

**LAINSBURG MUNICIPALITY
MFMA SECTION 72 REPORT
MID-YEAR BUDGET & PERFORMANCE**

**ASSESSMENT REPORT
01 July 2022 – 31 December 2022**





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QUALITY CERTIFICATE

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

For the period of 1 July 2022 until 31 December 2022 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



J BOOYSEN

MUNICIPAL MANAGER

23 January 2023

1 Introduction

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

2 Purpose of report

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2022 to 31 December 2022.

3 Legislative Framework

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

3.1 The Municipal Finance Management Act

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

(1)The accounting officer of a municipality must by 25 January of each year;

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

(iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) (b) of this section.

(3) The accounting officer must, as part of the review;

(a) make recommendations as to whether an adjustments budget is necessary; and

(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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

(a) Consider the report

(b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;

(c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that the revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustment budget;

(d) Issue any appropriate instructions to the accounting officer to ensure-

(i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and

(ii) That spending of funds and revenue collection proceed in accordance with the budget;

(e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and

(f) Submit the report to the council by 31 January of each year

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

Section 54: Budgetary control and early identification of financial problems

(1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must:

(a) consider the statement or report;

- (b) check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
 - (c) consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
 - (d) issue any appropriate instructions to the accounting officer to ensure;
 - (i) that the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) that spending of funds and revenue collection proceed in accordance with the budget;
 - (e) identify any financial problems facing the municipality, including any emerging or impending financial problems; and
 - (f) in the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
- (a) promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—
 - (i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
 - (ii) the tabling of an adjustments budget; or
 - (iii) steps in terms of Chapter 13; and
 - (b) alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

Report to provincial executive if conditions for provincial intervention exist

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

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

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

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

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

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

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

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

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

4 Mayor's Report

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

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

4.1 Summary of the previous year's annual report

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but the following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2022/23 Financial Year, e.g.;

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

4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2022/20223 financial year as at the Quarter ending 31 December 2022:

Description	2021/22	2022/23			2022/23 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjustments Budget
	R'000				%	
Financial Performance						
Property rates	4 657	5 334	–	5 133	-3,92	100,00
Service charges	22 834	26 075	–	10 674	-144,29	100,00
Investment revenue	423	340	–	193	-75,91	100,00
Transfers recognised - operational	24 563	25 082	–	15 706	-59,69	100,00
Other own revenue	28 474	42 612	–	19 451	-119,07	100,00
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	–	51 157	-94,39	100,00
Employee related costs	29 885	31 059	–	15 843	-96,03	100,00
Remuneration of councillors	3 172	3 300	–	1 690	-95,25	100,00
Depreciation and amortisation	9 305	7 219	–	3 239	-122,83	100,00
Finance costs	2 996	953	–	0	-639830,20	100,00
Bulk purchases	14 326	16 229	–	7 021	-131,16	100,00
Transfers and subsidies	181	356	–	10	-3305,86	100,00
Other expenditure	41 424	50 770	–	20 006	-153,77	100,00
Total Expenditure	101 289	109 885	–	47 811	-129,83	100,00
Surplus/(Deficit)	(20 336)	(10 443)	–	3 346	412,07	100,00

Transfers recognised - capital	12 904	23 887	-	8 863	-169,49	100,00
Gains and other operations	-	-	-	-	0,00	0,00
Surplus/(Deficit) after capital transfers & contributions	(7 432)	13 444	-	12 210	-10,11	100,00
Capital expenditure & funds sources						
Capital expenditure						
Transfers recognised - capital	12 904	23 887	-	8 863	-169,49	100,00
Public contributions & donations	-	-	-	-	0,00	0,00
Borrowing	-	-	-	-	0,00	0,00
Internally generated funds	-	-	-	-	0,00	0,00
Total sources of capital funds	12 904	23 887	-	8 863	-169,49	100,00
Financial position						
Total current assets	17 339	24 241	-	27 169	10,78	100,00
Total non-current assets	214 618	217 762	-	220 278	1,14	100,00
Total current liabilities	16 393	31 729	-	21 261	-49,24	100,00
Total non-current liabilities	24 797	14 288	-	24 797	42,38	100,00
Community wealth/Equity	198 199	195 985	-	201 389	2,68	100,00
Cash flows						
Net cash from (used) operating	23 187	25 145	-	26 854	6,36	100,00
Net cash from (used) investing	(7 866)	(23 887)	-	(24 459)	2,34	100,00
Net cash from (used) financing	-	-	-	-	0,00	0,00
Cash/cash equivalents at the year end	18 411	3 090	3 090	5 485	43,67	43,67
Cash/cash equivalents at the year begin:	3 090	4 348	3 090	3 090	-40,73	0,00
Cash backing/surplus reconciliation						
Cash and investments available	3 090	3 090	3 090	5 485	43,67	43,67
Application of cash and investments	-	-	-	-	0,00	0,00

Balance - surplus (shortfall)	3 090	3 090	3 090	5 485	43,67	43,67
<u>Asset management</u>						
Asset register summary (WDV)	226 722	201 502	205 755	214 618	6,11	4,13
Depreciation & asset impairment	10 988	5 711	5 709	9 117	37,36	37,38
Repairs and Maintenance	2 364	1 754	6 893	1 572	-11,55	-338,49
<u>Free services</u>						
Cost of Free Basic Services provided	2 767	2 939	–	1 617	-81,82	100,00
Revenue cost of free services provided	5 318	4 899	–	2 449	-100,00	100,00
<u>Households below minimum service level</u>						
Water:	–	–	–	–	0,00	0,00
Sanitation/sewerage:	–	–	–	–	0,00	0,00
Energy:	–	–	–	–	0,00	0,00
Refuse:	–	–	–	–	0,00	0,00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

4.1.2 Audit Status Report

The process is in the last phase of Auditing and an Action plan will be developed and monitored by the Performance System.

5 Mid-Year Performance Assessment

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget
- (2) An adjustments budget —
 - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

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

5.1 Resolutions

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

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

5.1.1 Mid-Year Budget and Performance Report

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

5.1.2 Recommendation:

That Council takes cognizance of the 2022/23 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act and that an adjusted budget for 2021/22 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan.

6 Executive Summary

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

6.1 Introduction

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

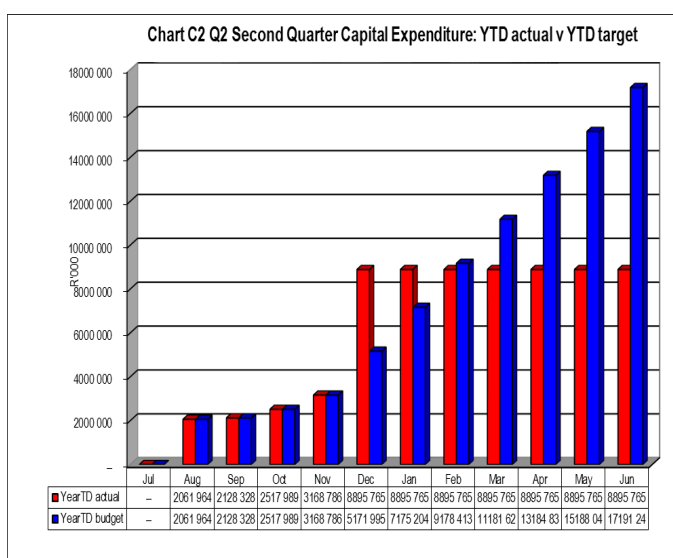
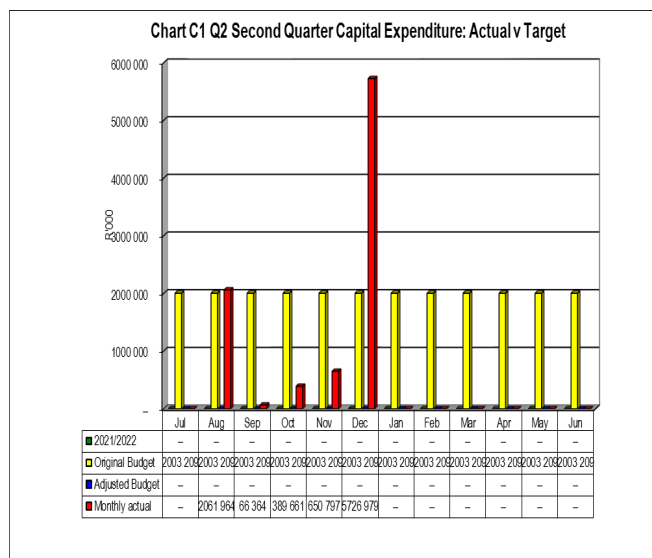
6.2 Operating Revenue

The Municipality has so far generated 48.67% or R 60.021 million of the annual Budgeted Income which is just more than the budgeted amounts. This amount includes the operational allowances to date.

6.3 Operating Expenditure

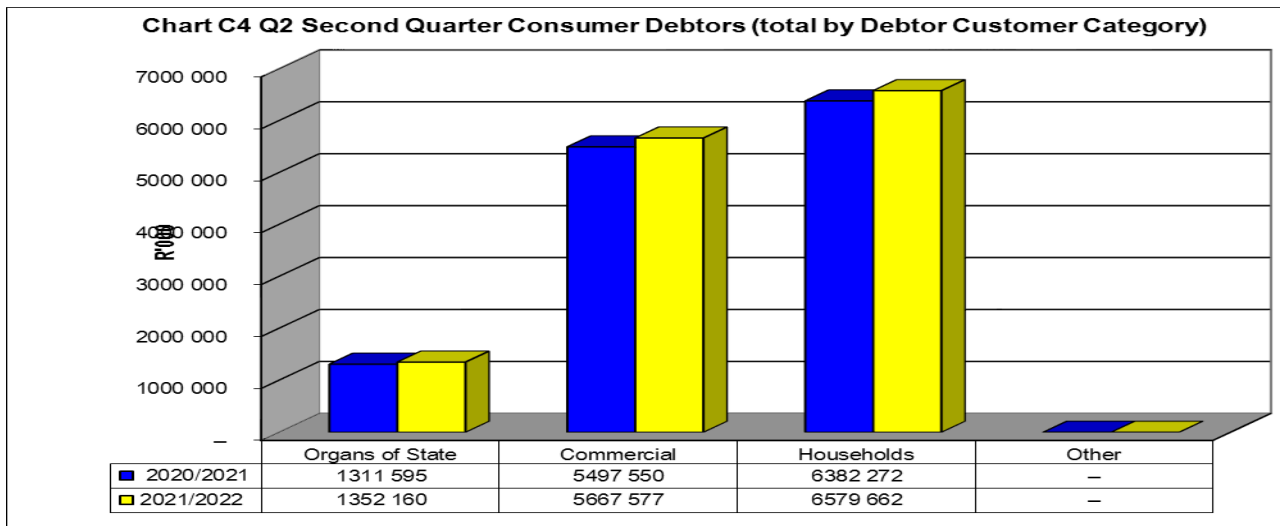
Operating expenses of R 47,811 million for the second quarter do not include part of the depreciation charges, annual bonuses and exclude the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R 2,020 million. This will effectively bring the total expenditure to date to R 49,831 million. The expenditure to date is less than the budget year-to-date amount. This means that the Municipality spent 9.30% less.

6.4 Capital Expenditure



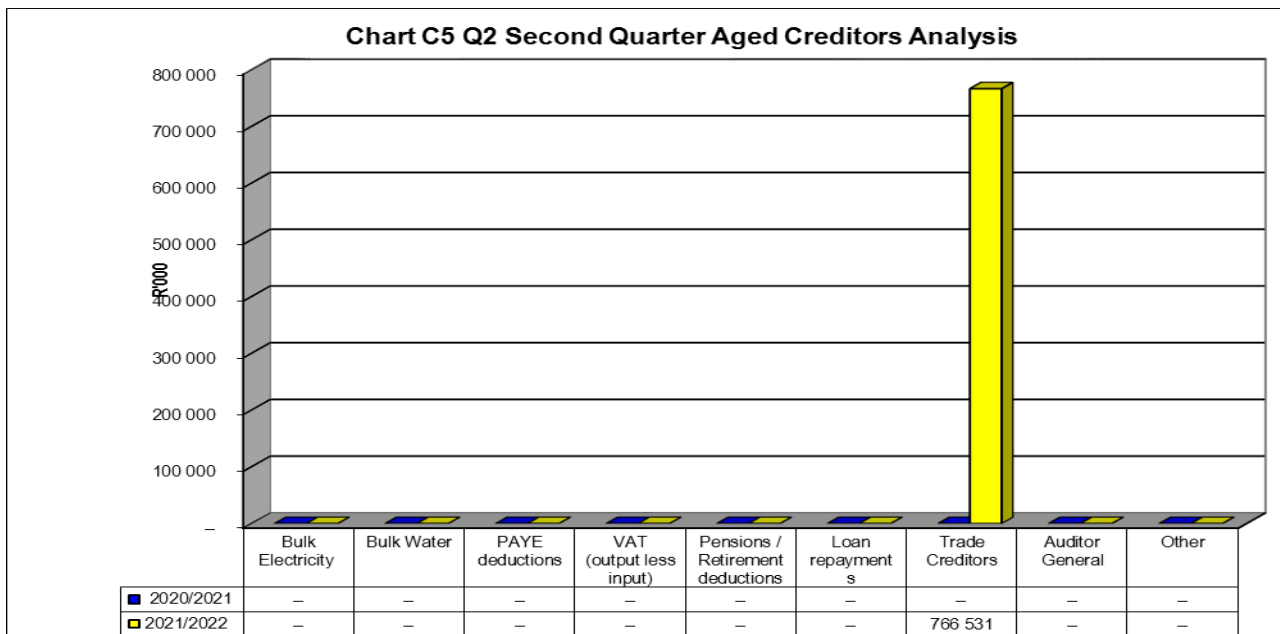
6.4 Debtors

The Outstanding Debtors of the Municipality amounts to R 11,372million at the end of the second quarter.



6.5 Creditors

Total outstanding creditors amount to R0 for the second quarter. All the outstanding amounts are within the 30 days outstanding categories which is compliant with Section 65 of the MFMA. One case occurred where a supplier issued invoices more than 30 days after the date of the invoice for payment, but in most cases the payments are made at presentation of the invoices.



7 Service delivery Performance Analysis

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that “A Municipality’s Performance Management System entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players.” This framework, inter alia, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual and service provider performance.

Laingsburg Municipality does have an approved Performance Management Framework, Policy and Rewards Incentive Policy in place which was reviewed in 2016. We are currently in the process of Reviewing the Framework for adoption by Council.

7.1 Implementation of the Performance Management

The 2022/2027 was compiled and approved by Council on 30 May 2022. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at organisational level and through the Departmental SDBIP at Departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business process

of the Municipality is implemented. It also allocates responsibilities to Departments to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 13 June 2022.

7.2 Performance Monitoring

The SDBIP is loaded on an electronic web based system (after approval). The web based system sent automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month’s performance. The actual results against monthly targets set, are discussed in monthly Executive Management Team (EMT) meetings to determine early warning indicators and discuss corrective measures if needed.

Category	Colour	Description
<i>KPI's Not Met</i>		<i>0% >= Actual/Target < 75%</i>
<i>KPI's Almost Met</i>		<i>75% >= Actual/Target < 100%</i>
<i>KPI's Met</i>		<i>Actual/Target = 100%</i>
<i>KPI's Well Met</i>		<i>100% > Actual/Target < 150%</i>
<i>KPI's Extremely Well Met</i>		<i>Actual/Target >= 150%</i>

8 Report on Municipal Performance

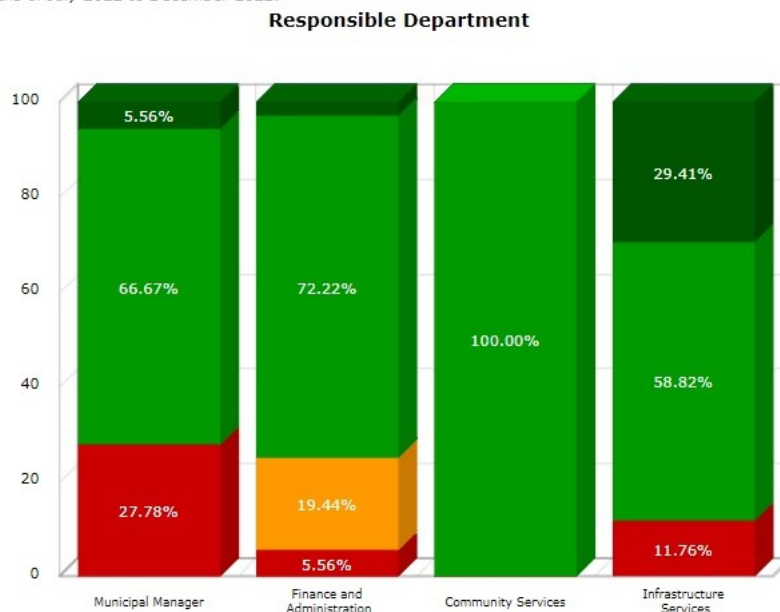
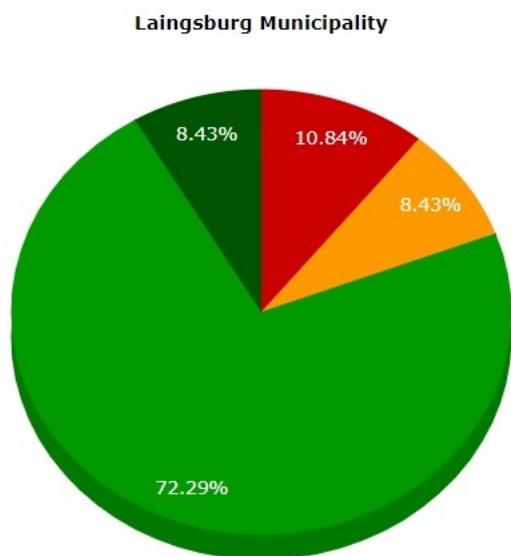
In this section we will look at the Mid-Year Assessment of the Top Layer SDBIP per KPI.

8.1 Directorate SDBIP Report

This graph shows the operational performance of the municipality from 1 July 2022 to 31 December 2022.

Departmental KPI Report

Report drawn on 24 January 2023 at 11-20
for the months of July 2022 to December 2022.



	Laingsburg Municipality	Responsible Department				
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services	[Unspecified]
Not Met	9 (10.84%)	5 (27.78%)	2 (5.56%)	-	2 (11.76%)	-
Almost Met	7 (8.43%)	-	7 (19.44%)	-	-	-
Met	60 (72.29%)	12 (66.67%)	26 (72.22%)	12 (100.00%)	10 (58.82%)	-
Well Met	7 (8.43%)	1 (5.56%)	1 (2.78%)	-	5 (29.41%)	-
Extremely Well Met	-	-	-	-	-	-
Total:	83*	18	36	12	17	-
	100%	21.69%	43.37%	14.46%	20.48%	-

* Excludes 63 KPIs which had no targets/actuals for the period selected.

The graphs and the table above shows clearly the performance of the municipality per KPI for the different directorates.

During the recent audit there were no material findings on the report on predetermined objectives concerning the usefulness and reliability of the information. Laingsburg Municipality have once more received an unqualified audit opinion.

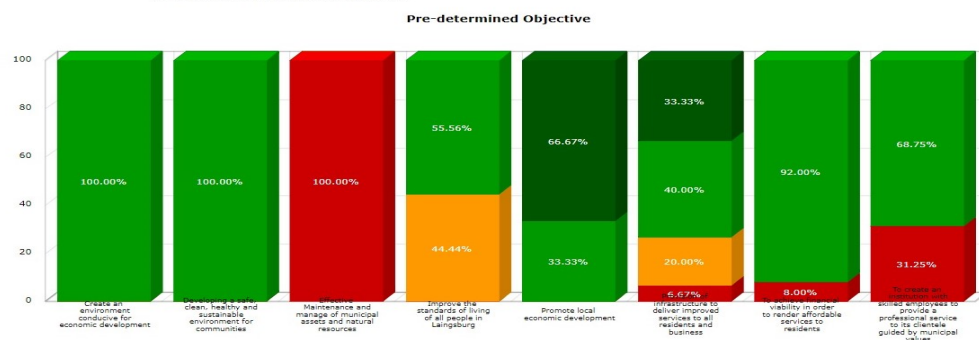
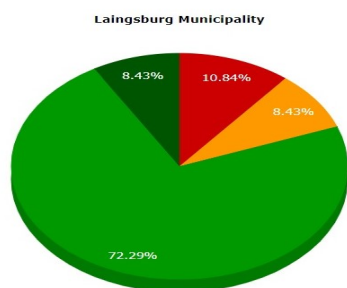
The municipality performed good during the period under review. 60 KPI'S was met, 7 KPI's was well met. Only 9 KPI's was not met and will be addressed during the next formal performance review. The reasons provided for the recorded under-performance is the fact that staff was on leave and could not update the Performance System. The municipal recovery plan and measures to save money is also one of the reasons for under-performance.

The unaudited departmental SDBIP for the period for the year ending 31 December 2022.

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

Departmental KPI Report

Report drawn on 24 January 2023 at 15:43 for the months of July 2022 to December 2022.



	Laingsburg Municipality	Pre-determined Objective									
		Create an environment conducive for economic development	Developing a safe, clean, healthy and sustainable environment for communities	Effective Maintenance and manage of municipal assets and natural resources	Improve the standards of living of all people in Laingsburg	Promote local economic development	Provision of infrastructure to deliver improved services to all residents and business	To achieve financial viability in order to render affordable services to residents	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Unspecified	[Unspecified]
Not Met	9 (10.84%)	-	-	1 (100.00%)	-	-	1 (6.67%)	2 (8.00%)	5 (31.25%)	-	-
Almost Met	7 (8.43%)	-	-	-	4 (44.44%)	-	3 (20.00%)	-	-	-	-
Met	60 (72.29%)	4 (100.00%)	10 (100.00%)	-	5 (55.56%)	1 (33.33%)	6 (40.00%)	23 (92.00%)	11 (68.75%)	-	-
Well Met	7 (8.43%)	-	-	-	-	2 (66.67%)	5 (33.33%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	-
Total:	83*	4	10	1	9	3	15	25	16	-	-
	100%	4.82%	12.05%	1.20%	10.84%	3.61%	18.07%	30.12%	19.28%	-	-

* Excludes 63 KPIs which had no targets/actuals for the period selected.

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

Laingsburg Municipality

2022-2023: Top Layer KPI Report

Ref	Responsible Directorate	Provincial Objectives	Pre-determined Objective	KPI Name	Description of Unit of Measurement	Calculation Type	Municipal KPA	Quarter ending September 2022			Quarter ending December 2022			Overall Performance for Quarter ending September 2022 to Quarter ending December 2022		
								Target	Actual	R	Target	Actual	R	Target	Actual	R
TL148	Finance and Administration	Innovation and Culture	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 10% of budgeted posts by 30 June 2023 [(Number of posts filled/Total number of budgeted posts)x100]	% vacancy rate of budgeted posts by 30 June 2023	Reverse Last Value	Institutional Development	0.00 %	0.0 0%	N / A	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL149	Finance and Administration	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2023	Last Value	Institutional Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL150	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Achieve a debtor payment percentage of 65% by 30 June 2023 [(Gross Debtors Opening	% debtor payment achieved	Last Value	Financial Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]												
TL151	Finance and Administration	Innovation and Culture	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 2023	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2023	Last Value	Infrastructure Development	863	891	G2	863	896	G2	863	896	G2

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL152	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2023	Number of residential properties which are billed for water	Last Value	Infrastructure Development	1 338	1 333	0	1 338	1 336	0	1 338	1 336	0
TL153	Finance and Administration	Innovation and Culture	Provision of infrastructure to deliver improved services to all residents and business	Number of formal residential properties connected to the municipal waste water	Number of residential properties which are billed for sewerage	Last Value	Infrastructure Development	1 296	1 291	0	1 296	1 294	0	1 296	1 294	0

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				sanitation/ sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at 30 June 2023												
TL154	Finance and Administratio n	Innovation and Culture	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 2023	Number of residential properties which are billed for refuse removal	Last Value	Infrastructure Development	1 346	1 341	0	1 346	1 341	0	1 346	1 341	0
TL155	Finance and Administratio n	Innovation and Culture	Improve the standards of living of all people in	Provide free 50kWh electricity to indigent	Number of households receiving free basic	Last Value	Social Development	464	417	0	464	456	0	464	456	0

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

			Laingsburg	households as at 30 June 2023	electricity											
TL156	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free 6kl water to indigent households as at 30 June 2023	Number of households receiving free basic water	Last Value	Social Development	743	540	R	743	617	O	743	617	O
TL157	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free basic sanitation to indigent households as at 30 June 2023	Number of households receiving free basic sanitation services	Last Value	Social Development	731	533	R	731	613	O	731	613	O
TL158	Finance and Administration	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Provide free basic refuse removal to indigent households as at 30 June 2023	Number of households receiving free basic refuse removal services	Last Value	Social Development	753	547	R	753	630	O	753	630	O

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL159	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt coverage ratio as at 30 June 2023	Reverse Last Value	Financial Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
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LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL160	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2023 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2023	Reverse Last Value	Financial Development	0.00 %	0.0 0%	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
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LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL161	Finance and Administration	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2023 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision	Cost coverage ratio as at 30 June 2023	Last Value	Financial Development	0	0	N/A	0	0	N/A	0	0	N/A
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LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				for Bad Debts, Impairment and Loss on Disposal of Assets)]												
TL162	Municipal Manager	Innovation and Culture	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 2023 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2023	Accumulative	Institutional Development	0	0	N/A	0	0	N/A	0	0	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL163	Municipal Manager	Growth and Jobs	Promote local economic development	Create job opportunities through EPWP and LED projects by 30 June 2023	Number of job opportunities created by 30 June 2023	Accumulative	Local Economic Development	0	0	N/A	0	0	N/A	0	0	N/A
TL164	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop a Risk Based Audit Plan for 2023/24 and submit to the Audit Committee for consideration by 30 June 2023	RBAP submitted to the Audit Committee by 30 June 2023	Carry Over	Institutional Development	0	0	N/A	0	0	N/A	0	0	N/A
TL165	Municipal Manager	Growth and Jobs	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 2023	% of capital budget spent on capital projects	Last Value	Infrastructure Development	15.00 %	18.00 %	G2	40.0 %	42.0 %	G2	40.0 %	42.0 %	G2

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				[(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]												
TL166	Municipal Manager	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Develop and distribute at least two municipal newsletters by 30 June 2023	Number of municipal newsletters developed and distributed	Accumulative	Institutional Development	0	0	N/A	1	1	G	1	1	G
TL167	Community Services	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Review the Disaster Management Plan and submit to Council by 31 March 2023	Reviewed Disaster Management Plan submitted to Council by 31 March 2023	Carry Over	Unspecified	0	0	N/A	0	0	N/A	0	0	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL168	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the electricity maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL169	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the water maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				ce budget)x100]												
TL170	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the sewerage maintenance budget by 30 June 2023 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100]	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL171	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	Spend 75% of the refuse removal maintenance budget by 30 June 2023 [(Actual	% of the maintenance budget spent	Last Value	Infrastructure Development	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				expenditure on maintenance divided by the total approved maintenance budget)x100]												
TL172	Infrastructure Services	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Limit the % electricity unaccounted for to less than 10% by 30 June 2023 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% electricity unaccounted for by 30 June	Reverse Last Value	Infrastructure Development	0.00 %	0.0 0%	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL173	Infrastructure Services	Innovation and Culture	Effective Maintenance and manage of municipal assets and natural resources	Limit unaccounted for water to less than 30% by 30 June 2023 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Reverse Last Value	Infrastructure Development	0.00 %	0.0 0%	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A
TL174	Infrastructure Services	Growth and Jobs	Effective Maintenance and manage of municipal assets and natural resources	95% of water samples comply with SANS241 micro biological indicators [(Number of water samples	% of water samples compliant	Last Value	Environmental & Spatial Development	0.00 %	0.0 0%	N/A	0.00 %	0.00 %	N/A	0.00 %	0.00 %	N/A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

				that comply with SANS241 indicators/ Number of water samples tested)x10 0]												
TL175	Infrastructure Services	Growth and Jobs	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 2023 [(Number of effluent samples that comply with permit values/Nu mber of effluent samples tested)x10 0]	% of effluent samples compliant	Last Value	Environmental & Spatial Development	0.00 %	0.0 0%	N/ A	0.00 %	0.00 %	N / A	0.00 %	0.00 %	N / A

LAINGSBURG MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

TL176	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on the Storm Water Conveyance in the Laingsburg Municipality area by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	Last Value	Infrastructure Development	15.00 %	20.00 %	G2	40.0 0%	42.0 0%	G2	40.0 0%	42.0 0%	G2
TL177	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	95% of the approved project budget spent on Waste Water Reticulation in Matjiesfontein by 30	% of budget spent by 30 June 2023	Last Value	Infrastructure Development	15.00 %	18.00 %	G2	40.0 0%	48.0 0%	G2	40.0 0%	48.0 0%	G2

				June 2023 [(Actual expenditure divided by the total approved project budget) x100]													
TL178	Infrastructure Services	Safe and Cohesive Communities	Provision of infrastructure to deliver improved services to all residents and business	Upgrade the Waste Water Treatment Works (WWTW) in Matjiesfontein by 30 June 2023	Number of WWTW upgraded	Last Value	Infrastructure Development	0	0	N/A	0	0	N/A	0	0	N/A	

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	19
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0

O	KPI Almost Met	75.000% <= Actual/Tar get <= 99.999%	7
G	KPI Met	Actual meets Target (Actual/Tar get = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Tar get <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Tar get	0
Total KPIs:			31

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

9 In Year Budget Tables

In year-budget statement

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

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

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

(a) Monthly Budget Statement

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2020/21	Budget Year 2022/23							
	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	4 657	5 334	-	(9)	5 133	2 667	2 466	92%	5 334
Service charges	22 834	26 075	-	5 428	10 674	13 038	(2 364)	-18%	26 075
Investment revenue	423	340	-	101	193	170	23	14%	340
Transfers and subsidies	24 563	25 082	-	6 662	15 706	12 541	3 165	25%	25 082
Other own revenue	28 474	42 612	-	9 703	19 451	21 306	(1 855)	-9%	42 612
Total Revenue (excluding capital transfers and contributions)	80 953	99 443	-	21 885	51 157	49 721	1 436	3%	99 443
Employee costs	29 885	31 059	-	8 332	15 843	15 529	314	2%	31 059
Remuneration of Councillors	3 172	3 300	-	905	1 690	1 650	40	2%	3 300
Depreciation & asset impairment	9 305	7 219	-	1 620	3 239	3 609	(370)	-10%	7 219
Finance charges	2 996	953	-	0	0	477	(477)	-100%	953
Materials and bulk purchases	14 326	16 229	-	2 733	7 021	8 114	(1 094)	-13%	16 229
Transfers and subsidies	181	356	-	8	10	178	(167)	-94%	356
Other expenditure	41 424	50 770	-	9 813	20 006	25 385	(5 379)	-21%	50 770
Total Expenditure	101 289	109 885	-	23 412	47 811	54 943	(7 132)	-13%	109 885
Surplus/(Deficit)	(20 336)	(10 443)	-	(1 527)	3 346	(5 221)	8 568	-164%	(10 443)
Transfers and subsidies - capital (monetary alloc	12 904	23 887	-	6 755	8 863	11 943	(3 080)	-26%	23 887
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(7 432)	13 444	-	5 228	12 210	6 722	5 488	82%	13 444
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(7 432)	13 444	-	5 228	12 210	6 722	5 488	82%	13 444
Capital expenditure & funds sources									
Capital expenditure	-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039
Capital transfers recognised	-	23 887	-	5 727	8 855	11 943	(3 088)	-26%	23 887
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	152	-	-	41	76	(35)	-47%	152
Total sources of capital funds	-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039
Financial position									
Total current assets	17 339	24 241	-	-	27 169	-	-	-	24 241
Total non current assets	214 618	217 762	-	-	220 278	-	-	-	217 762
Total current liabilities	16 393	31 729	-	-	21 261	-	-	-	31 729
Total non current liabilities	24 797	14 288	-	-	24 797	-	-	-	14 288
Community wealth/Equity	198 199	195 985	-	-	201 389	-	-	-	195 985
Cash flows									
Net cash from (used) operating	23 187	25 145	-	8 146	18 469	14 130	(4 338)	-31%	28 261
Net cash from (used) investing	(7 866)	(23 887)	-	(6 767)	(7 458)	(16 018)	(8 561)	53%	(32 036)
Net cash from (used) financing	(46)	(3)	-	(24)	(43)	(2)	41	-2364%	(3)
Cash/cash equivalents at the month/year end	3 090	13 593	-	-	8 534	10 448	1 914	18%	(6 213)
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	2 928	535	414	1 680	301	307	7 434	-	13 599
Creditors Age Analysis									
Total Creditors	767	-	-	-	-	-	-	-	767

Table C1 s71 Monthly Budget Statement

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

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

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		38 062	52 542	-	13 415	28 812	26 271	2 541	10%	34 585
Executive and council		-	-	-	-	-	-	-		2 521
Finance and administration		38 062	52 542	-	13 415	28 812	26 271	2 541	10%	32 065
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 723	1 645	-	410	816	822	(7)	-1%	34 140
Community and social services		1 702	1 626	-	407	810	813	(3)	0%	1 265
Sport and recreation		2	4	-	-	-	2	(2)	-100%	24
Public safety		-	-	-	-	-	-	-		32 839
Housing		16	15	-	3	6	7	(1)	-18%	11
Health		3	-	-	-	-	-	-		1
<i>Economic and environmental services</i>		6 163	3 446	-	156	970	1 723	(753)	-44%	1 304
Planning and development		2 054	1 149	-	52	323	574	(251)	-44%	-
Road transport		4 108	2 298	-	104	647	1 149	(502)	-44%	1 304
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		27 563	31 411	-	5 775	12 063	15 706	(3 643)	-23%	24 600
Energy sources		16 939	19 733	-	3 616	7 453	9 867	(2 414)	-24%	15 414
Water management		4 313	4 997	-	909	1 766	2 498	(732)	-29%	4 009
Waste water management		3 271	3 391	-	616	1 403	1 695	(292)	-17%	2 793
Waste management		3 039	3 290	-	633	1 441	1 645	(204)	-12%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-		-
Total Revenue - Functional	2	73 510	89 044	-	19 756	42 661	44 522	(1 861)	-4%	94 630
Expenditure - Functional										
<i>Governance and administration</i>		32 138	36 051	-	6 874	13 392	18 026	(4 634)	-26%	28 259
Executive and council		8 562	8 201	-	2 116	4 050	4 101	(50)	-1%	9 682
Finance and administration		23 576	27 850	-	4 759	9 341	13 925	(4 584)	-33%	18 577
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		1 740	2 313	-	558	1 052	1 157	(104)	-9%	36 208
Community and social services		1 366	1 620	-	422	780	810	(30)	-4%	2 188
Sport and recreation		248	518	-	114	219	259	(40)	-15%	26
Public safety		51	107	-	22	48	54	(6)	-11%	33 784
Housing		72	25	-	-	6	12	(6)	-49%	207
Health		3	43	-	(1)	(1)	21	(22)	-105%	4
<i>Economic and environmental services</i>		38 569	36 398	-	9 271	20 140	18 199	1 941	11%	3 556
Planning and development		14 277	13 794	-	3 577	7 597	6 897	700	10%	1 324
Road transport		24 291	22 604	-	5 694	12 543	11 302	1 241	11%	2 231
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		27 552	27 151	-	5 016	11 136	13 576	(2 440)	-18%	26 022
Energy sources		12 943	15 514	-	2 706	6 753	7 757	(1 004)	-13%	9 270
Water management		4 825	5 299	-	1 221	2 282	2 650	(368)	-14%	2 933
Waste water management		3 282	3 413	-	695	1 275	1 707	(432)	-25%	12 195
Waste management		6 502	2 924	-	394	826	1 462	(636)	-44%	1 625
<i>Other</i>		375	464	-	89	189	232	(43)	-19%	7
Total Expenditure - Functional	3	100 374	102 378	-	21 808	45 908	51 189	(5 281)	-10%	94 052
Surplus/ (Deficit) for the year		(26 864)	(13 334)	-	(2 052)	(3 247)	(6 667)	3 420	-51%	578

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

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

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

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

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

Vote Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MAYORAL & COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		2 963	2 853	-	646	1 320	1 427	(107)	-7,5%	2 853
Vote 4 - BUDGET & TREASURY		35 098	49 689	-	12 769	27 492	24 844	2 648	10,7%	49 689
Vote 5 - PLANNING AND DEVEOLPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 703	1 626	-	407	810	813	(3)	-0,4%	1 626
Vote 7 - SPORTS AND RECREATION		2	4	-	-	-	2	(2)	-100,0%	4
Vote 8 - HOUSING		16	15	-	3	6	7	(1)	-18,1%	15
Vote 9 - PUBLIC SAFETY		24 456	36 583	-	8 988	18 006	18 291	(285)	-1,6%	36 583
Vote 10 - ROAD TRANSPORT		2 054	1 149	-	52	323	574	(251)	-43,7%	1 149
Vote 11 - WASTE MANAGEMENT		3 039	3 290	-	633	1 441	1 645	(204)	-12,4%	3 290
Vote 12 - WASTE WATER MANAGEMENT		3 271	3 391	-	616	1 403	1 695	(292)	-17,2%	3 391
Vote 13 - WATER		4 313	4 997	-	909	1 766	2 498	(732)	-29,3%	4 997
Vote 14 - ELECTRICITY		16 939	19 733	-	3 616	7 453	9 867	(2 414)	-24,5%	19 733
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	93 856	123 329	-	28 640	60 021	61 665	(1 644)	-2,7%	123 329
Expenditure by Vote	1									
Vote 1 - MAYORAL & COUNCIL		5 090	5 116	-	1 228	2 384	2 436	(52)	-2,1%	4 871
Vote 2 - MUNICIPAL MANAGER		3 472	3 086	-	888	1 666	1 543	124	8,0%	3 086
Vote 3 - CORPORATE SERVICES		8 046	10 103	-	2 111	3 580	5 051	(1 471)	-29,1%	10 103
Vote 4 - BUDGET & TREASURY		15 891	18 197	-	2 736	5 935	9 099	(3 164)	-34,8%	18 197
Vote 5 - PLANNING AND DEVEOLPMENT		711	831	-	244	442	415	27	6,4%	831
Vote 6 - COMMUNITY AND SOCIAL SERV		1 367	1 642	-	422	779	821	(42)	-5,1%	1 642
Vote 7 - SPORTS AND RECREATION		262	533	-	114	234	266	(32)	-12,1%	533
Vote 8 - HOUSING		72	25	-	-	6	12	(6)	-48,7%	25
Vote 9 - PUBLIC SAFETY		26 493	31 161	-	7 806	15 376	15 581	(204)	-1,3%	31 161
Vote 10 - ROAD TRANSPORT		12 146	11 302	-	2 847	6 271	5 651	620	11,0%	11 302
Vote 11 - WASTE MANAGEMENT		6 502	2 924	-	394	826	1 462	(636)	-43,5%	2 924
Vote 12 - WASTE WATER MANAGEMENT		3 282	3 413	-	695	1 275	1 707	(432)	-25,3%	3 413
Vote 13 - WATER		4 825	5 299	-	1 221	2 282	2 650	(368)	-13,9%	5 299
Vote 14 - ELECTRICITY		12 943	15 514	-	2 706	6 753	7 757	(1 004)	-12,9%	15 514
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	101 101	109 146	-	23 412	47 811	54 451	(6 640)	-12,2%	108 902
Surplus/ (Deficit) for the year	2	(7 245)	14 184	-	5 228	12 210	7 214	4 996	69,3%	14 428

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

(d) Monthly Budget Statement (revenue and expenditure)

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

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

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		4 657	5 334	–	(9)	5 133	2 667	2 466	92%	5 334
Service charges - electricity revenue		15 637	18 449	–	3 524	7 093	9 224	(2 131)	-23%	18 449
Service charges - water revenue		3 088	3 416	–	817	1 395	1 708	(314)	-18%	3 416
Service charges - sanitation revenue		2 079	2 071	–	531	1 054	1 036	19	2%	2 071
Service charges - refuse revenue		2 030	2 139	–	556	1 131	1 069	62	6%	2 139
Service charges - other		–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		1 795	1 755	–	395	890	877	12	1%	1 755
Interest earned - external investments		423	340	–	101	193	170	23	14%	340
Interest earned - outstanding debtors		735	748	–	226	402	374	28	8%	748
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		23 990	35 642	–	8 950	17 917	17 821	96	1%	35 642
Licences and permits		467	942	–	38	89	471	(382)	-81%	942
Agency services		194	210	–	50	101	105	(4)	-4%	210
Transfers and subsidies		24 563	25 082	–	6 662	15 706	12 541	3 165	25%	25 082
Other revenue		1 293	3 309	–	45	52	1 655	(1 602)	-97%	3 309
Gains on disposal of PPE		–	6	–	–	–	3	(3)	-100%	6
Total Revenue (excluding capital transfers and contributions)		80 953	99 443	–	21 885	51 157	49 721	1 436	3%	99 443
Expenditure By Type										
Employee related costs		29 885	31 059	–	8 332	15 843	15 529	314	2%	31 059
Remuneration of councillors		3 172	3 300	–	905	1 690	1 650	40	2%	3 300
Debt impairment		24 642	29 471	–	6 599	13 197	14 735	(1 538)	-10%	29 471
Depreciation & asset impairment		9 305	7 219	–	1 620	3 239	3 609	(370)	-10%	7 219
Finance charges		2 996	953	–	0	0	477	(477)	-100%	953
Bulk purchases		11 735	12 600	–	2 139	5 931	6 300	(369)	-6%	12 600
Other materials		2 591	3 629	–	595	1 090	1 814	(724)	-40%	3 629
Contracted services		5 966	8 150	–	1 531	3 135	4 079	(944)	-23%	8 175
Transfers and subsidies		181	356	–	8	10	178	(167)	-94%	356
Other expenditure		10 961	13 150	–	1 684	3 675	6 571	(2 896)	-44%	13 125
Loss on disposal of PPE		(146)	–	–	–	–	–	–	–	–
Total Expenditure		101 289	109 885	–	23 412	47 811	54 943	(7 132)	-13%	109 885
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		12 904	23 887	–	6 755	8 863	11 943	(3 080)	(0)	23 887
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(7 432)	13 444	–	5 228	12 210	6 722			13 444
Taxation		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation		(7 432)	13 444	–	5 228	12 210	6 722			13 444
Attributable to minorities		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		(7 432)	13 444	–	5 228	12 210	6 722			13 444
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year		(7 432)	13 444	–	5 228	12 210	6 722			13 444

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

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

Vote Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Vote 7 - SPORTS AND RECREATION		-	20	-	-	12	10	2	20%	20
Vote 8 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 9 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	6 559	-	1 399	2 634	3 279	(646)	-20%	6 559
Vote 11 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
Vote 12 - WASTE WATER MANAGEMENT		-	17 460	-	4 328	6 250	8 730	(2 480)	-28%	17 460
Vote 13 - WATER		-	-	-	-	-	-	-	-	-
Vote 14 - ELECTRICITY		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039
Total Capital Expenditure		-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039
Community and public safety		-	52	-	-	32	26	6	24%	52
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	52	-	-	32	26	6	24%	52
Public safety		-	-	-	-	-	-	-	-	-
Trading services		-	23 987	-	5 727	8 863	11 993	(3 130)	-26%	23 987
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	23 987	-	5 727	8 863	11 993	(3 130)	-26%	23 987
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039
Funded by:										
National Government		-	23 887	-	5 727	8 855	11 943	(3 088)	-26%	23 887
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	23 887	-	5 727	8 855	11 943	(3 088)	-26%	23 887
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	152	-	-	41	76	(35)	-47%	152
Total Capital Funding		-	24 039	-	5 727	8 896	12 019	(3 123)	-26%	24 039

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

(f) Monthly Budget Statement-Financial Position
WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2 638	11 818	–	8 082	11 818
Call investment deposits		452	1 775	–	452	1 775
Consumer debtors		3 484	(2 418)	–	4 413	(2 418)
Other debtors		10 459	12 425	–	13 917	12 425
Current portion of long-term receivables		–	–	–	–	–
Inventory		306	641	–	304	641
Total current assets		17 339	24 241	–	27 169	24 241
Non current assets						
Long-term receivables		14	14	–	18	14
Investments		–	–	–	–	–
Investment property		23 414	23 416	–	23 414	23 416
Investments in Associate		–	–	–	–	–
Property, plant and equipment		191 116	194 086	–	196 181	194 086
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		30	202	–	622	202
Other non-current assets		43	43	–	43	43
Total non current assets		214 618	217 762	–	220 278	217 762
TOTAL ASSETS		231 957	242 003	–	247 447	242 003
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	–	–	–	–
Consumer deposits		850	802	–	852	802
Trade and other payables		12 536	7 501	–	17 535	7 501
Provisions		3 008	23 426	–	2 873	23 426
Total current liabilities		16 393	31 729	–	21 261	31 729
Non current liabilities						
Borrowing		3	1	–	3	1
Provisions		24 794	14 287	–	24 794	14 287
Total non current liabilities		24 797	14 288	–	24 797	14 288
TOTAL LIABILITIES		41 190	46 017	–	46 058	46 017
NET ASSETS	2	190 767	195 985	–	201 389	195 985
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		198 199	195 985	–	201 389	195 985
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	198 199	195 985	–	201 389	195 985

Table C6: s71 Monthly Budget Statement-Financial Position

(g) Monthly Budget Statement -Cash Flow

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2020/21		Budget Year 2022/23						
		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		-	5 407	-	1 150	3 077	4 261	(1 184)	-28%	8 522
Service charges		3 569	33 557	-	6 026	12 233	16 778	(4 545)	-27%	33 557
Other revenue		1 284	13 091	-	3 341	6 025	6 545	(520)	-8%	13 091
Government - operating		21 054	25 082	-	7 102	18 793	12 541	6 253	50%	25 082
Government - capital		-	23 887	-	10 899	15 190	11 943	3 246	27%	23 887
Interest		-	340	-	71	124	170	(46)	-27%	340
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(2 721)	(76 217)	-	(20 444)	(36 973)	(38 109)	(1 135)	3%	(76 217)
Finance charges		-	-	-	(0)	(0)	-	0	#DIV/0!	-
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 187	25 145	-	8 146	18 469	14 130	(4 338)	-31%	28 261
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(7 866)	(23 887)	-	(6 767)	(7 458)	(16 018)	(8 561)	53%	(32 036)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(7 866)	(23 887)	-	(6 767)	(7 458)	(16 018)	(8 561)	53%	(32 036)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(46)	(3)	-	(24)	(43)	(2)	(41)	2364%	(3)
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(46)	(3)	-	(24)	(43)	(2)	41	-2364%	(3)
NET INCREASE/ (DECREASE) IN CASH HELD		15 275	1 255	-	1 355	10 968	(1 890)			(3 779)
Cash/cash equivalents at beginning:		(12 186)	12 338	-		(2 434)	12 338			(2 434)
Cash/cash equivalents at month/year end:		3 090	13 593	-		8 534	10 448			(6 213)

Table C7: Monthly Budget Statement -Cash Flow

Cash Flow

The Municipality started off with a cash flow balance of R 12,338 million at the beginning of the year and increased it with R1,255 million. The closing balance for the 31st of December 2022 is R13,593 million. The increase in cash flow is due to the receipt of the operational grants. The Municipal Cash flow is mainly from Operating Activities as no Borrowing or Investments are budgeted for the 2022/2023 financial year.

10 PART 2-SUPPORTING DOCUMENTATION

10.1 Debtor's Analysis

The debtor's analysis must contain-

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

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

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	294	97	81	67	66	63	1 089	-	1 757	1 284	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 077	147	90	65	47	25	621	-	2 071	757	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1 012	79	64	1 397	51	49	2 864	-	5 516	4 361	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	208	84	68	59	54	58	1 132	-	1 662	1 303	-	-
Receivables from Exchange Transactions - Waste Management	1600	236	75	60	51	47	40	645	-	1 155	783	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	94	51	49	39	35	70	974	-	1 312	1 119	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	6	2	3	1	1	2	110	-	126	115	-	-
Total By Income Source	2000	2 928	535	414	1 680	301	307	7 434	-	13 599	9 722	-	-
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	165	52	40	316	26	20	733	-	1 352	1 095	-	-
Commercial	2300	1 494	179	125	1 135	72	90	2 573	-	5 668	3 870	-	-
Households	2400	1 270	304	249	229	202	197	4 128	-	6 580	4 758	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	2 928	535	414	1 680	301	307	7 434	-	13 599	9 722	-	-

Table SC3: Monthly Budget Statement -Age Debtor's

The outstanding debtors of the municipality amounts to R 13 599 million for the quarter ending December 2022.

10.2 Creditor's Analysis

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

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

Description R thousands	NT Code	Budget Year 2022/23									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	Total		
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	767	-	-	-	-	-	-	-	-	767	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	767	-	-	-	-	-	-	-	-	767	-

Table SC4 Monthly Budget Statement Aged creditors

10.3 Investment Portfolio Analysis

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

11 Allocation and grant receipts and Expenditure

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

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

11.1 Supporting Table SC6 -Grants receipts

WC051 Laingsburg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		22 240	23 307	23 307	6 305	14 951	11 653	3 768	32,3%	23 307
Equitable Share		18 461	20 139	20 139	5 984	13 838	10 070	3 768	37,4%	20 139
Expanded Public Works Programme Integrated Grant		1 898	1 074	1 074	90	358	537			1 074
Local Government Financial Management Grant		1 881	1 750	1 750	146	583	875			1 750
Municipal Infrastructure Grant		-	344	344	86	172	172			344
Provincial Government:		1 843	1 739	1 739	133	755	870	(114)	-13,2%	1 739
IR: GRANT - COMMUNITY WORK (LOCAL GOV)		110	94	94	-	-	47	(47)	-100,0%	94
IR: GRANT - DEPT CULTURE SPORT		1 684	1 595	1 595	133	797	798			1 595
IR: GRANT - MAIN ROADS		49	50	50	-	(42)	25	(67)	-269,5%	50
Other grant providers:		43	36	36	-	-	18	(18)	-100,0%	36
Public Sector SETA		43	36	36	-	-	18	(18)	-100,0%	36
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
		-	-	-	-	-	-			-
Total Operating Transfers and Grants	5	24 126	25 082	25 082	6 438	15 706	12 541	3 636	29,0%	25 082
Capital Transfers and Grants										
National Government:		12 404	23 887	23 887	5 727	8 863	11 943	-		23 887
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant		4 908	6 527	6 527	1 399	2 613	3 263			6 527
Water Services Infrastructure Grant		7 496	17 360	17 360	4 328	6 250	8 680			17 360
Total Capital Transfers and Grants	5	12 404	23 887	23 887	5 727	8 863	11 943	-		23 887
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	36 530	48 968	48 968	12 165	24 570	24 484	3 636	14,9%	48 968

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

8.2 Councilors and board member allowances and employee benefits

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

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

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

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2 657	2 229	-	786	1 480	1 115	365	33%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		107	743	-	13	27	372	(345)	-93%	700
Cellphone Allowance		307	328	-	106	183	164	20	12%	328
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		100	-	-	-	-	-	-		-
Sub Total - Councillors		3 172	3 300	-	905	1 690	1 650	40	2%	3 257
% increase	4		4,1%							2,7%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 738	3 676	-	913	1 849	1 838	11	1%	3 197
Pension and UIF Contributions		429	479	-	113	227	239	(12)	-5%	371
Medical Aid Contributions		97	101	-	26	53	51	2	4%	200
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		228	205	-	205	205	102	102	100%	-
Motor Vehicle Allowance		546	542	-	137	273	271	2	1%	413
Cellphone Allowance		42	-	-	-	-	-	-		-
Housing Allowances		12	11	-	3	6	6	0	6%	22
Other benefits and allowances		0	0	-	0	0	0	(0)	-18%	130
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 093	5 015	-	1 397	2 613	2 507	106	4%	4 333
% increase	4		-1,5%							-14,9%
Other Municipal Staff										
Basic Salaries and Wages		17 211	18 395	-	4 234	9 057	9 198	(141)	-2%	15 748
Pension and UIF Contributions		2 461	2 703	-	656	1 321	1 351	(30)	-2%	2 190
Medical Aid Contributions		700	892	-	179	364	446	(82)	-18%	1 301
Overtime		1 039	1 058	-	286	511	529	(18)	-3%	803
Performance Bonus		1 274	1 364	-	1 198	1 221	682	540	79%	-
Motor Vehicle Allowance		497	516	-	124	249	258	(9)	-4%	575
Cellphone Allowance		7	-	-	1	2	-	2	#DIV/0!	-
Housing Allowances		51	128	-	12	24	64	(40)	-62%	158
Other benefits and allowances		246	123	-	80	150	62	89	144%	185
Payments in lieu of leave		377	127	-	-	-	63	(63)	-100%	-
Long service awards		(52)	285	-	31	63	143	(79)	-56%	-
Post-retirement benefit obligations	2	980	453	-	134	268	227	41	18%	-
Sub Total - Other Municipal Staff		24 791	26 044	-	6 935	13 230	13 022	208	2%	20 959
% increase	4		5,1%							-15,5%
Total Parent Municipality		33 056	34 359	-	9 237	17 534	17 179	354	2%	28 550
TOTAL SALARY, ALLOWANCES & BENEFITS		33 056	34 359	-	9 237	17 534	17 179	354	2%	28 550
% increase	4		3,9%							-13,6%
TOTAL MANAGERS AND STAFF		29 885	31 059	-	8 332	15 843	15 529	314	2%	25 293

Table SC8: Monthly Budget Statement Council

12 Materialvariances

Material variances to the service delivery and budget implementation plan

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

Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 2022/23												2021/22 Medium Term Revenue & Expenditure Framework			
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24	
Cash Receipts By Source																	
Property rates		231	622	1 074	289	239	622	710	710	710	710	710	1 895	8 522	5 645	5 899	
Service charges - electricity revenue		1 519	1 378	1 476	1 454	1 341	1 292	1 798	1 798	1 798	1 798	1 798	4 124	21 574	22 569	23 630	
Service charges - water revenue		202	184	236	229	272	246	413	413	413	413	413	1 519	4 951	5 169	5 401	
Service charges - sanitation revenue		162	165	290	163	243	170	304	304	304	304	304	934	3 644	3 804	3 975	
Service charges - refuse		193	195	209	203	220	193	282	282	282	282	282	765	3 388	3 537	3 696	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		98	120	69	118	117	87	128	128	128	128	128	288	1 535	1 604	1 678	
Interest earned - external investments		-	22	32	20	17	34	28	28	28	28	28	74	340	355	371	
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		274	628	525	442	479	665	849	849	849	849	849	2 932	10 190	13 560	14 253	
Licences and permits		131	172	188	119	173	89	-	-	-	-	-	(872)	-	-	-	
Agency services		-	-	-	-	-	-	18	18	18	18	18	123	210	219	229	
Transfer receipts - operating		9 140	2 551	-	540	578	5 984	2 090	2 090	2 090	2 090	2 090	(4 163)	25 082	25 371	26 889	
Other revenue		27	390	62	60	908	85	96	96	96	96	96	(859)	1 155	1 178	1 254	
Cash Receipts by Source		11 976	6 426	4 160	3 636	4 586	9 468	6 716	6 716	6 716	6 716	6 716	6 759	80 591	83 011	87 277	
Other Cash Flows by Source																	
Transfer receipts - capital		4 200	-	86	-	7 800	3 072	1 991	1 991	1 991	1 991	1 991	(1 224)	23 887	20 971	20 006	
Contributions & Contributed assets		-	4	-	-	4	24	-	-	-	-	-	(32)	-	-	-	
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase in consumer deposits		(9)	(4)	(6)	(11)	(4)	(8)	(0)	(0)	(0)	(0)	(0)	41	(3)	(3)	(3)	
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source		16 167	6 426	4 240	3 624	12 386	12 555	8 706	8 706	8 706	8 706	8 706	5 544	104 474	103 979	107 279	
Cash Payments by Type																	
Employee related costs		3 072	3 127	2 717	3 511	5 260	3 758	2 813	2 813	2 813	2 813	2 813	(1 751)	33 761	34 230	36 177	
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest paid		-	-	0	0	-	-	-	-	-	-	-	(0)	-	-	-	
Bulk purchases - Electricity		-	1 253	1 423	1 117	708	764	1 050	1 050	1 050	1 050	1 050	2 086	12 600	13 154	-	
Bulk purchases - Water & Sewer		1	326	154	196	187	197	302	302	302	302	302	1 054	3 629	3 789	3 959	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		-	88	1 446	181	405	384	679	679	679	679	679	2 251	8 150	8 509	8 509	
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and subsidies paid - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
General expenses		501	889	1 535	1 007	958	1 783	1 506	1 506	1 506	1 506	1 506	3 872	18 077	22 739	14 968	
Cash Payments by Type		3 573	5 682	7 274	6 011	7 519	6 887	6 351	6 351	6 351	6 351	6 351	7 512	76 217	82 421	63 613	
Other Cash Flows/Payments by Type																	
Capital assets		-	624	66	390	651	5 727	2 670	2 670	2 670	2 670	2 670	11 230	32 036	29 480	35 832	
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type		3 573	6 306	7 341	6 401	8 170	12 614	9 021	9 021	9 021	9 021	9 021	18 743	108 254	111 901	99 445	
NET INCREASE/(DECREASE) IN CASH HELD		12 594	120	(3 101)	(2 777)	4 216	(59)	(315)	(315)	(315)	(315)	(315)	(13 199)	(3 779)	(7 922)	7 834	
Cash/cash equivalents at the monthly/year beginning:		3 090	15 684	15 804	12 703	9 927	14 143	14 084	13 769	13 454	13 139	12 824	12 509	3 090	(689)	(8 611)	
Cash/cash equivalents at the monthly/year end:		15 684	15 804	12 703	9 927	14 143	14 084	13 769	13 454	13 139	12 824	12 509	(689)	(689)	(8 611)	(777)	

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

13 Parent municipality financial performance

Not applicable to Laingsburg Municipality at this time

14 Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

15 Capital Programme Performance

The disclosure on capital programme performance must include at least-

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

WC051 Laingsburg - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter

Month	2020/21	Budget Year 2022/23							
	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	-	2 003	-	-	-	-	-	-	0%
August	-	2 003	-	2 062	2 062	2 062	-	-	9%
September	-	2 003	-	66	2 128	2 128	-	-	9%
October	-	2 003	-	390	2 518	2 518	-	-	10%
November	-	2 003	-	651	3 169	3 169	-	-	13%
December	-	2 003	-	5 727	8 896	5 172	(3 724)	-72,0%	37%
January	-	2 003	-	-	8 896	7 175	(1 721)	-24,0%	37%
February	-	2 003	-	-	8 896	9 178	283	3,1%	37%
March	-	2 003	-	-	8 896	11 182	2 286	20,4%	37%
April	-	2 003	-	-	8 896	13 185	4 289	32,5%	37%
May	-	2 003	-	-	8 896	15 188	6 292	41,4%	37%
June	-	2 003	-	-	8 896	17 191	8 295	48,3%	37%
Total Capital expenditure	-	24 039	-	8 896					

16 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

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

WC051 Laingsburg - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q2 Second Quarter

Description	Ref	2020/21	Budget Year 2022/23							
		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		-	23 887	-	6 755	8 855	11 943	3 088	25,9%	23 887
Sanitation Infrastructure		-	17 360	-	4 822	6 242	8 680	2 438	28,1%	17 360
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2 360	-	-	-	1 180	1 180	100,0%	2 360
Waste Water Treatment Works		-	15 000	-	4 822	6 242	7 500	1 258	16,8%	15 000
Rail Infrastructure		-	6 527	-	1 934	2 613	3 263	650	19,9%	6 527
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	6 527	-	1 934	2 613	3 263	650	19,9%	6 527
Computer Equipment		-	32	-	-	20	16	(4)	-26,6%	32
Computer Equipment		-	32	-	-	20	16	(4)	-26,6%	32
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	120	-	12	20	60	40	66,1%	120
Machinery and Equipment		-	120	-	12	20	60	40	66,1%	120
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	24 039	-	6 767	8 896	12 019	3 123	26,0%	24 039

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

Description	Ref	2020/21	Budget Year 2022/23							
		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										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-

<i>HV Transmission Conductors</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Switching Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Dams and Weirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Boreholes</i>	-	-	-	-	-	-	-	-	-	-
<i>Reservoirs</i>	-	-	-	-	-	-	-	-	-	-
<i>Pump Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Bulk Mains</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution</i>	-	-	-	-	-	-	-	-	-	-
<i>Distribution Points</i>	-	-	-	-	-	-	-	-	-	-
<i>PRV Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Pump Station</i>	-	-	-	-	-	-	-	-	-	-
<i>Reticulation</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment Works</i>	-	-	-	-	-	-	-	-	-	-
<i>Outfall Sewers</i>	-	-	-	-	-	-	-	-	-	-
<i>Toilet Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Landfill Sites</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Transfer Stations</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Processing Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Drop-off Points</i>	-	-	-	-	-	-	-	-	-	-
<i>Waste Separation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Electricity Generation Facilities</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Rail Lines</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Structures</i>	-	-	-	-	-	-	-	-	-	-
<i>Rail Furniture</i>	-	-	-	-	-	-	-	-	-	-
<i>Drainage Collection</i>	-	-	-	-	-	-	-	-	-	-
<i>Storm water Conveyance</i>	-	-	-	-	-	-	-	-	-	-
<i>Attenuation</i>	-	-	-	-	-	-	-	-	-	-
<i>MV Substations</i>	-	-	-	-	-	-	-	-	-	-
<i>LV Networks</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-

<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-
<i>Community Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Halls</i>	-	-	-	-	-	-	-	-	-
<i>Centres</i>	-	-	-	-	-	-	-	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-

<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	-	-	-	-	-	-	-	-	-
<i>Parks</i>	-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>	-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>	-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	-

Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-

Table SC13b: Capital Expenditure on renewal of existing asset by asset class

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

Description	Ref	2020/21	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		247	614	-	151	182	307	125	40,9%	743
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		210	573	-	147	173	287	114	39,8%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		19	50	-	32	33	25	(8)	-30,9%	-
MV Substations		-	-	-	-	-	-	-		286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		3	100	-	3	3	50	47	93,0%	-
LV Networks		188	423	-	112	137	212	75	35,5%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	2	-	-	2	1	(0)	-32,4%	75
Dams and Weirs		-	1	-	-	2	1	(1)	-187,6%	-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		10
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	1	-	-	-	1	1	100,0%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		37	38	-	4	7	19	12	62,2%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		25	33	-	1	2	17	15	87,7%	300
Waste Water Treatment Works		12	5	-	4	5	2	(3)	-115,0%	22
Community Assets		7	54	-	0	1	27	26	97,6%	3
Community Facilities		7	54	-	0	1	27	26	97,6%	3
Libraries		7	54	-	0	1	27	26	97,6%	-
Investment properties		-	-	-	-	-	-	-		270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		270
Improved Property		-	-	-	-	-	-	-		184
Unimproved Property		-	-	-	-	-	-	-		86
Other assets		143	909	-	118	128	454	326	71,8%	57
Operational Buildings		143	890	-	118	128	445	317	71,2%	40
Municipal Offices		143	890	-	118	128	445	317	71,2%	40
Housing		-	19	-	-	-	9	9	100,0%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	19	-	-	-	9	9	100,0%	17
Capital Spares		-	-	-	-	-	-	-		-

Furniture and Office Equipment		2	9	-	1	1	5	4	78,8%	314
Furniture and Office Equipment		2	9	-	1	1	5	4	78,8%	314
Machinery and Equipment		480	611	-	50	57	305	249	81,5%	65
Machinery and Equipment		480	611	-	50	57	305	249	81,5%	65
Transport Assets		692	806	-	208	296	407	111	27,3%	556
Transport Assets		692	806	-	208	296	407	111	27,3%	556
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	1 572	3 003	-	529	664	1 505	841	55,9%	2 008

Table SC13c: Expenditure on repairs and maintenance by asset class

17 Adjustment Budget

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

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

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 28 February 2021 with the necessary motivation where key performance indicators require adjustment/ amendment/s as a result of the Adjustments Budget.

18 Outstanding matters on the past year's Annual Report 2021/22

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

19 Summary and Challenges

The unaudited Top Layer SDBIP for the second half of the financial year 2022/23 ending 31 December 2022, which measures the municipality's overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.