

# LAINGSBURGMUNICIPALITY

## SECTION 52 REPORTS

### QUARTERLY PERFORMANCE

# 2020/21 ASSESSMENT REPORT- Q 1

01 July 2020– 30 September 2020

A municipality that works

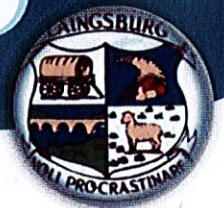


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## QUALITY CERTIFICATE

I, J Booysen, the Municipal Manager of Laingsburg Local Municipality, hereby certify that the quarterly report on the implementation of the budget and financial state affairs for the period of 1 July 2020 until 30 September 2020 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.



**J. BOOYSEN**  
**MUNICIPAL MANAGER**  
**21 October 2020**

## 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 realisation 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 first quarter (01 July 2020 – 30 September 2020) of the 2020/2021 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 September 2020 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 Operating Revenue

The Municipality have generated 23.86% or R 28,685 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is 4,77% under the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 120,209 million. The actual revenue as at the end of September 2020 is thus R 10,017 million under the budget. The reason for this is that no operational grants were received during September 2020.

#### 4.2 Operating Expenditure

Operating expenditure of R 5,703 million for the period of September 2020 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R4,759 million. That will bring the total expenditure effectively at R 21,266 million to date. The expenditure to date is in lower as the budgeted year-to-date amount and stands on 90,09%.

#### 4.3 Capital Expenditure

Year-to-date capital expenditure is lower than the year-to-date budget and stands on 21,67%.

The actual year-to-date capital expenditure amounted to R 1,308 million and the actual expenditure for the month of September 2020 amounted to R 1,308 million.

#### 4.4 Cash Flow

The Municipality started off with a cash flow balance of R 12,154 million at the beginning of the year after corrections and increased with R 6,012 million. The closing balance for the month ended September 2020 is R18,166 million. The Municipal Cash flow is mainly from Operating Activities and Grants as no Borrowing or Investments are budgeted for the 2019/2020 financial year.

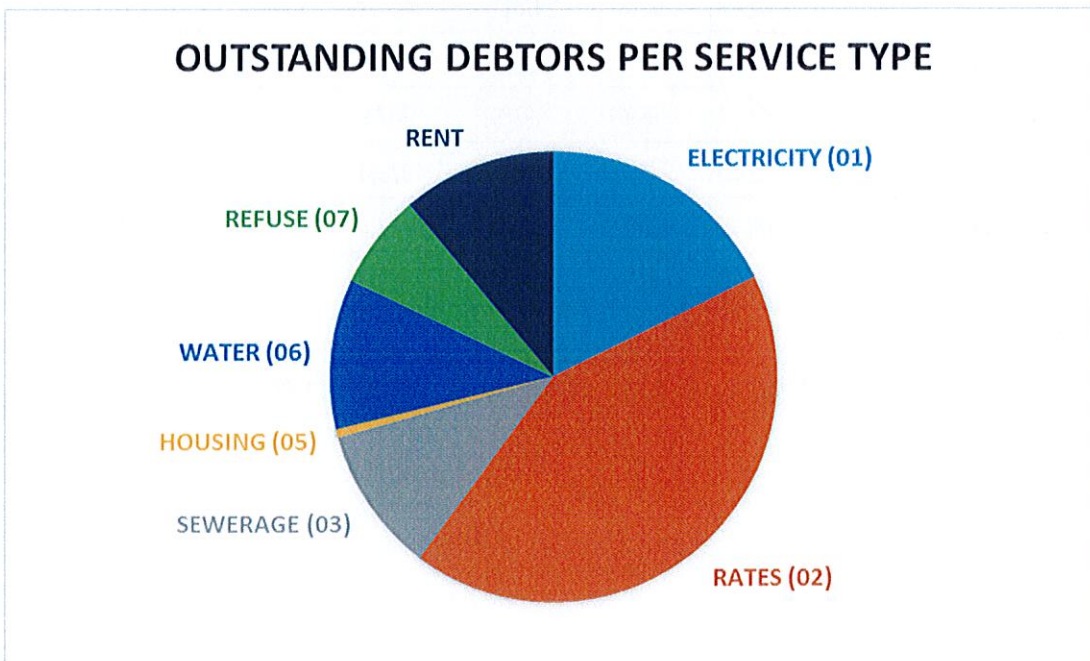
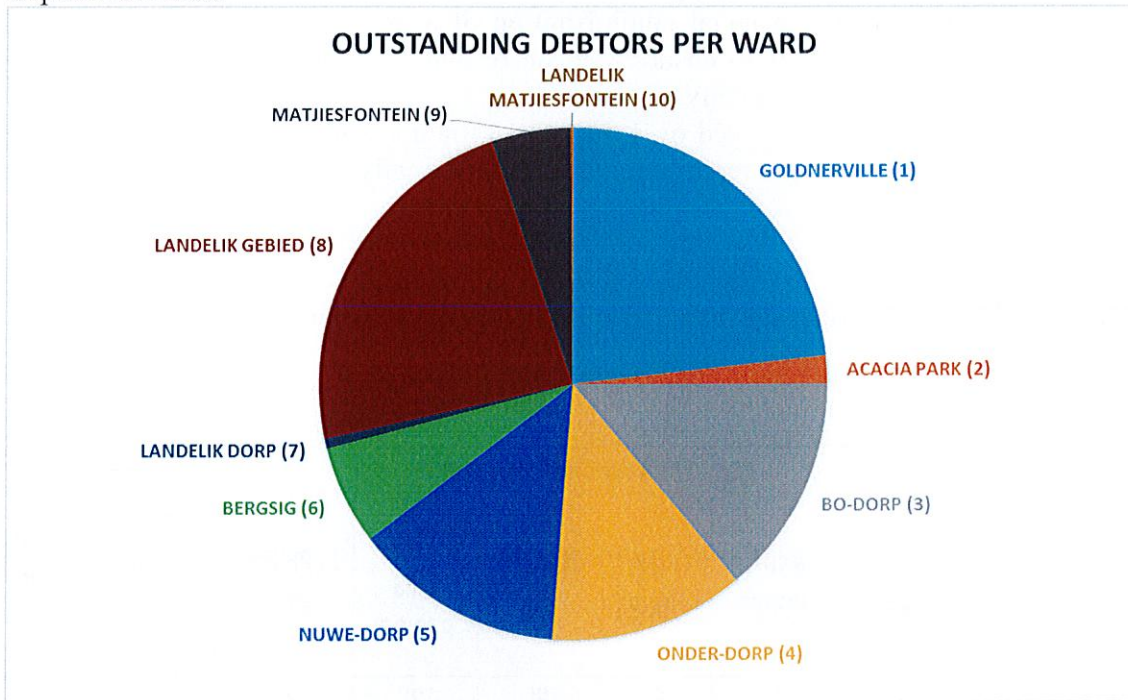
During the budget process assumptions were made that the payment ratio for all debtors will be at 95%. Currently the ratio is 79.85% and way below the target. That means that the inflow of cash is much lower as the assumptions.

#### 4.5 Debtors

The Outstanding Debtors of the Municipality amounts to R 11,539 million for the month ended September 2020, (R 12,746 million previous month). There was a decrease of R 1.207 million in the total outstanding amount since the previous month (decrease of R 1.618 million previous month). The payment rate for 2019/2020 financial year was 89,56%. At the end of September 2020 the payment rate was 67.59%. The total amount outstanding for longer than 12 months is R 5,724 million and this amounts to 49,61% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 6,573 million. The Municipality is implementing the Debt Collection and Credit Control Policy. Outstanding amounts in the areas where the Municipality is not the supplier of electricity are increasing rapidly. The payment ratio is lower due to the accrual of the annual rates levies but other services are still at a very alarmingly low level, electricity stands at only 89,24%, water at 81,88%, refuse at 90,35% and sewerage at 99,65%.



The following graph shows the outstanding debtors per service type as at the end of September 2020:



**4.6 Creditors**

Total outstanding creditors amount to R 0 for the month ending September 2020. 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.

**4.7 Cost Containment Measures**

The Local Government: Municipal Cost Containment Regulations (MCCR), were promulgated on 7 June 2019, and came into effect on 1 July 2019.

Sections 62(1)(a) and 95(a) of the Municipal Finance Management Act No. 56 of 2003 (MFMA) stipulates that the accounting officer of a municipality or municipal entity is responsible for managing the financial administration of a municipality and must for this purpose take all reasonable steps to ensure that the resources of the municipality are used effectively, efficiently and economically.

In terms of MFMA Circular 97 issued on 1 July 2019 municipalities are required to utilise 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 MCCR.

<b>Cost Containment In-Year Report</b>							
<b>Cost containment Measures</b>	<b>ANNUAL BUDGET</b>	<b>MONTHLY BUDGET</b>	<b>BUDGET YTD</b>	<b>EXPENCE THIS PERIOD</b>	<b>EXPENCE YTD</b>	<b>OVER OR (SAVINGS) THIS PERIOD</b>	<b>OVER OR (SAVINGS) YTD</b>
	<b>R'</b>	<b>R'</b>	<b>R'</b>	<b>R'</b>	<b>R'</b>	<b>R'</b>	<b>R'</b>
Use of consultants	9 912 444	826 037	2 478 111	400 172	1 338 132	(425 865)	(1 139 979)
Vehicles used for political office bears	-	-	-	-	-	-	-
Travel and subsistence	791 424	65 952	197 856	30 739	88 632	(35 213)	(109 224)
Domestic accommodation	531 432	44 286	132 858	12 194	19 694	(32 092)	(113 164)
Sponsorships, events and catering	120 000	10 000	30 000	1 814	2 083	(8 186)	(27 917)
Communication	570 072	47 506	142 518	38 118	98 279	(9 388)	(44 239)
Other related expenditure items		-	-			-	-
<b>Total</b>	<b>R 11 925 372</b>	<b>R 998 781</b>	<b>R 2 981 343</b>	<b>R 483 087</b>	<b>R 1 516 819</b>	<b>(510 744)</b>	<b>(1 434 524)</b>

## 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 - Q1 First Quarter

Description of financial indicator	Basis of calculation	Ref	2019/20	Budget Year 2020/21			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>Borrowing Management</b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	8.0%	8.0%	0.0%	3.0%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		6.6%	6.6%	6.6%	7.5%	6.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>							
Current Ratio	Current assets/current liabilities	1	154.9%	154.9%	154.9%	211.6%	154.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		46.4%	46.4%	46.4%	88.3%	46.4%
<b>Revenue Management</b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.4%	15.4%	15.4%	77.0%	15.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))		100.0%	100.0%	100.0%	100.0%	100.0%
<b>Funding of Provisions</b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b>Other Indicators</b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2	11.2%	7.0%	7.0%	7.0%	7.0%
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2	64.3%	55.0%	55.0%	40.0%	30.0%
Employee costs	Employee costs/Total Revenue - capital revenue		26.7%	29.4%	29.4%	24.2%	29.4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		2.9%	2.4%	2.3%	1.6%	2.3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.1%	8.5%	8.5%	0.0%	3.2%
<b>IDP regulation financial viability indicators</b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year		393.6%	459.9%	459.9%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services		49.6%	35.0%	35.0%	98.2%	35.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure		9.7%	9.1%	0.0%	0.0%	9.1%

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 September 2020.

### 5.1 Key Financial Indicators

**Table 5.1**

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Year-to-date budget CY	31 276 300	24 745 296	2 138 512
Actuals as at Current Quarter	25 369 748	18 759 978	2 138 512
Variance between YTD Budget and YTD Actuals	5 906 552	5 985 318	-
Variance %	18.89	24.19	100.00

### Table 5.2 Actual Budget Spending

**Table 5.2**

Description	Operating Revenue	Operating Expenditure	Capital Expenditure
	R'000	R'000	R'000
Annual Budget	93 560 994	98 907 516	10 005 550
Actuals as at Current Quarter	25 369 748	18 759 978	2 138 512
Actual as % of total Budget	27.12	18.97	21.37

Table 5.3 provides the key financial indicators, comparing the 2019/20 financial performance of the municipality to the 2020/21 year to date figures as at 30 September 2020.

<b>RATION DESCRIPTION</b>	<b>CY</b>	<b>PY</b>
<b><u>Revenue Management</u></b>		
Level of reliance on Government grants	29.10	26.19
Actual income vs Budgeted Income	81.11	97.46
<b><u>Expenditure Management</u></b>		
Personnel Costs to total Expenditure	32.66	25.37
Actual expenditure vs Budgeted Expenditure	75.81	98.21
Interest Paid as a percentage of total expenditure	-	-
Repairs and maintenance / PPE (carry amount)	0.24	0.80
Repairs and maintenance / total expenditure	2.12	1.42
<b><u>Asset Management</u></b>		
Actual versus Budgeted Capital Expenditure	21.37	65.33
Stockholding period(Days)		
<b><u>Debt Management</u></b>		
Creditors payment period (Days)	30	30
Arrear debtors collection period (Days)	-96	115
<b><u>Liquidity</u></b>		
Current ratio	211.55	118.23
Acid Test ratio	206.19	115.13
Turnover of accounts receivable	1.08	6.32
Cash to interest	0	0
Debt to cash	1.38	-0.92
CASH TO income	1.31	0.42
Total Liabilities / Total Assets	13.65	11.97

## 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 2019/20.

**Table 5.4 Long Term Revenue**

Description	CY	PY
Coverage of Annual Loan Repayments by cash generated from operating	0	0
Cash generated from operating activities	8 191 300	11 011 954
Annual Loan Repayments	0	0

**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 2019/20.

**Table 5.5 Loan Repayments vs Cash**

**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 2019/20.

**Table 5.6 Loan Repayments**

Description	CY	PY
Percentage of annual loan repayments to total operating expenditure	0	0
Annual loan repayments (Interest & Capital)	0	0
<b>Total Operating Expenditure</b>	18 759 978	92 367 826.92

**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 first quarter of 2020/21.

**Table 5.7 Cash and Cash Equivalents**

DESCRIPTION	CY	PY
<b>Cash/Cost Coverage Ratio (Times)</b>		
Cash and Cash equivalents	14 637 245	12 149 360
<b>Monthly Fixed Operational Expenditure</b>	3 147 180.00	3 028 341.67
<b>Cash and Cash Equivalents:</b>		
Petty Cash and bank Balances	16 542 559	10 468 299
Less:		
Unspent Conditional Grants	21 585 124	17 397 282
Overdraft	0	0
Plus:		
Short-term investments	1 622 298	1 622 298
<b>Monthly Fixed Operational Expenditure</b>		
Total average monthly expenditure for the year	8 242 293	7 697 319
Less:		
Depreciation & Amortisation	660 833	811 031
Provision for bad debt	2 273 117	2 144 200
Impairment and loss on Disposal of Assets	0	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 2019/20 to 2020/21 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 provides the calculated current year ratio.

**Table 5.8 Current Assets and Liabilities**

Description	CY	PY
Current Ratio	211.55	118.23
Current Assets	35 064 051	31 256 307
Current Liabilities	16 574 489	26 437 701

### 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 recognised 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 2019/20.

**Table 5.9 Liquidity Requirement Calculation**

Liquidity Requirement Calculation	CY R	PY 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	3 413 339	3 413 339.0
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	1 260 637	1 260 637
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	3 147 180	3 028 342
Consumer Deposits	577 951	591 851
Other Deposits and Other Advance Payments:		
- Retentions	0	0
- Payments Received in Advance	0	0
- Other Deposits	0	0
Non-current Deposit: Pavilion	0	0
Commitments resulting from contracts concluded as part of Capex Programme, not reflected in operational budget	6 162 844	8 794 844

**Table 5.10 Actual Liquidity**

<b>Actual available liquidity held [reference paragraph 4.2.]</b>	<b>CY R</b>	<b>PY R</b>
<b>Bank Balance at e.g.:</b>		
- ABSA, FNB, Standard Bank, Nedbank, Investec, Money Market		
Bank balance sub total	16 541 009	10 466 749
95% of all other term investments with Banks	1 541 183	1 541 183
90% of Market value of all Bonds on the JSE that are held	0	0
Consumer debtors (current – 60 days)	4 561 930	1 334 563
Other reserves held in cash not reflected in bank balances mentioned above for e.g.:	0	0
- Unspent conditional grants	0	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
<b>TOTAL LIQUIDITY AVAILABLE</b>	<b>22 644 122</b>	<b>13 342 495</b>
<b>LIQUIDITY SURPLUS (SHORT FALL)</b>		
<b>SURPLUS THAT COULD BE APPROPRIATED TO CAPITAL REPLACEMENT RESERVE</b>		

**5.3.5 Interpretation of Results**

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

**5.4 Other ratios of importance**

The following ratios are important within this quarterly report.

- a) Debtors collection period in days

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

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

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

This is also an indication that the municipality is experiencing challenges in the collection of outstanding amounts due to it. In addition, this indicates that a significant amount of potential cash is tied up in consumer debtors and the municipality must improve its revenue and cash flow management.

**Table 5.11 Debt Collection**

Description	CY	PY
Debtors collection period (days)		
Consumer debtors*365	-96	115
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 first 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	CY	PY
Level of reliance on government grants	29.10	26.19
Government Grants and subsidies	8 430 833.34	21 623 000.00
Total Revenue	25 369 747.61	80 476 055.77

**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 range between 0% and 5% variance

**Table 5.13 Actual Budget Spending**

Description	CY	PY
Actual versus Budgeted Capital Expenditure	2 138 512	6 742 509
Actual Capital Expenditure – Budgeted Capital Expenditure	21.37	65.33
Budgeted Capital Expenditure	10 005 550	10 321 254

**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 2020/2021 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. 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 5.15 Budget Expenditure**

Description	CY	PY
Actual versus Budgeted Capital Expenditure	2 138 512	6 742 509
Actual Capital Expenditure – Budgeted Capital Expenditure	21.37	65.33
Budgeted Capital Expenditure	10 005 550	10 321 254

Description	CY	PY
Actual operating expenditure VS Budgeted operating expenditure	25 369 748	80 476 056
Actual Expenditure – Budgeted Expenditure	81.11	94.88
Budgeted Expenditure	31 276 300	84 818 968

**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 2020/2021 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, organised and managed, including determining the roles of the different role players." Performance management is not only relevant to the organisation as a whole, but also to the individuals employed in the organisation 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 organisation'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 Institutionalising 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 organisation 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 IDP 2017/2022 Review Year 3 and the Final Budget was approved by Council the 15<sup>th</sup> of June 2020. 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 includes:
- 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 organisational 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 11<sup>th</sup> of July 2020. 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:





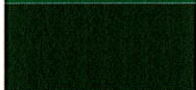

Color	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% 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 close 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 1<sup>st</sup> Quarter**

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

The Top Layer SDBIP contains performance indicators per Municipal Key Performance Area and comments with corrective measures with regard to indicators not achieved. A detailed analysis of actual performance for the 1<sup>st</sup> quarter of the financial year 2020/2021 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**

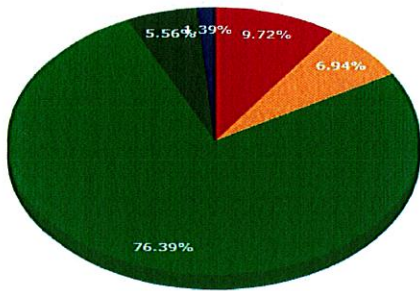
The following graphs illustrate the overall performance of the LLM measured in terms of the Top Layer (strategic) SDBIP 2020/2021(1<sup>st</sup> quarter).

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

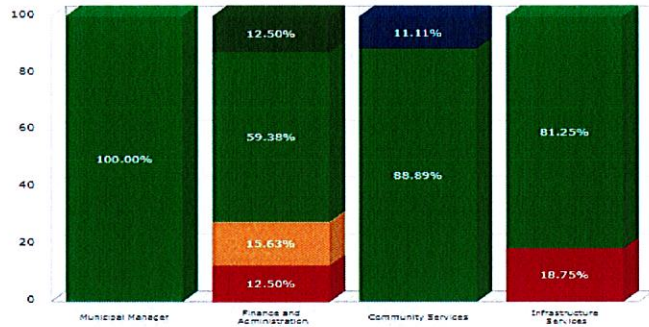
### Departmental KPI Report

Report drawn on 13 October 2020 at 14:37 for the months of July 2020 to September 2020.

Laingsburg Municipality



Responsible Department



	Laingsburg Municipality	Responsible Department			
		Municipal Manager	Finance and Administration	Community Services	Infrastructure Services
Not Met	7 (9.72%)	-	4 (12.50%)	-	3 (18.75%)
Almost Met	5 (6.94%)	-	5 (15.63%)	-	-
Met	55 (76.39%)	15 (100.00%)	19 (59.38%)	8 (88.89%)	13 (81.25%)
Well Met	4 (5.56%)	-	4 (12.50%)	-	-
Extremely Well Met	1 (1.39%)	-	-	1 (11.11%)	-
<b>Total:</b>	<b>72*</b>	<b>15</b>	<b>32</b>	<b>9</b>	<b>16</b>
	<b>100%</b>	<b>20.83%</b>	<b>44.44%</b>	<b>12.50%</b>	<b>22.22%</b>

\* Excludes 71 KPIs which had no targets/actuals for the period selected.

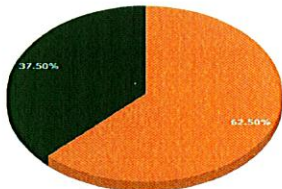
Diagram 6.1 Departmental KPI's Performance

The following graphs and tables give an overview on Top Level performance per Pre-Determined Objective(PDO's) for the term under review (01 July to 30 September 2020).

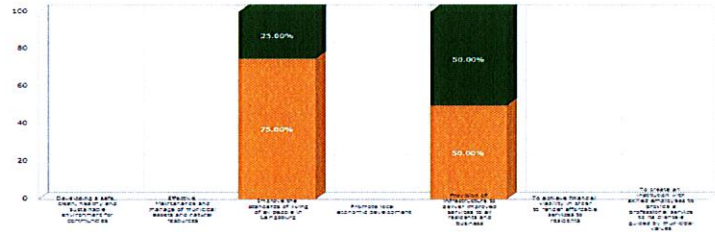
### Top Layer KPI Report

Report drawn on 13 October 2020 at 14:31 for the months of Quarter ending September 2020 to Quarter ending September 2020.

Laingsburg Municipality



Pre-determined Objective



	Laingsburg Municipality	Pre-determined Objective																	
		Create an environment conducive for economic development	Create an environment conducive for economic development	Develop a safe, clean, healthy and sustainable environment for the community	Develop a safe, clean, healthy and sustainable environment for the community	Effective maintenance and management of municipal roads and rural roads	Effective maintenance and management of municipal roads and rural roads	Engage the members of the community in Laingsburg	Engage the members of the community in Laingsburg	Promote social economic development	Promote social economic development	Provide of infrastructure services to residents and business	Provide of infrastructure services to residents and business	To achieve the vision of the municipality	To achieve the vision of the municipality	To create an environment conducive for economic development	To create an environment conducive for economic development	To improve the quality of life of the community	To improve the quality of life of the community
Not Met	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Almost Met	3 (62.50%)	-	-	-	-	-	-	-	3 (75.00%)	-	-	-	-	-	-	-	-	-	-
Met	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Well Met	3 (37.50%)	-	-	-	-	-	-	-	1 (25.00%)	-	-	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>6*</b>	-	-	-	-	0	0	0	4	0	0	0	4	0	0	0	0	0	0
	<b>100%</b>	-	-	-	-	0.00%	0.00%	-	50.00%	-	0.00%	-	50.00%	-	0.00%	-	0.00%	-	0.00%

The following table shows the top level key performance indicators (KPIs), what the target were for each KPI and what the actual performance was for the quarter.

Table 6.1 Top layer SDBIP 2020/21 Financial Year

**Laingsburg Municipality**  
**2020/21: Top Layer KPI Report**

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Provincial Objectives	Pre-determined Objective	Calculation Type	Quarter ending September 2020			Overall Performance for Quarter ending September 2020 to Quarter ending September 2020		
								Target	Actual	R	Target	Actual	R
TL39	Finance and Administration	Limit the vacancy rate to less than 10% of budget	% vacancy rate of budget	Institutional Development	Innovation and Culture	To create an institution with skilled	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL40	Finance and Administration	The percentage of the Municipality's personnel budget	% of the Municipality's personnel budget	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL41	Finance and Administration	Achieve a debtor payment percentage of 65% by 30 June 2021	% debtor payment achieved	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL42	Finance and Administration	Number of formal residential properties connected to the	Number of residential properties which	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved	Last Value	855	867	G2	855	867	G2
TL43	Finance and Administration	Number of formal residential properties that receive piped water	Number of residential properties which	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved	Last Value	1 339	1 480	G2	1 339	1 480	G2
TL44	Finance and Administration	Number of formal residential properties connected to the municipal	Number of residential properties which are	Infrastructure Development	Innovation and Culture	Provision of infrastructure to deliver improved services to	Last Value	1 300	1 197	O	1 300	1 197	O
TL45	Finance and Administration	Number of formal residential properties	Number of residential	Infrastructure Development	Innovation and Culture	Provision of infrastructure to	Last Value	1 348	1 249	O	1 348	1 249	O
TL46	Finance and Administration	Provide free 50kWh	Number of	Social Development	Innovation and Culture	Improve the	Last Value	450	480	G2	450	480	G2
TL47	Finance and Administration	Provide free 6kl water to	Number of	Social Development	Innovation and Culture	Improve the	Last Value	720	556	O	720	556	O

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TL48	Finance and Administration	Provide free basic sanitation to indigent households as at 30 June 2021	Number of households receiving free basic sanitation services	Social Development	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	720	547	O	720	547	O
TL49	Finance and Administration	Provide free basic refuse removal to indigent households as at 30 June 2021	Number of households receiving free basic refuse removal services	Social Development	Innovation and Culture	Improve the standards of living of all people in Laingsburg	Last Value	720	565	O	720	565	O
TL50	Finance and Administration	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2021 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Reve	Debt coverage ratio as at 30 June 2021	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL51	Finance and Administration	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 2021 [(Total outstanding service debtors/annual revenue received for services)x 100]	% outstanding service debtors at 30 June 2021	Financial Development	Innovation and Culture	To achieve financial viability in order to render affordable services to residents	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

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TL53	Municipal Manager	The number of people from employment equity target	Number of people employed (to be)	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide	Accumulative	0	0	N/A	0	0	N/A
TL54	Municipal Manager	Create job opportunities through EPWP and LED projects by 30 June 2021	Number of job opportunities created by 30 June 2021	Local Economic Development	Growth and Jobs	Promote local economic development	Accumulative	0	0	N/A	0	0	N/A
TL55	Municipal Manager	Develop a Risk Based Audit Plan for 2021/22 and submit to the audit committee for consideration by 30 June 2021	RBAP submitted to the audit committee by 30 June 2021	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Carry Over	0	0	N/A	0	0	N/A
TL56	Municipal Manager	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved services to all residents and business	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL57	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2021	Number of newsletters developed and distributed	Institutional Development	Innovation and Culture	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	0	0	N/A	0	0	N/A

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TL58	Community Services	Review the Disaster Management Plan and submit to Council by 31 December 2020	Reviewed Disaster Management Plan submitted to Council by 31 December 2020	Unspecified	Safe and Cohesive Communities	Developing a safe, clean, healthy and sustainable environment for communities	Carry Over	0	0	N/A	0	0	N/A
TL59	Infrastructure Services	Spend 70% of the electricity maintenance budget by	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL60	Infrastructure Services	Spend 70% of the water maintenance budget by 30 June 2021	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL61	Infrastructure Services	Spend 70% of the sewerage maintenance budget by	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL62	Infrastructure Services	Spend 70% of the refuse removal maintenance	% of the maintenance budget spent	Infrastructure Development	Growth and Jobs	Effective Maintenance and manage of municipal	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL63	Infrastructure Services	Limit the % electricity unaccounted for to less than 10% by 30 June 2021	% electricity unaccounted for by 30	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL64	Infrastructure Services	Limit unaccounted for water to less than 45% by 30 June 2021	% of water unaccounted	Infrastructure Development	Innovation and Culture	Effective Maintenance and manage of municipal assets and	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL65	Infrastructure Services	95% of water samples comply with SANS241 micro	% of water samples compliant	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL66	Infrastructure Services	95% of effluent samples comply with permit values in	% of effluent samples compliant	Environmental & Spatial Development	Growth and Jobs	Effective Maintenance and manage of municipal assets and	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A



QUARTERLY PERFORMANCE ASSESMENT REPORT Q 1 of 2020/2021

TL67	Infrastructure Services	Submit a Capacity Report on	Number of capacity	Infrastructure Development	Innovation and Culture	Provision of infrastructure	Carry Over	0	0	N/A	0	0	N/A
TL68	Infrastructure Services	Upgrade the Telemetry system in	Number of telemet	Infrastructure Development	Growth and Jobs	Provision of infrastructure	Carry Over	0	0	N/A	0	0	N/A
TL69	Infrastructure Services	Spend 85% of the budget allocated on the new 2ML	% of project budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL70	Infrastructure Services	Install an elevated water tank	Number of elevate	Infrastructure Development	Growth and Jobs	Provision of infrastructure	Carry Over	0	0	N/A	0	0	N/A
TL71	Community Services	Spend 85% of the budget allocated on the construction	% of project budget spent	Social Development	Mobility and Spatial Transformation	Developing a safe, clean, healthy and sustainable environme	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

TL72	Finance and Administrati	Service 100 even sites	Number of GAP	Infrastructure Development	Mobility and Spatial	Improve the	Accumulative	0	0	N/A	0	0	N/A
TL73	Infrastructure Services	Spend 85% of the budget allocated on paving of	% of project budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL74	Infrastructure Services	Spend 85% of the budget allocated on the construction	% of project budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL75	Infrastructure Services	Spend 85% of the budget allocated on the rehabilitatio	% of project budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL76	Infrastructure Services	Spend 85% of the budget allocated on the upgrade of the main	% of project budget spent	Infrastructure Development	Growth and Jobs	Provision of infrastructure to deliver improved	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	30
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	5
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	3
B	KPI	150.000% <=	0
	<b>Total KPIs:</b>		<b>38</b>

**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

QUARTERLY PERFORMANCE ASSESSMENT REPORT Q 1 of 2020/2021

WC051 Laingsburg - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	3 990	4 933	4 933	4 400	4 400	4 412	(12)	-0%	4 933
Service charges	17 178	25 063	25 063	6 400	6 400	6 244	156	2%	25 063
Investment revenue	146	673	673	99	99	168	(70)	-41%	673
Transfers and subsidies	21 464	27 228	27 228	8 431	8 431	11 570	(3 139)	-27%	27 228
Other own revenue	35 451	35 664	35 664	6 040	6 040	8 882	(2 841)	-32%	35 664
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>78 229</b>	<b>93 561</b>	<b>93 561</b>	<b>25 370</b>	<b>25 370</b>	<b>31 276</b>	<b>(5 907)</b>	<b>-19%</b>	<b>93 561</b>
Employee costs	20 912	27 474	27 474	6 127	6 127	6 868	(740)	-11%	27 474
Remuneration of Councillors	2 770	2 973	2 973	474	474	743	(269)	-36%	2 973
Depreciation & asset impairment	8 667	7 930	7 930	951	951	1 984	(1 032)	-52%	7 930
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	9 150	1 626	1 626	2 288	(661)	-29%	9 150
Transfers and subsidies	4 113	2 051	2 051	1 164	1 164	512	652	127%	2 051
Other expenditure	43 900	49 330	49 330	8 417	8 417	12 351	(3 934)	-32%	49 330
<b>Total Expenditure</b>	<b>88 261</b>	<b>98 908</b>	<b>98 908</b>	<b>18 760</b>	<b>18 760</b>	<b>24 745</b>	<b>(5 985)</b>	<b>-24%</b>	<b>98 908</b>
<b>Surplus/(Deficit)</b>	<b>(10 033)</b>	<b>(5 347)</b>	<b>(5 347)</b>	<b>6 610</b>	<b>6 610</b>	<b>6 531</b>	<b>79</b>	<b>1%</b>	<b>(5 347)</b>
Transfers and subsidies - capital (monetary alloc	19 268	10 006	10 006	777	777	5 003	(4 225)	-84%	10 006
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>	<b>(4 147)</b>	<b>-36%</b>	<b>4 659</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>	<b>(4 147)</b>	<b>-36%</b>	<b>4 659</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28 105</b>	<b>10 006</b>	<b>10 006</b>	<b>2 139</b>	<b>2 139</b>	<b>2 501</b>	<b>(363)</b>	<b>-15%</b>	<b>10 006</b>
Capital transfers recognised	27 883	9 289	9 289	2 139	2 139	2 322	(183)	-8%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	18	717	717	-	-	179	(179)	-100%	-
<b>Total sources of capital funds</b>	<b>27 900</b>	<b>10 006</b>	<b>10 006</b>	<b>2 139</b>	<b>2 139</b>	<b>2 501</b>	<b>(363)</b>	<b>-15%</b>	<b>8 064</b>
<b>Financial position</b>									
Total current assets	21 864	21 864	21 864		35 064				21 864
Total non current assets	192 687	192 687	192 687		192 566				192 687
Total current liabilities	14 112	14 112	14 112		16 574				14 112
Total non current liabilities	14 490	14 490	14 490		14 490				14 490
Community wealth/Equity	185 950	185 950	185 950		196 566				185 950
<b>Cash flows</b>									
Net cash from (used) operating	11 012	11 537	11 537	8 191	8 191	2 900	(5 291)	-182%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(2 139)	(2 139)	(2 501)	(363)	15%	(11 976)
Net cash from (used) financing	60	43	43	21	21	11	(11)	-98%	34
<b>Cash/cash equivalents at the month/year end</b>	<b>17 695</b>	<b>13 918</b>	<b>13 918</b>	<b>-</b>	<b>18 166</b>	<b>12 502</b>	<b>(5 664)</b>	<b>-45%</b>	<b>11 687</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	4 220	342	405	317	287	245	5 724	-	11 539
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

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

WC051 Laingsburg - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		39 203	37 868	37 868	13 791	13 791	19 573	(5 782)	-30%	34 585
Executive and council		905	-	-	-	-	-	-	-	2 521
Finance and administration		38 298	37 868	37 868	13 791	13 791	19 573	(5 782)	-30%	32 065
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		34 965	34 764	34 764	5 723	5 723	9 040	(3 317)	-37%	34 140
Community and social services		1 274	1 412	1 412	240	240	702	(462)	-66%	1 265
Sport and recreation		4	4	4	-	-	1	(1)	-100%	24
Public safety		33 670	33 335	33 335	5 481	5 481	8 334	(2 854)	-34%	32 839
Housing		16	12	12	3	3	3	0	2%	11
Health		2	0	0	-	-	-	-	-	1
<i>Economic and environmental services</i>		1 013	1 319	1 319	217	217	317	(101)	-32%	1 304
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		1 013	1 319	1 319	217	217	317	(101)	-32%	1 304
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		22 429	29 616	29 616	6 416	6 416	7 349	(933)	-13%	24 600
Energy sources		14 443	16 847	16 847	4 060	4 060	4 233	(172)	-4%	15 414
Water management		2 922	7 033	7 033	886	886	1 682	(796)	-47%	4 009
Waste water management		2 818	2 891	2 891	772	772	723	49	7%	2 793
Waste management		2 247	2 845	2 845	698	698	711	(14)	-2%	2 385
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>97 610</b>	<b>103 567</b>	<b>103 567</b>	<b>26 147</b>	<b>26 147</b>	<b>36 279</b>	<b>(10 132)</b>	<b>-28%</b>	<b>94 630</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		28 723	33 711	33 711	6 914	6 914	8 445	(1 531)	-18%	28 259
Executive and council		8 078	8 903	8 903	2 887	2 887	2 225	662	30%	9 682
Finance and administration		20 645	24 808	24 808	4 027	4 027	6 220	(2 193)	-35%	18 577
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		32 769	34 547	34 547	5 576	5 576	8 636	(3 061)	-35%	36 208
Community and social services		1 340	1 934	1 934	387	387	483	(96)	-20%	2 188
Sport and recreation		9	53	53	13	13	13	1	4%	26
Public safety		31 207	32 046	32 046	5 072	5 072	8 012	(2 940)	-37%	33 784
Housing		209	500	500	45	45	125	(80)	-64%	207
Health		4	14	14	59	59	4	55	1536%	4
<i>Economic and environmental services</i>		1 583	3 885	3 885	727	727	973	(246)	-25%	3 556
Planning and development		329	1 394	1 394	149	149	349	(199)	-57%	1 324
Road transport		1 254	2 491	2 491	577	577	624	(47)	-7%	2 231
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		25 187	26 753	26 753	5 541	5 541	6 688	(1 146)	-17%	26 022
Energy sources		8 511	10 388	10 388	1 953	1 953	2 597	(644)	-25%	9 270
Water management		4 535	3 910	3 910	661	661	978	(317)	-32%	2 933
Waste water management		10 453	10 421	10 421	2 645	2 645	2 605	41	2%	12 195
Waste management		1 688	2 034	2 034	282	282	508	(226)	-44%	1 625
<i>Other</i>		-	12	12	2	2	3	(1)	-32%	7
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>88 261</b>	<b>98 908</b>	<b>98 908</b>	<b>18 760</b>	<b>18 760</b>	<b>24 745</b>	<b>(5 985)</b>	<b>-24%</b>	<b>94 052</b>
<b>Surplus/ (Deficit) for the year</b>		<b>9 349</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>	<b>(4 147)</b>	<b>-36%</b>	<b>578</b>

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

WC051 Laingsburg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MAYORAL & COUNCIL		905	-	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES		1 770	2 528	2 528	571	571	633	(61)	-9.7%	2 528
Vote 4 - BUDGET & TREASURY		36 529	35 340	35 340	13 220	13 220	18 941	(5 721)	-30.2%	35 340
Vote 5 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV		1 276	1 413	1 413	240	240	702	(462)	-65.9%	1 413
Vote 7 - SPORTS AND RECREATION		4	4	4	-	-	1	(1)	-100.0%	4
Vote 8 - HOUSING		16	12	12	3	3	3	0	1.6%	12
Vote 9 - PUBLIC SAFETY		33 670	33 335	33 335	5 481	5 481	8 334	(2 854)	-34.2%	33 335
Vote 10 - ROAD TRANSPORT		1 100	1 337	1 337	217	217	322	(105)	-32.7%	1 337
Vote 11 - WASTE MANAGEMENT		2 247	2 845	2 845	698	698	711	(14)	-1.9%	2 845
Vote 12 - WASTE WATER MANAGEMENT		2 731	2 873	2 873	772	772	719	54	7.4%	2 873
Vote 13 - WATER		2 922	7 033	7 033	886	886	1 682	(796)	-47.3%	7 033
Vote 14 - ELECTRICITY		14 443	16 847	16 847	4 060	4 060	4 233	(172)	-4.1%	16 847
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>97 610</b>	<b>103 567</b>	<b>103 567</b>	<b>26 147</b>	<b>26 147</b>	<b>36 279</b>	<b>(10 132)</b>	<b>-27.9%</b>	<b>103 567</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MAYORAL & COUNCIL		5 043	5 206	5 206	2 102	2 102	1 301	802	61.6%	5 206
Vote 2 - MUNICIPAL MANAGER		3 035	3 697	3 697	785	785	925	(140)	-15.1%	3 697
Vote 3 - CORPORATE SERVICES		7 705	7 572	7 572	2 052	2 052	1 910	142	7.4%	7 572
Vote 4 - BUDGET & TREASURY		12 940	17 236	17 236	1 975	1 975	4 310	(2 335)	-54.2%	17 236
Vote 5 - PLANNING AND DEVELOPMENT		329	1 394	1 394	149	149	349	(199)	-57.2%	1 394
Vote 6 - COMMUNITY AND SOCIAL SERV		1 184	1 745	1 745	406	406	436	(30)	-6.9%	1 745
Vote 7 - SPORTS AND RECREATION		169	268	268	55	55	66	(11)	-17.2%	268
Vote 8 - HOUSING		209	500	500	45	45	125	(80)	-64.3%	500
Vote 9 - PUBLIC SAFETY		31 207	32 046	32 046	5 072	5 072	8 012	(2 940)	-36.7%	32 046
Vote 10 - ROAD TRANSPORT		9 673	11 049	11 049	2 761	2 761	2 751	10	0.4%	11 049
Vote 11 - WASTE MANAGEMENT		1 688	2 034	2 034	282	282	508	(226)	-44.5%	2 034
Vote 12 - WASTE WATER MANAGEMENT		2 034	1 962	1 962	461	461	490	(29)	-5.8%	1 962
Vote 13 - WATER		4 535	3 910	3 910	661	661	978	(317)	-32.4%	3 910
Vote 14 - ELECTRICITY		8 511	10 388	10 388	1 953	1 953	2 597	(644)	-24.8%	10 388
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>88 261</b>	<b>99 008</b>	<b>99 008</b>	<b>18 760</b>	<b>18 760</b>	<b>24 758</b>	<b>(5 998)</b>	<b>-24.2%</b>	<b>99 008</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>9 349</b>	<b>4 559</b>	<b>4 559</b>	<b>7 387</b>	<b>7 387</b>	<b>11 521</b>	<b>(4 134)</b>	<b>-35.9%</b>	<b>4 559</b>

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

WC051 Laingsburg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		3 990	4 933	4 933	4 400	4 400	4 412	(12)	0%	4 933
Service charges - electricity revenue		11 861	15 788	15 788	4 060	4 060	3 967	94	2%	15 788
Service charges - water revenue		1 096	4 576	4 576	886	886	1 067	(181)	-17%	4 576
Service charges - sanitation revenue		2 731	2 873	2 873	772	772	719	54	7%	2 873
Service charges - refuse revenue		1 490	1 826	1 826	682	682	457	225	49%	1 826
Service charges - other		-	-	-	-	-	35	(35)	-100%	-
Rental of facilities and equipment		1 354	1 139	1 139	364	364	285	80	28%	1 139
Interest earned - external investments		146	673	673	99	99	168	(70)	-41%	673
Interest earned - outstanding debtors		282	544	544	60	60	136	(76)	-56%	544
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		33 342	32 410	32 410	5 417	5 417	8 103	(2 686)	-33%	32 410
Licences and permits		228	935	935	66	66	234	(168)	-72%	935
Agency services		151	166	166	65	65	42	23	55%	166
Transfers and subsidies		21 464	27 228	27 228	8 431	8 431	11 570	(3 139)	-27%	27 228
Other revenue		94	470	470	69	69	83	(14)	-17%	470
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>78 229</b>	<b>93 561</b>	<b>93 561</b>	<b>25 370</b>	<b>25 370</b>	<b>31 276</b>	<b>(5 907)</b>	<b>-19%</b>	<b>93 561</b>
<b>Expenditure By Type</b>										
Employee related costs		20 912	27 474	27 474	6 127	6 127	6 868	(740)	-11%	27 474
Remuneration of councillors		2 770	2 973	2 973	474	474	743	(269)	-36%	2 973
Debt impairment		25 618	27 277	27 277	4 321	4 321	6 820	(2 499)	-37%	27 277
Depreciation & asset impairment		8 667	7 930	7 930	951	951	1 984	(1 032)	-52%	7 930
Finance charges		-	-	-	-	-	-	-	-	-
Bulk purchases		7 899	9 150	9 150	1 626	1 626	2 288	(661)	-29%	9 150
Other materials		-	-	-	-	-	-	-	-	-
Contracted services		2 445	2 215	2 215	64	64	554	(490)	-89%	2 215
Transfers and subsidies		4 113	2 051	2 051	1 164	1 164	512	652	127%	2 051
Other expenditure		15 837	19 838	19 838	4 033	4 033	4 977	(945)	-19%	19 838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>88 261</b>	<b>98 908</b>	<b>98 908</b>	<b>18 760</b>	<b>18 760</b>	<b>24 745</b>	<b>(5 985)</b>	<b>-24%</b>	<b>98 908</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (primarily municipality)		(10 033)	(5 347)	(5 347)	6 610	6 610	6 531	79	0	(5 347)
(National / Provincial and District)		19 268	10 006	10 006	777	777	5 003	(4 225)	(0)	10 006
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>			<b>4 659</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>			<b>4 659</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>			<b>4 659</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>9 235</b>	<b>4 659</b>	<b>4 659</b>	<b>7 387</b>	<b>7 387</b>	<b>11 534</b>			<b>4 659</b>

References

The Municipality has generated 33, 43% or R31, 276 million of the Budgeted Revenue to date which is lower than the budgeted amounts. During the financial year operating grants totaling R11, 570 million were received. 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) - Q1 First Quarter

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital Expenditure - Functional Classification</b>										
<i><b>Governance and administration</b></i>		35	1 110	1 110	53	53	278	(225)	-81%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	-	-	-	-	-	-	-	-
Internal audit		-	1 110	1 110	53	53	278	(225)	-81%	-
<i><b>Community and public safety</b></i>		25	717	717	-	-	179	(179)	-100%	-
Community and social services		11	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	-	-	179	(179)	-100%	-
Public safety		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		238	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		27 806	8 179	8 179	2 086	2 086	2 045	41	2%	8 064
Energy sources		8 424	-	-	-	-	-	-	-	-
Water management		19 383	8 179	8 179	2 086	2 086	2 045	41	2%	6 064
Waste water management		-	-	-	-	-	-	-	-	2 000
Waste management		-	-	-	-	-	-	-	-	-
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>28 105</b>	<b>10 006</b>	<b>10 006</b>	<b>2 139</b>	<b>2 139</b>	<b>2 501</b>	<b>(363)</b>	<b>-15%</b>	<b>8 064</b>
<b>Funded by:</b>										
National Government		10 415	9 289	9 289	2 139	2 139	2 322	(183)	-8%	8 064
Provincial Government		17 468	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>27 883</b>	<b>9 289</b>	<b>9 289</b>	<b>2 139</b>	<b>2 139</b>	<b>2 322</b>	<b>(183)</b>	<b>-8%</b>	<b>8 064</b>
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		18	717	717	-	-	179	(179)	-100%	-
<b>Total Capital Funding</b>		<b>27 900</b>	<b>10 006</b>	<b>10 006</b>	<b>2 139</b>	<b>2 139</b>	<b>2 501</b>	<b>(363)</b>	<b>-15%</b>	<b>8 064</b>

**Table C6: Financial Position**

WC051 Laingsburg - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		6 552	6 552	6 552	14 637	6 552
Call investment deposits		-	-	-	-	-
Consumer debtors		10 509	10 509	10 509	10 605	10 509
Other debtors		3 915	3 915	3 915	8 933	3 915
Current portion of long-term receivables		0	0	0	0	0
Inventory		889	889	889	889	889
<b>Total current assets</b>		<b>21 864</b>	<b>21 864</b>	<b>21 864</b>	<b>35 064</b>	<b>21 864</b>
<b>Non current assets</b>						
Long-term receivables		-	-	-	-	-
Investments		-	-	-	-	-
Investment property		24 801	24 801	24 801	24 751	24 801
Investments in Associate		-	-	-	-	-
Property, plant and equipment		167 473	167 473	167 473	167 401	167 473
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		370	370	370	370	370
Other non-current assets		43	43	43	44	43
<b>Total non current assets</b>		<b>192 687</b>	<b>192 687</b>	<b>192 687</b>	<b>192 566</b>	<b>192 687</b>
<b>TOTAL ASSETS</b>		<b>214 551</b>	<b>214 551</b>	<b>214 551</b>	<b>227 630</b>	<b>214 551</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		17	17	17	17	17
Consumer deposits		674	674	674	685	674
Trade and other payables		12 262	12 262	12 262	14 713	12 262
Provisions		1 159	1 159	1 159	1 159	1 159
<b>Total current liabilities</b>		<b>14 112</b>	<b>14 112</b>	<b>14 112</b>	<b>16 574</b>	<b>14 112</b>
<b>Non current liabilities</b>						
Borrowing		6	6	6	6	6
Provisions		14 483	14 483	14 483	14 483	14 483
<b>Total non current liabilities</b>		<b>14 490</b>	<b>14 490</b>	<b>14 490</b>	<b>14 490</b>	<b>14 490</b>
<b>TOTAL LIABILITIES</b>		<b>28 601</b>	<b>28 601</b>	<b>28 601</b>	<b>31 064</b>	<b>28 601</b>
<b>NET ASSETS</b>	2	<b>185 950</b>	<b>185 950</b>	<b>185 950</b>	<b>196 566</b>	<b>185 950</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		185 950	185 950	185 950	196 566	185 950
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>185 950</b>	<b>185 950</b>	<b>185 950</b>	<b>196 566</b>	<b>185 950</b>

Explanatory notes to Table C6 – Financial Position

**Current Assets**

It must be noted that the classification requirements (As per the tables in Section 4) as prescribe by National Treasury in terms of the MBRR, does not fully comply with GRAP. The current assets amounted to R 35 064 mil as at 30 September 2020 (R 31 256 mil as at 30 June 2020), 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 16 574 mil as at 30 September 2020 (R 26, 438 million as at 30 June 2020).

**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 (R 14 490 000), 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 30 September 2020 amounted to R 0 (R 0 as at 30 June 2020).

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 - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		3 456	4 480	4 480	1 759	1 759	1 179	580	49%	4 480
Service charges		18 023	24 030	24 030	4 635	4 635	6 265	(1 630)	-26%	24 030
Other revenue		27 260	8 809	8 809	7 236	7 236	2 217	5 019	226%	8 809
Government - operating		17 756	27 558	27 558	10 597	10 597	6 890	3 707	54%	27 558
Government - capital		3 725	10 006	10 006	-	-	2 501	(2 501)	-100%	10 006
Interest		748	1 314	1 314	133	133	329	(196)	-60%	1 314
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(16 122)	(16 122)	(16 130)	(8)	0%	(63 261)
Finance charges		-	(795)	(795)	-	-	(199)	(199)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(46)	(46)	(151)	(105)	69%	(605)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>11 012</b>	<b>11 537</b>	<b>11 537</b>	<b>8 191</b>	<b>8 191</b>	<b>2 900</b>	<b>(5 291)</b>	<b>-182%</b>	<b>11 537</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(5 469)	(9 754)	(9 754)	(2 139)	(2 139)	(2 501)	(363)	15%	(11 976)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(5 469)</b>	<b>(9 754)</b>	<b>(9 754)</b>	<b>(2 139)</b>	<b>(2 139)</b>	<b>(2 501)</b>	<b>(363)</b>	<b>15%</b>	<b>(11 976)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		60	43	43	21	21	11	11	98%	34
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>60</b>	<b>43</b>	<b>43</b>	<b>21</b>	<b>21</b>	<b>11</b>	<b>(11)</b>	<b>-98%</b>	<b>34</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5 603</b>	<b>1 826</b>	<b>1 826</b>	<b>6 074</b>	<b>6 074</b>	<b>410</b>			<b>(405)</b>
Cash/cash equivalents at beginning:		12 092	12 092	12 092		12 092	12 092			12 092
Cash/cash equivalents at month/year end:		17 695	13 918	13 918		18 166	12 502			11 687

The Municipality started off with a cash flow balance of R 12 092 million at the first quarter of the year and increased it with (R 410 000). The closing balance for this quarter is R5, 066 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 2020/2021 financial year.

**Table SC1 Material variance explanations**

WC051 Laingsburg - Supporting Table SC1 Material variance explanations - Q1 First Quarter

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	0	-	0	0
	0	-	0	0
	0	-	0	0
2	<u>Expenditure By Type</u>			
	0	-	0	0
	0	-	0	0
	0	-	0	0
3	<u>Capital Expenditure</u>			
	0	-	0	0
	0	-	0	0
4	<u>Financial Position</u>			
	0	-	0	0
5	<u>Cash Flow</u>			
	0	-	0	0
6	<u>Measureable performance</u>			
	0	-	0	0
7	<u>Municipal Entities</u>			

**SECTION 8 – DEBTOR ANALYSIS**

Table SC3 provides an age analysis of consumer debtors as at 30 September 2020.

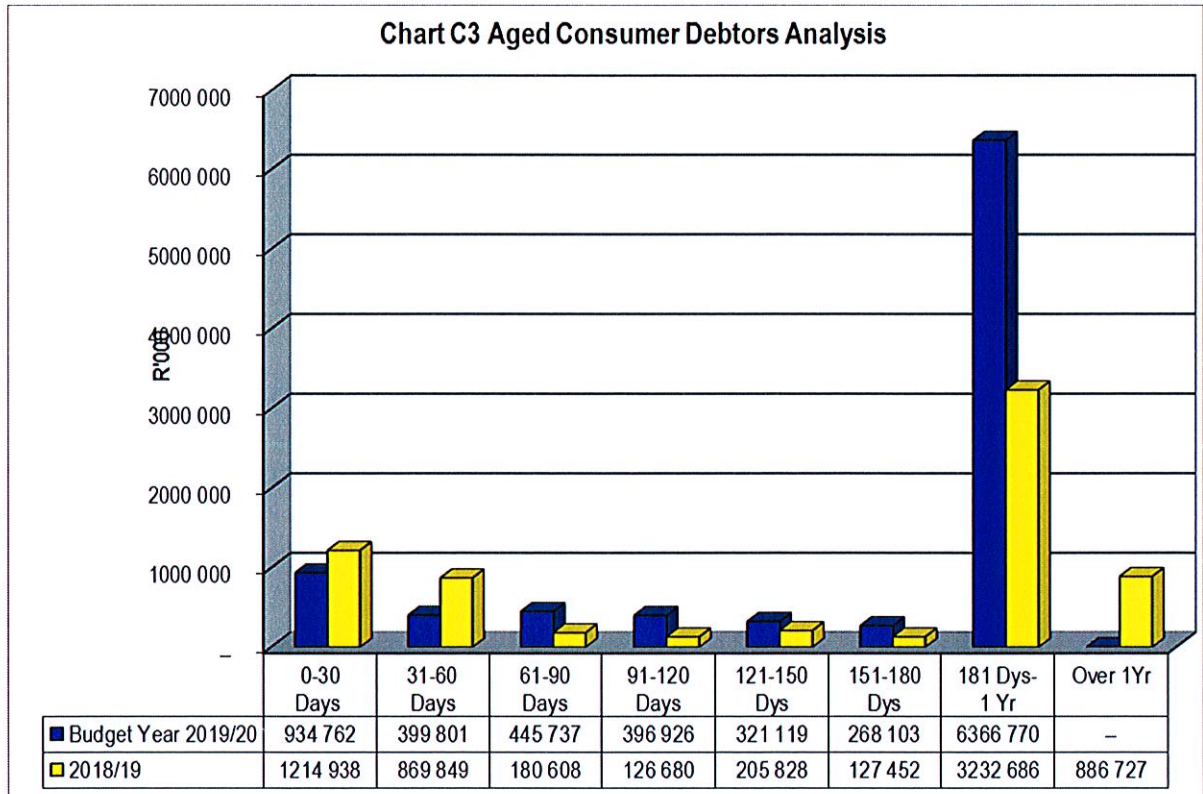
**Table SC3 Debtors Analysis**

WC051 Laingsburg - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2020/21								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	199	73	59	48	45	38	670	-	1 133	802	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1 004	114	131	135	91	83	535	-	2 093	844	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 629	35	47	1	35	27	2 406	-	5 180	2 469	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	162	44	51	43	43	35	694	-	1 072	815	-	-
Receivables from Exchange Transactions - Waste Management	1600	155	40	53	39	33	25	347	-	693	445	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	69	35	63	48	40	37	951	-	1 242	1 074	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1800	2	0	0	2	0	0	121	-	126	123	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>4 220</b>	<b>342</b>	<b>405</b>	<b>317</b>	<b>287</b>	<b>245</b>	<b>5 724</b>	<b>-</b>	<b>11 539</b>	<b>6 573</b>	<b>-</b>	<b>-</b>
<b>2019/20 - totals only</b>		<b>934762</b>	<b>399801</b>	<b>445737</b>	<b>396926</b>	<b>321119</b>	<b>268103</b>	<b>6366770</b>	<b>0</b>	<b>9 133</b>	<b>7 383</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	474	19	83	76	63	68	893	-	1 676	1 100	-	-
Commercial	2300	2 352	116	120	100	86	49	1 936	-	4 759	2 171	-	-
Households	2400	1 394	208	201	141	138	128	2 895	-	5 104	3 302	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>4 220</b>	<b>342</b>	<b>405</b>	<b>317</b>	<b>287</b>	<b>245</b>	<b>5 724</b>	<b>-</b>	<b>11 539</b>	<b>6 573</b>	<b>-</b>	<b>-</b>

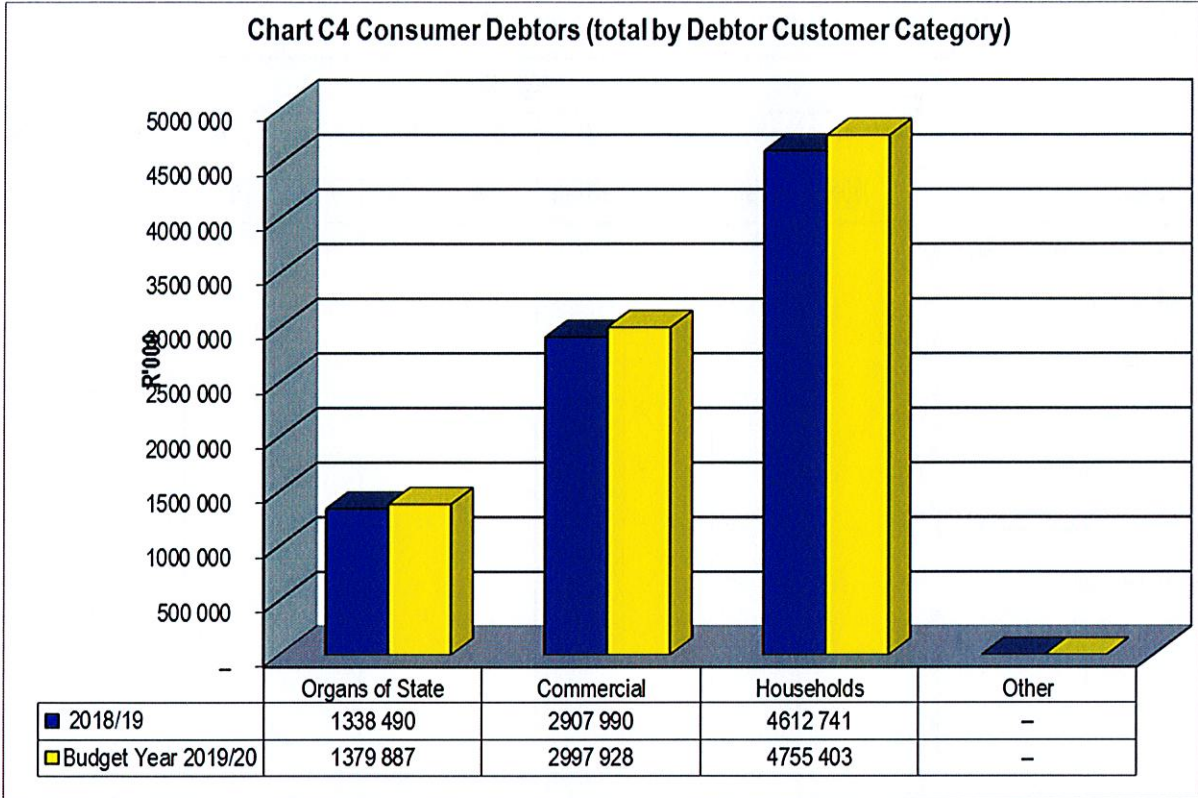
Table C6 (Statement of Financial Position) as at 30 September 2020 shows the total outstanding debtors is R 11, 539 mil.

The graph below illustrates the aged consumer debt analysis at 30 September 2020 date.



The graph indicates that the outstanding debt are increasing on a monthly basis but it is slightly higher than 2019/20 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 have increased from July 2019 up to the end of September 2020. Household arrears are the highest but all other categories show an increase in outstanding debtors.

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

Table SC4 provide an age analysis of the creditors (Trade payables) as at 30 September 2020.

**Table SC4 Creditors Analysis**

WC051 Laingsburg - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description R thousands	NT Code	Budget Year 2020/21									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		
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-	-

**SECTION 10 – INVESTMENT PORTFOLIO**

Table SC5 provides the investment portfolio in the prescribed format of National Treasury. It includes all investments except call deposits. It does not reconcile with the values as per Table C6, the reason being that values in table SC5 is measured at market value. The Municipality normally invests money with interest at maturity. This interest, with the exception of those on a call deposits, is only recognised 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**

WC051 Laingsburg - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<b>R thousands</b>									
<b>Municipality</b>									
Laingsburg Municipality		1 703	-	-	4	0.0%	1 707	4	0
<b>Municipality sub-total</b>					4		1 707	4	0
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				4		1 707	4	0

Table SC5 above shows the investment portfolio per month of September 2020. The total investment portfolio at September 2020 was R 1 707 000.

SECTION 11 - COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

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

Table SC 8 Councillor and staff benefits

WC051 Laingsburg - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter

Summary of Employee and Councillor remuneration	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		1 963	2 229	2 229	611	611	557	54	10%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		237	743	743	100	98	186	(87)	-47%	700
Cellphone Allowance		263	328	328	77	77	82	(5)	-6%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>2 463</b>	<b>3 300</b>	<b>3 300</b>	<b>788</b>	<b>786</b>	<b>825</b>	<b>(39)</b>	<b>-5%</b>	<b>3 257</b>
<b>% increase</b>	4		<b>34.0%</b>	<b>34.0%</b>						<b>32.3%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 035	3 515	3 515	850	850	879	(29)	-3%	3 197
Pension and UIF Contributions		338	426	426	99	99	106	(8)	-7%	371
Medical Aid Contributions		98	116	116	24	24	29	(5)	-17%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	259	259	-	-	65	(65)	-100%	-
Motor Vehicle Allowance		562	547	547	135	135	137	(2)	-2%	413
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	12	12	-	-	3	(3)	-100%	22
Other benefits and allowances		151	0	0	0	0	0	0	8%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 184</b>	<b>4 875</b>	<b>4 875</b>	<b>1 107</b>	<b>1 107</b>	<b>1 219</b>	<b>(112)</b>	<b>-9%</b>	<b>4 333</b>
<b>% increase</b>	4		<b>53.1%</b>	<b>53.1%</b>						<b>36.1%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		15 386	17 457	17 457	4 486	4 486	4 028	458	11%	15 748
Pension and UIF Contributions		2 169	2 538	2 538	567	567	634	(68)	-11%	2 190
Medical Aid Contributions		664	690	690	154	154	173	(18)	-10%	1 301
Overtime		1 215	697	697	274	274	174	100	57%	803
Performance Bonus		-	1 269	1 269	-	-	317	(317)	-100%	-
Motor Vehicle Allowance		358	570	570	90	90	142	(53)	-37%	575
Cellphone Allowance		2	5	5	0	0	1	(1)	-67%	-
Housing Allowances		140	129	129	36	36	32	4	12%	158
Other benefits and allowances		1 158	234	234	17	17	58	(41)	-71%	185
Payments in lieu of leave		-	131	131	-	-	33	(33)	-100%	-
Long service awards		42	236	236	21	21	59	(38)	-65%	-
Post-retirement benefit obligations		645	203	203	34	34	51	(17)	-33%	-
<b>Sub Total - Other Municipal Staff</b>		<b>21 777</b>	<b>24 159</b>	<b>24 159</b>	<b>5 679</b>	<b>5 679</b>	<b>5 704</b>	<b>(25)</b>	<b>0%</b>	<b>20 959</b>
<b>% increase</b>	4		<b>10.9%</b>	<b>10.9%</b>						<b>-3.8%</b>
<b>Total Parent Municipality</b>		<b>27 424</b>	<b>32 334</b>	<b>32 334</b>	<b>7 574</b>	<b>7 572</b>	<b>7 748</b>	<b>(175)</b>	<b>-2%</b>	<b>28 550</b>
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase</b>	4									
<b>% increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>27 424</b>	<b>32 334</b>	<b>32 334</b>	<b>7 574</b>	<b>7 572</b>	<b>7 748</b>	<b>(175)</b>	<b>-2%</b>	<b>28 550</b>
<b>% increase</b>	4		<b>17.9%</b>	<b>17.9%</b>						<b>4.1%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>24 961</b>	<b>29 034</b>	<b>29 034</b>	<b>6 786</b>	<b>6 786</b>	<b>6 923</b>	<b>(137)</b>	<b>-2%</b>	<b>25 293</b>



**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 - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		18 395	25 691	25 691	8 176	8 176	10 850	(2 020)	-18.6%	25 691
Local Government Equitable Share		15 000	22 239	22 239	7 967	7 967	9 987	(2 020)	-20.2%	22 239
Finance Management		2 395	2 200	2 200	-	-	550			2 200
Municipal Systems Improvement		-	-	-	-	-	-			-
EPWP Incentive		1 000	1 252	1 252	209	209	313			1 252
Integrated National Electrification Programme		-	-	-	-	-	-			-
GRANT - WORKFORCE	3	-	-	-	-	-	-			-
<b>Provincial Government:</b>		2 837	1 537	1 537	232	232	720	(464)	-64.5%	1 537
Sport and Recreation		1 260	1 393	1 393	232	232	697	(464)	-66.7%	1 393
CDW		-	94	94	-	-	24			94
GRANT - WCFMSG		1 577	-	-	-	-	-			-
MAIN ROAD SUBSIDY	4	-	50	50	-	-	-			50
<b>Total Operating Transfers and Grants</b>	5	21 232	27 228	27 228	8 408	8 408	11 570	(2 484)	-21.5%	27 228
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		19 268	10 006	10 006	777	777	5 003	(4 225)	-84.5%	10 006
Municipal Infrastructure Grant (MIG)		17 111	10 006	10 006	777	777	5 003	(4 225)	-84.5%	10 006
GRANT - INEP ELEC		2 157	-	-	-	-	-			-
Other capital transfers [insert description]		-	-	-	-	-	-			-
<b>Total Capital Transfers and Grants</b>	5	19 268	10 006	10 006	777	777	5 003	(4 225)	-84.5%	10 006
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	40 500	37 233	37 233	9 185	9 185	16 573	(6 710)	-40.5%	37 233

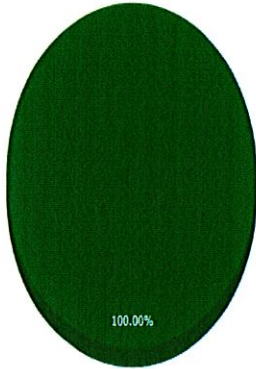
SECTION 13 – MATERIAL VARIANCES TO THE SDBIP

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 September 2020.

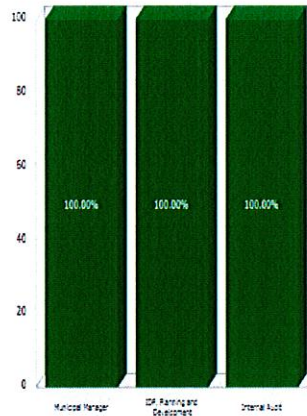
Departmental KPI Report

Report drawn on 13 October 2020 at 14:41  
for the months of July 2020 to September 2020.

Municipal Manager



Responsible Department



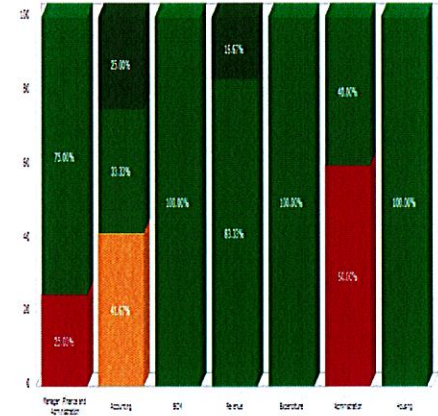
Departmental KPI Report

Report drawn on 13 October 2020 at 14:44  
for the months of July 2020 to September 2020.

Finance and Administration



Responsible Department



	Municipal Manager	Responsible Department		
		Municipal Manager	IDP Planning and Development	Internal Audit
Not Met	-	-	-	-
Almost Met	-	-	-	-
Met	15 (100.00%)	3 (100.00%)	6 (100.00%)	6 (100.00%)
Well Met	-	-	-	-
Extremely Well Met	-	-	-	-
<b>Total:</b>	<b>15*</b>	<b>3</b>	<b>6</b>	<b>6</b>
	<b>100%</b>	<b>20.00%</b>	<b>40.00%</b>	<b>40.00%</b>

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

	Finance and Administration	Responsible Department							
		Manager: Finance and Administration	Accounting	SCM	Revenue	Expenditure	Administration	Housing	Budget & IT Treasury
Not Met	4 (12.50%)	1 (25.00%)	-	-	-	-	3 (50.00%)	-	-
Almost Met	5 (15.63%)	-	5 (41.67%)	-	-	-	-	-	-
Met	19 (59.38%)	3 (75.00%)	4 (33.33%)	2 (100.00%)	5 (83.33%)	2 (100.00%)	2 (40.00%)	1 (100.00%)	-
Well Met	4 (12.50%)	-	3 (25.00%)	-	1 (16.67%)	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>32*</b>	<b>4</b>	<b>12</b>	<b>2</b>	<b>6</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>-</b>
	<b>100%</b>	<b>12.50%</b>	<b>37.50%</b>	<b>6.25%</b>	<b>18.75%</b>	<b>6.25%</b>	<b>15.63%</b>	<b>3.13%</b>	<b>-</b>

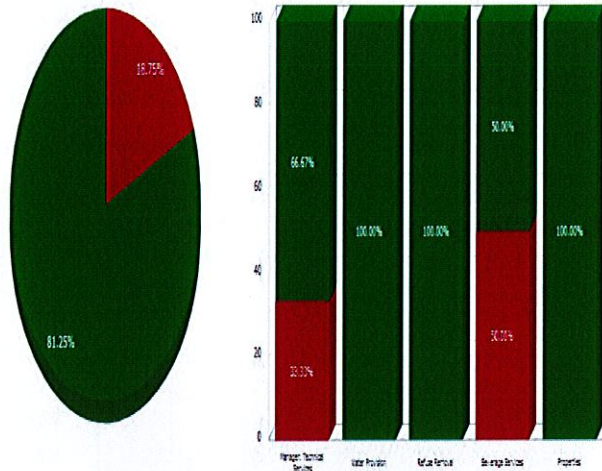
\* Excludes 26 KPIs which had no targets/actuals for the period selected.

### Departmental KPI Report

Report drawn on 13 October 2020 at 14:54  
for the months of July 2020 to September 2020

#### Infrastructure Services

#### Responsible Department



	Infrastructure Services	Responsible Department							
		Manager: Technical Services	Water Provision	Refuse Removal	Fleet management	Sewerage Services	Properties	Road Transport	Electricity
Not Met	3 (18.75%)	2 (33.33%)	-	-	-	1 (50.00%)	-	-	-
Almost Met	-	-	-	-	-	-	-	-	-
Met	13 (81.25%)	4 (66.67%)	1 (100.00%)	3 (100.00%)	-	1 (50.00%)	4 (100.00%)	-	-
Well Met	-	-	-	-	-	-	-	-	-
Extremely Well Met	-	-	-	-	-	-	-	-	-
<b>Total:</b>	<b>16*</b>	<b>6</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>2</b>	<b>4</b>	<b>-</b>	<b>-</b>
	<b>100%</b>	<b>37.50%</b>	<b>6.25%</b>	<b>18.75%</b>	<b>-</b>	<b>12.50%</b>	<b>25.00%</b>	<b>-</b>	<b>-</b>

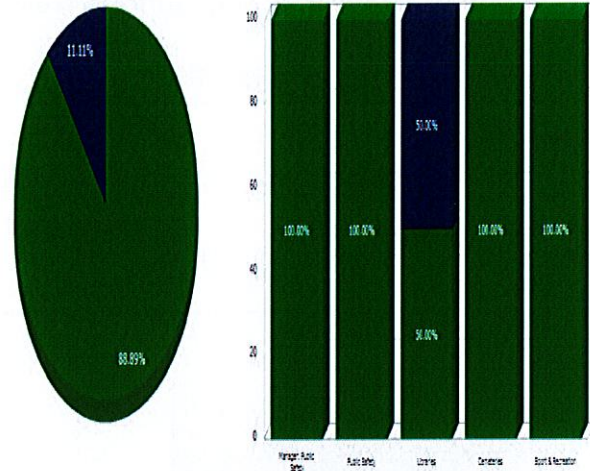
\* Excludes 21 KPIs which had no targets/actuals for the period selected.

### Departmental KPI Report

Report drawn on 13 October 2020 at 14:49  
for the months of July 2020 to September 2020

#### Community Services

#### Responsible Department



	Community Services	Responsible Department				
		Manager: Public Safety	Public Safety	Libraries	Cemeteries	Sport & Recreation
Not Met	-	-	-	-	-	-
Almost Met	-	-	-	-	-	-
Met	8 (88.89%)	1 (100.00%)	4 (100.00%)	1 (50.00%)	1 (100.00%)	1 (100.00%)
Well Met	-	-	-	-	-	-
Extremely Well Met	1 (11.11%)	-	-	1 (50.00%)	-	-
<b>Total:</b>	<b>9*</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>1</b>
	<b>100%</b>	<b>11.11%</b>	<b>44.44%</b>	<b>22.22%</b>	<b>11.11%</b>	<b>11.11%</b>

\* Excludes 4 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 - Q1 First Quarter

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	16 781	10 006	10 006	22	22	22	-		0%
August	-	-	-	809	830	830	-		8%
September	-	-	-	1 308	2 139	2 139	-		21%
October	-	-	-	-	2 139	2 139	-		21%
November	-	-	-	-	2 139	2 139	-		21%
December	-	-	-	-	2 139	2 139	-		21%
January	-	-	-	-	2 139	2 139	-		21%
February	-	-	-	-	2 139	2 139	-		21%
March	-	-	-	-	2 139	2 139	-		21%
April	-	-	-	-	2 139	2 139	-		21%
May	-	-	-	-	2 139	2 139	-		21%
June	-	-	-	-	2 139	2 139	-		21%
<b>Total Capital expenditure</b>	<b>16 781</b>	<b>10 006</b>	<b>10 006</b>	<b>2 139</b>					

**SECTION 15 – OTHER SUPPORTING DOCUMENTATION**

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

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

WC051 Laingsburg - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q1 First Quarter

Description	Ref	Budget Year 2020/21												2020/21 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 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<b>Cash Receipts By Source</b>																
Property rates		103	595	1 061	393	393	393	393	393	393	393	393	(423)	4 480	4 230	4 568
Service charges - electricity revenue		668	1 242	1 229	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 316	1 730	15 393	16 020	17 302
Service charges - water revenue		130	170	198	486	486	486	486	486	486	486	486	1 155	5 544	2 780	3 002
Service charges - sanitation revenue		127	210	156	135	135	135	135	135	135	135	135	(115)	1 463	1 467	1 584
Service charges - refuse		125	154	177	151	151	151	151	151	151	151	151	(34)	1 630	1 399	1 511
Service charges - other		20	14	14	-	-	-	-	-	-	-	-	(49)	-	-	-
Rental of facilities and equipment		64	97	132	95	95	95	95	95	95	95	95	29	1 080	629	680
Interest earned - external investments		20	26	26	56	56	56	56	56	56	56	56	152	673	893	965
Interest earned - outstanding debtors		-	-	60	53	53	53	53	53	53	53	53	154	642	422	455
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5	1	9	540	540	540	540	540	540	540	540	2 146	6 484	6 992	7 552
Licences and permits		8	24	34	77	77	77	77	77	77	77	77	243	927	1 173	1 267
Agency services		-	-	-	14	14	14	14	14	14	14	14	55	166	134	145
Transfer receipts - operating		7 974	2 623	-	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	(1 411)	27 558	24 873	26 863
Other revenue		496	2 516	1 051	13	13	13	13	13	13	13	13	(4 012)	152	160	173
<b>Cash Receipts by Source</b>		<b>9 740</b>	<b>7 672</b>	<b>4 148</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>(378)</b>	<b>66 192</b>	<b>61 174</b>	<b>66 067</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		900	-	1 899	834	834	834	834	834	834	834	834	536	10 006	12 896	13 927
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		12	-	9	4	4	4	4	4	4	4	4	(7)	43	38	41
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>10 652</b>	<b>7 672</b>	<b>6 057</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>151</b>	<b>76 241</b>	<b>74 107</b>	<b>80 036</b>
<b>Cash Payments by Type</b>																
Employee related costs		2 071	3 004	2 264	2 419	2 419	2 419	2 419	2 419	2 419	2 419	2 419	1 889	28 584	29 085	31 412
Remuneration of councillors		238	0	236	275	275	275	275	275	275	275	275	626	3 300	3 441	3 716
Interest paid		-	-	-	66	66	66	66	66	66	66	66	(530)	-	-	-
Bulk purchases - Electricity		-	-	1 626	762	762	762	762	762	762	762	762	1 184	8 920	8 533	9 215
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1	179	45	148	148	148	148	148	148	148	148	323	1 735	959	1 035
Contracted services		357	31	62	595	595	595	595	595	595	595	595	1 752	6 965	6 807	7 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	814	879
Grants and subsidies paid - other		0	29	17	50	50	50	50	50	50	50	50	155	605	-	-
General expenses		1 736	1 762	2 509	1 176	1 176	1 176	1 176	1 176	1 176	1 176	1 176	(1 657)	13 756	12 923	13 956
<b>Cash Payments by Type</b>		<b>4 404</b>	<b>5 004</b>	<b>6 760</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>3 752</b>	<b>63 866</b>	<b>62 561</b>	<b>67 566</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		22	809	1 308	834	834	834	834	834	834	834	834	(6 670)	2 139	13 174	14 228
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>4 425</b>	<b>5 813</b>	<b>8 069</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>(2 919)</b>	<b>66 005</b>	<b>75 735</b>	<b>81 794</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>																
Cash/cash equivalents at the monthly year beginning:		12 092	18 318	20 178	18 166	18 303	18 439	18 576	18 713	18 849	18 986	19 122	19 259	12 092	22 328	20 701
Cash/cash equivalents at the monthly year end:		18 318	20 178	18 166	18 303	18 439	18 576	18 713	18 849	18 986	19 122	19 259	22 328	22 328	20 701	18 943

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 - Q1 First Quarter

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		347	780	787	116	155	197	42	21.3%	787
Roads Infrastructure		-	7	6	-	-	2	2	100.0%	6
Roads		-	7	6	-	-	2	2	100.0%	6
Electrical Infrastructure		317	358	384	26	65	96	31	32.6%	384
MV Substations		257	289	311	24	60	78	18	22.9%	311
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		59	69	73	2	5	18	14	74.2%	73
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		30	78	75	-	-	19	19	100.0%	75
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	11	10	-	-	3	3	100.0%	10
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		30	67	65	-	-	16	16	100.0%	65
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1	338	322	90	90	80	(10)	-12.0%	322
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1	315	300	86	86	75	(11)	-14.8%	300
Waste Water Treatment Works		-	23	22	4	4	5	1	25.9%	22
<b>Community Assets</b>		0	3	2	-	-	0	0	100.0%	2
Community Facilities		0	3	2	-	-	0	0	100.0%	2
Halls		0	3	2	-	-	0	0	100.0%	2
<b>Investment properties</b>		181	252	290	25	29	72	44	60.2%	290
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		181	252	290	25	29	72	44	60.2%	290
Improved Property		168	206	204	25	29	51	22	43.4%	204
Unimproved Property		13	46	86	-	-	21	21	100.0%	86
<b>Other assets</b>		49	60	57	2	5	14	9	65.8%	57
Operational Buildings		49	42	40	2	5	10	5	54.1%	40
Municipal Offices		49	42	40	2	5	10	5	54.1%	40
Housing		-	18	17	-	0	4	4	93.5%	17
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	18	17	-	0	4	4	93.5%	17
<b>Furniture and Office Equipment</b>		213	308	319	28	91	80	(11)	-13.8%	319
Furniture and Office Equipment		213	308	319	28	91	80	(11)	-13.8%	319
<b>Machinery and Equipment</b>		942	115	118	10	14	29	15	52.5%	118
Machinery and Equipment		942	115	118	10	14	29	15	52.5%	118
<b>Transport Assets</b>		528	703	608	38	105	152	47	30.9%	608
Transport Assets		528	703	608	38	105	152	47	30.9%	608
<b>Total Capital Expenditure on new assets</b>	1	2 260	2 221	2 180	218	398	545	147	26.9%	2 180

**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 - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		347	780	787	155	155	197	42	21.3%	750
Roads Infrastructure		-	7	6	-	-	2	2	100.0%	6
Roads		-	7	6	-	-	2	2	100.0%	6
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		317	358	384	65	65	96	31	32.6%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		257	289	311	60	60	78	18	22.9%	286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		59	69	73	5	5	18	14	74.2%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		30	78	75	-	-	19	19	100.0%	75
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	11	10	-	-	3	3	100.0%	10
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		30	67	65	-	-	16	16	100.0%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1	338	322	90	90	80	(10)	-12.0%	322
Pump Station		-	-	-	-	-	-	-		-
Reticulation		1	315	300	86	86	75	(11)	-14.8%	300
Waste Water Treatment Works		-	23	22	4	4	5	1	25.9%	22
<b>Community Assets</b>		0	3	2	-	-	0	0	100.0%	3
Community Facilities		0	3	2	-	-	0	0	100.0%	3
Halls		0	3	2	-	-	0	0	100.0%	3
<b>Investment properties</b>		181	252	290	29	29	72	44	60.2%	270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		181	252	290	29	29	72	44	60.2%	270
Improved Property		168	206	204	29	29	51	22	43.4%	184
Unimproved Property		13	46	86	-	-	21	21	100.0%	86
<b>Other assets</b>		49	60	57	5	5	14	9	65.8%	57
Operational Buildings		49	42	40	5	5	10	5	54.1%	40
Municipal Offices		49	42	40	5	5	10	5	54.1%	40
Housing		-	18	17	0	0	4	4	93.5%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	18	17	0	0	4	4	93.5%	17
<b>Furniture and Office Equipment</b>		213	308	319	91	91	80	(11)	-13.8%	314
Furniture and Office Equipment		213	308	319	91	91	80	(11)	-13.8%	314
<b>Machinery and Equipment</b>		942	115	118	14	14	29	15	52.5%	65
Machinery and Equipment		942	115	118	14	14	29	15	52.5%	65
<b>Transport Assets</b>		528	703	608	105	105	152	47	30.9%	556
Transport Assets		528	703	608	105	105	152	47	30.9%	556
<b>Total Repairs and Maintenance Expenditure</b>	1	2 260	2 221	2 180	398	398	545	147	26.9%	2 014

Table SC13 d – Depreciation charges by asset class

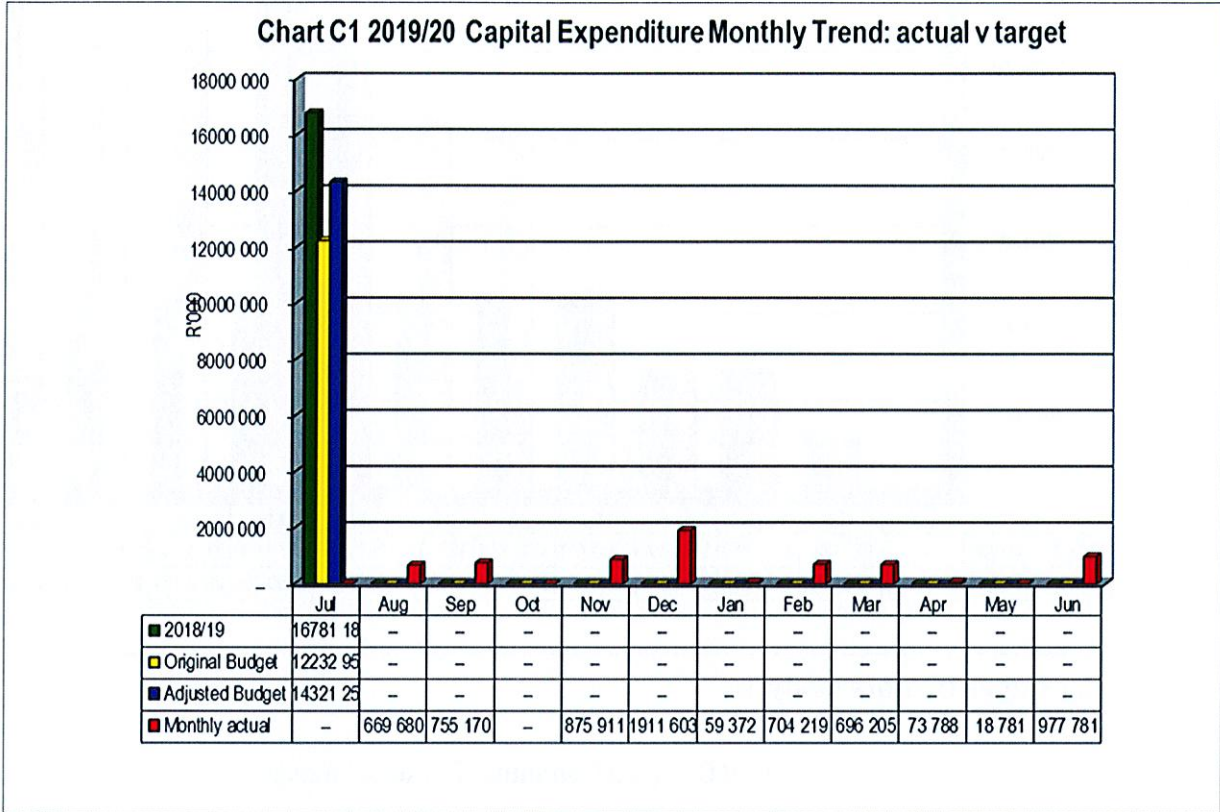
WC051 Laingsburg - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q1 First Quarter

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		4 999	4 315	7 250	719	719	1 813	1 093	60.3%	7 250
Roads Infrastructure		2 524	2 596	4 444	433	433	1 111	678	61.0%	4 444
Roads		2 524	2 596	4 444	433	433	1 111	678	61.0%	4 444
Electrical Infrastructure		230	465	900	78	78	225	147	65.5%	900
MV Switching Stations		230	465	900	78	78	225	147	65.5%	900
Water Supply Infrastructure		735	628	720	105	105	180	75	41.8%	720
Distribution Points		735	628	720	105	105	180	75	41.8%	720
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1 074	139	972	23	23	243	220	90.5%	972
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		1 074	139	972	23	23	243	220	90.5%	972
Solid Waste Infrastructure		436	486	215	81	81	54	(27)	-50.9%	215
Landfill Sites		436	486	215	81	81	54	(27)	-50.9%	215
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	266	763	44	44	191	147	76.8%	763
Community Facilities		-	266	763	44	44	191	147	76.8%	763
Libraries		-	39	12	7	7	3	(4)	-119.1%	12
Cemeteries/Crematoria		-	219	348	36	36	87	51	58.1%	348
Public Open Space		-	8	403	1	1	101	100	98.7%	403
<b>Investment properties</b>		57	77	119	13	13	30	17	56.9%	119
Revenue Generating		57	77	119	13	13	30	17	56.9%	119
Improved Property		57	77	119	13	13	30	17	56.9%	119
<b>Other assets</b>		-	261	187	43	43	47	3	7.2%	187
Housing		-	261	187	43	43	47	3	7.2%	187
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	261	187	43	43	47	3	7.2%	187
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1 249	41	115	7	7	29	22	76.1%	115
Computer Equipment		1 249	41	115	7	7	29	22	76.1%	115
<b>Furniture and Office Equipment</b>		102	749	1 297	125	125	324	199	61.5%	1 297
Furniture and Office Equipment		102	749	1 297	125	125	324	199	61.5%	1 297
<b>Total Depreciation</b>	1	6 407	5 709	9 732	951	951	2 433	1 482	60.9%	9 732

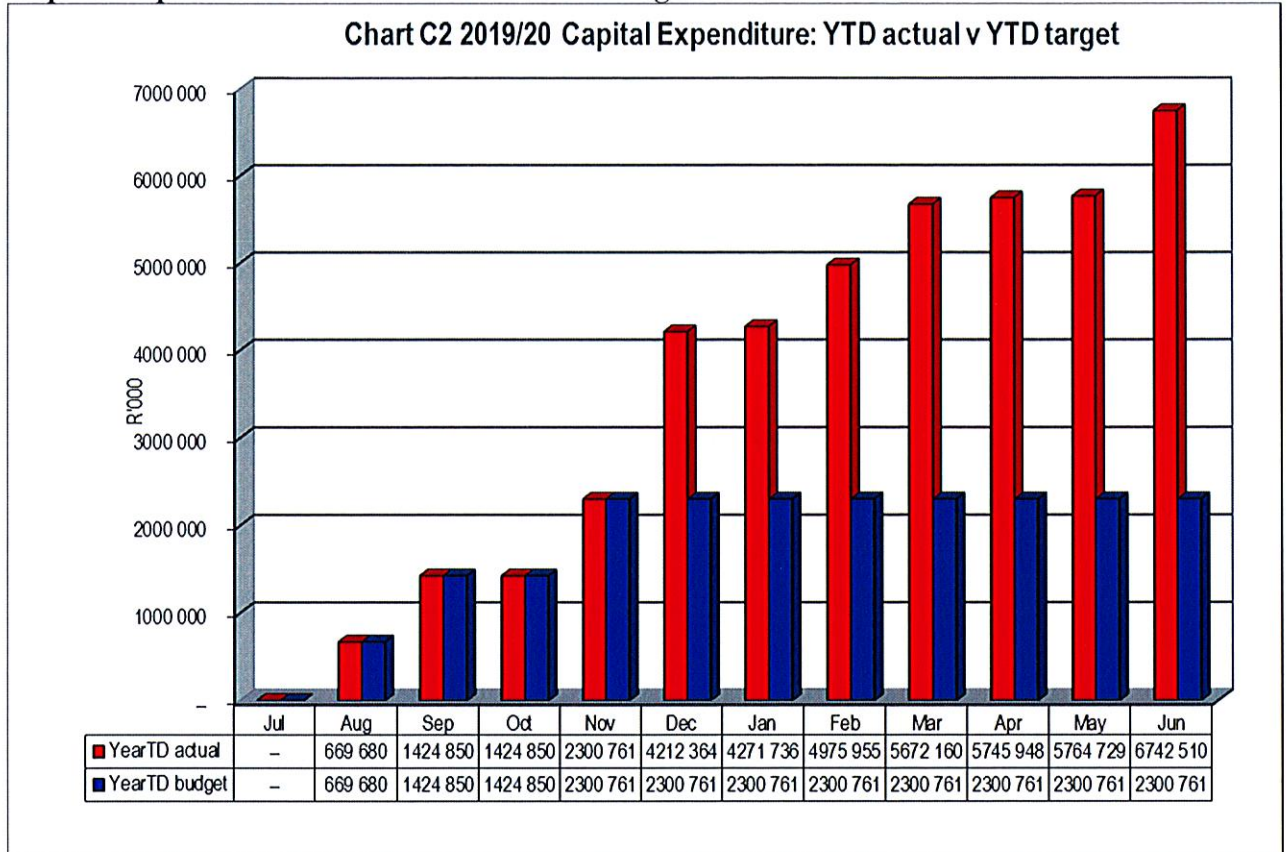


Schedule C – National Treasury Formats graphs

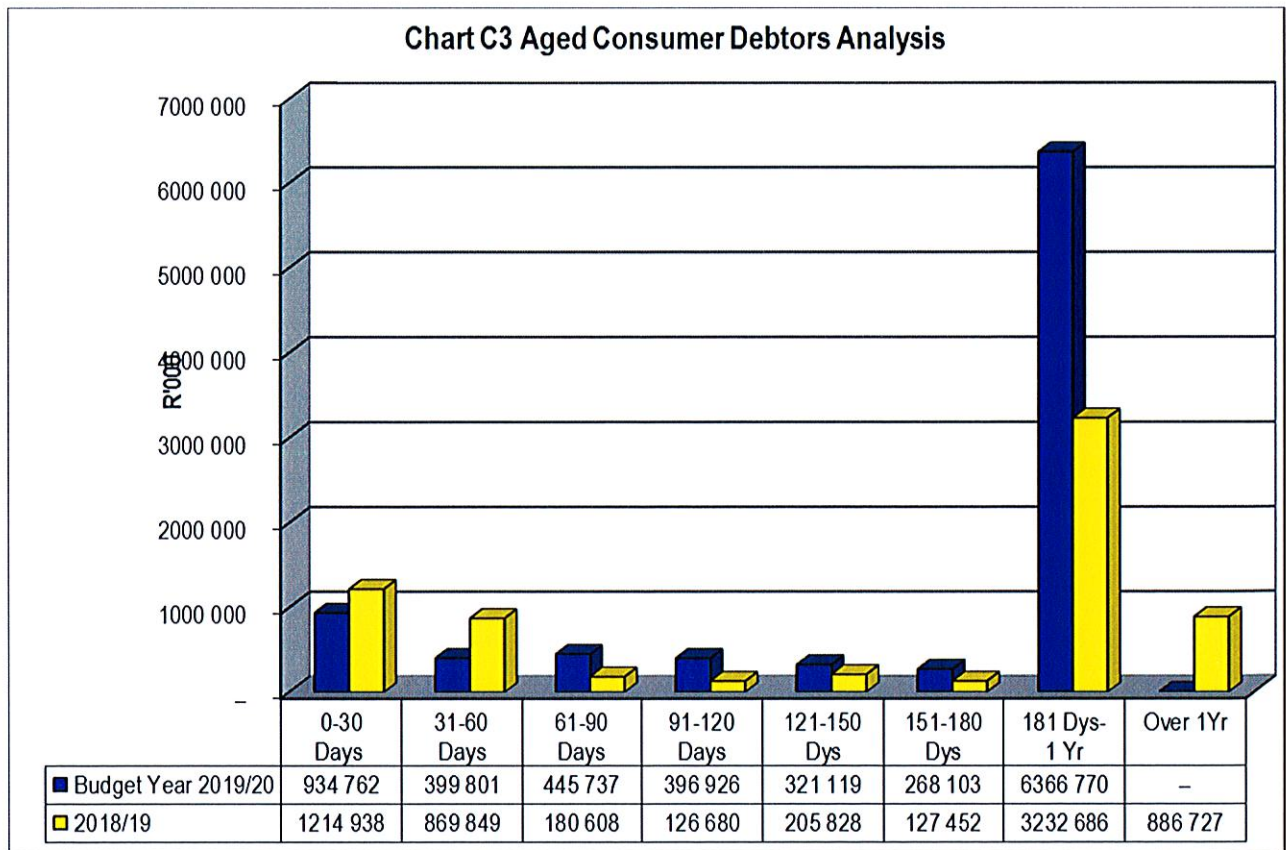
Capital Expenditure monthly trend: Actual VS Target



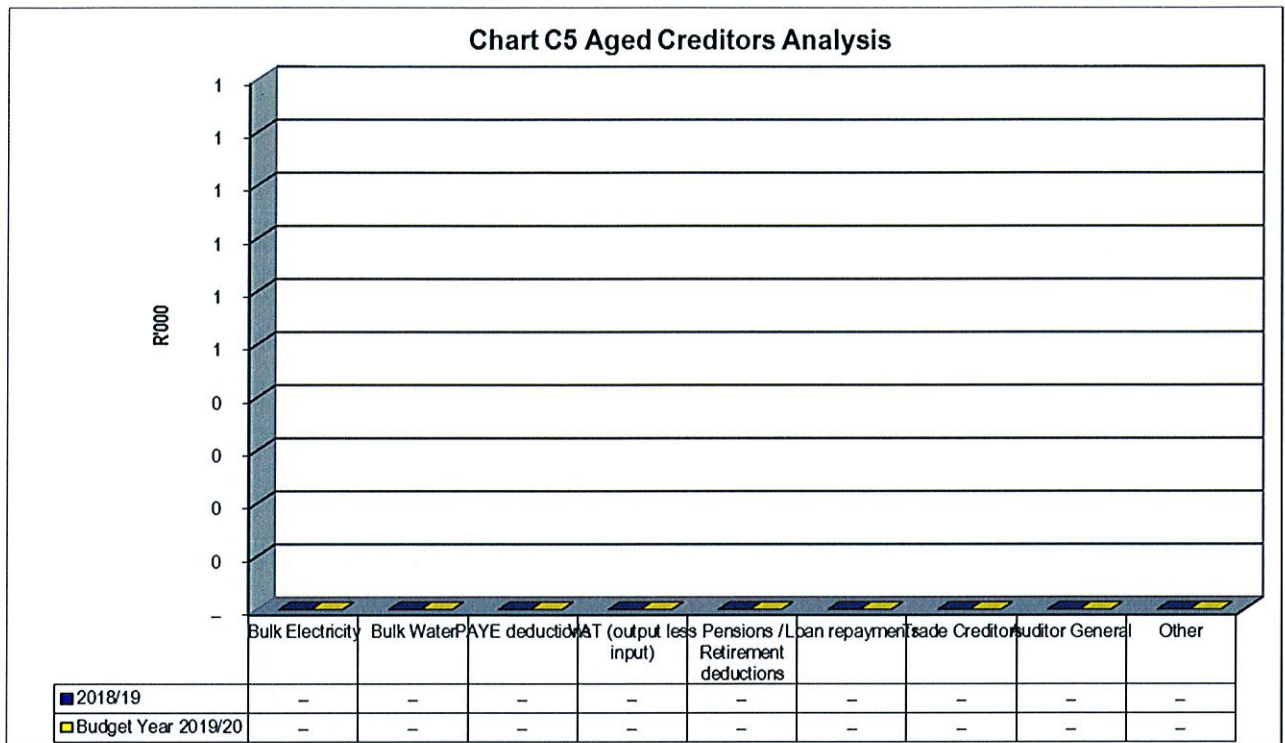
**Capital Expenditure: YTD Actual VS YTD Target**



**Aged Consumer Debtors analysis**



Aged Creditors analysis



**SECTION 16 - WARD COMMITTEES**

The municipal public participation policy and ward committee policy is in place. All four (4) ward committees are established and in fully functional. In the COVID 19 period ward committees was active in their wards with various activities (feeding schemes) etc. Monthly ward committee meetings take place and ward committee members are working within their wards as per their assigned portfolios.

**SECTION 17 – RECOMMENDATIONS**

It is recommended that Council / Finance Committee take note of this report.

**SECTION 18 - CONCLUSION**

The above-mentioned report outline 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 overall performance was good, but there are still areas that require intervention and mitigation measures to prevent it in the following quarters of the year as well as improve the reporting on the system.

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.

