

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2023/24 ASSESSMENT REPORT- Q 2

01 October 2023 – 31 December 2023



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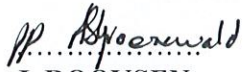
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QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 October 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
19 JANUARY 2024

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 second quarter (01 October 2023 – 31 December 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 31 December 2023 on the implementation of the budget and the financial state of affairs of the municipality.

SECTION 4 – EXECUTIVE SUMMARY

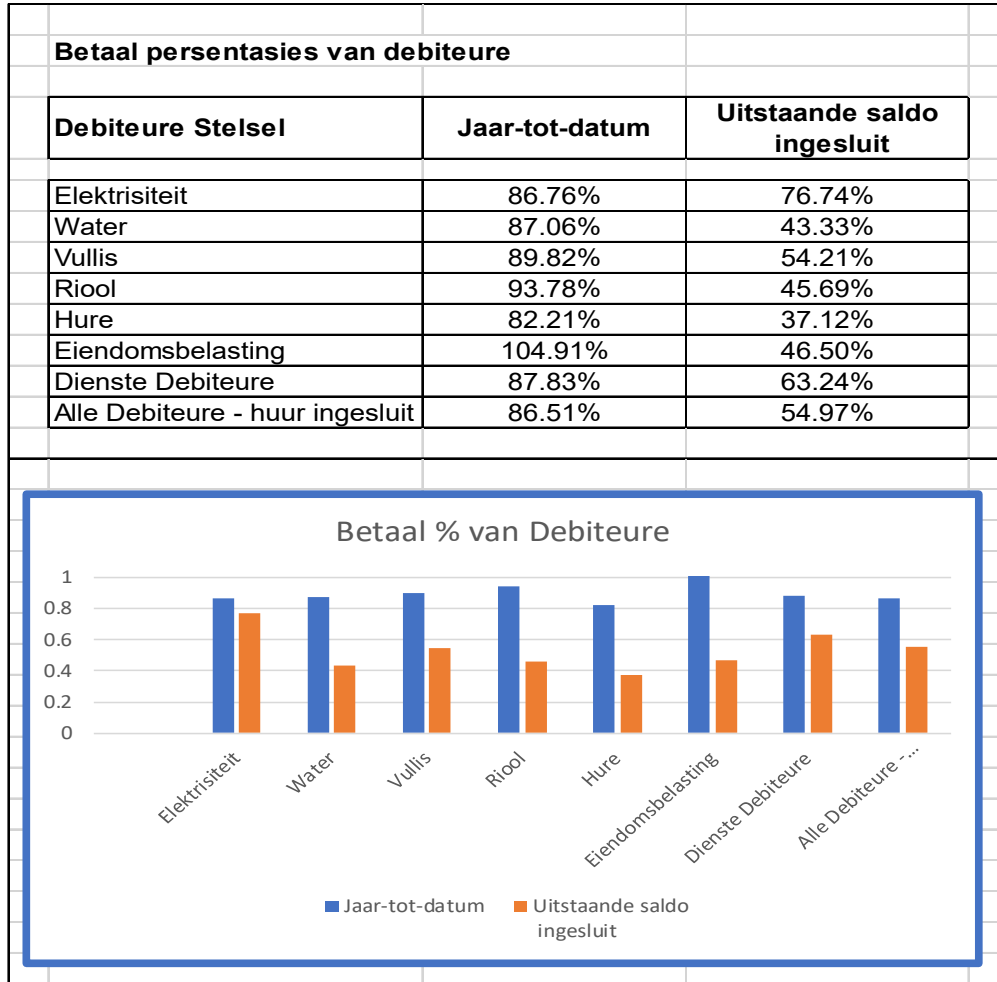
The quarterly report, the so called MFMA Section 52 report, is a monitoring tool for the approved service delivery and budget implementation plan, which can be divided into two parts namely the financial and non-financial key performance indicators.

4.1 Financial problems and risks

At the end of the second quarter, the Municipality generated 77.3% or R 29,887 of the quarterly budgeted income. This amount includes the operating subsidies to date.

Total operating expenses for the quarter, including provisions, stand at R 23.945 million.

The total unspent subsidies on 31 December 2023 amount to R 20,160 million against the cash of R 22,484 million in the bank. The total cash liabilities against the available cash amount to R 25,111 million. This means that if all obligations are paid immediately, there will in effect be a cash deficit of R 2.626 million.



From this it can be deduced 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 2,603 million from 1 July 2023 to the end of the second quarter. 95% of this amount was budgeted to be collected and amounts to R 2,473 million, which therefore did not flow in as cash for spending.

4.2 Other Relevant information

4.3 Operating Revenue

For this quarter, 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.

4.4 Operating Expenditure

Operating expenses of R 23,945 million for the 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 2 404 million. This will effectively bring the total expenditure 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.

4.5 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.

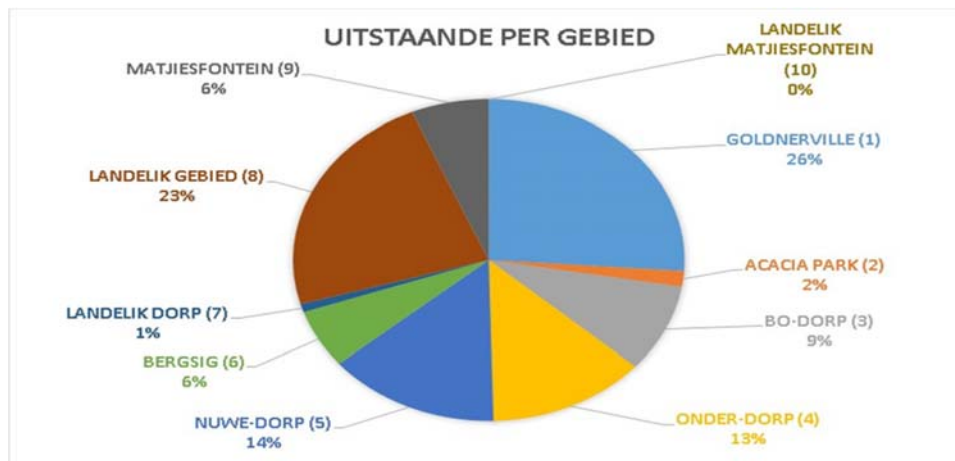
4.6 Cash Flow

The Municipality started with a cash balance of R 2.479 million at the beginning of the second quarter and this increased by R 20.003 million. The ending balance for the quarter is R 22,482 million. The municipal cash flow is mainly from operating activities and grants as no loans or investments are budgeted for the financial year. The first transfers of Equitable Share and other capital allocations were received during the quarter.

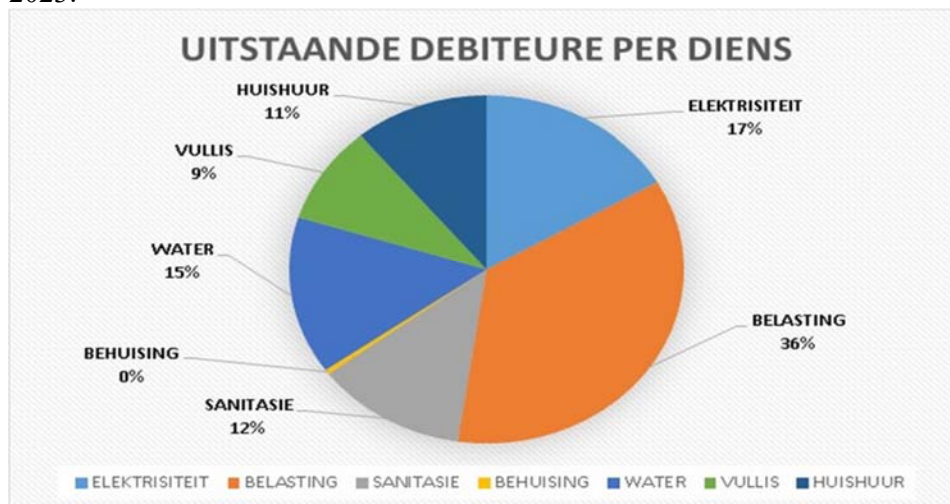
4.7 Debtors

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

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



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



4.8 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. 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	8 604 588	550 876	4 008 311	(883 222)	(4 596 277)
Reis en verblyfkoste	628 392	52 366	314 196	13 660	283 502	(38 706)	(30 694)
Akkommodasie	224 184	18 682	112 092	2 278	180 955	(16 404)	68 863
Borgskappe en spyseniering	76 704	6 392	38 352	4 882	16 869	(1 510)	(21 483)
Kommunikasie	246 888	20 574	123 444	2 828	107 317	(17 746)	(16 127)
Oortyd	696 710	58 059	348 355	94 479	332 249	36 420	(16 106)
Totaal	R 10 477 466	R 1 590 171	R 9 541 027	R 669 002	R 4 929 202	(921 169)	(4 611 825)

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 - Q2 Second 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
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		8,0%	6,8%	0,0%	12,6%	6,8%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	80,2%	101,5%	0,0%	112,0%	101,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		11,5%	125,7%	0,0%	66,9%	125,7%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8,4%	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%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,6%	31,8%	0,0%	30,6%	31,8%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,4%	1,7%	0,0%	1,0%	1,7%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,6%	6,5%	0,0%	0,0%	4,2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

The other financial performance indicators are discussed below:

Table 5.1 provides a high level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 31 December 2023.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	77 324 544	56 427 150	11 333 949
Actuals as at Current Quarter	65 833 305	48 683 802	46 865 612
Variance between YTD Budget and YTD Actuals	11 491 239	7 743 348	-35 531 663
Variance %	14,86	13,72	100,00

Table 5. 2 Actual Budget Spending

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	-	-	48 344 052
Actuals as at Current Quarter	65 833 305	48 683 802	46 865 612
Actual as % of total Budget	#DIV/0!	#DIV/0!	96,94

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 31 December 2023.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	17,43	4,71
Actual income vs Budgeted Income	85,14	29,04
Expenditure Management		
Personnel Costs to total Expenditure	3,88	3,55
Actual expenditure vs Budgeted Expenditure	86,28	21,92
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,21	0,07
Repairs and maintenance / total expenditure	1,13	0,76
Asset Management		
Actual versus Budgeted Capital Expenditure	96,94	1,28
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	367	764
Liquidity		
Current ratio	111,98	110,87
Acid Test ratio	98,35	83,53
Turnover of accounts receivable	0,96	2,04
Cash to interest	0	0
Debt to cash	4,76	1,60
Cash to income	1,55	1,45
Total Liabilities / Total Assets	17,87	8,32

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)	54 355 799	30 795 646

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	6 884 835	-1 212 713
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	48 683 802	24 738 751,00

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

Table 5.7 provides the measurement based on the last month of the quarter measured against the second quarter of 2023/24.

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	22 481 821	10 754 456
Monthly Fixed Operational Expenditure	4 685 777	4 685 777
Cash and Cash Equivalents:		
Petty Cash and bank Balances	22 005 637	10 278 274
Less:		
Unspent Conditional Grants	20 160 140	9 901 392
Overdraft	0	0
Plus:		
Short-term investments	476 180	476 180
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	16 227 934	8 246 250
Less:		
Depreciation & Amortisation	0	0
Provision for bad debt	5 549 940	5 549 940
Impairment and loss on Disposal of Assets	3 304 666	3 304 666
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	111,98	110,87
Current Assets	37 639 819	29 668 123
Current Liabilities	33 611 871	26 759 546

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	409 269	269 135
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	21 932 394	21 940 424
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	4 685 777
Consumer Deposits	262 841	949 421
Other Deposits and Other Advance Payments:		
- Retentions	1 457 853	1 537 850
- Payments Received in Advance	-54 342	318 447
- Other Deposits	177 899	176 542
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	37 010 103	43 281 302

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	22 005 637	10 278 274
Bank balance sub total	22 005 637	10 278 274
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)	4 107 649	6 019 146
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	20 160 140	9 901 392
- 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	46 725 797	26 651 182
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	367	764
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 second 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	17,43	4,71
Government Grants and subsidies	6 336 613,00	639 781,00
Total Revenue	23 625 567,00	5 919 589,00

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	46 865 612	618 896
Actual Capital Expenditure : Budgeted Capital Expenditure	96,94	1,28
Budgeted Capital Expenditure	48 344 052	48 344 052

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	23 625 567	5 919 589
Actual Expenditure – Budgeted Expenditure	177,79	22,27
Budgeted Expenditure	13 288 130	26 576 262

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 2nd 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 2nd 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.

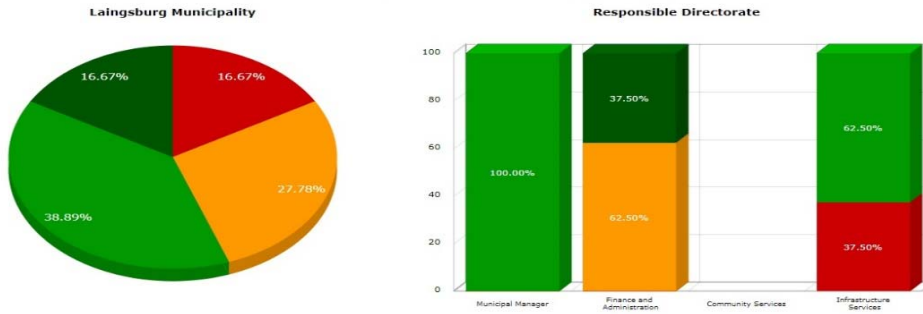
6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2023/2024(2nd quarter).

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

Top Layer KPI Report

Report drawn on 19 January 2024 at 12:19
for the months of Quarter ending December 2023 to Quarter ending December 2023.

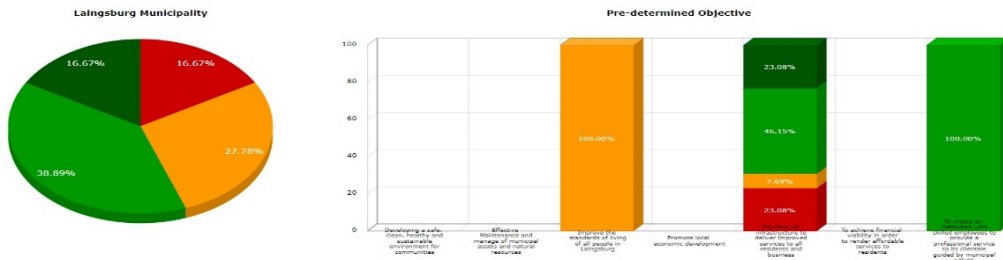


	Laingsburg Municipality	Responsible Directorate				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	3 (16.67%)	-	-	-	3 (37.50%)	-
Almost Met	5 (27.78%)	-	5 (62.50%)	-	-	-
Met	7 (38.89%)	2 (100.00%)	-	-	5 (62.50%)	-
Well Met	3 (16.67%)	-	3 (37.50%)	-	-	-
Extremely Well Met	-	-	-	-	-	-
Total:	18*	2	8	0	8	-
	100%	11.11%	44.44%	0.00%	44.44%	-

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

Top Layer KPI Report

Report drawn on 19 January 2024 at 12:20
for the months of Quarter ending December 2023 to Quarter ending December 2023.



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	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%	-	-

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 December 2023			Overall Performance for Quarter ending December 2023 to Quarter ending December 2023		
								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 %	0.00 %	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 actually spent on implementing its workplace skills plan by 30 June 2024 [(Actual amount	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	Last Value	Institutional Development	0.00 %	0.00 %	N/A	0.00 %	0.00%	N/A

			guided by municipal values	spent on training/total operational budget) x 100]									
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 %	0.00 %	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	Last Value	Infrastructure Development	896	863	0	896	863	0

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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	1 378	G2	1 336	1 378	G2
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	1 324	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	Last Value	Infrastructure Development	1 341	1 372	G2	1 341	1 372	G2

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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	389	0	456	389	0
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	548	0	617	548	0
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	555	0	613	555	0
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	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	Debt coverage ratio as at 30 June 2024	Reverse Last Value	Financial Development	0.00 %	0.00 %	N/A	0.00 %	0.00%	N/A

				Term Lease) / (Total Operating Revenue -Operating Conditional Grant) x 100]									
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 %	0.00 %	N/A	0.00 %	0.00%	N/A

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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
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

			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
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
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	40.00%	40.00%	G	40.00%	40.00%	G

				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	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	Carry Over	Infrastructure Development	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 %	0.00 %	N/A	0.00 %	0.00%	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 %	0.00 %	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	Last Value	Infrastructure Development	0.00 %	0.00 %	N/A	0.00 %	0.00%	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
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 expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	40.0 0%	40.0 0%	G	40.0 0%	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	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	40.0 0%	40.0 0%	G	40.0 0%	40.00 %	G

				expenditure divided by the total approved project 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	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 expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	40.00%	40.00%	G	40.00%	40.00%	G

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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	Last Value	Infrastructure Development	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 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	40.00%	0.00%	R	40.00%	0.00%	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	% of budget spent by 30 June 2024	Last Value	Infrastructure Development	40.00%	0.00%	R	40.00%	0.00%	R

				budget) x 100]									
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	Last Value	Infrastructure Development	40.00%	20.00%	R	40.00%	20.00%	R

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

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 - 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 Councillors	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 C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - 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									
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 C3: Financial Performance (Revenue and Expenditure by Municipal Vote)

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 C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
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)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		23 887	48 344	-	6 271	11 334	24 172	(12 838)	(0)	48 344
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

The Municipality has generated 50% or R 53 513 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) - 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 C6: 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

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 37 640 mil as at 31 December 2023 (R 29 668 mil as at 30 September 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 33 612 mil as at 31 December 2023 (R 26 760 million as at 30 September 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 R 0 (31 December 2023) amounted to R 0 (R 0 as at 30 September 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 - 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			-

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 - Q2 Second Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Water	0,0%	Incorrect billing journal correction	Will be investigated
	Service charges - Waste Water Managemen	0,0%	Increase in levies	Will have to investigate reasons
	Service charges - Waste management	0,0%	Increase in levies	Will have to investigate reasons
	Property rates	0,0%	Property rates levied in July for FY	Will level out over the FY
2	Expenditure By Type			
	Employee related costs	0,0%	Annual and performance bonus included in monthly budgets	Will level out over the FY
	Operational costs	0,0%	No external audit fees accrued for the period	Will be accrued when invoices are issued
	0	-		0
	0	-		0
3	Capital Expenditure			
	All capital projects	-	Project only started recently	Will accelarate in third quarter
	0	-		0
	0	-		0
	0	-		0
4	Financial Position			
	0	-		0
	0	-		0
	0	-		0
	0	-		0
5	Cash Flow			
	0	-		0
	0	-		0
	0	-		0
	0	-		0
6	Measureable performance			
	0	-		0
	0	-		0
	0	-		0
	0	-		0
7	Municipal Entities			

SECTION 8 – DEBTOR ANALYSIS

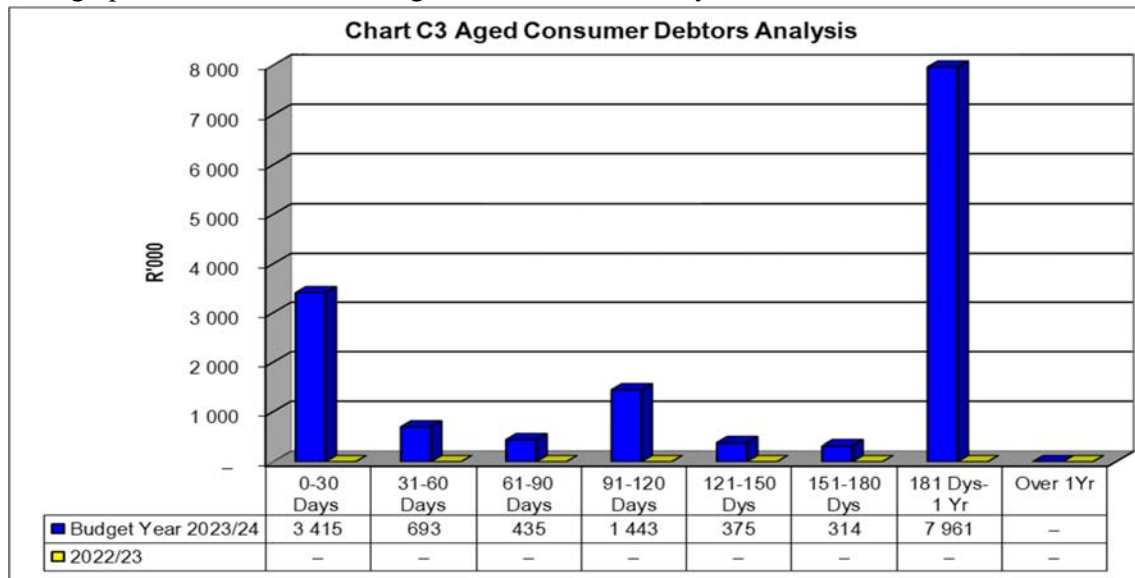
Table SC3 provides an age analysis of consumer debtors as at 31 December 2023.

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2023/24								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	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	-	-

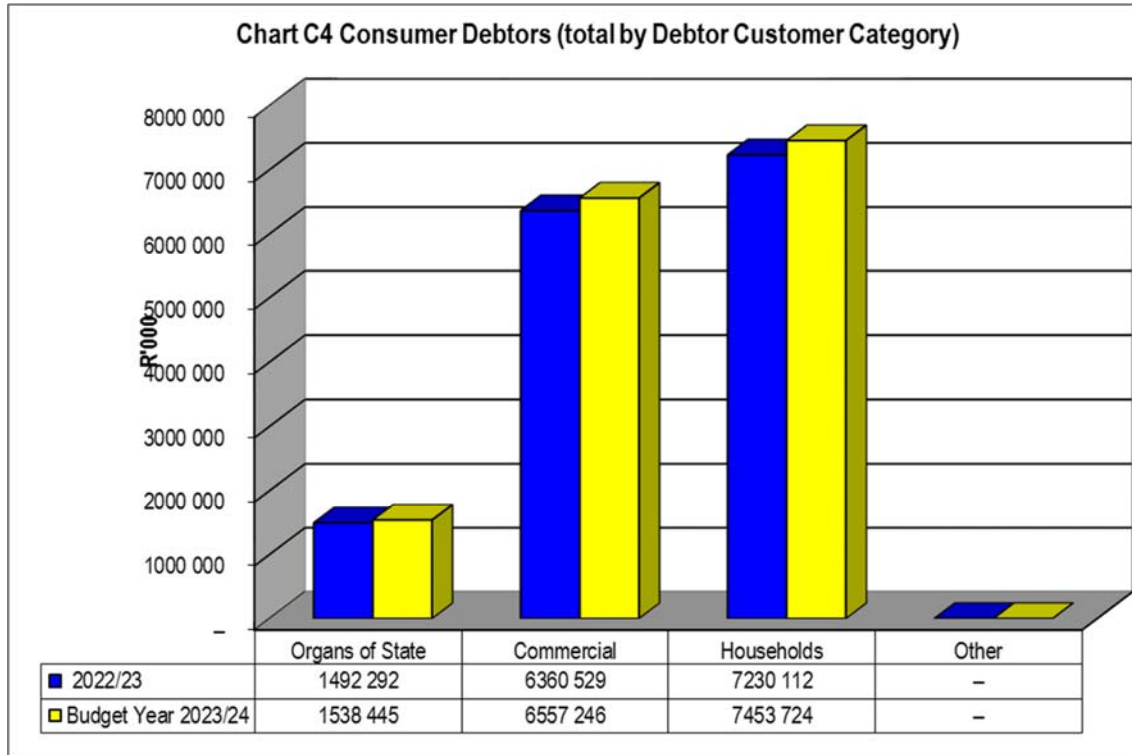
Table C6 (Statement of Financial Position) as at 31 December 2023 shows the total outstanding debtors is R 14, 636 million.

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



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2022/23 financial year, indicating the municipality must put measures in place to prevent it from escalating as the municipality is experiencing cash flow problems.

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



The above tables explain that the debtor arrears from July 2022 up to the end of December 2023.

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 31 December 2023.

Table SC4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second 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	941	-	-	-	-	-	-	46	987
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	941	-	-	-	-	-	-	46	987

SECTION 10 – INVESTMENT PORTFOLIO

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

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

Table SC5 Investment Portfolio

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

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality		0	Call investment	No	F	0,07	0	0	30 June 2024	467	3	-	-	470
														-
														-
														-
														-
														-
Municipality sub-total										467		-	-	470
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									467		-	-	470

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 - 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										
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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

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 - 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

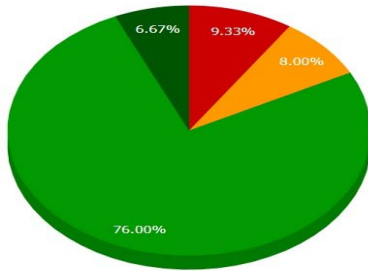
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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

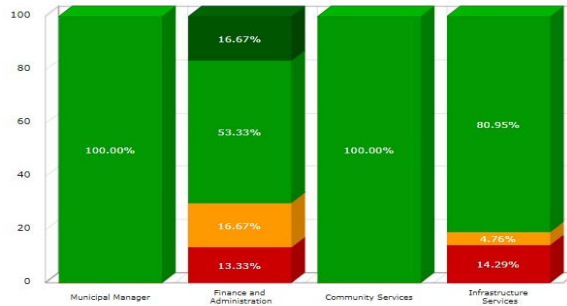
Departmental KPI Report

Report drawn on 19 January 2024 at 11:49 for the months of October 2023 to December 2023.

Laingsburg Municipality



Responsible Department

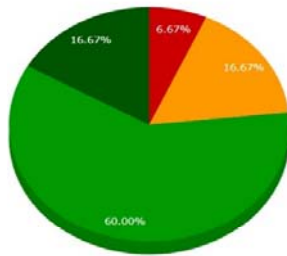


	Laingsburg Municipality	Responsible Department				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	7 (9.33%)	-	4 (13.33%)	-	3 (14.29%)	-
Almost Met	6 (8.00%)	-	5 (16.67%)	-	1 (4.76%)	-
Met	57 (76.00%)	14 (100.00%)	16 (53.33%)	10 (100.00%)	17 (80.95%)	-
Well Met	5 (6.67%)	-	5 (16.67%)	-	-	-
Extremely Well Met	-	-	-	-	-	-
Total:	75*	14	30	10	21	-
	100%	18.67%	40.00%	13.33%	28.00%	-

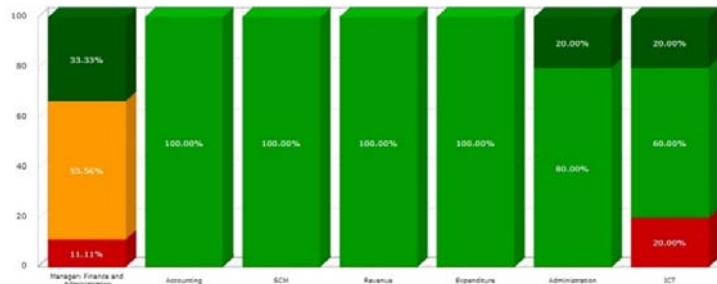
Departmental KPI Report

Report drawn on 19 January 2024 at 12:15 for the months of October 2023 to December 2023.

Finance and Administration



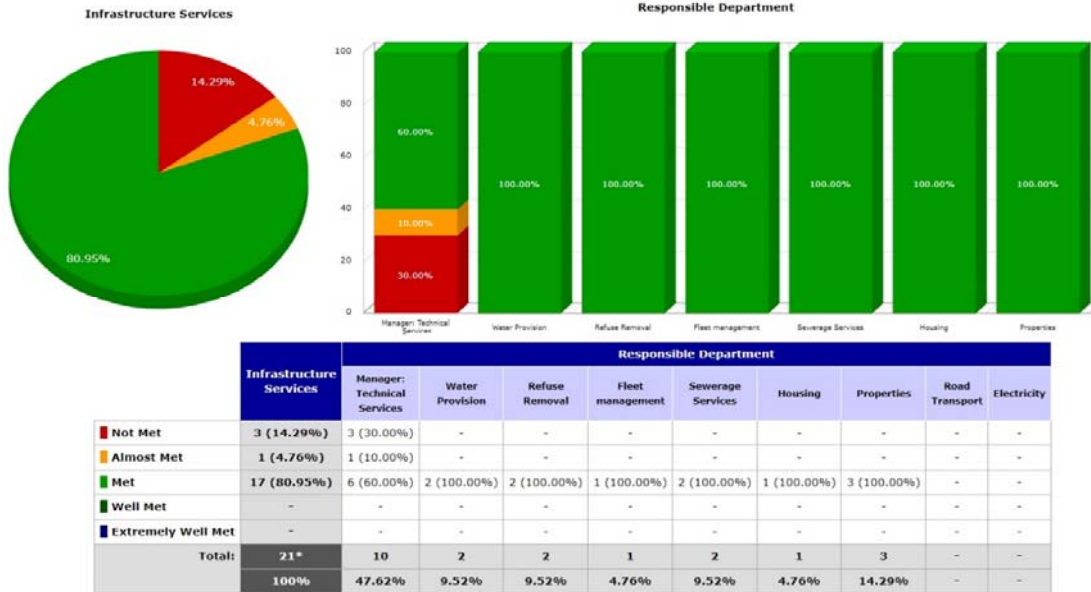
Responsible Department



	Finance and Administration	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	2 (6.67%)	1 (11.11%)	-	-	-	-	-	-	-	1 (20.00%)
Almost Met	5 (16.67%)	5 (55.56%)	-	-	-	-	-	-	-	-
Met	18 (60.00%)	-	2 (100.00%)	2 (100.00%)	5 (100.00%)	2 (100.00%)	4 (80.00%)	-	-	3 (60.00%)
Well Met	5 (16.67%)	3 (33.33%)	-	-	-	-	1 (20.00%)	-	-	1 (20.00%)
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
Total:	30*	9	2	2	5	2	5	-	-	5
	100%	30.00%	6.67%	6.67%	16.67%	6.67%	16.67%	-	-	16.67%

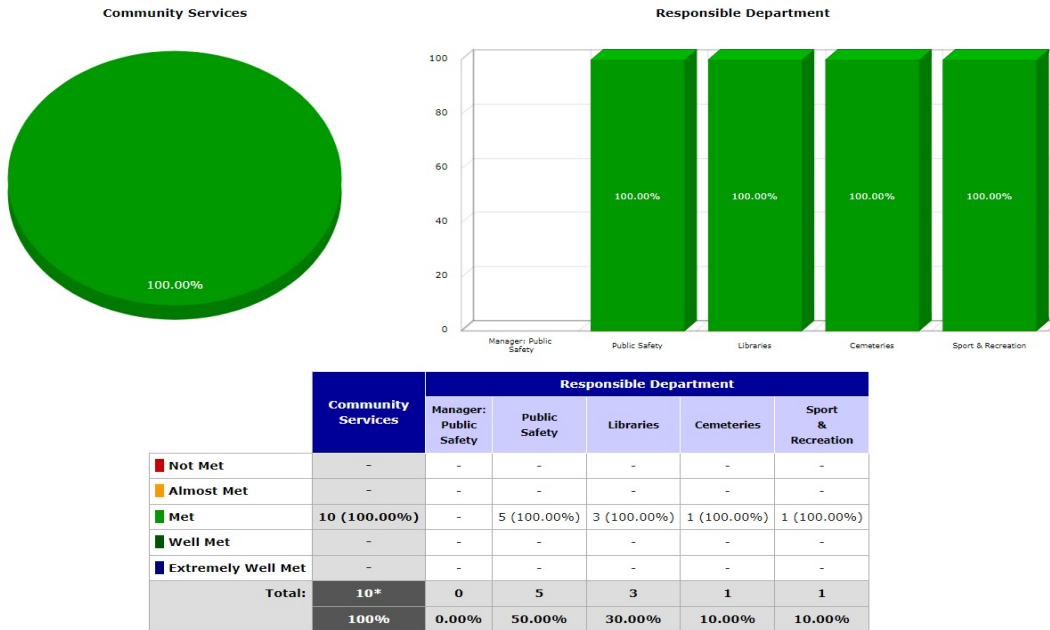
Departmental KPI Report

Report drawn on 19 January 2024 at 12:03
for the months of October 2023 to December 2023.



Departmental KPI Report

Report drawn on 19 January 2024 at 12:01
for the months of October 2023 to December 2023.



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 - 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					

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 - Q2 Second 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	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 Management		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 Corporations, 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	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 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 - 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										
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
Road Structures		-	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
Reservoirs		-	3 596	-	500	627	1 798	1 171	65,1%	3 596
Pump Stations		-	17 089	-	1 339	2 290	8 544	6 254	73,2%	17 089
Bulk Mains		-	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
Reticulation		-	-	-	73	73	-	(73)	#DIV/0!	-
Waste Water Treatment Works		-	1 800	-	1 258	3 107	900	(2 207)	-245,2%	1 800
Rail Infrastructure		-	1 912	-	-	166	956	790	82,7%	1 912
Storm water Conveyance		-	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

Table SC13 b – Capital expenditure on renew on existing assets by asset class

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										
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
Outdoor Facilities		-	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

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 - 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
LV Networks		444	346	-	61	153	173	20	11,7%	346
Sanitation Infrastructure		14	17	-	2	7	8	2	21,0%	17
Waste Water Treatment Works		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
Libraries		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
Municipal Offices		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

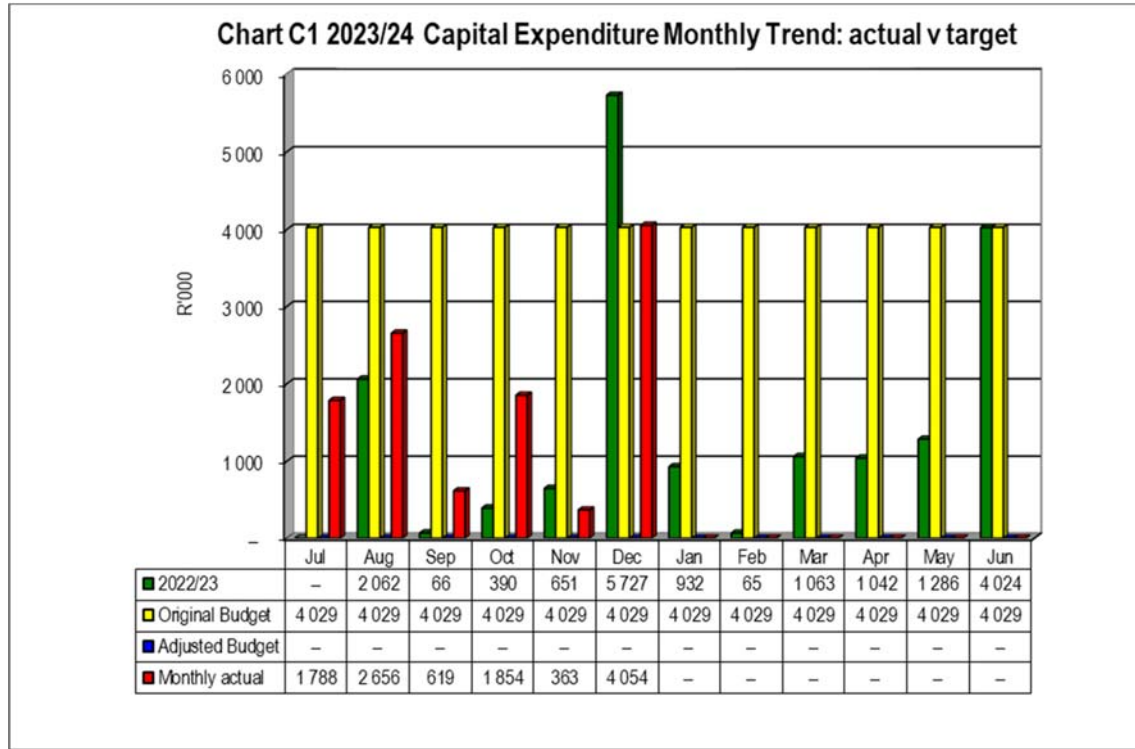
Table SC13 d – Depreciation charges by asset class

WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter

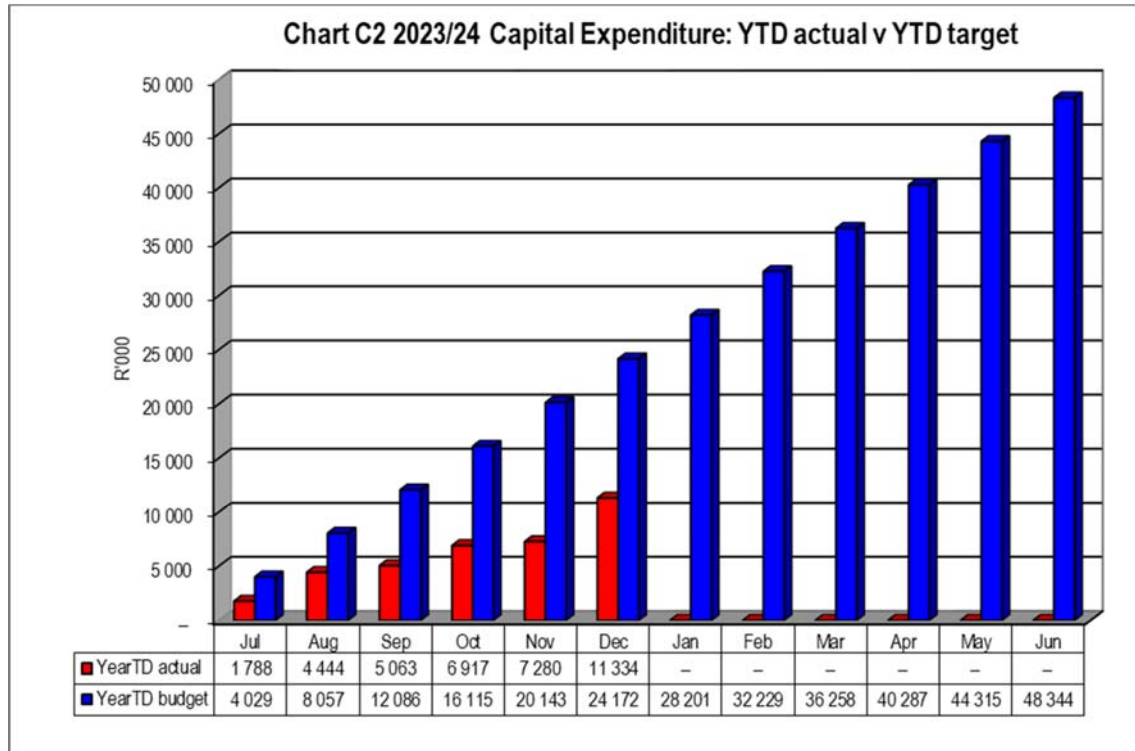
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 648	4 970	-	1 296	2 593	2 485	(108)	-4,3%	4 970
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
<i>Road Structures</i>		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	-	579	1 157	1 049	(108)	-10,3%	2 099
<i>Drainage Collection</i>		2 029	2 099	-	579	1 157	1 049	(108)	-10,3%	2 099
Electrical Infrastructure		662	340	-	85	170	170	-	-	340
<i>LV Networks</i>		662	340	-	85	170	170	-	-	340
Water Supply Infrastructure		2 317	1 362	-	340	681	681	-	-	1 362
<i>Distribution</i>		2 317	1 362	-	340	681	681	-	-	1 362
Sanitation Infrastructure		1 977	1 165	-	291	582	582	-	-	1 165
<i>Reticulation</i>		1 977	1 165	-	291	582	582	-	-	1 165
Solid Waste Infrastructure		2 226	4	-	1	2	2	-	-	4
<i>Landfill Sites</i>		2 226	4	-	1	2	2	-	-	4
Community Assets		641	291	-	13	25	146	120	82,5%	291
Community Facilities		641	76	-	3	5	38	33	86,1%	76
<i>Libraries</i>		641	76	-	3	5	38	33	86,1%	76
Sport and Recreation Facilities		-	215	-	10	20	108	88	81,3%	215
<i>Outdoor Facilities</i>		-	215	-	10	20	108	88	81,3%	215
Other assets		182	142	-	35	71	71	-	-	142
Operational Buildings		182	142	-	35	71	71	-	-	142
<i>Municipal Offices</i>		182	142	-	35	71	71	-	-	142
Intangible Assets		86	11	-	-	-	5	5	100,0%	11
Licences and Rights		86	11	-	-	-	5	5	100,0%	11
<i>Computer Software and Applications</i>		86	11	-	-	-	5	5	100,0%	11
Computer Equipment		157	181	-	45	90	90	-	-	181
Computer Equipment		157	181	-	45	90	90	-	-	181
Furniture and Office Equipment		85	209	-	61	122	105	(18)	-17,0%	209
Furniture and Office Equipment		85	209	-	61	122	105	(18)	-17,0%	209
Machinery and Equipment		106	115	-	29	57	57	-	-	115
Machinery and Equipment		106	115	-	29	57	57	-	-	115
Transport Assets		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
Total Depreciation	1	12 258	5 919	-	1 480	2 959	2 959	-	-	5 919

Schedule C – National Treasury Formats graphs

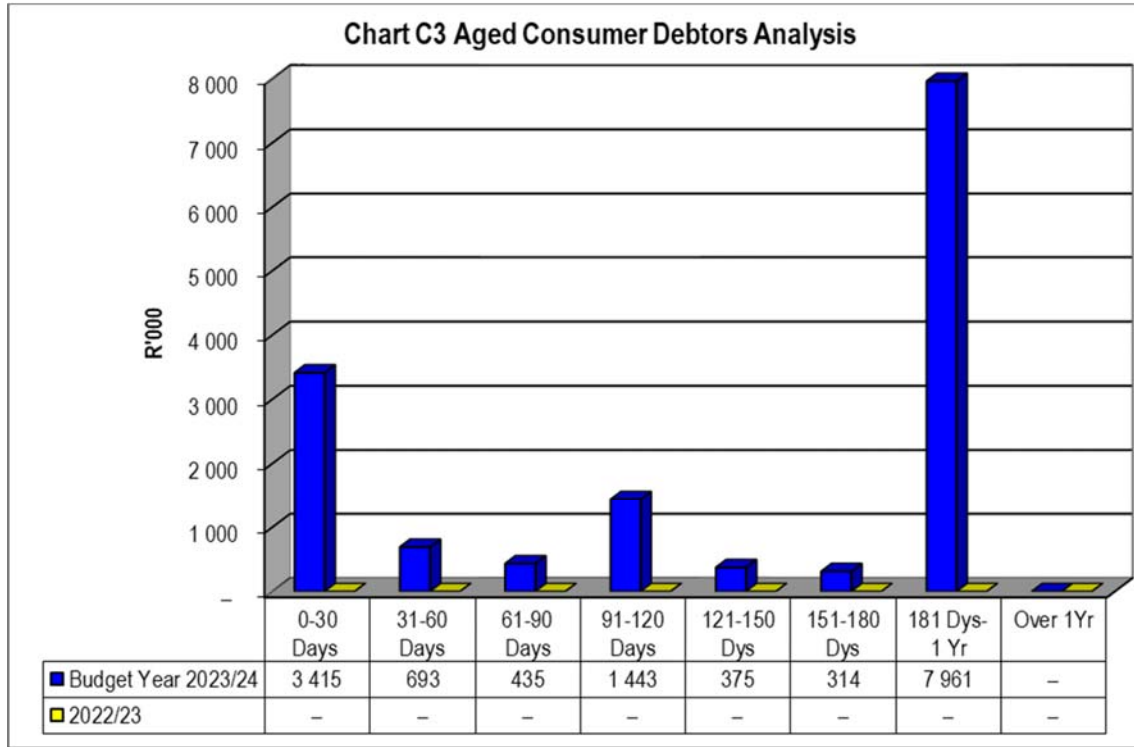
Capital Expenditure monthly trend: Actual VS Target



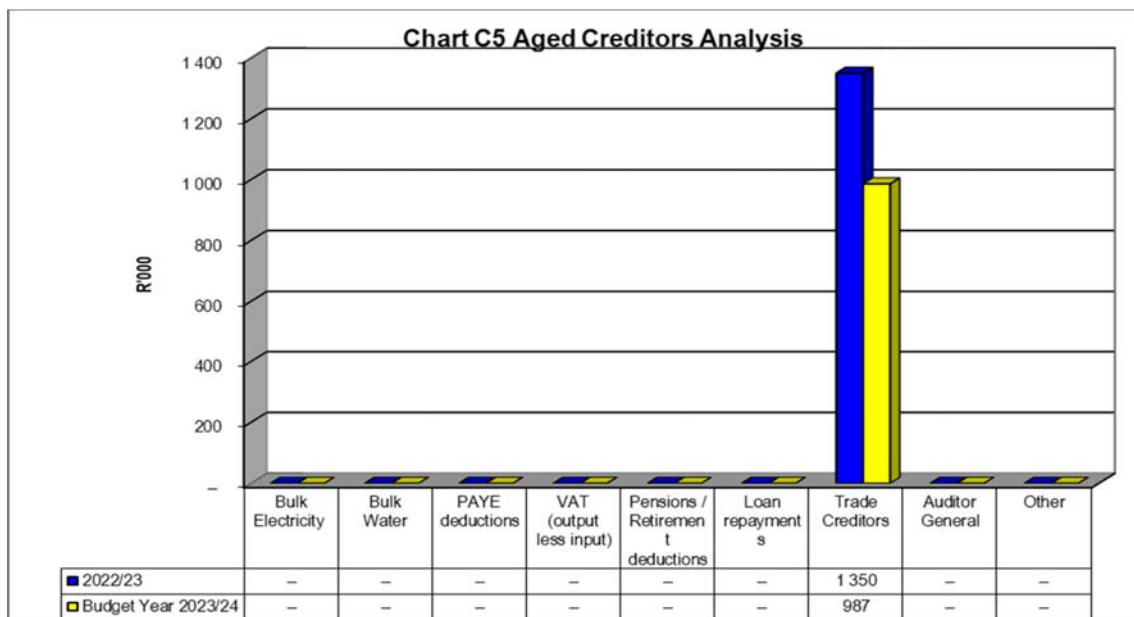
Capital Expenditure: YTD Actual VS YTD Target



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.