

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

**ASSESSMENT REPORT  
01 July 2020 – 31 December 2020**



## Contents

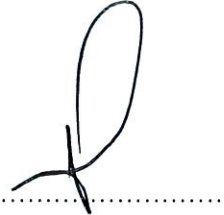
<b>1</b>	<b>Introduction .....</b>	<b>5</b>
<b>2</b>	<b>Purpose of report .....</b>	<b>5</b>
<b>3</b>	<b>Legislative Framework.....</b>	<b>5</b>
3.1	The Municipal Finance Management Act .....	5
3.2	Thereafter, the mayor must, in terms of Section 54 (1) - .....	6
3.3	Reports on failure to adopt or implement budget-related and other policies .....	6
	<b>PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT .....</b>	<b>8</b>
<b>4</b>	<b>Mayor's Report .....</b>	<b>8</b>
4.1	Summary of the previous year's annual report .....	8
4.1.1	Overall Financial Summary .....	9
4.1.2	Audit Status Report .....	11
<b>5</b>	<b>Mid-Year Performance Assessment .....</b>	<b>11</b>
5.1	Resolutions.....	12
5.1.1	Mid-Year Budget and Performance Report.....	12
5.1.2	Recommendation: .....	12
<b>6</b>	<b>Executive Summary .....</b>	<b>13</b>
6.1	<b>Introduction .....</b>	<b>13</b>
6.2	Operating Revenue .....	13
6.3	Operating Expenditure.....	13
6.4	Capital Expenditure .....	13
6.5	Debtors.....	14
6.6	Creditors .....	15
<b>7</b>	<b>Service delivery Performance Analysis .....</b>	<b>15</b>
7.1	Implementation of the Performance Management .....	15
7.2	Performance Monitoring.....	16
<b>8</b>	<b>Report on Municipal Performance .....</b>	<b>16</b>
8.1	Directorate SDBIP Report .....	16
8.2	Pre-Determined Objectives (PDO's) SDBIP Report .....	18
<b>9</b>	<b>In Year Budget Tables .....</b>	<b>35</b>
<b>(a)</b>	<b>Monthly Budget Statement.....</b>	<b>36</b>

<b>(b)</b>	<b>Monthly Budget Statement – Financial Performance Standard Classification)</b> .....	37
<b>(c)</b>	<b>Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)</b>	39
<b>(d)</b>	<b>Monthly Budget Statement (revenue and expenditure)</b> .....	40
<b>(e)</b>	<b>Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)</b> .....	41
<b>(f)</b>	<b>Monthly Budget Statement-Financial Position</b> .....	41
<b>(g)</b>	<b>Monthly Budget Statement -Cash Flow</b> .....	43
<b>10</b>	<b>PART 2-SUPPORTING DOCUMENTATION</b> .....	<b>44</b>
<b>10.1</b>	<b>Debtor's Analysis</b> .....	44
	The debtor's analysis must contain- .....	44
<b>10.2</b>	<b>Creditor's Analysis</b> .....	45
<b>10.3</b>	<b>Investment Portfolio Analysis</b> .....	45
<b>11</b>	<b>Allocation and grant receipts and</b> .....	<b>45</b>
	<b>Expenditure</b> .....	<b>45</b>
<b>11.1</b>	<b>Supporting Table SC6 -Grants receipts</b> .....	46
<b>8.2</b>	<b>Councilors and board member allowances and employee benefits</b> .....	46
<b>12</b>	<b>Material variances</b> .....	<b>48</b>
<b>13.</b>	<b>Parent Municipality financial Performance</b> .....	<b>49</b>
<b>14.</b>	<b>Municipal Entity financial performance</b> .....	<b>49</b>
<b>15.</b>	<b>Capital Programme Performance</b> .....	<b>49</b>
<b>16.</b>	<b>Supporting Table SC13</b> .....	<b>49</b>
<b>17.</b>	<b>Adjustment Budget</b> .....	<b>53</b>
<b>18.</b>	<b>Outstanding matters on the past year's Annual Report 2019/2020</b> .....	<b>53</b>
<b>19.</b>	<b>Summary and Challenges</b> .....	<b>53</b>

**QUALITY CERTIFICATE**

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

For the period of 1 July 2020 until 31 December 2020 has been prepared in accordance of the Municipal Finance Management Act and regulations made under the Act.

A handwritten signature in black ink, consisting of a large loop and a cross, positioned above a dotted line.

**J BOOYSEN**

**MUNICIPAL MANAGER**

18 January 2021

## **1 Introduction**

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

## **2 Purpose of report**

To submit to the Executive Mayor an assessment report on the Municipality's Performance covering the period 1 July 2020 to 31 December 2020.

## **3 Legislative Framework**

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

### **3.1 The Municipal Finance Management Act**

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

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

(a) Assess the performance of the municipality during the first half of the financial year, taking into account;

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

(b) Submit a report on such assessment to;

- (i) the mayor of the municipality;
- (ii) the National Treasury; and

(iii) the relevant provincial treasury.

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

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

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

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

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

(a) Consider the report

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

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

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

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

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

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

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

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

#### **Section 54: Budgetary control and early identification of financial problems**

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

(a) consider the statement or report;

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

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

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

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

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

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

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

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

**PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT**

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

**4 Mayor's Report**

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

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

**4.1 Summary of the previous year's annual report**

The Statement of Financial Performance provides an overview of the performance of the municipality and focuses on the financial health of the municipality. The municipality improved in system and processes, PDO's, Internal Audit, a functioning Audit Committee as well as a positive shift in governance but the following areas still require responsiveness and mitigation measures to improve the audit outcome of the municipality in 2019/20 Financial Year, e.g.;



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

#### 4.1.1 Overall Financial Summary

The table below indicates the summary of the financial performance for the 2019/20 financial year:

Description	2018/19	2019/20			2019/20 Variance	
	<i>Actual (Audited Outcome)</i>	Original Budget	Adjusted Budget	Actual	Original Budget	Adjust- ments Budget
	R'000				%	
Financial Performance						
Property rates	3 990	4 656	4 319	4 310	-8.02	-0.21
Service charges	17 348	21 104	20 834	18 987	-11.14	-9.73
Investment revenue	856	811	841	599	-35.36	-40.37
Transfers recognised - operational	21 280	22 133	27 494	24 134	8.29	-13.92
Other own revenue	35 486	33 872	32 813	34 572	2.02	5.09
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>78 960</b>	<b>82 575</b>	<b>86 302</b>	<b>82 602</b>	0.03	-4.48
Employee related costs	22 931	27 056	27 094	25 550	-5.90	-6.05
Remuneration of councillors	3 029	2 941	2 941	3 129	6.01	6.01
Depreciation and amortisation	6 160	9 732	9 800	5 951	-63.53	-64.68
Finance costs	2 070	7	7	2 357	99.72	99.72
Bulk purchases	7 872	7 923	8 383	9 888	19.87	15.22
Transfers and subsidies	842	337	268	455	26.05	41.04
Other expenditure	47 140	46 057	45 558	43 963	-4.76	-3.63

<b>Total Expenditure</b>	<b>90 045</b>	<b>94 052</b>	<b>94 052</b>	<b>91 292</b>	-3.02	-3.02
<b>Surplus/(Deficit)</b>	<b>(11 085)</b>	<b>(11 477)</b>	<b>(7 751)</b>	<b>(8 690)</b>	-32.08	10.81
Transfers recognised - capital	19 412	12 054	14 143	6 292	-91.58	-124.77
Contributions recognised - capital & contributed assets	–	–	–	–	0.00	0.00
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>8 327</b>	<b>577</b>	<b>6 392</b>	<b>(2 398)</b>	124.06	366.58
<b><u>Capital expenditure &amp; funds sources</u></b>						
<b>Capital expenditure</b>						
Transfers recognised - capital	19 412	12 054	14 143	14 143	14.77	0.00
Public contributions & donations	–	–	–	–	0.00	0.00
Borrowing	–	–	–	–	0.00	0.00
Internally generated funds	–	–	–	–	0.00	0.00
<b>Total sources of capital funds</b>	<b>19 412</b>	<b>12 054</b>	<b>14 143</b>	<b>14 143</b>	14.77	0.00
<b><u>Financial position</u></b>						
Total current assets	21 048	22 363	22 363	26 081	14.26	14.26
Total non-current assets	184 655	197 829	197 829	186 043	-6.34	-6.34
Total current liabilities	(34 459)	(18 844)	(18 844)	(43 362)	56.54	56.54
Total non-current liabilities	(4 438)	(4 645)	(4 645)	(4 354)	-6.68	-6.68
Community wealth/Equity	(166 806)	(196 702)	(196 702)	(164 408)	-19.64	-19.64
<b><u>Cash flows</u></b>						
Net cash from (used) operating	–	10 404	15 069	12 809	18.78	-17.64
Net cash from (used) investing	–	(11 976)	(14 198)	(7 293)	-64.22	-94.69
Net cash from (used) financing	–	17	47	24	26.67	-97.99
<b>Cash/cash equivalents at the year begin:</b>	<b>6 552</b>	<b>6 552</b>	<b>6 552</b>	<b>6 552</b>	0.00	0.00
<b>Cash/cash equivalents at the year end</b>	<b>6 552</b>	<b>4 996</b>	<b>7 469</b>	<b>12 092</b>	58.68	38.23
<b><u>Cash backing/surplus reconciliation</u></b>						

Cash and investments available	6 552	3 643	3 643	12 092	69.87	69.87
Application of cash and investments	–	–	–	–	0.00	0.00
<b>Balance - surplus (shortfall)</b>	<b>6 552</b>	<b>3 643</b>	<b>3 643</b>	<b>12 092</b>	69.87	69.87
<b><u>Asset management</u></b>						
Asset register summary (WDV)	184 284	197 804	197 804	185 756	-6.49	-6.49
Depreciation & asset impairment	6 160	9 732	9 732	5 951	-63.53	-63.53
Repairs and Maintenance	1 536	1 162	1 162	581	-99.91	-99.91
<b><u>Free services</u></b>						
Cost of Free Basic Services provided	2 437	2 985	2 985	2 767	-7.86	-7.86
Revenue cost of free services provided	3 929	4 592	4 592	4 257	-7.86	-7.86
<b><u>Households below minimum service level</u></b>						
Water:	–	–	–	–	0.00	0.00
Sanitation/sewerage:	–	–	–	–	0.00	0.00
Energy:	–	–	–	–	0.00	0.00
Refuse:	–	–	–	–	0.00	0.00
<i>Variances are calculated by dividing the difference between actual and original/adjustments budget by the actual. This table is aligned to MBRR table A1.</i>						

#### 4.1.2 Audit Status Report

Due to the COVID 19 pandemic the audit process started later than usual. The process are almost completed for the 2019/2020 Financial Year and an action plan will be compiled and implemented which will be regularly monitored as per the Ignite System.

## 5 Mid-Year Performance Assessment

Municipal adjustments budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget
- (2) An adjustments budget —
  - (a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

- (b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
- (c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
- (d) may authorise the utilisation of projected savings in one vote towards spending under another vote;
- (e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
- (f) may correct any errors in the annual budget; and
- (g) may provide for any other expenditure within a prescribed framework.

The municipality will have to adjust the budget during February 2021 due to material changes in Revenue and Expenditure

## 5.1 Resolutions

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

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

### 5.1.1 Mid-Year Budget and Performance Report

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

### 5.1.2 Recommendation:

That Council takes cognizance of the 2019/20 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 and 72 of the Municipal Finance Management Act.

That a revised budget for 2019/20 be submitted to Council to accommodate all new allocations and any other adjustments to the budget as well as the Service Delivery Budget and Implementation Plan like;

- The municipal recovery plan and COVID 19 pandemic

- Adjustment made in line with the decreased water and electricity sales;
- Projects which had to be implemented and could not be done due to the pandemic
- Provincial Allocation gazetted within current financial year.

## **6 Executive Summary**

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

### **6.1 Introduction**

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

### **6.2 Operating Revenue**

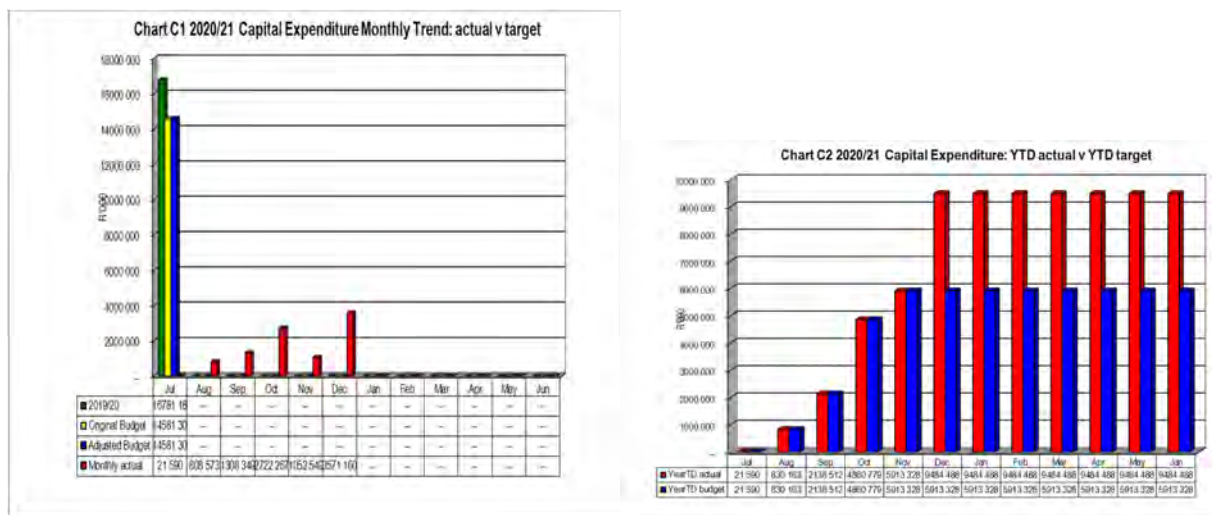
The Municipality have generated 59.61% or R 61,736 million of the Budgeted Revenue to date which is higher than the budgeted amount. Year-to-date operating revenue is 9,61% under the year-to-date budget. The projected budgeted revenue for the full financial year amounts to R 103,566 million. The actual revenue as at the end of December 2020 is thus R 1,631 million over the budget. The reason for this is that the equitable share grant was received during December 2020.

### **6.3 Operating Expenditure**

Operating expenditure of R 28,461 million for the second quarter till of December 2020 does not include part of the annual calculation for provisions. The total amount for the year-to-date portion of provisions is R9,517 million. That will bring the total expenditure effectively at R 66,318 million to date. The expenditure to date is in higher than the budgeted year-to-date amount and stands on 114,79%.

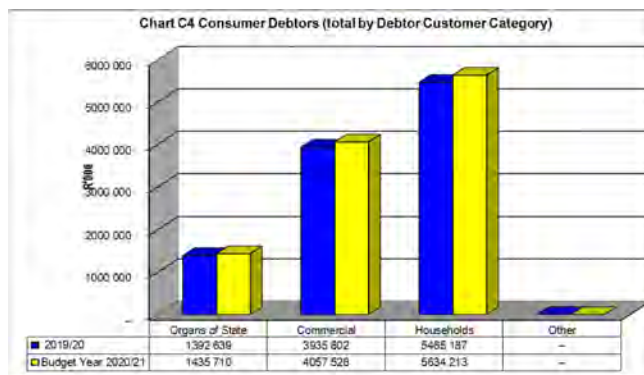
### **6.4 Capital Expenditure**

Year-to-date capital expenditure is lower than the year-to-date budget and stands on 94,79%. The actual year-to-date capital expenditure amounted to R 9,484 million and the actual expenditure for the second quarter amounts to R 7,346 million.



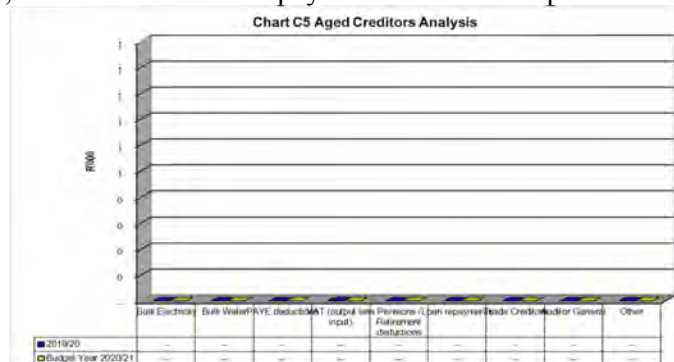
#### 6.4 Debtors

The Outstanding Debtors of the Municipality amounts to R 11,127 million for the quarter ended December 2020, (R 11,539 million previous quarter). There was a decrease of R 0.412 million in the total outstanding amount since the previous quarter (decrease of R 1.207 million previous month). The payment rate for 2019/2020 financial year was 89,56%. At the end of December 2020 the payment rate was 87.16%. The total amount outstanding for longer than 12 months is R 6,640 million (R5,724 at the end of the previous quarter) and this amounts to 59,67% of all the debtors outstanding. The total cash trapped in outstanding debtors older than 90 Days amount to R 8,324 million (R6,573 at the end of the previous quarter). 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 98,73%, water at 86,53%, refuse at 92,82% and sewerage at 95,64.



## 6.5 Creditors

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



## 7 Service delivery Performance Analysis

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

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

### 7.1 Implementation of the Performance Management

The IDP 2019/2020 was compiled and approved by Council on 15 June 2020. Performance is evaluated by means of a municipal scorecard (Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP) at

organisational level and through the Departmental SDBIP at Departmental level.

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

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

The TL SDBIP was prepared and approved by the Executive Mayor on 11 June 2020.

## 7.2 Performance Monitoring

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

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

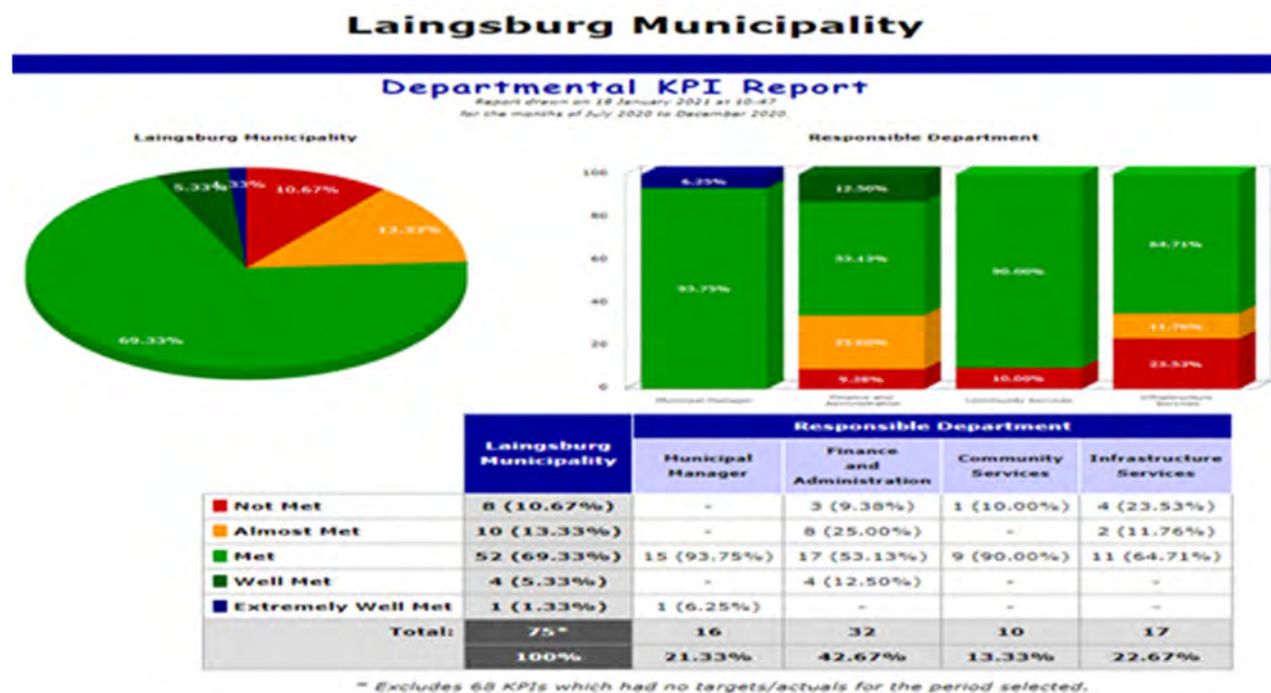
## 8 Report on Municipal Performance

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

### 8.1 Directorate SDBIP Report



This graph shows the operational performance of the municipality from 1 July 2020 to 31 December 2020.



#### 5.1 Departmental Service Deliver Performance Analysis

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

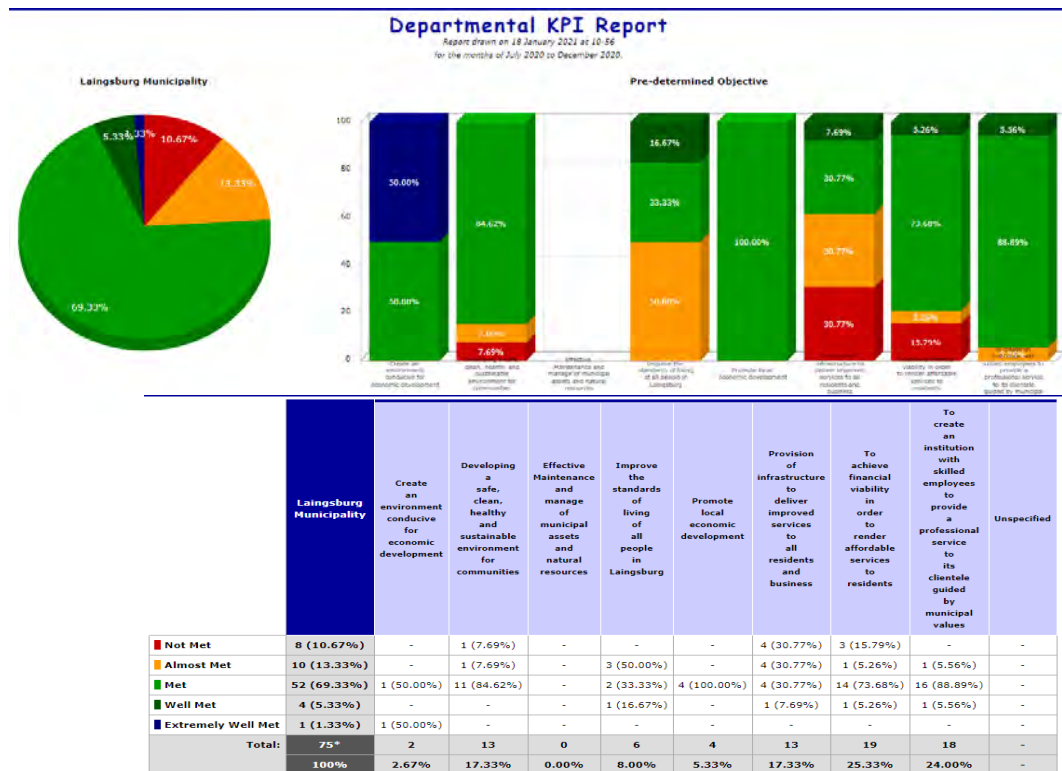
During the recent audit there were no material findings on the report on predetermined objectives concerning the usefulness and reliability of the information. Laingsburg Municipality have once more received an unqualified audit opinion.

The municipality performed good during the period under review. 52 KPI'S was met, 4 KPI's was well met and 1 was extremely well met but 10 KPI's was almost met. Only 8 KPI's was not met and will be addressed during the next formal performance review. The reasons provided for the recorded under-performance is the fact that staff was on leave and could not update the Performance System. The municipal recovery plan and measures to save money is also one of the reasons for under-performance.

The unaudited departmental SDBIP for the period for the year ending 31 December 2020.

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

### 5.2 Top-Level Service Deliver Performance Analysis



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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
TL39	Finance and Administration	Limit the vacancy rate to less than 10% of budgeted posts by 30 June 2021 [(Number of posts filled/Total number of budgeted posts)x100]	% vacancy rate of budgeted posts by 30 June 2021	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	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 actually spent on implementing its workplace skills plan by 30 June 2021 [(Actual amount spent on training/total operational budget)x100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2021	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL41	Finance and	Achieve a	% debtor	Financial	To achieve	Last	0.0	0.0	N/A	0.0	0.0	N

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
	Administration	debtor payment percentage of 65% by 30 June 2021 { (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100 }	payment achieved	Development	financial viability in order to render affordable services to residents	Value	0%	0%	A	0%	0%	/A
TL42	Finance and Administration	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	855	864	G2	855	864	G2

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		30 June 2021										
TL43	Finance and Administration	Number of formal residential properties that receive piped water (credit) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2021	Number of residential properties which are billed for water	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 339	1 336	O	1 339	1 336	O
TL44	Finance and Administration	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) and billed for the service as at	Number of residential properties which are billed for sewerage	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 300	1 294	O	1 300	1 294	O

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		30 June 2021										
TL45	Finance and Administration	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2021	Number of residential properties which are billed for refuse removal	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Last Value	1 348	1 345	O	1 348	1 345	O
TL46	Finance and Administration	Provide free 50kWh electricity to indigent households as at 30 June 2021	Number of households receiving free basic electricity	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	450	452	G2	450	452	G2
TL47	Finance and Administration	Provide free 6kl water to indigent households as at 30 June 2021	Number of households receiving free basic water	Social Development	Improve the standards of living of all people in Laingsburg	Last Value	720	674	O	720	674	O
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	Improve the standards of living of all people in Laingsburg	Last Value	720	655	O	720	655	O
TL49	Finance and Administration	Provide free basic refuse	Number of households	Social Development	Improve the standards of	Last Value	720	682	O	720	682	O

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		removal to indigent households as at 30 June 2021	receiving free basic refuse removal services	t	living of all people in Laingsburg							
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	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	% outstanding service debtors at 30 June 2021	Financial Development	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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		with total revenue received for services at 30 June 2021 [(Total outstanding service debtors/annual revenue received for services)x 100]										
TL52	Finance and Administration	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2021 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excludi	Cost coverage ratio as at 30 June 2021	Financial Development	To achieve financial viability in order to render affordable services to residents	Last Value	0	0	N/A	0	0	N/A
TL53	Municipal Manager	The number of people	Number of people	Institutional Development	To create an institution	Accumulative	0	0	N/A	0	0	N/A



Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		from employment equity target groups employed (to be appointed) by 30 June 2021 in the three highest levels of management in compliance with the equity plan	employed (to be appointed) by 30 June 2021	t	with skilled employees to provide a professional service to its clientele guided by municipal values							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	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	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	% of capital budget spent on capital	Infrastructure Development	Provision of infrastructure to deliver	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		municipal capital budget actually spent on capital projects by 30 June 2021 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	projects	t	improved services to all residents and business							
TL57	Municipal Manager	Develop and distribute at least two municipal newsletters by 30 June 2021	Number of newsletters developed and distributed	Institutional Development	To create an institution with skilled employees to provide a professional service to its clientele guided by municipal values	Accumulative	1	1	G	1	1	G
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	Developing a safe, clean, healthy and sustainable environment for communities	Carry Over	1	0	R	1	0	R

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
TL59	Infrastructure Services	Spend 70% of the electricity maintenance budget by 30 June 2021 { (Actual expenditure on maintenance divided by the total approved maintenance budget)x100 }	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	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 { (Actual expenditure on maintenance divided by the total approved maintenance budget)x100 }	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	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 30 June	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		2021 { (Actual expenditure on maintenance divided by the total approved maintenance budget)x100 }			resources							
TL62	Infrastructure Services	Spend 70% of the refuse removal maintenance budget by 30 June 2021 [(Actual expenditure on maintenance divided by the total approved maintenance budget)x100 ]	% of the maintenance budget spent	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	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 [(Number of Electricity Units Purchased -	% electricity unaccounted for by 30 June	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	Reverse Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		Number of Electricity Units Sold) / Number of Electricity Units Purchased ) × 100]										
TL64	Infrastructure Services	Limit unaccounted for water to less than 45% by 30 June 2021 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	Infrastructure Development	Effective Maintenance and manage of municipal assets and natural resources	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 biological indicators [(Number of water samples that	% of water samples compliant	Environmental & Spatial Development	Effective Maintenance and manage of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		comply with SANS241 indicators/Number of water samples tested)x100]										
TL66	Infrastructure Services	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2021 [(Number of effluent samples that comply with permit values/Number of effluent samples tested)x100]	% of effluent samples compliant	Environmental & Spatial Development	Effective Maintenance and management of municipal assets and natural resources	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A
TL67	Infrastructure Services	Submit a Capacity Report on the Landfill Sites to Council by 30 June 2021	Number of capacity report submitted by 30 June 2020	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	Carry Over	0	0	N/A	0	0	N/A
TL68	Infrastructure Services	Upgrade the Telemetry system in	Number of telemetry systems	Infrastructure Development	Provision of infrastructure to deliver	Carry Over	0	0	N/A	0	0	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		Laingsburg Municipality by 30 June 2021	upgraded	t	improved services to all residents and business							
TL69	Infrastructure Services	Spend 85% of the budget allocated on the new 2ML reservoir for Laingsburg Municipality by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of project budget spent	Infrastructure Development	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
TL70	Infrastructure Services	Install an elevated water tank in Goldnerville/ Acacia Park by 30 June 2021	Number of elevated water tanks installed	Infrastructure Development	Provision of infrastructure to deliver improved services to all residents and business	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	Developing a safe, clean, healthy and sustainable environment for	Last Value	0.00%	0.00%	N/A	0.00%	0.00%	N/A

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		of a playpark in Acacia Park by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]			communities							
TL72	Finance and Administration	Service 100 erven sites for GAP Housing in Laingsburg by 30 June 2021	Number of GAP Housing sites serviced	Infrastructure Development	Improve the standards of living of all people in Laingsburg	Accumulative	0	0	N/A	0	0	N/A
TL73	Infrastructure Services	Spend 85% of the budget allocated on paving of streets in Laingsburg by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100]	% of project budget spent	Infrastructure Development	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



Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		]										
TL74	Infrastructure Services	Spend 85% of the budget allocated on the construction of a stormwater bridge crossing in Laingsburg by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100 ]	% of project budget spent	Infrastructure Development	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
TL75	Infrastructure Services	Spend 85% of the budget allocated on the rehabilitation of sewerage works in Laingsburg Municipality by 30 June 2021 [(Actual expenditure on capital	% of project budget spent	Infrastructure Development	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

Ref	Responsible Directorate	KPI Name	Description of Unit of Measurement	Municipal KPA	Pre-determined Objective	Calculation Type	Quarter ending December 2020			Overall Performance for Quarter ending December 2020 to Quarter ending December 2020		
							Target	Actual	R	Target	Actual	R
		project/ the total approved budget of capital project)x100 ]										
TL76	Infrastructure Services	Spend 85% of the budget allocated on the upgrade of the main water pipe line in Soutkloof by 30 June 2021 [(Actual expenditure on capital project/ the total approved budget of capital project)x100 ]	% of project budget spent	Infrastructure Development	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

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	28
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	6
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			38

## 9 In Year Budget Tables

### In year-budget statement

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

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

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

**(a) Monthly Budget Statement**

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

Description	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	6	4 406	8 347	(3 941)	-47%	4 933
Service charges	17 178	25 063	25 063	6 232	12 641	12 778	(137)	-1%	25 063
Investment revenue	146	673	673	141	239	337	(97)	-29%	673
Transfers and subsidies	21 464	27 228	27 228	9 051	17 481	18 386	(905)	-5%	27 228
Other own revenue	35 451	35 664	35 664	11 588	17 622	17 764	(141)	-1%	35 664
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>78 229</b>	<b>93 561</b>	<b>93 561</b>	<b>27 017</b>	<b>52 390</b>	<b>57 612</b>	<b>(5 222)</b>	<b>-9%</b>	<b>93 561</b>
Employee costs	20 912	27 474	27 474	7 175	13 302	13 735	(433)	-3%	27 474
Remuneration of Councillors	2 770	2 973	2 973	703	1 176	1 486	(310)	-21%	2 973
Depreciation & asset impairment	8 667	7 930	7 930	1 903	2 854	3 968	(1 113)	-28%	7 930
Finance charges	-	-	-	-	-	-	-	-	-
Materials and bulk purchases	7 899	9 150	9 150	2 498	4 124	4 575	(451)	-10%	9 150
Transfers and subsidies	4 113	2 051	2 051	1 192	2 357	1 025	1 332	130%	2 051
Other expenditure	43 900	49 330	49 330	14 990	23 408	24 680	(1 272)	-5%	49 330
<b>Total Expenditure</b>	<b>88 261</b>	<b>98 908</b>	<b>98 908</b>	<b>28 461</b>	<b>47 221</b>	<b>49 469</b>	<b>(2 247)</b>	<b>-5%</b>	<b>98 908</b>
<b>Surplus/(Deficit)</b>	<b>(10 033)</b>	<b>(5 347)</b>	<b>(5 347)</b>	<b>(1 444)</b>	<b>5 169</b>	<b>8 143</b>	<b>(2 974)</b>	<b>-37%</b>	<b>(5 347)</b>
Transfers and subsidies - capital (monetary alloc	19 268	10 006	10 006	8 707	9 484	7 504	1 980	26%	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>7 263</b>	<b>14 654</b>	<b>15 648</b>	<b>(994)</b>	<b>-6%</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>7 263</b>	<b>14 654</b>	<b>15 648</b>	<b>(994)</b>	<b>-6%</b>	<b>4 659</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>28 105</b>	<b>14 581</b>	<b>14 581</b>	<b>7 346</b>	<b>9 484</b>	<b>5 003</b>	<b>4 482</b>	<b>90%</b>	<b>14 581</b>
Capital transfers recognised	28 052	14 581	14 581	7 346	9 484	5 003	4 482	90%	8 064
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	52	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	<b>28 105</b>	<b>14 581</b>	<b>14 581</b>	<b>7 346</b>	<b>9 484</b>	<b>5 003</b>	<b>4 482</b>	<b>90%</b>	<b>8 064</b>
<b>Financial position</b>									
Total current assets	21 864	21 864	21 864		26 626				21 864
Total non current assets	192 687	192 687	192 687		195 645				192 687
Total current liabilities	14 112	14 112	14 112		14 920				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		192 862				185 950
<b>Cash flows</b>									
Net cash from (used) operating	11 012	11 537	11 537	1 442	9 633	5 801	(3 832)	-66%	11 537
Net cash from (used) investing	(5 469)	(9 754)	(9 754)	(7 346)	(9 484)	(5 003)	4 482	-90%	(11 976)
Net cash from (used) financing	60	43	43	43	65	22	(43)	-200%	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>12 306</b>	<b>12 911</b>	<b>606</b>	<b>5%</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	2 254	233	316	1 196	202	286	2 342	4 297	11 127
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

Table C1 s71 Monthly Budget Statement

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

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

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

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

Description	Ref	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>Revenue - Functional</b>										
<i>Governance and administration</i>		39 203	37 868	37 868	14 225	28 016	31 743	(3 727)	-12%	34 585
Executive and council		905	-	-	-	-	-	-		2 521
Finance and administration		38 298	37 868	37 868	14 225	28 016	31 743	(3 727)	-12%	32 065
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		34 965	34 764	34 764	11 289	17 012	17 732	(719)	-4%	34 140
Community and social services		1 274	1 412	1 412	352	592	1 055	(464)	-44%	1 265
Sport and recreation		4	4	4	0	0	2	(1)	-83%	24
Public safety		33 670	33 335	33 335	10 930	16 411	16 669	(258)	-2%	32 839
Housing		16	12	12	6	9	6	3	43%	11
Health		2	0	0	1	1	-	1	#DIV/0!	1
<i>Economic and environmental services</i>		1 013	1 319	1 319	319	536	634	(99)	-16%	1 304
Planning and development		-	-	-	-	-	-	-		-
Road transport		1 013	1 319	1 319	319	536	634	(99)	-16%	1 304
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		22 429	29 616	29 616	9 895	16 311	15 007	1 304	9%	24 600
Energy sources		14 443	16 847	16 847	3 827	7 887	8 789	(901)	-10%	15 414
Water management		2 922	7 033	7 033	4 530	5 415	3 350	2 065	62%	4 009
Waste water management		2 818	2 891	2 891	851	1 623	1 446	177	12%	2 793
Waste management		2 247	2 845	2 845	687	1 385	1 423	(38)	-3%	2 385
<i>Other</i>	4	-	-	-	-	-	-	-		-
<b>Total Revenue - Functional</b>	2	97 610	103 567	103 567	35 728	61 875	65 116	(3 241)	-5%	94 630
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		28 723	33 711	33 711	9 698	16 612	16 869	(256)	-2%	28 259
Executive and council		8 078	8 903	8 903	3 214	6 101	4 451	1 650	37%	9 682
Finance and administration		20 645	24 808	24 808	6 484	10 511	12 418	(1 907)	-15%	18 577
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		32 769	34 547	34 547	10 309	15 885	17 273	(1 388)	-8%	36 208
Community and social services		1 340	1 934	1 934	523	910	966	(56)	-6%	2 188
Sport and recreation		9	53	53	12	26	26	(0)	-1%	26
Public safety		31 207	32 046	32 046	9 685	14 757	16 024	(1 267)	-8%	33 784
Housing		209	500	500	89	133	250	(116)	-47%	207
Health		4	14	14	0	59	7	52	721%	4
<i>Economic and environmental services</i>		1 583	3 885	3 885	747	1 474	1 945	(472)	-24%	3 556
Planning and development		329	1 394	1 394	137	286	698	(411)	-59%	1 324
Road transport		1 254	2 491	2 491	610	1 187	1 247	(60)	-5%	2 231
Environmental protection		-	-	-	-	-	-	-		-
<i>Trading services</i>		25 187	26 753	26 753	7 703	13 244	13 376	(132)	-1%	26 022
Energy sources		8 511	10 388	10 388	2 878	4 831	5 195	(363)	-7%	9 270
Water management		4 535	3 910	3 910	1 066	1 726	1 955	(229)	-12%	2 933
Waste water management		10 453	10 421	10 421	3 269	5 914	5 209	705	14%	12 195
Waste management		1 688	2 034	2 034	490	772	1 016	(244)	-24%	1 625
<i>Other</i>		-	12	12	4	6	6	0	2%	7
<b>Total Expenditure - Functional</b>	3	88 261	98 908	98 908	28 461	47 221	49 469	(2 247)	-5%	94 052
<b>Surplus/ (Deficit) for the year</b>		9 349	4 659	4 659	7 267	14 654	15 648	(994)	-6%	578

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

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

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

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

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

Vote Description		Ref	2019/20	Budget Year 2020/21						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
Revenue by Vote		1								
Vote 1 - MAYORAL & COUNCIL			905	-	-	-	-	-	-	-
Vote 2 - MUNICIPAL MANAGER			-	-	-	-	-	-	-	-
Vote 3 - CORPORATE SERVICES			1 770	2 528	2 528	535	1 101	1 265	(164)	-13.0%
Vote 4 - BUDGET & TREASURY			36 529	35 340	35 340	13 689	26 915	30 478	(3 563)	-11.7%
Vote 5 - PLANNING AND DEVEOLPMENT			-	-	-	-	-	-	-	-
Vote 6 - COMMUNITY AND SOCIAL SERV			1 276	1 413	1 413	353	592	1 055	(463)	-43.9%
Vote 7 - SPORTS AND RECREATION			4	4	4	0	0	2	(1)	-82.8%
Vote 8 - HOUSING			16	12	12	6	9	6	3	43.3%
Vote 9 - PUBLIC SAFETY			33 670	33 335	33 335	10 930	16 411	16 669	(258)	-1.5%
Vote 10 - ROAD TRANSPORT			1 100	1 337	1 337	400	616	643	(27)	-4.2%
Vote 11 - WASTE MANAGEMENT			2 247	2 845	2 845	687	1 385	1 423	(38)	-2.6%
Vote 12 - WASTE WATER MANAGEMENT			2 731	2 873	2 873	771	1 543	1 437	106	7.4%
Vote 13 - WATER			2 922	7 033	7 033	4 530	5 415	3 350	2 065	61.7%
Vote 14 - ELECTRICITY			14 443	16 847	16 847	3 827	7 887	8 789	(901)	-10.3%
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-
Total Revenue by Vote		2	97 610	103 567	103 567	35 728	61 875	65 116	(3 241)	-5.0%
Expenditure by Vote		1								
Vote 1 - MAYORAL & COUNCIL			5 043	5 206	5 206	2 237	4 339	2 602	1 738	66.8%
Vote 2 - MUNICIPAL MANAGER			3 035	3 697	3 697	977	1 762	1 849	(88)	-4.7%
Vote 3 - CORPORATE SERVICES			7 705	7 572	7 572	2 285	4 337	3 798	539	14.2%
Vote 4 - BUDGET & TREASURY			12 940	17 236	17 236	4 199	6 174	8 620	(2 445)	-28.4%
Vote 5 - PLANNING AND DEVEOLPMENT			329	1 394	1 394	137	286	698	(411)	-58.9%
Vote 6 - COMMUNITY AND SOCIAL SERV			1 184	1 745	1 745	456	862	872	(10)	-1.2%
Vote 7 - SPORTS AND RECREATION			169	268	268	84	139	133	6	4.6%
Vote 8 - HOUSING			209	500	500	89	133	250	(116)	-46.6%
Vote 9 - PUBLIC SAFETY			31 207	32 046	32 046	9 685	14 757	16 024	(1 267)	-7.9%
Vote 10 - ROAD TRANSPORT			9 673	11 049	11 049	3 465	6 226	5 515	712	12.9%
Vote 11 - WASTE MANAGEMENT			1 688	2 034	2 034	490	772	1 016	(244)	-24.0%
Vote 12 - WASTE WATER MANAGEMENT			2 034	1 962	1 962	414	875	980	(105)	-10.7%
Vote 13 - WATER			4 535	3 910	3 910	1 066	1 726	1 955	(229)	-11.7%
Vote 14 - ELECTRICITY			8 511	10 388	10 388	2 878	4 831	5 195	(363)	-7.0%
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	88 261	99 008	99 008	28 461	47 221	49 506	(2 285)	-4.6%
Surplus/ (Deficit) for the year		2	9 349	4 559	4 559	7 267	14 654	15 610	(956)	-6.1%

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

### (d) Monthly Budget Statement (revenue and expenditure)

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

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

Description		Ref	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											
Revenue By Source											
Property rates			3 990	4 933	4 933	6	4 406	8 347	(3 941)	-47%	4 933
Service charges - electricity revenue			11 861	15 788	15 788	3 827	7 887	8 237	(349)	-4%	15 788
Service charges - water revenue			1 096	4 576	4 576	966	1 852	2 121	(269)	-13%	4 576
Service charges - sanitation revenue			2 731	2 873	2 873	771	1 543	1 437	106	7%	2 873
Service charges - refuse revenue			1 490	1 826	1 826	668	1 349	913	436	48%	1 826
Service charges - other			-	-	-	0	10	70	(60)	-86%	-
Rental of facilities and equipment			1 354	1 139	1 139	460	824	569	254	45%	1 139
Interest earned - external investments			146	673	673	141	239	337	(97)	-29%	673
Interest earned - outstanding debtors			282	544	544	(72)	(12)	272	(285)	-105%	544
Dividends received			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			33 342	32 410	32 410	10 849	16 266	16 205	60	0%	32 410
Licences and permits			228	935	935	85	151	468	(317)	-68%	935
Agency services			151	166	166	47	112	83	28	34%	166
Transfers and subsidies			21 464	27 228	27 228	9 051	17 481	18 386	(905)	-5%	27 228
Other revenue			94	470	470	220	283	165	118	71%	470
Gains on disposal of PPE			-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			78 229	93 561	93 561	27 017	52 390	57 612	(5 222)	-9%	93 561
Expenditure By Type											
Employee related costs			20 912	27 474	27 474	7 175	13 302	13 735	(433)	-3%	27 474
Remuneration of councillors			2 770	2 973	2 973	703	1 176	1 486	(310)	-21%	2 973
Debt impairment			25 618	27 277	27 277	8 642	12 963	13 639	(676)	-5%	27 277
Depreciation & asset impairment			8 667	7 930	7 930	1 903	2 854	3 968	(1 113)	-28%	7 930
Finance charges			-	-	-	-	-	-	-	-	-
Bulk purchases			7 899	9 150	9 150	2 498	4 124	4 575	(451)	-10%	9 150
Other materials			-	-	-	-	-	-	-	-	-
Contracted services			2 445	2 215	2 215	174	237	1 108	(870)	-79%	2 215
Transfers and subsidies			4 113	2 051	2 051	1 192	2 357	1 025	1 332	130%	2 051
Other expenditure			15 837	19 838	19 838	6 175	10 207	9 933	274	3%	19 838
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-
Total Expenditure			88 261	98 908	98 908	28 461	47 221	49 469	(2 247)	-5%	98 908
Surplus/(Deficit)			(10 033)	(5 347)	(5 347)	(1 444)	5 169	8 143	(2 974)	(0)	(5 347)
Transfers and subsidies - capital (inter-fund allocations) (National / Provincial and District)			19 268	10 006	10 006	8 707	9 484	7 504	1 980	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)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			9 235	4 659	4 659	7 263	14 654	15 648			4 659
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			9 235	4 659	4 659	7 263	14 654	15 648			4 659
Attributable to minorities			-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality			9 235	4 659	4 659	7 263	14 654	15 648			4 659
Share of surplus/ (deficit) of associate			-	-	-	-	-	-			-
Surplus/ (Deficit) for the year			9 235	4 659	4 659	7 263	14 654	15 648			4 659

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



# (e) Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

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

Vote Description	Ref	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 - Functional Classification</b>										
<i>Governance and administration</i>		35	1 110	1 110	1 332	1 385	555	830	150%	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		35	1 110	1 110	1 332	1 385	555	830	150%	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25	717	717	-	-	359	(359)	-100%	-
Community and social services		11	-	-	-	-	-	-	-	-
Sport and recreation		-	717	717	-	-	359	(359)	-100%	-
Public safety		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		238	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		238	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		27 806	12 754	12 754	6 014	8 099	4 089	4 010	98%	8 064
Energy sources		8 424	4 576	4 576	-	-	-	-	-	-
Water management		19 383	8 179	8 179	6 014	8 099	4 089	4 010	98%	6 064
Waste water management		-	-	-	-	-	-	-	-	2 000
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	28 105	14 581	14 581	7 346	9 484	5 003	4 482	90%	8 064
<b>Funded by:</b>										
National Government		10 584	12 754	12 754	6 215	7 332	4 089	3 243	79%	8 064
Provincial Government		17 468	1 827	1 827	1 131	2 152	914	1 238	136%	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		28 052	14 581	14 581	7 346	9 484	5 003	4 482	90%	8 064
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		52	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>		28 105	14 581	14 581	7 346	9 484	5 003	4 482	90%	8 064

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

# (f) Monthly Budget Statement-Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		6 552	6 552	6 552	6 756	6 552
Call investment deposits		-	-	-	-	-
Consumer debtors		10 509	10 509	10 509	4 504	10 509
Other debtors		3 915	3 915	3 915	14 477	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>26 626</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	170 480	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>195 645</b>	<b>192 687</b>
<b>TOTAL ASSETS</b>		<b>214 551</b>	<b>214 551</b>	<b>214 551</b>	<b>222 272</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	704	674
Trade and other payables		12 262	12 262	12 262	13 040	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>14 920</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>29 409</b>	<b>28 601</b>
<b>NET ASSETS</b>	2	<b>185 950</b>	<b>185 950</b>	<b>185 950</b>	<b>192 862</b>	<b>185 950</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		185 950	185 950	185 950	192 862	185 950
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>185 950</b>	<b>185 950</b>	<b>185 950</b>	<b>192 862</b>	<b>185 950</b>

Table C6: s71 Monthly Budget Statement-Financial Position

## (g) Monthly Budget Statement -Cash Flow

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

WC051 Laingsburg - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second 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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		3 456	4 480	4 480	994	2 754	2 358	396	17%	4 480
Service charges		18 023	24 030	24 030	8 141	12 775	12 530	245	2%	24 030
Other revenue		27 260	8 809	8 809	1 819	6 256	4 433	1 823	41%	8 809
Government - operating		17 756	27 558	27 558	10 058	20 655	13 779	6 876	50%	27 558
Government - capital		3 725	10 006	10 006	-	2 799	5 003	(2 204)	-44%	10 006
Interest		748	1 314	1 314	(11)	122	657	(535)	-81%	1 314
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(59 599)	(63 261)	(63 261)	(19 469)	(35 591)	(32 259)	3 331	-10%	(63 261)
Finance charges		-	(795)	(795)	-	-	(398)	(398)	100%	(795)
Transfers and Grants		(356)	(605)	(605)	(90)	(137)	(303)	(166)	55%	(605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		11 012	11 537	11 537	1 442	9 633	5 801	(3 832)	-66%	11 537
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (Increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(5 469)	(9 754)	(9 754)	(7 346)	(9 484)	(5 003)	4 482	-90%	(11 976)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(5 469)	(9 754)	(9 754)	(7 346)	(9 484)	(5 003)	4 482	-90%	(11 976)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		60	43	43	43	65	22	43	200%	34
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		60	43	43	43	65	22	(43)	-200%	34
NET INCREASE/ (DECREASE) IN CASH HELD		5 603	1 826	1 826	(5 861)	214	820			(405)
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		12 306	12 911			11 687

Table C7: Monthly Budget Statement -Cash Flow

**Cash Flow**

The Municipality started off with a cash flow balance of R 12, 092 million at the beginning of the year and increased it with R1, 164 million. The closing balance for the 31st of December 2020 is R12, 036 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 2019/2020 financial year.

## 10 PART 2-SUPPORTING DOCUMENTATION

### 10.1 Debtor's Analysis

The debtor's analysis must contain-

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

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

Description		NT Code	Budget Year 2020/21											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water		1200	194	52	62	66	59	48	277	642	1 400	1 093	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity		1300	914	51	98	58	51	98	331	347	1 948	885	-	-	
Receivables from Non-exchange Transactions - Property Rates		1400	811	31	40	977	16	23	1 028	1 331	4 258	3 376	-	-	
Receivables from Exchange Transactions - Waste Water Management		1500	136	41	44	41	32	40	227	776	1 338	1 116	-	-	
Receivables from Exchange Transactions - Waste Management		1600	135	34	38	36	31	44	193	356	868	660	-	-	
Receivables from Exchange Transactions - Property Rental Debtors		1700	58	23	32	18	13	32	275	732	1 184	1 070	-	-	
Interest on Arrear Debtor Accounts		1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other		1900	6	1	1	1	0	0	10	113	133	124	-	-	
Total By Income Source		2000	2 254	233	316	1 196	202	286	2 342	4 297	11 127	8 324	-	-	
2019/20 - totals only			934762	399801	445737	396926	321119	268103	6366770	0	9 133	7 353			
Debtors Age Analysis By Customer Group															
Organs of State		2200	126	17	28	319	17	59	282	587	1 436	1 265	-	-	
Commercial		2300	1 117	37	91	688	44	67	1 193	820	4 058	2 813	-	-	
Households		2400	1 011	179	197	189	140	160	867	2 890	5 634	4 246	-	-	
Other		2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group		2600	2 254	233	316	1 196	202	286	2 342	4 297	11 127	8 324	-	-	

Table SC3: Monthly Budget Statement -Age Debtor's

The Outstanding Debtors of the Municipality amounts to R 11,127 million for the quarter ending December 2020.

## 10.2 Creditor's Analysis

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

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

Budget Year 2020/21												Prior year totals for chart (same period)
Description	NT Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total		
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	-	-	-	-	-	-	
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-	

Table SC4 Monthly Budget Statement Aged creditors

## 10.3 Investment Portfolio Analysis

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

## 11 Allocation and grant receipts and Expenditure

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

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

## 11.1 Supporting Table SC6 -Grants receipts

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

Description		Ref	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											
RECEIPTS:		1,2									
Operating Transfers and Grants											
National Government:			18 395	25 621	25 621	8 322	18 926	17 459	1 921	11.0%	25 621
Local Government Equitable Share			15 000	22 239	22 239	7 259	17 516	15 568	1 948	12.5%	22 239
Finance Management			2 395	1 800	1 800	750	750	1 100			1 800
Municipal Systems Improvement			-	-	-	-	-	-			-
EPWP Incentive			1 000	1 252	1 252	313	522	626			1 252
Integrated National Electrification Programme			-	-	-	-	-	-			-
MIG - PMU Operating		3	-	330	330	-	138	165	(27)	-16.6%	330
0			-	-	-	-	-	-	-		-
0			-	-	-	-	-	-	-		-
0			-	-	-	-	-	-	-		-
0			-	-	-	-	-	-	-		-
Other transfers and grants [insert description]			-	-	-	-	-	-	-		-
Provincial Government:			2 837	1 937	1 937	393	625	1 092	(464)	-42.5%	1 937
Vote 13 - Cultural Affairs and Sport			1 260	1 393	1 393	348	580	1 045	(464)	-44.5%	1 393
CDW			-	94	94	44	44	47			94
GRANT - WCFMSG			1 577	-	-	-	-	-	-		-
MAIN ROAD SUBSIDY		4	-	50	50	-	-	-	-		50
GRANT - WCFMSG: REV MANAGEMENT			-	400	400	-	-	-	-		400
GRANT - LOCAL GRADUATE INTERNSHIP			-	-	-	-	-	-	-		-
GRANT - SUPPORT			-	-	-	-	-	-	-		-
District Municipality:			-	400	400	180	180	-	180	#DIV/0!	400
GRANT - COVID-19 SKDM			-	400	400	180	180	-	180	#DIV/0!	400
Total Operating Transfers and Grants		5	21 232	27 958	27 958	8 895	19 731	18 551	1 637	8.8%	27 958
Capital Transfers and Grants											
National Government:			19 268	6 279	6 279	3 759	4 536	7 504	(2 968)	-39.6%	6 279
Municipal Infrastructure Grant (MIG)			17 111	6 279	6 279	3 759	4 536	7 504	(2 968)	-39.6%	6 279
GRANT - INEP ELEC			2 157	-	-	-	-	-	-		-
Other capital transfers [insert description]			-	-	-	-	-	-	-		-
Provincial Government:			-	-	-	5 098	-	-	-		-
Fire Services Capacity Building Grant			-	-	-	-	-	-	-		-
			-	-	-	3 563	-	-	-		-
			-	-	-	1 535	-	-	-		-
Total Capital Transfers and Grants		5	19 268	6 279	6 279	8 857	4 536	7 504	(2 968)	-39.6%	6 279
TOTAL RECEIPTS OF TRANSFERS & GRANTS		5	40 500	34 237	34 237	17 752	24 267	26 055	(1 332)	-5.1%	34 237

Table SC6 Monthly Budget Statements – Transfers and Grants receipts

## 8.2 Councilors and board member allowances and employee benefits

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

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

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

Summary of Employee and Councillor remuneration	Ref	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 536	2 229	2 229	606	1 217	1 115	103	9%	2 229
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		286	743	743	97	195	372	(177)	-48%	700
Cellphone Allowance		307	328	328	80	157	164	(7)	-4%	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		3 129	3 300	3 300	783	1 569	1 650	(81)	-5%	3 257
% increase	4		5.5%	5.5%						4.1%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		1 539	3 515	3 515	873	1 722	1 757	(35)	-2%	3 197
Pension and UIF Contributions		143	426	426	104	202	213	(10)	-5%	371
Medical Aid Contributions		27	116	116	22	46	58	(12)	-21%	200
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	259	259	-	-	130	(130)	-100%	-
Motor Vehicle Allowance		272	547	547	135	269	274	(4)	-2%	413
Cellphone Allowance		4	-	-	-	-	-	-	-	-
Housing Allowances		11	12	12	-	-	6	(6)	-100%	22
Other benefits and allowances		105	0	0	184	184	0	184	101986%	130
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		2 099	4 875	4 875	1 317	2 423	2 438	(14)	-1%	4 333
% increase	4		132.3%	132.3%						106.5%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		16 118	17 457	17 457	4 309	8 796	8 057	739	9%	15 748
Pension and UIF Contributions		2 375	2 538	2 538	595	1 162	1 269	(107)	-8%	2 190
Medical Aid Contributions		745	690	690	162	317	345	(29)	-8%	1 301
Overtime		1 215	697	697	240	514	349	166	48%	803
Performance Bonus		-	1 269	1 269	-	-	634	(634)	-100%	-
Motor Vehicle Allowance		826	570	570	90	179	285	(106)	-37%	575
Cellphone Allowance		7	5	5	0	1	2	(2)	-67%	-
Housing Allowances		139	129	129	37	73	65	8	13%	158
Other benefits and allowances		1 529	234	234	1 134	1 151	117	1 034	885%	185
Payments in lieu of leave		253	131	131	-	-	65	(65)	-100%	-
Long service awards		42	236	236	-	21	118	(97)	-82%	-
Post-retirement benefit obligations	2	202	203	203	94	127	102	26	25%	-
<b>Sub Total - Other Municipal Staff</b>		23 451	24 159	24 159	6 661	12 341	11 408	933	8%	20 959
% increase	4		3.0%	3.0%						-10.6%
<b>Total Parent Municipality</b>		28 679	32 334	32 334	8 761	16 333	15 496	838	5%	28 550
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		28 679	32 334	32 334	8 761	16 333	15 496	838	5%	28 550
% increase	4		12.7%	12.7%						-0.4%
<b>TOTAL MANAGERS AND STAFF</b>		25 550	29 034	29 034	7 978	14 764	13 846	919	7%	25 293

Table SC8: Monthly Budget Statement Council

## 12 Material variances

### Material variances to the service delivery and budget implementation plan

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

### Monthly Budget Statements- Actuals and Revised Targets for Cash Receipts

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

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
<b>Cash Receipts By Source</b>																
Property rates		103	595	1 061	286	469	239	393	393	393	393	393	(238)	4 480	4 230	4 568
Service charges - electricity revenue		668	1 242	1 229	1 278	2 404	1 314	1 316	1 316	1 316	1 316	1 316	681	15 393	16 020	17 302
Service charges - water revenue		130	170	198	160	268	235	486	486	486	486	486	1 951	5 544	2 780	3 002
Service charges - sanitation revenue		127	210	156	161	121	191	135	135	135	135	135	(182)	1 463	1 467	1 584
Service charges - refuse		125	154	177	142	175	163	151	151	151	151	151	(61)	1 630	1 399	1 511
Service charges - other		20	14	14	12	1 292	224	-	-	-	-	-	(1 577)	-	-	-
Rental of facilities and equipment		64	97	132	97	272	151	95	95	95	95	95	(206)	1 080	629	680
Interest earned - external investments		20	26	26	25	23	14	56	56	56	56	56	258	673	893	965
Interest earned - outstanding debtors		-	-	60	(62)	-	(11)	53	53	53	53	53	387	642	422	455
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		5	1	9	4	32	10	540	540	540	540	540	3 721	6 484	6 992	7 552
Licences and permits		8	24	34	36	32	17	77	77	77	77	77	390	927	1 173	1 267
Agency services		-	-	-	-	-	-	14	14	14	14	14	97	166	134	145
Transfer receipts - operating		7 974	2 623	-	44	2 037	7 976	2 297	2 297	2 297	2 297	2 297	(4 579)	27 558	24 873	26 863
Other revenue		496	2 516	1 051	1 696	(2 860)	2 332	13	13	13	13	13	(5 143)	152	160	173
<b>Cash Receipts by Source</b>		<b>9 740</b>	<b>7 672</b>	<b>4 149</b>	<b>3 879</b>	<b>4 267</b>	<b>12 855</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>5 626</b>	<b>(4 501)</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	3 038	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	12	18	14	4	4	4	4	4	(40)	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>3 891</b>	<b>4 285</b>	<b>12 869</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>6 464</b>	<b>(1 503)</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	2 328	3 291	1 899	2 419	2 419	2 419	2 419	2 419	1 629	28 584	29 085	31 412
Remuneration of councillors		238	0	236	236	236	231	275	275	275	275	275	749	3 300	3 441	3 716
Interest paid		-	-	-	-	-	-	66	66	66	66	66	(331)	-	-	-
Bulk purchases - Electricity		-	-	1 626	1 006	742	750	762	762	762	762	762	983	8 920	8 533	9 215
Bulk purchases - Water & Sewer		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		1	179	45	97	60	19	148	148	148	148	148	592	1 735	959	1 035
Contracted services		357	31	62	(286)	73	1	595	595	595	595	595	3 751	6 965	6 807	7 351
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	814	879
Grants and subsidies paid - other		0	29	17	21	19	51	50	50	50	50	50	216	605	-	-
General expenses		1 736	1 762	2 509	3 636	2 611	2 540	1 176	1 176	1 176	1 176	1 176	(6 917)	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>7 038</b>	<b>7 032</b>	<b>5 489</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>5 493</b>	<b>672</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	2 722	1 053	3 571	834	834	834	834	834	(4 169)	9 484	13 174	14 228
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flow s/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>4 425</b>	<b>5 813</b>	<b>8 069</b>	<b>9 761</b>	<b>8 085</b>	<b>9 060</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>6 327</b>	<b>(3 497)</b>	<b>73 350</b>	<b>75 735</b>	<b>81 794</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>6 227</b>	<b>1 859</b>	<b>(2 011)</b>	<b>(5 870)</b>	<b>(3 800)</b>	<b>3 809</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>137</b>	<b>1 994</b>	<b>2 890</b>	<b>(1 628)</b>	<b>(1 758)</b>
Cash/cash equivalents at the monthly year beginning:		12 092	18 318	20 178	18 166	12 296	8 497	12 306	12 442	12 579	12 715	12 852	12 988	12 092	14 982	13 355
Cash/cash equivalents at the monthly year end:		18 318	20 178	18 166	12 296	8 497	12 306	12 442	12 579	12 715	12 852	12 988	14 982	14 982	13 355	11 597

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



### 13 Parent municipality financial performance

Not applicable to Laingsburg Municipality at this time

### 14Municipal Entity Financial Performance

Not applicable to Laingsburg Municipality at this time

### 15 Capital ProgrammePerformance

The disclosure on capital programme performance must include at least-

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

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

Month	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	14 581	14 581	22	22	22	-		0%
August	-	-	-	809	830	830	-		6%
September	-	-	-	1 308	2 139	2 139	-		15%
October	-	-	-	2 722	4 861	4 861	-		33%
November	-	-	-	1 053	5 913	5 913	-		41%
December	-	-	-	3 571	9 484	5 913	(3 571)	-60.4%	65%
January	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
February	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
March	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
April	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
May	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
June	-	-	-	-	9 484	5 913	(3 571)	-60.4%	65%
<b>Total Capital expenditure</b>	<b>16 781</b>	<b>14 581</b>	<b>14 581</b>	<b>9 484</b>					

### 16 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

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

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

Description	Ref	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>		28 045	12 754	12 754	3 025	8 099	4 089	(4 010)	-98.1%	12 754
Roads Infrastructure		149	-	-	-	-	-	-		-
Roads		149	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		(0)	-	-	-	-	-	-		-
Drainage Collection		(0)	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		8 513	2 372	2 372	-	-	-	-		2 372
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		8 513	2 372	2 372	-	-	-	-		2 372
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		19 383	10 382	10 382	3 025	8 096	4 089	(4 007)	-98.0%	10 382
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		471	7 924	7 924	2 853	7 136	2 860	(4 276)	-149.5%	7 924
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		18 912	2 459	2 459	173	960	1 229	268	21.8%	2 459
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		0	-	-	-	3	-	(3)	#DIV/0!	-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		0	-	-	-	3	-	(3)	#DIV/0!	-
<b>Community Assets</b>		11	717	717	-	-	359	359	100.0%	717
Community Facilities		11	-	-	-	-	-	-		-
Libraries		11	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	717	717	-	-	359	359	100.0%	717
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	717	717	-	-	359	359	100.0%	717
<b>Other assets</b>		-	1 110	1 110	546	1 385	555	(830)	-149.6%	1 110
Operational Buildings		-	1 110	1 110	546	1 385	555	(830)	-149.6%	1 110
Municipal Offices		-	1 110	1 110	546	1 385	555	(830)	-149.6%	1 110
<b>Computer Equipment</b>		43	-	-	-	-	-	-		-
Computer Equipment		43	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		6	-	-	-	-	-	-		-
Furniture and Office Equipment		6	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	28 105	14 581	14 581	3 571	9 484	5 003	(4 482)	-89.6%	14 581

WC051 Laingsburg - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q2										
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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PSV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Sewerage										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>										
Community Facilities										
Paths										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1									

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

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

Description	Ref	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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		347	780	787	121	275	393	118	30.0%	750
Roads Infrastructure		-	7	6	-	-	3	3	100.0%	6
Roads		-	7	6	-	-	3	3	100.0%	6
Electrical Infrastructure		317	358	384	110	174	192	17	9.1%	347
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		257	289	311	99	159	155	(4)	-2.4%	286
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		59	69	73	11	15	36	21	57.9%	61
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		30	78	75	2	2	37	36	95.6%	75
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	11	10	-	-	5	5	100.0%	10
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		30	67	65	2	2	32	31	94.9%	65
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		1	338	322	9	99	161	61	38.2%	322
Reticulation		1	315	300	1	87	150	63	41.8%	300
Waste Water Treatment Works		-	23	22	8	12	11	(1)	-11.2%	22
<b>Community Assets</b>		0	3	2	-	-	1	1	100.0%	3
Community Facilities		0	3	2	-	-	1	1	100.0%	3
Halls		0	3	2	-	-	1	1	100.0%	3
<b>Investment properties</b>		181	252	290	148	177	145	(32)	-22.3%	270
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		181	252	290	148	177	145	(32)	-22.3%	270
Improved Property		168	206	204	148	177	102	(75)	-73.9%	184
Unimproved Property		13	46	86	-	-	43	43	100.0%	86
<b>Other assets</b>		49	60	57	3	8	29	21	72.2%	57
Operational Buildings		49	42	40	3	8	20	12	61.8%	40
Municipal Offices		49	42	40	3	8	20	12	61.8%	40
Housing		-	18	17	-	0	9	8	96.7%	17
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	18	17	-	0	9	8	96.7%	17
<b>Furniture and Office Equipment</b>		213	308	319	119	209	160	(50)	-31.3%	314
Furniture and Office Equipment		213	308	319	119	209	160	(50)	-31.3%	314
<b>Machinery and Equipment</b>		942	115	118	63	77	59	(19)	-31.6%	65
Machinery and Equipment		942	115	118	63	77	59	(19)	-31.6%	65
<b>Transport Assets</b>		528	703	608	182	287	304	17	5.6%	556
Transport Assets		528	703	608	182	287	304	17	5.6%	556
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Total Repairs and Maintenance Expenditure</b>	1	2 260	2 221	2 180	636	1 034	1 090	56	5.1%	2 014

Table SC13c: Expenditure on repairs and maintenance by asset class

## **17 Adjustment Budget**

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

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

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

## **18 Outstanding matters on the past year’s Annual Report 2019/20**

As prescribed in section 72(1) (a) (iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Refer to the SDBIP Report for detail on progress made with the implementation of corrective measures to address the KPI’s that have not been met in the TL SDBIP 2020/2021.

## **19 Summary and Challenges**

The unaudited Top Layer SDBIP for the second half of the financial year 2020/21 ending 31 December 2020, which measures the municipality’s overall performance per MKPA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.