

# LAINGSBURGMUNICIPALITY

## SECTION 52 REPORTS

### QUARTERLY PERFORMANCE

# 2023/24 ASSESSMENT REPORT- Q 3

01 January 2024 – 31 March 2024



Table of Contents

**SECTION 1 - INTRODUCTION** ..... 6

**SECTION 2 – EXECUTIVE MAYOR’S REPORT** ..... 7

**SECTION 3 – RESOLUTIONS**..... 7

**SECTION 4 – EXECUTIVE SUMMARY** ..... 7

    4.1 Financial problems and risks..... 7

    4.2 Other Relevant information ..... 8

    4.3 Operating Revenue..... 8

    4.4 Operating Expenditure ..... 8

    4.5 Capital Expenditure..... 9

    4.6 Cash Flow..... 9

    4.7 Debtors ..... 9

    4.8 Creditors..... 10

    4.9 Cost Containment Measures ..... 10

**SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS**..... 10

**5.1 Key Financial Indicators**..... 11

    5.2 Borrowing, funding and reserves policy ..... 12

**5.2.1 Purpose/ Use of the Ratio and Norm** ..... 13

**5.2.2 Interpretation of Results** ..... 13

**5.2.4 Interpretation of Results** ..... 13

**5.2.5 Purpose/ Use of the Ratio and Norm** ..... 13

**5.2.6 Interpretation of Results** ..... 13

**5.2.7 Purpose/ Use of the Ratio and Norm** ..... 13

**5.2.8 Interpretation of Results** ..... 14

    5.3 Liquidity policy ..... 14

**5.3.1 Purpose/ Use of the Ratio and Norm** ..... 14

**5.3.2 Interpretation of Results** ..... 15

**5.3.3 Purpose/ Use of the Ratio and Norm** ..... 15

**5.3.4 Interpretation of Results** ..... 15

**5.3.5 Interpretation of Results** ..... 18

    5.4 Other ratios of importance ..... 18

**5.4.1 Purpose/ Use of the Ratio and Norm** ..... 18

**5.4.2 Interpretation of Results** ..... 19

**5.4.3 Purpose/ Use of the Ratio and Norm** ..... 19

**5.4.4 Interpretation of Results** ..... 19

**5.4.5 Purpose/ Use of the Ratio and Norm** ..... 19

5.4.6 Interpretation of Results .....	20
5.4.7 Purpose/ Use of the Ratio and Norm .....	20
5.4.8 Interpretation of Results .....	20
5.4.9 Purpose/ Use of the Ratio and Norm .....	20
5.4.10 Interpretation of Results .....	21
<b>SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT .....</b>	<b>21</b>
6.1 Background .....	21
6.1.1 Legislative Requirements .....	21
6.1.2 Definition of Performance Management .....	21
6.1.3 Institutionalizing Performance Management .....	22
6.1.4 Strategic Performance .....	22
6.1.5 Definition of Service Delivery Budget Implementation Plan .....	22
6.1.6 The IDP and the Budget .....	23
6.1.7 Municipal Scorecard .....	23
6.1.8 Background to the format of SDBIP .....	23
6.1.9 Monitoring and Evaluation .....	25
6.2 Actual Performance for the 3 <sup>rd</sup> Quarter .....	25
6.2.1 Overall Performance of the Municipality .....	26
<b>SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES .....</b>	<b>41</b>
Table C2: Financial Performance (Functional Classification) .....	42
Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote) .....	43
Table C4: Financial Performance (Revenue and Expenditure) .....	44
Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding) .....	45
Table C6: Financial Position .....	45
Table C7: Cash Flow .....	47
Table SC1 Material variance explanations .....	48
<b>SECTION 8 – DEBTOR ANALYSIS .....</b>	<b>49</b>
<b>SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES) .....</b>	<b>50</b>
Table SC4 Creditors Analysis .....	50
<b>SECTION 10 – INVESTMENT PORTFOLIO .....</b>	<b>51</b>
Table SC5 Investment Portfolio .....	51
<b>SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS .....</b>	<b>52</b>
Table SC 8 Councilor and staff benefits .....	52
<b>SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES .....</b>	<b>53</b>
SC6 Transfers and Grant Receipts .....	53
<b>SECTION 13 – MATERIAL VARIANCES TO THE SDBIP .....</b>	<b>54</b>
<b>SECTION 14 – CAPITAL PROGRAMME PERFORMANCE .....</b>	<b>56</b>

Table SC12 – Capital expenditure trend..... 56

**SECTION 15 – OTHER SUPPORTING DOCUMENTATION ..... 57**

Table SC9 – Cash flow per month by source of revenue and type of expenditure..... 57

Table SC13 a – Capital expenditure on new assets by asset class ..... 58

Table SC13 c – Expenditure on Repairs and Maintenance by asset class ..... 58

Table SC13 d – Depreciation charges by asset class ..... 59

Schedule C – National Treasury Formats graphs ..... 60

Capital Expenditure monthly trend: Actual VS Target ..... 60

Capital Expenditure: YTD Actual VS YTD Target..... 60

Aged Consumer Debtors analysis ..... 61

**SECTION 16 - WARD COMMITTEES ..... 62**

**SECTION 17 – RECOMMENDATIONS..... 62**

**SECTION 18 - CONCLUSION ..... 62**

## QUALITY CERTIFICATE

I, J Booysen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 January 2024 until 31 March 2024 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....  
**J. BOOYSEN**  
**MUNICIPAL MANAGER**  
**16 April 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 January 2024 – 31 March 2024) 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 March 2024 on the implementation of the budget and the financial state of affairs of the municipality.

## SECTION 4 – EXECUTIVE SUMMARY

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

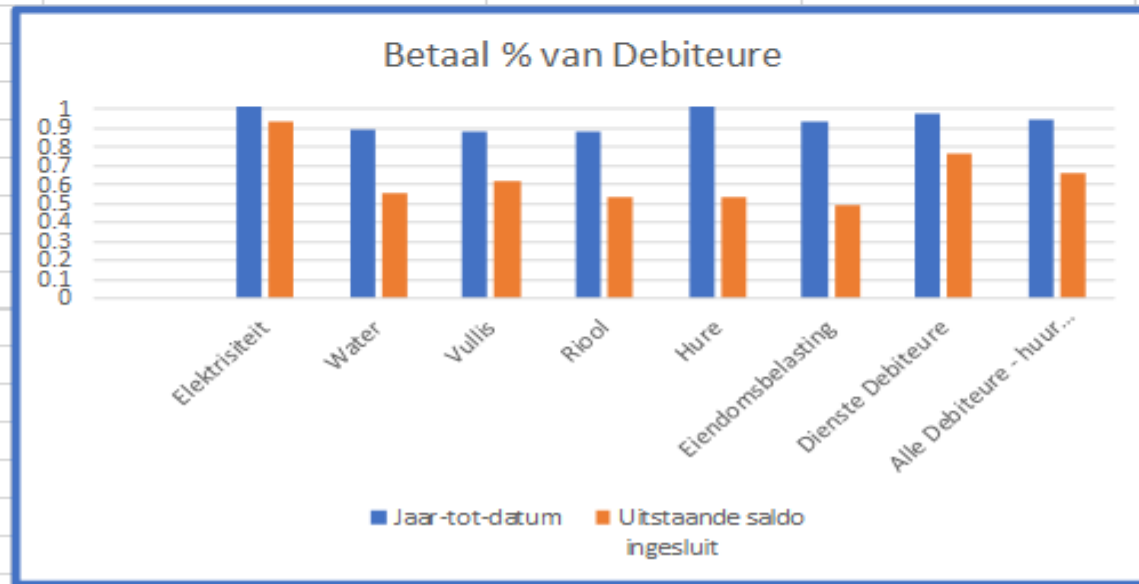
### 4.1 Financial problems and risks

At the end of the third quarter, the Municipality generated 62.1% or R 23,999 of the quarterly budgeted income. This amount includes the operating subsidies to date.

Total operating expenses for the quarter, including provisions, stand at R 21.704 million.

The total unspent subsidies at the end of this quarter amount to R 29.652 million against the cash of R 34.371 million in the bank. The total cash liabilities against the available cash amount to R 34.437 million. This means that if all obligations are paid immediately, there will in effect be a cash deficit of R 0.066 million.

<b>Betaal persentasies van debiteure</b>		
<b>Debiteure Stelsel</b>	<b>Jaar-tot-datum</b>	<b>Uitstaande saldo ingesluit</b>
Elektrisiteit	102.62%	93.44%
Water	89.89%	55.14%
Vullis	87.91%	62.07%
Riool	88.65%	53.45%
Hure	104.78%	53.33%
Eiendomsbelasting	93.93%	49.47%
Dienste Debiteure	97.46%	76.47%
Alle Debiteure - huur ingesluit	94.24%	66.61%



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 1.539 million from 1 July 2023 to the end of the quarter. 95% of this amount was budgeted to be collected and amounts to R 1.462 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 62.1% or R 23.999 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 20.302 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 1.403 million. This will effectively bring the total quarterly expenditure to date to R 21.704 million. The quarterly expenditure is less than the budgeted quarterly amount. This means that the Municipality spent 23.1% less during this quarter.



#### 4.5 Capital Expenditure

The Municipality spent R 3.958 million of the externally funded capital budget for this quarter. An amount of R 29 652 million in capital grants (MIG and WSIG) has already been received. So far, 31.63% of the year's capital budget has been spent.

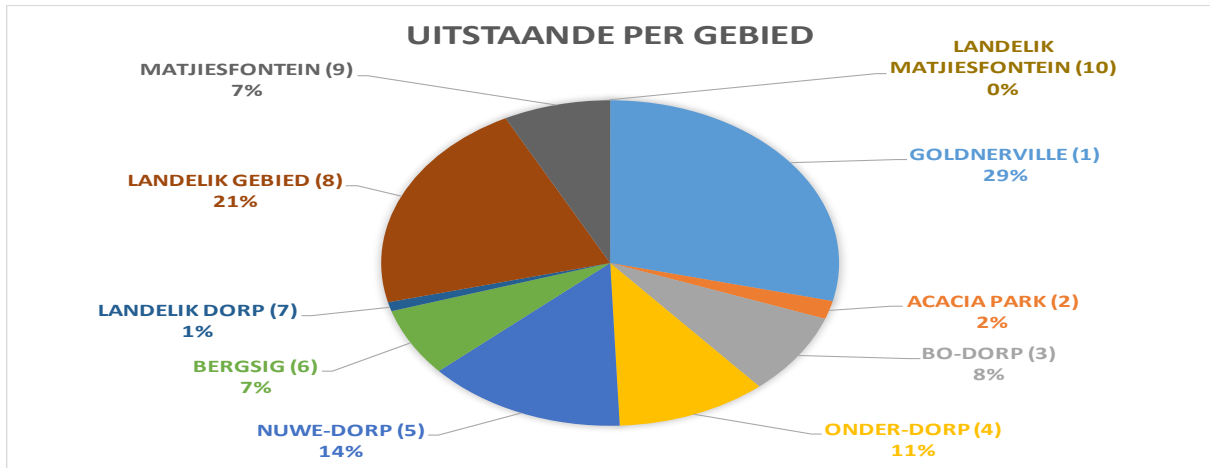
#### 4.6 Cash Flow

The Municipality started with a cash balance of R 2.479 million at the beginning of the first quarter and it increased by R 31.892 million. The ending balance for the quarter is R 34.371 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.

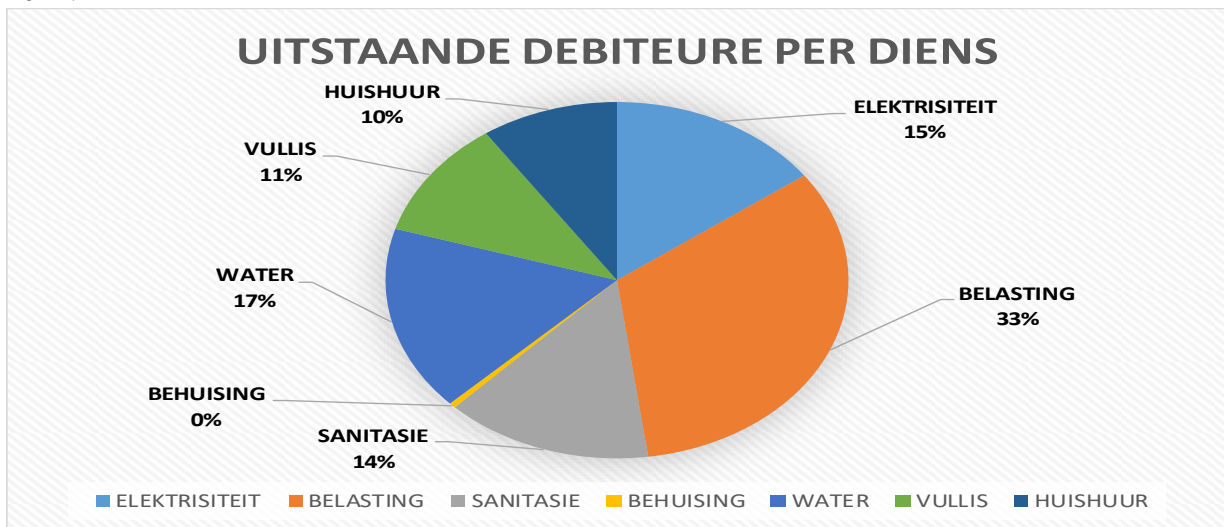
#### 4.7 Debtors

The outstanding debtors of the Municipality amount to R 13.572 million at the end of this quarter.

The following graph shows the outstanding debtors per ward as at the end of March 2024:



The following graph shows the outstanding debtors per service type as at the end of March 2024:



#### 4.8 Creditors

Total outstanding operating creditors amount to R 1.045 at the end of the first quarter. All outstanding amounts are within the 30 days outstanding categories that comply with Section 65 of the MFMA. Sometimes, however, it happens that a supplier issues invoices more than 30 days after the date of the invoice date for payment, but in most cases the payments are made upon presentation of the invoices.

#### 4.9 Cost Containment Measures

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 September 2019 and came into effect 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	7 028 592	1 171 432	5 750 666	336 115	5 126 247	(835 317)	(624 420)
Reis en verblyfkoste	635 892	52 991	476 919	23 633	358 553	(29 358)	(118 366)
Akkommodasie	288 240	24 020	216 180	-	190 240	(24 020)	(25 940)
Borgskappe en spyseniering	53 064	4 422	39 798	2 652	28 067	(1 770)	(11 731)
Kommunikasie	256 776	21 398	192 582	20 567	191 133	(831)	(1 449)
Oortyd	745 524	62 127	559 143	45 066	594 821	(17 061)	35 678
<b>Totaal</b>	<b>R 9 008 088</b>	<b>R 1 336 390</b>	<b>R 7 235 288</b>	<b>R 428 033</b>	<b>R 6 489 060</b>	<b>(908 357)</b>	<b>(746 228)</b>

### SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

WC051 Laingsburg - Supporting Table 5C2 Monthly Budget Statement - performance indicators - Q3 Third 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
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.1%	6.1%	6.9%	0.0%	4.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.7%	8.8%	8.4%	17.0%	8.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	79.9%	101.5%	123.1%	112.3%	123.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11.5%	125.7%	117.3%	82.2%	117.3%
<b>Revenue Management</b>							
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%
<b>Creditors Management</b>							
Creditors System Efficiency	%of Creditors Paid Within Terms (within MFMA s 65(e))		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
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%	31.6%	31.2%	32.6%	31.2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1.4%	1.7%	1.6%	1.2%	1.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13.6%	6.5%	6.5%	0.0%	4.2%
<b>IRP regulation financial stability indicators</b>							
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 March 2024.

### 5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	113 105 475	74 309 688	15 291 708
Actuals as at Current Quarter	89 830 862	68 985 306	2 050 116
Variance between YTD Budget and YTD Actuals	23 274 613	5 324 382	13 241 592
Variance %	20,58	7,17	100,00

**Table 5.2 Actual Budget Spending**

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Annual Budget	150 807 300	99 079 584	48 432 120
Actuals as at Current Quarter	89 830 862	68 985 306	2 050 116
Actual as % of total Budget	59,57	69,63	4,23

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 March 2024.

RATIO DESCRIPTION	CQ	PQ
<b>Revenue Management</b>		
Level of reliance on Government grants	17,07	17,43
Actual income vs Budgeted Income	79,42	100,00
<b>Expenditure Management</b>		
Personnel Costs to total Expenditure	3,98	3,88
Actual expenditure vs Budgeted Expenditure	92,83	86,28
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,32	0,20
Repairs and maintenance / total expenditure	1,28	1,13
<b>Asset Management</b>		
Actual versus Budgeted Capital Expenditure	4,23	96,94
Stockholding period(Days)		
<b>Debt Management</b>		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	242	367
<b>Liquidity</b>		
Current ratio	112,27	111,98
Acid Test ratio	103,43	98,35
Turnover of accounts receivable	1,45	0,99
Cash to interest	0	0
Debt to cash	9,73	4,76
Cash to income	1,68	1,55
Total Liabilities / Total Assets	20,91	17,87

## 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
Interest paid to total expenditure	0	0
Total interest paid	0	0
Total Operating expenditure	68 985 306	48 683 802

### 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	13 347 016	6 884 835
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	68 985 306	48 683 802,00

**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
<b>Cash/Cost Coverage Ratio (Times)</b>		
Cash and Cash equivalents	34 371 011	22 481 821
<b>Monthly Fixed Operational Expenditure</b>	4 685 777	4 685 777
<b>Cash and Cash Equivalents:</b>		
Petty Cash and bank Balances	33 894 834	22 005 637
Less:		
Unspent Conditional Grants	29 651 602	20 160 140
Overdraft	0	0
Plus:		
Short-term investments	476 180	476 180
<b>Monthly Fixed Operational Expenditure</b>		
Total average monthly expenditure for the year	22 995 102	16 227 934
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	112,27	111,98
Current Assets	46 968 012	37 639 819
Current Liabilities	41 835 863	33 611 871

### 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	550 029	409 269
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	21 908 361	21 932 394
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	238 808	262 841
Other Deposits and Other Advance Payments:		
- Retentions	1 277 883	1 457 853
- Payments Received in Advance	-49 542	-54 342
- Other Deposits	183 080	177 899
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	33 140 414	37 010 103



**Table 5.10 Actual Liquidity**

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	550 029	409 269
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	21 908 361	21 932 394
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	238 808	262 841
Other Deposits and Other Advance Payments:		
- Retentions	1 277 883	1 457 853
- Payments Received in Advance	-49 542	-54 342
- Other Deposits	183 080	177 899
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	33 140 414	37 010 103

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
<b>Bank Balance at e.g.:</b>		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	33 894 834	22 005 637
Bank balance sub total	33 894 834	22 005 637
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)	3 199 372	4 107 649
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	29 651 602	20 160 140
- 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
<b>TOTAL LIQUIDITY AVAILABLE</b>	<b>67 198 179</b>	<b>46 725 797</b>
<b>LIQUIDITY SURPLUS (SHORTFALL)</b>		
<b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>	<b>0</b>	<b>0</b>

### 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	242	367
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	17,07	17,43
Government Grants and subsidies	2 068 399,00	6 336 613,00
Total Revenue	10 442 726,00	23 625 567,00

**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	Expenditure
				2 050 116	46 865 612
Actual Capital Expenditure : Budgeted Capital Expenditure				4,23	96,94
Budgeted Capital Expenditure				48 432 120	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	10 442 726	23 625 567
Actual Expenditure – Budgeted Expenditure	25,91	25,91
Budgeted Expenditure	40 301 689	40 301 689

**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 Draft IDP 2022/2027 year 2 review implementation 2024/2025 and the Draft Budget 2024/2025 was approved by Council the 28<sup>th</sup> of March 2024. 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 14<sup>th</sup> 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 3<sup>rd</sup> 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

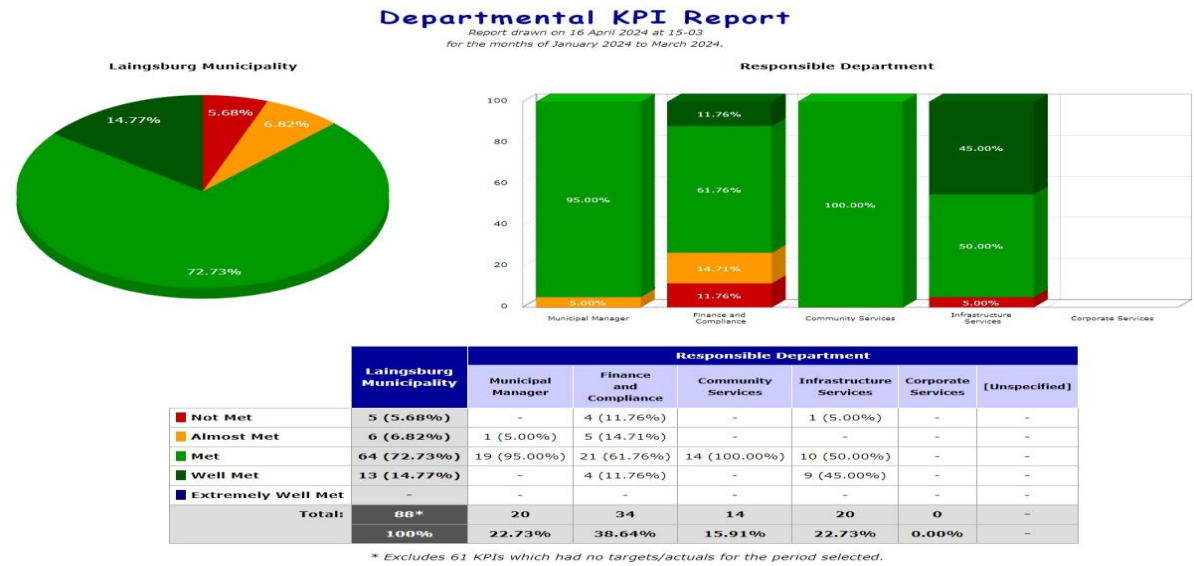
analysis of actual performance for the 3<sup>rd</sup> quarter of the financial year 2023/2024 is provided for in section 6 of this report.

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

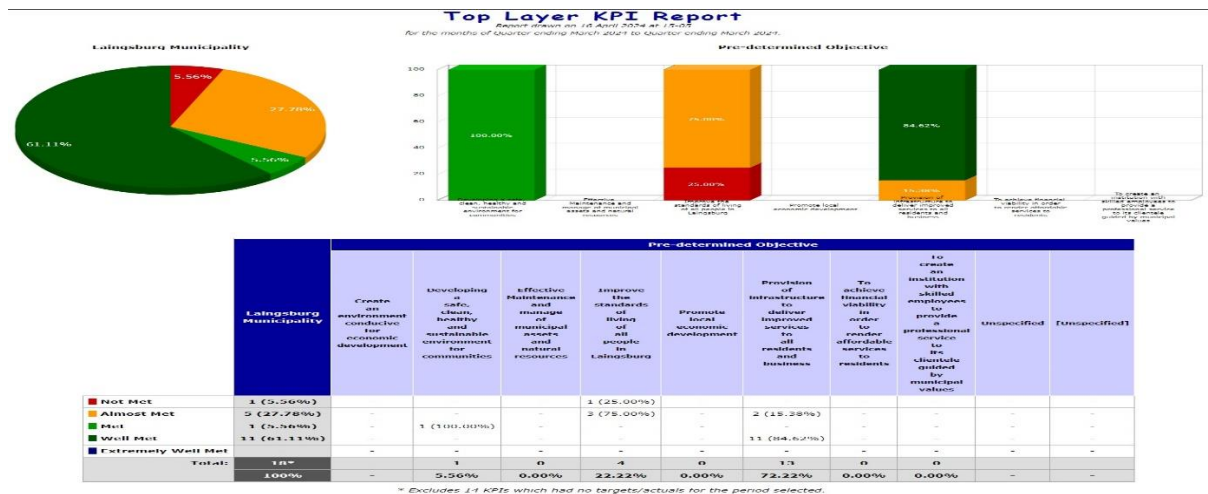
### 6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2023/2024(3<sup>rd</sup> quarter).

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



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 January 2024 to 31 March 2024)



## Laingsburg Municipality

### TOP LAYER KPI REPORT AT 31 MARCH 2024

Ref	Responsible Directorate	Municipal KPA	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Provincial Objectives	Quarter ending March 2024			Overall Performance for Quarter ending March 2024 to Quarter ending March 2024		
								Target	Actual	R	Target	Actual	R
TL179	Corporate Services	Institutional Development	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	Empowering People	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A
TL180	Corporate Services	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2024 [(Actual	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2024	Last Value	Empowering People	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A

			by municipal values	amount spent on training/total operational budget) x 100]										
TL181	Finance and Compliance	Institutional Development	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	Innovation and Culture	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A	
TL182	Finance and Compliance	Infrastructure Development	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	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2024	Last Value	Safe and Cohesive Communities	896	866	0	896	866	0	

				service as at 30 June 2024									
TL183	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	1 336	1 381	G2	1 336	1 381	G 2
TL184	Finance and Compliance	Infrastructure Development	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	Number of residential properties which are billed for sewerage	Last Value	Safe and Cohesive Communities	1 294	1 326	G2	1 294	1 326	G 2

				(toilets) and billed for the service as at 30 June 2024									
TL185	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	1 341	1 376	G2	1 341	1 376	G 2
TL186	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	456	337	R	456	337	R
TL187	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	580	476	O	580	476	O
TL188	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	580	472	O	580	472	O

TL189	Finance and Compliance	Infrastructure Development	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	Safe and Cohesive Communities	580	483	O	580	483	O
TL190	Finance and Compliance	Financial Development	To achieve financial viability in order to render affordable services to residents	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2024 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2024	Reverse Last Value	Innovation and Culture	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A

TL191	Finance and Compliance	Financial Development	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	Innovation and Culture	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A
TL192	Finance and Compliance	Financial Development	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 /	Cost coverage ratio as at 30 June 2024	Last Value	Innovation and Culture	0	0	N/A	0	0	N/A



				Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]										
TL193	Corporate Services	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	The number of people from employment equity target groups employed (to be appointed) by 30 June 2024 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2024	Last Value	Growth and Jobs	0	0	N/A	0	0	N/A	
TL194	Corporate Services	Local Economic Development	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	Innovation and Culture	0	0	N/A	0	0	N/A	
TL195	Municipal Manager	Social Development	To create an institution with skilled employees to provide a	Develop a Risk Based Audit Plan for 2024/25 and submit to the Audit Committee	RBAP submitted to the Audit Committee by 30 June 2024	Carry Over	Innovation and Culture	0	0	N/A	0	0	N/A	

			professional service to its clientele guided by municipal values	for consideration by 30 June 2024									
TL196	Municipal Manager	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2024 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Last Value	Innovation and Culture	60.00%	58.00%	O	60.00%	58.00%	O
TL197	Corporate Services	Social Development	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	Innovation and Culture	0	0	N/A	0	0	N/A
TL198	Community Services	Infrastructure Development	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	Safe and Cohesive Communities	1	1	G	1	1	G

TL199	Infrastructure Services	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	Limit the % electricity unaccounted for to less than 10% by 30 June 2024 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased ) × 100]	% electricity unaccounted for by 30 June	Reverse Last Value	Mobility and Spatial Transformation	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A
TL200	Infrastructure Services	Infrastructure Development	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	Mobility and Spatial Transformation	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A
TL201	Infrastructure Services	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	95% of water samples comply with SANS241 [(Number of water samples that comply with	% of water samples compliant	Last Value	Mobility and Spatial Transformation	0.00 %	0.0 0%	N/A	0.00 %	0.0 0%	N/A

				SANS241 indicator (e-coli)/Number of water samples tested) x 100]									
TL202	Infrastructure Services	Infrastructure Development	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	Mobility and Spatial Transformation	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL203	Infrastructure Services	Infrastructure Development	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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	60.00 %	70.00 %	G2	60.00 %	70.00 %	G2

				project budget) x 100]									
TL204	Infrastructure Services	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the rising water main from the south in Laingsburg (Phase 2) by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2
TL205	Infrastructure Services	Infrastructure Development	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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2

				project budget) x 100]									
TL206	Infrastructure Services	Infrastructure Development	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	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2
TL207	Infrastructure Services	Infrastructure Development	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	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2

TL208	Infrastructure Services	Infrastructure Development	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	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2
TL209	Infrastructure Services	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2
TL210	Infrastructure Services	Infrastructure Development	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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	60.00%	70.00%	G2	60.00%	70.00%	G2





**SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES**

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

Table C1: Monthly Budget Statement Summary

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

Description	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									
<b>Financial Performance</b>									
Property rates	5 086	5 474	4 973	25	5 001	3 730	1 271	34%	4 973
Service charges	22 400	29 549	28 774	5 834	20 121	21 561	(1 459)	-7%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	378	771	663	106	16%	885
Other own revenue	81 939	70 827	71 083	13 958	48 801	53 312	(4 512)	-8%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>110 257</b>	<b>106 305</b>	<b>105 715</b>	<b>20 194</b>	<b>74 694</b>	<b>79 286</b>	<b>(4 593)</b>	<b>-6%</b>	<b>105 715</b>
Employee costs	31 587	33 824	33 023	7 701	24 370	24 767	(397)	-	33 023
Remuneration of Councilors	3 318	3 527	3 505	858	2 748	2 629	119	-	3 505
Depreciation and amortisation	12 258	5 919	5 929	1 480	4 439	4 447	(8)	-	5 929
Interest	2 787	957	957	0	0	718	(718)	-	957
Inventory consumed and bulk purchases	13 279	17 211	15 682	2 818	10 207	11 762	(1 555)	-	15 682
Transfers and subsidies	12	210	212	(936)	29	159	(130)	-81%	212
Other expenditure	69 799	51 215	39 771	8 380	27 191	29 828	(2 637)	-9%	39 771
<b>Total Expenditure</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>20 302</b>	<b>68 985</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7%</b>	<b>99 080</b>
<b>Surplus/(Deficit)</b>	<b>(22 765)</b>	<b>(6 558)</b>	<b>6 636</b>	<b>(107)</b>	<b>5 708</b>	<b>4 977</b>	<b>732</b>	<b>15%</b>	<b>6 636</b>
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	3 803	15 137	33 819	18 682	-55%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>1 122</b>	<b>41 786</b>	<b>51 728</b>	<b>3 696</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>
<b>Capital expenditure &amp; funds sources</b>									
Capital expenditure	-	48 344	48 432	26 398	15 292	36 324	(21 032)	-58%	48 432
Capital transfers recognised	-	48 344	48 432	45 791	15 292	36 324	(21 032)	-58%	48 432
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 074	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>-</b>	<b>48 344</b>	<b>48 432</b>	<b>46 865</b>	<b>15 292</b>	<b>36 324</b>	<b>(21 032)</b>	<b>-58%</b>	<b>48 432</b>
<b>Financial position</b>									
Total current assets	17 192	20 976	26 477	-	46 968	-	-	-	26 477
Total non current assets	288 734	287 047	331 237	-	299 079	-	-	-	331 237
Total current liabilities	21 513	20 673	21 513	-	41 836	-	-	-	21 513
Total non current liabilities	30 526	29 436	30 526	-	30 526	-	-	-	30 526
Community wealth/Equity	269 465	232 553	310 102	-	278 113	-	-	-	310 102
<b>Cash flows</b>									
Net cash from (used) operating	8 387	71 292	71 232	13 347	41 873	53 424	11 551	22%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(2 041)	(15 254)	(36 324)	(21 070)	58%	(48 432)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>2 479</b>	<b>25 995</b>	<b>25 995</b>	<b>12 282</b>	<b>34 371</b>	<b>20 296</b>	<b>(14 076)</b>	<b>-69%</b>	<b>-</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	2 556	643	420	342	308	275	9 028	-	13 572
<b>Creditors Age Analysis</b>									
Total Creditors	1 000	-	-	-	-	-	-	46	1 045

**Table C2: Financial Performance (Functional Classification)**

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
Governance and administration		52 606	89 471	86 111	20 688	45 325	64 583	(19 258)	-30%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	86 111	20 688	45 325	64 583	(19 258)	-30%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 913	30 349	30 646	7 677	22 668	22 984	(317)	-1%	30 646
Community and social services		1 615	1 865	1 852	463	1 107	1 389	(282)	-20%	1 852
Sport and recreation		1	1	2	-	2	1	1	56%	2
Public safety		54 286	28 471	28 781	7 212	21 551	21 586	(35)	0%	28 781
Housing		11	13	11	3	8	8	(0)	0%	11
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		1 140	1 250	1 266	303	568	949	(381)	-40%	1 266
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 140	1 250	1 266	303	568	949	(381)	-40%	1 266
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 578	33 579	32 786	7 299	21 270	24 589	(3 319)	-13%	32 786
Energy sources		15 373	20 823	19 448	4 810	13 567	14 586	(1 019)	-7%	19 448
Water management		3 451	5 667	4 681	976	3 236	3 511	(275)	-8%	4 681
Waste water management		2 731	3 638	4 410	753	2 234	3 308	(1 074)	-32%	4 410
Waste management		3 002	3 662	4 246	761	2 233	3 184	(932)	-30%	4 246
Other	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>134 236</b>	<b>154 649</b>	<b>150 907</b>	<b>36 937</b>	<b>89 831</b>	<b>113 106</b>	<b>(23 275)</b>	<b>-21%</b>	<b>150 907</b>
<b>Expenditure - Functional</b>										
Governance and administration		32 802	39 587	36 773	7 944	20 214	27 580	(7 366)	-27%	36 773
Executive and council		8 950	8 315	8 586	2 847	6 334	6 440	(106)	-2%	8 586
Finance and administration		23 632	31 271	28 187	5 096	13 680	21 140	(7 260)	-34%	28 187
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		55 988	30 749	20 451	7 251	22 266	15 338	6 928	45%	20 451
Community and social services		2 160	1 569	1 615	368	1 291	1 361	(70)	-5%	1 615
Sport and recreation		225	499	333	73	221	250	(28)	-11%	333
Public safety		53 596	28 678	18 289	6 789	20 748	13 717	7 031	81%	18 289
Housing		5	6	7	2	5	6	(1)	-18%	7
Health		1	7	7	(0)	1	5	(5)	-86%	7
Economic and environmental services		15 110	13 934	13 902	3 229	10 316	10 425	(110)	-1%	13 902
Planning and development		773	865	827	166	546	620	(74)	-12%	827
Road transport		14 338	13 068	13 074	3 062	9 770	9 806	(36)	0%	13 074
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		28 720	28 142	27 450	6 219	15 893	20 588	(4 696)	-23%	27 450
Energy sources		12 807	15 611	15 932	4 209	9 484	11 949	(2 465)	-21%	15 932
Water management		6 345	6 565	5 645	1 051	3 340	4 234	(893)	-21%	5 645
Waste water management		3 406	3 378	3 154	592	2 032	2 365	(334)	-14%	3 154
Waste management		6 163	2 589	2 720	368	1 028	2 040	(1 012)	-30%	2 720
Other	<b>402</b>	<b>402</b>	<b>451</b>	<b>504</b>	<b>97</b>	<b>296</b>	<b>378</b>	<b>(82)</b>	<b>-22%</b>	<b>504</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>133 022</b>	<b>112 863</b>	<b>99 080</b>	<b>24 739</b>	<b>68 965</b>	<b>74 310</b>	<b>(5 324)</b>	<b>-7%</b>	<b>99 080</b>
<b>Surplus/ (Deficit) for the year</b>		<b>1 215</b>	<b>41 786</b>	<b>51 728</b>	<b>11 198</b>	<b>20 846</b>	<b>38 796</b>	<b>(17 950)</b>	<b>-46%</b>	<b>51 728</b>

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

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

Vote Description	Ref	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										
<b>Revenue by Vote</b>										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	866	2 729	3 957	(1 228)	-31.0%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	19 792	42 596	60 626	(18 030)	-29.7%	80 835
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	463	1 107	1 389	(282)	-20.3%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	-	2	1	1	55.8%	2
Vote 8 - HOUSING (17: IE)		11	13	11	3	8	8	(0)	-0.3%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	7 212	21 551	21 586	(36)	-0.2%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	303	568	949	(381)	-40.1%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	761	2 233	3 164	(932)	-29.9%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	753	2 234	3 308	(1 074)	-32.5%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	976	3 236	3 511	(275)	-7.8%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	4 810	13 567	14 586	(1 019)	-7.0%	19 448
<b>Total Revenue by Vote</b>	2	134 236	154 649	150 807	35 937	89 831	113 106	(23 275)	-20.6%	150 807
<b>Expenditure by Vote</b>	1									
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	2 004	3 819	3 929	(110)	-2.8%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	843	2 515	2 511	4	0.2%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	1 314	4 359	4 699	(340)	-7.2%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	3 875	9 806	16 808	(7 002)	-41.7%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	866	827	166	546	620	(74)	-12.0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 622	388	1 292	1 366	(74)	-5.4%	1 622
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	76	232	260	(28)	-10.9%	347
Vote 8 - HOUSING (17: IE)		5	8	7	2	5	6	(1)	-17.6%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	6 789	20 748	13 717	7 031	51.3%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	3 062	9 770	9 806	(36)	-0.4%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 688	2 720	368	1 028	2 040	(1 012)	-49.6%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	592	2 032	2 365	(334)	-14.1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	1 051	3 340	4 234	(893)	-21.1%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	4 209	9 494	11 949	(2 455)	-20.5%	15 932
<b>Total Expenditure by Vote</b>	2	133 022	112 863	99 080	24 739	68 985	74 310	(5 324)	-7.2%	99 080
<b>Surplus/ (Deficit) for the year</b>	2	1 215	41 786	51 728	11 198	20 846	38 796	(17 980)	-46.3%	51 728

**Table C4: Financial Performance (Revenue and Expenditure)**

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		14 764	19 525	18 350	3 991	13 262	13 763	(500)	-4%	18 350
Service charges - Water		2 682	5 408	4 422	869	2 912	3 317	(404)	-12%	4 422
Service charges - Waste/Water Management		2 225	2 209	3 008	483	1 981	2 256	(275)	-12%	3 008
Service charges - Waste management		2 528	2 408	2 994	489	1 966	2 245	(280)	-12%	2 994
Sale of Goods and Rendering of Services		120	191	344	79	235	258	(23)	-9%	344
Agency services		185	221	221	44	150	156	(16)	-9%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	158	441	439	2	1%	585
Interest from Current and Non Current Assets		415	454	885	378	771	663	108	16%	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	(176)	53	63	(10)	-16%	84
Rent from Fixed Assets		1 732	1 806	1 659	361	1 209	1 244	(35)	-3%	1 659
License and permits		194	181	284	55	196	213	(17)	-7%	284
Operational Revenue		20	112	70	8	32	52	(21)	-39%	70
<b>Non-Exchange Revenue</b>										
Property rates		5 086	5 474	4 973	25	5 001	3 730	1 271	34%	4 973
Surcharges and Taxes		-	3 303	3 303	-	2 477	2 477	(2 477)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	7 102	21 361	21 366	(25)	0%	28 514
License and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	6 194	24 787	26 801	(2 013)	-8%	35 734
Interest		337	356	278	113	334	209	125	60%	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	-	-	5	(5)	-100%	6
Other Gains		-	-	-	-	-	-	-	-	-
<b>Discontinued Operations</b>										
Total Revenue (excluding capital transfers and contributions)		110 257	106 305	105 715	20 194	74 694	79 286	(4 593)	-8%	105 715
<b>Expenditure By Type</b>										
Employee related costs		31 587	33 824	33 023	7 701	24 370	24 757	(387)	-2%	33 023
Remuneration of councillors		3 318	3 527	3 505	868	2 748	2 629	119	5%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	2 316	8 861	9 533	(672)	-7%	12 711
Inventory consumed		2 542	3 607	2 971	503	1 346	2 228	(882)	-40%	2 971
Debt impairment		(708)	1 531	2 782	-	-	2 087	(2 087)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	1 480	4 439	4 447	(8)	0%	5 929
Interest		2 767	957	957	0	0	718	(718)	-100%	957
Contracted services		5 077	7 315	5 669	781	4 110	4 252	(142)	-3%	5 669
Transfers and subsidies		12	210	212	(936)	29	159	(130)	-81%	212
Irrecoverable debts written off		51 016	24 442	14 394	5 953	17 868	10 795	7 063	65%	14 394
Operational costs		14 415	17 927	15 926	1 647	5 224	12 694	(7 471)	-39%	15 926
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	99 080	20 302	68 965	74 310	(5 324)	-7%	99 080
Surplus/(Deficit)		(22 765)	(6 558)	6 636	(107)	5 708	4 977	732	0	6 636
Transfers and subsidies - capital (monetary allocations)		23 687	48 344	45 092	3 803	15 137	33 819	(18 682)	(0)	45 092
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 122	41 786	51 728	3 696	20 846	38 796	-	-	51 728
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 122	41 786	51 728	3 696	20 846	38 796	-	-	51 728
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1 122	41 786	51 728	3 696	20 846	38 796	-	-	51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Inter-company /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 122	41 786	51 728	3 696	20 846	38 796	-	-	51 728

The Municipality has generated 74.58% or R 79 286 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 Llanosburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	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 SERVICES (CAPEX)		-	-	250	16	-	173	(173)	-100%	250
Vote 19 - SPORTS AND RECREATION (30) (CAPEX)		-	7 000	7 000	201	250	5 700	(5 504)	-90%	7 000
Vote 20 - PUBLIC SAFETY (38) (CAPEX)		-	-	-	7 705	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (30) (CAPEX)		-	0 011	5 580	1 340	5 240	4 185	1 055	25%	5 580
Vote 22 - WASTE MANAGEMENT (40) (CAPEX)		-	-	-	15 371	-	-	-	-	-
Vote 23 - WASTE WATER MANAGEMENT #1 (CAPEX)		-	18 880	18 880	1 515	7 157	14 107	(7 010)	-40%	18 880
Vote 24 - WATER (42) (CAPEX)		-	15 244	15 057	230	2 038	11 203	(8 055)	-77%	15 057
<b>Total Capital single-year expenditure</b>	<b>4</b>	-	<b>48 344</b>	<b>48 432</b>	<b>28 308</b>	<b>15 202</b>	<b>38 324</b>	<b>(21 032)</b>	<b>-88%</b>	<b>48 432</b>
<b>Total Capital Expenditure</b>		-	<b>48 344</b>	<b>48 432</b>	<b>28 388</b>	<b>16 282</b>	<b>38 324</b>	<b>(21 032)</b>	<b>-88%</b>	<b>48 432</b>
<i>Community and public safety</i>		-	7 000	7 910	73	268	6 808	(5 070)	-90%	7 910
Sports and recreation		-	7 000	7 000	73	250	5 700	(5 504)	-90%	7 000
<i>Economic and environmental services</i>		-	6 811	6 680	3 912	6 240	4 185	1 055	25%	6 680
Road transport		-	0 011	5 580	3 912	5 240	4 185	1 055	25%	5 580
<i>Trading services</i>		-	34 188	34 642	42 881	9 786	26 907	(10 112)	-62%	34 642
Water management		-	15 244	15 057	30	2 038	11 203	(8 055)	-77%	15 057
Waste water management		-	18 880	18 880	42 844	7 157	14 107	(7 010)	-40%	18 880
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	-	<b>48 344</b>	<b>48 432</b>	<b>48 868</b>	<b>16 282</b>	<b>38 324</b>	<b>(21 032)</b>	<b>-88%</b>	<b>48 432</b>
<i>Net from Government</i>		-	48 344	45 092	46 791	14 100	33 819	(10 719)	-58%	45 092
<i>Transfers recognised - capital</i>		-	48 344	48 432	46 791	16 282	38 324	(21 032)	-88%	48 432
<i>Internally generated funds</i>		-	-	-	1 074	-	-	-	-	-
<b>Total Capital Funding</b>		-	<b>48 344</b>	<b>48 432</b>	<b>48 868</b>	<b>16 282</b>	<b>38 324</b>	<b>(21 032)</b>	<b>-88%</b>	<b>48 432</b>

**Table C6: Financial Position**

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

Description	Ref	Budget Year 2023/24				
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		2 479	25 995	25 234	34 371	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	2 913	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	3 531	(9 544)
Current portion of non-current receivables		-	-	-	-	-
Inventory		271	306	271	311	271
VAT		5 760	7 240	5 760	3 698	5 760
Other current assets		2 333	2 233	2 333	2 144	2 333
<b>Total current assets</b>		<b>17 192</b>	<b>20 976</b>	<b>26 477</b>	<b>46 968</b>	<b>26 477</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		22 153	23 414	22 153	22 153	22 153
Property, plant and equipment		265 477	232 961	307 990	276 330	307 990
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		43	43	43	43	43
Intangible assets		535	611	525	535	525
Trade and other receivables from exchange transactions		525	18	525	18	525
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>288 734</b>	<b>257 047</b>	<b>331 237</b>	<b>299 079</b>	<b>331 237</b>
<b>TOTAL ASSETS</b>		<b>305 926</b>	<b>278 023</b>	<b>357 713</b>	<b>346 047</b>	<b>357 713</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	930	1 013	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	13 248	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	29 652	1 148
Provision		278	2 887	278	239	278
VAT		(1 469)	1 064	(1 469)	(2 444)	(1 469)
Other current liabilities		129	121	129	129	129
<b>Total current liabilities</b>		<b>21 513</b>	<b>20 673</b>	<b>21 513</b>	<b>41 836</b>	<b>21 513</b>
<b>Non current liabilities</b>						
Financial liabilities		2	3	2	2	2
Provision		26 097	24 794	26 097	26 097	26 097
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		4 427	4 639	4 427	4 427	4 427
<b>Total non current liabilities</b>		<b>30 526</b>	<b>29 436</b>	<b>30 526</b>	<b>30 526</b>	<b>30 526</b>
<b>TOTAL LIABILITIES</b>		<b>52 039</b>	<b>50 109</b>	<b>52 039</b>	<b>72 362</b>	<b>52 039</b>
<b>NET ASSETS</b>	2	<b>253 887</b>	<b>227 914</b>	<b>305 675</b>	<b>273 686</b>	<b>305 675</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		269 465	232 553	310 102	278 113	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>269 465</b>	<b>232 553</b>	<b>310 102</b>	<b>278 113</b>	<b>310 102</b>

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 46 968 mil as at 31 March 2024 (R 37 640 mil as at 31 December 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 41 863 mil as at 31 March 2024 (R 33 612 million as at 31 December 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 March 2024) amounted to R 0 (R 0 as at 31 December 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 - Q3 Third 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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		5 955	5 378	4 954	614	7 177	3 715	3 452	93%	4 954
Service charges		24 471	28 129	29 910	2 202	21 080	22 439	(759)	-3%	29 910
Other revenue		11 480	34 132	34 455	790	7 059	25 849	(18 790)	-73%	34 455
Transfers and Subsidies - Operational		25 432	35 784	31 822	5 430	20 229	23 806	2 393	10%	31 822
Transfers and Subsidies - Capital		23 257	48 344	45 092	1 038	41 918	33 819	8 097	24%	45 092
Interest		411	454	885	121	747	693	83	13%	885
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(82 018)	(79 972)	(74 948)	(6 745)	(62 935)	(56 211)	(6 724)	12%	(74 948)
Interest		(0)	(957)	(957)	(0)	(0)	(718)	718	-100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM (USED) OPERATING ACTIVITIES</b>		<b>8 387</b>	<b>71 282</b>	<b>71 282</b>	<b>13 847</b>	<b>41 873</b>	<b>63 424</b>	<b>11 551</b>	<b>22%</b>	<b>71 282</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		53	-	-	9	38	-	38	N/A/0%	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(15 857)	(48 344)	(48 432)	(2 050)	(15 292)	(30 324)	21 032	-58%	(48 432)
<b>NET CASH FROM (USED) INVESTING ACTIVITIES</b>		<b>(15 806)</b>	<b>(48 344)</b>	<b>(48 432)</b>	<b>(2 041)</b>	<b>(15 254)</b>	<b>(30 324)</b>	<b>(21 070)</b>	<b>68%</b>	<b>(48 432)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short-term loans		-	-	-	-	-	-	-	-	-
Borrowing long-term financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM (USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(7 418)</b>	<b>22 948</b>	<b>22 850</b>	<b>11 308</b>	<b>28 619</b>	<b>17 100</b>	<b>4 555</b>	<b>0</b>	<b>22 800</b>
Cash/cash equivalents at beginning		9 897	3 048	3 196	976	7 752	3 196	4 555	0	7 752
Cash/cash equivalents at month/year end:		2 479	25 995	25 045	12 282	34 371	20 296			-

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 - Q3 Third Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	<b>R thousands</b>			
1	<b>Revenue</b>			
	Service charges - Water	-12,2%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste Water Management	-12,2%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Service charges - Waste management	-12,5%	System divides the total income in equal installments and not in the usage patterns.	Will balance by end of financial year
	Sale of Goods and Rendering of Services	-9,0%	System divides the total income in equal installments and not in the usage patterns.	0
	Operational Revenue	-39,4%	Cyclical in nature and difficult to forecast the flow of revenue, not material given it represents a very small	Will balance by end of financial year
2	<b>Expenditure By Type</b>			
	Debt impairment	-100,0%	No debt impairment has been calculated or accounted for.	Impairment will be assessed and accounted for on a monthly basis from March 2024 and the portion not accounted for will be taken into account
	Interest	-100,0%	Interest was budgeted for on the straight-line method but is actually only being calculated at year-end. This will include interest on staff provisions and unwinding of interest	Straight line budgeting will be implemented
	Transfers and subsidies	-81,5%	Incorrect allocations	Will be investigated and corrected
	Operational costs	-58,9%	Budget not realizing as liquidity remains under pressure and straight-line budget having an impact	The possibility is maintained that the expenditure will indeed be incurred.
3	<b>Capital Expenditure</b>			
	Capital projects and capital transfers and funding	0,0%	Capital projects are behind schedule due to delays in the appointment of the consultants and procurement caused a backlog. It should be noted that significant amounts of funding has already been paid to the municipality and the adjustment DoRA caused some recindideration and downscaling	According to the technical manager, the projects are on track and substantial payments to contractors will be made shortly for the work completed.
	0	0,0%	0	0
	0	0,0%	0	0
	0	0,0%	0	0
4	<b>Financial Position</b>			
	0	0,0%	The municipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	0	0,0%	0	0
	0	0,0%	0	0
	0	0,0%	0	0
5	<b>Cash Flow</b>			
	0	0,0%	The municipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	0	0,0%	0	0
	0	0,0%	0	0
	0	0,0%	0	0
6	<b>Measureable performance</b>			
7	<b>Municipal Entities</b>			



**SECTION 8 – DEBTOR ANALYSIS**

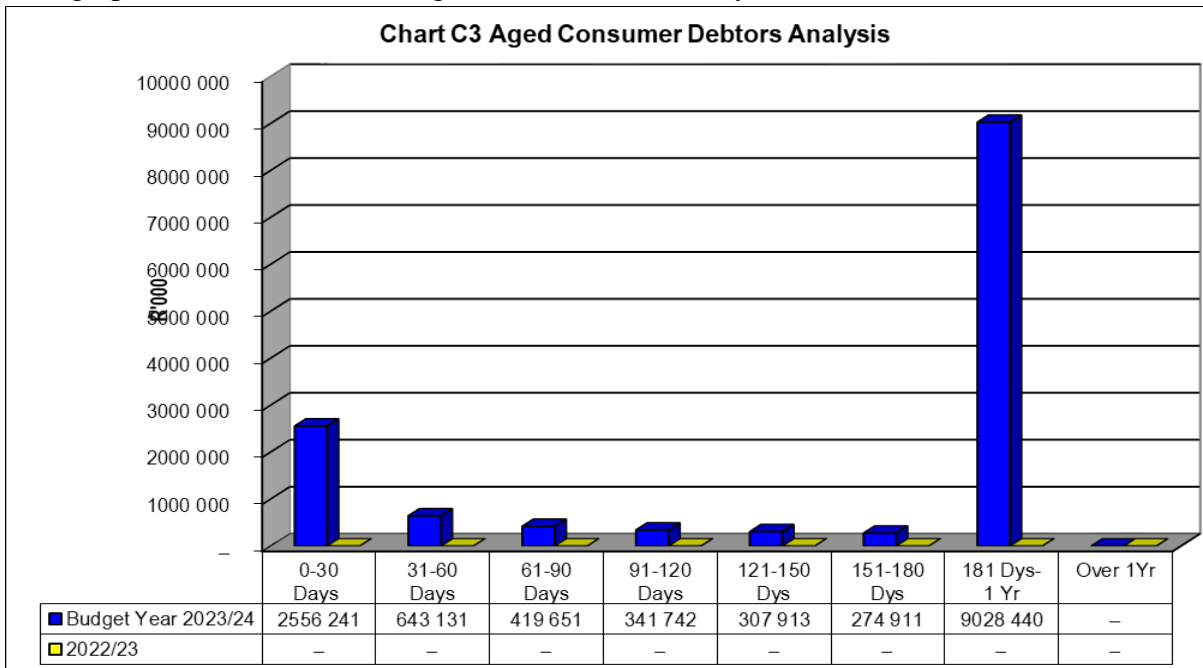
Table SC3 provides an age analysis of consumer debtors as at 31 March 2024.

WC061 Lambsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third 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				
<b>Debtors - Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	0200	350	80	111	91	82	75	1 413	--	2 294	1 661	--	--
Trade and Other Receivables from Exchange Transactions - Electricity	0300	1 099	92	66	39	32	29	628	--	2 036	724	--	--
Receivable from Non-exchange Transactions - Property Rates	1400	489	71	36	57	54	42	3 696	--	4 458	3 639	--	--
Receivable from Exchange Transactions - Waste Water Management	0500	260	110	80	85	61	58	1 326	--	1 569	1 519	--	--
Receivable from Exchange Transactions - Waste Management	0600	230	106	77	61	54	52	819	--	1 460	586	--	--
Receivable from Exchange Transactions - Property Rental Debtors	1700	62	29	27	26	19	20	1 023	--	1 206	1 088	--	--
Receivable from Arrear Debtor Accounts	0810	--	--	--	--	--	--	--	--	--	--	--	--
Receivable from Arrear Debtor Accounts	0820	--	--	--	--	--	--	--	--	--	--	--	--
Other	0900	14	--	3	3	6	3	23	--	150	135	--	--
<b>Total By Income Source</b>	<b>2000</b>	<b>2 566</b>	<b>663</b>	<b>400</b>	<b>342</b>	<b>308</b>	<b>283</b>	<b>9 026</b>	<b>--</b>	<b>13 572</b>	<b>9 953</b>	<b>--</b>	<b>--</b>
<b>2022/23 - totals only</b>													
<b>Debtors - Age Analysis By Customer Group</b>													
Organs of State	2200	187	40	26	19	10	9	542	--	833	580	--	--
Commercial	2300	1 306	120	86	66	63	51	3 445	--	5 007	3 625	--	--
Households	2400	1 050	414	326	257	235	214	5 062	--	7 733	5 149	--	--
Other	2500	--	--	--	--	--	--	--	--	--	--	--	--
<b>Total By Customer Group</b>	<b>2000</b>	<b>2 566</b>	<b>663</b>	<b>400</b>	<b>342</b>	<b>308</b>	<b>283</b>	<b>9 026</b>	<b>--</b>	<b>13 572</b>	<b>9 953</b>	<b>--</b>	<b>--</b>

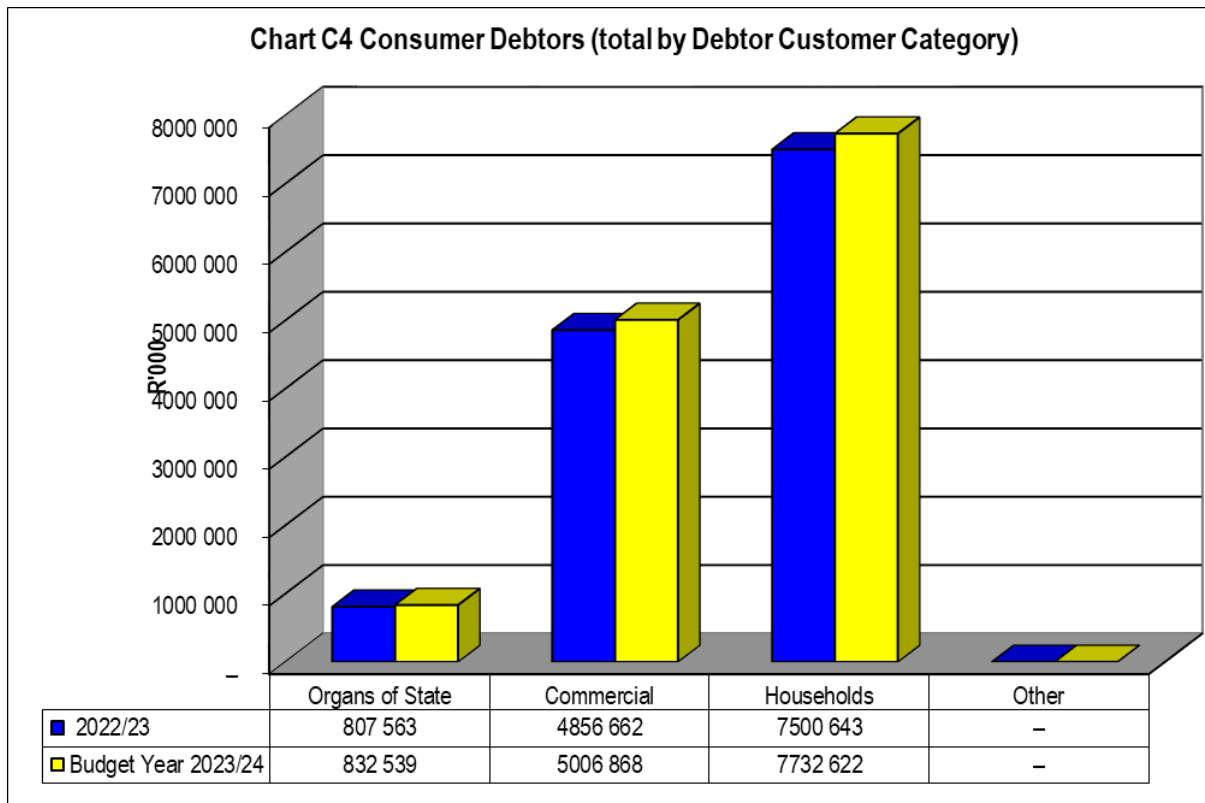
Table C6 (Statement of Financial Position) as at 31 March 2024 shows the total outstanding debtors is R 13, 572 million.

The graph below illustrates the aged consumer debt analysis at 31 March 2024 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 March 2024.

**SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)**

Table SC4 provide an age analysis of the creditors (Trade payables) as at 31 March 2024.

**Table SC4 Creditors Analysis**

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

Description	NT Code	Budget Year 2023/24									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	1 000	-	-	-	-	-	-	-	-	1 000	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	46	46	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>1 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>1 046</b>	<b>-</b>

### 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 quarter ending March 2024.

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	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												
<b>R thousands</b>														
<b>Municipality</b>														
Laingsburg Municipality		12	Call investment	No	F	0,07	0	0	30 June 2024	472	3	-	-	475
														-
														-
														-
														-
<b>Municipality sub-total</b>										472		-	-	475
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2									472		-	-	475

**SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS**

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

**Table SC 8 Councilor and staff benefits**

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councilor and staff benefits - Q3 Third Quarter

Summary of Employee and Councilor 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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 925	3 145	3 091	785	2 443	2 318	125	5%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	13	40	40	-	-	53
Cellphone Allowance		339	328	361	79	255	271	(5)	-2%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 318</b>	<b>3 527</b>	<b>3 505</b>	<b>879</b>	<b>2 748</b>	<b>2 629</b>	<b>119</b>	<b>5%</b>	<b>3 505</b>
% increase	4		6.3%	5.6%						5.6%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 819	3 987	3 992	998	2 994	2 994	-	-	3 992
Pension and UIF Contributions		454	513	484	121	363	363	-	-	484
Medical Aid Contributions		111	109	132	32	100	99	1	1%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	164	55	33%	219
Motor Vehicle Allowance		545	545	735	184	552	552	-	-	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	3	10	10	-	-	13
Other benefits and allowances		0	0	0	0	0	0	-	-	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5 250</b>	<b>5 396</b>	<b>5 575</b>	<b>1 338</b>	<b>4 237</b>	<b>4 181</b>	<b>56</b>	<b>1%</b>	<b>5 575</b>
% increase	4		2.6%	6.2%						6.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		18 537	20 110	19 344	3 128	14 092	14 508	(416)	-3%	19 344
Pension and UIF Contributions		2 647	2 815	2 805	512	2 050	2 104	(54)	-3%	2 805
Medical Aid Contributions		547	942	838	130	363	628	(65)	-10%	838
Overtime		747	871	745	98	395	559	36	6%	745
Performance Bonus		1 148	1 397	1 344	2	1 322	1 008	314	31%	1 344
Motor Vehicle Allowance		497	625	722	109	480	541	(51)	-9%	722
Cellphone Allowance		45	5	3	1	2	2	-	-	3
Housing Allowances		57	130	81	55	48	61	(13)	-21%	81
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Security		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>24 225</b>	<b>26 896</b>	<b>25 882</b>	<b>4 035</b>	<b>19 163</b>	<b>19 412</b>	<b>(249)</b>	<b>-1%</b>	<b>25 882</b>
% increase	4		11.0%	6.8%						6.8%
<b>Total Parent Municipality</b>		<b>32 794</b>	<b>35 810</b>	<b>34 963</b>	<b>6 252</b>	<b>26 148</b>	<b>26 222</b>	<b>(74)</b>	<b>0%</b>	<b>34 963</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>32 794</b>	<b>35 810</b>	<b>34 963</b>	<b>6 252</b>	<b>26 148</b>	<b>26 222</b>	<b>(74)</b>	<b>0%</b>	<b>34 963</b>
% increase	4		9.2%	6.6%						6.6%
<b>TOTAL MANAGERS AND STAFF</b>		<b>29 476</b>	<b>32 282</b>	<b>31 458</b>	<b>5 373</b>	<b>23 400</b>	<b>23 593</b>	<b>(194)</b>	<b>-1%</b>	<b>31 458</b>

## SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

### SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter

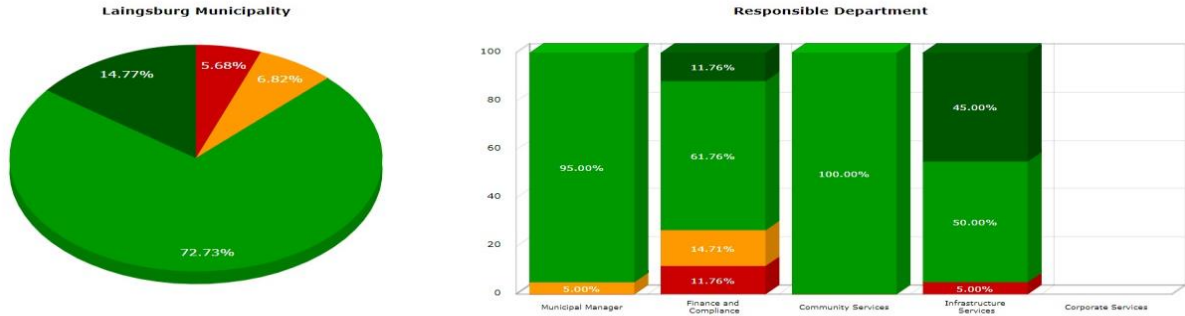
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R: Thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
National Government:		23 567	32 125	32 075	9 897	23 558	24 056	(498)	-2.1%	32 075
Equitable Share		20 139	21 520	21 520	6 967	21 520	16 140	5 380	33.3%	21 520
Expendable Public Works Programme Integrated Grant		1 074	1 173	1 173	293	489	880	(391)	-44.4%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	450	1 113	1 350	(237)	-17.5%	1 800
Municipal Infrastructure Grant		344	748	698	167	436	523	(87)	-16.6%	698
National Treasury		-	6 884	6 884	-	-	5 163	(5 163)	-100.0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 734	3 621	3 621	478	1 225	2 716	(1 491)	-54.9%	3 621
GRANT - HUMAN SETTLEMENTS		95	76	76	-	76	57	19	33.3%	76
R: GRANT - COMMUNITY WORK (LOCAL GOV)		1 595	1 635	1 635	19	1 099	1 376	(277)	-20.1%	1 635
R: GRANT - DEPT CULTURE SPORT		43	50	50	459	50	38	12	33.3%	50
R: GRANT - MAN ROADS		-	1 660	1 660	-	-	1 245	(1 245)	-100.0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		53	38	38	4	4	29	(25)	-65.2%	38
Public Sector SETA		53	38	38	4	4	29	(25)	-65.2%	38
<b>Total Operating Transfers and Grants</b>	5	25 363	36 794	36 734	10 379	24 787	26 801	(2 013)	-7.5%	36 734
<b>Capital Transfers and Grants</b>										
National Government:		23 867	46 344	46 092	5 063	15 137	33 619	(18 682)	-55.2%	46 092
Municipal Infrastructure Grant		6 527	14 211	13 260	3 112	6 366	9 945	(3 577)	-35.0%	13 260
Water Services Infrastructure Grant		17 360	34 133	31 832	1 951	8 769	23 674	(15 105)	-63.3%	31 832
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
JR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	23 867	46 344	46 092	5 063	15 137	33 619	(18 682)	-55.2%	46 092
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	49 240	84 128	80 826	15 441	39 925	60 620	(20 695)	-34.1%	80 826

### 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 16 April 2024 at 15:03 for the months of January 2024 to March 2024.

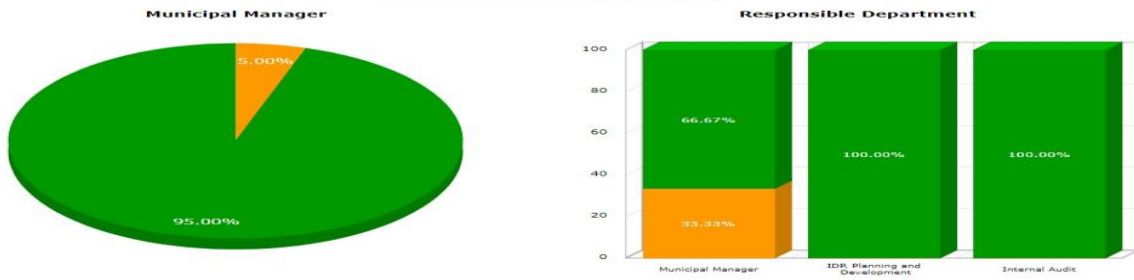


	Laingsburg Municipality	Responsible Department					
		Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	5 (5.68%)	-	4 (11.76%)	-	1 (5.00%)	-	-
Almost Met	6 (6.82%)	1 (5.00%)	5 (14.71%)	-	-	-	-
Met	64 (72.73%)	19 (95.00%)	21 (61.76%)	14 (100.00%)	10 (50.00%)	-	-
Well Met	13 (14.77%)	-	4 (11.76%)	-	9 (45.00%)	-	-
Extremely Well Met	-	-	-	-	-	-	-
<b>Total:</b>	<b>88*</b>	<b>20</b>	<b>34</b>	<b>14</b>	<b>20</b>	<b>0</b>	<b>-</b>
	<b>100%</b>	<b>22.73%</b>	<b>38.64%</b>	<b>15.91%</b>	<b>22.73%</b>	<b>0.00%</b>	<b>-</b>

\* Excludes 61 KPIs which had no targets/actuals for the period selected.

#### Departmental KPI Report

Report drawn on 16 April 2024 at 15:19 for the months of January 2024 to March 2024.



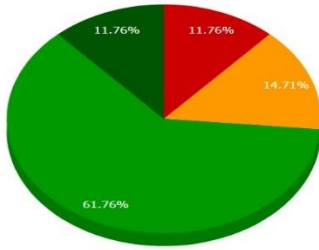
	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	-	-	-	-
Almost Met	1 (5.00%)	1 (33.33%)	-	-
Met	19 (95.00%)	2 (66.67%)	9 (100.00%)	8 (100.00%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
<b>Total:</b>	<b>20*</b>	<b>3</b>	<b>9</b>	<b>8</b>
	<b>100%</b>	<b>15.00%</b>	<b>45.00%</b>	<b>40.00%</b>

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

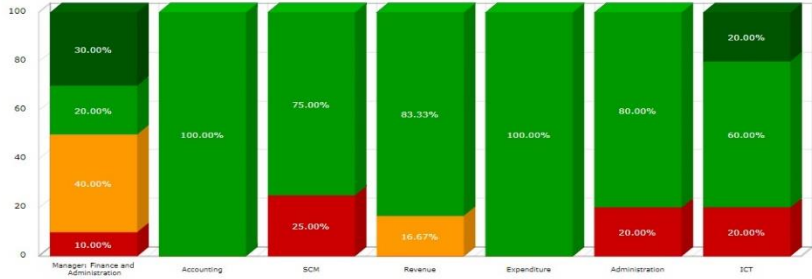
### Departmental KPI Report

Report drawn on 16 April 2024 at 15:18 for the months of January 2024 to March 2024.

#### Finance and Compliance



#### Responsible Department



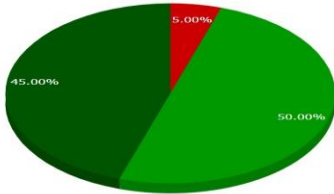
	Finance and Compliance	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	4 (11.76%)	1 (10.00%)	-	1 (25.00%)	-	-	1 (20.00%)	-	-	1 (20.00%)
Almost Met	5 (14.71%)	4 (40.00%)	-	-	1 (16.67%)	-	-	-	-	-
Met	21 (61.76%)	2 (20.00%)	2 (100.00%)	3 (75.00%)	5 (83.33%)	2 (100.00%)	4 (80.00%)	-	-	3 (60.00%)
Well Met	4 (11.76%)	3 (30.00%)	-	-	-	-	-	-	-	1 (20.00%)
Extremely Well Met	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>34*</b>	<b>10</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>5</b>
	<b>100%</b>	<b>29.41%</b>	<b>5.88%</b>	<b>11.76%</b>	<b>17.65%</b>	<b>5.88%</b>	<b>14.71%</b>	<b>-</b>	<b>-</b>	<b>14.71%</b>

\* Excludes 19 KPIs which had no targets/actuals for the period selected.

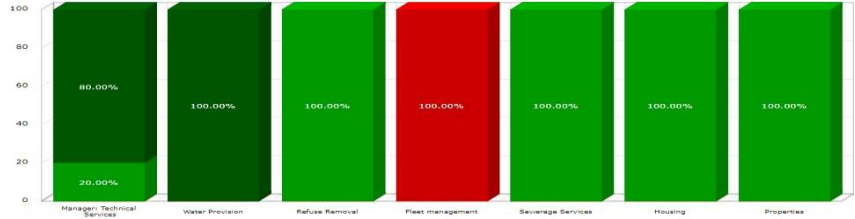
### Departmental KPI Report

Report drawn on 16 April 2024 at 15:32 for the months of January 2024 to March 2024.

#### Infrastructure Services



#### Responsible Department



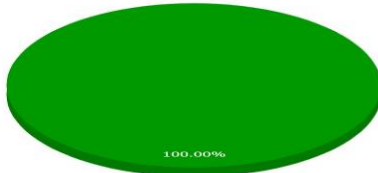
	Infrastructure Services	Responsible Department									
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity	
Not Met	1 (5.00%)	-	-	-	1 (100.00%)	-	-	-	-	-	
Almost Met	-	-	-	-	-	-	-	-	-	-	
Met	10 (50.00%)	2 (20.00%)	-	2 (100.00%)	2 (100.00%)	1 (100.00%)	3 (100.00%)	-	-	-	
Well Met	9 (45.00%)	8 (80.00%)	1 (100.00%)	-	-	-	-	-	-	-	
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	
<b>Total:</b>	<b>20*</b>	<b>10</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>100%</b>	<b>50.00%</b>	<b>5.00%</b>	<b>10.00%</b>	<b>5.00%</b>	<b>10.00%</b>	<b>5.00%</b>	<b>15.00%</b>	<b>-</b>	<b>-</b>	

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

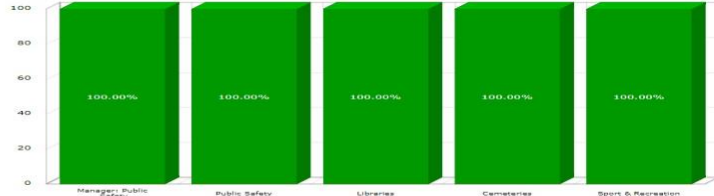
### Departmental KPI Report

Report drawn on 16 April 2024 at 15:26 for the months of January 2024 to March 2024.

#### Community Services



#### Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	14 (100.00%)	2 (100.00%)	5 (100.00%)	5 (100.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-
<b>Total:</b>	<b>14*</b>	<b>2</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>1</b>
	<b>100%</b>	<b>14.29%</b>	<b>35.71%</b>	<b>35.71%</b>	<b>7.14%</b>	<b>7.14%</b>

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

Material variances have occurred. For explanations and corrective measures of all immaterial variances to the financial and non-financial indicators please refer to Sections 6.

### SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

The measurements of actual versus planned capital expenditure are provided Table SC 12. The year to date values and percentage variances are also indicated.

**Table SC12 – Capital expenditure trend**

WC051 Laingsburg - Supporting Table S C12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	4 029	4 036	1 788	1 788	4 036	2 248	55.7%	4%
August	2 062	4 029	4 036	2 656	4 444	6 072	3 628	44.9%	9%
September	66	4 029	4 036	619	5 063	12 108	7 045	58.2%	10%
October	390	4 029	4 036	1 854	6 917	16 144	9 227	57.2%	14%
November	651	4 029	4 036	363	7 280	20 180	12 900	63.9%	15%
December	5 727	4 029	4 036	4 054	11 334	24 216	12 882	53.2%	23%
January	932	4 029	4 036	155	11 489	28 252	16 764	59.3%	24%
February	65	4 029	4 036	1 753	13 242	32 288	19 046	59.0%	27%
March	1 063	4 029	4 036	2 050	15 292	36 324	21 032	57.9%	32%
April	1 042	4 029	4 036	-	-	40 360	-	-	-
May	1 286	4 029	4 036	-	-	44 396	-	-	-
June	4 024	4 029	4 036	-	-	48 432	-	-	-
<b>Total Capital expenditure</b>	<b>17 308</b>	<b>48 344</b>	<b>48 432</b>	<b>15 292</b>					



## 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

*W02641 Lansingburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter*

Description	Rat	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework				
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year	Budget Year	Budget Year		
		Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	2023/24	+1 2024/25	+2 2025/26		
<b>Cash Receipts By Source</b>																		
Property rates		371	1 434	608	1 299	1 093	447	878	498	614	—	—	(1 736)	5 376	5 940	6 238		
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	470	9 188	1 508	—	—	4 699	19 351	20 338	21 134		
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	298	—	—	1 738	4 518	5 619	5 890		
Service charges - Waste Water Management		181	140	33	27	70	17	76	1 312	188	—	—	189	2 209	2 487	2 633		
Service charges - Waste Management		183	179	2	4	12	4	59	1 594	210	—	—	(188)	2 051	2 349	2 427		
Rental of facilities and equipment		136	121	107	141	113	80	276	388	120	—	—	404	1 636	1 909	1 890		
Interest earned - external investments		28	56	69	63	58	103	129	129	121	38	38	(388)	454	476	500		
Interest earned - subsidizing debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Fines, penalties and forfeits		34	20	20	522	253	627	559	570	458	—	—	26 237	28 200	29 987	31 788		
Licenses and permits		154	155	189	134	198	97	146	112	122	—	—	(1 127)	181	190	200		
Agency services		—	—	—	—	—	—	—	—	—	—	—	221	221	232	244		
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 108	1 944	10 013	5 430	—	—	(10 477)	35 784	27 113	35 618		
Other revenue		103	170	463	142	68	72	87	105	89	12 647	12 647	(22 588)	3 867	3 803	3 987		
<b>Total Cash Receipts By Source</b>		<b>11 580</b>	<b>6 532</b>	<b>4 462</b>	<b>4 697</b>	<b>5 183</b>	<b>10 632</b>	<b>4 698</b>	<b>25 638</b>	<b>9 156</b>	<b>12 685</b>	<b>12 685</b>	<b>(4 411)</b>	<b>103 877</b>	<b>100 421</b>	<b>112 525</b>		
<b>Other Cash Flows by Source</b>																		
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)		10 287	—	2 136	—	13 699	2 947	1 928	—	10 927	—	—	6 488	48 344	22 407	18 399		
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov/ Departm Agencies, Municipalities, 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	4	—	4	—	—	(20)	—	—	—		
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
<b>Total Cash Receipts by Source</b>		<b>21 847</b>	<b>6 532</b>	<b>6 601</b>	<b>4 902</b>	<b>16 838</b>	<b>13 796</b>	<b>6 626</b>	<b>25 638</b>	<b>20 686</b>	<b>12 685</b>	<b>12 685</b>	<b>2 602</b>	<b>152 221</b>	<b>122 829</b>	<b>138 924</b>		
<b>Cash Payments by Type</b>																		
Employee related costs		3 814	3 869	4 019	3 708	5 479	3 978	3 915	4 349	4 461	3 113	3 113	(6 404)	37 351	39 568	41 795		
Remuneration of councillors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Interest		—	—	—	—	—	—	—	0	0	80	80	797	957	1 004	1 051		
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	969	878	869	617	1 134	1 134	2 171	13 604	15 337	17 745		
Acquisitions - water & other inventory		—	198	208	122	40	157	87	120	284	301	301	1 737	3 607	3 784	3 982		
Contractual services		—	1 178	854	328	430	379	20	458	197	610	610	2 232	7 315	7 062	7 243		
Transfers and subsidies - other municipalities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Transfers and subsidies - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Other ex-ante		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 185	1 508	1 508	3 832	18 094	18 990	19 886		
<b>Total Cash Payments by Type</b>		<b>5 691</b>	<b>6 124</b>	<b>7 310</b>	<b>7 135</b>	<b>7 784</b>	<b>6 394</b>	<b>5 476</b>	<b>7 274</b>	<b>6 745</b>	<b>6 744</b>	<b>6 744</b>	<b>4 998</b>	<b>66 925</b>	<b>65 775</b>	<b>67 662</b>		
<b>Other Cash Flows/Payments by Type</b>																		
Capital assets		1 788	2 656	619	1 854	383	4 084	19	1 753	2 050	—	—	33 092	48 344	17 907	18 399		
Repayment of borrowing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
Other Cash Flows/Payments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—		
<b>Total Cash Payments by Type</b>		<b>7 479</b>	<b>8 781</b>	<b>8 429</b>	<b>8 989</b>	<b>8 147</b>	<b>10 948</b>	<b>5 632</b>	<b>9 027</b>	<b>8 795</b>	<b>6 744</b>	<b>6 744</b>	<b>37 536</b>	<b>129 273</b>	<b>103 682</b>	<b>116 061</b>		
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>14 366</b>	<b>(4 189)</b>	<b>(1 828)</b>	<b>(4 087)</b>	<b>10 688</b>	<b>2 842</b>	<b>982</b>	<b>16 611</b>	<b>11 292</b>	<b>5 941</b>	<b>5 941</b>	<b>(38 538)</b>	<b>22 946</b>	<b>19 147</b>	<b>20 843</b>		
Cash/cash equivalents at the month/year beginning:		2 477	8 845	12 656	10 828	6 742	17 430	20 272	21 177	37 788	49 080	55 021	60 562	—	—	—		
Cash/cash equivalents at the month/year end:		16 845	12 656	10 828	6 742	17 430	20 272	21 177	37 788	49 080	55 021	60 562	25 424	22 946	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 - Q3 Third 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										
Capital expenditure on new assets by Asset Class	1									
<b>Infrastructure</b>		-	40 744	39 122	2 041	15 035	30 558	15 523	50.8%	39 122
Roads Infrastructure		-	4 699	4 619	253	5 075	3 524	(1 550)	-44.0%	4 619
Road Structures		-	4 699	4 619	253	5 075	3 524	(1 550)	-44.0%	4 619
Water Supply Infrastructure		-	32 333	30 032	967	4 949	24 250	19 300	79.6%	30 032
Reservoirs		-	3 595	3 595	342	1 333	2 697	1 364	50.6%	3 595
Pump Stations		-	17 089	17 089	625	3 503	12 817	9 314	72.7%	17 089
Bulk Mains		-	11 648	9 347	-	113	8 736	8 623	98.7%	9 347
Sanitation Infrastructure		-	1 800	3 510	821	4 848	1 350	(3 496)	-258.9%	3 510
Reticulation		-	-	1 710	283	1 192	-	(1 192)	#DIV/0!	1 710
Waste Water Treatment Works		-	1 800	1 800	538	3 654	1 350	(2 304)	-170.6%	1 800
Rail Infrastructure		-	1 912	961	-	166	1 434	1 268	88.4%	961
Storm water Conveyance		-	1 912	961	-	166	1 434	1 268	88.4%	961
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>-</b>	<b>40 744</b>	<b>39 122</b>	<b>2 041</b>	<b>15 035</b>	<b>30 558</b>	<b>15 523</b>	<b>50.8%</b>	<b>39 122</b>

**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 - Q3 Third

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										
Capital expenditure on renewal of existing asset	1									
<b>Community Assets</b>		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
Sport and Recreation Facilities		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
Outdoor Facilities		-	7 600	7 680	201	256	5 700	5 444	95.5%	7 680
<b>Total Capital Expenditure on renewal of existing asset</b>	<b>1</b>	<b>-</b>	<b>7 600</b>	<b>9 080</b>	<b>201</b>	<b>256</b>	<b>5 700</b>	<b>5 444</b>	<b>95.5%</b>	<b>9 080</b>

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third 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										
<b>Infrastructure</b>		674	495	418	63	251	371	120	32.4%	418
Electrical Infrastructure		655	474	398	61	238	355	117	33.0%	398
LV Networks		444	345	288	61	225	260	34	13.0%	288
Sanitation Infrastructure		14	17	15	2	13	13	(0)	-1.3%	15
Waste Water Treatment Works		7	13	11	2	13	9	(4)	-37.4%	11
<b>Community Assets</b>		2	46	46	0	1	29	28	96.0%	46
Community Facilities		2	46	46	0	1	29	28	96.0%	46
Libraries		2	46	46	0	1	29	28	96.0%	46
<b>Other assets</b>		306	281	144	29	155	211	56	26.7%	144
Operational Buildings		306	280	143	29	155	210	55	26.3%	143
Municipal Offices		306	280	143	29	155	210	55	26.3%	143
Furniture and Office Equipment		2	2	3	1	3	2	(1)	-74.4%	3
Furniture and Office Equipment		2	2	3	1	3	2	(1)	-74.4%	3
<b>Machinery and Equipment</b>		(181)	179	199	5	129	135	5	3.9%	199
Machinery and Equipment		(181)	179	199	5	129	135	5	3.9%	199
Transport Assets		778	788	922	90	343	591	249	42.1%	922
Transport Assets		778	788	922	90	343	591	249	42.1%	922
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>1 579</b>	<b>1 792</b>	<b>1 732</b>	<b>188</b>	<b>882</b>	<b>1 339</b>	<b>457</b>	<b>34.1%</b>	<b>1 732</b>

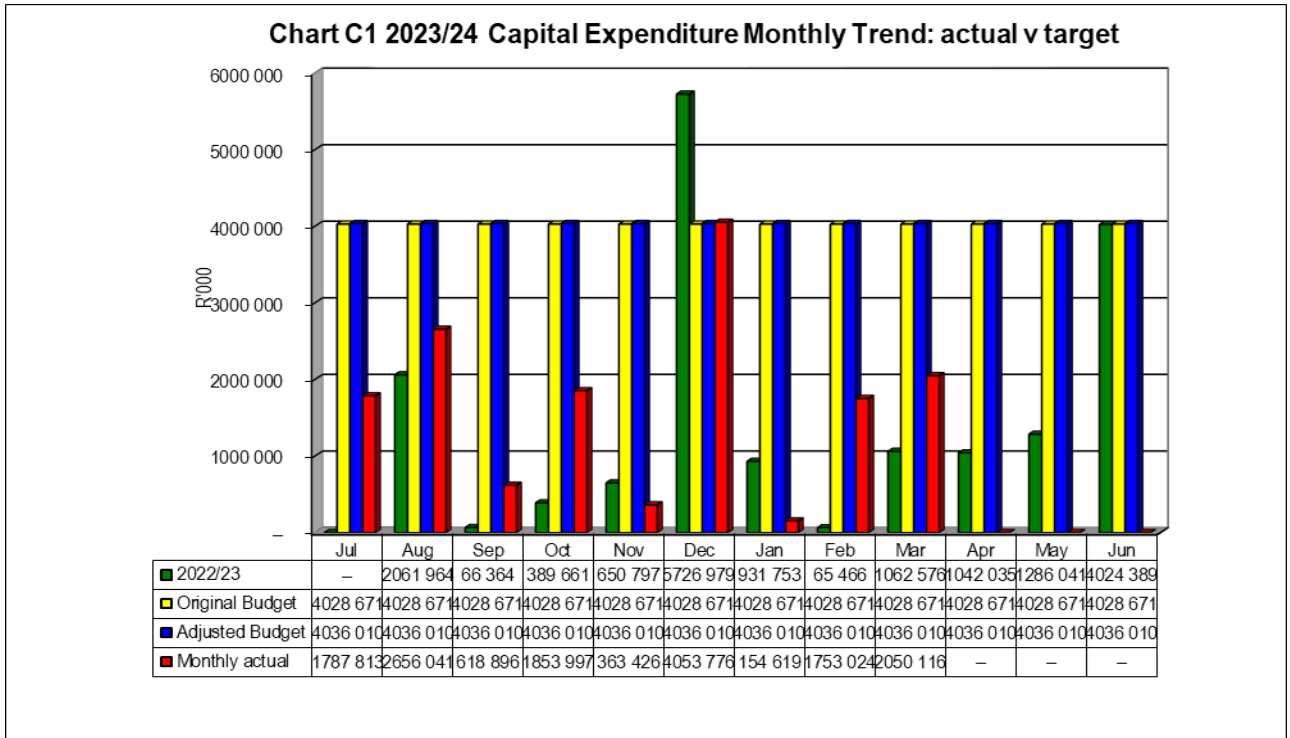
**Table SC13 d – Depreciation charges by asset class**

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

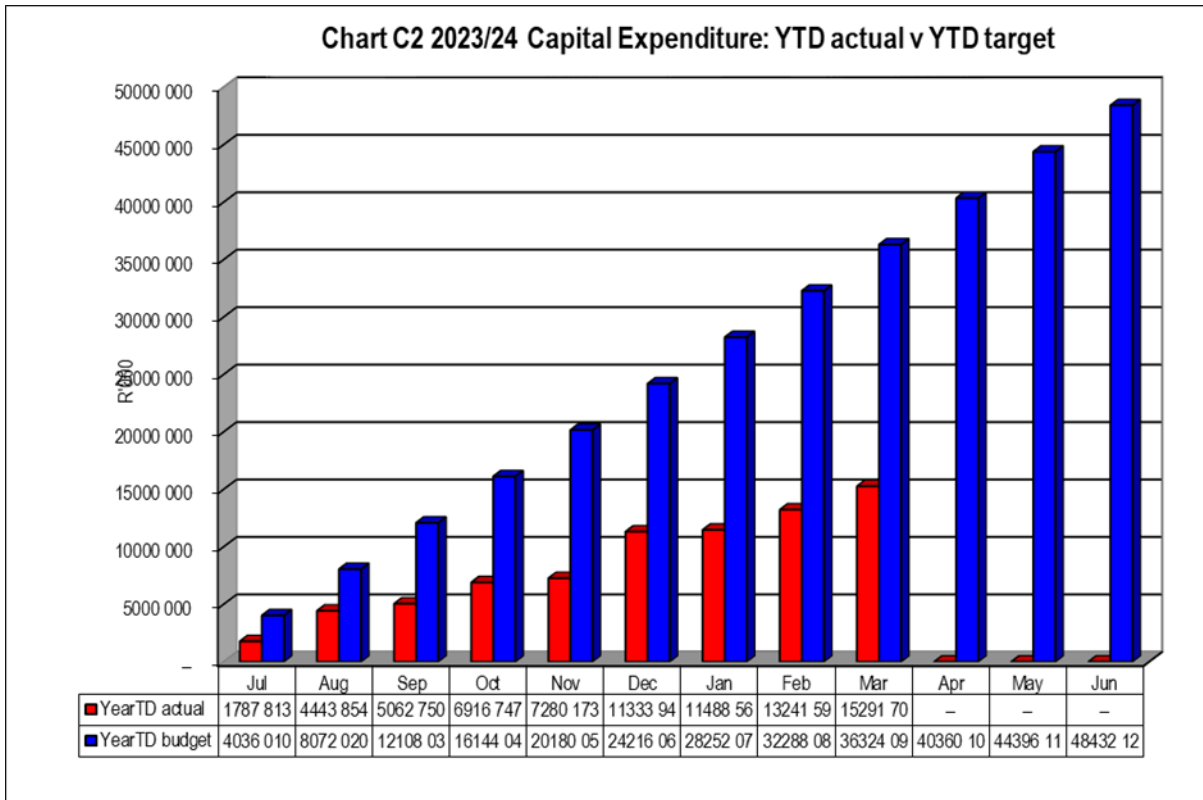
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 648	4 970	5 186	1 296	3 889	3 727	(162)	-4.3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
Road Structures		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	2 314	579	1 736	1 574	(162)	-10.3%	2 314
Drainage Collection		2 029	2 099	2 314	579	1 736	1 574	(162)	-10.3%	2 314
Electrical Infrastructure		662	340	340	85	255	255	-	-	340
LV Networks		662	340	340	85	255	255	-	-	340
Water Supply Infrastructure		2 317	1 362	1 362	340	1 021	1 021	-	-	1 362
Distribution		2 317	1 362	1 362	340	1 021	1 021	-	-	1 362
Sanitation Infrastructure		1 977	1 165	1 165	291	874	874	-	-	1 165
Retention		1 977	1 165	1 165	291	874	874	-	-	1 165
Solid Waste Infrastructure		2 226	4	4	1	3	3	-	-	4
Landfill Sites		2 226	4	4	1	3	3	-	-	4
<b>Community Assets</b>		641	291	51	13	38	219	180	82.5%	51
Community Facilities		641	76	11	3	8	57	49	86.1%	11
Libraries		641	76	11	3	8	57	49	86.1%	11
Sport and Recreation Facilities		-	215	40	10	30	162	131	81.3%	40
Outdoor Facilities		-	215	40	10	30	162	131	81.3%	40
<b>Other assets</b>		182	142	142	35	106	106	-	-	142
Operational Buildings		182	142	142	35	106	106	-	-	142
Municipal Offices		182	142	142	35	106	106	-	-	142
<b>Intangible Assets</b>		86	11	11	-	-	8	8	100.0%	11
Licences and Rights		86	11	11	-	-	8	8	100.0%	11
Computer Software and Applications		86	11	11	-	-	8	8	100.0%	11
<b>Computer Equipment</b>		157	181	181	45	136	136	-	-	181
Computer Equipment		157	181	181	45	136	136	-	-	181
<b>Furniture and Office Equipment</b>		85	209	245	61	184	157	(27)	-17.0%	245
Furniture and Office Equipment		85	209	245	61	184	157	(27)	-17.0%	245
<b>Machinery and Equipment</b>		106	115	115	29	86	86	-	-	115
Machinery and Equipment		106	115	115	29	86	86	-	-	115
<b>Transport Assets</b>		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	12 258	5 919	5 929	1 480	4 439	4 439	-	-	5 929

**Schedule C – National Treasury Formats graphs**

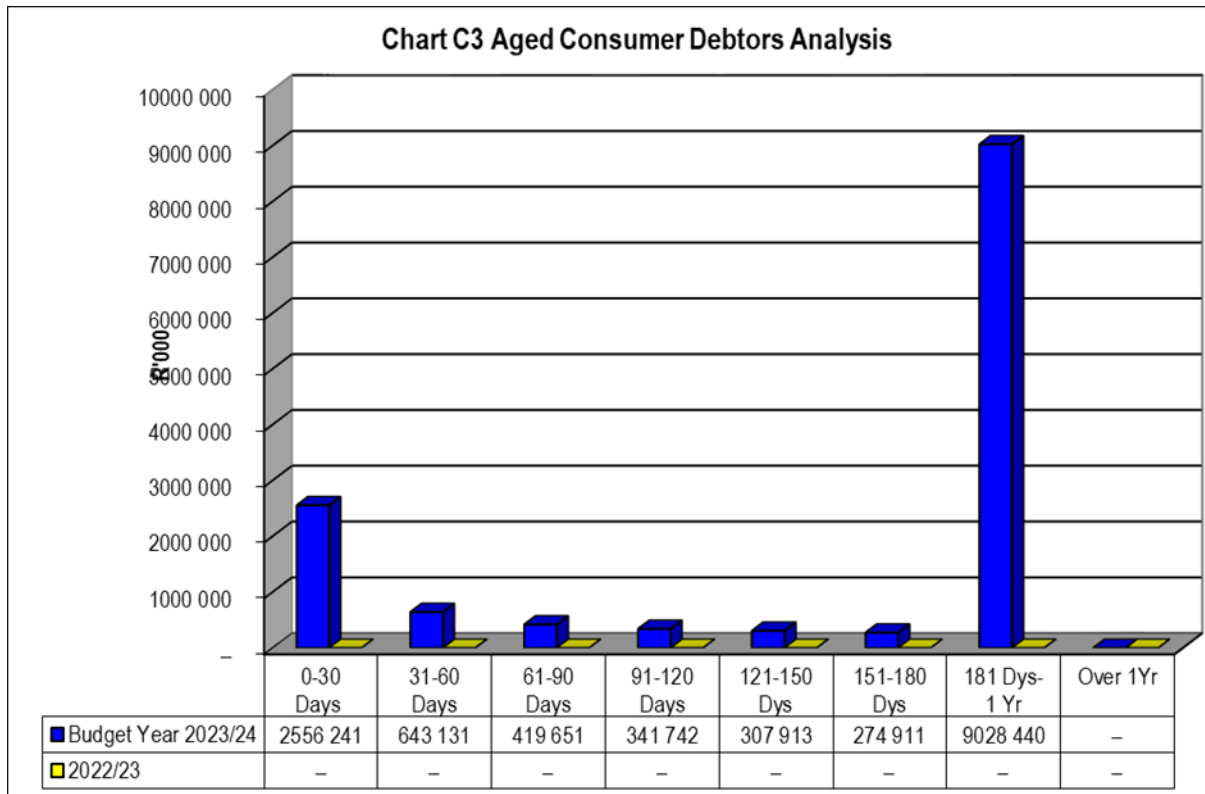
**Capital Expenditure monthly trend: Actual VS Target**



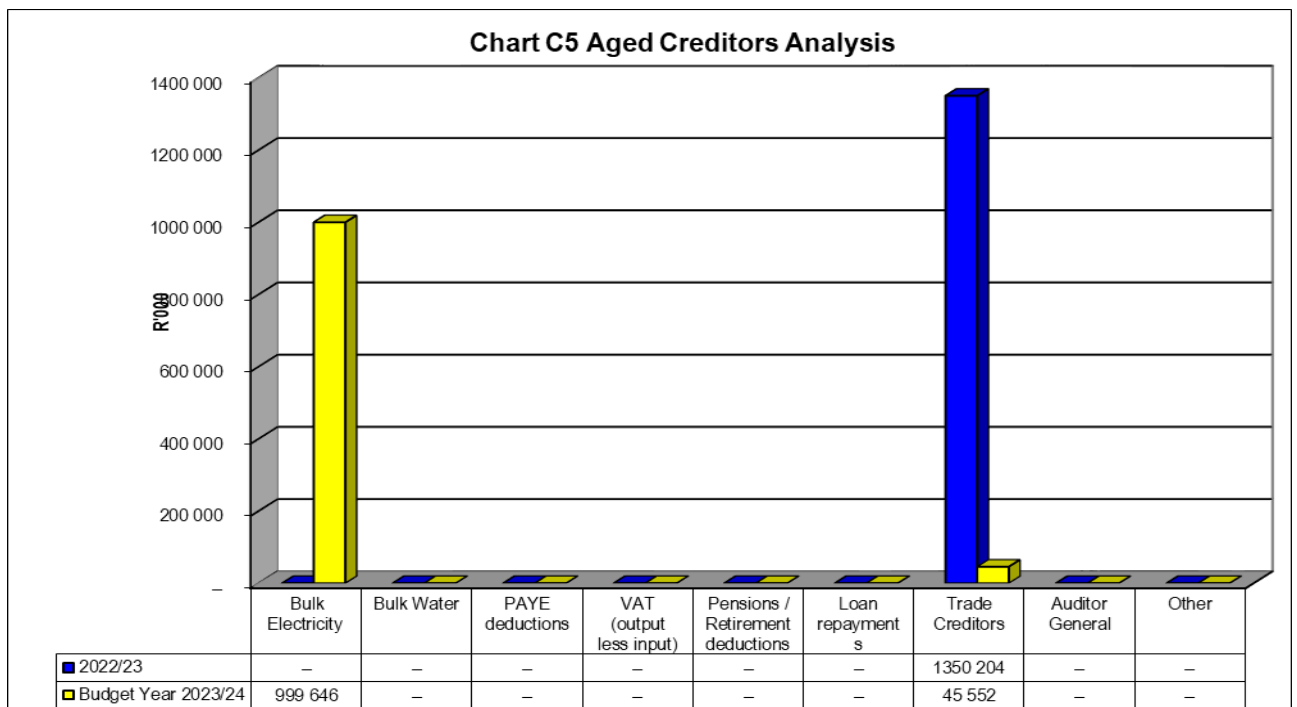
**Capital Expenditure: YTD Actual VS YTD Target**



### 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.