

LAINGSBURGMUNICIPALITY

SECTION 52 REPORTS

QUARTERLY PERFORMANCE

2023/24 ASSESSMENT REPORT- Q 4

01 April 2024 – 30 June 2024

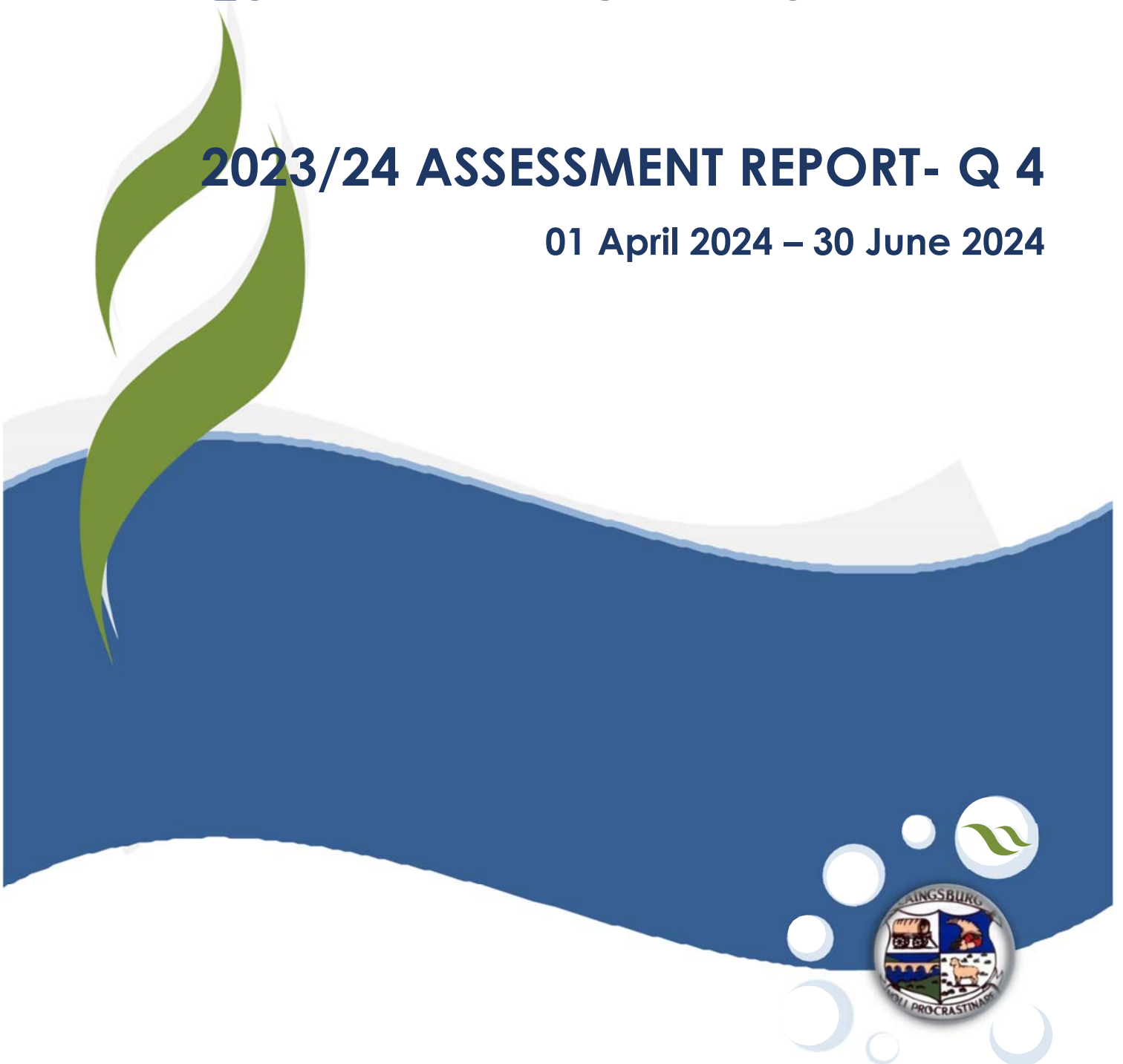


Table of Contents

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 12

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 14

5.3.3 Purpose/ Use of the Ratio and Norm 15

5.3.4 Interpretation of Results 15

5.3.5 Interpretation of Results 17

 5.4 Other ratios of importance 17

5.4.1 Purpose/ Use of the Ratio and Norm 17

5.4.2 Interpretation of Results 18

5.4.3 Purpose/ Use of the Ratio and Norm 18

5.4.4 Interpretation of Results 18

5.4.5 Purpose/ Use of the Ratio and Norm 18

5.4.6 Interpretation of Results	19
5.4.7 Purpose/ Use of the Ratio and Norm	19
5.4.8 Interpretation of Results	19
5.4.9 Purpose/ Use of the Ratio and Norm	19
5.4.10 Interpretation of Results	20
SECTION 6 - NON - FINANCIAL PERFORMANCE REPORT	20
6.1 Background	20
6.1.1 Legislative Requirements	20
6.1.2 Definition of Performance Management	20
6.1.3 Institutionalizing Performance Management	21
6.1.4 Strategic Performance	21
6.1.5 Definition of Service Delivery Budget Implementation Plan	21
6.1.6 The IDP and the Budget	22
6.1.7 Municipal Scorecard	22
6.1.8 Background to the format of SDBIP	22
6.1.9 Monitoring and Evaluation	24
6.2 Actual Performance for the 4 th Quarter	24
6.2.1 Overall Performance of the Municipality	25
SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES	45
Table C2: Financial Performance (Functional Classification)	46
Table C3: Financial Performance (Revenue and Expenditure by Municipal Vote)	47
Table C4: Financial Performance (Revenue and Expenditure)	48
Table C5: Capital Expenditure (Municipal Vote, Standard Classification and Funding)	49
Table C6: Financial Position	50
Table C7: Cash Flow	52
Table SC1 Material variance explanations	53
SECTION 8 – DEBTOR ANALYSIS	54
SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)	55
Table SC4 Creditors Analysis	55
SECTION 10 – INVESTMENT PORTFOLIO	56
Table SC5 Investment Portfolio	56
SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	57
Table SC 8 Councilor and staff benefits	57
SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES	58
SC6 Transfers and Grant Receipts	58
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP	59
SECTION 14 – CAPITAL PROGRAMME PERFORMANCE	61

Table SC12 – Capital expenditure trend61

SECTION 15 – OTHER SUPPORTING DOCUMENTATION 62

Table SC9 – Cash flow per month by source of revenue and type of expenditure..... 62

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

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

Table SC13 d – Depreciation charges by asset class 64

Schedule C – National Treasury Formats graphs 65

Capital Expenditure monthly trend: Actual VS Target 65

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

Aged Consumer Debtors analysis..... 66

SECTION 16 - WARD COMMITTEES 67

SECTION 17 – RECOMMENDATIONS 67

SECTION 18 - CONCLUSION.....67

QUALITY CERTIFICATE

I, J Booyesen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 April 2024 until 30 June 2024 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



.....
J. BOOYSEN
MUNICIPAL MANAGER
18 July 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 April 2024 – 30 June 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 30 June 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

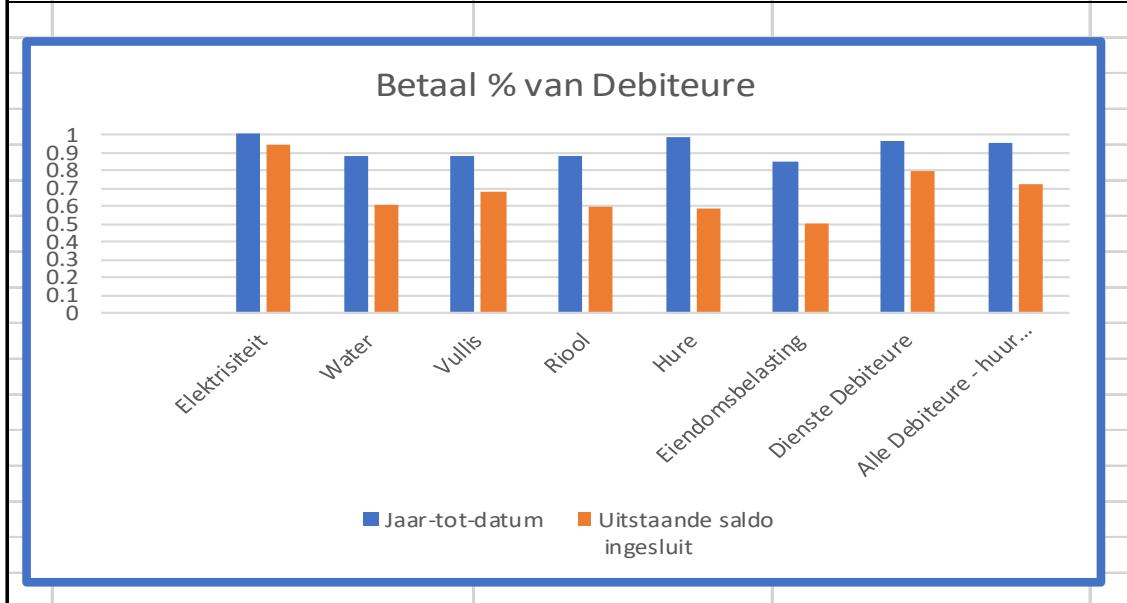
At the end of the fourth quarter, the Municipality generated 107.9% or R 41,698 of the quarterly budgeted income. This amount includes the operating subsidies to date.

Total operating expenses for the quarter, including provisions, stand at R 24.226 million.

The total unspent subsidies at the end of this quarter amount to R 10.120 million against the cash of R 6.679 million in the bank. The total cash liabilities against the available cash amount to R 12.889 million. This means that if all obligations are paid immediately, there will in effect be a cash deficit of R 6.210 million.

Payment of receivables for the second quarter was 95.73%. This is a fraction more than the 95% budgeted for. Annual tax is levied during July for the financial year and is payable in monthly installments over 11 months.

Betaal persentasies van debiteure		
Debiteure Stelsel	Jaar-tot-datum	Uitstaande saldo ingesluit
Elektrisiteit	101.03%	94.26%
Water	88.33%	60.78%
Vullis	88.78%	67.97%
Riool	88.40%	59.65%
Hure	98.59%	58.28%
Eiendomsbelasting	85.59%	50.36%
Dienste Debiteure	96.31%	80.24%
Alle Debiteure - huur ingesluit	95.73%	72.56%



From this it can be deduced that the collection percentage of all debtors is in balance with the budgeted 95%. The outstanding total amount for debtors increased by R 1.484 million from 1 July 2023 to the end of the quarter. This means that the increase in the debtor balance for the past financial year did not come in cash for the industry.

4.2 Other Relevant information

4.3 Operating Revenue

For this quarter, the Municipality generated 107.9% or R 41.698 million of the quarterly budgeted income of R 38.661 million, which is more than the budgeted amounts. This amount includes the operational allowances to date.

4.4 Operating Expenditure

Operating expenses of R 24.085 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 0.141 million. This will effectively bring the total quarterly expenditure to date to R 24.226 million. The quarterly expenditure is less than the budgeted quarterly amount. This means that the Municipality spent 14.1% less during this

quarter.

4.5 Capital Expenditure

The Municipality spent R 20.440 million of the externally funded capital budget for this quarter. An amount of R 10 120 million capital grants (MIG and WSIG) have already been received. So far, 73.91% of the year's capital budget has been spent.

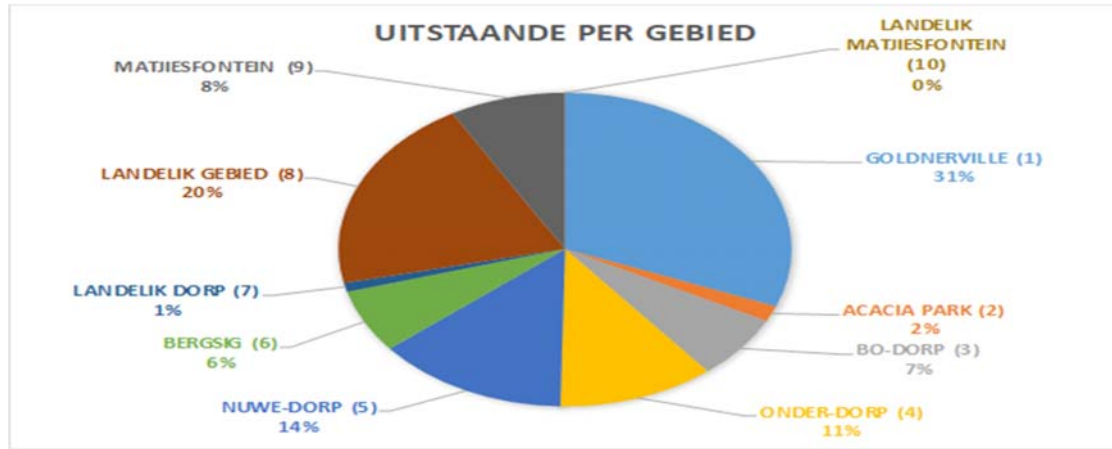
4.6 Cash Flow

The Municipality started with a cash balance of R 2.479 million at the beginning of the first quarter and it increased by R 4.200 million. The ending balance for the quarter is R 6.679 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.

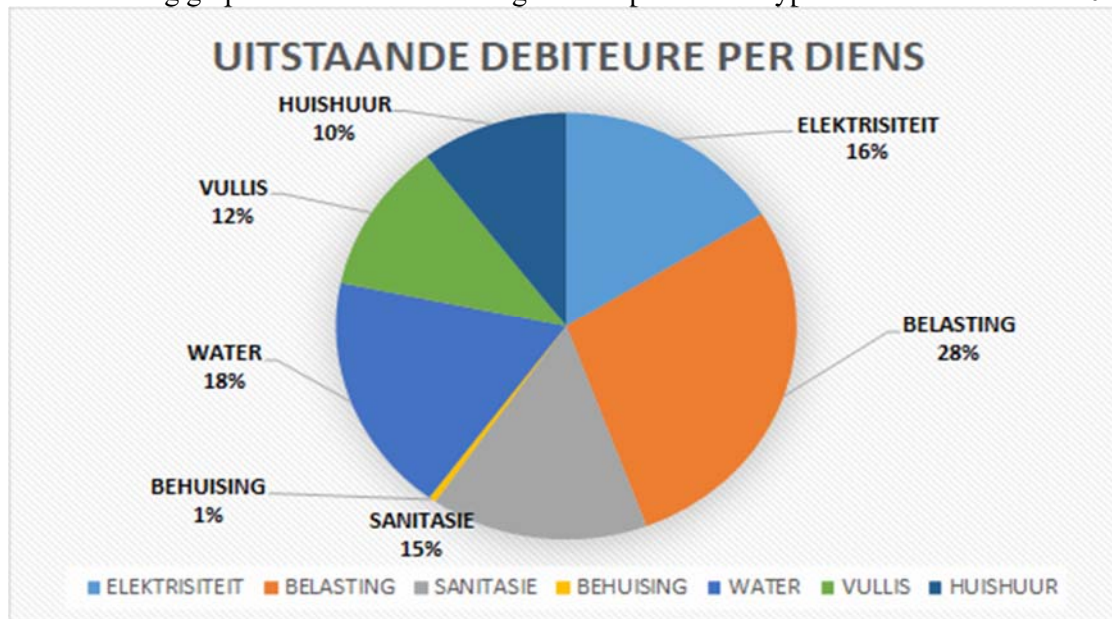
4.7 Debtors

The outstanding debtors of the Municipality amount to R 13.517 million at the end of this quarter.

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



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



4.8 Creditors

Total outstanding operating creditors amount to R 1.536 million 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	7 667 555	817 065	7 366 058	(354 367)	(301 497)
Reis en verblyfkoste	635 892	52 991	635 892	25 545	485 191	(27 446)	(150 701)
Akkommodasie	288 240	24 020	288 240	29 775	318 519	5 755	30 279
Borgskappe en spyseniering	53 064	4 422	53 064	6 798	36 890	2 376	(16 174)
Kommunikasie	256 776	21 398	256 776	21 502	255 556	104	(1 220)
Oortyd	745 524	62 127	745 524	72 469	801 123	10 342	55 599
Totaal	R 9 008 088	R 1 336 390	R 9 647 051	R 973 154	R 9 263 337	(363 236)	(383 714)

SECTION 5 - FINANCIAL KEY PERFORMANCE INDICATORS

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

Table SC2 – Financial Performance indicators

WC051 Laingsburg - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q4 Fourth Quarter

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	Year TD actual	Full Year Forecast
Borrowing Management							
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%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9,7%	8,8%	8,4%	6,2%	8,4%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity							
Current Ratio	Current assets/current liabilities	1	79,9%	101,5%	123,1%	192,0%	123,1%
Liquidity Ratio	Monetary Assets/Current Liabilities		11,5%	125,7%	117,3%	75,7%	117,3%
Revenue Management							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		8,4%	0,0%	0,0%	0,0%	0,0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
Creditors Management							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		0,0%	0,0%	0,0%	0,0%	0,0%
Funding of Provisions							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
Other Indicators							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	0,0%	0,0%	0,0%	0,0%	0,0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	0,0%	0,0%	0,0%	0,0%	0,0%
Employee costs	Employee costs/Total Revenue - capital revenue		28,6%	31,8%	31,2%	33,7%	31,2%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		1,4%	1,7%	1,6%	1,4%	1,6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		13,6%	6,5%	6,5%	0,0%	4,2%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)		0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		0,0%	0,0%	0,0%	0,0%	0,0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		0,0%	0,0%	0,0%	0,0%	0,0%

References

The other financial performance indicators are discussed below:

Table 5.1 provides a high level summary of the municipality’s performance on the capital and operational revenue and expenditure measured against the budget as at 30 June 2024.

5.1 Key Financial Indicators

Description	Operating Revenue R'000	Operating Expenditure R'000	Capital Expenditure R'000
Year-to-date budget CY	154 649 099	112 862 704	35 731 631
Actuals as at Current Quarter	132 076 623	93 648 896	20 439 923
Variance between YTD Budget and YTD Actuals	22 572 476	19 213 808	15 291 708
Variance %	14,60	17,02	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	132 076 623	93 648 896	20 439 923
Actual as % of total Budget	87,58	94,52	42,20

Table 5.3 provides the key financial indicators, comparing the 2022/23 financial performance of the municipality to the 2023/24 year to date figures as at 30 June 2024.

RATIO DESCRIPTION	CQ	PQ
Revenue Management		
Level of reliance on Government grants	27,00	17,07
Actual income vs Budgeted Income	85,40	100,00
Expenditure Management		
Personnel Costs to total Expenditure	3,85	3,98
Actual expenditure vs Budgeted Expenditure	82,98	92,83
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0,50	0,32
Repairs and maintenance / total expenditure	1,46	1,28
Asset Management		
Actual versus Budgeted Capital Expenditure	42,20	4,23
Stockholding period(Days)		
Debt Management		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	155	242
Liquidity		
Current ratio	191,98	112,27
Acid Test ratio	168,99	103,43
Turnover of accounts receivable	2,21	1,51
Cash to interest	0	0
Debt to cash	2,41	9,73
Cash to income	0,24	1,68
Total Liabilities / Total Assets	10,42	20,91

5.2 Borrowing, funding and reserves policy

The borrowing, funding and reserves policy makes the measurement of the following ratios compulsory:

- a) Interest paid to total expenditure

5.2.1 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the interest paid to total expenditure may not exceed 5%.

5.2.2 Interpretation of Results

Interest paid to total expenditure is well within the norm of 5% Interest payments are currently made bi-annually.

- b) Total long term debt to total operating revenue

5.2.3 Purpose/ Use of the Ratio and Norm

The approved policy by Council determines that the total long term debt to total operating revenue (excluding conditional grants and transfers) must not exceed 45%. Table 5.4 provides the year to date measurement against the results of 2022/23.

Table 5.4 Long Term Revenue

DESCRIPTION	CQ	PQ
Total long term debt to total operating revenue (excluding conditional grants and transfers)	0	0
Total Long-term Debt	0	0
Total Operating Revenue (Excluding conditional grants and transfers)	96 417 900	74 495 309

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	-5 636 397	13 347 016
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	93 648 896	68 985 306,00

5.2.8 Interpretation of Results

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

5.3 Liquidity policy

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

- a) Cash/Cost Coverage Ratio

5.3.1 Purpose/ Use of the Ratio and Norm

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

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

Table 5.7 Cash and Cash Equivalents

DESCRIPTION	CQ	PQ
Cash/Cost Coverage Ratio (Times)		
Cash and Cash equivalents	-6 847 626	34 371 011
Monthly Fixed Operational Expenditure	4 685 777	139 324
Cash and Cash Equivalents:		
Petty Cash and bank Balances	6 202 835	0
Less:		
Unspent Conditional Grants	10 119 568	0
Overdraft	0	0
Plus:		
Short-term investments	476 180	0
Monthly Fixed Operational Expenditure		
Total average monthly expenditure for the year	31 216 299	22 995 102
Less:		
Depreciation & Amortisation	0	0
Provision for bad debt	5 549 940	0
Impairment and loss on Disposal of Assets	3 304 666	0
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	191,98	112,27
Current Assets	16 932 089	46 968 012
Current Liabilities	8 819 684	41 835 863

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	691 329	0
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	0
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	139 324
Consumer Deposits	53 930	238 808
Other Deposits and Other Advance Payments:		
- Retentions	1 277 883	0
- Payments Received in Advance	-49 542	0
- Other Deposits	190 646	0
Non-current Deposits	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	12 612 422	33 140 414

Table 5.10 Actual Liquidity

Actual available liquidity held [reference paragraph 4.2.]	CQ R	PQ R
Bank Balance at e.g.:		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market	6 202 835	0
Bank balance sub total	6 202 835	0
95% of all other term investments with Banks	452 371	0
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	984 058	3 199 372
Other reserves held in cash not reflected in bank balances mentioned above e.g.:	0	0
- Unspent conditional grants	10 119 568	0
- Payments received for agency functions not yet performed	0	0
- The cash value of reserves held	0	0
- Cash deposits held as part of loan covenants or ceded	0	0
- Undrawn bank overdraft facility or committed liquidity lines available	0	0
TOTAL LIQUIDITY AVAILABLE	17 758 831	3 199 372
LIQUIDITY SURPLUS (SHORTFALL)		
SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE	0	0

5.3.5 Interpretation of Results

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

5.4 Other ratios of importance

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

5.4.1 Purpose/ Use of the Ratio and Norm

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

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

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

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

Table 5.11 Debt Collection

Description	CQ	PQ
Debtors collection period (days)		
Consumer debtors * 365	155	242
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	27,00	17,07
Government Grants and subsidies	20 323 170,00	2 068 399,00
Total Revenue	21 980 516,00	10 442 726,00

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	20 439 923	2 050 116
Actual Capital Expenditure : Budgeted Capital Expenditure	42,20	4,23
Budgeted Capital Expenditure	48 432 120	48 432 120

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	21 980 516	10 442 726
Actual Expenditure – Budgeted Expenditure	54,54	54,54
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 Final IDP 2022/2027 year 2 review implementation 2024/2025 and the Final Budget 2024/2025 was approved by Council the 13th of June 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 24th of June 2024. The Departmental SDBIP’s measure the achievement of performance indicators that have been determined with regard to operational service delivery within each department and have been aligned with the Top Layer SDBIP. The Departmental Plans have been approved by the Municipal Manager. This Quarterly Performance Assessment Report is based on the seven (7) Strategic Objectives of the municipality.

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

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

Table 3.1: SDBIP Measurement Categories

The Performance Management System is an internet based system and it uses the Service Delivery Budget Implementation Plan (SDBIP) which is approved as its basis. The SDBIP is a layered plan comprising Top Layer SDBIP and Departmental SDBIPs. The performance reporting on the top layer SDBIP is done to Council on a quarterly, half yearly (Mid-year Budget and Performance Assessment Report) and annual basis. Annual amendments to the Top Layer SDBIP must be approved by Council following the submission of the Mid-year Budget and Performance Assessment Report as well as the approved adjustment budget.

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

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

6.1.9 Monitoring and Evaluation

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

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

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

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

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

6.2 Actual Performance for the 4th Quarter

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

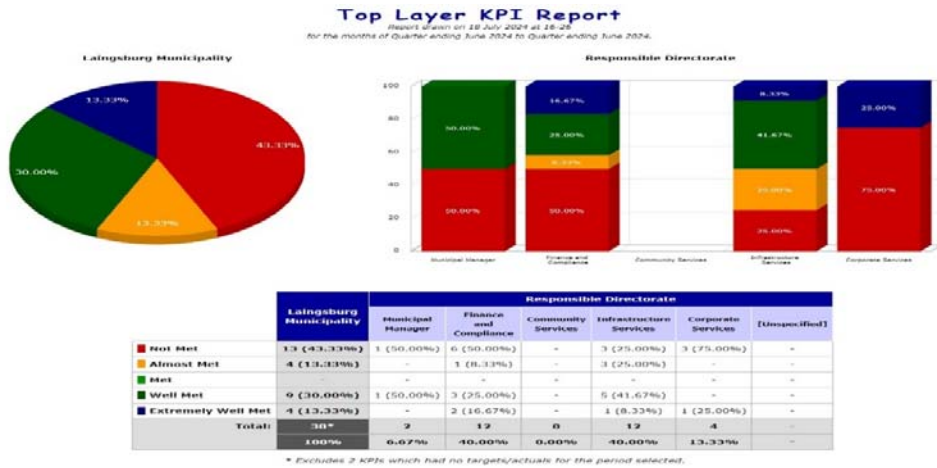
The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 4th quarter of the financial year 2023/2024 is provided for in section 6 of this report.

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

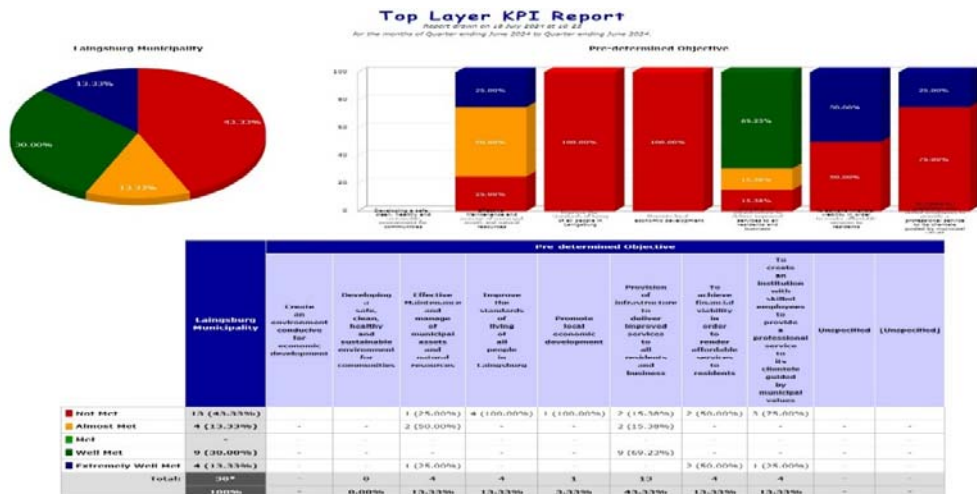
6.2.1 Overall Performance of the Municipality

The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2023/2024(4th quarter).

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



The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 April 2024 to 30 June 2024)



Laingsburg Municipality

2023-2024: Top Layer KPI Report June 2024

Ref	Responsible Directorate	Municipal KPA	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Provincial Objectives	Quarter ending June 2024			Overall Performance for Quarter ending June 2024 to Quarter ending June 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	5.00 %	0.0 0%	B	5.00 %	0.00 %	B
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	% of the Municipality's personnel budget on implementing its workplace skills plan by	Last Value	Empowering People	0.40 %	0.0 0%	R	0.40 %	0.00 %	R

			by municipal values	spent on implementing its workplace skills plan by 30 June 2024 [(Actual amount spent on training/total operational budget) x 100]	30 June 2024								
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	% debtor payment achieved	Last Value	Innovation and Culture	75.00%	0.00%	R	75.00%	0.00%	R

				100]									
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 service as at 30 June 2024	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2024	Last Value	Safe and Cohesive Communities	896	866	0	896	866	0
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	Number of residential properties which are billed for water	Last Value	Safe and Cohesive Communities	1 336	1 379	G2	1 336	1 379	G2

				(credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2024									
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 (toilets) and	Number of residential properties which are billed for sewerage	Last Value	Safe and Cohesive Communities	1 294	1 327	G2	1 294	1 327	G2

				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	1 373	G2	1 341	1 373	G2
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	334	R	456	334	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	407	R	580	407	R

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	405	R	580	405	R
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	415	R	580	415	R
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 +	Debt coverage ratio as at 30 June 2024	Reverse Last Value	Innovation and Culture	45.0 0%	0.0 0%	B	45.0 0%	0.00 %	B

				Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]									
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	80.00%	0.00%	B	80.00%	0.00%	B

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 / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of	Cost coverage ratio as at 30 June 2024	Last Value	Innovation and Culture	0.35	0	R	0.35	0	R
-------	------------------------	-----------------------	--	---	--	------------	------------------------	------	---	---	------	---	---

				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	Number of job opportunities created by 30 June 2024	Last Value	Innovation and Culture	160	0	R	160	0	R

				LED projects by 30 June 2024									
TL195	Municipal Manager	Social Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop a Risk Based Audit Plan for 2024/25 and submit to the Audit Committee for consideration by 30 June 2024	RBAP submitted to the Audit Committee by 30 June 2024	Carry Over	Innovation and Culture	1	0	R	1	0	R
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	% of capital budget spent on capital projects	Last Value	Innovation and Culture	95.00%	96.00%	G2	95.00%	96.00%	G2

				projects)x100]									
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	1	0	R	1	0	R
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	0	0	N/A	0	0	N/A
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 -	% electricity unaccounted for by 30 June	Reverse Last Value	Mobility and Spatial Transformation	10.00%	12.00%	R	10.00%	12.00%	R

				Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]									
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	30.00%	23.00%	B	30.00%	23.00%	B

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 SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	Last Value	Mobility and Spatial Transformation	95.00%	90.00%	○	95.00%	90.00%	○
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	% of effluent samples compliant	Last Value	Mobility and Spatial Transformation	95.00%	90.00%	○	95.00%	90.00%	○

				effluent samples tested) x 100]									
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 project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	100.00%	G2	95.00%	100.00%	G2
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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	20.00%	R	95.00%	20.00%	R

				south in Laingsburg (Phase 2) by 30 June 2024 [(Actual expenditure divided by the total approved project budget) x 100]									
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 project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	100.00%	G2	95.00%	100.00%	G2

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	95.00%	72.00%	O	95.00%	72.00%	O
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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	98.00%	G2	95.00%	98.00%	G2

				the total approved project budget) x 100]									
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	95.00%	30.00%	R	95.00%	30.00%	R
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	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	100.00%	G2	95.00%	100.00%	G2

				expenditure divided by the total approved project budget) x 100]									
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 expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2024	Last Value	Mobility and Spatial Transformation	95.00%	100.00%	G2	95.00%	100.00%	G2

Overall Summary

of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	13
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	9
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
	Total KPIs:		32

SECTION 7 – IN-YEAR BUDGET STATEMENT TABLES

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

Table C1: Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	5 086	5 474	4 973	24	5 025	5 474	(449)	-8%	4 973
Service charges	22 400	29 549	28 774	7 744	27 865	29 549	(1 685)	-6%	28 774
Investment revenue	415	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	415	454	885	497	1 268	454	814	179%	885
Other own revenue	81 939	70 827	71 083	13 716	62 517	70 827	(8 310)	-12%	-
Total Revenue (excluding capital transfers and contributions)	110 257	106 305	105 715	21 981	96 674	106 305	(9 631)	-9%	105 715
Employee costs	31 587	33 824	33 023	8 186	32 557	33 824	(1 267)	-	33 023
Remuneration of Councillors	3 318	3 527	3 505	858	3 607	3 527	79	-	3 505
Depreciation and amortisation	12 258	5 919	5 929	1 480	5 919	5 919	-	-	5 929
Interest	2 767	957	957	-	0	957	(957)	-	957
Inventory consumed and bulk purchases	13 279	17 211	15 682	3 786	13 993	17 211	(3 218)	-	15 642
Transfers and subsidies	12	210	212	316	345	210	135	64%	212
Other expenditure	69 799	51 215	39 771	10 038	37 229	51 215	(13 986)	-27%	39 811
Total Expenditure	133 022	112 863	99 080	24 664	93 649	112 863	(19 214)	-17%	99 080
Surplus/(Deficit)	(22 765)	(6 558)	6 636	(2 683)	3 025	(6 558)	9 583	-146%	6 636
Transfers and subsidies - capital (monetary)	23 887	48 344	45 092	20 265	35 402	48 344	###	-27%	45 092
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1 122	41 786	51 728	17 582	38 428	41 786	(3 359)	-8%	51 728
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1 122	41 786	51 728	17 582	38 428	41 786	(3 359)	-8%	51 728
Capital expenditure & funds sources									
Capital expenditure	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Capital transfers recognised	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-
Total sources of capital funds	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Financial position									
Total current assets	17 192	20 976	26 477	-	16 932	-	-	-	26 477
Total non current assets	288 734	257 047	331 237	-	318 040	-	-	-	331 237
Total current liabilities	21 513	20 673	21 513	-	8 820	-	-	-	21 513
Total non current liabilities	25 887	24 797	26 099	-	26 099	-	-	-	26 099
Community wealth/Equity	269 465	232 553	310 102	-	300 053	-	-	-	310 102
Cash flows									
Net cash from (used) operating	8 387	71 292	71 232	(5 636)	26 356	71 292	44 936	63%	71 232
Net cash from (used) investing	(15 805)	(48 344)	(48 432)	(17 681)	(35 680)	(48 344)	(12 664)	26%	-
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	2 479	25 995	25 277	(23 317)	(6 848)	26 038	32 885	126%	-
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	984	-	543	367	329	320	3 861	5 652	12 056
Creditors Age Analysis									
Total Creditors	1 627	-	-	-	-	-	-	46	1 672

Table C2: Financial Performance (Functional Classification)

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		52 606	89 471	86 111	20 658	72 337	89 471	(17 133)	-19%	86 111
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		52 606	89 471	86 111	20 658	72 337	89 471	(17 133)	-19%	86 111
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55 913	30 349	30 646	7 677	30 187	30 349	(162)	-1%	30 646
Community and social services		1 615	1 865	1 852	463	1 484	1 865	(380)	-20%	1 852
Sport and recreation		1	1	2	-	4	1	3	262%	2
Public safety		54 286	28 471	28 781	7 212	28 688	28 471	218	1%	28 781
Housing		11	13	11	3	11	13	(2)	-16%	11
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1 140	1 250	1 265	303	576	1 250	(674)	-54%	1 265
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 140	1 250	1 265	303	576	1 250	(674)	-54%	1 265
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		24 578	33 579	32 786	7 299	28 976	33 579	(4 603)	-14%	32 786
Energy sources		15 373	20 623	19 448	4 810	18 468	20 623	(2 155)	-10%	19 448
Water management		3 451	5 667	4 681	976	4 285	5 667	(1 382)	-24%	4 681
Waste water management		2 751	3 638	4 410	753	3 126	3 638	(511)	-14%	4 410
Waste management		3 002	3 652	4 246	761	3 097	3 652	(554)	-15%	4 246
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	134 236	154 649	150 807	35 937	132 077	154 649	(22 572)	-15%	150 807
Expenditure - Functional										
<i>Governance and administration</i>		19 586	24 305	21 491	7 944	10 308	24 305	(13 997)	-58%	21 491
Executive and council		6 106	5 709	5 980	2 847	5 590	5 709	(119)	-2%	5 980
Finance and administration		13 480	18 596	15 511	5 096	4 718	18 596	(13 878)	-75%	15 511
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		59 966	33 524	23 225	7 251	32 635	33 524	(889)	-3%	23 225
Community and social services		2 256	2 188	2 445	388	2 266	2 188	79	4%	2 445
Sport and recreation		440	706	539	73	468	706	(237)	-34%	539
Public safety		57 185	30 607	20 218	6 789	29 881	30 607	(725)	-2%	20 218
Housing		69	13	12	2	12	13	(1)	-11%	12
Health		17	11	11	(0)	8	11	(4)	-32%	11
<i>Economic and environmental services</i>		18 808	16 252	16 220	3 229	16 791	16 252	539	3%	16 220
Planning and development		1 411	1 201	1 163	166	1 194	1 201	(7)	-1%	1 163
Road transport		17 396	15 051	15 057	3 062	15 597	15 051	546	4%	15 057
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 252	38 325	37 633	6 219	33 509	38 325	(4 816)	-13%	37 633
Energy sources		13 442	21 125	21 446	4 209	19 519	21 125	(1 606)	-8%	21 446
Water management		8 852	9 106	8 185	1 051	7 593	9 106	(1 512)	-17%	8 185
Waste water management		4 570	4 626	4 402	592	3 972	4 626	(654)	-14%	4 402
Waste management		7 388	3 468	3 600	368	2 425	3 468	(1 043)	-30%	3 600
<i>Other</i>		409	457	510	97	405	457	(51)	-11%	510
Total Expenditure - Functional	3	133 022	112 863	99 080	24 739	93 649	112 863	(19 214)	-17%	99 080
Surplus/ (Deficit) for the year		1 215	41 786	51 728	11 198	38 428	41 786	(3 359)	-8%	51 728

References

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

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER (11: IE)		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES (12: IE)		(1 812)	4 714	5 275	866	4 470	4 714	(244)	-5,2%	5 275
Vote 4 - BUDGET AND TREASURY (13: IE)		54 418	84 757	80 835	19 792	67 868	84 757	(16 889)	-19,9%	80 835
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		1 615	1 865	1 852	463	1 484	1 865	(380)	-20,4%	1 852
Vote 7 - SPORTS AND RECREATION (16: IE)		1	1	2	-	4	1	3	261,8%	2
Vote 8 - HOUSING (17: IE)		11	13	11	3	11	13	(2)	-16,2%	11
Vote 9 - PUBLIC SAFETY (18: IE)		54 286	28 471	28 781	7 212	28 688	28 471	218	0,8%	28 781
Vote 10 - ROAD TRANSPORT (19: IE)		1 140	1 250	1 265	303	576	1 250	(674)	-53,9%	1 265
Vote 11 - WASTE MANAGEMENT (20: IE)		3 002	3 652	4 246	761	3 097	3 652	(554)	-15,2%	4 246
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		2 751	3 638	4 410	753	3 126	3 638	(511)	-14,1%	4 410
Vote 13 - WATER (22: IE)		3 451	5 667	4 681	976	4 285	5 667	(1 382)	-24,4%	4 681
Vote 14 - ELECTRICITY (23: IE)		15 373	20 623	19 448	4 810	18 468	20 623	(2 155)	-10,5%	19 448
Total Revenue by Vote	2	134 236	154 649	150 807	35 937	132 077	154 649	(22 572)	-14,6%	150 807
Expenditure by Vote										
Vote 1 - MAYORAL AND COUNCIL (10: IE)		5 261	5 153	5 239	2 004	5 287	5 153	134	2,6%	5 239
Vote 2 - MUNICIPAL MANAGER (11: IE)		3 689	3 163	3 347	843	3 366	3 163	203	6,4%	3 347
Vote 3 - CORPORATE SERVICES (12: IE)		6 838	9 753	6 266	1 314	5 914	9 753	(3 839)	-39,4%	6 266
Vote 4 - BUDGET AND TREASURY (13: IE)		17 403	21 954	22 411	3 875	13 351	21 954	(8 603)	-39,2%	22 411
Vote 5 - PLANNING AND DEVELOPMENT (14: IE)		773	865	827	166	831	865	(35)	-4,0%	827
Vote 6 - COMMUNITY AND SOCIAL SERV (15: IE)		2 161	1 564	1 822	388	1 674	1 564	110	7,0%	1 822
Vote 7 - SPORTS AND RECREATION (16: IE)		238	515	347	76	307	515	(207)	-40,3%	347
Vote 8 - HOUSING (17: IE)		5	8	7	2	6	8	(2)	-23,7%	7
Vote 9 - PUBLIC SAFETY (18: IE)		53 596	28 678	18 289	6 789	27 812	28 678	(866)	-3,0%	18 289
Vote 10 - ROAD TRANSPORT (19: IE)		14 338	13 068	13 074	3 062	13 449	13 068	380	2,9%	13 074
Vote 11 - WASTE MANAGEMENT (20: IE)		6 163	2 588	2 720	368	1 463	2 588	(1 124)	-43,5%	2 720
Vote 12 - WASTE WATER MANAGEMENT (21: IE)		3 406	3 378	3 154	592	2 765	3 378	(613)	-18,1%	3 154
Vote 13 - WATER (22: IE)		6 345	6 565	5 645	1 051	4 641	6 565	(1 924)	-29,3%	5 645
Vote 14 - ELECTRICITY (23: IE)		12 807	15 611	15 932	4 209	12 783	15 611	(2 828)	-18,1%	15 932
Total Expenditure by Vote	2	133 022	112 863	99 080	24 739	93 649	112 863	(19 214)	-17,0%	99 080
Surplus/ (Deficit) for the year	2	1 215	41 786	51 728	11 198	38 428	41 786	(3 359)	-8,0%	51 728

References

Table C4: Financial Performance (Revenue and Expenditure)

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		14 764	19 525	18 350	4 901	18 163	19 525	(1 361)	-7%	18 350
Service charges - Water		2 882	5 408	4 422	1 049	3 961	5 408	(1 446)	-27%	4 422
Service charges - Waste Water Management		2 225	2 209	3 008	931	2 912	2 209	703	32%	3 008
Service charges - Waste management		2 528	2 408	2 994	863	2 828	2 408	420	17%	2 994
Sale of Goods and Rendering of Services		120	191	344	59	294	191	103	54%	344
Agency services		185	221	221	40	190	221	(31)	-14%	221
Interest		97	-	-	-	-	-	-	-	-
Interest earned from Receivables		581	541	585	152	594	541	52	10%	585
Interest from Current and Non Current Assets		415	454	885	497	1 268	454	814	179%	885
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		5	35	84	50	103	35	68	193%	84
Rental from Fixed Assets		1 732	1 806	1 659	432	1 641	1 806	(165)	-9%	1 659
Licence and permits		194	181	284	58	256	181	75	41%	284
Operational Revenue		20	112	70	10	42	112	(70)	-62%	70
Non-Exchange Revenue										
Property rates		5 086	5 474	4 973	24	5 025	5 474	(449)	-8%	4 973
Surcharges and Taxes		-	3 303	3 303	-	-	3 303	(3 303)	-100%	3 303
Fines, penalties and forfeits		54 092	28 290	28 514	7 080	28 441	28 290	151	1%	28 514
Licence and permits		-	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational		29 825	35 784	35 734	5 184	29 972	35 784	(5 813)	-16%	35 734
Interest		337	356	278	102	436	356	80	22%	278
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		(4 831)	6	6	548	548	6	541	8514%	6
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		110 257	106 305	105 715	21 981	96 674	106 305	(9 631)	-9%	105 715
Expenditure By Type										
Employee related costs		31 587	33 824	33 023	8 186	32 557	33 824	(1 267)	-4%	33 023
Remuneration of councillors		3 318	3 527	3 505	858	3 607	3 527	79	2%	3 505
Bulk purchases - electricity		10 737	13 604	12 711	3 012	11 873	13 604	(1 731)	-13%	12 711
Inventory consumed		2 542	3 607	2 971	774	2 120	3 607	(1 488)	-41%	2 931
Debt impairment		(708)	1 531	2 782	-	-	1 531	(1 531)	-100%	2 782
Depreciation and amortisation		12 258	5 919	5 929	1 480	5 919	5 919	-	-	5 929
Interest		2 767	957	957	-	0	957	(957)	-100%	957
Contracted services		5 077	7 315	5 669	1 150	5 260	7 315	(2 055)	-28%	5 468
Transfers and subsidies		12	210	212	316	345	210	135	64%	212
Irrecoverable debts written off		51 016	24 442	14 394	5 953	23 810	24 442	(632)	-3%	14 394
Operational costs		14 415	17 927	16 926	2 935	8 159	17 927	(9 768)	-54%	17 167
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		133 022	112 863	99 080	24 664	93 649	112 863	(19 214)	-17%	99 080
Surplus/(Deficit)		(22 765)	(6 558)	6 636	(2 683)	3 025	(6 558)	9 583	(0)	6 636
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		23 887	48 344	45 092	20 265	35 402	48 344	(12 942)	(0)	45 092
Surplus/(Deficit) after capital transfers & contributions		1 122	41 786	51 728	17 582	38 428	41 786			51 728
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1 122	41 786	51 728	17 582	38 428	41 786			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	17 582	38 428	41 786			51 728
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		1 122	41 786	51 728	17 582	38 428	41 786			51 728

References

The Municipality has generated 100% or R 106 305 million of the Budgeted Revenue to date which is lower than the budgeted amounts. The largest part of the grants received forms part of the Equitable Share Allocation for the financial year.

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

WC051 Laingsburg - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Multi-Year expenditure appropriation	2	-	-	-	-	-	-	-	-	-
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 22 - WATER (42: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2	-	-	400	-	-	-	-	-	400
Vote 15 - BUDGET AND TREASURY (13: CAPEX)		-	-	400	-	-	-	-	-	400
Vote 16 - COMMUNITY AND SOCIAL SERV (35: CAPEX)		-	-	230	175	175	-	175	0%	230
Vote 17 - SPORTS AND RECREATION (36: CAPEX)		-	7 600	7 680	6 580	6 836	7 600	(764)	-10%	7 680
Vote 18 - PUBLIC SAFETY (38: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 19 - ROAD TRANSPORT (39: CAPEX)		-	6 611	5 580	-	5 479	6 611	(1 132)	-17%	5 580
Vote 20 - WASTE MANAGEMENT (40: CAPEX)		-	-	-	-	-	-	-	-	-
Vote 21 - ROAD TRANSPORT (39: CAPEX)		-	18 889	18 889	10 289	18 582	18 889	(307)	-2%	18 889
Vote 22 - WATER (42: CAPEX)		-	15 244	15 057	876	4 660	15 244	(10 584)	-69%	15 057
Vote 23 - ELECTRICITY (43: CAPEX)		-	-	596	1 375	-	-	-	-	596
Total Capital single-year expenditure	4	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Total Capital Expenditure		-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	-	400	-	-	-	-	-	400
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	-	400	-	-	-	-	-	400
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	7 600	7 910	6 754	7 011	7 600	(589)	-8%	7 910
Community and social services		-	-	230	175	175	-	175	0%	230
Sport and recreation		-	7 600	7 680	6 580	6 836	7 600	(764)	-10%	7 680
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	6 611	5 580	238	5 479	6 611	(1 132)	-17%	5 580
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6 611	5 580	238	5 479	6 611	(1 132)	-17%	5 580
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	34 133	34 542	13 447	23 242	34 133	(10 891)	-32%	34 542
Energy sources		-	-	596	-	-	-	-	-	596
Water management		-	15 244	15 057	2 022	4 660	15 244	(10 584)	-69%	15 057
Waste water management		-	18 889	18 889	11 426	18 582	18 889	(307)	-2%	18 889
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Funded by:		-	-	-	-	-	-	-	-	-
National Government		-	48 344	45 092	19 786	33 886	48 344	(14 458)	-30%	45 092
Provincial Government		-	-	3 340	654	1 846	-	1 846	0%	3 340
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total Capital Funding		-	48 344	48 432	20 440	35 732	48 344	(12 612)	-26%	48 432

References

Table C6: Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		2 479	25 995	25 234	6 679	25 234
Trade and other receivables from exchange transactions		2 313	3 106	2 422	3 416	2 422
Receivables from non-exchange transactions		4 036	(17 905)	(9 544)	2 767	(9 544)
Current portion of non-current receivables		-	-	-	-	-
Inventory		271	306	271	111	271
VAT		5 760	7 240	5 760	2 027	5 760
Other current assets		2 333	2 233	2 333	1 932	2 333
Total current assets		17 192	20 976	26 477	16 932	26 477
Non current assets						
Investments		-	-	-	-	-
Investment property		22 153	23 414	22 153	22 153	22 153
Property, plant and equipment		265 477	232 961	307 990	295 290	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		-	-	-	-	-
Total non current assets		288 734	257 047	331 237	318 040	331 237
TOTAL ASSETS		305 926	278 023	357 713	334 972	357 713
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		-	-	-	-	-
Consumer deposits		930	852	930	1 044	930
Trade and other payables from exchange transactions		20 497	14 038	20 497	3 930	20 497
Trade and other payables from non-exchange transactions		1 148	1 711	1 148	10 120	1 148
Provision		278	2 887	278	54	278
VAT		(1 469)	1 064	(1 469)	(6 457)	(1 469)
Other current liabilities		129	121	129	129	129
Total current liabilities		21 513	20 673	21 513	8 820	21 513
Non current liabilities						
Financial liabilities		2	3	2	2	2
Provision		21 458	20 155	21 670	21 670	21 670
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		4 427	4 639	4 427	4 427	4 427
Total non current liabilities		25 887	24 797	26 099	26 099	26 099
TOTAL LIABILITIES		47 400	45 470	47 612	34 919	47 612
NET ASSETS	2	258 526	232 553	310 102	300 053	310 102
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		269 465	232 553	310 102	300 053	310 102
Reserves and funds		-	-	-	-	-
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	269 465	232 553	310 102	300 053	310 102

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 16 932 mil as at 30 June 2024 (R 46 968 mil as at 31 March 2024), 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 8 820 mil as at 30 June 2024 (R 41 863 million as at 31 March 2024).

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 (30 June 2024) amounted to R 0 (R 0 as at 31 March 2024).

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

Table C7: Cash Flow

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		5 955	5 378	4 954	966	8 996	5 378	3 618	67%	-
Service charges		24 471	28 129	29 919	2 570	29 487	28 129	1 358	5%	-
Other revenue		11 480	34 132	34 465	943	9 461	34 132	(24 671)	-72%	146 252
Transfers and Subsidies - Operational		25 432	35 784	31 822	-	26 229	35 784	(9 555)	-27%	-
Transfers and Subsidies - Capital		23 257	48 344	45 092	-	43 015	48 344	(5 329)	-11%	-
Interest		411	454	885	162	1 234	454	780	172%	885
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(82 618)	(79 972)	(74 948)	(10 277)	(92 067)	(79 972)	(12 095)	15%	(74 948)
Interest		(0)	(957)	(957)	-	(0)	(957)	957	-100%	(957)
Transfers and Subsidies		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		8 387	71 292	71 232	(5 636)	26 356	71 292	44 936	63%	71 232
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		53	-	-	-	51	-	51	#DIV/0!	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(15 857)	(48 344)	(48 432)	(17 681)	(35 732)	(48 344)	12 612	-26%	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 805)	(48 344)	(48 432)	(17 681)	(35 680)	(48 344)	(12 664)	26%	-
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(7 418)	22 948	22 800	(23 317)	(9 325)	22 948			71 232
Cash/cash equivalents at beginning:		(5 139)	3 090	2 477	-	2 477	3 090	(613)	(0)	2 477
Cash/cash equivalents at month/year end:		2 479	25 995	25 277	(23 317)	(6 848)	26 038			-

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 - Q4 Fourth Quarter

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue			
	Service charges - Water	-11,00%	0	Revenue may mis with an immaterial difference
	Sale of Goods and Rendering of Services	-13,76%	Unpredictable cyclical of revenue realising	None
	Agency services	-14,21%	0	None
	0	0,00%	0	0
2	Expenditure By Type			
	Debt impairment	-100,00%	No debt impairment has been calculated or accounted for.	To be calculated at year end
	Interest	-99,99%	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 on landfill site etc.	Straight line budgeting will be implemented
	Transfers and subsidies	-55,67%	0	Saving identified due to liquidity constraints
	Operational costs	-54,23%	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	Capital Expenditure			
	0	0,00%	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	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
4	Financial Position			
	0	0,00%	The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
5	Cash Flow			
	0	0,00%	The nunicipality is struggling with the financial system/mSCOA related balance sheet budgeting	Working with Rdata to address balance sheet budgeting
	0	0,00%	0	0
	0	0,00%	0	0
	0	0,00%	0	0
6	Measureable performance			
7	Municipal Entities			

SECTION 8 – DEBTOR ANALYSIS

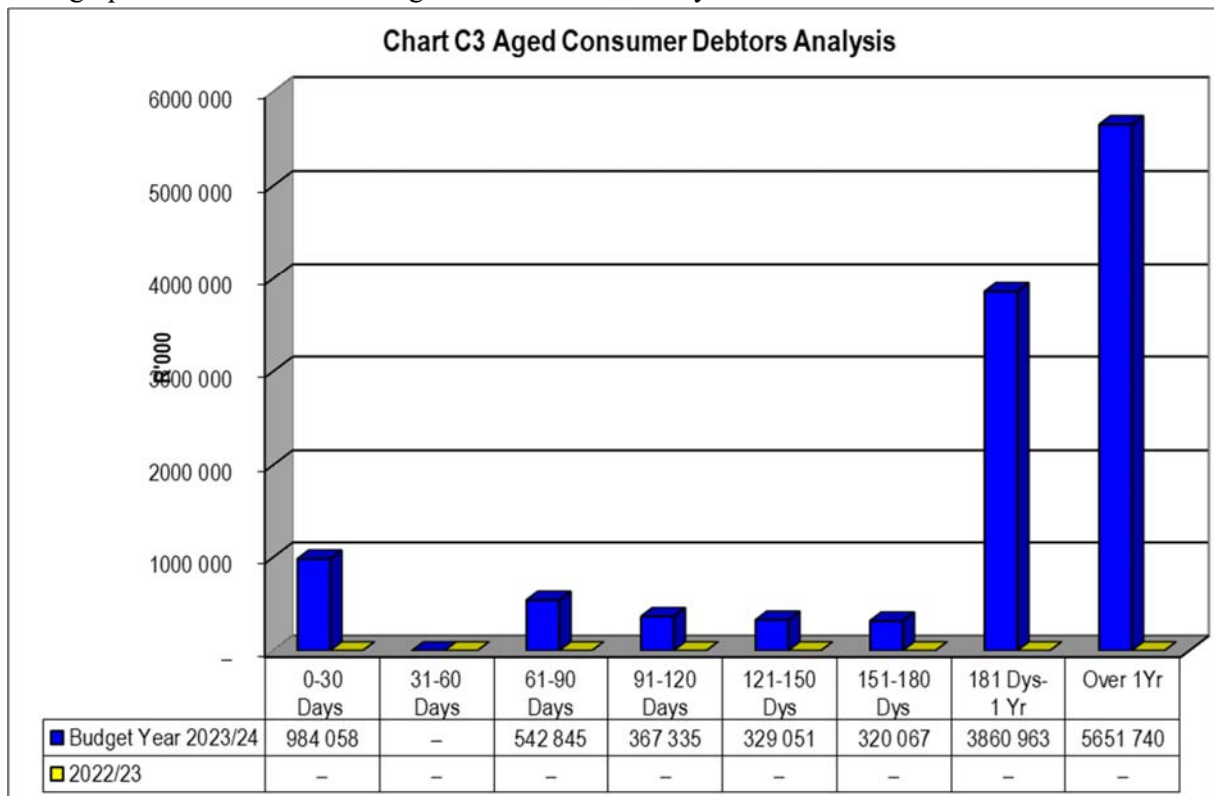
Table SC3 provides an age analysis of consumer debtors as at 30 June 2024.

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

Description	NT Code	Budget Year 2023/24								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	221	-	127	103	99	104	499	1 147	2 301	1 953	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	379	-	94	41	26	22	193	475	1 229	756	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	34	-	62	51	49	48	2 207	1 318	3 769	3 673	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	145	-	90	72	69	65	374	1 133	1 949	1 774	-	-
Receivables from Exchange Transactions - Waste Management	1600	152	-	92	72	65	60	343	625	1 409	1 166	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	49	-	72	24	19	19	222	838	1 243	1 121	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5	-	5	4	2	2	23	115	156	146	-	-
Total By Income Source	2000	984	-	543	367	329	320	3 861	5 652	12 056	10 529	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	87	-	33	19	13	11	203	342	708	589	-	-
Commercial	2300	289	-	138	54	43	43	2 134	1 176	3 877	3 450	-	-
Households	2400	608	-	372	294	273	266	1 523	4 134	7 471	6 490	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	984	-	543	367	329	320	3 861	5 652	12 056	10 529	-	-

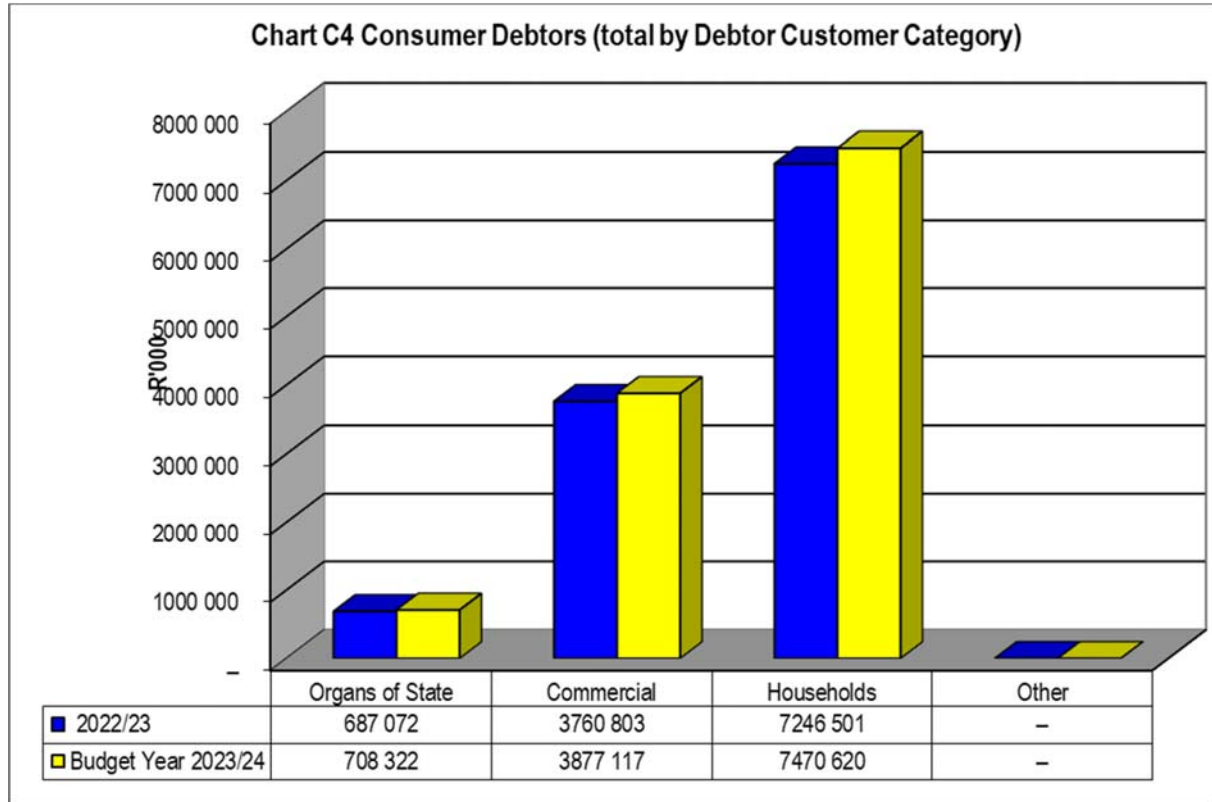
Table C6 (Statement of Financial Position) as at 30 June 2024 shows the total outstanding debtors is R 12, 056 million.

The graph below illustrates the aged consumer debt analysis at 30 June 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 June 2024.

SECTION 9 – CREDITOR ANALYSIS (TRADE AND OTHER PAYABLES)

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 June 2024.

Table SC4 Creditors Analysis

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth 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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1 490	-	-	-	-	-	-	-	1 490	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	137	-	-	-	-	-	-	46	182	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1 627	-	-	-	-	-	-	46	1 672	-

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 June 2024.

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
Laingsburg Municipality		0	Call investment	No	F	0,07	0	0	30 June 2024	481	3	-	-	483
														-
														-
														-
														-
														-
Municipality sub-total										481		-	-	483
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									481		-	-	483

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 - councillor and staff benefits - Q4 Fourth Quarter

Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 926	3 145	3 091	786	3 206	3 145	61	2%	3 091
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		53	55	53	13	53	55	(2)	-3%	53
Cellphone Allowance		339	328	361	79	348	328	20	6%	361
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 318	3 527	3 505	879	3 607	3 527	79	2%	3 505
% increase	4		6,3%	5,6%						5,6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 819	3 987	3 992	998	4 040	3 987	54	1%	3 992
Pension and UIF Contributions		454	513	484	121	484	513	(29)	-6%	484
Medical Aid Contributions		111	109	132	32	134	109	25	23%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		308	219	219	-	219	219	0	0%	219
Motor Vehicle Allowance		546	546	735	184	735	546	189	35%	735
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		12	12	13	3	13	12	1	5%	13
Other benefits and allowances		0	0	0	0	0	0	(0)	-8%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5 250	5 386	5 575	1 338	5 626	5 386	240	4%	5 575
% increase	4		2,6%	6,2%						6,2%
Other Municipal Staff										
Basic Salaries and Wages		18 537	20 110	19 344	3 128	19 302	20 110	(808)	-4%	19 344
Pension and UIF Contributions		2 647	2 816	2 805	512	2 700	2 816	(116)	-4%	2 805
Medical Aid Contributions		547	942	838	130	731	942	(211)	-22%	838
Overtime		747	871	746	98	801	871	(70)	-8%	746
Performance Bonus		1 148	1 397	1 344	2	1 322	1 397	(75)	-5%	1 344
Motor Vehicle Allowance		497	625	722	109	654	625	29	5%	722
Cellphone Allowance		46	5	3	1	3	5	(1)	-31%	3
Housing Allowances		57	130	81	55	66	130	(64)	-49%	81
Other benefits and allowances		46	44	66	-	33	44	(11)	-26%	66
Payments in lieu of leave		96	134	128	-	134	134	(134)	-100%	128
Long service awards		229	137	76	-	190	137	53	38%	76
Post-retirement benefit obligations		1 104	477	561	-	562	477	85	18%	561
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		637	749	735	-	566	749	(183)	-24%	735
Sub Total - Other Municipal Staff		26 338	28 438	27 448	4 035	26 931	28 438	(1 507)	-5%	27 448
% increase	4		8,0%	4,2%						4,2%
Total Parent Municipality		34 906	37 351	36 528	6 252	36 163	37 351	(1 188)	-3%	36 528
TOTAL SALARY, ALLOWANCES & BENEFITS		34 906	37 351	36 528	6 252	36 163	37 351	(1 188)	-3%	36 528
% increase	4		7,0%	4,6%						4,6%
TOTAL MANAGERS AND STAFF		31 587	33 824	33 023	5 373	32 557	33 824	(1 267)	-4%	33 023

References

SECTION 12 - RECEIPT AND EXPENDITURE ON GRANT PROGRAMMES

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

SC6 Transfers and Grant Receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter

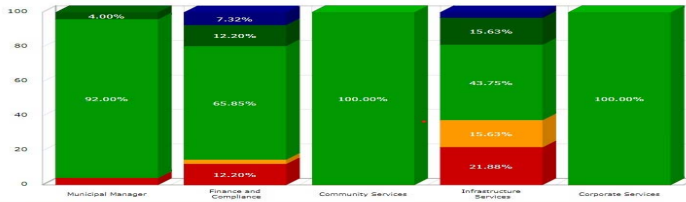
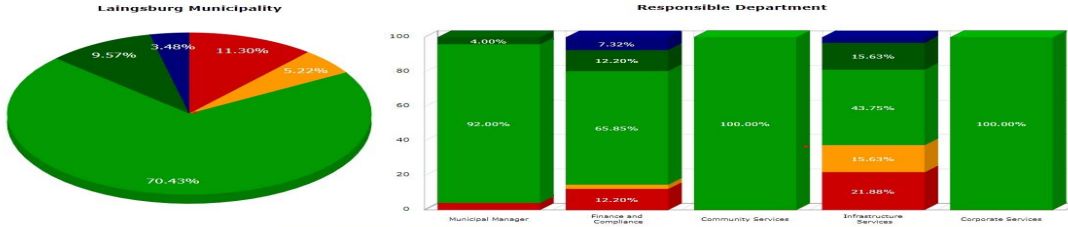
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		23 567	32 125	32 075	9 897	28 377	32 125	(3 748)	-11,7%	32 075
Equitable Share		20 139	21 520	21 520	8 967	21 520	21 520	0	0,0%	21 520
Expanded Public Works Programme Integrated Grant		1 074	1 173	1 173	293	489	1 173	(684)	-58,3%	1 173
Local Government Financial Management Grant		2 010	1 800	1 800	450	1 113	1 800	(687)	-38,1%	1 800
Municipal Infrastructure Grant		344	748	698	187	436	748	(312)	-41,7%	698
National Treasury		-	6 884	6 884	-	4 818	6 884	(2 066)	-30,0%	6 884
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 734	3 621	3 621	478	1 591	3 621	(2 030)	-56,1%	3 621
GRANT - HUMAN SETTLEMENTS		95	76	76	-	76	76	-	-	76
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		1 595	1 835	1 835	19	1 465	1 835	(370)	-20,2%	1 835
IR: GRANT - DEPT CULTURE SPORT		43	50	50	459	50	50	-	-	50
IR: GRANT - MAIN ROADS		-	1 660	1 660	-	-	1 660	(1 660)	-100,0%	1 660
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		53	38	38	4	4	38	(34)	-89,6%	38
Public Sector SETA		53	38	38	4	4	38	(34)	-89,6%	38
Total Operating Transfers and Grants	5	25 353	35 784	35 734	10 379	29 972	35 784	(5 813)	-16,2%	35 734
Capital Transfers and Grants										
National Government:		23 887	48 344	45 092	5 063	35 402	48 344	(12 942)	-26,8%	45 092
Municipal Infrastructure Grant		-	-	-	3 112	-	-	-	-	-
Water Services Infrastructure Grant		6 527	14 211	13 260	1 951	13 665	14 211	(546)	-3,8%	13 260
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
IR: WC - Housing - Human Settlements Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	23 887	48 344	45 092	5 063	35 402	48 344	(12 942)	-26,8%	45 092
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	49 240	84 128	80 826	15 441	65 374	84 128	(18 754)	-22,3%	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 June 2024.

Departmental KPI Report

Report drawn on 18 July 2024 at 16:03 for the months of April 2024 to June 2024.

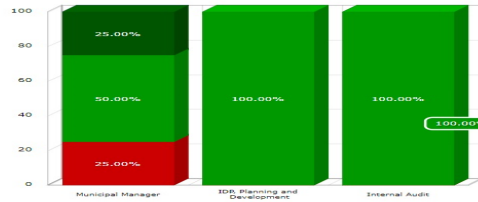
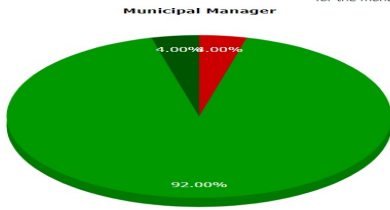


	Laingsburg Municipality	Responsible Department					
		Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services	[Unspecified]
Not Met	13 (11.30%)	1 (4.00%)	5 (12.20%)	-	7 (21.88%)	-	-
Almost Met	6 (5.22%)	-	1 (2.44%)	-	5 (15.63%)	-	-
Met	81 (70.43%)	23 (92.00%)	27 (65.85%)	13 (100.00%)	14 (43.75%)	4 (100.00%)	-
Well Met	11 (9.57%)	1 (4.00%)	5 (12.20%)	-	5 (15.63%)	-	-
Extremely Well Met	4 (3.48%)	-	3 (7.32%)	-	1 (3.13%)	-	-
Total:	115*	25	41	13	32	4	-
	100%	21.74%	35.65%	11.30%	27.83%	3.48%	-

* Excludes 34 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 18 July 2024 at 16:09 for the months of April 2024 to June 2024.

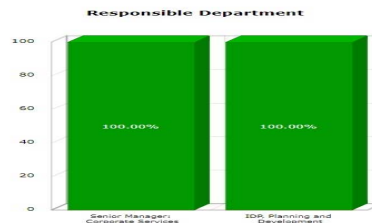


	Municipal Manager	Responsible Department		
		Municipal Manager	IDP, Planning and Development	Internal Audit
Not Met	1 (4.00%)	1 (25.00%)	-	-
Almost Met	-	-	-	-
Met	23 (92.00%)	2 (50.00%)	11 (100.00%)	10 (100.00%)
Well Met	1 (4.00%)	1 (25.00%)	-	-
Extremely Well Met	-	-	-	-
Total:	25*	4	11	10
	100%	16.00%	44.00%	40.00%

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

Departmental KPI Report

Report drawn on 18 July 2024 at 16:21 for the months of April 2024 to June 2024.

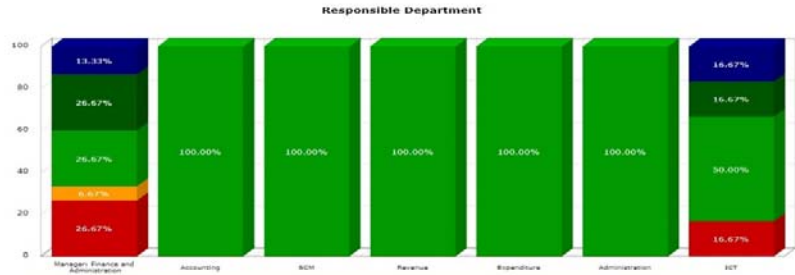


	Corporate Services	Responsible Department		
		Senior Manager, Corporate Services	Human Resources	Administration
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	4 (100.00%)	2 (100.00%)	-	2 (100.00%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
Total:	4*	2	-	2
	100%	50.00%	-	50.00%

* Excludes 1 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 18 July 2024 at 16:13 for the months of April 2024 to June 2024.

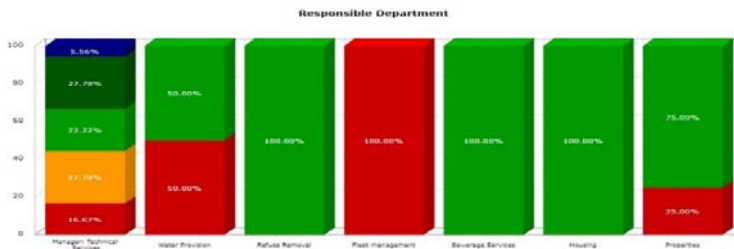
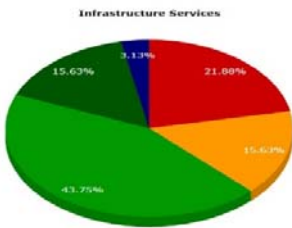


	Finance and Compliance	Responsible Department								
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & Treasury	ICT
Not Met	5 (12.20%)	4 (26.67%)	-	-	-	-	-	-	-	1 (16.67%)
Almost Met	1 (2.44%)	1 (6.67%)	-	-	-	-	-	-	-	-
Met	27 (65.85%)	4 (26.67%)	4 (100.00%)	2 (100.00%)	7 (100.00%)	2 (100.00%)	5 (100.00%)	-	-	3 (50.00%)
Well Met	5 (12.20%)	4 (26.67%)	-	-	-	-	-	-	-	1 (16.67%)
Extremely Well Met	3 (7.32%)	2 (13.33%)	-	-	-	-	-	-	-	1 (16.67%)
Total:	41*	15	4	2	7	2	5	-	-	6
	100%	36.59%	9.76%	4.88%	17.07%	4.88%	12.20%	-	-	14.63%

* Excludes 12 KPIs which had no targets/actuals for the period selected.

Departmental KPI Report

Report drawn on 18 July 2024 at 16:19 for the months of April 2024 to June 2024.

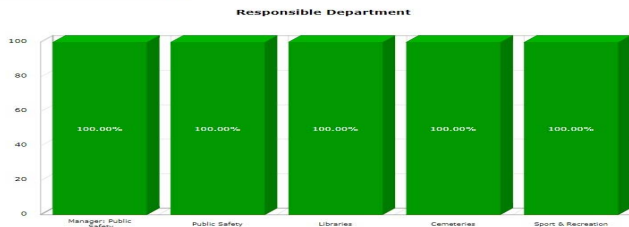
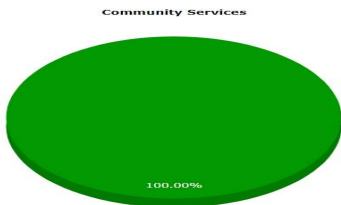


	Infrastructure Services	Responsible Department								
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Housing	Properties	Road Transport	Electricity
Not Met	7 (21.88%)	3 (16.67%)	1 (50.00%)	-	2 (100.00%)	-	-	1 (25.00%)	-	-
Almost Met	5 (15.63%)	5 (27.78%)	-	-	-	-	-	-	-	-
Met	14 (43.75%)	4 (22.22%)	1 (50.00%)	2 (100.00%)	-	2 (100.00%)	2 (100.00%)	3 (75.00%)	-	-
Well Met	5 (15.63%)	5 (27.78%)	-	-	-	-	-	-	-	-
Extremely Well Met	1 (3.13%)	1 (5.56%)	-	-	-	-	-	-	-	-
Total:	32*	18	2	2	2	2	2	4	-	-
	100%	56.25%	6.25%	6.25%	6.25%	6.25%	6.25%	12.50%	-	-

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

Departmental KPI Report

Report drawn on 19 July 2024 at 16:16 for the months of April 2024 to June 2024.



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

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

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

SECTION 14 – CAPITAL PROGRAMME PERFORMANCE

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

Table SC12 – Capital expenditure trend

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth 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	4 029	1 788	1 788	4 029	2 241	55,6%	4%
August	2 062	4 029	4 029	2 656	4 444	8 057	3 613	44,8%	9%
September	66	4 029	4 029	619	5 063	12 086	7 023	58,1%	10%
October	390	4 029	4 029	1 854	6 917	16 115	9 198	57,1%	14%
November	651	4 029	4 029	363	7 280	20 143	12 863	63,9%	15%
December	5 727	4 029	4 029	4 054	11 334	24 172	12 838	53,1%	23%
January	932	4 029	4 029	155	11 489	28 201	16 712	59,3%	24%
February	65	4 029	4 029	1 753	13 242	32 229	18 988	58,9%	27%
March	1 063	4 029	4 029	2 050	15 292	36 258	20 966	57,8%	32%
April	1 042	4 029	4 029	1 636	16 928	40 287	23 359	58,0%	0
May	1 286	4 029	4 029	1 123	18 051	44 315	26 265	59,3%	0
June	4 024	4 029	4 029	17 681	35 732	48 344	12 612	26,1%	0
Total Capital expenditure	17 308	48 344	48 344	35 732					

SECTION 15 – OTHER SUPPORTING DOCUMENTATION

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

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

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

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Budget	Nov Budget	Dec Budget	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands	1															
Cash Receipts By Source																
Property rates		371	1 434	608	1 299	1 093	447	816	496	614	469	384	966	8 996	5 770	6 059
Service charges - Electricity revenue		1 175	1 284	229	290	294	242	473	9 188	1 508	1 800	1 698	1 699	19 879	20 310	20 833
Service charges - Water revenue		232	153	23	34	66	37	125	1 752	298	352	295	310	3 677	5 435	5 705
Service charges - Waste Water Management		181	140	33	27	70	17	73	1 312	186	269	271	287	2 867	2 471	2 585
Service charges - Waste Management		183	179	2	4	12	4	51	1 594	210	293	258	274	3 063	2 862	2 994
Rental of facilities and equipment		136	121	107	141	113	80	218	368	120	116	133	148	1 802	2 064	2 155
Interest earned - external investments		28	56	69	63	58	103	120	121	144	182	162	162	1 234	938	981
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		24	20	20	522	253	627	559	570	458	342	538	458	4 391	6 789	7 101
Licences and permits		154	155	189	134	198	97	145	112	122	84	75	163	1 630	301	315
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	270	282
Transfers and Subsidies - Operational		8 972	2 879	2 720	2 234	2 957	9 106	1 944	(10 013)	5 430	-	-	(0)	26 229	30 569	28 404
Other revenue		103	170	463	142	68	72	81	105	89	74	99	173	1 639	14 991	14 288
Cash Receipts by Source		11 560	6 592	4 462	4 891	5 183	10 832	4 606	5 612	9 156	3 943	3 932	4 641	75 407	92 771	91 702
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		10 287	-	2 136	-	13 653	2 947	1 928	-	10 927	1 086	-	-	42 964	23 670	17 709
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	256	-
Borrowing long term/re-financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	4	11	-	11	4	-	4	7	4	4	48	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		21 847	6 592	6 601	4 902	18 836	13 790	6 538	5 612	20 086	5 036	3 935	4 644	118 419	116 697	109 411
Cash Payments by Type																
Employee related costs		3 814	3 809	4 019	3 708	5 479	3 978	3 913	4 349	4 461	3 810	4 653	4 802	50 794	39 499	40 108
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	0	0	-	-	-	0	1 004	1 050
Bulk purchases - Electricity		1 134	1 361	1 427	1 220	810	909	818	869	617	830	848	868	11 712	16 477	18 576
Acquisitions - water & other inventory		-	190	208	122	40	157	87	120	284	-	-	(0)	1 209	1 910	1 998
Contracted services		-	1 176	854	328	430	379	21	458	197	148	361	511	4 865	7 618	8 621
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		743	1 589	1 302	1 757	1 025	1 470	638	1 478	1 185	1 365	6 841	4 096	23 487	13 572	14 011
Cash Payments by Type		5 691	8 124	7 810	7 135	7 784	6 894	5 478	7 274	6 745	6 152	12 703	10 277	92 067	80 080	84 364
Other Cash Flows/Payments by Type																
Capital assets		1 788	2 656	619	1 854	363	4 054	155	1 753	2 050	1 636	1 123	17 681	35 732	22 782	13 669
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	4 874	5 048
Total Cash Payments by Type		7 479	10 781	8 429	8 989	8 147	10 948	5 632	9 027	8 795	7 789	13 826	27 958	127 798	107 736	103 081
NET INCREASE/(DECREASE) IN CASH HELD		14 368	(4 189)	(1 828)	(4 087)	10 688	2 842	905	(3 415)	11 292	(2 752)	(9 890)	(23 313)	(9 379)	8 961	6 330
Cash/cash equivalents at the monthly year beginning:		11 900	26 268	22 079	20 251	16 164	26 853	29 695	30 600	27 185	38 477	35 724	25 834	-	-	-
Cash/cash equivalents at the monthly year end:		26 268	22 079	20 251	16 164	26 853	29 695	30 600	27 185	38 477	35 724	25 834	2 521	(9 379)	8 961	6 330

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	40 744	39 122	10 926	28 721	40 744	12 023	29,5%	39 122
Roads Infrastructure		-	4 699	4 619	-	5 313	4 699	(614)	-13,1%	4 619
<i>Road Structures</i>		-	4 699	4 619	-	5 313	4 699	(614)	-13,1%	4 619
Water Supply Infrastructure		-	32 333	30 032	10 926	16 953	32 333	15 380	47,6%	30 032
<i>Reservoirs</i>		-	3 596	3 596	876	2 875	3 596	721	20,0%	3 596
<i>Pump Stations</i>		-	17 089	17 089	10 050	13 964	17 089	3 125	18,3%	17 089
<i>Bulk Mains</i>		-	11 648	9 347	-	113	11 648	11 535	99,0%	9 347
Sanitation Infrastructure		-	1 800	3 510	-	6 289	1 800	(4 489)	-249,4%	3 510
<i>Reticulation</i>		-	-	1 710	-	1 671	-	(1 671)	#DIV/0!	1 710
<i>Waste Water Treatment Works</i>		-	1 800	1 800	-	4 618	1 800	(2 818)	-156,5%	1 800
Rail Infrastructure		-	1 912	961	-	166	1 912	1 746	91,3%	961
<i>Storm water Conveyance</i>		-	1 912	961	-	166	1 912	1 746	91,3%	961
Furniture and Office Equipment		-	-	230	175	175	-	(175)	#DIV/0!	230
Furniture and Office Equipment		-	-	230	175	175	-	(175)	#DIV/0!	230
Total Capital Expenditure on new assets	1	-	40 744	39 352	11 101	28 896	40 744	11 848	29,1%	39 352

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 - Q4

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	7 600	7 680	201	6 836	7 600	764	10,1%	7 680
Sport and Recreation Facilities		-	7 600	7 680	201	6 836	7 600	764	10,1%	7 680
<i>Outdoor Facilities</i>		-	7 600	7 680	201	6 836	7 600	764	10,1%	7 680
Computer Equipment		-	-	400	-	-	-	-	-	400
Computer Equipment		-	-	400	-	-	-	-	-	400
Machinery and Equipment		-	-	1 000	-	-	-	-	-	1 000
Machinery and Equipment		-	-	1 000	-	-	-	-	-	1 000
Total Capital Expenditure on renewal of existing ass	1	-	7 600	9 080	201	6 836	7 600	764	10,1%	9 080

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

WC051 Laingsburg - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Infrastructure		671	495	418	63	363	495	132	26,7%	418
Electrical Infrastructure		655	474	398	61	348	474	125	26,4%	398
<i>LV Networks</i>		444	346	288	61	313	346	34	9,7%	288
Sanitation Infrastructure		14	17	16	2	14	17	3	19,7%	16
<i>Waste Water Treatment Works</i>		7	13	11	2	13	13	(0)	-3,0%	11
Community Assets		2	46	46	0	2	46	44	95,2%	46
Community Facilities		2	46	46	0	2	46	44	95,2%	46
<i>Libraries</i>		2	46	46	0	2	46	44	95,2%	46
Other assets		306	281	144	29	239	281	42	15,0%	144
Operational Buildings		306	280	143	29	239	280	41	14,6%	143
<i>Municipal Offices</i>		306	280	143	29	239	280	41	14,6%	143
Furniture and Office Equipment		2	2	3	1	5	2	(2)	-100,2%	3
Furniture and Office Equipment		2	2	3	1	5	2	(2)	-100,2%	3
Machinery and Equipment		(181)	179	199	5	250	179	(71)	-39,3%	199
Machinery and Equipment		(181)	179	199	5	250	179	(71)	-39,3%	199
Transport Assets		778	788	922	90	510	788	279	35,4%	922
Transport Assets		778	788	922	90	510	788	279	35,4%	922
Total Repairs and Maintenance Expenditure	1	1 579	1 792	1 732	188	1 368	1 792	424	23,7%	1 732

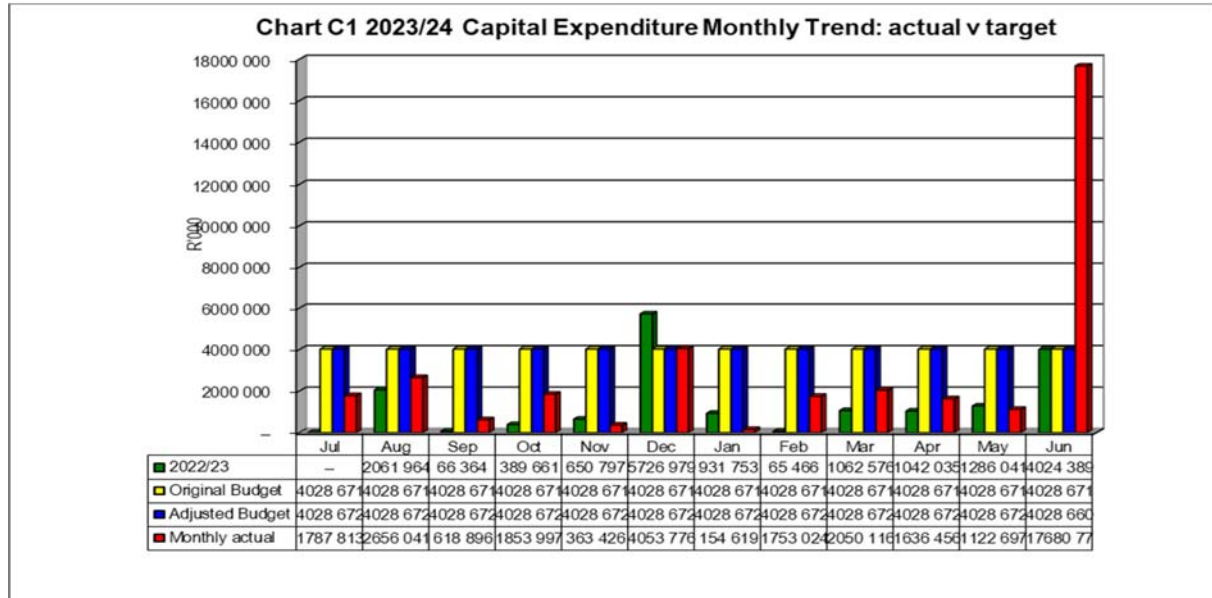
Table SC13 d – Depreciation charges by asset class

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

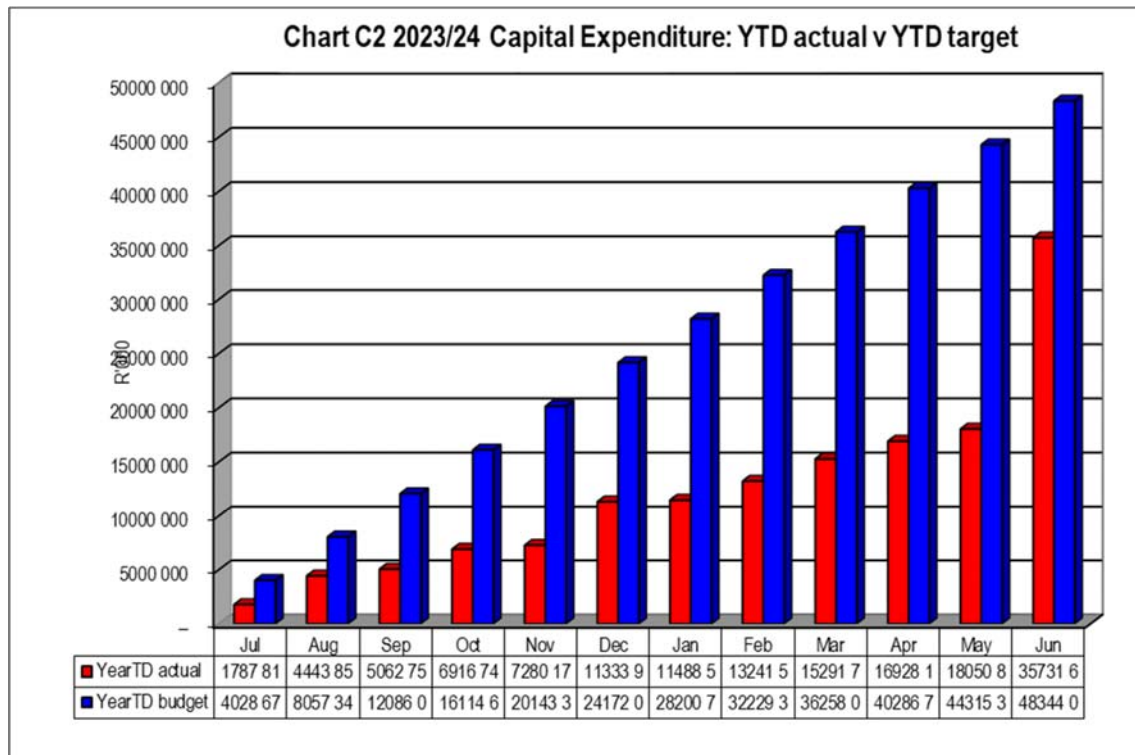
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10 648	4 970	5 185	1 296	5 185	4 970	(215)	-4,3%	5 185
Roads Infrastructure		1 437	-	-	-	-	-	-	-	-
<i>Road Structures</i>		1 437	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 029	2 099	2 314	579	2 314	2 099	(215)	-10,3%	2 314
<i>Drainage Collection</i>		2 029	2 099	2 314	579	2 314	2 099	(215)	-10,3%	2 314
Electrical Infrastructure		662	340	340	85	340	340	-	-	340
<i>LV Networks</i>		662	340	340	85	340	340	-	-	340
Water Supply Infrastructure		2 317	1 362	1 362	340	1 362	1 362	-	-	1 362
<i>Distribution</i>		2 317	1 362	1 362	340	1 362	1 362	-	-	1 362
Sanitation Infrastructure		1 977	1 165	1 165	291	1 165	1 165	-	-	1 165
<i>Reticalulation</i>		1 977	1 165	1 165	291	1 165	1 165	-	-	1 165
Solid Waste Infrastructure		2 226	4	4	1	4	4	-	-	4
<i>Landfill Sites</i>		2 226	4	4	1	4	4	-	-	4
Community Assets		641	291	51	13	51	291	240	82,5%	51
Community Facilities		641	76	11	3	11	76	65	86,1%	11
<i>Libraries</i>		641	76	11	3	11	76	65	86,1%	11
Sport and Recreation Facilities		-	215	40	10	40	215	175	81,3%	40
<i>Outdoor Facilities</i>		-	215	40	10	40	215	175	81,3%	40
Other assets		182	142	142	35	142	142	-	-	142
Operational Buildings		182	142	142	35	142	142	-	-	142
<i>Municipal Offices</i>		182	142	142	35	142	142	-	-	142
Intangible Assets		86	11	11	-	-	11	11	100,0%	11
Licences and Rights		86	11	11	-	-	11	11	100,0%	11
<i>Computer Software and Applications</i>		86	11	11	-	-	11	11	100,0%	11
Computer Equipment		157	181	181	45	181	181	-	-	181
Computer Equipment		157	181	181	45	181	181	-	-	181
Furniture and Office Equipment		85	209	245	61	245	209	(36)	-17,0%	245
Furniture and Office Equipment		85	209	245	61	245	209	(36)	-17,0%	245
Machinery and Equipment		106	115	115	29	115	115	-	-	115
Machinery and Equipment		106	115	115	29	115	115	-	-	115
Transport Assets		353	-	-	-	-	-	-	-	-
Transport Assets		353	-	-	-	-	-	-	-	-
Total Depreciation	1	12 258	5 919	5 929	1 480	5 919	5 919	-	-	5 929

Schedule C – National Treasury Formats graphs

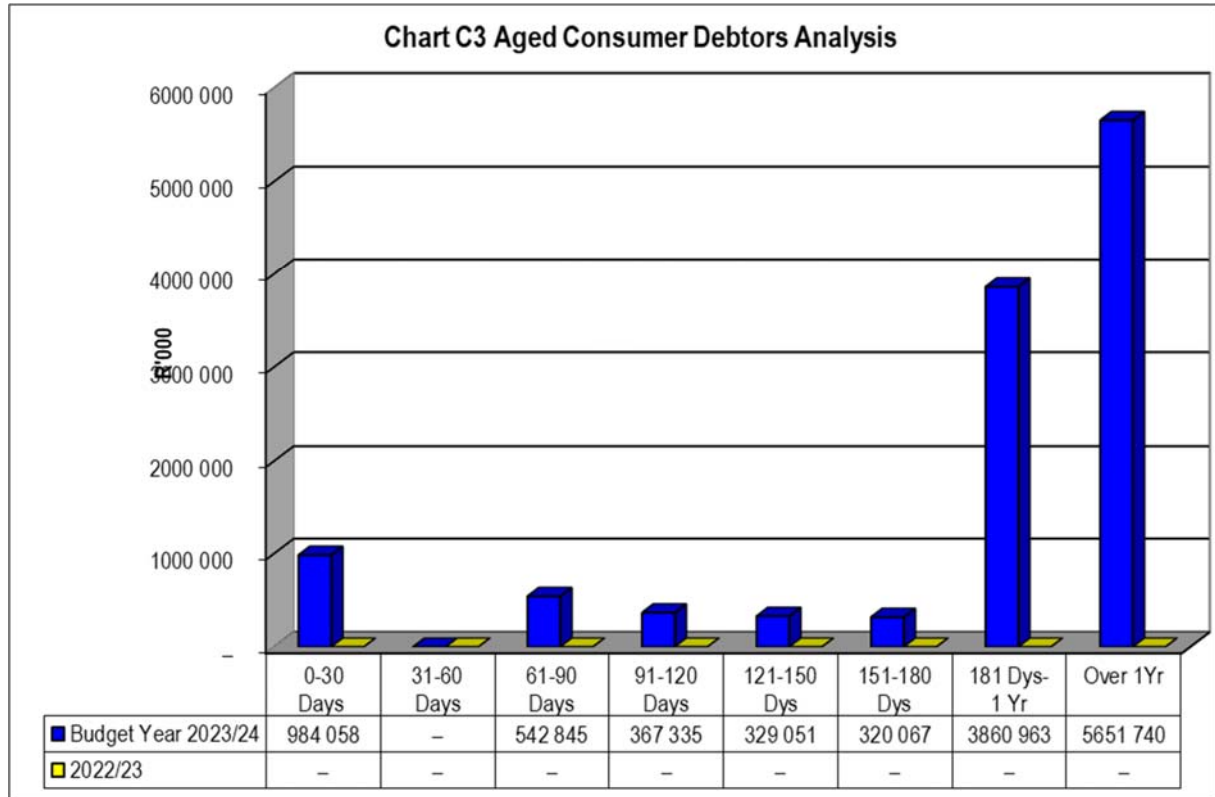
Capital Expenditure monthly trend: Actual VS Target



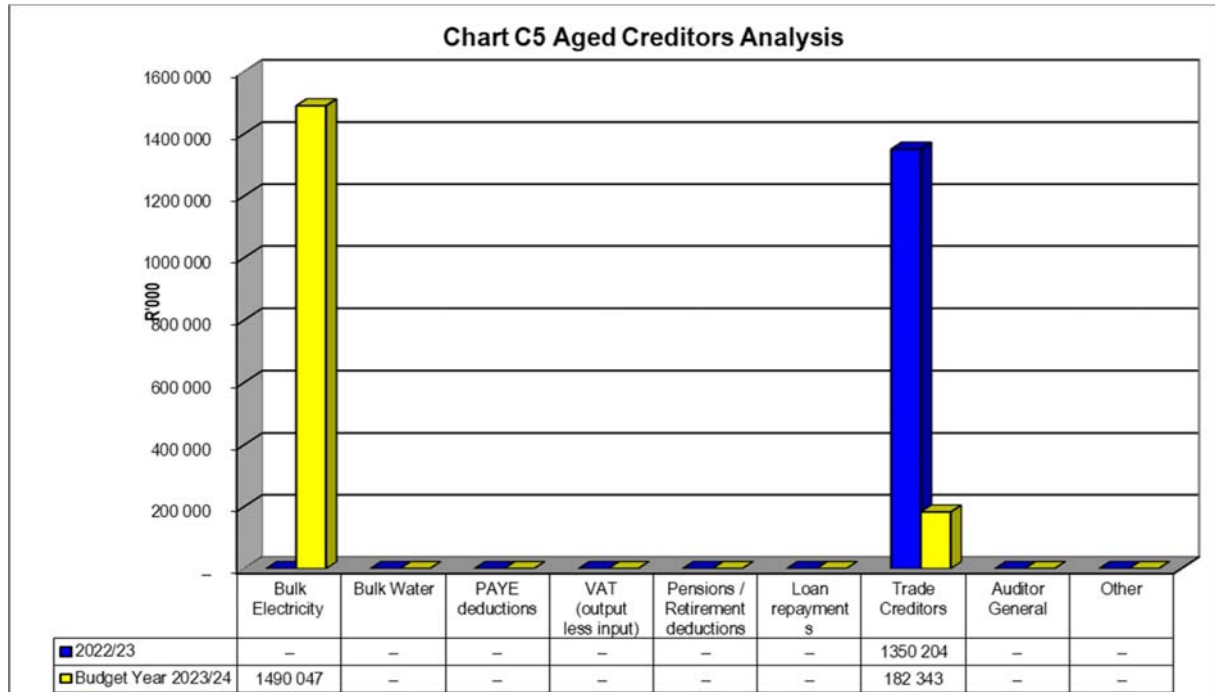
Capital Expenditure: YTD Actual VS YTD Target



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.