N/A

				(suspended solids)/Number of effluent samples tested) x 100]														
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 Southkloof and Bergsig by 30 June 2024 [(Actual exp. divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	18.00%	G2	40.00%	40.00%	G	40.00%	40.00%	G
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 exp. divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	10.00%	R	40.00%	40.00%	G	40.00%	40.00%	G
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 exp. divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	15.00%	G	40.00%	40.00%	G	40.00%	40.00%	G

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 exp. divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	20.00%	G2	40.00%	40.00%	G	40.00%	40.00%	G
TL207	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 sanitation 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	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	60.00%	B	40.00%	40.00%	G	40.00%	40.00%	G
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 Goldnerville by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	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	Whole of the Municipality: All	1	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 approved project budget) x 100]	% of budget spent by 30 June 2024	Whole of the Municipality: All	1	Last Value	Infrastructure Development	15.00%	10.00%	R	40.00%	20.00%	R	40.00%	20.00%	R
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Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	14
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	5
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	3
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		32

Also attached find the Top Level SDBIP for the first half of the financial year.

9 IN YEAR BUDGET TABLES

In year-budget statement

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

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (g) Table C7 Monthly Budget Statement-Cash flow

The tables included in section 5 to the end of this report are from the 'C Schedule Monthly Budget Statement'.

(a) Monthly Budget Statement

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q2 Second 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	5 180	5 474	-	25	4 976	2 737	2 239	82%	5 474
Service charges	22 400	29 549	-	6 977	14 287	14 775	(488)	-3%	29 549
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	-	233	393	227	166	73%	454
Other own revenue	81 939	70 827	-	16 391	34 843	35 414	(571)	-2%	-
Total Revenue (excluding capital transfers and contributions)	110 350	106 305	-	23 626	54 499	53 153	1 347	3%	106 305
Employee costs	31 587	33 824	-	9 227	16 669	16 912	(243)	-	33 824
Remuneration of Councilors	3 318	3 527	-	1 011	1 890	1 764	126	-	3 527
Depreciation and amortisation	12 258	5 919	-	1 480	2 959	2 959	-	-	5 919
Interest	2 767	957	-	-	-	478	(478)	-	957
Inventory consumed and bulk purchases	13 279	17 211	-	2 971	7 389	8 610	(1 221)	-	17 228
Transfers and subsidies	12	210	-	231	966	105	861	821%	210
Other expenditure	69 799	51 215	-	9 025	18 811	25 599	(6 788)	-27%	51 198
Total Expenditure	133 022	112 863	-	23 945	48 684	56 427	(7 743)	-14%	112 863
Surplus/(Deficit)	(22 672)	(6 558)	-	(319)	5 816	(3 275)	9 090	-278%	(6 558)
Transfers and subsidies - capital (monetary)	23 887	48 344	-	6 271	11 334	24 172	####	-53%	48 344
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 215	41 786	-	5 952	17 150	20 897	(3 748)	-18%	41 786
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 215	41 786	-	5 952	17 150	20 897	(3 748)	-18%	41 786
Capital expenditure & funds sources									
Capital expenditure	-	48 344	-	26 398	11 334	24 172	(12 838)	-53%	48 344
Capital transfers recognised	-	48 344	-	45 791	11 334	24 172	(12 838)	-53%	48 344
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 074	-	-	-	-	-
Total sources of capital funds	-	48 344	-	46 866	11 334	24 172	(12 838)	-53%	48 344
Financial position									
Total current assets	17 252	20 976	-	-	37 640	-	-	-	20 976
Total non current assets	288 734	257 047	-	-	296 583	-	-	-	257 047
Total current liabilities	21 513	20 673	-	-	33 612	-	-	-	20 673
Total non current liabilities	26 099	24 797	-	-	26 099	-	-	-	24 797
Community wealth/Equity	269 465	232 553	-	-	274 512	-	-	-	232 553
Cash flows									
Net cash from (used) operating	10 826	71 292	-	6 885	29 107	35 646	6 539	18%	71 292
Net cash from (used) investing	(15 805)	(48 344)	-	(4 054)	(11 330)	-	11 330	#DIV/0!	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	-	3 632	22 482	38 694	16 212	42%	-
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	3 415	693	435	1 443	375	314	7 961	-	14 636
Creditors Age Analysis									
Total Creditors	941	-	-	-	-	-	-	46	987

Table C1 s71 Monthly Budget Statement

(b) Monthly Budget Statement – Financial Performance Standard Classification)

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

The main functions are Governance and Administration, Community and Public Safety, Economic & Environmental Services and lastly the Trading Services.

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second 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	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	–	20 658	36 034	44 735	(8 702)	-19%	89 471
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		52 606	89 471	–	20 658	36 034	44 735	(8 702)	-19%	89 471
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		55 913	30 349	–	7 677	15 015	15 175	(160)	-1%	30 349
Community and social services		1 615	1 865	–	463	616	932	(316)	-34%	1 865
Sport and recreation		1	1	–	–	1	0	1	118%	1
Public safety		54 286	28 471	–	7 212	14 392	14 235	157	1%	28 471
Housing		11	13	–	3	5	6	(1)	-16%	13
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1 140	1 250	–	303	506	625	(119)	-19%	1 250
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		1 140	1 250	–	303	506	625	(119)	-19%	1 250
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		24 578	33 579	–	7 299	14 278	16 790	(2 511)	-15%	33 579
Energy sources		15 373	20 623	–	4 810	9 271	10 311	(1 040)	-10%	20 623
Water management		3 451	5 667	–	976	2 044	2 833	(790)	-28%	5 667
Waste water management		2 751	3 638	–	753	1 478	1 819	(341)	-19%	3 638
Waste management		3 002	3 652	–	761	1 486	1 826	(340)	-19%	3 652
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	134 236	154 649	–	35 937	65 833	77 325	(11 491)	-15%	154 649
Expenditure - Functional										
<i>Governance and administration</i>		32 802	39 587	–	7 944	15 357	19 793	(4 436)	-22%	39 587
Executive and council		8 950	8 315	–	2 847	5 363	4 158	1 206	29%	8 315
Finance and administration		23 852	31 271	–	5 096	9 994	15 636	(5 642)	-36%	31 271
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		55 988	30 749	–	7 251	14 947	15 371	(424)	-3%	30 749
Community and social services		2 160	1 558	–	388	934	775	159	21%	1 558
Sport and recreation		226	499	–	73	156	250	(94)	-38%	499
Public safety		53 596	28 678	–	6 789	13 853	14 339	(486)	-3%	28 678
Housing		5	8	–	2	3	4	(1)	-22%	8
Health		1	7	–	(0)	1	3	(2)	-66%	7
<i>Economic and environmental services</i>		15 110	13 934	–	3 229	7 020	6 967	53	1%	13 934
Planning and development		773	865	–	166	381	433	(52)	-12%	865
Road transport		14 338	13 068	–	3 062	6 640	6 534	105	2%	13 068
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		28 720	28 142	–	6 219	11 163	14 071	(2 908)	-21%	28 142
Energy sources		12 807	15 611	–	4 209	6 963	7 806	(843)	-11%	15 611
Water management		6 345	6 565	–	1 051	2 158	3 283	(1 125)	-34%	6 565
Waste water management		3 406	3 378	–	592	1 323	1 689	(366)	-22%	3 378
Waste management		6 163	2 588	–	368	720	1 294	(573)	-44%	2 588
<i>Other</i>		402	451	–	97	196	225	(29)	-13%	451
Total Expenditure - Functional	3	133 022	112 863	–	24 739	48 684	56 427	(7 743)	-14%	112 863
Surplus/ (Deficit) for the year		1 215	41 786	–	11 198	17 150	20 897	(3 748)	-18%	41 786

Table C2: s71 Monthly Budget Statement – Finance Performance (Standard Classification)

(c) Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the Organisational structure of the municipality which is made up of the following Departments and Divisions:

- Mayoral & Council, Municipal Manager, Corporate Services, Budget and Treasury, Planning and Development, Community and Social Services, Sport and Recreation, Housing, Public Safety, Road Transport, Waste Management, Wastewater Management, Water, and Electricity.

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote 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 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	-	866	1 946	2 357	(411)	-17,4%	4 714
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	-	19 792	34 087	42 378	(8 291)	-19,6%	84 757
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	-	463	616	932	(316)	-33,9%	1 865
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	-	-	1	0	1	118,3%	1
Vote 8 - HOUSING (17: IE)		11	13	-	3	5	6	(1)	-15,8%	13
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	-	7 212	14 392	14 235	157	1,1%	28 471
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	-	303	506	625	(119)	-19,0%	1 250
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	-	761	1 486	1 826	(340)	-18,6%	3 652
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	-	753	1 478	1 819	(341)	-18,7%	3 638
Vote 13 - WATER (22: IE)		3 451	5 667	-	976	2 044	2 833	(790)	-27,9%	5 667
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	-	4 810	9 271	10 311	(1 040)	-10,1%	20 623
Total Revenue by Vote	2	134 236	154 649	-	35 937	65 833	77 325	(11 491)	-14,9%	154 649
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	-	2 004	3 601	2 576	1 024	39,8%	5 153
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	-	843	1 762	1 581	181	11,5%	3 163
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	-	1 314	2 890	4 876	(1 986)	-40,7%	9 753
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	-	3 875	7 292	10 977	(3 684)	-33,6%	21 954
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	-	166	381	433	(52)	-12,0%	865
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	-	388	935	778	157	20,2%	1 564
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	-	76	163	257	(94)	-36,6%	515
Vote 8 - HOUSING (17: IE)		5	8	-	2	3	4	(1)	-22,1%	8
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	-	6 789	13 853	14 339	(486)	-3,4%	28 678
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	-	3 062	6 640	6 534	105	1,6%	13 068
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	-	368	720	1 294	(573)	-44,3%	2 588
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	-	592	1 323	1 689	(366)	-21,7%	3 378
Vote 13 - WATER (22: IE)		6 345	6 565	-	1 051	2 158	3 283	(1 125)	-34,3%	6 565
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	-	4 209	6 963	7 806	(843)	-10,8%	15 611
Total Expenditure by Vote	2	133 022	112 863	-	24 739	48 684	56 427	(7 743)	-13,7%	112 863
Surplus/ (Deficit) for the year	2	1 215	41 786	-	11 198	17 150	20 897	(3 748)	-17,9%	41 786

Table C3: s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

(d) Monthly Budget Statement (revenue and expenditure)

This table shows the revenue by source as well as the expenditure by type.

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second 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										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	-	4 462	9 271	9 762	(491)	-5%	19 525
Service charges - Water		2 882	5 408	-	1 068	2 044	2 704	(660)	-24%	5 408
Service charges - Waste Water Management		2 225	2 209	-	731	1 495	1 104	391	35%	2 209
Service charges - Waste management		2 528	2 408	-	716	1 477	1 204	273	23%	2 408
Sale of Goods and Rendering of Services		120	191	-	92	156	95	61	65%	190
Agency services		185	221	-	54	106	111	(5)	-4%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	-	163	284	271	13	5%	541
Interest from Current and Non Current Assets		415	454	-	233	393	227	166	73%	454
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	-	136	229	17	211	1208%	35
Rental from Fixed Assets		1 732	1 806	-	407	828	903	(75)	-8%	1 806
Licence and permits		194	181	-	65	144	91	53	58%	181
Operational Revenue		20	112	-	16	24	57	(33)	-58%	113
Non-Exchange Revenue										
Property rates		5 180	5 474	-	25	4 976	2 737	2 239	82%	5 474
Surcharges and Taxes		-	3 303	-	-	-	1 651	(1 651)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290	-	7 125	14 259	14 145	114	1%	28 290
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	-	8 215	18 594	17 892	701	4%	35 784
Interest		337	356	-	118	221	178	43	24%	356
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	-	-	-	3	(3)	-100%	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 350	106 305	-	23 626	54 499	53 153	1 347	3%	106 305
Expenditure By Type										
Employee related costs		31 587	33 824	-	9 227	16 669	16 912	(243)	-1%	33 824
Remuneration of councillors		3 318	3 527	-	1 011	1 890	1 764	126	7%	3 527
Bulk purchases - electricity		10 737	13 604	-	2 538	6 546	6 802	(256)	-4%	13 604
Inventory consumed		2 542	3 607	-	433	843	1 808	(965)	-53%	3 624
Debt impairment	(708)	-	1 531	-	-	-	765	(765)	-100%	1 531
Depreciation and amortisation		12 258	5 919	-	1 480	2 959	2 959	-	-	5 919
Interest		2 767	957	-	-	-	478	(478)	-100%	957
Contracted services		5 077	7 315	-	1 234	3 328	3 656	(328)	-9%	7 305
Transfers and subsidies		12	210	-	231	966	105	861	821%	210
Irrecoverable debts written off		51 016	24 442	-	5 953	11 905	12 221	(316)	-3%	24 442
Operational costs		14 415	17 927	-	1 838	3 577	8 956	(5 379)	-60%	17 920
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	-	23 945	48 684	56 427	(7 743)	-14%	112 863
Surplus/(Deficit)		(22 672)	(6 558)	-	(319)	5 816	(3 275)	9 090	(0)	(6 558)
Transfers and subsidies - capital (monetary allocations)		23 887	48 344	-	6 271	11 334	24 172	(12 838)	(0)	48 344
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 215	41 786	-	5 952	17 150	20 897			41 786
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 215	41 786	-	5 952	17 150	20 897			41 786
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 215	41 786	-	5 952	17 150	20 897			41 786
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 215	41 786	-	5 952	17 150	20 897			41 786

References

Table C4:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)

(e) Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote 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										
Vote 18 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	16	-	-	-	-	-
Vote 19 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	-	201	248	3 800	(3 552)	-93%	7 600
Vote 20 - PUBLIC SAFETY (38: CAPEX)		-	-	-	7 725	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	6 611	-	1 340	4 876	3 306	1 570	47%	6 611
Vote 22 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	15 371	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT (41: CAPEX)		-	18 889	-	1 515	5 397	9 444	(4 047)	-43%	18 889
Vote 24 - WATER (42: CAPEX)		-	15 244	-	230	813	7 622	(6 809)	-89%	15 244
Total Capital single-year expenditure	4	-	48 344	-	26 398	11 334	24 172	(12 838)	-53%	48 344
Total Capital Expenditure		-	48 344	-	26 398	11 334	24 172	(12 838)	-53%	48 344
<i>Community and public safety</i>		-	7 600	-	73	248	3 800	(3 552)	-93%	7 600
Sport and recreation		-	7 600	-	73	248	3 800	(3 552)	-93%	7 600
<i>Economic and environmental services</i>		-	6 611	-	3 912	4 876	3 306	1 570	47%	6 611
Road transport		-	6 611	-	3 912	4 876	3 306	1 570	47%	6 611
<i>Trading services</i>		-	34 133	-	42 881	6 211	17 067	(10 856)	-64%	34 133
Water management		-	15 244	-	36	813	7 622	(6 809)	-89%	15 244
Waste water management		-	18 889	-	42 844	5 397	9 444	(4 047)	-43%	18 889
Total Capital Expenditure - Functional Classification	3	-	48 344	-	46 866	11 334	24 172	(12 838)	-53%	48 344
National Government		-	48 344	-	45 791	11 261	24 172	(12 911)	-53%	48 344
Transfers recognised - capital		-	48 344	-	45 791	11 334	24 172	(12 838)	-53%	48 344
Internally generated funds		-	-	-	1 074	-	-	-	-	-
Total Capital Funding		-	48 344	-	46 866	11 334	24 172	(12 838)	-53%	48 344

Table C5: Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

(f) Monthly Budget Statement-Financial Position

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second 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	–	22 482	25 995
Trade and other receivables from exchange transactions		2 130	3 106	–	3 238	3 106
Receivables from non-exchange transactions		4 250	(17 905)	–	4 723	(17 905)
Current portion of non-current receivables		–	–	–	–	–
Inventory		271	306	–	311	306
VAT		5 760	7 240	–	4 584	7 240
Other current assets		2 361	2 233	–	2 303	2 233
Total current assets		17 252	20 976	–	37 640	20 976
Non current assets						
Investments		–	–	–	–	–
Investment property		22 153	23 414	–	22 153	23 414
Property, plant and equipment		265 477	232 961	–	273 852	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	–	296 583	257 047
TOTAL ASSETS		305 986	278 023	–	334 223	278 023
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	–	–	–	–
Consumer deposits		930	852	–	988	852
Trade and other payables from exchange transactions		20 497	14 038	–	14 375	14 038
Trade and other payables from non-exchange transactions		1 148	1 711	–	20 160	1 711
Provision		278	2 887	–	263	2 887
VAT		(1 469)	1 064	–	(2 303)	1 064
Other current liabilities		129	121	–	129	121
Total current liabilities		21 513	20 673	–	33 612	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	–	59 711	45 470
NET ASSETS	2	258 374	232 553	–	274 512	232 553
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	–	274 512	232 553
Reserves and funds		–	–	–	–	–
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	–	274 512	232 553

(g) Monthly Budget Statement - Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second 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	-	447	5 252	-	5 252	#DIV/0!	-
Service charges		24 471	28 129	-	299	4 911	-	4 911	#DIV/0!	-
Other revenue		11 480	34 132	-	876	4 110	75 883	(71 773)	-95%	151 767
Transfers and Subsidies - Operational		25 432	35 784	-	9 106	28 868	-	28 868	#DIV/0!	-
Transfers and Subsidies - Capital		23 257	48 344	-	2 947	29 027	-	29 027	#DIV/0!	-
Interest		411	454	-	103	377	227	150	66%	454
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(80 178)	(79 972)	-	(6 894)	(43 438)	(39 986)	(3 452)	9%	(79 972)
Interest		(0)	(957)	-	-	-	(478)	478	-100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		10 826	71 292	-	6 885	29 107	35 646	6 539	18%	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)	-	(4 054)	(11 334)	-	(11 334)	#DIV/0!	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	-	(4 054)	(11 330)	-	11 330	#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	-	2 831	17 777	35 646			71 292
Cash/cash equivalents at beginning:		7 458	3 048	-	801	4 705	3 048	1 657	0	4 705
Cash/cash equivalents at month/year end:		2 479	25 995	-	3 632	22 482	38 694			-

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2023/2024 financial year.

10 PART 2-SUPPORTING DOCUMENTATION

10.1 Debtor's Analysis

The debtor's analysis must contain -

- (a) an aged analysis reconciled with the financial position grouped by-
 - (i) revenue source; and
 - (ii) customer group.
- (b) any bad debts written off by customer group.

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second 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	372	131	97	91	78	71	1 306	-	2 146	1 546	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 409	205	71	65	27	33	621	-	2 432	746	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	998	69	50	1 086	68	78	2 882	-	5 231	4 114	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	229	96	71	67	59	59	1 235	-	1 817	1 420	-	-
Receivables from Exchange Transactions - Waste Management	1600	273	97	71	63	54	48	731	-	1 337	896	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	124	84	71	67	85	23	1 066	-	1 521	1 241	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	10	3	3	4	3	119	-	152	129	-	-
Total By Income Source	2000	3 415	693	435	1 443	375	314	7 961	-	14 636	10 093	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	220	126	23	137	13	13	493	-	1 025	656	-	-
Commercial	2300	1 719	186	121	1 002	138	78	2 795	-	6 039	4 013	-	-
Households	2400	1 476	380	291	304	224	223	4 674	-	7 572	5 424	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	3 415	693	435	1 443	375	314	7 961	-	14 636	10 093	-	-

Table SC3: Monthly Budget Statement -Age Debtor's

The outstanding debtors of the municipality amounts to R 14 636 million for the quarter ending December 2023. No bad debts were written-off for the period under review.

10.2 Creditor's Analysis

The creditor’s analysis must contain an aged analysis by customer type reconciled with the financial position.

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description R thousands	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	941	-	-	-	-	-	-	46	987
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	941	-	-	-	-	-	-	46	987

Table SC4 Monthly Budget Statement Aged creditors

10.3 Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

11 ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

The disclosure on allocation and grant expenditure must reflect particulars of –

- (a) allocation and grant receipts and expenditure against each allocation or grant; and
- (b) any change in allocations as result of-
 - (i) an adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) changes in grants from other providers

11.1 Supporting Table SC6 -Grants receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second 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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		23 567	32 125	32 125	9 897	17 903	16 063	1 840	11,5%	32 125
Equitable Share		20 139	21 520	21 520	8 967	16 140	10 760	5 380	50,0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	489	587	(98)	-16,7%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	450	900	900	-		1 800
Municipal Infrastructure Grant		344	748	748	187	374	374	-		748
National Treasury		-	6 884	6 884	-	-	3 442	(3 442)	-100,0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		1 734	3 621	3 621	478	687	1 811	(1 124)	-62,1%	3 621
GRANT - HUMAN SETTLEMENTS		95	76	76	-	76	38	38	100,0%	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 595	1 835	1 835	19	611	918	(307)	-33,4%	1 835
IR: GRANT - DEPT CULTURE SPORT		43	50	50	459	-	25	(25)	-100,0%	50
IR: GRANT - MAIN ROADS		-	1 660	1 660	-	-	830	(830)	-100,0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		53	38	38	4	4	19	(15)	-79,3%	38
Public Sector SETA		53	38	38	4	4	19	(15)	-79,3%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 784	10 379	18 594	17 892	701	3,9%	35 784
Capital Transfers and Grants										
National Government:		23 887	48 344	48 344	5 063	11 334	24 172	(12 838)	-53,1%	48 344
Municipal Infrastructure Grant		6 527	14 211	14 211	3 112	5 030	7 106	(2 075)	-29,2%	14 211
Water Services Infrastructure Grant		17 360	34 133	34 133	1 951	6 304	17 067	(10 763)	-63,1%	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	5 063	11 334	24 172	(12 838)	-53,1%	48 344
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	84 128	15 441	29 928	42 064	(12 137)	-28,9%	84 128

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

11.2 Councilors and board member allowances and employee benefits

Expenditure on Councilors and Board members’ allowances and employee benefits. The disclosure on Councilors and board members’ allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councilor allowances
- (b) board member allowances, and
- (c) employee benefits.

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145	-	786	1 680	1 572	108	7%	3 145
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	-	13	27	28	(1)	-3%	55
Cellphone Allowance		339	328	-	79	183	164	19	12%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	-	879	1 890	1 764	126	7%	3 527
% increase	4		6,3%							6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 819	3 987	-	998	1 996	1 993	2	0%	3 987
Pension and UIF Contributions		454	513	-	121	242	256	(14)	-6%	513
Medical Aid Contributions		111	109	-	32	66	55	11	20%	109
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	-	-	219	109	110	100%	219
Motor Vehicle Allowance		546	546	-	184	368	273	95	35%	546
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	-	3	6	6	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	-	1 338	2 897	2 693	204	8%	5 386
% increase	4		2,6%							2,6%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	-	3 128	9 354	10 055	(701)	-7%	20 110
Pension and UIF Contributions		2 647	2 816	-	512	1 380	1 408	(28)	-2%	2 816
Medical Aid Contributions		547	942	-	130	376	471	(95)	-20%	942
Overtime		747	871	-	98	332	435	(103)	-24%	871
Performance Bonus		1 148	1 397	-	2	1 322	699	623	89%	1 397
Motor Vehicle Allowance		497	625	-	109	327	313	14	5%	625
Cellphone Allowance		46	5	-	1	2	2	(1)	-31%	5
Housing Allowances		57	130	-	55	32	65	(33)	-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	-	4 035	13 125	13 448	(323)	-2%	26 896
% increase	4		11,0%							11,0%
Total Parent Municipality		32 794	35 810	-	6 252	17 912	17 905	7	0%	35 810
TOTAL SALARY, ALLOWANCES & BENEFITS		32 794	35 810	-	6 252	17 912	17 905	7	0%	35 810
% increase	4		9,2%							9,2%
TOTAL MANAGERS AND STAFF		29 476	32 282	-	5 373	16 022	16 141	(119)	-1%	32 282

Table SC8: Monthly Budget Statement Council

12 MATERIAL VARIANCES

Material variances to the service delivery and budget implementation plan

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months and shown in total for the two years following the budget year.

Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q2 Second Quarter

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26
Cash Receipts By Source																
Property rates		371	1 434	608	1 299	1 093	447	-	-	-	-	-	126	5 378	5 940	6 238
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	-	-	-	-	-	15 838	19 351	20 336	21 134
Service charges - Water revenue		232	153	23	34	66	37	-	-	-	-	-	3 973	4 518	5 619	5 890
Service charges - Waste Water Management		181	140	33	27	70	17	-	-	-	-	-	1 740	2 209	2 467	2 633
Service charges - Waste Mangement		183	179	2	4	12	4	-	-	-	-	-	1 667	2 051	2 349	2 427
Rental of facilities and equipment		136	121	107	141	113	80	-	-	-	-	-	1 140	1 838	1 909	1 890
Interest earned - external investments		28	56	69	63	58	103	38	38	38	38	38	(112)	454	476	500
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	522	253	627	-	-	-	-	-	26 824	28 290	29 987	31 786
Licences and permits		154	155	189	134	198	97	-	-	-	-	-	(747)	181	190	200
Agency services		-	-	-	-	-	-	-	-	-	-	-	221	221	232	244
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	-	-	-	-	-	6 916	35 784	27 113	35 616
Other revenue		103	170	463	142	68	72	12 647	12 647	12 647	12 647	12 647	(60 653)	3 601	3 803	3 967
Cash Receipts by Source		11 560	6 592	4 462	4 891	5 183	10 832	12 685	12 685	12 685	12 685	12 685	(3 067)	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	-	13 653	2 947	-	-	-	-	-	19 321	48 344	22 407	18 399
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	11	-	11	-	-	-	-	-	(26)	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		21 847	6 592	6 601	4 902	18 836	13 790	12 685	12 685	12 685	12 685	12 685	16 228	152 221	122 829	130 924
Cash Payments by Type																
Employee related costs		3 814	3 809	4 019	3 708	5 479	3 978	3 113	3 113	3 113	3 113	3 113	(3 018)	37 351	39 598	41 795
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	80	80	80	80	80	558	957	1 004	1 051
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	1 134	1 134	1 134	1 134	1 134	1 074	13 604	15 337	17 745
Acquisitions - water & other inventory		-	190	208	122	40	157	301	301	301	301	301	1 387	3 607	3 784	3 962
Contracted services		-	1 176	854	328	430	379	610	610	610	610	610	1 101	7 315	7 062	7 243
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	1 508	1 508	1 508	1 508	1 508	2 669	18 094	18 990	19 886
Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	6 744	6 744	6 744	6 744	6 744	3 770	80 929	85 775	91 682
Other Cash Flows/Payments by Type																
Capital assets		1 788	2 656	619	1 854	363	4 054	-	-	-	-	-	37 010	48 344	17 907	18 399
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		7 479	10 781	8 429	8 989	8 147	10 948	6 744	6 744	6 744	6 744	6 744	40 780	129 273	103 682	110 081
NET INCREASE/(DECREASE) IN CASH HELD		14 368	(4 189)	(1 828)	(4 087)	10 688	2 842	5 941	5 941	5 941	5 941	5 941	(24 552)	22 948	19 147	20 843
Cash/cash equivalents at the month/year beginning:		2 479	16 847	12 658	10 830	6 744	17 432	20 274	26 215	32 156	38 097	44 038	49 979	-	-	-
Cash/cash equivalents at the month/year end:		16 847	12 658	10 830	6 744	17 432	20 274	26 215	32 156	38 097	44 038	49 979	25 427	22 948	19 147	20 843

Table SC9: Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - M06 December				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	Revenue			
	Service charges - Water	-24%	The municipality experienced lower demand for water that will be further investigated as part of the adjustments budget process	To be investigated and adjusted accordingly
	Service charges - Waste Water Management	35%	Revenue exceeded due to the impact of the windfarm and road maintenance projects exceeding expectations	To be accounted for within the adjustments budget
	Service charges - Waste management	23%	Revenue exceeded due to the impact of the windfarm and road maintenance projects exceeding expectations	To be accounted for within the adjustments budget
	Sale of Goods and Rendering of Services	65%	Cyclical in nature and very difficult to forecast the flow of revenue and not material given it only represents a very small amount.	Investigate cyclical nature and adjust revenue accordingly if necessary.
	Rent on Land	1208%	No material in nature and it is caused by an incorrect allocation	Correct allocation to rental from fixed assets.
	Licence and permits	58%	Cyclical in nature and very difficult to forecast the flow of revenue and not material given it only represents a very small amount.	Investigate cyclical nature and adjust revenue accordingly if necessary.
	Operational Revenue	-58%	Cyclical in nature and very difficult to forecast the flow of revenue and not material given it only represents a very small amount.	Investigate cyclical nature and adjust revenue accordingly if necessary.
	Property rates	82%	Annual payable rates already accounted for and therefor exceeding the budget. Monthly billing appears to be inline for revenue forecast to be met.	The reason is being understood and this will unlikely need to be adjusted but will be assessed as part of the adjustment budget.
	Surcharges and Taxes	-100%	This item is an year end item and accounts for the recognition of own revenue originating from VAT recovered on conditional grants.	Straight-line budgeting to be addressed and revenue recognised once earned.
	Interest	24%	Cyclical in nature and very difficult to forecast the flow of revenue that will be determined by the timing of grant funding paid over.	Straight-line budgeting to be addressed and revenue recognised once earned.
2	Expenditure By Type			
	Debt impairment	-100%	No debt impairment has been calculated or accounted for to date.	Impairment will be assessed and accounted for on a monthly basis
	Interest	-100%	Interest were budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest on landfill sites etc.	Municipality to address straightline-budgeting if system allows.
	Transfers and subsidies	821%	Incorrect allocations	To be investigated and corrected in the adjustment budget.
	Operational costs	-60%	Budget not realizing as liquidity remains under pressure and straight-line budgeting having an impact.	To be investigated and corrected in the adjustment budget.
	Inventory consumed	-53%	Budget not realizing as liquidity remains under pressure and straight-line budgeting having an impact.	To be investigated and corrected in the adjustment budget.
3	Capital Expenditure			
	Transfers and subsidies		All capital projects funded from conditional grants. Straight-line budgeting and delays in the appointment of consultants and procurement caused a backlog. It should be noted that significant amounts of funding has already been paid to the municipality and the adjustment DoRA caused some reconsideration / downscaling.	Spending to be investigated, accelerated and budget adjusted.
4	Financial Position			
			The municipality is struggling with system / mSCOA related balance sheet budgeting	Working with RDATA to address balance sheet budgeting
5	Cash Flow			
			The municipality is struggling with system / mSCOA related balance sheet budgeting	Working with RDATA to address cash flow budgeting

13 PARENT MUNICIPALITY FINANCIAL PERFORMANCE

Not applicable to Laingsburg Municipality.

14 MUNICIPAL ENTITY FINANCIAL PERFORMANCE

Not applicable to Laingsburg Municipality.

15 CAPITAL PROGRAMME PERFORMANCE

The disclosure on capital programme performance must include at least-

- (a) capital expenditure by month,
- (b) a summary of capital expenditure by asset class and sub-class

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second 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									
<u>Monthly expenditure performance trend</u>									
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	-	1 854	6 917	16 115	9 198	57,1%	14%
November	651	4 029	-	363	7 280	20 143	12 863	63,9%	15%
December	5 727	4 029	-	4 054	11 334	24 172	12 838	53,1%	23%
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	-	11 334					

16 SUPPORTING TABLE SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing asset by asset class

(These two tables total to Table C5) (c) SC13c: Expenditure on repairs and maintenance by asset class.

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second 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	1									
Infrastructure		-	40 744	-	4 054	11 086	20 372	9 286	45,6%	40 744
Roads Infrastructure		-	4 699	-	884	4 710	2 350	(2 360)	-100,4%	4 699
<i>Road Structures</i>		-	4 699	-	884	4 710	2 350	(2 360)	-100,4%	4 699
Water Supply Infrastructure		-	32 333	-	1 839	3 031	16 167	13 135	81,3%	32 333
<i>Reservoirs</i>		-	3 596	-	500	627	1 798	1 171	65,1%	3 596
<i>Pump Stations</i>		-	17 089	-	1 339	2 290	8 544	6 254	73,2%	17 089
<i>Bulk Mains</i>		-	11 648	-	-	113	5 824	5 711	98,1%	11 648
Sanitation Infrastructure		-	1 800	-	1 331	3 180	900	(2 280)	-253,3%	1 800
<i>Reticulation</i>		-	-	-	73	73	-	(73)	#DIV/0!	-
<i>Waste Water Treatment Works</i>		-	1 800	-	1 258	3 107	900	(2 207)	-245,2%	1 800
Rail Infrastructure		-	1 912	-	-	166	956	790	82,7%	1 912
<i>Storm water Conveyance</i>		-	1 912	-	166	956	790	82,7%	1 912	
Total Capital Expenditure on new assets	1	-	40 744	-	4 054	11 086	20 372	9 286	45,6%	40 744

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2

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 renewal of existing asset	1									
Community Assets		-	7 600	-	201	248	3 800	3 552	93,5%	7 600
Sport and Recreation Facilities		-	7 600	-	201	248	3 800	3 552	93,5%	7 600
<i>Outdoor Facilities</i>		-	7 600	-	201	248	3 800	3 552	93,5%	7 600
Total Capital Expenditure on renewal of existing ass	1	-	7 600	-	201	248	3 800	3 552	93,5%	7 600

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q2 Second

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										
Infrastructure		671	495	-	63	170	248	78	31,4%	495
Electrical Infrastructure		655	474	-	61	163	237	74	31,1%	474
<i>LV Networks</i>		444	346	-	61	153	173	20	11,7%	346
Sanitation Infrastructure		14	17	-	2	7	8	2	21,0%	17
<i>Waste Water Treatment Works</i>		7	13	-	2	7	6	(0)	-7,1%	13
Community Assets		2	46	-	0	1	22	21	95,2%	36
Community Facilities		2	46	-	0	1	22	21	95,2%	36
<i>Libraries</i>		2	46	-	0	1	22	21	95,2%	36
Other assets		306	281	-	29	84	140	57	40,3%	281
Operational Buildings		306	280	-	29	84	140	56	40,0%	280
<i>Municipal Offices</i>		306	280	-	29	84	140	56	40,0%	280
Furniture and Office Equipment		2	2	-	1	2	1	(1)	-54,9%	2
Furniture and Office Equipment		2	2	-	1	2	1	(1)	-54,9%	2
Machinery and Equipment		(181)	179	-	5	54	90	36	40,0%	179
Machinery and Equipment		(181)	179	-	5	54	90	36	40,0%	179
Transport Assets		778	788	-	90	241	394	153	38,8%	788
Transport Assets		778	788	-	90	241	394	153	38,8%	788
Total Repairs and Maintenance Expenditure	1	1 579	1 792	-	188	552	895	343	38,3%	1 782

17 ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 28 February 2023 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustments Budget.

18 OUTSTANDING MATTERS ON THE PAST YEAR’S ANNUAL REPORT 2022/23

As prescribed in section 72(1) (a) (iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Refer to the SDBIP Report for detail on progress made with the implementation of corrective measures to address the KPI’s that have not been met in the TL SDBIP 2022/2023.

19 SUMMARY AND CHALLENGES

The unaudited Top Layer SDBIP for the second half of the financial year 2023/24 ending 31 December 2023, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.